

PROJECT 2: COPPER BICYCLES

Project 2 culminates the activities in Part 3 of the book: Peachtree Complete Accounting 2004 for Merchandising Businesses. In this project your students set up Copper Bicycles, a merchandising business organized as a corporation. Accounts payable, accounts receivable, merchandise inventory, and payroll transactions are included in this project.

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Student Name _____ **Date** _____

CHECK YOUR PROGRESS: PROJECT 2, COPPER BICYCLES

- | | | |
|-----|---|--------------------|
| 1. | What are the total debit and credit balances on the General Ledger Trial Balance? | \$96,622.62 |
| 2. | What are the total assets on January 31? | \$83,718.05 |
| 3. | What is the balance in the Mesa Bank account on January 31? | \$46,465.75 |
| 4. | How much are total revenues as of January 31? | \$13,980.00 |
| 5. | How much net income (net loss) is reported on January 31? | \$1,136.93 |
| 6. | What is the balance in the Inventory-Mountain Bikes account on January 31? | \$4,650.00 |
| 7. | What is the balance in the Inventory-Road Bikes account on January 31? | \$7,275.00 |
| 8. | What is the balance in the Inventory-Children's Bikes account on January 31? | \$3,510.00 |
| 9. | What is the balance in the Short-Term Notes Payable account on January 31? | \$3,805.00 |
| 10. | What is the balance in the Common Stock account on January 31? | \$69,200.00 |
| 11. | What are the total expenses reported on January 31? | \$5,914.57 |
| 12. | Were any Accounts Payable incurred during the month of January? | YES |

Copper Bicycles
General Ledger Trial Balance
As of Jan 31, 2004

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

Account ID	Account Description	Debit Amt	Credit Amt
10200	Mesa Bank	46,465.75	
10400	Arizona Savings & Loan	12,500.00	
11000	Accounts Receivable	417.30	
12000	Inventory-Mountain Bikes	4,650.00	
12020	Inventory-Road Bikes	7,275.00	
12030	Inventory-Children's Bikes	3,510.00	
14000	Prepaid Insurance	2,400.00	
15000	Furniture and Fixtures	6,000.00	
19100	Organization Costs	500.00	
20000	Accounts Payable		1,050.00
23100	Sales Tax Payable		978.60
23300	Medicare Employee Taxes Payabl		58.00
23400	Federal Payroll Taxes Payable		322.32
23500	FUTA Tax Payable		32.00
23600	State Payroll Taxes Payable		80.60
23700	SUTA Payable		136.00
23800	Medicare Employer Taxes Payabl		58.00
24000	FICA Employee Taxes Payable		248.00
24100	FICA Employer Taxes Payable		248.00
24800	Short-Term Notes Payable		3,805.00
27000	Long-Term Notes Payable		6,364.60
39003	Common Stock		69,200.00
40000	Sales-Mountain Bikes		6,600.00
40020	Sales-Road Bikes		4,500.00
40030	Sales-Children's Bikes		2,880.00
50000	Cost of Goods Sold-Mountain Bi	3,300.00	
50020	Cost of Goods Sold-Road Bikes	2,250.00	
50030	Cost of Good Sold-Children's	1,440.00	
59500	Purchase Discounts		61.50
72500	FUTA Expense	32.00	
73000	SUTA Expense	136.00	
73200	FICA Expense	248.00	
73300	Medicare Expense	58.00	
74000	Rent--Mall Space	1,250.00	
77500	Wages Expense	4,000.00	
78000	Utilities Expense	190.57	
	Total:	96,622.62	96,622.62

ASSETS

Current Assets		
Mesa Bank	\$	46,465.75
Arizona Savings & Loan		12,500.00
Accounts Receivable		417.30
Inventory-Mountain Bikes		4,650.00
Inventory-Road Bikes		7,275.00
Inventory-Children's Bikes		3,510.00
Prepaid Insurance		2,400.00
		<hr/>
Total Current Assets		77,218.05
Property and Equipment		
Furniture and Fixtures		6,000.00
		<hr/>
Total Property and Equipment		6,000.00
Other Assets		
Organization Costs		500.00
		<hr/>
Total Other Assets		500.00
		<hr/>
Total Assets	\$	<u>83,718.05</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	1,050.00
Sales Tax Payable		978.60
Medicare Employee Taxes Payabl		58.00
Federal Payroll Taxes Payable		322.32
FUTA Tax Payable		32.00
State Payroll Taxes Payable		80.60
SUTA Payable		136.00
Medicare Employer Taxes Payabl		58.00
FICA Employee Taxes Payable		248.00
FICA Employer Taxes Payable		248.00
Short-Term Notes Payable		3,805.00
		<hr/>
Total Current Liabilities		7,016.52
Long-Term Liabilities		
Long-Term Notes Payable		6,364.60
		<hr/>
Total Long-Term Liabilities		6,364.60
		<hr/>
Total Liabilities		13,381.12
Capital		
Common Stock		69,200.00
Net Income		1,136.93
		<hr/>
Total Capital		70,336.93
		<hr/>
Total Liabilities & Capital	\$	<u>83,718.05</u>

Copper Bicycles
Income Statement
For the One Month Ending January 31, 2004

	Current Month		Year to Date	
Revenues				
Sales-Mountain Bikes	\$ 6,600.00	47.21	\$ 6,600.00	47.21
Sales-Road Bikes	4,500.00	32.19	4,500.00	32.19
Sales-Children's Bikes	2,880.00	20.60	2,880.00	20.60
Total Revenues	<u>13,980.00</u>	<u>100.00</u>	<u>13,980.00</u>	<u>100.00</u>
Cost of Sales				
Cost of Goods Sold-Mountain Bi	3,300.00	23.61	3,300.00	23.61
Cost of Goods Sold-Road Bikes	2,250.00	16.09	2,250.00	16.09
Cost of Good Sold-Children's	1,440.00	10.30	1,440.00	10.30
Purchase Discounts	(61.50)	(0.44)	(61.50)	(0.44)
Total Cost of Sales	<u>6,928.50</u>	<u>49.56</u>	<u>6,928.50</u>	<u>49.56</u>
Gross Profit	<u>7,051.50</u>	<u>50.44</u>	<u>7,051.50</u>	<u>50.44</u>
Expenses				
FUTA Expense	32.00	0.23	32.00	0.23
SUTA Expense	136.00	0.97	136.00	0.97
FICA Expense	248.00	1.77	248.00	1.77
Medicare Expense	58.00	0.41	58.00	0.41
Rent--Mall Space	1,250.00	8.94	1,250.00	8.94
Wages Expense	4,000.00	28.61	4,000.00	28.61
Utilities Expense	190.57	1.36	190.57	1.36
Total Expenses	<u>5,914.57</u>	<u>42.31</u>	<u>5,914.57</u>	<u>42.31</u>
Net Income	<u>\$ 1,136.93</u>	<u>8.13</u>	<u>\$ 1,136.93</u>	<u>8.13</u>

Copper Bicycles
Statement of Cash Flow
For the one Month Ended January 31, 2004

	Current Month	Year to Date
Cash Flows from operating activities		
Net Income	\$ 1,136.93	\$ 1,136.93
Adjustments to reconcile net income to net cash provided by operating activities		
Accounts Receivable	(417.30)	(417.30)
Inventory-Mountain Bikes	1,350.00	1,350.00
Inventory-Road Bikes	975.00	975.00
Inventory-Children's Bikes	540.00	540.00
Accounts Payable	1,050.00	1,050.00
Sales Tax Payable	978.60	978.60
Medicare Employee Taxes Payabl	58.00	58.00
Federal Payroll Taxes Payable	322.32	322.32
FUTA Tax Payable	32.00	32.00
State Payroll Taxes Payable	80.60	80.60
SUTA Payable	136.00	136.00
Medicare Employer Taxes Payabl	58.00	58.00
FICA Employee Taxes Payable	248.00	248.00
FICA Employer Taxes Payable	248.00	248.00
Short-Term Notes Payable	(195.00)	(195.00)
	<hr/>	<hr/>
Total Adjustments	5,464.22	5,464.22
	<hr/>	<hr/>
Net Cash provided by Operations	6,601.15	6,601.15
	<hr/>	<hr/>
Cash Flows from investing activities		
Used For		
	<hr/>	<hr/>
Net cash used in investing	0.00	0.00
	<hr/>	<hr/>
Cash Flows from financing activities		
Proceeds From		
Used For		
	<hr/>	<hr/>
Long-Term Notes Payable	(135.40)	(135.40)
	<hr/>	<hr/>
Net cash used in financing	(135.40)	(135.40)
	<hr/>	<hr/>
Net increase <decrease> in cash	\$ 6,465.75	\$ 6,465.75
	<hr/> <hr/>	<hr/> <hr/>
Summary		
Cash Balance at End of Period	\$ 58,965.75	\$ 58,965.75
Cash Balance at Beg of Period	(52,500.00)	(52,500.00)
	<hr/>	<hr/>
Net Increase <Decrease> in Cash	\$ 6,465.75	\$ 6,465.75
	<hr/> <hr/>	<hr/> <hr/>

**Copper Bicycles
Customer Ledgers
For the Period From Jan 1, 2004 to Jan 31, 2004**

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

Customer ID Customer	Date	Trans No	Type	Debit Amt	Credit Amt	Balance
DB001 Danny Benoit	1/16/04	101	SJ	321.00		321.00
RL002 Robert Lanning		No Activity				0.00
SW003 Sandy Westcott	1/28/04	102	SJ	96.30		96.30

**Copper Bicycles
Vendor Ledgers**

For the Period From Jan 1, 2004 to Jan 31, 2004

Filter Criteria includes: Report order is by ID.

Vendor ID Vendor	Date	Trans No	Typ	Pai	Debit Amt	Credit Amt	Balance
BSR111	1/9/04	55XR	PJ	*		1,500.00	1,500.00
BSR Gear	1/23/04	1005	CDJ		30.00	30.00	1,500.00
	1/23/04	1005	CDJ		1,500.00		0.00
	1/28/04	68XR	PJ			450.00	450.00
ERB112	1/9/04	G42	PJ	*		900.00	900.00
Ellison's Road Bikes	1/23/04	1006	CDJ		18.00	18.00	900.00
	1/23/04	1006	CDJ		900.00		0.00
	1/28/04	G82	PJ			375.00	375.00
TTW113	1/9/04	75	PJ	*		675.00	675.00
Tiny Tots Wheels	1/23/04	1007	CDJ		13.50	13.50	675.00
	1/23/04	1007	CDJ		675.00		0.00
	1/28/04	96	PJ			225.00	225.00

Copper Bicycles
Chart of Accounts
As of Jan 31, 2004

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
10200	Mesa Bank	Yes	Cash
10400	Arizona Savings & Loan	Yes	Cash
11000	Accounts Receivable	Yes	Accounts Receivable
11100	Accounts Receivable Service	Yes	Accounts Receivable
11400	Other Receivables	Yes	Accounts Receivable
12000	Inventory-Mountain Bikes	Yes	Inventory
12020	Inventory-Road Bikes	Yes	Inventory
12030	Inventory-Children's Bikes	Yes	Inventory
12050	Cleaning Supplies Inventory	Yes	Inventory
12100	Office Supplies Inventory	Yes	Inventory
14000	Prepaid Insurance	Yes	Other Current Assets
14100	Employee Advances	Yes	Other Current Assets
14700	Other Current Assets	Yes	Other Current Assets
15000	Furniture and Fixtures	Yes	Fixed Assets
15100	Equipment	Yes	Fixed Assets
15200	Automobiles	Yes	Fixed Assets
15300	Other Depreciable Property	Yes	Fixed Assets
17000	Accum. Depreciation - Furnitur	Yes	Accumulated Depreciation
17100	Accum. Depreciation - Equipmen	Yes	Accumulated Depreciation
17200	Accum. Depreciation - Automobi	Yes	Accumulated Depreciation
17300	Accum. Depreciation - Other	Yes	Accumulated Depreciation
19100	Organization Costs	Yes	Other Assets
19150	Accum. Amortiz. - Org. Costs	Yes	Other Assets
20000	Accounts Payable	Yes	Accounts Payable
23100	Sales Tax Payable	Yes	Other Current Liabilities
23200	Wages Payable	Yes	Other Current Liabilities
23300	Medicare Employee 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	Medicare Employer Taxes Payabl	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
24400	Customer Deposits	Yes	Other Current Liabilities
24500	Contracts Payable	Yes	Other Current Liabilities
24800	Short-Term Notes Payable	Yes	Other Current Liabilities
24900	Suspense-Clearing Account	Yes	Other Current Liabilities
27000	Long-Term Notes Payable	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-Mountain Bikes	Yes	Income
40020	Sales-Road Bikes	Yes	Income
40030	Sales-Children's Bikes	Yes	Income
40200	Sales-Services	Yes	Income
40400	Sales-Clearance	Yes	Income
40600	Interest Income	Yes	Income
40800	Other Income	Yes	Income
45400	Finance Charge Income	Yes	Income
45500	Shipping Charges Reimbursed	Yes	Income
48000	Sales Returns and Allowances	Yes	Income
49000	Sales Discounts	Yes	Income
50000	Cost of Goods Sold-Mountain Bi	Yes	Cost of Sales
50020	Cost of Goods Sold-Road Bikes	Yes	Cost of Sales
50030	Cost of Good Sold-Children's	Yes	Cost of Sales
50500	Cost of Sales-Service	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

**Copper Bicycles
Chart of Accounts
As of Jan 31, 2004**

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
60000	Default Purchase Expense	Yes	Expenses
60100	Advertising 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
64000	Depreciation Expense	Yes	Expenses
64500	Dues and Subscriptions Exp	Yes	Expenses
65500	Freight Expense	Yes	Expenses
66500	Income Tax Expense	Yes	Expenses
67000	Insurance Expense	Yes	Expenses
67500	Interest Expense	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	FUTA Expense	Yes	Expenses
73000	SUTA Expense	Yes	Expenses
73200	FICA Expense	Yes	Expenses
73300	Medicare Expense	Yes	Expenses
73500	Postage Expense	Yes	Expenses
74000	Rent--Mall Space	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
89500	Purchase Disc-Expense Items	Yes	Expenses
90000	Gain/Loss on Sale of Assets	Yes	Expenses

Copper Bicycles
General Ledger

For the Period From Jan 1, 2004 to Jan 31, 2004

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

Account ID Account Descriptio	Date	Reference	Jrnl	Trans Descriptio	Debit Amt	Credit Amt	Balance
10200 Mesa Bank	1/1/04			Beginning Balance			40,000.00
	1/9/04	1001	PRJ	Michael Larson		427.31	
	1/9/04	1002	PRJ	Jessica Williams		395.46	
	1/13/04	Cash	CRJ	Cash sales	2,856.90		
	1/15/04	Cash	CRJ	Cash sales	2,086.50		
	1/16/04	1003	PRJ	Michael Larson		427.31	
	1/16/04	1004	PRJ	Jessica Williams		395.46	
	1/21/04	Cash	CRJ	Cash sales	2,054.40		
	1/23/04	1005	CDJ	BSR Gear		1,470.00	
	1/23/04	1006	CDJ	Ellison's Road Bik		882.00	
	1/23/04	1007	CDJ	Tiny Tots Wheels		661.50	
	1/23/04	Cash	CRJ	Cash sales	4,076.70		
	1/23/04	1008	CDJ	Greene Rentals		1,250.00	
	1/23/04	1009	PRJ	Michael Larson		427.31	
	1/23/04	1010	PRJ	Jessica Williams		395.46	
	1/30/04	Cash	CRJ	Cash sales	3,466.80		
	1/30/04	1011	CDJ	Sharon Clark		195.00	
	1/30/04	1012	CDJ	Mesa Bank		135.40	
	1/30/04	1013	CDJ	Mesa Utilities		190.57	
	1/30/04	1014	PRJ	Michael Larson		427.31	
	1/30/04	1015	PRJ	Jessica Williams		395.46	
				Current Period Ch	14,541.30	8,075.55	6,465.75
	1/31/04			Ending Balance			46,465.75
10400 Arizona Savings & Lo	1/1/04			Beginning Balance			12,500.00
	1/31/04			Ending Balance			12,500.00
11000 Accounts Receivable	1/1/04			Beginning Balance			
	1/16/04	101	SJ	Danny Benoit	321.00		
	1/28/04	102	SJ	Sandy Westcott	96.30		
				Current Period Ch	417.30		417.30
	1/31/04			Ending Balance			417.30
12000 Inventory-Mountain Bi	1/1/04			Beginning Balance			6,000.00
	1/9/04	55XR	PJ	BSR Gear - Item:	1,500.00		
	1/13/04	Cash	COG	Cash sales - Item:		600.00	
	1/15/04	Cash	COG	Cash sales - Item:		450.00	
	1/16/04	101	COG	Danny Benoit - lte		150.00	
	1/21/04	Cash	COG	Cash sales - Item:		300.00	
	1/23/04	Cash	COG	Cash sales - Item:		900.00	
	1/28/04	68XR	PJ	BSR Gear - Item:	450.00		
	1/30/04	Cash	COG	Cash sales - Item:		900.00	
				Current Period Ch	1,950.00	3,300.00	-1,350.00
	1/31/04			Ending Balance			4,650.00
12020 Inventory-Road Bikes	1/1/04			Beginning Balance			8,250.00
	1/9/04	G42	PJ	Ellison's Road Bik	900.00		
	1/13/04	Cash	COG	Cash sales - Item:		375.00	
	1/15/04	Cash	COG	Cash sales - Item:		300.00	
	1/21/04	Cash	COG	Cash sales - Item:		525.00	
	1/23/04	Cash	COG	Cash sales - Item:		600.00	
	1/28/04	G82	PJ	Ellison's Road Bik	375.00		
	1/30/04	Cash	COG	Cash sales - Item:		450.00	
				Current Period Ch	1,275.00	2,250.00	-975.00
	1/31/04			Ending Balance			7,275.00
12030 Inventory-Children's	1/1/04			Beginning Balance			4,050.00
	1/9/04	75	PJ	Tiny Tots Wheels -	675.00		

**Copper Bicycles
General Ledger**

For the Period From Jan 1, 2004 to Jan 31, 2004

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

Account ID Account Descriptio	Date	Reference	Jrnl	Trans Descriptio	Debit Amt	Credit Amt	Balance
12030 (cont.)	1/13/04	Cash	COG	Cash sales - Item:		360.00	
	1/15/04	Cash	COG	Cash sales - Item:		225.00	
	1/21/04	Cash	COG	Cash sales - Item:		135.00	
	1/23/04	Cash	COG	Cash sales - Item:		405.00	
	1/28/04	102	COG	Sandy Westcott - It		45.00	
	1/28/04	96	PJ	Tiny Tots Wheels -	225.00		
	1/30/04	Cash	COG	Cash sales - Item:		270.00	
				Current Period Ch	900.00	1,440.00	-540.00
	1/31/04			Ending Balance			3,510.00
14000 Prepaid Insurance	1/1/04			Beginning Balance			2,400.00
	1/31/04			Ending Balance			2,400.00
15000 Furniture and Fixture	1/1/04			Beginning Balance			6,000.00
	1/31/04			Ending Balance			6,000.00
19100 Organization Costs	1/1/04			Beginning Balance			500.00
	1/31/04			Ending Balance			500.00
20000 Accounts Payable	1/1/04			Beginning Balance			
	1/9/04	55XR	PJ	BSR Gear		1,500.00	
	1/9/04	G42	PJ	Ellison's Road Bik		900.00	
	1/9/04	75	PJ	Tiny Tots Wheels		675.00	
	1/23/04	1005	CDJ	BSR Gear - Invoic	1,500.00		
	1/23/04	1006	CDJ	Ellison's Road Bik	900.00		
	1/23/04	1007	CDJ	Tiny Tots Wheels -	675.00		
	1/28/04	68XR	PJ	BSR Gear		450.00	
	1/28/04	G82	PJ	Ellison's Road Bik		375.00	
	1/28/04	96	PJ	Tiny Tots Wheels		225.00	
				Current Period Ch	3,075.00	4,125.00	-1,050.00
	1/31/04			Ending Balance			-1,050.00
23100 Sales Tax Payable	1/1/04			Beginning Balance			
	1/13/04	Cash	CRJ	Cash sales - Arizo		186.90	
	1/15/04	Cash	CRJ	Cash sales - Arizo		136.50	
	1/16/04	101	SJ	Danny Benoit - Ari		21.00	
	1/21/04	Cash	CRJ	Cash sales - Arizo		134.40	
	1/23/04	Cash	CRJ	Cash sales - Arizo		266.70	
	1/28/04	102	SJ	Sandy Westcott -		6.30	
	1/30/04	Cash	CRJ	Cash sales - Arizo		226.80	
				Current Period Ch		978.60	-978.60
	1/31/04			Ending Balance			-978.60
23300 Medicare Employee T	1/1/04			Beginning Balance			
	1/9/04	1001	PRJ	Michael Larson		7.25	
	1/9/04	1002	PRJ	Jessica Williams		7.25	
	1/16/04	1003	PRJ	Michael Larson		7.25	
	1/16/04	1004	PRJ	Jessica Williams		7.25	
	1/23/04	1009	PRJ	Michael Larson		7.25	
	1/23/04	1010	PRJ	Jessica Williams		7.25	
	1/30/04	1014	PRJ	Michael Larson		7.25	
	1/30/04	1015	PRJ	Jessica Williams		7.25	
				Current Period Ch		58.00	-58.00
	1/31/04			Ending Balance			-58.00

Copper Bicycles
General Ledger

For the Period From Jan 1, 2004 to Jan 31, 2004

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

Account ID Account Descriptio	Date	Reference	Jrnl	Trans Descriptio	Debit Amt	Credit Amt	Balance
23400	1/1/04			Beginning Balance			
Federal Payroll Taxes	1/9/04	1001	PRJ	Michael Larson		27.55	
	1/9/04	1002	PRJ	Jessica Williams		53.03	
	1/16/04	1003	PRJ	Michael Larson		27.55	
	1/16/04	1004	PRJ	Jessica Williams		53.03	
	1/23/04	1009	PRJ	Michael Larson		27.55	
	1/23/04	1010	PRJ	Jessica Williams		53.03	
	1/30/04	1014	PRJ	Michael Larson		27.55	
	1/30/04	1015	PRJ	Jessica Williams		53.03	
				Current Period Ch		322.32	-322.32
	1/31/04			Ending Balance			-322.32
23500	1/1/04			Beginning Balance			
FUTA Tax Payable	1/9/04	1001	PRJ	Michael Larson		4.00	
	1/9/04	1002	PRJ	Jessica Williams		4.00	
	1/16/04	1003	PRJ	Michael Larson		4.00	
	1/16/04	1004	PRJ	Jessica Williams		4.00	
	1/23/04	1009	PRJ	Michael Larson		4.00	
	1/23/04	1010	PRJ	Jessica Williams		4.00	
	1/30/04	1014	PRJ	Michael Larson		4.00	
	1/30/04	1015	PRJ	Jessica Williams		4.00	
				Current Period Ch		32.00	-32.00
	1/31/04			Ending Balance			-32.00
23600	1/1/04			Beginning Balance			
State Payroll Taxes P	1/9/04	1001	PRJ	Michael Larson		6.89	
	1/9/04	1002	PRJ	Jessica Williams		13.26	
	1/16/04	1003	PRJ	Michael Larson		6.89	
	1/16/04	1004	PRJ	Jessica Williams		13.26	
	1/23/04	1009	PRJ	Michael Larson		6.89	
	1/23/04	1010	PRJ	Jessica Williams		13.26	
	1/30/04	1014	PRJ	Michael Larson		6.89	
	1/30/04	1015	PRJ	Jessica Williams		13.26	
				Current Period Ch		80.60	-80.60
	1/31/04			Ending Balance			-80.60
23700	1/1/04			Beginning Balance			
SUTA Payable	1/9/04	1001	PRJ	Michael Larson		17.00	
	1/9/04	1002	PRJ	Jessica Williams		17.00	
	1/16/04	1003	PRJ	Michael Larson		17.00	
	1/16/04	1004	PRJ	Jessica Williams		17.00	
	1/23/04	1009	PRJ	Michael Larson		17.00	
	1/23/04	1010	PRJ	Jessica Williams		17.00	
	1/30/04	1014	PRJ	Michael Larson		17.00	
	1/30/04	1015	PRJ	Jessica Williams		17.00	
				Current Period Ch		136.00	-136.00
	1/31/04			Ending Balance			-136.00
23800	1/1/04			Beginning Balance			
Medicare Employer T	1/9/04	1001	PRJ	Michael Larson		7.25	
	1/9/04	1002	PRJ	Jessica Williams		7.25	
	1/16/04	1003	PRJ	Michael Larson		7.25	
	1/16/04	1004	PRJ	Jessica Williams		7.25	
	1/23/04	1009	PRJ	Michael Larson		7.25	
	1/23/04	1010	PRJ	Jessica Williams		7.25	
	1/30/04	1014	PRJ	Michael Larson		7.25	
	1/30/04	1015	PRJ	Jessica Williams		7.25	
				Current Period Ch		58.00	-58.00
	1/31/04			Ending Balance			-58.00

**Copper Bicycles
General Ledger**

For the Period From Jan 1, 2004 to Jan 31, 2004

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

Account ID Account Descriptio	Date	Reference	Jrnl	Trans Descriptio	Debit Amt	Credit Amt	Balance
24000	1/1/04			Beginning Balance			
FICA Employee Taxe	1/9/04	1001	PRJ	Michael Larson		31.00	
	1/9/04	1002	PRJ	Jessica Williams		31.00	
	1/16/04	1003	PRJ	Michael Larson		31.00	
	1/16/04	1004	PRJ	Jessica Williams		31.00	
	1/23/04	1009	PRJ	Michael Larson		31.00	
	1/23/04	1010	PRJ	Jessica Williams		31.00	
	1/30/04	1014	PRJ	Michael Larson		31.00	
	1/30/04	1015	PRJ	Jessica Williams		31.00	
				Current Period Ch		248.00	-248.00
	1/31/04			Ending Balance			-248.00
24100	1/1/04			Beginning Balance			
FICA Employer Taxe	1/9/04	1001	PRJ	Michael Larson		31.00	
	1/9/04	1002	PRJ	Jessica Williams		31.00	
	1/16/04	1003	PRJ	Michael Larson		31.00	
	1/16/04	1004	PRJ	Jessica Williams		31.00	
	1/23/04	1009	PRJ	Michael Larson		31.00	
	1/23/04	1010	PRJ	Jessica Williams		31.00	
	1/30/04	1014	PRJ	Michael Larson		31.00	
	1/30/04	1015	PRJ	Jessica Williams		31.00	
				Current Period Ch		248.00	-248.00
	1/31/04			Ending Balance			-248.00
24800	1/1/04			Beginning Balance			-4,000.00
Short-Term Notes Pa	1/30/04	1011	CDJ	Sharon Clark - Sh	195.00		
				Current Period Ch	195.00		195.00
	1/31/04			Ending Balance			-3,805.00
27000	1/1/04			Beginning Balance			-6,500.00
Long-Term Notes Pa	1/30/04	1012	CDJ	Mesa Bank - Long-	135.40		
				Current Period Ch	135.40		135.40
	1/31/04			Ending Balance			-6,364.60
39003	1/1/04			Beginning Balance			-69,200.00
Common Stock	1/31/04			Ending Balance			-69,200.00
40000	1/1/04			Beginning Balance			
Sales-Mountain Bikes	1/13/04	Cash	CRJ	Cash sales - Item:		1,200.00	
	1/15/04	Cash	CRJ	Cash sales - Item:		900.00	
	1/16/04	101	SJ	Danny Benoit - lte		300.00	
	1/21/04	Cash	CRJ	Cash sales - Item:		600.00	
	1/23/04	Cash	CRJ	Cash sales - Item:		1,800.00	
	1/30/04	Cash	CRJ	Cash sales - Item:		1,800.00	
				Current Period Ch		6,600.00	-6,600.00
	1/31/04			Ending Balance			-6,600.00
40020	1/1/04			Beginning Balance			
Sales-Road Bikes	1/13/04	Cash	CRJ	Cash sales - Item:		750.00	
	1/15/04	Cash	CRJ	Cash sales - Item:		600.00	
	1/21/04	Cash	CRJ	Cash sales - Item:		1,050.00	
	1/23/04	Cash	CRJ	Cash sales - Item:		1,200.00	
	1/30/04	Cash	CRJ	Cash sales - Item:		900.00	
				Current Period Ch		4,500.00	-4,500.00
	1/31/04			Ending Balance			-4,500.00

**Copper Bicycles
General Ledger**

For the Period From Jan 1, 2004 to Jan 31, 2004

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

Account ID Account Descriptio	Date	Reference	Jrnl	Trans Descriptio	Debit Amt	Credit Amt	Balance
40030	1/1/04			Beginning Balance			
Sales-Children's Bike	1/13/04	Cash	CRJ	Cash sales - Item:		720.00	
	1/15/04	Cash	CRJ	Cash sales - Item:		450.00	
	1/21/04	Cash	CRJ	Cash sales - Item:		270.00	
	1/23/04	Cash	CRJ	Cash sales - Item:		810.00	
	1/28/04	102	SJ	Sandy Westcott - It		90.00	
	1/30/04	Cash	CRJ	Cash sales - Item:		540.00	
				Current Period Ch		2,880.00	-2,880.00
	1/31/04			Ending Balance			-2,880.00
50000	1/1/04			Beginning Balance			
Cost of Goods Sold-	1/13/04	Cash	COG	Cash sales - Item:	600.00		
	1/15/04	Cash	COG	Cash sales - Item:	450.00		
	1/16/04	101	COG	Danny Benoit - lte	150.00		
	1/21/04	Cash	COG	Cash sales - Item:	300.00		
	1/23/04	Cash	COG	Cash sales - Item:	900.00		
	1/30/04	Cash	COG	Cash sales - Item:	900.00		
				Current Period Ch	3,300.00		3,300.00
	1/31/04			Ending Balance			3,300.00
50020	1/1/04			Beginning Balance			
Cost of Goods Sold-	1/13/04	Cash	COG	Cash sales - Item:	375.00		
	1/15/04	Cash	COG	Cash sales - Item:	300.00		
	1/21/04	Cash	COG	Cash sales - Item:	525.00		
	1/23/04	Cash	COG	Cash sales - Item:	600.00		
	1/30/04	Cash	COG	Cash sales - Item:	450.00		
				Current Period Ch	2,250.00		2,250.00
	1/31/04			Ending Balance			2,250.00
50030	1/1/04			Beginning Balance			
Cost of Good Sold-C	1/13/04	Cash	COG	Cash sales - Item:	360.00		
	1/15/04	Cash	COG	Cash sales - Item:	225.00		
	1/21/04	Cash	COG	Cash sales - Item:	135.00		
	1/23/04	Cash	COG	Cash sales - Item:	405.00		
	1/28/04	102	COG	Sandy Westcott - It	45.00		
	1/30/04	Cash	COG	Cash sales - Item:	270.00		
				Current Period Ch	1,440.00		1,440.00
	1/31/04			Ending Balance			1,440.00
59500	1/1/04			Beginning Balance			
Purchase Discounts	1/23/04	1005	CDJ	BSR Gear - Invoic		30.00	
	1/23/04	1006	CDJ	Ellison's Road Bik		18.00	
	1/23/04	1007	CDJ	Tiny Tots Wheels -		13.50	
				Current Period Ch		61.50	-61.50
	1/31/04			Ending Balance			-61.50
72500	1/1/04			Beginning Balance			
FUTA Expense	1/9/04	1001	PRJ	Michael Larson	4.00		
	1/9/04	1002	PRJ	Jessica Williams	4.00		
	1/16/04	1003	PRJ	Michael Larson	4.00		
	1/16/04	1004	PRJ	Jessica Williams	4.00		
	1/23/04	1009	PRJ	Michael Larson	4.00		
	1/23/04	1010	PRJ	Jessica Williams	4.00		
	1/30/04	1014	PRJ	Michael Larson	4.00		
	1/30/04	1015	PRJ	Jessica Williams	4.00		
				Current Period Ch	32.00		32.00
	1/31/04			Ending Balance			32.00

**Copper Bicycles
General Ledger**

For the Period From Jan 1, 2004 to Jan 31, 2004

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

Account ID Account Descriptio	Date	Reference	Jrnl	Trans Descriptio	Debit Amt	Credit Amt	Balance
73000	1/1/04			Beginning Balance			
SUTA Expense	1/9/04	1001	PRJ	Michael Larson	17.00		
	1/9/04	1002	PRJ	Jessica Williams	17.00		
	1/16/04	1003	PRJ	Michael Larson	17.00		
	1/16/04	1004	PRJ	Jessica Williams	17.00		
	1/23/04	1009	PRJ	Michael Larson	17.00		
	1/23/04	1010	PRJ	Jessica Williams	17.00		
	1/30/04	1014	PRJ	Michael Larson	17.00		
	1/30/04	1015	PRJ	Jessica Williams	17.00		
				Current Period Ch	136.00		136.00
	1/31/04			Ending Balance			136.00
73200	1/1/04			Beginning Balance			
FICA Expense	1/9/04	1001	PRJ	Michael Larson	31.00		
	1/9/04	1002	PRJ	Jessica Williams	31.00		
	1/16/04	1003	PRJ	Michael Larson	31.00		
	1/16/04	1004	PRJ	Jessica Williams	31.00		
	1/23/04	1009	PRJ	Michael Larson	31.00		
	1/23/04	1010	PRJ	Jessica Williams	31.00		
	1/30/04	1014	PRJ	Michael Larson	31.00		
	1/30/04	1015	PRJ	Jessica Williams	31.00		
				Current Period Ch	248.00		248.00
	1/31/04			Ending Balance			248.00
73300	1/1/04			Beginning Balance			
Medicare Expense	1/9/04	1001	PRJ	Michael Larson	7.25		
	1/9/04	1002	PRJ	Jessica Williams	7.25		
	1/16/04	1003	PRJ	Michael Larson	7.25		
	1/16/04	1004	PRJ	Jessica Williams	7.25		
	1/23/04	1009	PRJ	Michael Larson	7.25		
	1/23/04	1010	PRJ	Jessica Williams	7.25		
	1/30/04	1014	PRJ	Michael Larson	7.25		
	1/30/04	1015	PRJ	Jessica Williams	7.25		
				Current Period Ch	58.00		58.00
	1/31/04			Ending Balance			58.00
74000	1/1/04			Beginning Balance			
Rent--Mall Space	1/23/04	1008	CDJ	Greene Rentals -	1,250.00		
				Current Period Ch	1,250.00		1,250.00
	1/31/04			Ending Balance			1,250.00
77500	1/1/04			Beginning Balance			
Wages Expense	1/9/04	1001	PRJ	Michael Larson	500.00		
	1/9/04	1002	PRJ	Jessica Williams	500.00		
	1/16/04	1003	PRJ	Michael Larson	500.00		
	1/16/04	1004	PRJ	Jessica Williams	500.00		
	1/23/04	1009	PRJ	Michael Larson	500.00		
	1/23/04	1010	PRJ	Jessica Williams	500.00		
	1/30/04	1014	PRJ	Michael Larson	500.00		
	1/30/04	1015	PRJ	Jessica Williams	500.00		
				Current Period Ch	4,000.00		4,000.00
	1/31/04			Ending Balance			4,000.00
78000	1/1/04			Beginning Balance			
Utilities Expense	1/30/04	1013	CDJ	Mesa Utilities - Util	190.57		
				Current Period Ch	190.57		190.57
	1/31/04			Ending Balance			190.57

**Copper Bicycles
Check Register****For the Period From Jan 1, 2004 to Jan 31, 2004**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
1001	1/9/04	Michael Larson	10200	427.31
1002	1/9/04	Jessica Williams	10200	395.46
1003	1/16/04	Michael Larson	10200	427.31
1004	1/16/04	Jessica Williams	10200	395.46
1005	1/23/04	BSR Gear	10200	1,470.00
1006	1/23/04	Ellison's Road Bikes	10200	882.00
1007	1/23/04	Tiny Tots Wheels	10200	661.50
1008	1/23/04	Greene Rentals	10200	1,250.00
1009	1/23/04	Michael Larson	10200	427.31
1010	1/23/04	Jessica Williams	10200	395.46
1011	1/30/04	Sharon Clark	10200	195.00
1012	1/30/04	Mesa Bank	10200	135.40
1013	1/30/04	Mesa Utilities	10200	190.57
1014	1/30/04	Michael Larson	10200	427.31
1015	1/30/04	Jessica Williams	10200	395.46
Total				<u>8,075.55</u>

**Copper Bicycles
Customer List**

Filter Criteria includes: 1) Customers only. Report order is by ID.

Customer ID	Customer	Contact	Telephone 1	Resale No
DB001	Danny Benoit		602-555-9211	
RL002	Robert Lanning		928-555-3203	
SW003	Sandy Westcott		480-555-8892	

**Copper Bicycles
Vendor List**

Filter Criteria includes: Report order is by ID.

Vendor ID	Vendor	Contact	Telephone 1	Tax Id No
BSR111	BSR Gear	Jesse Burke	323-555-9525	27-9117731
ERB112	Ellison's Road Bikes	Lisa Ellison	915-555-2365	84-8276448
TTW113	Tiny Tots Wheels	Katie Wood	928-555-8900	60-7893213

**Copper Bicycles
Purchase Journal**

For the Period From Jan 1, 2004 to Jan 31, 2004

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
1/9/04	12000 Inventory-Mountain Bike 20000 Accounts Payable	55XR	mountain bikes BSR Gear	1,500.00	 1,500.00
1/9/04	12030 Inventory-Children's Bike 20000 Accounts Payable	75	children's bikes Tiny Tots Wheels	675.00	 675.00
1/9/04	12020 Inventory-Road Bikes 20000 Accounts Payable	G42	road bikes Ellison's Road Bikes	900.00	 900.00
1/28/04	12000 Inventory-Mountain Bike 20000 Accounts Payable	68XR	mountain bikes BSR Gear	450.00	 450.00
1/28/04	12030 Inventory-Children's Bike 20000 Accounts Payable	96	children's bikes Tiny Tots Wheels	225.00	 225.00
1/28/04	12020 Inventory-Road Bikes 20000 Accounts Payable	G82	road bikes Ellison's Road Bikes	375.00	 375.00
				<u>4,125.00</u>	<u>4,125.00</u>

Copper Bicycles
Cash Disbursements Journal
For the Period From Jan 1, 2004 to Jan 31, 2004

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
1/23/04	1005	59500	Discounts Taken		30.00
		20000	Invoice: 55XR	1,500.00	
		10200	BSR Gear		1,470.00
1/23/04	1006	59500	Discounts Taken		18.00
		20000	Invoice: G42	900.00	
		10200	Ellison's Road Bikes		882.00
1/23/04	1007	59500	Discounts Taken		13.50
		20000	Invoice: 75	675.00	
		10200	Tiny Tots Wheels		661.50
1/23/04	1008	74000	Rent--Mall Space	1,250.00	
		10200	Greene Rentals		1,250.00
1/30/04	1011	24800	Short-Term Notes Payable	195.00	
		10200	Sharon Clark		195.00
1/30/04	1012	27000	Long-Term Notes Payable	135.40	
		10200	Mesa Bank		135.40
1/30/04	1013	78000	Utilities Expense	190.57	
		10200	Mesa Utilities		190.57
	Total			4,845.97	4,845.97

**Copper Bicycles
Sales Journal**

For the Period From Jan 1, 2004 to Jan 31, 2004

Filter Criteria includes: Report order is by Invoice/CM Date. Report is printed in Detail Format.

Date	Account ID	Invoice/CM #	Line Description	Debit Amnt	Credit Amnt
1/16/04	23100	101	AZ: Arizona sales tax		21.00
	40000		One mountain bike		300.00
	50000		Cost of sales	150.00	
	12000		Cost of sales		150.00
	11000		Danny Benoit	321.00	
1/28/04	23100	102	AZ: Arizona sales tax		6.30
	40030		One children's bike		90.00
	50030		Cost of sales	45.00	
	12030		Cost of sales		45.00
	11000		Sandy Westcott	96.30	
		Total		612.30	612.30

Copper Bicycles
Cash Receipts Journal
For the Period From Jan 1, 2004 to Jan 31, 2004

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
1/13/04	23100	Cash	AZ: Arizona sales tax		186.90
	40000		mountain bikes		1,200.00
	50000		Cost of sales	600.00	
	12000		Cost of sales		600.00
	40020		road bikes		750.00
	50020		Cost of sales	375.00	
	12020		Cost of sales		375.00
	40030		children's bikes		720.00
	50030		Cost of sales	360.00	
	12030		Cost of sales		360.00
	10200		Cash sales	2,856.90	
1/15/04	23100	Cash	AZ: Arizona sales tax		136.50
	40030		children's bikes		450.00
	50030		Cost of sales	225.00	
	12030		Cost of sales		225.00
	40020		road bikes		600.00
	50020		Cost of sales	300.00	
	12020		Cost of sales		300.00
	40000		mountain bikes		900.00
	50000		Cost of sales	450.00	
	12000		Cost of sales		450.00
	10200		Cash sales	2,086.50	
1/21/04	23100	Cash	AZ: Arizona sales tax		134.40
	40030		children's bikes		270.00
	50030		Cost of sales	135.00	
	12030		Cost of sales		135.00
	40000		mountain bikes		600.00
	50000		Cost of sales	300.00	
	12000		Cost of sales		300.00
	40020		road bikes		1,050.00
	50020		Cost of sales	525.00	
	12020		Cost of sales		525.00
	10200		Cash sales	2,054.40	
1/23/04	23100	Cash	AZ: Arizona sales tax		266.70
	40000		mountain bikes		1,800.00
	50000		Cost of sales	900.00	
	12000		Cost of sales		900.00
	40020		road bikes		1,200.00
	50020		Cost of sales	600.00	
	12020		Cost of sales		600.00
	40030		children's bikes		810.00
	50030		Cost of sales	405.00	
	12030		Cost of sales		405.00
	10200		Cash sales	4,076.70	
1/30/04	23100	Cash	AZ: Arizona sales tax		226.80
	40000		mountain bikes		1,800.00
	50000		Cost of sales	900.00	
	12000		Cost of sales		900.00
	40020		road bikes		900.00
	50020		Cost of sales	450.00	
	12020		Cost of sales		450.00
	40030		children's bikes		540.00
	50030		Cost of sales	270.00	
	12030		Cost of sales		270.00
	10200		Cash sales	3,466.80	
				21,336.30	21,336.30

**Copper Bicycles
Payroll Journal**

For the Period From Jan 1, 2004 to Jan 31, 2004

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

Date Employee	GL Acct ID	Reference	Debit Amt	Credit Amt
1/9/04 Michael Larson	77500	1001	500.00	
	23400			27.55
	24000			31.00
	23300			7.25
	23600			6.89
	24100			31.00
	23800			7.25
	23500			4.00
	23700			17.00
	73200		31.00	
	73300		7.25	
	72500		4.00	
	73000		17.00	
	10200			427.31
1/9/04 Jessica Williams	77500	1002	500.00	
	23400			53.03
	24000			31.00
	23300			7.25
	23600			13.26
	24100			31.00
	23800			7.25
	23500			4.00
	23700			17.00
	73200		31.00	
	73300		7.25	
	72500		4.00	
	73000		17.00	
	10200			395.46
1/16/04 Michael Larson	77500	1003	500.00	
	23400			27.55
	24000			31.00
	23300			7.25
	23600			6.89
	24100			31.00
	23800			7.25
	23500			4.00
	23700			17.00
	73200		31.00	
	73300		7.25	
	72500		4.00	
	73000		17.00	
	10200			427.31
1/16/04 Jessica Williams	77500	1004	500.00	
	23400			53.03
	24000			31.00
	23300			7.25
	23600			13.26
	24100			31.00
	23800			7.25
	23500			4.00
	23700			17.00
	73200		31.00	
	73300		7.25	
	72500		4.00	
	73000		17.00	
	10200			395.46
1/23/04 Michael Larson	77500	1009	500.00	
	23400			27.55
	24000			31.00
	23300			7.25
	23600			6.89

**Copper Bicycles
Payroll Journal**

For the Period From Jan 1, 2004 to Jan 31, 2004

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

Date Employee	GL Acct ID	Reference	Debit Amt	Credit Amt
	24100			31.00
	23800			7.25
	23500			4.00
	23700			17.00
	73200		31.00	
	73300		7.25	
	72500		4.00	
	73000		17.00	
	10200			427.31
1/23/04 Jessica Williams	77500	1010	500.00	
	23400			53.03
	24000			31.00
	23300			7.25
	23600			13.26
	24100			31.00
	23800			7.25
	23500			4.00
	23700			17.00
	73200		31.00	
	73300		7.25	
	72500		4.00	
	73000		17.00	
	10200			395.46
1/30/04 Michael Larson	77500	1014	500.00	
	23400			27.55
	24000			31.00
	23300			7.25
	23600			6.89
	24100			31.00
	23800			7.25
	23500			4.00
	23700			17.00
	73200		31.00	
	73300		7.25	
	72500		4.00	
	73000		17.00	
	10200			427.31
1/30/04 Jessica Williams	77500	1015	500.00	
	23400			53.03
	24000			31.00
	23300			7.25
	23600			13.26
	24100			31.00
	23800			7.25
	23500			4.00
	23700			17.00
	73200		31.00	
	73300		7.25	
	72500		4.00	
	73000		17.00	
	10200			395.46
			4,474.00	4,474.00

Copper Bicycles
Cost of Goods Sold Journal

For the Period From Jan 1, 2004 to Jan 31, 2004

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
1/13/04	12000	Cash	4.00	mountain bikes		600.00
	50000		4.00	mountain bikes	600.00	
	12020		5.00	road bikes		375.00
	50020		5.00	road bikes	375.00	
	12030		8.00	children's bikes		360.00
	50030		8.00	children's bikes	360.00	
1/15/04	12030	Cash	5.00	children's bikes		225.00
	50030		5.00	children's bikes	225.00	
	12020		4.00	road bikes		300.00
	50020		4.00	road bikes	300.00	
	12000		3.00	mountain bikes		450.00
	50000		3.00	mountain bikes	450.00	
1/16/04	12000	101	1.00	One mountain bike		150.00
	50000		1.00	One mountain bike	150.00	
1/21/04	12030	Cash	3.00	children's bikes		135.00
	50030		3.00	children's bikes	135.00	
	12000		2.00	mountain bikes		300.00
	50000		2.00	mountain bikes	300.00	
	12020		7.00	road bikes		525.00
	50020		7.00	road bikes	525.00	
1/23/04	12000	Cash	6.00	mountain bikes		900.00
	50000		6.00	mountain bikes	900.00	
	12020		8.00	road bikes		600.00
	50020		8.00	road bikes	600.00	
	12030		9.00	children's bikes		405.00
	50030		9.00	children's bikes	405.00	
1/28/04	12030	102	1.00	One children's bike		45.00
	50030		1.00	One children's bike	45.00	
1/30/04	12000	Cash	6.00	mountain bikes		900.00
	50000		6.00	mountain bikes	900.00	
	12020		6.00	road bikes		450.00
	50020		6.00	road bikes	450.00	
	12030		6.00	children's bikes		270.00
	50030		6.00	children's bikes	270.00	
		Total			6,990.00	6,990.00