

PROJECT 4: RBW MANUFACTURING, INC.

Project 4 completes the activities in this book. All the features of the software are used.

CHECKLIST OF PRINTOUTS, RBW MANUFACTURING, INC.	
	Account Reconciliation Report: Philadelphia Bank
	Account Reconciliation Report: Pennsylvania Savings & Loan
	Cash Account Register: Philadelphia Bank
	Cash Account Register: Pennsylvania Savings & Loan
	General Ledger Trial Balance
	General Ledger
	Balance Sheet
	Income Statement
	Statement of Cash Flow
	Statement of Changes in Financial Position
	Statement of Retained Earnings
	Customer Ledgers
	Vendor Ledgers
	Job Ledger
	Job Profitability Report
	Inventory Profitability Report
	Payroll Register
Optional printouts, RBW Manufacturing, Inc.	
	Chart of Accounts
	Customer List
	Vendor List
	Payroll Journal
	Purchase Journal
	Cash Disbursements Journal
	Sales Journal
	Cash Receipts Journal
	Cost of Goods Sold Journal
	General Journal

**CHECK YOUR PROGRESS: PROJECT 4,
RBW MANUFACTURING, INC.**

- | | | |
|-----|---|---------------------|
| 1. | What are the total debit and credit balances on your General Ledger Trial Balance? | \$254,838.70 |
| 2. | What are the total assets on January 31? | \$243,984.43 |
| 3. | What is the balance in the Philadelphia Bank account on January 31? | \$52,390.40 |
| 4. | What is the balance in the Pennsylvania Savings & Loan account on January 31? | \$26,248.73 |
| 5. | What is Sandy's Camping Store account balance on January 31? | \$2,625.00 |
| 6. | What are the Direct Labor Costs on January 31? | \$4,680.00 |
| 7. | How many backpacks were sold during the month of January? | 20 |
| 8. | How many sleeping bags were sold during the month of January? | 37 |
| 9. | How many tents were sold during the month of January? | 41 |
| 10. | What is the ending retained earnings amount on January 31? | \$3,225.07 |
| 11. | What are the total expenses reported on January 31? | \$2,216.17 |
| 12. | Was any Accounts Payable incurred during the month of January? (Circle your answer) | YES |

Solution for Project 4

RBW Manufacturing, Inc. Account Reconciliation As of Jan 31, 2005 10200 - Philadelphia Bank Bank Statement Date: January 31, 2005				
Filter Criteria includes: Report is printed in Detail Format.				
Beginning GL Balance				45,000.00
Add: Cash Receipts				11,206.30
Less: Cash Disbursements				(3,793.90)
Add (Less) Other				(22.00)
Ending GL Balance				<u>52,390.40</u>
Ending Bank Balance				54,275.49
Add back deposits in transit				_____
Total deposits in transit				
(Less) outstanding checks				
	Jan 31, 2005	1004	(709.23)	
	Jan 31, 2005	1005	(800.00)	
	Jan 31, 2005	1006	(205.85)	
	Jan 31, 2005	1007	(170.01)	
Total outstanding checks				(1,885.09)
Add (Less) Other				_____
Total other				
Unreconciled difference				<u>0.00</u>
Ending GL Balance				<u><u>52,390.40</u></u>

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Account Reconciliation As of Jan 31, 2005 10300 - Pennsylvania Savings & Loan Bank Statement Date: January 31, 2005			
Filter Criteria includes: Report is printed in Detail Format.			
Beginning GL Balance			31,000.00
Add: Cash Receipts			
Less: Cash Disbursements			(4,731.27)
Add (Less) Other			<u>(20.00)</u>
Ending GL Balance			<u>26,248.73</u>
Ending Bank Balance			28,054.58
Add back deposits in transit			<u> </u>
Total deposits in transit			
(Less) outstanding checks			
	Jan 28, 2005	110	(336.05)
	Jan 28, 2005	111	(308.81)
	Jan 28, 2005	112	(330.28)
	Jan 28, 2005	113	<u>(830.71)</u>
Total outstanding checks			(1,805.85)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>26,248.73</u></u>

Solution for Project 4 (Continued)

Page: 1

RBW Manufacturing, Inc.
Cash Account Register
For the Period From Jan 1, 2005 to Jan 31, 2005
10200 - Philadelphia Bank

Filter Criteria includes: Report order is by Transaction Date.

Date	Reference	Type	Payee/Paid By	Memo	Payment Am	Receipt Amt	Balance
			Opening Balance			45,000.00	45,000.00
1/17/05	1001	Payment	rk44		742.50		44,257.50
1/17/05	1002	Payment	dd22		408.37		43,849.13
1/17/05	1003	Payment	ep33		757.94		43,091.19
1/27/05	Inv. 101	Receipt	001BOS	01/27/05		2,940.00	46,031.19
1/27/05	Inv. 102	Receipt	002SCS	01/27/05		1,234.80	47,265.99
1/27/05	Inv. 103	Receipt	003WST	01/27/05		3,430.00	50,695.99
1/31/05	01/31/05	Gen. Jnl.			22.00		50,673.99
1/31/05	Inv. 105	Receipt	003WST	01/31/05		3,601.50	54,275.49
1/31/05	1004	Wrt. Chks.			709.23		53,566.26
1/31/05	1005	Wrt. Chks.			800.00		52,766.26
1/31/05	1006	Wrt. Chks.			205.85		52,560.41
1/31/05	1007	Wrt. Chks.			170.01		52,390.40
		Total			3,815.90	11,206.30	

Solution for Project 4 (Continued)

Page: 1

RBW Manufacturing, Inc.
Cash Account Register
For the Period From Jan 1, 2005 to Jan 31, 2005
10300 - Pennsylvania Savings & Loan

Filter Criteria includes: Report order is by Transaction Date.

Date	Reference	Type	Payee/Paid By	Memo	Payment Am	Receipt Amt	Balance
			Opening Balance			31,000.00	31,000.00
1/7/05	101	Payroll	JS50		336.05		30,663.95
1/7/05	102	Payroll	LS60		308.81		30,355.14
1/7/05	103	Payroll	OW70		330.28		30,024.86
1/14/05	104	Payroll	JS50		336.05		29,688.81
1/14/05	105	Payroll	LS60		308.81		29,380.00
1/14/05	106	Payroll	OW70		330.28		29,049.72
1/21/05	107	Payroll	JS50		336.05		28,713.67
1/21/05	108	Payroll	LS60		308.81		28,404.86
1/21/05	109	Payroll	OW70		330.28		28,074.58
1/28/05	110	Payroll	JS50		336.05		27,738.53
1/28/05	111	Payroll	LS60		308.81		27,429.72
1/28/05	112	Payroll	OW70		330.28		27,099.44
1/28/05	113	Payroll	EK40		830.71		26,268.73
1/31/05	01/31/05	Gen. Jnl.			20.00		26,248.73
		Total			4,751.27		

Solution for Project 4 (Continued)

RBW Manufacturing, Inc.			
General Ledger Trial Balance			
As of Jan 31, 2005			
Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.			
Account ID	Account Description	Debit Amt	Credit Amt
10200	Philadelphia Bank	52,390.40	
10300	Pennsylvania Savings & Loan	26,248.73	
10700	Investments-Cert. of Deposit	14,000.00	
11000	Accounts Receivable	2,625.00	
12010	Inventory-Backpacks	1,612.50	
12020	Inventory-Sleeping Bags	1,567.50	
12030	Inventory-Tents	2,440.35	
14000	Prepaid Insurance	3,600.00	
15000	Furniture and Fixtures	2,500.00	
15100	Computers & Equipment	6,000.00	
15200	Trucks/Autos	25,000.00	
15500	Building	105,000.00	
19100	Organization Costs	1,000.00	
20000	Accounts Payable		1,369.50
22000	Credit Card Payable		15,100.00
23300	Medicare Employee Taxes Payabl		82.42
23350	Medicare Employer Taxes Payabl		82.42
23400	Federal Payroll Taxes Payable		298.31
23500	FUTA Tax Payable		45.44
23600	State Payroll Taxes Payable		159.04
23700	SUTA Payable		193.12
23800	Local Payroll Taxes Payable		56.80
24000	FICA Employee Taxes Payable		352.16
24100	FICA Employer Taxes Payable		352.16
27000	Mortgage Payable		96,915.94
39003	Common Stock		125,752.10
40000	Sales-Backpacks		3,000.00
40200	Sales-Sleeping Bags		3,885.00
40400	Sales-Tents		7,175.00
49000	Sales Discounts	228.70	
50500	Raw Material Purchases	3,729.35	
51000	Direct Labor Costs	4,680.00	
59500	Purchase Discounts		19.29
62000	Bank Charges	42.00	
67500	Interest Expense	125.17	
72500	Employer FUTA Expense	45.44	
73000	Employer SUTA Expense	193.12	
73200	Employer FICA Taxes Expense	352.16	
73300	Employer Medicare Expense	82.42	
76000	Telephone Expense	170.01	
77000	Salaries Expense	1,000.00	
78000	Utilities Expense	205.85	
	Total:	254,838.70	254,838.70

Solution for Project 4 (Continued)

Page: 1

RBW Manufacturing, Inc.
General Ledger
For the Period From Jan 1, 2005 to Jan 31, 2005

Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
10200	1/1/05			Beginning Balance			45,000.00
Philadelphia Bank	1/17/05	1001	CDJ	RK Suppliers		742.50	
	1/17/05	1002	CDJ	David Dash Fabrics		408.37	
	1/17/05	1003	CDJ	Elston Products		757.94	
	1/27/05	Inv. 101	CRJ	Bell Outdoor Suppli	2,940.00		
	1/27/05	Inv. 102	CRJ	Sandy's Camping	1,234.80		
	1/27/05	Inv. 103	CRJ	Warner's Store	3,430.00		
	1/31/05	1004	CDJ	Philadelphia Bank		709.23	
	1/31/05	1005	CDJ	Pennsylvania Savin		800.00	
	1/31/05	1006	CDJ	Downtown Electric		205.85	
	1/31/05	1007	CDJ	Eastern Phone Co.		170.01	
	1/31/05	Inv. 105	CRJ	Warner's Store	3,601.50		
	1/31/05	01/31/05	GEN	Service Charge		22.00	
				Current Period Cha	11,206.30	3,815.90	7,390.40
	1/31/05			Ending Balance			52,390.40
10300	1/1/05			Beginning Balance			31,000.00
Pennsylvania Savings	1/7/05	101	PRJ	Joan Sussman		336.05	
	1/7/05	102	PRJ	Leonard Stern		308.81	
	1/7/05	103	PRJ	Orville Westcott		330.28	
	1/14/05	104	PRJ	Joan Sussman		336.05	
	1/14/05	105	PRJ	Leonard Stern		308.81	
	1/14/05	106	PRJ	Orville Westcott		330.28	
	1/21/05	107	PRJ	Joan Sussman		336.05	
	1/21/05	108	PRJ	Leonard Stern		308.81	
	1/21/05	109	PRJ	Orville Westcott		330.28	
	1/28/05	110	PRJ	Joan Sussman		336.05	
	1/28/05	111	PRJ	Leonard Stern		308.81	
	1/28/05	112	PRJ	Orville Westcott		330.28	
	1/28/05	113	PRJ	Ellen Kalmar		830.71	
	1/31/05	01/31/05	GEN	Service Charge		20.00	
				Current Period Cha		4,751.27	-4,751.27
	1/31/05			Ending Balance			26,248.73
10700	1/1/05			Beginning Balance			14,000.00
Investments-Cert. of D	1/31/05			Ending Balance			14,000.00
11000	1/1/05			Beginning Balance			
Accounts Receivable	1/14/05	101	SJ	Bell Outdoor Suppli	3,000.00		
	1/14/05	102	SJ	Sandy's Camping	1,260.00		
	1/14/05	103	SJ	Warner's Store	3,500.00		
	1/27/05	Inv. 101	CRJ	Bell Outdoor Suppli		3,000.00	
	1/27/05	Inv. 102	CRJ	Sandy's Camping		1,260.00	
	1/27/05	Inv. 103	CRJ	Warner's Store - In		3,500.00	
	1/27/05	104	SJ	Sandy's Camping	2,625.00		
	1/28/05	105	SJ	Warner's Store	3,675.00		
	1/31/05	Inv. 105	CRJ	Warner's Store - In		3,675.00	
				Current Period Cha	14,060.00	11,435.00	2,625.00
	1/31/05			Ending Balance			2,625.00
12010	1/1/05			Beginning Balance			1,612.50
Inventory-Backpacks	1/7/05	45	PJ	RK Suppliers - Item	750.00		
	1/14/05	101	COG	Bell Outdoor Suppli		750.00	
				Current Period Cha	750.00	750.00	
	1/31/05			Ending Balance			1,612.50
12020	1/1/05			Beginning Balance			1,760.00
Inventory-Sleeping Ba	1/7/05	315	PJ	David Dash Fabrics	412.50		

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. General Ledger For the Period From Jan 1, 2005 to Jan 31, 2005							Page: 2
Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.							
Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
12020 (cont.)	1/14/05	102	COG	Sandy's Camping		330.00	
	1/21/05	328	PJ	David Dash Fabrics	412.50		
	1/27/05	104	COG	Sandy's Camping		687.50	
				Current Period Cha	825.00	1,017.50	-192.50
	1/31/05			Ending Balance			1,567.50
12030	1/1/05			Beginning Balance			2,679.60
Inventory-Tents	1/7/05	800	PJ	Elston Products - It	765.60		
	1/14/05	103	COG	Warner's Store - Ite		957.00	
	1/21/05	900	PJ	Elston Products - It	957.00		
	1/28/05	105	COG	Warner's Store - Ite		1,004.85	
				Current Period Cha	1,722.60	1,961.85	-239.25
	1/31/05			Ending Balance			2,440.35
14000	1/1/05			Beginning Balance			3,600.00
Prepaid Insurance							
	1/31/05			Ending Balance			3,600.00
15000	1/1/05			Beginning Balance			2,500.00
Furniture and Fixtures							
	1/31/05			Ending Balance			2,500.00
15100	1/1/05			Beginning Balance			6,000.00
Computers & Equipme							
	1/31/05			Ending Balance			6,000.00
15200	1/1/05			Beginning Balance			25,000.00
Trucks/Autos							
	1/31/05			Ending Balance			25,000.00
15500	1/1/05			Beginning Balance			105,000.00
Building							
	1/31/05			Ending Balance			105,000.00
19100	1/1/05			Beginning Balance			1,000.00
Organization Costs							
	1/31/05			Ending Balance			1,000.00
20000	1/1/05			Beginning Balance			
Accounts Payable	1/7/05	315	PJ	David Dash Fabrics		412.50	
	1/7/05	45	PJ	RK Suppliers		750.00	
	1/7/05	800	PJ	Elston Products		765.60	
	1/17/05	1001	CDJ	RK Suppliers - Invo	750.00		
	1/17/05	1002	CDJ	David Dash Fabrics	412.50		
	1/17/05	1003	CDJ	Elston Products - I	765.60		
	1/21/05	328	PJ	David Dash Fabrics		412.50	
	1/21/05	900	PJ	Elston Products		957.00	
				Current Period Cha	1,928.10	3,297.60	-1,369.50
	1/31/05			Ending Balance			-1,369.50
22000	1/1/05			Beginning Balance			-15,900.00
Credit Card Payable	1/31/05	1005	CDJ	Pennsylvania Savin	800.00		
				Current Period Cha	800.00		800.00
	1/31/05			Ending Balance			-15,100.00

Solution for Project 4 (Continued)

Page: 3

RBW Manufacturing, Inc.
General Ledger
For the Period From Jan 1, 2005 to Jan 31, 2005

Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
23300	1/1/05			Beginning Balance			
Medicare Employee T	1/7/05	101	PRJ	Joan Sussman		5.66	
	1/7/05	102	PRJ	Leonard Stern		5.66	
	1/7/05	103	PRJ	Orville Westcott		5.66	
	1/14/05	104	PRJ	Joan Sussman		5.66	
	1/14/05	105	PRJ	Leonard Stern		5.66	
	1/14/05	106	PRJ	Orville Westcott		5.66	
	1/21/05	107	PRJ	Joan Sussman		5.66	
	1/21/05	108	PRJ	Leonard Stern		5.66	
	1/21/05	109	PRJ	Orville Westcott		5.66	
	1/28/05	110	PRJ	Joan Sussman		5.66	
	1/28/05	111	PRJ	Leonard Stern		5.66	
	1/28/05	112	PRJ	Orville Westcott		5.66	
	1/28/05	113	PRJ	Ellen Kalmar		14.50	
				Current Period Cha		82.42	-82.42
	1/31/05			Ending Balance			-82.42
23350	1/1/05			Beginning Balance			
Medicare Employer Ta	1/7/05	101	PRJ	Joan Sussman		5.66	
	1/7/05	102	PRJ	Leonard Stern		5.66	
	1/7/05	103	PRJ	Orville Westcott		5.66	
	1/14/05	104	PRJ	Joan Sussman		5.66	
	1/14/05	105	PRJ	Leonard Stern		5.66	
	1/14/05	106	PRJ	Orville Westcott		5.66	
	1/21/05	107	PRJ	Joan Sussman		5.66	
	1/21/05	108	PRJ	Leonard Stern		5.66	
	1/21/05	109	PRJ	Orville Westcott		5.66	
	1/28/05	110	PRJ	Joan Sussman		5.66	
	1/28/05	111	PRJ	Leonard Stern		5.66	
	1/28/05	112	PRJ	Orville Westcott		5.66	
	1/28/05	113	PRJ	Ellen Kalmar		14.50	
				Current Period Cha		82.42	-82.42
	1/31/05			Ending Balance			-82.42
23400	1/1/05			Beginning Balance			
Federal Payroll Taxes	1/7/05	101	PRJ	Joan Sussman		9.29	
	1/7/05	102	PRJ	Leonard Stern		36.53	
	1/7/05	103	PRJ	Orville Westcott		15.06	
	1/14/05	104	PRJ	Joan Sussman		9.29	
	1/14/05	105	PRJ	Leonard Stern		36.53	
	1/14/05	106	PRJ	Orville Westcott		15.06	
	1/21/05	107	PRJ	Joan Sussman		9.29	
	1/21/05	108	PRJ	Leonard Stern		36.53	
	1/21/05	109	PRJ	Orville Westcott		15.06	
	1/28/05	110	PRJ	Joan Sussman		9.29	
	1/28/05	111	PRJ	Leonard Stern		36.53	
	1/28/05	112	PRJ	Orville Westcott		15.06	
	1/28/05	113	PRJ	Ellen Kalmar		54.79	
				Current Period Cha		298.31	-298.31
	1/31/05			Ending Balance			-298.31
23500	1/1/05			Beginning Balance			
FUTA Tax Payable	1/7/05	101	PRJ	Joan Sussman		3.12	
	1/7/05	102	PRJ	Leonard Stern		3.12	
	1/7/05	103	PRJ	Orville Westcott		3.12	
	1/14/05	104	PRJ	Joan Sussman		3.12	
	1/14/05	105	PRJ	Leonard Stern		3.12	
	1/14/05	106	PRJ	Orville Westcott		3.12	
	1/21/05	107	PRJ	Joan Sussman		3.12	
	1/21/05	108	PRJ	Leonard Stern		3.12	

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. General Ledger For the Period From Jan 1, 2005 to Jan 31, 2005							Page: 4
Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.							
Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
23500 (cont.)	1/21/05	109	PRJ	Orville Westcott		3.12	
	1/28/05	110	PRJ	Joan Sussman		3.12	
	1/28/05	111	PRJ	Leonard Stern		3.12	
	1/28/05	112	PRJ	Orville Westcott		3.12	
	1/28/05	113	PRJ	Elien Kalmar		8.00	
				Current Period Cha		45.44	-45.44
	1/31/05			Ending Balance			-45.44
23600	1/1/05			Beginning Balance			
State Payroll Taxes P	1/7/05	101	PRJ	Joan Sussman		10.92	
	1/7/05	102	PRJ	Leonard Stern		10.92	
	1/7/05	103	PRJ	Orville Westcott		10.92	
	1/14/05	104	PRJ	Joan Sussman		10.92	
	1/14/05	105	PRJ	Leonard Stern		10.92	
	1/14/05	106	PRJ	Orville Westcott		10.92	
	1/21/05	107	PRJ	Joan Sussman		10.92	
	1/21/05	108	PRJ	Leonard Stern		10.92	
	1/21/05	109	PRJ	Orville Westcott		10.92	
	1/28/05	110	PRJ	Joan Sussman		10.92	
	1/28/05	111	PRJ	Leonard Stern		10.92	
	1/28/05	112	PRJ	Orville Westcott		10.92	
	1/28/05	113	PRJ	Elien Kalmar		28.00	
				Current Period Cha		159.04	-159.04
	1/31/05			Ending Balance			-159.04
23700	1/1/05			Beginning Balance			
SUTA Payable	1/7/05	101	PRJ	Joan Sussman		13.26	
	1/7/05	102	PRJ	Leonard Stern		13.26	
	1/7/05	103	PRJ	Orville Westcott		13.26	
	1/14/05	104	PRJ	Joan Sussman		13.26	
	1/14/05	105	PRJ	Leonard Stern		13.26	
	1/14/05	106	PRJ	Orville Westcott		13.26	
	1/21/05	107	PRJ	Joan Sussman		13.26	
	1/21/05	108	PRJ	Leonard Stern		13.26	
	1/21/05	109	PRJ	Orville Westcott		13.26	
	1/28/05	110	PRJ	Joan Sussman		13.26	
	1/28/05	111	PRJ	Leonard Stern		13.26	
	1/28/05	112	PRJ	Orville Westcott		13.26	
	1/28/05	113	PRJ	Elien Kalmar		34.00	
				Current Period Cha		193.12	-193.12
	1/31/05			Ending Balance			-193.12
23800	1/1/05			Beginning Balance			
Local Payroll Taxes P	1/7/05	101	PRJ	Joan Sussman		3.90	
	1/7/05	102	PRJ	Leonard Stern		3.90	
	1/7/05	103	PRJ	Orville Westcott		3.90	
	1/14/05	104	PRJ	Joan Sussman		3.90	
	1/14/05	105	PRJ	Leonard Stern		3.90	
	1/14/05	106	PRJ	Orville Westcott		3.90	
	1/21/05	107	PRJ	Joan Sussman		3.90	
	1/21/05	108	PRJ	Leonard Stern		3.90	
	1/21/05	109	PRJ	Orville Westcott		3.90	
	1/28/05	110	PRJ	Joan Sussman		3.90	
	1/28/05	111	PRJ	Leonard Stern		3.90	
	1/28/05	112	PRJ	Orville Westcott		3.90	
	1/28/05	113	PRJ	Elien Kalmar		10.00	
				Current Period Cha		56.80	-56.80
	1/31/05			Ending Balance			-56.80
24000	1/1/05			Beginning Balance			

Solution for Project 4 (Continued)

Page: 5

RBW Manufacturing, Inc.
General Ledger
For the Period From Jan 1, 2005 to Jan 31, 2005

Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
FICA Employee Taxes	1/7/05	101	PRJ	Joan Sussman		24.18	
	1/7/05	102	PRJ	Leonard Stern		24.18	
	1/7/05	103	PRJ	Orville Westcott		24.18	
	1/14/05	104	PRJ	Joan Sussman		24.18	
	1/14/05	105	PRJ	Leonard Stern		24.18	
	1/14/05	106	PRJ	Orville Westcott		24.18	
	1/21/05	107	PRJ	Joan Sussman		24.18	
	1/21/05	108	PRJ	Leonard Stern		24.18	
	1/21/05	109	PRJ	Orville Westcott		24.18	
	1/28/05	110	PRJ	Joan Sussman		24.18	
	1/28/05	111	PRJ	Leonard Stern		24.18	
	1/28/05	112	PRJ	Orville Westcott		24.18	
	1/28/05	113	PRJ	Ellen Kalmar		62.00	
				Current Period Cha		352.16	-352.16
	1/31/05			Ending Balance			-352.16
24100 FICA Employer Taxes	1/1/05			Beginning Balance			
	1/7/05	101	PRJ	Joan Sussman		24.18	
	1/7/05	102	PRJ	Leonard Stern		24.18	
	1/7/05	103	PRJ	Orville Westcott		24.18	
	1/14/05	104	PRJ	Joan Sussman		24.18	
	1/14/05	105	PRJ	Leonard Stern		24.18	
	1/14/05	106	PRJ	Orville Westcott		24.18	
	1/21/05	107	PRJ	Joan Sussman		24.18	
	1/21/05	108	PRJ	Leonard Stern		24.18	
	1/21/05	109	PRJ	Orville Westcott		24.18	
	1/28/05	110	PRJ	Joan Sussman		24.18	
	1/28/05	111	PRJ	Leonard Stern		24.18	
	1/28/05	112	PRJ	Orville Westcott		24.18	
	1/28/05	113	PRJ	Ellen Kalmar		62.00	
				Current Period Cha		352.16	-352.16
	1/31/05			Ending Balance			-352.16
27000 Mortgage Payable	1/1/05			Beginning Balance			-97,500.00
	1/31/05	1004	CDJ	Philadelphia Bank - Current Period Cha	584.06		584.06
	1/31/05			Ending Balance			-96,915.94
39003 Common Stock	1/1/05			Beginning Balance			-125,752.10
	1/31/05			Ending Balance			-125,752.10
40000 Sales-Backpacks	1/1/05			Beginning Balance			
	1/14/05	101	SJ	Bell Outdoor Suppli		3,000.00	
				Current Period Cha		3,000.00	-3,000.00
	1/31/05			Ending Balance			-3,000.00
40200 Sales-Sleeping Bags	1/1/05			Beginning Balance			
	1/14/05	102	SJ	Sandy's Camping		1,260.00	
	1/27/05	104	SJ	Sandy's Camping		2,625.00	
				Current Period Cha		3,885.00	-3,885.00
	1/31/05			Ending Balance			-3,885.00
40400 Sales-Tents	1/1/05			Beginning Balance			
	1/14/05	103	SJ	Warner's Store - lte		3,500.00	
	1/28/05	105	SJ	Warner's Store - lte		3,675.00	
				Current Period Cha		7,175.00	-7,175.00
	1/31/05			Ending Balance			-7,175.00

Solution to Project 4 (Continued)

RBW Manufacturing, Inc. General Ledger							Page: 6
For the Period From Jan 1, 2005 to Jan 31, 2005							
Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.							
Account ID	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
Account Description							
49000	1/1/05			Beginning Balance			
Sales Discounts	1/27/05	Inv. 101	CRJ	Bell Outdoor Suppli	60.00		
	1/27/05	Inv. 102	CRJ	Sandy's Camping	25.20		
	1/27/05	Inv. 103	CRJ	Warner's Store - In	70.00		
	1/31/05	Inv. 105	CRJ	Warner's Store - In	73.50		
				Current Period Cha	228.70		228.70
	1/31/05			Ending Balance			228.70
50500	1/1/05			Beginning Balance			
Raw Material Purchas	1/14/05	101	COG	Bell Outdoor Suppli	750.00		
	1/14/05	102	COG	Sandy's Camping	330.00		
	1/14/05	103	COG	Warner's Store - Ite	957.00		
	1/27/05	104	COG	Sandy's Camping	687.50		
	1/28/05	105	COG	Warner's Store - Ite	1,004.85		
				Current Period Cha	3,729.35		3,729.35
	1/31/05			Ending Balance			3,729.35
51000	1/1/05			Beginning Balance			
Direct Labor Costs	1/7/05	101	PRJ	Joan Sussman	390.00		
	1/7/05	102	PRJ	Leonard Stern	390.00		
	1/7/05	103	PRJ	Orville Westcott	390.00		
	1/14/05	104	PRJ	Joan Sussman	390.00		
	1/14/05	105	PRJ	Leonard Stern	390.00		
	1/14/05	106	PRJ	Orville Westcott	390.00		
	1/21/05	107	PRJ	Joan Sussman	390.00		
	1/21/05	108	PRJ	Leonard Stern	390.00		
	1/21/05	109	PRJ	Orville Westcott	390.00		
	1/28/05	110	PRJ	Joan Sussman	390.00		
	1/28/05	111	PRJ	Leonard Stern	390.00		
	1/28/05	112	PRJ	Orville Westcott	390.00		
				Current Period Cha	4,680.00		4,680.00
	1/31/05			Ending Balance			4,680.00
59500	1/1/05			Beginning Balance			
Purchase Discounts	1/17/05	1001	CDJ	RK Suppliers - Invo		7.50	
	1/17/05	1002	CDJ	David Dash Fabrics		4.13	
	1/17/05	1003	CDJ	Elston Products - I		7.66	
				Current Period Cha		19.29	-19.29
	1/31/05			Ending Balance			-19.29
62000	1/1/05			Beginning Balance			
Bank Charges	1/31/05	01/31/05	GEN	Service Charge	22.00		
	1/31/05	01/31/05	GEN	Service Charge	20.00		
				Current Period Cha	42.00		42.00
	1/31/05			Ending Balance			42.00
67500	1/1/05			Beginning Balance			
Interest Expense	1/31/05	1004	CDJ	Philadelphia Bank -	125.17		
				Current Period Cha	125.17		125.17
	1/31/05			Ending Balance			125.17
72500	1/1/05			Beginning Balance			
Employer FUTA Expe	1/7/05	101	PRJ	Joan Sussman	3.12		
	1/7/05	102	PRJ	Leonard Stern	3.12		
	1/7/05	103	PRJ	Orville Westcott	3.12		
	1/14/05	104	PRJ	Joan Sussman	3.12		

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. General Ledger For the Period From Jan 1, 2005 to Jan 31, 2005							Page: 7
Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.							
Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
72500 (cont.)	1/14/05	105	PRJ	Leonard Stern	3.12		
	1/14/05	106	PRJ	Orville Westcott	3.12		
	1/21/05	107	PRJ	Joan Sussman	3.12		
	1/21/05	108	PRJ	Leonard Stern	3.12		
	1/21/05	109	PRJ	Orville Westcott	3.12		
	1/28/05	110	PRJ	Joan Sussman	3.12		
	1/28/05	111	PRJ	Leonard Stern	3.12		
	1/28/05	112	PRJ	Orville Westcott	3.12		
	1/28/05	113	PRJ	Ellen Kalmar	8.00		
				Current Period Cha	45.44		45.44
	1/31/05			Ending Balance			45.44
73000	1/1/05			Beginning Balance			
Employer SUTA Expe	1/7/05	101	PRJ	Joan Sussman	13.26		
	1/7/05	102	PRJ	Leonard Stern	13.26		
	1/7/05	103	PRJ	Orville Westcott	13.26		
	1/14/05	104	PRJ	Joan Sussman	13.26		
	1/14/05	105	PRJ	Leonard Stern	13.26		
	1/14/05	106	PRJ	Orville Westcott	13.26		
	1/21/05	107	PRJ	Joan Sussman	13.26		
	1/21/05	108	PRJ	Leonard Stern	13.26		
	1/21/05	109	PRJ	Orville Westcott	13.26		
	1/28/05	110	PRJ	Joan Sussman	13.26		
	1/28/05	111	PRJ	Leonard Stern	13.26		
	1/28/05	112	PRJ	Orville Westcott	13.26		
	1/28/05	113	PRJ	Ellen Kalmar	34.00		
				Current Period Cha	193.12		193.12
	1/31/05			Ending Balance			193.12
73200	1/1/05			Beginning Balance			
Employer FICA Taxes	1/7/05	101	PRJ	Joan Sussman	24.18		
	1/7/05	102	PRJ	Leonard Stern	24.18		
	1/7/05	103	PRJ	Orville Westcott	24.18		
	1/14/05	104	PRJ	Joan Sussman	24.18		
	1/14/05	105	PRJ	Leonard Stern	24.18		
	1/14/05	106	PRJ	Orville Westcott	24.18		
	1/21/05	107	PRJ	Joan Sussman	24.18		
	1/21/05	108	PRJ	Leonard Stern	24.18		
	1/21/05	109	PRJ	Orville Westcott	24.18		
	1/28/05	110	PRJ	Joan Sussman	24.18		
	1/28/05	111	PRJ	Leonard Stern	24.18		
	1/28/05	112	PRJ	Orville Westcott	24.18		
	1/28/05	113	PRJ	Ellen Kalmar	62.00		
				Current Period Cha	352.16		352.16
	1/31/05			Ending Balance			352.16
73300	1/1/05			Beginning Balance			
Employer Medicare Ex	1/7/05	101	PRJ	Joan Sussman	5.66		
	1/7/05	102	PRJ	Leonard Stern	5.66		
	1/7/05	103	PRJ	Orville Westcott	5.66		
	1/14/05	104	PRJ	Joan Sussman	5.66		
	1/14/05	105	PRJ	Leonard Stern	5.66		
	1/14/05	106	PRJ	Orville Westcott	5.66		
	1/21/05	107	PRJ	Joan Sussman	5.66		
	1/21/05	108	PRJ	Leonard Stern	5.66		
	1/21/05	109	PRJ	Orville Westcott	5.66		
	1/28/05	110	PRJ	Joan Sussman	5.66		
	1/28/05	111	PRJ	Leonard Stern	5.66		
	1/28/05	112	PRJ	Orville Westcott	5.66		
	1/28/05	113	PRJ	Ellen Kalmar	14.50		
				Current Period Cha	82.42		82.42

Solution for Project 4 (Continued)

Page: 8

RBW Manufacturing, Inc.
General Ledger
For the Period From Jan 1, 2005 to Jan 31, 2005

Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
73300 (cont.)	1/31/05			Ending Balance			82.42
76000	1/1/05			Beginning Balance			
Telephone Expense	1/31/05	1007	CDJ	Eastern Phone Co. Current Period Cha	170.01 170.01		170.01
	1/31/05			Ending Balance			170.01
77000	1/1/05			Beginning Balance			
Salaries Expense	1/28/05	113	PRJ	Ellen Kalmar Current Period Cha	1,000.00 1,000.00		1,000.00
	1/31/05			Ending Balance			1,000.00
78000	1/1/05			Beginning Balance			
Utilities Expense	1/31/05	1006	CDJ	Downtown Electric Current Period Cha	205.85 205.85		205.85
	1/31/05			Ending Balance			205.85

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Balance Sheet January 31, 2005		
ASSETS		
Current Assets		
Philadelphia Bank	\$	52,390.40
Pennsylvania Savings & Loan		26,248.73
Investments-Cert. of Deposit		14,000.00
Accounts Receivable		2,625.00
Inventory-Backpacks		1,612.50
Inventory-Sleeping Bags		1,567.50
Inventory-Tents		2,440.35
Prepaid Insurance		3,600.00
		<u>104,484.48</u>
Total Current Assets		104,484.48
Property and Equipment		
Furniture and Fixtures		2,500.00
Computers & Equipment		6,000.00
Trucks/Autos		25,000.00
Building		105,000.00
		<u>138,500.00</u>
Total Property and Equipment		138,500.00
Other Assets		
Organization Costs		1,000.00
		<u>1,000.00</u>
Total Other Assets		1,000.00
Total Assets	\$	<u><u>243,984.48</u></u>
LIABILITIES AND CAPITAL		
Current Liabilities		
Accounts Payable	\$	1,369.50
Credit Card Payable		15,100.00
Medicare Employee Taxes Payabl		82.42
Medicare Employer Taxes Payabl		82.42
Federal Payroll Taxes Payable		298.31
FUTA Tax Payable		45.44
State Payroll Taxes Payable		159.04
SUTA Payable		193.12
Local Payroll Taxes Payable		56.80
FICA Employee Taxes Payable		352.16
FICA Employer Taxes Payable		352.16
		<u>18,091.37</u>
Total Current Liabilities		18,091.37
Long-Term Liabilities		
Mortgage Payable		96,915.94
		<u>96,915.94</u>
Total Long-Term Liabilities		96,915.94
Total Liabilities		115,007.31
Capital		
Common Stock		125,752.10
Net Income		3,225.07
		<u>128,977.17</u>
Total Capital		128,977.17
Total Liabilities & Capital	\$	<u><u>243,984.48</u></u>
Unaudited - For Management Purposes Only		

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Income Statement For the One Month Ending January 31, 2005				
	Current Month		Year to Date	
Revenues				
Sales-Backpacks	\$ 3,000.00	21.69	\$ 3,000.00	21.69
Sales-Sleeping Bags	3,885.00	28.09	3,885.00	28.09
Sales-Tents	7,175.00	51.88	7,175.00	51.88
Sales Discounts	(228.70)	(1.65)	(228.70)	(1.65)
Total Revenues	<u>13,831.30</u>	100.00	<u>13,831.30</u>	100.00
Cost of Sales				
Raw Material Purchases	3,729.35	26.96	3,729.35	26.96
Direct Labor Costs	4,680.00	33.84	4,680.00	33.84
Purchase Discounts	(19.29)	(0.14)	(19.29)	(0.14)
Total Cost of Sales	<u>8,390.06</u>	60.66	<u>8,390.06</u>	60.66
Gross Profit	<u>5,441.24</u>	39.34	<u>5,441.24</u>	39.34
Expenses				
Bank Charges	42.00	0.30	42.00	0.30
Interest Expense	125.17	0.90	125.17	0.90
Employer FUTA Expense	45.44	0.33	45.44	0.33
Employer SUTA Expense	193.12	1.40	193.12	1.40
Employer FICA Taxes Expense	352.16	2.55	352.16	2.55
Employer Medicare Expense	82.42	0.60	82.42	0.60
Telephone Expense	170.01	1.23	170.01	1.23
Salaries Expense	1,000.00	7.23	1,000.00	7.23
Utilities Expense	205.85	1.49	205.85	1.49
Total Expenses	<u>2,216.17</u>	16.02	<u>2,216.17</u>	16.02
Net Income	<u>\$ 3,225.07</u>	23.32	<u>\$ 3,225.07</u>	23.32

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Statement of Cash Flow For the one Month Ended January 31, 2005		
	Current Month	Year to Date
Cash Flows from operating activities		
Net Income	\$ 3,225.07	\$ 3,225.07
Adjustments to reconcile net income to net cash provided by operating activities		
Accounts Receivable	(2,625.00)	(2,625.00)
Inventory-Sleeping Bags	192.50	192.50
Inventory-Tents	239.25	239.25
Accounts Payable	1,369.50	1,369.50
Credit Card Payable	(800.00)	(800.00)
Medicare Employee Taxes Payabl	82.42	82.42
Medicare Employer Taxes Payabl	82.42	82.42
Federal Payroll Taxes Payable	298.31	298.31
FUTA Tax Payable	45.44	45.44
State Payroll Taxes Payable	159.04	159.04
SUTA Payable	193.12	193.12
Local Payroll Taxes Payable	56.80	56.80
FICA Employee Taxes Payable	352.16	352.16
FICA Employer Taxes Payable	352.16	352.16
Total Adjustments	<u>(1.88)</u>	<u>(1.88)</u>
Net Cash provided by Operations	<u>3,223.19</u>	<u>3,223.19</u>
Cash Flows from investing activities		
Used For		
Net cash used in investing	<u>0.00</u>	<u>0.00</u>
Cash Flows from financing activities		
Proceeds From		
Used For		
Mortgage Payable	<u>(584.06)</u>	<u>(584.06)</u>
Net cash used in financing	<u>(584.06)</u>	<u>(584.06)</u>
Net increase <decrease> in cash	<u>\$ 2,639.13</u>	<u>\$ 2,639.13</u>
Summary		
Cash Balance at End of Period	\$ 92,639.13	\$ 92,639.13
Cash Balance at Beg of Period	<u>(90,000.00)</u>	<u>(90,000.00)</u>
Net Increase <Decrease> in Cash	<u>\$ 2,639.13</u>	<u>\$ 2,639.13</u>

Unaudited - For Internal Use Only.

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Statement of Changes in Financial Position For the one month ended January 31, 2005		
	Current Month	Year To Date
Sources of Working Capital		
Net Income	\$ 3,225.07	\$ 3,225.07
Add back items not requiring working capital		
	<u>3,225.07</u>	<u>3,225.07</u>
Working capital from operations	3,225.07	3,225.07
Other sources		
	<u>3,225.07</u>	<u>3,225.07</u>
Uses of working capital		
Mortgage Payable	(584.06)	(584.06)
	<u>(584.06)</u>	<u>(584.06)</u>
Total uses	(584.06)	(584.06)
Net change	\$ <u>2,641.01</u>	\$ <u>2,641.01</u>
Analysis of components of changes		
Increase <Decrease> in Current Assets		
Philadelphia Bank	\$ 7,390.40	\$ 7,390.40
Pennsylvania Savings & Loan	(4,751.27)	(4,751.27)
Accounts Receivable	2,625.00	2,625.00
Inventory-Sleeping Bags	(192.50)	(192.50)
Inventory-Tents	(239.25)	(239.25)
<Increase> Decrease in Current Liabilities		
Accounts Payable	(1,369.50)	(1,369.50)
Credit Card Payable	800.00	800.00
Medicare Employee Taxes Payabl	(82.42)	(82.42)
Medicare Employer Taxes Payabl	(82.42)	(82.42)
Federal Payroll Taxes Payable	(298.31)	(298.31)
FUTA Tax Payable	(45.44)	(45.44)
State Payroll Taxes Payable	(159.04)	(159.04)
SUTA Payable	(193.12)	(193.12)
Local Payroll Taxes Payable	(56.80)	(56.80)
FICA Employee Taxes Payable	(352.16)	(352.16)
FICA Employer Taxes Payable	(352.16)	(352.16)
Net change	\$ <u>2,641.01</u>	\$ <u>2,641.01</u>

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Statement of Retained Earnings For the One Month Ending January 31, 2005	
Beginning Retained Earnings	\$ 0.00
Adjustments To Date	0.00
Net Income	3,225.07
	<hr/>
Subtotal	3,225.07
	<hr/>
Ending Retained Earnings	\$ <u>3,225.07</u>

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Customer Ledgers For the Period From Jan 1, 2005 to Jan 31, 2005						
<small>Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.</small>						
Customer ID Customer	Date	Trans No	Type	Debit Amt	Credit Amt	Balance
001BOS Bell Outdoor Supplies	1/14/05	101	SJ	3,000.00		3,000.00
	1/27/05	Inv. 101	CRJ	60.00	60.00	3,000.00
	1/27/05	Inv. 101	CRJ		3,000.00	0.00
002SCS Sandy's Camping Store	1/14/05	102	SJ	1,260.00		1,260.00
	1/27/05	Inv. 102	CRJ	25.20	25.20	1,260.00
	1/27/05	Inv. 102	CRJ		1,260.00	0.00
	1/27/05	104	SJ	2,625.00		2,625.00
003WST Warner's Store	1/14/05	103	SJ	3,500.00		3,500.00
	1/27/05	Inv. 103	CRJ	70.00	70.00	3,500.00
	1/27/05	Inv. 103	CRJ		3,500.00	0.00
	1/28/05	105	SJ	3,675.00		3,675.00
	1/31/05	Inv. 105	CRJ	73.50	73.50	3,675.00
	1/31/05	Inv. 105	CRJ		3,675.00	0.00

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Vendor Ledgers For the Period From Jan 1, 2005 to Jan 31, 2005							
<small>Filter Criteria includes: Report order is by ID.</small>							
Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
dd22 David Dash Fabrics	1/7/05	315	PJ	*		412.50	412.50
	1/17/05	1002	CDJ		4.13	4.13	412.50
	1/17/05	1002	CDJ		412.50		0.00
	1/21/05	328	PJ			412.50	412.50
ep33 Elston Products	1/7/05	800	PJ	*		765.60	765.60
	1/17/05	1003	CDJ		7.66	7.66	765.60
	1/17/05	1003	CDJ		765.60		0.00
	1/21/05	900	PJ			957.00	957.00
rk44 RK Suppliers	1/7/05	45	PJ	*		750.00	750.00
	1/17/05	1001	CDJ		7.50	7.50	750.00
	1/17/05	1001	CDJ		750.00		0.00

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Job Ledger Report For the Period From Jan 1, 2005 to Jan 31, 2005									
Filter Criteria includes: Report order is by ID. Report is printed including Balance Forward.									
Job ID	Phase ID	Cost Code ID	GL Acct ID	Trx Date	Trans Description	Jrnl	Trans Ref	Amount	Totals
13-221			40000	1/14/05	Bell Outdoor Supplies - Item: backpacks - Twenty backpacks	SJ	101	-3,000.00	
			50500	1/14/05	Bell Outdoor Supplies - Item: backpacks - Twenty backpacks	CO	101	750.00	
			51000	1/7/05	Orville Westcott	PRJ	103	390.00	
				1/14/05	Orville Westcott	PRJ	106	390.00	
				1/14/05	Orville Westcott	PRJ	109	390.00	
				1/28/05	Orville Westcott	PRJ	112	390.00	
									-690.00
13-221	Total								-690.00
14-331			40200	1/14/05	Sandy's Camping Store - Item: sleeping bags - Twelve sleeping bags	SJ	102	-1,260.00	
				1/27/05	Sandy's Camping Store - Item: sleeping bags - Twenty-five sleeping bags	SJ	104	-2,625.00	
			50500	1/14/05	Sandy's Camping Store - Item: sleeping bags - Twelve sleeping bags	CO	102	330.00	
				1/27/05	Sandy's Camping Store - Item: sleeping bags - Twenty-five sleeping bags	CO	104	667.50	
			51000	1/7/05	Leonard Stern	PRJ	102	390.00	
				1/14/05	Leonard Stern	PRJ	105	390.00	
				1/21/05	Leonard Stern	PRJ	108	390.00	
				1/28/05	Leonard Stern	PRJ	111	390.00	
									-1,307.50
14-331	Total								-1,307.50
15-441			40400	1/14/05	Warner's Store - Item: tents - Twenty tents	SJ	103	-3,500.00	
				1/28/05	Warner's Store - Item: tents - Twenty-one tents	SJ	105	-3,675.00	
			50500	1/14/05	Warner's Store - Item: tents - Twenty tents	CO	103	957.00	
				1/28/05	Warner's Store - Item: tents - Twenty-one tents	CO	105	1,004.85	
			51000	1/7/05	Joan Sussman	PRJ	101	390.00	
				1/14/05	Joan Sussman	PRJ	104	390.00	
				1/21/05	Joan Sussman	PRJ	107	390.00	
				1/28/05	Joan Sussman	PRJ	110	390.00	
									-3,653.15
15-441	Total								-3,653.15
Report	Total								-5,650.65

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Job Profitability Report For the Period From Jan 1, 2005 to Jan 31, 2005								
Filter Criteria includes: Report order is by ID. Report is printed including Balance Forward.								
Job ID	Phase ID	Cost Code ID	GL Acct ID	Actual Exp.	Exp. Totals	Rev. Totals	Profit \$	Profit %
13-221			50500	750.00				
			51000	390.00				
				390.00				
				390.00				
				390.00				
				<u>390.00</u>				
					<u>2,310.00</u>	<u>3,000.00</u>		
13-221	Total				<u>2,310.00</u>	<u>3,000.00</u>	<u>690.00</u>	<u>23.00</u>
14-331			50500	330.00				
			51000	687.50				
				390.00				
				390.00				
				390.00				
				<u>390.00</u>				
					<u>2,577.50</u>	<u>3,885.00</u>		
14-331	Total				<u>2,577.50</u>	<u>3,885.00</u>	<u>1,307.50</u>	<u>33.66</u>
15-441			50500	957.00				
			51000	1,004.85				
				390.00				
				390.00				
				390.00				
				<u>390.00</u>				
					<u>3,521.85</u>	<u>7,175.00</u>		
15-441	Total				<u>3,521.85</u>	<u>7,175.00</u>	<u>3,653.15</u>	<u>50.91</u>
Report	Total				<u>8,409.35</u>	<u>14,060.00</u>	<u>5,650.65</u>	<u>40.19</u>

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Inventory Profitability Report For the Period From Jan 1, 2005 to Jan 31, 2005						
<small>Filter Criteria includes: 1) Stock/Assembly. Report order is by ID. Report is printed with Truncated Long Descriptions.</small>						
Item ID Item Description	Units Sold	Sales(\$)	Cost(\$)	Gross Profit(\$)	Gross Profit(%)	% of Total
backpacks backpacks	20.00	3,000.00	750.00	2,250.00	75.00	21.78
sleeping bags sleeping bags	37.00	3,885.00	1,017.50	2,867.50	73.81	27.76
tents tents	41.00	7,175.00	1,961.85	5,213.15	72.66	50.46
	98.00	14,060.00	3,729.35	10,330.65		100.00

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Payroll Register For the Period From Jan 1, 2005 to Jan 31, 2005									
Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.									
Employee ID Employee SS No Reference Date	Pay Type	Pay Hr	Pay Amt	Amount	Gross State FUTA_ER	Fed_Income Local SUI_ER	Soc_Sec Soc_Sec_ER	Medicare Medicare_ER	
JS50 Joan Sussman 900-001133 101 1/7/05	Regular	40.00	390.00	336.05	390.00 -10.92 -3.12	-9.29 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
LS60 Leonard Stern 902-33-1199 102 1/7/05	Regular	40.00	390.00	308.81	390.00 -10.92 -3.12	-36.53 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
OW70 Orville Westcott 207-11-0023 103 1/7/05	Regular	40.00	390.00	330.28	390.00 -10.92 -3.12	-15.06 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
JS50 Joan Sussman 900-001133 104 1/14/05	Regular	40.00	390.00	336.05	390.00 -10.92 -3.12	-9.29 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
LS60 Leonard Stern 902-33-1199 105 1/14/05	Regular	40.00	390.00	308.81	390.00 -10.92 -3.12	-36.53 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
OW70 Orville Westcott 207-11-0023 106 1/14/05	Regular	40.00	390.00	330.28	390.00 -10.92 -3.12	-15.06 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
JS50 Joan Sussman 900-001133 107 1/21/05	Regular	40.00	390.00	336.05	390.00 -10.92 -3.12	-9.29 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
LS60 Leonard Stern	Regular	40.00	390.00	308.81	390.00 -10.92	-36.53 -3.90	-24.18 -24.18	-5.66 -5.66	

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Payroll Register For the Period From Jan 1, 2005 to Jan 31, 2005									
Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.									
Employee ID Employee SS No Reference Date	Pay Type	Pay Hr	Pay Amt	Amount	Gross State FUTA_ER	Fed_Income Local SUI_ER	Soc_Sec Soc_Sec_ER	Medicare Medicare_ER	
902-33-1199 108 1/21/05					-3.12	-13.26			
OW70 Orville Westcott 207-11-0023 109 1/21/05	Regular	40.00	390.00	330.28	390.00 -10.92 -3.12	-15.06 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
JS50 Joan Suseman 900-001133 110 1/28/05	Regular	40.00	390.00	336.05	390.00 -10.92 -3.12	-9.29 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
LS60 Leonard Stern 902-33-1199 111 1/28/05	Regular	40.00	390.00	308.81	390.00 -10.92 -3.12	-36.53 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
OW70 Orville Westcott 207-11-0023 112 1/28/05	Regular	40.00	390.00	330.28	390.00 -10.92 -3.12	-15.06 -3.90 -13.26	-24.18 -24.18	-5.66 -5.66	
EK40 Ellen Kalmar 207-00-0131 113 1/28/05	Salary		1,000.00	830.71	1,000.00 -28.00 -8.00	-54.79 -10.00 -34.00	-62.00 -62.00	-14.50 -14.50	
Summary Total 1/1/05 thru 1/31/05	Salary Regular	480.00	1,000.00 4,680.00	4,731.27	5,680.00 -159.04 -45.44	-298.31 -56.80 -193.12	-352.16 -352.16	-82.42 -82.42	
Report Date Final Total 1/1/05 thru 1/31/05	Salary Regular	480.00	1,000.00 4,680.00	4,731.27	5,680.00 -159.04 -45.44	-298.31 -56.80 -193.12	-352.16 -352.16	-82.42 -82.42	

Solution for Project 4 (Continued)

Page: 1

RBW Manufacturing, Inc.
Chart of Accounts
As of Jan 31, 2005

Filter Criteria includes: Report order is by ID. Report is printed with Accounts having Zero Amounts and in Detail Format.

Account ID	Account Description	Active?	Account Type
10000	Petty Cash	Yes	Cash
10200	Philadelphia Bank	Yes	Cash
10300	Pennsylvania Savings & Loan	Yes	Cash
10700	Investments-Cert. of Deposit	Yes	Cash
11000	Accounts Receivable	Yes	Accounts Receivable
11400	Other Receivables	Yes	Accounts Receivable
11500	Allowance for Doubtful Account	Yes	Accounts Receivable
12000	Raw Materials Inventory	Yes	Inventory
12010	Inventory-Backpacks	Yes	Inventory
12020	Inventory-Sleeping Bags	Yes	Inventory
12030	Inventory-Tents	Yes	Inventory
12050	Supplies Inventory	Yes	Inventory
12100	Work in Progress Inventory	Yes	Inventory
12150	Finished Goods Inventory	Yes	Inventory
14000	Prepaid Insurance	Yes	Other Current Assets
14100	Employee Advances	Yes	Other Current Assets
14200	Notes Receivable-Current	Yes	Other Current Assets
14300	Prepaid Interest	Yes	Other Current Assets
14700	Other Current Assets	Yes	Other Current Assets
15000	Furniture and Fixtures	Yes	Fixed Assets
15100	Computers & Equipment	Yes	Fixed Assets
15200	Trucks/Autos	Yes	Fixed Assets
15300	Other Depreciable Property	Yes	Fixed Assets
15500	Building	Yes	Fixed Assets
15600	Building Improvements	Yes	Fixed Assets
17000	Accum. Depreciation - Furnitur	Yes	Accumulated Depreciation
17100	Accum. Depreciation-Comp & Equ	Yes	Accumulated Depreciation
17200	Accum. Depreciation-Trucks/Aut	Yes	Accumulated Depreciation
17500	Accum. Depreciation - Building	Yes	Accumulated Depreciation
17600	Accum. Depreciation - Bldg Imp	Yes	Accumulated Depreciation
19000	Deposits	Yes	Other Assets
19100	Organization Costs	Yes	Other Assets
19150	Accum. Amortiz. - Org. Costs	Yes	Other Assets
19200	Note Receivable-Noncurrent	Yes	Other Assets
19900	Other Noncurrent Assets	Yes	Other Assets
20000	Accounts Payable	Yes	Accounts Payable
22000	Credit Card Payable	Yes	Other Current Liabilities
23000	Accrued Expenses	Yes	Other Current Liabilities
23100	Sales Tax Payable	Yes	Other Current Liabilities
23200	Wages Payable	Yes	Other Current Liabilities
23300	Medicare Employee Taxes Payabl	Yes	Other Current Liabilities
23350	Medicare Employer Taxes Payabl	Yes	Other Current Liabilities
23400	Federal Payroll Taxes Payable	Yes	Other Current Liabilities
23500	FUTA Tax Payable	Yes	Other Current Liabilities
23600	State Payroll Taxes Payable	Yes	Other Current Liabilities
23700	SUTA Payable	Yes	Other Current Liabilities
23800	Local Payroll Taxes Payable	Yes	Other Current Liabilities
23900	Income Taxes Payable	Yes	Other Current Liabilities
24000	FICA Employee Taxes Payable	Yes	Other Current Liabilities
24100	FICA Employer Taxes Payable	Yes	Other Current Liabilities
24200	Current Portion Long-Term Debt	Yes	Other Current Liabilities
24400	Deposits from Customers	Yes	Other Current Liabilities
24900	Suspense-Clearing Account	Yes	Other Current Liabilities
27000	Mortgage Payable	Yes	Long Term Liabilities
27100	Deferred Revenue	Yes	Long Term Liabilities
27400	Other Long-Term Liabilities	Yes	Long Term Liabilities
39003	Common Stock	Yes	Equity-doesn't close
39004	Paid-in Capital	Yes	Equity-doesn't close
39005	Retained Earnings	Yes	Equity-Retained Earnings
39007	Dividends Paid	Yes	Equity-gets closed
40000	Sales-Backpacks	Yes	Income
40200	Sales-Sleeping Bags	Yes	Income
40400	Sales-Tents	Yes	Income
40600	Interest Income	Yes	Income
40800	Other Income	Yes	Income
45400	Finance Charge Income	Yes	Income

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Chart of Accounts As of Jan 31, 2005			
<small>Filter Criteria includes: Report order is by ID. Report is printed with Accounts having Zero Amounts and in Detail Format.</small>			
Account ID	Account Description	Active?	Account Type
45500	Shipping Charges Reimbursed	Yes	Income
48000	Sales Returns and Allowances	Yes	Income
49000	Sales Discounts	Yes	Income
50000	Cost of Goods Sold	Yes	Cost of Sales
50500	Raw Material Purchases	Yes	Cost of Sales
51000	Direct Labor Costs	Yes	Cost of Sales
51500	Indirect Labor Costs	Yes	Cost of Sales
52000	Heat-Light and Power	Yes	Cost of Sales
52500	Commissions	Yes	Cost of Sales
53000	Miscellaneous Factory Costs	Yes	Cost of Sales
57000	Cost of Sales-Salaries and Wag	Yes	Cost of Sales
57500	Cost of Sales-Freight	Yes	Cost of Sales
58000	Cost of Sales-Other	Yes	Cost of Sales
58500	Inventory Adjustments	Yes	Cost of Sales
59000	Purchase Returns and Allowance	Yes	Cost of Sales
59500	Purchase Discounts	Yes	Cost of Sales
60000	Default Purchase Expense	Yes	Expenses
60100	Advertising Expense	Yes	Expenses
60500	Amortization Expense	Yes	Expenses
61000	Auto Expenses	Yes	Expenses
61500	Bad Debt Expense	Yes	Expenses
62000	Bank Charges	Yes	Expenses
62500	Cash Over and Short	Yes	Expenses
63000	Charitable Contributions Exp	Yes	Expenses
63500	Commissions and Fees Exp	Yes	Expenses
64000	Depreciation Expense	Yes	Expenses
64500	Dues and Subscriptions Exp	Yes	Expenses
65000	Employee Benefit Programs Exp	Yes	Expenses
65500	Freight Expense	Yes	Expenses
66000	Gifts Expense	Yes	Expenses
66500	Income Tax Expense	Yes	Expenses
67000	Insurance Expense	Yes	Expenses
67500	Interest Expense	Yes	Expenses
68000	Laundry and Cleaning Exp	Yes	Expenses
68500	Legal and Professional Expense	Yes	Expenses
69000	Licenses Expense	Yes	Expenses
69500	Loss on NSF Checks	Yes	Expenses
70000	Maintenance Expense	Yes	Expenses
70500	Meals and Entertainment Exp	Yes	Expenses
71000	Office Expense	Yes	Expenses
72000	Payroll Tax Expense	Yes	Expenses
72500	Employer FUTA Expense	Yes	Expenses
73000	Employer SUTA Expense	Yes	Expenses
73200	Employer FICA Taxes Expense	Yes	Expenses
73300	Employer Medicare Expense	Yes	Expenses
73500	Postage Expense	Yes	Expenses
74000	Rent or Lease Expense	Yes	Expenses
74500	Repairs Expense	Yes	Expenses
75500	Supplies Expense	Yes	Expenses
76000	Telephone Expense	Yes	Expenses
76500	Travel Expense	Yes	Expenses
77000	Salaries Expense	Yes	Expenses
77500	Wages Expense	Yes	Expenses
78000	Utilities Expense	Yes	Expenses
89000	Other Expense	Yes	Expenses
89500	Purchase Disc-Expense Items	Yes	Expenses
90000	Gain/Loss on Sale of Assets	Yes	Expenses

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Customer List				
Filter Criteria includes: 1) Customers only. Report order is by ID.				
Customer ID	Customer	Contact	Telephone 1	Resale No
001BOS	Bell Outdoor Supplies	Bobby Bell	520-555-2300	8736215-3
002SCS	Sandy's Camping Store	Sandy Reisman	971-555-3388	9157825-5
003WST	Warner's Store	Donald Warner	513-555-0933	7732335-4

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Vendor List				
Filter Criteria includes: Report order is by ID.				
Vendor ID	Vendor	Contact	Telephone 1	Tax Id No
dd22	David Dash Fabrics	Jay Dash	860-555-4522	43-8938307
ep33	Elston Products	Kevin Elston	216-555-9112	14-9944331
rk44	RK Suppliers	Rick Kleinbart	609-555-8855	32-2318947

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Payroll Journal For the Period From Jan 1, 2005 to Jan 31, 2005				
<small>Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.</small>				
Date Employee	GL Acct ID	Reference	Debit Amt	Credit Amt
1/7/05	51000	101	390.00	
Joan Sussman	23400			9.29
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			336.05
1/7/05	51000	102	390.00	
Leonard Stern	23400			36.53
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			308.81
1/7/05	51000	103	390.00	
Orville Westcott	23400			15.06
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			330.28
1/14/05	51000	104	390.00	
Joan Sussman	23400			9.29
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			336.05
1/14/05	51000	105	390.00	

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Payroll Journal For the Period From Jan 1, 2005 to Jan 31, 2005				
Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.				
Date	GL Acct ID	Reference	Debit Amt	Credit Amt
Employee				
Leonard Stern	23400			36.53
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			308.81
1/14/05	51000	106	390.00	
Orville Westcott	23400			15.06
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			330.28
1/21/05	51000	107	390.00	
Joan Sussman	23400			9.29
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			336.05
1/21/05	51000	108	390.00	
Leonard Stern	23400			36.53
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			308.81
1/21/05	51000	109	390.00	
Orville Westcott	23400			15.06

Solution for Project 4 (Continued)

Page: 3

RBW Manufacturing, Inc.
Payroll Journal
For the Period From Jan 1, 2005 to Jan 31, 2005

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Date	GL Acct ID	Reference	Debit Amt	Credit Amt
Employee				
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			330.28
1/28/05	51000	110	390.00	
Joan Sussman	23400			9.29
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			336.05
1/28/05	51000	111	390.00	
Leonard Stern	23400			36.53
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			308.81
1/28/05	51000	112	390.00	
Orville Westcott	23400			15.06
	24000			24.18
	23300			5.66
	23600			10.92
	23800			3.90
	24100			24.18
	23350			5.66
	23500			3.12
	23700			13.26
	73200		24.18	
	73300		5.66	
	72500		3.12	
	73000		13.26	
	10300			330.28
1/28/05	77000	113	1,000.00	
Ellen Kalmar	23400			54.79
	24000			62.00

Page: 4

RBW Manufacturing, Inc.
Payroll Journal
For the Period From Jan 1, 2005 to Jan 31, 2005

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Date	GL Acct ID	Reference	Debit Amt	Credit Amt
Employee				
	23300			14.50
	23600			28.00
	23800			10.00
	24100			62.00
	23350			14.50
	23500			8.00
	23700			34.00
	73200		62.00	
	73300		14.50	
	72500		8.00	
	73000		34.00	
	10300			830.71
			6,353.14	6,353.14

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Purchase Journal For the Period From Jan 1, 2005 to Jan 31, 2005					
Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.					
Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
1/7/05	12020 Inventory-Sleeping Bags 20000 Accounts Payable	315	sleeping bags David Dash Fabrics	412.50	412.50
1/7/05	12010 Inventory-Backpacks 20000 Accounts Payable	45	backpacks RK Suppliers	750.00	750.00
1/7/05	12030 Inventory-Tents 20000 Accounts Payable	800	tents Elston Products	765.60	765.60
1/21/05	12020 Inventory-Sleeping Bags 20000 Accounts Payable	328	sleeping bags David Dash Fabrics	412.50	412.50
1/21/05	12030 Inventory-Tents 20000 Accounts Payable	900	tents Elston Products	957.00	957.00
				3,297.60	3,297.60
				3,297.60	3,297.60

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Cash Disbursements Journal For the Period From Jan 1, 2005 to Jan 31, 2005					
Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.					
Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
1/17/05	1001	59500 20000 10200	Discounts Taken Invoice: 45 RK Suppliers	750.00	7.50 742.50
1/17/05	1002	59500 20000 10200	Discounts Taken Invoice: 315 David Dash Fabrics	412.50	4.13 408.37
1/17/05	1003	59500 20000 10200	Discounts Taken Invoice: 800 Elston Products	765.60	7.66 757.94
1/31/05	1004	27000 67500 10200	Mortgage Payable Interest Expense Philadelphia Bank	584.06 125.17	709.23
1/31/05	1005	22000 10200	Credit Card Payable Pennsylvania Savings & Loan	800.00	800.00
1/31/05	1006	78000 10200	Utilities Expense Downtown Electric	205.85	205.85
1/31/05	1007	76000 10200	Telephone Expense Eastern Phone Co.	170.01	170.01
	Total			3,813.19	3,813.19

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Sales Journal For the Period From Jan 1, 2005 to Jan 31, 2005					
<small>Filter Criteria includes: Report order is by Invoice/CM Date. Report is printed in Detail Format.</small>					
Date	Account ID	Invoice/CM #	Line Description	Debit Amnt	Credit Amnt
1/14/05	40000	101	Twenty backpacks		3,000.00
	50500		Cost of sales	750.00	
	12010		Cost of sales		750.00
	11000		Bell Outdoor Supplies	3,000.00	
1/14/05	40200	102	Twelve sleeping bags		1,260.00
	50500		Cost of sales	330.00	
	12020		Cost of sales		330.00
	11000		Sandy's Camping Store	1,260.00	
1/14/05	40400	103	Twenty tents		3,500.00
	50500		Cost of sales	957.00	
	12030		Cost of sales		957.00
	11000		Warner's Store	3,500.00	
1/27/05	40200	104	Twenty-five sleeping bags		2,625.00
	50500		Cost of sales	687.50	
	12020		Cost of sales		687.50
	11000		Sandy's Camping Store	2,625.00	
1/28/05	40400	105	Twenty-one tents		3,675.00
	50500		Cost of sales	1,004.85	
	12030		Cost of sales		1,004.85
	11000		Warner's Store	3,675.00	
		Total		<u><u>17,789.35</u></u>	<u><u>17,789.35</u></u>

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Cash Receipts Journal For the Period From Jan 1, 2005 to Jan 31, 2005					
Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.					
Date	Account ID	Transaction Ref	Line Description	Debit Amnt	Credit Amnt
1/27/05	49000	Inv. 101	Discounts Taken	60.00	
	11000		Invoice: 101		3,000.00
	10200		Bell Outdoor Supplies	2,940.00	
1/27/05	49000	Inv. 102	Discounts Taken	25.20	
	11000		Invoice: 102		1,260.00
	10200		Sandy's Camping Store	1,234.80	
1/27/05	49000	Inv. 103	Discounts Taken	70.00	
	11000		Invoice: 103		3,500.00
	10200		Warner's Store	3,430.00	
1/31/05	49000	Inv. 105	Discounts Taken	73.50	
	11000		Invoice: 105		3,675.00
	10200		Warner's Store	3,601.50	
				11,435.00	11,435.00
				11,435.00	11,435.00

Solution for Project 4 (Continued)

RBW Manufacturing, Inc. Cost of Goods Sold Journal For the Period From Jan 1, 2005 to Jan 31, 2005						
Filter Criteria includes: Report order is by Date. Report is printed in Detail Format and with Truncated Long Descriptions.						
Date	GL Acct ID	Reference	Qty	Line Description	Debit Amount	Credit Amount
1/14/05	12010	101	20.00	Twenty backpacks		750.00
	50500		20.00	Twenty backpacks	750.00	
1/14/05	12020	102	12.00	Twelve sleeping bags		330.00
	50500		12.00	Twelve sleeping bags	330.00	
1/14/05	12030	103	20.00	Twenty tents		957.00
	50500		20.00	Twenty tents	957.00	
1/27/05	12020	104	25.00	Twenty-five sleeping bag		687.50
	50500		25.00	Twenty-five sleeping bag	687.50	
1/28/05	12030	105	21.00	Twenty-one tents		1,004.85
	50500		21.00	Twenty-one tents	1,004.85	
		Total			3,729.35	3,729.35

Solution to Project 4 (Concluded)

RBW Manufacturing, Inc. General Journal For the Period From Jan 1, 2005 to Jan 31, 2005					
Filter Criteria includes: Report order is by Date. Report is printed with Accounts having Zero Amounts and with Truncated Transaction Descriptions and in Detail Format.					
Date	Account ID	Reference	Trans Description	Debit Amt	Credit Amt
1/31/05	10200	01/31/05	Service Charge		22.00
	62000		Service Charge	22.00	
	10300		Service Charge		20.00
	62000		Service Charge	20.00	
		Total		42.00	42.00