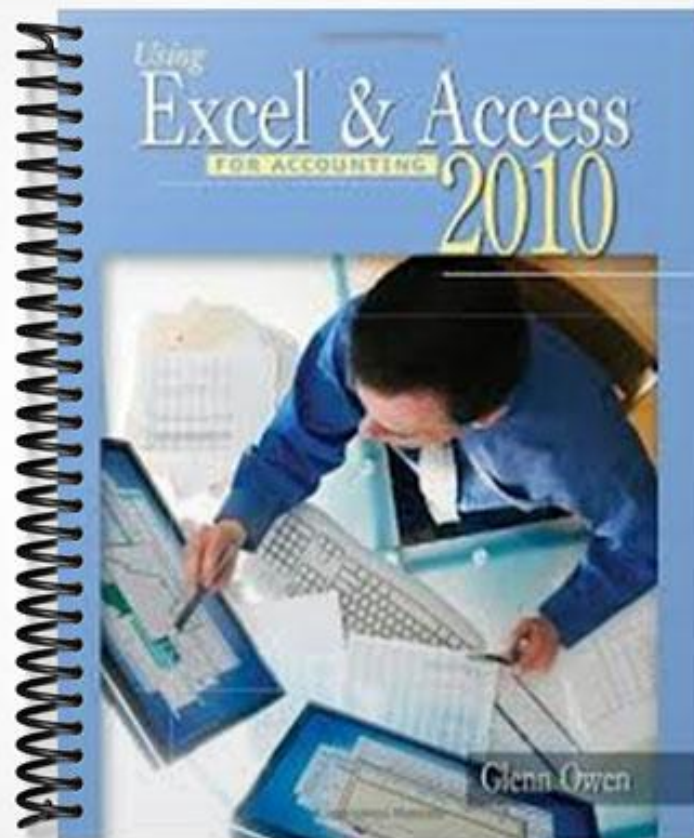


## **SOLUTIONS MANUAL**



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# CHAPTER 2

## EXCEL BASICS

### CHAPTER 2 QUESTIONS

1. To put data into a cell, you must first select the cell by clicking on it. As you type, the data is also automatically entered into the formula bar.
2. Text entries into cells are often referred to as labels, while numbers or formula entries are referred to as values.
3. The # signs indicate the column width is too small to display the cell value.
4. To change column width place the mouse pointer to the right of the column header you wish to change. The cursor should change into a line with two arrows pointing left and right. While holding the mouse button down drag the column to the right to increase the width and to the left to decrease the width. To change row height place the mouse pointer on the bottom of the row header you wish to change. The cursor should change into a line with two arrows pointing up and down. While holding the mouse button down drag the row up to increase the height and down to decrease the height.
5. The appearance of data on a worksheet is controlled by a cell's formatting. Formatting does not change the text or numbers in a cell. Instead, formatting changes the way the text or numbers appear in the worksheet.
6. The Format Painter tool copies formats from one cell and pastes them unto another.
7. All formulas begin with the equal sign (=) followed by cell references, numbers, math symbols, or functions.
8. The SUM function argument contains a reference to a series of cells you want summed.
9. Parentheses specify the order of calculation in a formula. The inner most set of parentheses are calculated first, followed by the next inner most set of parentheses etc.
10. AutoFill allows you to quickly copy a formula down or across a series of cells on a worksheet. If the cells have relative references the formula changes as it is replicated.
11. Absolute references would be used in a formula so that when it is replicated, either by using the copy and paste commands or by using AutoFill, that part of the formula designated as an absolute reference would not change.
12. The cell reference C6 is changed to an absolute reference by placing a \$ in front of both the column and row reference (\$C\$6).
13. To insert a column or row, click on the column or row header (for instance column B, click on the B, or row 5, click on the 5), then right click to reveal the short cut menu, then click insert.
14. To change the name of a sheet in a workbook, double-click the sheet name, type a new name, then press Enter.
15. To print a workbook or worksheet first edit the page setup, preview the print job, then print the job.

## CHAPTER 2 ASSIGNMENTS

### 1. COAST JEWELER'S TRIAL BALANCE FOR MARCH 31, 2009

a.

*Coast Jewelers, Inc.*  
*Trial Balance*  
*March 31, 2012*

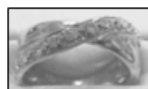
Account	Dr.	Cr.
Cash	\$ 28,335.14	
Accounts receivable	95,125.15	
Inventory	130,541.87	
Prepaid expenses	10,544.27	
Supplies	8,888.78	
Land	120,000.00	
Building	315,000.00	
Accumulated depreciation: Building		\$ 60,000.00
Equipment	70,000.00	
Accumulated depreciation: Equipment		8,000.00
Accounts payable		85,124.25
Long-term debt		380,000.00
Common stock		10,000.00
Retained earnings		192,697.36
Sales revenue		410,325.17
Cost of goods sold	275,135.54	
Advertising expense	15,874.24	
Depreciation expense		
Payroll expense	65,152.87	
Utilities	11,548.92	
Total	<u>\$1,146,146.78</u>	<u>\$1,146,146.78</u>

b.

	A	B	C
1	<i>Coast Jewelers, Inc.</i>		
2	<i>Trial Balance</i>		
3	40999		
4			
5	Account	Dr.	Cr.
6	Cash	28335.14	
7	Accounts receivable	95125.15	
8	Inventory	130541.87	
9	Prepaid expenses	10544.27	
10	Supplies	8888.78	
11	Land	120000	
12	Building	315000	
13	Accumulated depreciation: Building		60000
14	Equipment	70000	
15	Accumulated depreciation: Equipment		8000
16	Accounts payable		85124.25
17	Long-term debt		380000
18	Common stock		10000
19	Retained earnings		192697.36
20	Sales revenue		410325.17
21	Cost of goods sold	275135.54	
22	Advertising expense	15874.24	
23	Depreciation expense		
24	Payroll expense	65152.87	
25	Utilities	11548.92	
26	Total	=SUM(B6:B25)	=SUM(C6:C25)

## 2. COAST JEWELER'S DIAMOND RING SALES

a.



*Coast Jewelers, Inc.*  
*Diamond Ring Sales*  
*Week of December 4, 2012*



Product	Cost	Markup	Price	Quantity	Total
18K 2 tone diamond set .70 ct	4,500.00	50%	6,750.00	2	10,800.00
Diamond anniversary band	945.00	50%	1,417.50	1	1,134.00
Emerald anniversary band	800.00	50%	1,200.00	1	960.00
14K engagement ring .51 ct	1200.00	50%	1,800.00	3	4,320.00
Total					<u>17,214.00</u>

Discount %

20%


b.

	A	B	C	D	E	F
1		<i>Coast Jewelers, Inc.</i>				
2		<i>Diamond Ring Sales</i>				
3		<i>Week of December 4, 2012</i>				
4						
5	<b>Product</b>	<b>Cost</b>	<b>Markup</b>	<b>Price</b>	<b>Quantity</b>	<b>Total</b>
6	18K 2 tone diamond set .70 ct	4500	0.5	=B6+(B6*C6)	2	=(D6-(D6*\$B\$12))*E6
7	Diamond anniversary band	945	0.5	=B7+(B7*C7)	1	=(D7-(D7*\$B\$12))*E7
8	Emerald anniversary band	800	0.5	=B8+(B8*C8)	1	=(D8-(D8*\$B\$12))*E8
9	14K engagement ring .51 ct	1200	0.5	=B9+(B9*C9)	3	=(D9-(D9*\$B\$12))*E9
10	<b>Total</b>					=SUM(F6:F9)
11						
12	<b>Discount %</b>	0.2				


## CHAPTER 2 CASES

### 1. Kelly's Boutique

a.

<i>Kelly's Boutique, Inc.</i>			<i>Discount:</i>		<i>15%</i>
<i>Book List</i>					
Dept	Product	Author	On Hand	List Price	Sales Price
Adult	Angela's Ashes	McCourt	5	7.99	6.79
Children	Betsy - Tacy	Lovelace	2	12.95	11.01
Children	Blueberries for Sal	McCloskey	2	16.99	14.44
Children	Caddie Woodlawn	Brink	1	17.00	14.45
Adult	Deep End of the Ocean	Mitchard	4	12.95	11.01
	Divine Secrets of the YaYa				
Adult	Sisterhood	Wells	3	24.00	20.40
Children	Green Eggs and Ham	Seuss	1	7.99	6.79
	Harry Potter and the				
Children	Chamber of Secrets	Rowling	4	17.95	15.26
	Harry Potter and the				
Children	Prisoner of Azkaban	Rowling	3	17.95	15.26
	Harry Potter and the				
Children	Sorcerer's Stone	Rowling	2	17.95	15.26
Children	Hop on Pop	Seuss	1	7.99	6.79
Adult	Horse Whisperer	Evans	2	24.95	21.21
Children	Lentil	McCloskey	2	16.99	14.44
Children	Make Way for Ducklings	McCloskey	2	17.99	15.29
Adult	Memoirs of a Geisha	Golden	4	26.95	22.91
Adult	Message in a Bottle	Sparks	2	20.00	17.00
Children	One Morning in Maine	McCloskey	1	16.99	14.44
Adult	Snow Falling on Cedars	Guterson	2	21.95	18.66
Children	The Cat in the Hat	Seuss	1	7.99	6.79
Adult	The Notebook	Sparks	3	16.95	14.41


b.

<i>Kelly's Boutique, Inc.</i> <i>Book List</i>						<i>Discount:</i> 20%
Dept	Product	Author	On Hand	List Price	Sales Price	
Adult	Angela's Ashes	McCourt	5	7.99	6.39	
Children	Betsy - Tacy	Lovelace	2	12.95	10.36	
Children	Blueberries for Sal	McCloskey	2	16.99	13.59	
Children	Caddie Woodlawn	Brink	1	17.00	13.60	
Adult	Deep End of the Ocean	Mitchard	4	12.95	10.36	
	Divine Secrets of the YaYa					
Adult	Sisterhood	Wells	3	24.00	19.20	
Children	Green Eggs and Ham	Seuss	1	7.99	6.39	
	Harry Potter and the					
Children	Chamber of Secrets	Rowling	4	17.95	14.36	
	Harry Potter and the					
Children	Prisoner of Azkaban	Rowling	3	17.95	14.36	
	Harry Potter and the					
Children	Sorcerer's Stone	Rowling	2	17.95	14.36	
Children	Hop on Pop	Seuss	1	7.99	6.39	
Adult	Horse Whisperer	Evans	2	24.95	19.96	
Children	Lentil	McCloskey	2	16.99	13.59	
Children	Make Way for Ducklings	McCloskey	2	17.99	14.39	
Adult	Memoirs of a Geisha	Golden	4	26.95	21.56	
Adult	Message in a Bottle	Sparks	2	20.00	16.00	
Children	One Morning in Maine	McCloskey	1	16.99	13.59	
Adult	Snow Falling on Cedars	Guterson	2	21.95	17.56	
Children	The Cat in the Hat	Seuss	1	7.99	6.39	

c.

	A	B	C	D	E	F
1	<i>Kelly's Boutique, Inc.</i>				<i>Discount:</i>	<b>0.15</b>
2	<i>Book List</i>					
3						
4						
5	<b>Dept</b>	<b>Product</b>	<b>Author</b>	<b>On Hand</b>	<b>List Price</b>	<b>Sales Price</b>
6	Adult	Angela's Ashes	McCourt	5	7.99	=E6-(E6*\$F\$1)
7	Children	Betsy - Tacy	Lovelace	2	12.95	=E7-(E7*\$F\$1)
8	Children	Blueberries for Sal	McCloskey	2	16.99	=E8-(E8*\$F\$1)
9	Children	Caddie Woodlawn	Brink	1	17	=E9-(E9*\$F\$1)
10	Adult	Deep End of the Ocean	Mitchard	4	12.95	=E10-(E10*\$F\$1)
11	Adult	Divine Secrets of the YaYa Sisterhood	Wells	3	24	=E11-(E11*\$F\$1)
12	Children	Green Eggs and Ham	Seuss	1	7.99	=E12-(E12*\$F\$1)
13	Children	Harry Potter and the Chamber of Secrets	Rowling	4	17.95	=E13-(E13*\$F\$1)
14	Children	Harry Potter and the Prisoner of Azkaban	Rowling	3	17.95	=E14-(E14*\$F\$1)
15	Children	Harry Potter and the Sorcerer's Stone	Rowling	2	17.95	=E15-(E15*\$F\$1)
16	Children	Hop on Pop	Seuss	1	7.99	=E16-(E16*\$F\$1)
17	Adult	Horse Whisperer	Evans	2	24.95	=E17-(E17*\$F\$1)
18	Children	Lentil	McCloskey	2	16.99	=E18-(E18*\$F\$1)
19	Children	Make Way for Ducklings	McCloskey	2	17.99	=E19-(E19*\$F\$1)
20	Adult	Memoirs of a Geisha	Golden	4	26.95	=E20-(E20*\$F\$1)
21	Adult	Message in a Bottle	Sparks	2	20	=E21-(E21*\$F\$1)
22	Children	One Morning in Maine	McCloskey	1	16.99	=E22-(E22*\$F\$1)
23	Adult	Snow Falling on Cedars	Guterson	2	21.95	=E23-(E23*\$F\$1)
24	Children	The Cat in the Hat	Seuss	1	7.99	=E24-(E24*\$F\$1)

d.

	A	B	C	D	E	F
1	<i>Kelly's Boutique, Inc.</i>				<i>Discount:</i>	<b>0.2</b>
2	<i>Book List</i>					
3						
4						
5	<b>Dept</b>	<b>Product</b>	<b>Author</b>	<b>On Hand</b>	<b>List Price</b>	<b>Sales Price</b>
6	Adult	Angela's Ashes	McCourt	5	7.99	=E6-(E6*\$F\$1)
7	Children	Betsy - Tacy	Lovelace	2	12.95	=E7-(E7*\$F\$1)
8	Children	Blueberries for Sal	McCloskey	2	16.99	=E8-(E8*\$F\$1)
9	Children	Caddie Woodlawn	Brink	1	17	=E9-(E9*\$F\$1)
10	Adult	Deep End of the Ocean	Mitchard	4	12.95	=E10-(E10*\$F\$1)
11	Adult	Divine Secrets of the YaYa Sisterhood	Wells	3	24	=E11-(E11*\$F\$1)
12	Children	Green Eggs and Ham	Seuss	1	7.99	=E12-(E12*\$F\$1)
13	Children	Harry Potter and the Chamber of Secrets	Rowling	4	17.95	=E13-(E13*\$F\$1)
14	Children	Harry Potter and the Prisoner of Azkaban	Rowling	3	17.95	=E14-(E14*\$F\$1)
15	Children	Harry Potter and the Sorcerer's Stone	Rowling	2	17.95	=E15-(E15*\$F\$1)
16	Children	Hop on Pop	Seuss	1	7.99	=E16-(E16*\$F\$1)
17	Adult	Horse Whisperer	Evans	2	24.95	=E17-(E17*\$F\$1)
18	Children	Lentil	McCloskey	2	16.99	=E18-(E18*\$F\$1)
19	Children	Make Way for Ducklings	McCloskey	2	17.99	=E19-(E19*\$F\$1)
20	Adult	Memoirs of a Geisha	Golden	4	26.95	=E20-(E20*\$F\$1)
21	Adult	Message in a Bottle	Sparks	2	20	=E21-(E21*\$F\$1)
22	Children	One Morning in Maine	McCloskey	1	16.99	=E22-(E22*\$F\$1)
23	Adult	Snow Falling on Cedars	Guterson	2	21.95	=E23-(E23*\$F\$1)
24	Children	The Cat in the Hat	Seuss	1	7.99	=E24-(E24*\$F\$1)
25	Adult	The Notebook	Sparks	3	16.95	=E25-(E25*\$F\$1)
26						
27		<b>Total</b>		<b>=SUM(D6:D26)</b>		

## 2. Wine Depot

a.



*Wine Depot  
Inventory List*

Location	Type	Winery	Price	Size	Vintage	SKU	Quantity	Value
American	Cabernet Sauvignon	Beringer	\$ 120	750	1989	15347	7	\$ 840
American	Cabernet Sauvignon	Woodward	\$ 75	750	2000	17539	3	\$ 225
American	Chardonnay	Neyers	\$ 30	750	2001	16528	12	\$ 360
American	Chardonnay	Melville	\$ 20	750	2001	16716	10	\$ 200
American	Chardonnay	Talbot	\$ 61	750	1999	16739	5	\$ 305
American	Chardonnay	Babcock	\$ 24	750	2001	17521	4	\$ 96
American	Merlot	Gainey	\$ 36	750	1999	14539	5	\$ 180
American	Sauvignon Blanc	Voss	\$ 21	750	2001	16554	8	\$ 168
American	Sauvignon Blanc	Brander	\$ 22	750	2001	17024	10	\$ 220
American	Syrah	Carhartt	\$ 34	750	2000	16769	10	\$ 340
American	Syrah	Cafaro	\$ 35	750	2000	16874	15	\$ 525
American	Zinfandel	Joel Gott	\$ 28	750	2001	17425	7	\$ 196
American	Zinfandel	Gary Farrell	\$ 22	750	2000	17549	3	\$ 66
Australia	Chardonnay	Clarendon	\$ 41	750	1998	13883	12	\$ 492
Australia	Pinot Noir	Bass Phillip	\$ 65	750	1999	15966	24	\$ 1,560
Chile	Cabernet Sauvignon	Miguel Torres	\$ 11	750	2001	17578	2	\$ 22
Italy	Red Chianti	San Vincenti	\$ 32	750	1999	17840	12	\$ 384
New Zealand	Sauvignon Blanc	Mud House	\$ 15	750	2002	17454	24	\$ 360
South Africa	Sauvignon Blanc	Neil Ellis	\$ 16	750	2002	17275	1	\$ 16
Total								<u>\$6,555.00</u>



b.



*Wine Depot  
Inventory List*

Cost %                  60%

Location	Type	Winery	Price	Size	Vintage	SKU	Quantity	Cost
American	Cabernet Sauvignon	Beringer	\$ 120	750	1989	15347	7	\$ 504
American	Cabernet Sauvignon	Woodward	\$ 75	750	2000	17539	3	\$ 135
American	Chardonnay	Neyers	\$ 30	750	2001	16528	12	\$ 216
American	Chardonnay	Melville	\$ 20	750	2001	16716	10	\$ 120
American	Chardonnay	Talbot	\$ 61	750	1999	16739	5	\$ 183
American	Chardonnay	Babcock	\$ 24	750	2001	17521	4	\$ 58
American	Merlot	Gainey	\$ 36	750	1999	14539	5	\$ 108
American	Sauvignon Blanc	Voss	\$ 21	750	2001	16554	8	\$ 101
American	Sauvignon Blanc	Brander	\$ 22	750	2001	17024	10	\$ 132
American	Syrah	Carhartt	\$ 34	750	2000	16769	10	\$ 204
American	Syrah	Cafaro	\$ 35	750	2000	16874	15	\$ 315
American	Zinfandel	Joel Gott	\$ 28	750	2001	17425	7	\$ 118
American	Zinfandel	Gary Farrell	\$ 22	750	2000	17549	3	\$ 40
Australia	Chardonnay	Clarendon	\$ 41	750	1998	13883	12	\$ 295
Australia	Pinot Noir	Bass Phillip	\$ 65	750	1999	15966	24	\$ 936
Chile	Cabernet Sauvignon	Miguel Torres	\$ 11	750	2001	17578	2	\$ 13
Italy	Red Chianti	San Vincenti	\$ 32	750	1999	17840	12	\$ 230
New Zealand	Sauvignon Blanc	Mud House	\$ 15	750	2002	17454	24	\$ 216
South Africa	Sauvignon Blanc	Neil Ellis	\$ 16	750	2002	17275	1	\$ 10

Total                  \$3,933.00

c.

	A	B	C	D	E	F	G	H	I
1			<i>Wine Depot</i>						
2			<i>Inventory List</i>						
3									
4									
5									
6									
7									
8	Location	Type	Winery	Price	Size	Vintage	SKU	Quantity	Value
9	American	Cabernet Sauvignon	Beringer	120	750	1989	15347	7	=D9*H9
10	American	Cabernet Sauvignon	Woodward	75	750	2000	17539	3	=D10*H10
11	American	Chardonnay	Neyers	30	750	2001	16528	12	=D11*H11
12	American	Chardonnay	Melville	20	750	2001	16716	10	=D12*H12
13	American	Chardonnay	Talbot	61	750	1999	16739	5	=D13*H13
14	American	Chardonnay	Babcock	24	750	2001	17521	4	=D14*H14
15	American	Merlot	Gainey	36	750	1999	14539	5	=D15*H15
16	American	Sauvignon Blanc	Voss	21	750	2001	16554	8	=D16*H16
17	American	Sauvignon Blanc	Brander	22	750	2001	17024	10	=D17*H17
18	American	Syrah	Carhartt	34	750	2000	16769	10	=D18*H18
19	American	Syrah	Cafaro	35	750	2000	16874	15	=D19*H19
20	American	Zinfandel	Joel Gott	28	750	2001	17425	7	=D20*H20
21	American	Zinfandel	Gary Farrell	22	750	2000	17549	3	=D21*H21
22	Australia	Chardonnay	Clarendon	41	750	1998	13883	12	=D22*H22
23	Australia	Pinot Noir	Bass Phillip	65	750	1999	15966	24	=D23*H23
24	Chile	Cabernet Sauvignon	Miguel Torres	11	750	2001	17578	2	=D24*H24
25	Italy	Red Chianti	San Vincenti	32	750	1999	17840	12	=D25*H25
26	New Zealand	Sauvignon Blanc	Mud House	15	750	2002	17454	24	=D26*H26
27	South Africa	Sauvignon Blanc	Neil Ellis	16	750	2002	17275	1	=D27*H27
28									
29								Total	=SUM(I9:I28)

d.

	A	B	C	D	E	F	G	H	I
1			Wine Depot						
2			Inventory List						
3									
4			Cost %	0.6					
5									
6									
7									
8	Location	Type	Winery	Price	Size	Vintage	SKU	Quantity	Cost
9	American	Cabernet Sauvignon	Beringer	120	750	1989	15347	7	=D9*\$D\$4*H9
10	American	Cabernet Sauvignon	Woodward	75	750	2000	17539	3	=D10*\$D\$4*H10
11	American	Chardonnay	Neyers	30	750	2001	16528	12	=D11*\$D\$4*H11
12	American	Chardonnay	Melville	20	750	2001	16716	10	=D12*\$D\$4*H12
13	American	Chardonnay	Talbot	61	750	1999	16739	5	=D13*\$D\$4*H13
14	American	Chardonnay	Babcock	24	750	2001	17521	4	=D14*\$D\$4*H14
15	American	Merlot	Gainey	36	750	1999	14539	5	=D15*\$D\$4*H15
16	American	Sauvignon Blanc	Voss	21	750	2001	16554	8	=D16*\$D\$4*H16
17	American	Sauvignon Blanc	Brander	22	750	2001	17024	10	=D17*\$D\$4*H17
18	American	Syrah	Carhartt	34	750	2000	16769	10	=D18*\$D\$4*H18
19	American	Syrah	Cafaro	35	750	2000	16874	15	=D19*\$D\$4*H19
20	American	Zinfandel	Joel Gott	28	750	2001	17425	7	=D20*\$D\$4*H20
21	American	Zinfandel	Gary Farrell	22	750	2000	17549	3	=D21*\$D\$4*H21
22	Australia	Chardonnay	Clarendon	41	750	1998	13883	12	=D22*\$D\$4*H22
23	Australia	Pinot Noir	Bass Phillip	65	750	1999	15966	24	=D23*\$D\$4*H23
24	Chile	Cabernet Sauvignon	Miguel Torres	11	750	2001	17578	2	=D24*\$D\$4*H24
25	Italy	Red Chianti	San Vincenti	32	750	1999	17840	12	=D25*\$D\$4*H25
26	New Zealand	Sauvignon Blanc	Mud House	15	750	2002	17454	24	=D26*\$D\$4*H26
27	South Africa	Sauvignon Blanc	Neil Ellis	16	750	2002	17275	1	=D27*\$D\$4*H27
28									
29								Total	=SUM(I9:I28)

### 3. Snick's Board Shop

a.



Snick's Board Shop  
Inventory List

Category	Manufacturer	Product Name	Description	Price	Style	Product #	Quantity	Retail Value
Complete	Krooked	Krooked Eyes Complete	7.5 x 30.9 Built with Standard Trucks, Krooked 52mm Wheels, Krooked Slick Abec 3 Bearings, Krooked Hardware, Krooked	\$ 89.99	Pink/Blue	65-01400	10	\$ 899.90
Complete	Element	Element Section Complete	7.5 x 31.4 This board features the "Thriftwood" construction which is Element's standard 7 ply deck. Economically priced to satisfy your skateboarding needs. Built with Element Trucks, Element 52mm Wheels, Element Thriftwood Bearings, Element Hardware,	\$ 89.99	Black/Red	65-00358	10	\$ 899.90
Complete	Almost	Almost Mullen OC Impact V4 Complete	7.6 x 31.6 Almost Impact Technology creates a new form of rigidity using carbon fiber reinforced discs without compromising the natural organic feel of a standard 7ply. This extends the life of the deck dramatically while maintaining ultimate pop lasting twice as long as a normal deck. Built with Tensor Response Low Trucks, Almost Premium 52mm Wheels, Almost Abec 7 Bearings,	\$ 119.99	Orange/Teal	65-00335	10	\$ 1,199.90
Complete	Almost	Almost Mullen Premium Day Glow Complete	7.7 x 31.5 Almost Impact Technology creates a new form of rigidity using carbon fiber reinforced discs without compromising the natural organic feel of a standard 7-ply. This extends the life of the deck dramatically while maintaining ultimate pop lasting twice as long as a normal deck. Built with Tensor Low Mullen Laser Crest Trucks, Almost Abec 5 Bearings, Almost Hardware and	\$ 119.99	Black/Yellow	65-00981	10	\$ 1,199.90
Ramp	Element	Element Launch Ramp	Blast over any and everything in your path. 16" Tall x 46" Long x 19 3/4 Wide. Folds to 23" long x 19 3/4 wide x 6" high. Steel kick plate for smooth transition. Rubber capped feet to avoid slippage. Durable, weatherproof and powder-coated. Made from partially recycled materials. 2 reflective Element logo stickers for night visibility. Connects easily to other Element Drop Spot	\$ 179.99	Black/Red	65-01837	5	\$ 899.95
Ramp	Mojo	Mojo Wedge Ramp	Skate the unskateable or simply pop your tricks higher and further. 11" tall. Imported.	\$ 179.99	Black/Blue	65-00011	8	\$ 1,439.92
Longboards	Sector 9	Sector 9 Sand Wedge Complete	9.1 x 31.8 Built with Gullwing Sidewinder Trucks, Sector 9 9 Ball 69mm 80A Wheels, Sector 9 Abec 5 Bearings, 1 1/2" Hardware,	\$ 189.99	Black/White	65-01967	10	\$ 1,899.90
Longboards	Goldcoast	Goldcoast Venice Complete	9.5 x 44 Built with Century Trucks, Gold Coast Balance 60mm 80A Wheels, Gold Coast Abec 7 Bearings, Gold Coast Hardware,	\$ 149.99	Green/Yellow	65-01970	10	\$ 1,499.90
Longboards	Santa Cruz	Santa Cruz Landshark Complete	8.8 x 27.7, Bullet B137 Trucks, Road Rider 65mm 78A Wheels, Abec 5 Bearings.	\$ 99.99	Blue/White	65-01783	10	\$ 999.90
Longboards	Santa Cruz	Santa Cruz Tiger Shark Complete	10 x 36 Includes a bottle opener in the bottom of the deck. Built with Bullet B147 Trucks, Road Rider 65mm 78A Wheels, Abec 5	\$ 129.99	Orange/Black	65-01786	10	\$ 1,299.90
Protective Gear	Bern	Bern Macon Helmet	High-density ABS Shell. Features patented Brock multiple impact soft foam lining. Expanded polystyrene hard foam. Adjustable	\$ 59.99	White	65-01135	10	\$ 599.90
Protective Gear	Triple Eight	Triple Eight Little Tricky Helmet	CPSC certified skate helmets. Polystyrene liner, matte rubber shell & Triple Eight customized logo rivets. Imported. Colors: Black	\$ 34.99	Black	65-23174	10	\$ 349.90
Rails	Element	Element Flat Bar Grind Rail	This durable 6' long, extra wide 4" flat grind rail has three height settings from 10" to 13". Imported.	\$ 109.99	Black	61-16758	10	\$ 1,099.90
Rails	Zero	Zero 6 Foot Flat Bar Grind Rail	This durable 6' long grindrail has three height settings from 6" to 12". Imported	\$ 99.99	Red	61-36447	10	\$ 999.90
Rails	Zero	Zero Switchblade Rail	The Zero Switchblade grind rail features a central hinge, which allows the bar to be folded in half for easy storage and transportation; an internal sleeve is used to support the hinged area when fully assembled. The rail is 6' long fully extended and	\$ 119.99	Silver	61-23116	10	\$ 1,199.90
							Total	\$ 16,488.37

b.

*Snick's Board Shop  
Inventory List*

Cost % 45%



Category	Manufacturer	Product Name	Description	Price	Style	Product #	Quantity	Cost
Complete	Krooked	Krooked Eyes Complete	7.5 x 30.9 Built with Standard Trucks, Krooked 52mm Wheels, Krooked Slick Abec 3 Bearings, Krooked Hardware, Krooked Griptape	\$ 89.99	Pink/Blue	65-01400	10	\$ 404.96
Complete	Element	Element Section Complete	7.5 x 31.4 This board features the "Thriftwood" construction which is Element's standard 7 ply deck. Economically priced to satisfy your skateboarding needs. Built with Element Trucks, Element 52mm Wheels, Element Thriftwood Bearings, Element Hardware, Element Griptape	\$ 89.99	Black/Red	65-00358	10	\$ 404.96
Complete	Almost	Almost Mullen OC Impact V4 Complete	7.6 x 31.6 Almost Impact Technology creates a new form of rigidity using carbon fiber reinforced discs without compromising the natural organic feel of a standard 7ply. This extends the life of the deck dramatically while maintaining ultimate pop lasting twice as long as a normal deck. Built with Tensor Response Low Trucks, Almost Premium 52mm Wheels, Almost Abec 7 Bearings, Almost Hardware, True Grit Griptape.	\$ 119.99	Orange/Teal	65-00335	10	\$ 539.96
Complete	Almost	Almost Mullen Premium Day Glow Complete	7.7 x 31.5 Almost Impact Technology creates a new form of rigidity using carbon fiber reinforced discs without compromising the natural organic feel of a standard 7-ply. This extends the life of the deck dramatically while maintaining ultimate pop lasting twice as long as a normal deck. Built with Tensor Low Mullen Laser Crest Trucks, Almost Abec 5 Bearings, Almost Hardware and True Grit Griptape	\$ 119.99	Black/Yellow	65-00981	10	\$ 539.96
Ramp	Element	Element Launch Ramp	Blast over any and everything in your path. 16" Tall x 46" Long x 19 3/4 Wide. Folds to 23" long x 19 3/4 wide x 6" high. Steel kick plate for smooth transition. Rubber capped feet to avoid slippage. Durable, weatherproof and powder-coated. Made from partially recycled materials. 2 reflective Element logo stickers for night visibility. Connects easily to other Element Drop Spot obstacles. Imported.	\$ 179.99	Black/Red	65-01837	5	\$ 404.98
Ramp	Mojo	Mojo Wedge Ramp	Skate the unskateable or simply pop your tricks higher and further. 11" tall. Imported.	\$ 179.99	Black/Blue	65-00011	8	\$ 647.96
Longboards	Sector 9	Sector 9 Sand Wedge Complete	9.1 x 31.8 Built with Gullwing Sidewinder Trucks, Sector 9 Ball 69mm 80A Wheels, Sector 9 Abec 5 Bearings, 1 1/2" Hardware, Sector 9 griptape.	\$ 189.99	Black/White	65-01967	10	\$ 854.96
Longboards	Goldcoast	Goldcoast Venice Complete	9.5 x 44 Built with Century Trucks, Gold Coast Balance 60mm 80A Wheels, Gold Coast Abec 7 Bearings, Gold Coast Hardware, Gold Coast custom printed Griptape.	\$ 149.99	Green/Yellow	65-01970	10	\$ 674.96
Longboards	Santa Cruz	Santa Cruz Landshark Complete	8.8 x 27.7, Bullet B137 Trucks, Road Rider 65mm 78A Wheels, Abec 5 Bearings.	\$ 99.99	Blue/White	65-01783	10	\$ 449.96
Longboards	Santa Cruz	Santa Cruz Tiger Shark Complete	10 x 36 Includes a bottle opener in the bottom of the deck. Built with Bullet B147 Trucks, Road Rider 65mm 78A Wheels, Abec 5 Bearings, Bullet Hardware, Clear Spray-On Grip.	\$ 129.99	Orange/Black	65-01786	10	\$ 584.96
Protective Gear	Bern	Bern Macon Helmet	High-density ABS Shell. Features patented Brock multiple impact soft foam lining. Expanded polystyrene hard foam. Adjustable strap for custom fit. CPSC approved. Imported.	\$ 59.99	White	65-01135	10	\$ 269.96
Protective Gear	Triple Eight	Triple Eight Little Tricky Helmet	CPSC certified skate helmets. Polystyrene liner, matte rubber shell & Triple Eight customized logo rivits. Imported. Colors: Black or Green. Junior Size: L/XL (20" to 22").	\$ 34.99	Black	65-23174	10	\$ 157.46
Rails	Element	Element Flat Bar Grind Rail	This durable 6' long, extra wide 4" flat grind rail has three height settings from 10" to 13". Imported.	\$ 109.99	Black	61-16758	10	\$ 494.96
Rails	Zero	Zero 6 Foot Flat Bar Grind Rail	This durable 6' long grindrail has three height settings from 6" to 12". Imported	\$ 99.99	Red	61-36447	10	\$ 449.96
Rails	Zero	Zero Switchblade Rail	The Zero Switchblade grind rail features a central hinge, which allows the bar to be folded in half for easy storage and transportation; an internal sleeve is used to support the hinged area when fully assembled. The rail is 6' long fully extended and has three height settings from 6" to 12". Colors: Black or Silver. U.S.A.	\$ 119.99	Silver	61-23116	10	\$ 539.96
							Total	\$ 7,419.86

C.

*Snick's Board Shop  
Inventory List*



Category	Manufacturer	Product Name	Description	Price	Style	Product #	Quantity	Retail Value
Complete	Krooked	Krooked Eyes Complete	7.5 x 30.9 Built with Standard Trucks, 7.5 x 31.4 This board features the	89.99	Pink/Blue	65-01400	10	=E6*H6
Complete	Element	Element Section Complete	"Thriftwood" construction which is Element's 7.6 x 31.6 Almost Impact Technology creates	89.99	Black/Red	65-00358	10	=E7*H7
Complete	Almost	Almost Mullen OC Impact V4 Complete	a new form of rigidity using carbon fiber reinforced discs without compromising the 7.7 x 31.5 Almost Impact Technology creates	119.99	Orange/Teal	65-00335	10	=E8*H8
Complete	Almost	Almost Mullen Premium Day Glow Complete	a new form of rigidity using carbon fiber reinforced discs without compromising the Blast over any and everything in your path. 16: Tall x 46" Long x 19 3/4 Wide. Folds to 23"	119.99	Black/Yellow	65-00981	10	=E9*H9
Ramp	Element	Element Launch Ramp	long x 19 3/4 wide x 6" high. Steel kick plate	179.99	Black/Red	65-01837	5	=E10*H10
Ramp	Mojo	Mojo Wedge Ramp	Skate the unskateable or simply pop your	179.99	Black/Blue	65-00011	8	=E11*H11
Longboards	Sector 9	Sector 9 Sand Wedge	9.1 x 31.8 Built with Gullwing Sidewinder	189.99	Black/White	65-01967	10	=E12*H12
Longboards	Goldcoast	Goldcoast Venice	9.5 x 44 Built with Century Trucks, Gold	149.99	Green/Yellow	65-01970	10	=E13*H13
Longboards	Santa Cruz	Santa Cruz Landshark	8.8 x 27.7, Bullet B137 Trucks, Road Rider	99.99	Blue/White	65-01783	10	=E14*H14
Longboards	Santa Cruz	Santa Cruz Tiger Shark	10 x 36 Includes a bottle opener in the bottom	129.99	Orange/Black	65-01786	10	=E15*H15
Protective Gear	Bern	Bern Macon Helmet	High-density ABS Shell. Features patented	59.99	White	65-01135	10	=E16*H16
Protective Gear	Triple Eight	Triple Eight Little Tricky	CPSC certified skate helmets. Polystyrene	34.99	Black	65-23174	10	=E17*H17
Rails	Element	Element Flat Bar Grind	This durable 6' long, extra wide 4" flat grind	109.99	Black	61-16758	10	=E18*H18
Rails	Zero	Zero 6 Foot Flat Bar Grind	This durable 6' long grindrail has three height	99.99	Red	61-36447	10	=E19*H19
Rails	Zero	Zero Switchblade Rail	The Zero Switchblade grind rail features a central hinge, which allows the bar to be	119.99	Silver	61-23116	10	=E20*H20
							Total	<u>=SUM(I6:I20)</u>

d.

Snick's Board Shop  
Inventory List

Cost % 0.45



Category	Manufacturer	Product Name	Description	Price	Style	Product #	Quantity	Cost
Complete	Krooked	Krooked Eyes Complete	7.5 x 30.9 Built with Standard Trucks, Krooked 52mm Wheels, Krooked Slick Abec 7.5 x 31.4 This board features the "Thriftywood" construction which is Element's standard 7 ply deck. Economically priced to 7.6 x 31.6 Almost Impact Technology creates a new form of rigidity using carbon fiber reinforced discs without compromising the natural organic feel of a standard 7ply. This 7.7 x 31.5 Almost Impact Technology creates a new form of rigidity using carbon fiber reinforced discs without compromising the natural organic feel of a standard 7-ply. This Blast over any and everything in your path.	89.99	Pink/Blue	65-01400	10	=E6*\$G\$2*H6
Complete	Element	Element Section Complete	standard 7 ply deck. Economically priced to 7.6 x 31.6 Almost Impact Technology creates a new form of rigidity using carbon fiber reinforced discs without compromising the natural organic feel of a standard 7-ply. This Blast over any and everything in your path.	89.99	Black/Red	65-00358	10	=E7*\$G\$2*H7
Complete	Almost	Almost Mullen OC Impact V4 Complete	standard 7 ply deck. Economically priced to 7.6 x 31.6 Almost Impact Technology creates a new form of rigidity using carbon fiber reinforced discs without compromising the natural organic feel of a standard 7-ply. This Blast over any and everything in your path.	119.99	Orange/Teal	65-00335	10	=E8*\$G\$2*H8
Complete	Almost	Almost Mullen Premium Day Glow Complete	standard 7 ply deck. Economically priced to 7.6 x 31.6 Almost Impact Technology creates a new form of rigidity using carbon fiber reinforced discs without compromising the natural organic feel of a standard 7-ply. This Blast over any and everything in your path.	119.99	Black/Yellow	65-00981	10	=E9*\$G\$2*H9
Ramp	Element	Element Launch Ramp	16" Tall x 46" Long x 19 3/4" Wide. Folds to 25" long x 19 3/4" wide x 6" high. Steel kick plate for smooth transition. Rubber capped	179.99	Black/Red	65-01837	5	=E10*\$G\$2*H10
Ramp	Mojo	Mojo Wedge Ramp	Skate the unskatable or simply pop your 9.1 x 31.8 Built with Gullwing Sidewinder Trucks, Sector 9 9 Ball 69mm 80A Wheels, 9.5 x 44 Built with Century Trucks, Gold Coast Balance 60mm 80A Wheels, Gold Coast	179.99	Black/Blue	65-00011	8	=E11*\$G\$2*H11
Longboards	Sector 9	Sector 9 Sand Wedge Complete	10 x 36 Includes a bottle opener in the bottom of the deck. Built with Bullet B147 Trucks, High-density ABS Shell. Features patented Brock multiple impact soft foam lining. CPSC certified skate helmets. Polystyrene liner, matte rubber shell & Triple Eight	189.99	Black/White	65-01967	10	=E12*\$G\$2*H12
Longboards	Goldcoast	Goldcoast Venice Complete	8.8 x 27.7, Bullet B137 Trucks, Road Rider	149.99	Green/Yellow	65-01970	10	=E13*\$G\$2*H13
Longboards	Santa Cruz	Santa Cruz Landshark Complete	10 x 36 Includes a bottle opener in the bottom of the deck. Built with Bullet B147 Trucks, High-density ABS Shell. Features patented Brock multiple impact soft foam lining. CPSC certified skate helmets. Polystyrene liner, matte rubber shell & Triple Eight	99.99	Blue/White	65-01783	10	=E14*\$G\$2*H14
Longboards	Santa Cruz	Santa Cruz Tiger Shark Complete	This durable 6' long, extra wide 4" flat grind	129.99	Orange/Black	65-01786	10	=E15*\$G\$2*H15
Protective Gear	Bern	Bern Macon Helmet	This durable 6' long grindrail has three height	59.99	White	65-01135	10	=E16*\$G\$2*H16
Protective Gear	Triple Eight	Triple Eight Little Tricky Helmet	The Zero Switchblade grind rail features a central hinge, which allows the bar to be folded in half for easy storage and	34.99	Black	65-23174	10	=E17*\$G\$2*H17
Rails	Element	Element Flat Bar Grind Rail		109.99	Black	61-16738	10	=E18*\$G\$2*H18
Rails	Zero	Zero 6 Foot Flat Bar Grind Rail		99.99	Red	61-36447	10	=E19*\$G\$2*H19
Rails	Zero	Zero Switchblade Rail		119.99	Silver	61-23116	10	=E20*\$G\$2*H20
							Total	=SUM(I6:I20)