

**Dog Walkers, CS Solution****All Journal Entries May 01, 2018 to May 21, 2018**

		Account Number	Account Description	Debits	Credits
May 02, 2018	J1	782, Rachel Tran			
		1200	Accounts Receivable	90.40	-
		2650	HST Charged on Sales	-	10.40
		4100	Sales	-	80.00
May 05, 2018	J2	829, Rachel Tran			
		1100	Bank Account	90.40	-
		1200	Accounts Receivable	-	90.40
May 06, 2018	J3	783, Sadia Kalirai			
		1200	Accounts Receivable	67.80	-
		2650	HST Charged on Sales	-	7.80
		4100	Sales	-	60.00
May 08, 2018	J4	Bank Debit Memo, Bank account service charges			
		5180	Bank Charges & Interest	41.00	-
		1100	Bank Account	-	41.00
May 08, 2018	J5	529, Sadia Kalirai			
		1100	Bank Account	67.80	-
		1200	Accounts Receivable	-	67.80
May 11, 2018	J6	784, Your Name Transport			
		1200	Accounts Receivable	135.60	-
		2650	HST Charged on Sales	-	15.60
		4100	Sales	-	120.00
May 21, 2018	J7	8961, Your Name Transport			
		1100	Bank Account	133.20	-
		4220	Sales Discount	2.40	-
		1200	Accounts Receivable	-	135.60
May 21, 2018	J8	603, 785, Manpreet Foss			
		1100	Bank Account	45.20	-
		2650	HST Charged on Sales	-	5.20
		4100	Sales	-	40.00
				673.80	673.80

**Dog Walkers, CS Solution**  
**Customer Aged Detail As at May 21, 2018**

Source	Date	Terms	Transaction Type	Total	Current	31 to 60	61 to 90	91+
<b>Manpreet Foss</b>								
785	May 21, 2018		Invoice	45.20	45.20	-	-	-
603	May 21, 2018		Payment	-45.20	-45.20	-	-	-
<b>Total outstanding:</b>				-	-	-	-	-
<b>Rachel Tran</b>								
782	May 02, 2018	Net 3	Invoice	90.40	90.40	-	-	-
829	May 05, 2018		Payment	-90.40	-90.40	-	-	-
<b>Total outstanding:</b>				-	-	-	-	-
<b>Sadia Kalirai</b>								
783	May 06, 2018	Net 3	Invoice	67.80	67.80	-	-	-
529	May 08, 2018		Payment	-67.80	-67.80	-	-	-
<b>Total outstanding:</b>				-	-	-	-	-
<b>Your Name Transport</b>								
784	May 11, 2018	2%/10, Net 20	Invoice	135.60	135.60	-	-	-
8961	May 21, 2018		Discount	-2.40	-2.40	-	-	-
8961	May 21, 2018		Payment	-133.20	-133.20	-	-	-
<b>Total outstanding:</b>				-	-	-	-	-
<b>Total unpaid invoices:</b>				-	-	-	-	-
<b>Total deposits/prepaid order:</b>				-	-	-	-	-
<b>Total outstanding:</b>				-	-	-	-	-

**Dog Walkers, CS Solution****Customer Sales Detail Report May 01, 2018 to May 21, 2018**

Date	Item No.	Source	JE#	Quantity	Unit	Revenue
<b>Manpreet Foss</b>						
May 21, 2018	WS-20	785	J8	2.0000	Day	40.00
						40.00
<b>Rachel Tran</b>						
May 02, 2018	WS-20	782	J1	4.0000	Day	80.00
						80.00
<b>Sadia Kalirai</b>						
May 06, 2018	WS-20	783	J3	3.0000	Day	60.00
						60.00
<b>Your Name Transport</b>						
May 11, 2018	WS-40	784	J6	3.0000	Day	120.00
						120.00

**Dog Walkers, CS Solution****Pending Sales Orders Detail by Customer As at May 31, 2018**

Sales Order Number	Sales Order Date	Ship Date	Amount Original Order	Item	Description	Unit	Back Order Q...
<b>Your Name Transport</b> 363	May 07, 2018	May 31, 2018	452.00				
			452.00	WS-40	Walking Services \$40.00	Day	7.00
			452.00				
			452.00				

**Dog Walkers, CS Solution**  
**Income Statement Jan 01, 2018 to May 21, 2018**

**REVENUE**

<b>Revenue</b>	
Sales	5,300.00
Sales Allowances	0.00
Sales Discount	-2.40
<b>Net Sales</b>	<u>5,297.60</u>

**TOTAL REVENUE** 5,297.60

**EXPENSE**

<b>Expenses</b>	
Bank Charges & Interest	221.00
Office Supplies Expense	250.00
Telephone Expense	210.00
Rent Expense	2,000.00
Wages/Salaries Expense	500.00
Repairs & Maintenance	80.00
Advertising Expense	400.00
Depreciation Expense	0.00
<b>Total Store &amp; Admin Expenses</b>	<u>3,661.00</u>

**TOTAL EXPENSE** 3,661.00

**NET INCOME** 1,636.60

**Dog Walkers, CS Solution**  
**Balance Sheet As at May 21, 2018**

**ASSET**

**Current Assets**

Bank Account	1,795.60
Accounts Receivable	0.00
Prepaid Expenses	230.00

**Total Current Assets** 2,025.60

**Capital Assets**

Equipment	3,000.00
Accumulated Deprec. Equipment	<u>-750.00</u>
Net Book Value Capital Assets	2,250.00

**Total Capital Assets** 2,250.00

**TOTAL ASSET** 4,275.60

**LIABILITY**

**Current Liabilities**

Accounts Payable	0.00
HST Charged on Sales	99.00
HST Paid on Purchases	<u>-20.00</u>
Net HST Owning/Refund	79.00

**Total Current Liabilities** 79.00

**TOTAL LIABILITY** 79.00

**EQUITY**

**Owner's Equity**

Capital Harpreet Dower	3,560.00
Drawings Harpreet Dower	-1,000.00
Current Earnings	<u>1,636.60</u>

**Total Owner's Equity** 4,196.60

**TOTAL EQUITY** 4,196.60

**LIABILITIES AND EQUITY** 4,275.60

**Dog Walkers, CS Solution****Receipts Journal May 01, 2018 to May 21, 2018**

		Account Number	Account Description	Debits	Credits
May 05, 2018	J2	829, Rachel Tran			
		1100	Bank Account	90.40	-
		1200	Accounts Receivable	-	90.40
May 08, 2018	J5	529, Sadia Kalirai			
		1100	Bank Account	67.80	-
		1200	Accounts Receivable	-	67.80
May 21, 2018	J7	8964, Your Name Transport			
		1100	Bank Account	133.20	-
		4220	Sales Discount	2.40	-
		1200	Accounts Receivable	-	135.60
				293.80	293.80