

Documents Folder Waren Sports Supply

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* Consult your instructor about which transactions list to use for the project - (A) or (B).

** Multiple forms per page.

Transactions List

December 16–31, 2022

Complete each of the following transactions in accordance with the seven-step process on pages 11–12 of the *Instructions and Flowcharts* book (step 5). Remember the importance of the flowcharts on pages 18–24 for details as to (a) documents to prepare, (b) approvals and other internal control procedures, (c) accounting entries, and (d) filing. You are to perform the roles of Ray Kramer, Nancy Ford, and Jim Adams. Flowchart page references are included in the third column of the transactions list where appropriate.

Some of the following events require the preparation or modification of documents and some do not. Although documents accompany most business transactions, you are asked to prepare and work with only a representative sample in this project. Each event on the *transactions list* includes one of two symbols, which determine whether documents from the loose document set in this project must be prepared or used:

Yes

You are required to prepare or modify documents from the loose document set for this event. An accounting entry may or may not be required.

No

You are not required to prepare or modify documents from the loose document set because documents would not normally be prepared or modified for this type of event. An accounting entry is required, with one exception: the annual change in employee pay rates.

- Hints are provided in boxed areas like this.

Trans. #	Dec.	Document ?	Description
		Flowchart	
1	16th	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Yes</div> <div style="border: 1px solid black; border-radius: 50%; padding: 2px; display: inline-block; margin-top: 10px;">p.18-19</div>	<p>Received <i>customer purchase order No. 53426</i> (Doc. No. 4) from Rosemont University, approved their credit and shipped the goods. All goods ordered were shipped, except that only 45 shoulder pad sets were available for shipment.</p> <p>Carrier & number: Allied Trucking; Carrier number 2154 Freight charges: FOB shipping point (i.e., will be paid by Rosemont) Route: Express Truck & driver: Truck 2961XZ, John Arens Freight rate: \$37.00 per 100 lbs. Shipment: 5 cartons/goal and rim sets @ 42 lbs./carton 2 cartons/backboards @ 123 lbs./carton 9 cartons/shoulder pad sets @ 30 lbs./carton 4 cartons/football helmets @ 32 lbs./carton</p> <div style="border: 1px solid gray; padding: 5px; margin-top: 10px;"> <ul style="list-style-type: none"> • Rosemont's credit limit is documented in their subsidiary ledger account. • You will use several documents and record an entry in the sales journal and the accounts receivable subsidiary ledger for this transaction. • For guidance in preparing the bill of lading, see pages 35–36 of the Reference book. </div>

Trans. #	Dec.	Document ?		Description																		
		Flowchart																				
2	16th	Yes p.21		Received an email notification from First American Bank and Trust for an ACH payment from Branch College. ACH payment received was \$1,622.88 for payment in full of <i>charge sale invoice No. 730</i> . • Because Branch College paid within ten days of the original sale, be sure to record the applicable discount.																		
3	16th	Yes p.22		Ordered the following inventory on account from Velocity Sporting Goods, using <i>purchase order No. 328</i> (Doc. No. 16). <table border="1"> <thead> <tr> <th>Units</th> <th>Item #</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>115</td> <td>BB-019</td> <td>Basketball pole pad</td> </tr> <tr> <td>125</td> <td>BB-538</td> <td>Basketball bag</td> </tr> <tr> <td>75</td> <td>BB-431</td> <td>Whistle and lanyard – set of 6</td> </tr> <tr> <td>50</td> <td>BB-399</td> <td>Basketball net</td> </tr> <tr> <td>100</td> <td>FB-027</td> <td>Shoulder pad set (to cover back order and inventory restock)</td> </tr> </tbody> </table> Vendor address: 1285 Colgrove Ave., Pierre, SD 57501 Freight carrier: Interstate Motor Freight Freight charges: FOB shipping point (i.e., will be paid later by Waren) Allowances: None • Use <i>purchase order No. 325</i> (Doc. No. 16) as a guide. • Use the <i>price list</i> (Doc. No. 3). • No receiving or recording occurs at this point for this transaction. • Tear document apart and file, following the flowchart guidance.	Units	Item #	Description	115	BB-019	Basketball pole pad	125	BB-538	Basketball bag	75	BB-431	Whistle and lanyard – set of 6	50	BB-399	Basketball net	100	FB-027	Shoulder pad set (to cover back order and inventory restock)
Units	Item #	Description																				
115	BB-019	Basketball pole pad																				
125	BB-538	Basketball bag																				
75	BB-431	Whistle and lanyard – set of 6																				
50	BB-399	Basketball net																				
100	FB-027	Shoulder pad set (to cover back order and inventory restock)																				
4	19th	Yes p.22		Received office supplies from Chicago Office Supply as listed on <i>purchase order No. 327</i> (Doc. No. 16), a copy of which is being held in accounting. Chicago Office Supply's <i>vendor invoice No. 2378</i> (Doc. No. 18) was received with the goods. All supplies ordered were received in good condition and taken directly to the office, but the invoice was not paid.																		
5	19th	Yes p.21		Borrowed \$90,000 from First American Bank and Trust by issuing a two-year <i>note payable</i> (Doc. No. 14) with a stated annual interest rate of 5.5%. Received an email notification from the bank that the \$90,000 proceeds were electronically deposited into Waren's checking account. Reviewed the terms and conditions of the note and signed it (Ray Kramer) as the borrower. • Follow the ACH deposit procedures in the flowchart. • File the note in the Shipping/Banking file tab.																		
6	19th	Yes p.20		Received <i>sales return request No. R8034</i> (Doc. No. 12) from Eastern Wisconsin University (EWU). The request was approved, and the acknowledgment copy mailed to EWU. • You can't record the sales return yet because the goods have not yet been received from Eastern Wisconsin University.																		
7	20th	Yes p.23		Received <i>vendor invoice No. 105963</i> (Doc. No. 18) from First Security Insurance for the fourth quarter's health insurance coverage for employees and immediately issued a <i>check</i> (Doc. No. 20) for payment in full. • Purchase orders are not issued for services that Waren purchases.																		

Trans. #	Dec.	Document ?		Description												
		Flowchart														
8	20th	No N/A		Increased employee pay rates effective for the December 16th-31st semimonthly pay period. There were no changes in filing status or withholding allowances. <table border="1"> <thead> <tr> <th colspan="2">New Pay Rate</th> </tr> </thead> <tbody> <tr> <td>Ray Kramer</td> <td>\$3,650 semimonthly</td> </tr> <tr> <td>Jim Adams</td> <td>\$21.80 per hour</td> </tr> <tr> <td>Nancy Ford</td> <td>\$18.30 per hour</td> </tr> </tbody> </table> • No accounting entries are necessary, but you must update the pay rate history information in the Employee Earnings Subsidiary Ledger.	New Pay Rate		Ray Kramer	\$3,650 semimonthly	Jim Adams	\$21.80 per hour	Nancy Ford	\$18.30 per hour				
New Pay Rate																
Ray Kramer	\$3,650 semimonthly															
Jim Adams	\$21.80 per hour															
Nancy Ford	\$18.30 per hour															
9	20th	Yes p.22		Received merchandise from Velocity Sporting Goods as listed on <i>purchase order No. 328</i> . All merchandise listed on the <i>purchase order</i> was delivered in good condition and in the quantities ordered, except that only 85 basketball pole pads (Item No. BB-019) were received. The goods were placed immediately in the inventory warehouse. • You can't record a purchase yet because the invoice hasn't been received.												
10	21st	Yes p.18-19		Filled the backorder quantity of 30 shoulder pad sets for Rosemont University's <i>customer purchase order No. 53426</i> (Doc. No. 4). Approved Rosemont's credit and shipped the back ordered shoulder pad sets. Prepared a new <i>charge sale invoice</i> (Doc. No. 6) for the sale to Rosemont. <table border="1"> <tbody> <tr> <td>Carrier & number:</td> <td>Allied Trucking; Carrier number 2154</td> </tr> <tr> <td>Freight charges:</td> <td>FOB shipping point (i.e., will be paid by Rosemont)</td> </tr> <tr> <td>Route:</td> <td>Express</td> </tr> <tr> <td>Truck & driver:</td> <td>Truck 2988XZ, Jennifer Hansen</td> </tr> <tr> <td>Freight rate:</td> <td>\$37.00 per 100 lbs.</td> </tr> <tr> <td>Shipment:</td> <td>6 cartons/shoulder pad sets @ 30 lbs./carton</td> </tr> </tbody> </table> • Rosemont's credit limit is documented in their subsidiary ledger account. • You will use several documents and record an entry in the sales journal and the accounts receivable subsidiary ledger for this transaction. • For guidance in preparing the bill of lading, see pages 35–36 of the Reference book.	Carrier & number:	Allied Trucking; Carrier number 2154	Freight charges:	FOB shipping point (i.e., will be paid by Rosemont)	Route:	Express	Truck & driver:	Truck 2988XZ, Jennifer Hansen	Freight rate:	\$37.00 per 100 lbs.	Shipment:	6 cartons/shoulder pad sets @ 30 lbs./carton
Carrier & number:	Allied Trucking; Carrier number 2154															
Freight charges:	FOB shipping point (i.e., will be paid by Rosemont)															
Route:	Express															
Truck & driver:	Truck 2988XZ, Jennifer Hansen															
Freight rate:	\$37.00 per 100 lbs.															
Shipment:	6 cartons/shoulder pad sets @ 30 lbs./carton															
11	22nd	Yes p.22		Received <i>vendor invoice No. 34719</i> (Doc. No. 18) from Velocity Sporting Goods for goods ordered December 16th and received December 20th. • Upon receiving the invoice, you can now record the purchase using the date on which Waren incurred the liability for the goods, December 20th.												
12	23rd	No p.19		Received legal notification from Benson, Rosenbrook, and Martinson, P.C., attorneys at law, that Stevenson College had filed bankruptcy and will most likely be unable to pay any of its outstanding debts to its suppliers. Write off the account as a bad debt. • Remember that Waren Sports Supply uses the "Allowance" method rather than "Direct write-off" for accounting for bad debts.												

A

2

A

3

Trans. #	Dec.	Document ?	Description
		Flowchart	
13	23rd	Yes p.20	<p>Received all goods that Waren had authorized Eastern Wisconsin University (EWU) to return on EWU's <i>return request No. R8034</i> for credit against their account balance.</p> <ul style="list-style-type: none"> Process and record the sales return now. For guidance on completing the sales return request, see page 42 of the Reference book.
14	27th	Yes p.21	<p>Received <i>check No. 49326</i> (Doc. No. 8) for \$12,000 from Eastern Wisconsin University in <i>partial</i> payment of the remaining amount (after sales return) on <i>charge sale invoice No. 729</i>.</p> <ul style="list-style-type: none"> Restrictively endorse means to write the following on the back of the check: "For deposit only. Waren Sports Supply." <i>Cash receipts prelist</i> is Doc. No. 9. Do not finalize a <i>deposit slip</i> (Doc. No. 10) until you determine whether there are other cash receipts in the form of checks on the same day.
15	27th	Yes p.21	<p>Received <i>check No. 47852</i> (Doc. No. 8) for \$5,835 and <i>customer purchase order No. H8241</i> (Doc. No. 4) in the mail from Hawkins College for a cash sale. All goods ordered were shipped and the cash sale was processed and recorded. Made a bank deposit for this cash sale plus today's collection from Eastern Wisconsin University. Received <i>validated deposit receipt</i> (Doc. No. 11) from the bank after deposit was made.</p> <p>Carrier & number: Interstate Motor Freight; Carrier number 62XY404 Freight charges: FOB shipping point (i.e., will be paid by Hawkins College) Route: Direct Truck & driver: Truck 64, Regina Rexrode Freight rate: \$37.00 per 100 lbs. Shipment: 3 cartons/basketballs @ 14 lbs./carton 15 cartons/hip, tail, and arm pad sets @ 32 lbs./carton 5 cartons/footballs @ 24 lbs./carton</p> <ul style="list-style-type: none"> Record this cash receipt and process the bank deposit for the day. File Doc. No. 9 and Doc. No. 11 in the Temporary file tab.
16	28th	Yes p.23	<p>Received <i>vendor invoice No. 72654</i> (Doc. No. 18) from University Athletic News for advertisements Waren ran during the Christmas season and immediately issued a <i>check</i> (Doc. No. 20) for payment in full.</p>
17	28th	Yes p.23	<p>Received <i>freight bill 26245</i> (Document No. 19) from Interstate Motor Freight for the Velocity Sporting Goods shipment received December 20th. Issued <i>check</i> (Doc. No. 20) to Interstate Motor Freight for the full amount of the freight bill.</p>
18	29th	Yes p.23	<p>Issued an electronic payment to Velocity Sporting Goods using <i>ACH Payment Authorization No. E-53431</i> (Doc. No. 21) for payment in full of their <i>invoice No. 34719</i> (Doc. No. 18) for goods received December 20th.</p> <ul style="list-style-type: none"> Consider the credit terms before determining the amount of the electronic payment.

Trans. #	Dec.	Document ?	Description															
		Flowchart																
19	29th	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Yes</div> <div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; margin-top: 10px;">p.22</div>	Received the standing workstations ordered on Waren's purchase order No. 325 (Doc. No. 16) and vendor invoice No. 2423 (Doc. No. 18) from Chicago Office Supply. The workstations were received in new and undamaged condition and taken directly to the office. The estimated useful life is 5 years with no salvage value.															
20	30th	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Yes</div> <div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; margin-top: 10px;">p.24</div>	Printed and reviewed payroll <i>time record reports</i> (Doc. No. 22) for Ford and Adams for the time period ended December 31st and prepared the payroll for all three employees, including paychecks. Federal and state withholding amounts for each employee are as follows: <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: center;">Income Tax Withholding Amounts</th> </tr> <tr> <th style="width: 30%;"></th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">State of Illinois</th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">Ray Kramer</td> <td style="text-align: right;">\$321.00</td> <td style="text-align: right;">\$171.29</td> </tr> <tr> <td style="padding-left: 20px;">Jim Adams</td> <td style="text-align: right;">\$205.00</td> <td style="text-align: right;">\$100.63</td> </tr> <tr> <td style="padding-left: 20px;">Nancy Ford</td> <td style="text-align: right;">\$ 78.00</td> <td style="text-align: right;">\$ 74.74</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Paychecks are considered "Mailed/Given to Outsiders" <i>Time record reports</i> are filed in the "Accounting" file tab. 	Income Tax Withholding Amounts				Federal	State of Illinois	Ray Kramer	\$321.00	\$171.29	Jim Adams	\$205.00	\$100.63	Nancy Ford	\$ 78.00	\$ 74.74
Income Tax Withholding Amounts																		
	Federal	State of Illinois																
Ray Kramer	\$321.00	\$171.29																
Jim Adams	\$205.00	\$100.63																
Nancy Ford	\$ 78.00	\$ 74.74																

MONTH-END PROCEDURES – After you have recorded all the transactions, go to page 12 of the *Instructions and Flowcharts* book and complete all the month-end procedures. An additional month-end requirement for this project is:

Yes

 Monthly Statement – Prepare a *monthly statement* (Doc. No. 15) for Rosemont University.

YEAR-END PROCEDURES – After completing all the month-end procedures, go to page 14 of the *Instructions and Flowcharts* book and complete all the year-end procedures. Additional information for the year-end procedures is:

No

 Ending Inventory – A physical inventory was taken 1/1/23, before business began for the new year. Merchandise on hand cost \$202,920.00.

No

 Bad Debt Expense – The expense for bad debts is estimated at the end of the year as one-half of one percent (0.005) of net sales.

No

 Marketable Securities – At December 31, 2022, the market value of marketable securities held by Waren approximated the cost of the securities.

The project is now complete. Good work! Review your materials to make certain everything is finalized. Complete the filing of documents, records, and working papers using the file tabs and the envelope in which the *Aid* is packaged. File all materials as indicated in the flowcharts.

**WAREN SPORTS SUPPLY
CHART OF GENERAL LEDGER ACCOUNTS**

CATEGORY	ACCOUNT NUMBER	ACCOUNT	
ASSETS	10100	Cash	
	10200	Accounts receivable	
	10300	Allowance for doubtful accounts	
	10400	Inventory	
	10500	Prepaid expenses	
	10600	Marketable securities	
	10700	Interest receivable	
	10800	Fixed assets	
	10900	Accumulated depreciation	
	11000	Notes receivable	
LIABILITIES	20100	Accounts payable	
	20200	Wages and salaries payable	
	20300	Federal income taxes withheld	
	20400	State income taxes withheld	
	20500	State unemployment taxes payable	
	20600	Federal unemployment taxes payable	
	20700	FICA taxes payable	
	20800	Federal income taxes payable	
	20900	Dividends payable	
	21000	Interest payable	
	21100	Notes payable	
EQUITIES	26000	Common stock	
	27000	Paid-in capital in excess of par	
	28000	Income summary	
	29000	Retained earnings	
INCOME STATEMENT	30100	Sales	
	30200	Sales returns and allowances	
	30300	Sales discounts taken	
	30400	Cost of goods sold	
	<i>(Gross profit)</i>	30500	Purchases
		30600	Purchases returns and allowances
		30700	Purchases discounts taken
		30800	Freight-in
		30900	Gain/loss on sale of fixed assets
	<i>(Other revenues)</i>	31000	Gain/loss on sale of marketable securities
		31100	Interest/dividend income
		31200	Miscellaneous revenue
<i>(Operating expenses)</i>	40100	Rent expense	
	40200	Advertising expense	
	40300	Office supplies expense	
	40400	Depreciation expense	
	40500	Wages and salaries expense	
	40600	Payroll tax expense	
	40700	Federal income tax expense	
	40800	Interest expense	
	40900	Bad debt expense	
	41000	Other operating expense	

**WAREN SPORTS SUPPLY
CHART OF GENERAL LEDGER ACCOUNTS**

CATEGORY	ACCOUNT NUMBER	ACCOUNT	
ASSETS	10100	Cash	
	10200	Accounts receivable	
	10300	Allowance for doubtful accounts	
	10400	Inventory	
	10500	Prepaid expenses	
	10600	Marketable securities	
	10700	Interest receivable	
	10800	Fixed assets	
	10900	Accumulated depreciation	
	11000	Notes receivable	
LIABILITIES	20100	Accounts payable	
	20200	Wages and salaries payable	
	20300	Federal income taxes withheld	
	20400	State income taxes withheld	
	20500	State unemployment taxes payable	
	20600	Federal unemployment taxes payable	
	20700	FICA taxes payable	
	20800	Federal income taxes payable	
	20900	Dividends payable	
	21000	Interest payable	
21100	Notes payable		
EQUITIES	26000	Common stock	
	27000	Paid-in capital in excess of par	
	28000	Income summary	
	29000	Retained earnings	
INCOME STATEMENT	30100	Sales	
	30200	Sales returns and allowances	
	30300	Sales discounts taken	
	30400	Cost of goods sold	
	<i>(Gross profit)</i>	30500	Purchases
		30600	Purchases returns and allowances
		30700	Purchases discounts taken
		30800	Freight-in
		30900	Gain/loss on sale of fixed assets
		31000	Gain/loss on sale of marketable securities
	<i>(Other revenues)</i>	31100	Interest/dividend income
		31200	Miscellaneous revenue
		40100	Rent expense
		40200	Advertising expense
		40300	Office supplies expense
		40400	Depreciation expense
<i>(Operating expenses)</i>	40500	Wages and salaries expense	
	40600	Payroll tax expense	
	40700	Federal income tax expense	
	40800	Interest expense	
	40900	Bad debt expense	
	41000	Other operating expense	

PRICE LISTS
CURRENT AS OF DECEMBER 1, 2022

VELOCITY SPORTING GOODS

Item No.	Description	Cost	Selling Price
Baseball items:			
BA-054	Premium aluminum bat	\$ 139.00	\$ 198.00
BA-158	Baseballs – 12 game balls	42.00	60.00
BA-199	Fielding glove	46.00	72.00
BA-281	60 lb. dry line marker	65.00	99.00
BA-445	Catcher's mask	48.00	67.00
BA-507	Baseball equipment bag	27.00	41.00
BA-667	Ball bucket with seat – set of 3	23.00	35.00
BA-694	Batting gloves – 1 pair	24.00	38.00
BA-807	Pitching machine	164.00	260.00
BA-859	Set of bases	111.00	179.00
Basketball items:			
BB-008	Basketball	25.00	35.00
BB-019	Basketball pole pad	94.00	135.00
BB-113	Scoreboard and timer	258.00	400.00
BB-267	Goal and rim set	95.00	138.00
BB-358	Backboard	83.00	127.00
BB-399	Basketball net	10.00	15.00
BB-431	Whistle and lanyard – set of 6	25.00	35.00
BB-538	Basketball bag	26.00	39.00
BB-688	Portable inflation pump	69.00	102.00
BB-926	Trainer's first aid kit	30.00	43.00
Football items:			
FB-027	Shoulder pad set	89.00	132.00
FB-091	Hip, tail, arm pad set	39.00	58.00
FB-225	Football helmet	55.00	89.00
FB-344	Football	21.00	29.00
FB-513	Portable storage locker	135.00	209.00
FB-573	Kicking tees – set of 6	16.00	21.00
FB-650	Football post pad	96.00	149.00
FB-812	Collapsible cones – set of 8	27.00	37.00
FB-874	Sideline repair kit	83.00	127.00
FB-952	Portable hand warmer	26.00	38.00

CHICAGO OFFICE SUPPLY

Item No.	Description	Cost
4126	Laser printer toner cartridge	\$ 124.75
4733	Copier paper – box	39.95
5207	Manila file folders – box of 50	12.50
8509	16 GB Flash Drive - 3 pack	19.25
5302	Invoice forms – 100	16.50
6211	Legal pad – box of 12	7.95
6218	Correction tape – box of 6	13.25
2342	Black ink pens – box of 12	12.75
6277	Pencils – box of 24	2.25
7246	Business envelopes – box of 1000	19.50
11477	27" LED QHD monitor	\$ 272.00
17144	Standing workstation	395.00
15321	146 GB rack server	6,950.00

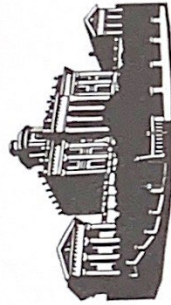
Approved by
Ray Kramer

SHIP TO:

Rosemont University
121 E. Front St.
Louisville, KY 40202

BILL TO:

ROSEMONT UNIVERSITY
121 E. FRONT ST.
LOUISVILLE, KY 40202



PURCHASE ORDER

P.O. DATE 12-14-22

PAGE 1 of 1

DATE NEEDED BY JAN 2

ACCT. NO.

ACTION DATE

TERMS 2/10, NET 30

TO:
WAREN SPORTS SUPPLY
1978 Michigan Avenue
Chicago, Illinois 60612

PLEASE INFORM US IMMEDIATELY IF UNABLE TO FILL ORDER NOW STOCK STATUS VITAL.

Document No. 4

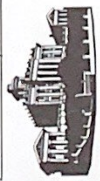
IMPORTANT: STATEMENTS AND INVOICES MUST BE BILLED ONLY TO THE ACCOUNT NAME AS IT APPEARS ON THIS ORDER.

YOUR INVOICES, PACKAGES, AND CORRESPONDENCE MUST SHOW PURCHASE ORDER NUMBER

PURCHASE ORDER NO.
53426

SELLER AGREES THAT THE SALE OR USE OF THE MERCHANDISE COVERED BY THIS ORDER DOES NOT INFRINGE UPON ANY U.S. PATENT OR TRADEMARK AND SELLER SHALL HOLD PURCHASER AND ITS VENDEES HARMLESS AGAINST ANY SUIT OR JUDGEMENT ENTERED AGAINST PURCHASER OR ITS VENDEES ON ACCOUNT OF ANY INFRINGEMENT.

QUANTITY	PRODUCT NUMBER	DESCRIPTION	VOL.	RETAIL	DEPT.	LINE
25	BB-267	Goal and rim set			BR	1
20	BB-358	Backboard			BR	2
75	FB-027	Shoulder pad set			BR	3
40	FB-225	Football helmet			BR	4
						5
						6
						7
						8
						9



PHONE: (501)-215-3128
FAX: (501)-215-5546
SAN # 100-8542

THESE ITEMS FOR RESALE - PLEASE ALLOW MAXIMUM DISCOUNT.

ROSEMONT UNIVERSITY IS AN AFFIRMATIVE ACTION/TITLE IX SECTION 509 EMPLOYER.

IMPORTANT INSTRUCTIONS & TERMS OF THIS PURCHASE ORDER

- DISREGARD ALL INFO. IN SHADED BLOCKS - THIS INFO. FOR OUR USE ONLY.
- ENCLOSE INVOICE COPY OR PACKING LIST IN ALL SHIPMENTS.
- INCOMPLETE OR PARTIAL SHIPMENTS WILL BE ACCEPTED. PLACE SHORTS ON BACK ORDER AND NOTIFY STORE IMMEDIATELY OF ANTICIPATED IN-STOCK DATE. PURCHASER RESERVES THE RIGHT TO CANCEL UNFULFILLED ITEMS AT ANY TIME PRIOR TO RECEIPT BY NOTIFYING VENDOR.
- WE DO NOT PAY HANDLING OR C.O.D. CHARGES.
- DO NOT INSURE AT OUR EXPENSE. RISK OF LOSS OR DAMAGE TO GOODS PRIOR TO TIME OF ACCEPTANCE BY PURCHASER IS UPON THE VENDOR.

SHIPPING INSTRUCTIONS - PLEASE READ CAREFULLY

- SPECIAL HANDLING
- UPS
- MOTOR FREIGHT, VENDORS CHOICE
- UPS, BLUE LABEL
- MOTOR FREIGHT via Allied Trucking (paid by Rosemont)
- OTHER

BUYER Mary Jenkins

VENDOR COPY



HAWKINS COLLEGE

2007 W. Grand River • Berkley, MI 48072

PURCHASE ORDER

Document No. 4

No. **H8241**

This number must appear on all invoices, packages, & correspondence

THESE ITEMS ARE FOR RESALE CERT. NO. UB-321-123
Date 12/23/22

Bill To: **SAN** 101-5598

Ship To: **SAN** 101-5598

HAWKINS COLLEGE
2007 W. GRAND RIVER
BERKLEY, MI 48072

HAWKINS COLLEGE
2007 W. GRAND RIVER
BERKLEY, MI 48072

Vendor:

WAREN SPORTS SUPPLY
1978 Michigan Avenue
Chicago, Illinois 60612

SHIPPING INSTRUCTIONS

Ship: (**XX**) At once () Other _____

Via: **MOTOR FREIGHT (COLLECT)**

Cancel if not shipped by: () 30 days; () 60 days;
() 90 days; () Other **NOTIFY IF DELAYED**

Do insure Do not insure

Please furnish 1 invoice copies

If this order requires clarification contact: **PATRICIA NARETTA 248-555-6200**

PURCHASE FOR

Cash-Payment attached Check No. 47852

Amount \$5,835.00 By: PN

On Account Customer Acct. No. _____

PRODUCT NUMBER	QUANTITY	DESCRIPTION
BB-008	30	Basketball
FB-091	45	Hip, tail, arm pad set
FB-344	75	Football



Nondiscrimination—In accordance with Executive Order 11246 as amended and Purchasers Equal Opportunity Policy and Affirmative Action Program, W.A.C. 172-148, Vendor agrees not to discriminate against any client, employee or applicant for services because of race, creed, color, national origin, sex or age with regard to, but not limited to, the following: Employment upgrading, demotion or transfer, recruitment or recruitment advertising, layoffs or terminations; rates of pay or other forms of compensation; selection for training. It is further understood that any Vendor who is in violation of this clause shall be barred forthwith from receiving awards of any purchase order from Purchaser, unless a satisfactory showing is made that discriminatory practices have terminated and that a recurrence of such acts is unlikely.

DELIVER THE ARTICLES ORDERED ABOVE IN ACCORDANCE WITH THE FOLLOWING

1. Liens: Vendor, by accepting this purchase order, warrants and represents that the goods, wares or merchandise ordered herein are free and clear from all claims and liens of whatsoever nature.
2. SHIPPING INSTRUCTIONS: Unless otherwise specified, please ship prepaid via cheapest common carrier. We cannot accept C.O.D. shipments.
3. We reserve the right to cancel any unshipped portion of this order. Time of delivery is part of the essence of this contract and the order is subject to cancellation for failure to deliver on time.
4. No alteration in any of the terms, conditions, delivery, price, quality, quantities or specification of this order will be effective without prior consent.
5. Show order numbers on all invoices, packages, shipping documents, and any correspondence.

By Eric Deeter Manager

VENDOR COPY

UNIFORM STRAIGHT BILL OF LADING - Domestic



Document No. 5

6890BR

Shipper No.

1978 Michigan Avenue • Chicago, IL 60612
312-349-0407

Carrier No.

TO:

Consignee

Street

City/State

Zip Code

(Name of Carrier)

Date

Route:			Vehicle Number	
No. Shipping Units	Kind of Packaging, Description of Articles, Special Marks and Exceptions	Weight (Subject to Correction)	Rate per 100 lb.	CHARGES (for Carrier use only)

REMIT C.O.D. TO: ADDRESS

COD AMT: \$

C.O.D. FEE: PREPAID \$ COLLECT

Note - Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property.
The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding.

\$ _____ per _____

Subject to Section 7 of the conditions, if this shipment is to be delivered to the consignee without recourse on the consignor, the consignor shall sign the following statement:
The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

(Signature of Consignor)

Total Charges \$
FREIGHT CHARGES
Check Appropriate Box:
 Freight prepaid Collect
 Bill to Shipper

Received subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading, the property described above in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated above which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed as to each carrier of all or any of, said property over all or any portion of said route to destination and as to each party at any time interested in all or any said property, that every service to be performed hereunder shall be to all the bill of lading terms and conditions in the governing classification on the date or shipment.

Shipper hereby certifies that he is familiar with all the bill of lading terms and conditions in the governing classification and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

SHIPPER	Waren Sports Supply	CARRIER	
PER		PER	DATE

(This Bill of Lading is to be signed by the shipper and agent of the carrier issuing same.)

CONSIGNEE

UNIFORM STRAIGHT BILL OF LADING - Domestic



Document No. 5

6891BR

Shipper No.

Carrier No.

Date

TO:

1978 Michigan Avenue - Chicago, IL 60612
312-349-0407

Consignee

Street

City/State

Zip Code

(Name of Carrier)

Route:			Vehicle Number	
No. Shipping Units	Kind of Packaging, Description of Articles, Special Marks and Exceptions	Weight (Subject to Correction)	Rate per 100 lb.	CHARGES (for Carrier use only)

REMIT C.O.D. TO: ADDRESS

COD AMT: \$

C.O.D. FEE: PREPAID \$ COLLECT

Note - Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding.

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Total Charges \$

FREIGHT CHARGES

Check Appropriate Box:

Freight prepaid Collect Bill to Shipper

\$ _____ per _____

(Signature of Consignor)

Received subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading, the property described above in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated above which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed as to each carrier of all or any of, said property over all or any portion of said route to destination and as to each party at any time interested in all or any said property, that every service to be performed hereunder shall be to all the bill of lading terms and conditions in the governing classification on the date or shipment.

Shipper hereby certifies that he is familiar with all the bill of lading terms and conditions in the governing classification and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

SHIPPER **Waren Sports Supply**

CARRIER

PER

PER

DATE

(This Bill of Lading is to be signed by the shipper and agent of the carrier issuing same.)

CONSIGNEE

UNIFORM STRAIGHT BILL OF LADING – Domestic



Document No. 5

6892BR

Shipper No.

1978 Michigan Avenue • Chicago, IL 60612
312-349-0407

Carrier No.

Date

TO:

Consignee

Street

City/State

Zip Code

(Name of Carrier)

Route:			Vehicle Number	
No. Shipping Units	Kind of Packaging, Description of Articles, Special Marks and Exceptions	Weight (Subject to Correction)	Rate per 100 lb.	CHARGES (for Carrier use only)

REMIT C.O.D. TO: ADDRESS

COD AMT: \$

C.O.D. FEE: PREPAID \$ COLLECT

Note — Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property.

The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding.

\$ _____ per _____

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(Signature of Consignor)

Total Charges \$

FREIGHT CHARGES

Check Appropriate Box:

Freight prepaid Collect Bill to Shipper

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Shipper hereby certifies that he is familiar with all the bill of lading terms and conditions in the governing classification and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

SHIPPER	Waren Sports Supply	CARRIER	
PER		PER	DATE

(This Bill of Lading is to be signed by the shipper and agent of the carrier issuing same.)

CONSIGNEE

CASH SALE INVOICE



EST. 2002

1978 Michigan Avenue • Chicago, IL 60612
312-349-0407

INVOICE NO. C-30

SAMPLE

S _____
 O FIRM NAME _____
 L _____
 D ATTENTION OF _____
 T _____
 O ADDRESS _____
 CITY STATE ZIP

Invoice Date _____
 Prepared By _____

Customer Purchase Order Shipment Date _____
 Number _____ Shipped Via _____
 Date _____ Bill of Lading No. _____
 Signed By _____

BO
DO
NO
SO

BO = Back order - will be shipped shortly.
 DO = Being shipped direct from factory.
 NO = Not available - item no longer stocked.
 SO = Similar item substituted.

QUANTITY ORDERED	PRODUCT NUMBER	DESCRIPTION	QUANTITY SHIPPED	UNIT PRICE	EXTENSION
CASH SALE					

IMPORTANT: ALL RETURNS MUST BE MADE WITHIN 10 DAYS AND ACCOMPANIED BY AN INVOICE COPY AND PACKED IN THE ORIGINAL CARTON.


TOTAL SALE	
CUSTOMER CK/ACH #	
INVOICE VERIFIED BY	

CUSTOMER



HAWKINS COLLEGE

2007 W. Grand River • Berkley, MI 48072


MICHIGAN FEDERAL CREDIT UNION
ONE PENINSULA DRIVE
BERKLEY, MI 48072

CHECK NO.

47852

PAY Five thousand eight hundred thirty-five & no/100 dollars

DATE

12-23-22

AMOUNT

\$5,835.00

TO THE
ORDER
OF

WAREN SPORTS SUPPLY
1978 Michigan Avenue
Chicago, Illinois 60612

- SAMPLE -

MEMO: Cash purchase, P.O. #H8241

Frank Hart

AUTHORIZED SIGNATURE



WAREN SPORTS SUPPLY

EST. 2002

1978 Michigan Avenue • Chicago, IL 60612
312-349-0407

DEPOSIT TICKET

DATE _____ 20____
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL



Chicago, Illinois 60603

Document No. 10

9-80/720

CURRENCY		
COIN		
TOTAL CHECKS		
TOTAL		

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.

- SAMPLE -



WAREN SPORTS SUPPLY

EST. 2002

1978 Michigan Avenue • Chicago, IL 60612
312-349-0407

DEPOSIT TICKET

DATE _____ 20____
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL



Chicago, Illinois 60603

EXTRA

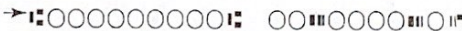
Document No. 10

9-80/720

CURRENCY		
COIN		
TOTAL CHECKS		
TOTAL		

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.

- SAMPLE -



WAREN SPORTS SUPPLY

EST. 2002

1978 Michigan Avenue • Chicago, IL 60612
312-349-0407

DEPOSIT TICKET

DATE _____ 20____
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL



Chicago, Illinois 60603

EXTRA

Document No. 10

9-80/720

CURRENCY		
COIN		
TOTAL CHECKS		
TOTAL		

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.

- SAMPLE -



DEPOSIT RECEIPT



12-27-22 15:13 PM
Business Date 12/27/2022
Teller #3 BC #xx113 REF #xxx3254

Total Checks Recieved \$17,835.00

Deposit - A/C - x3418 \$17,835.00

Deposit checks anywhere, anytime with
First American Mobile Deposit.

Get the App at 1stAmer.com mobile or
text MOBILE to 132xxx.

*Mobile Internet date and text message
charges may apply. Please contact your
mobile service provider for details.

Member FDIC  Equal Housing Lender



1978 Michigan Avenue • Chicago, IL 60612
312-349-0407

CREDIT MEMO

Document No. 13

NO. 42

CREDIT TO _____

DATE _____

CUSTOMER ACCOUNT NO. _____

RETURN REQUEST NO.	INVOICE NO.	INVOICE DATE	RECEIVING REPORT NO.		
ITEM NUMBER	DESCRIPTION	QUAN.	PRICE EACH	AMOUNT	
TOTAL CREDIT					

You must present this copy when applying to future orders.

APPLY ON FUTURE ORDER ONLY

REFUND BY CHECK/ACH

CREDIT ACCOUNT

Prepared By _____

CUSTOMER

PROMISSORY NOTE, SECURED BY ACCOUNT



This is an agreement between you and the bank concerning a loan the bank is making to you. Some of the terms of this agreement are stated below. **Additional terms of this agreement appear on the other side.**

Amount Financed \$ <u>90,000</u> This is the amount we are loaning you.	FINANCE CHARGE \$ <u>9,900/2 YRS</u> This is the dollar amount this loan will cost you.	ANNUAL PERCENTAGE RATE <u>5.5</u> % This is what your loan will cost as a yearly rate.	Total of Payments \$ <u>99,900</u> This is the total amount you will pay if you make all payments as scheduled.	NOTE NUMBER 6X-28941
--	--	---	--	--------------------------------

Itemization of Amount Financed: You have the right to request an itemization of the amount financed. Please write your initials here if you want an itemization: x RK x

Payment Schedule: Your payment schedule will be:

NUMBER OF PAYMENTS	AMOUNT OF PAYMENTS	WHEN PAYMENTS ARE DUE
1	4,950 INTEREST	DECEMBER 19, 2023
1	4,950 INTEREST	DECEMBER 19, 2024
1	90,000 PRINCIPAL	DECEMBER 19, 2024

Late Charge: If a payment is 20 days late, you will be charged a late charge equal to 1% of amount due

Prepayment: You may prepay this loan in full or in part without penalty. You are not entitled to a rebate of any loan processing fee.

Security: We will have a security interest as described below:

RIGHT TITLE AND INTEREST IN ACCOUNT NUMBER 000334 18 (CHECKING), ISSUED BY SAID BANK.

- Purchasing property with the proceeds of this loan also serving as collateral
- Collateral securing other loans with us may also secure this loan.

We will also have the right to set off any funds or other money we may owe you.

Other Charges: Filing Fees \$ NONE. Non-filing Insurance \$ NONE.

Insurance: Credit life and credit disability insurance are not required. You may request them by initialing next to the type of insurance you want.

- Credit life insurance:** A term of _____ months will cost \$ _____ _____
- Credit disability insurance:** A term of _____ months will cost \$ _____ _____
- Property insurance:** You may obtain the insurance required by this agreement from anyone reasonably acceptable to us. If we provide it: A term of _____ months will cost \$ _____

More Information: Additional information about nonpayment, default, our right to require repayment in full before the scheduled date, prepayment rebates, security interests and other terms is on the other side of this agreement, and in the other contract documents, if any.

If a box "" is not checked, that term does not apply. An "e" indicates an estimate.

Itemization of Amount Financed (if requested)

The Amount Financed shown above includes:
 \$ 90,000 we pay to you.
 + \$ _____ we pay to: _____
 + \$ _____ we credit to your account.
 + \$ _____ we pay to public officials or government agencies.
 + \$ _____ we pay to insurance companies.
 - \$ _____ less our loan processing fee (if prepaid)
 = \$ 90,000 AMOUNT FINANCED

Owner's Agreement _____, 20____

Each person who signs below (the "owner") is an owner of an interest in some or all of the collateral described in the Security section above. The owner grants the bank a security interest in that collateral and all proceeds of, or additions to, that collateral to secure payment of all of the borrower's obligations under this Loan Agreement. Unless the owner has also signed the Guarantor's Agreement, the owner does not agree personally to pay any of the borrower's obligations under this agreement. **The owner agrees to all of the additional terms which appear in the "Other Terms of Owner's Agreement" section on the other side of this agreement.**

Signature: X NONE
 Name: _____
 Address: _____

Guarantor's Agreement _____, 20____

Each person who signs below (the "guarantor") unconditionally guarantees payment of all of the borrower's obligations under this Loan Agreement. If more than one person signs below, they are jointly and severally liable under this Guarantor's Agreement. **The guarantor agrees to all of the additional terms which appear in the "Other Terms of Guarantor's Agreement" section on the other side of this agreement.**

Signature: X NONE
 Name: _____
 Signature: X _____
 Name: _____
 Address: _____

Borrower's Agreement DECEMBER 19, 2022

You promise to pay us the AMOUNT FINANCED and interest on the unpaid principal balance of this loan from time to time at an INTEREST RATE OF 5.5 % per year, according to the terms of this agreement. You also agree to pay us all other amounts which may become due under this agreement. If more than one person signs below, you are jointly, and severally liable under this agreement. You acknowledge that you have received a copy of this agreement with all blanks filled and that you have read and understand it. **You agree to all of the loan terms above and to all of the additional terms which appear on the other side of this agreement.**

Signature: X _____
 Name: FOR WARREN SPORTS SUPPLY
 Address: 1978 MICHIGAN AVENUE
CHICAGO, ILLINOIS 60612

Signature: X _____
 Name: _____
 Address: _____
 (if not same) _____

Acceptance - This agreement is accepted for the bank by:

Authorized Signature: Scott Armond