

(a) Below are the subsidiary ledgers for each customer (some data are provided):

Accounts Receivable		CUSTOMER # 1		
Date	Description	Debit	Credit	Balance
May 1	Balance forward	1,403	-	1,403
May 5	Purchase -- Journal page X	7,237	-	8,640
May 17	Payment -- Journal page X	-	1,403	7,237

Accounts Receivable		CUSTOMER # 2		
Date	Description	Debit	Credit	Balance
May 1	Balance forward	5,275	-	5,275
May 15				
May 26				

Accounts Receivable		CUSTOMER # 3		
Date	Description	Debit	Credit	Balance

Accounts Receivable		CUSTOMER # 4		
Date	Description	Debit	Credit	Balance

Accounts Receivable		CUSTOMER # 5		
Date	Description	Debit	Credit	Balance

(b) Below is the general ledger account:

Accounts Receivable				
Date	Description	Debit	Credit	Balance
01-Jan-05	Balance forward	-	-	17,225
May 5	Purchase -- Journal page X	7,237	-	24,462
May 7				

The Accounts Receivable general ledger account balance of \$ _____ is in agreement with the sum of the individual subsidiary accounts (\$7,237 + \$ _____ + \$ _____ + \$ _____ = \$ _____).

(c)

(d)

Customer # _____ is delinquent.

Customer # _____ 's balance exceeds the \$10,000 credit limit.