

# Standard 1—Career Development

**Elementary**

## **Context**

Third-grade students worked in teams to create businesses. Each team wrote a simple business plan, developed a sales presentation, and designed an advertisement for their business. The students also created model buildings and invited members of the community to a “power lunch,” where they delivered presentations about the steps they took to create their businesses. As the last step in the project, students wrote summaries of their experiences.

## **Performance Indicators**

*Students:*

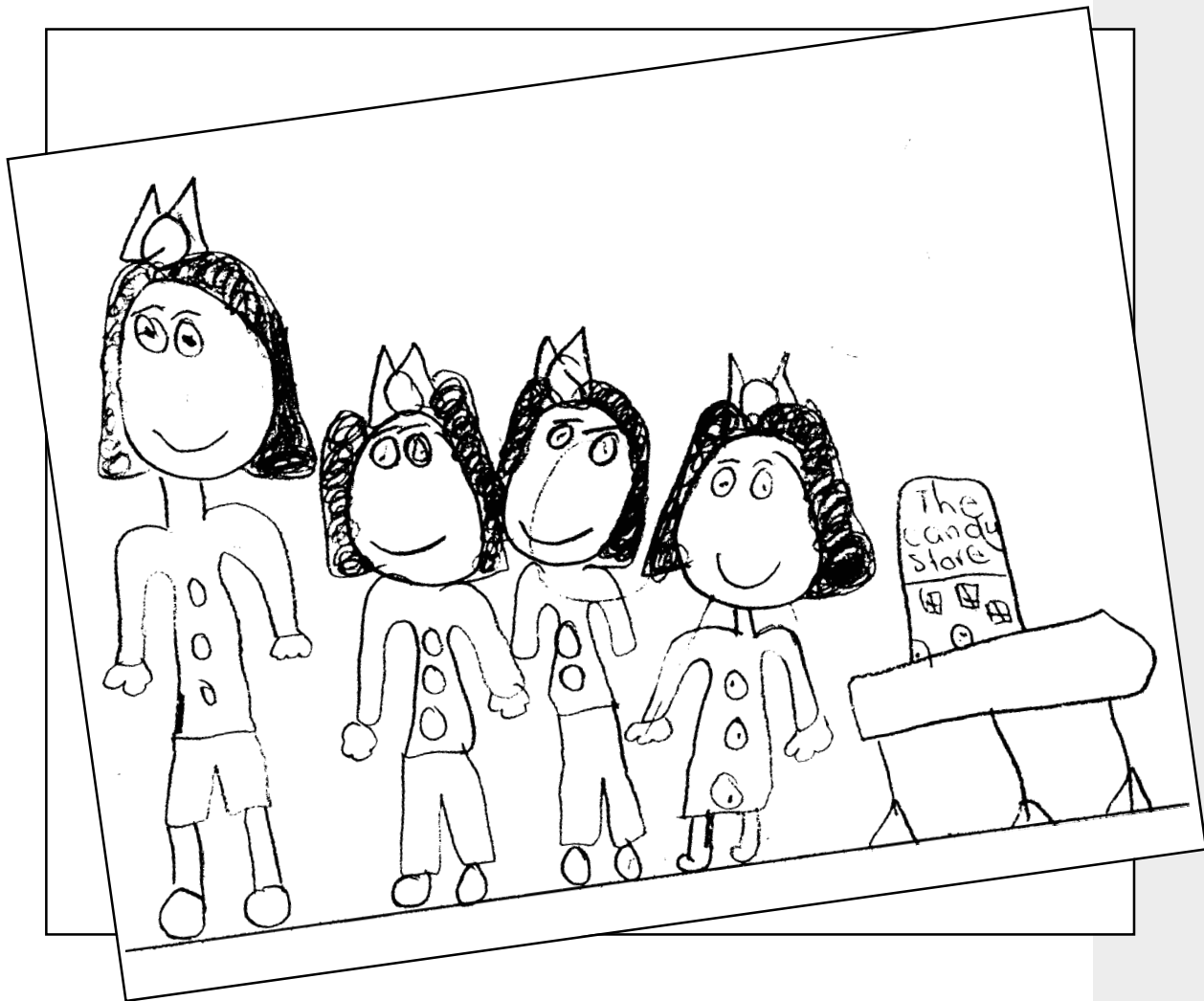
- . . . demonstrate an awareness of their interests, aptitudes, and abilities*
- . . . know the value of work to society*
- . . . explore their preferences for working with people, information, and/or things.*

**Student  
Work  
Sample**

## **Commentary**

The Sample:

- shows that students can work together as part of a team
- demonstrates that students can apply simple principles of human relations
- shows that students can relate the things they like doing to careers
- demonstrates that students can apply the decision-making process
- illustrates that students can develop and deliver simple written and oral presentations.



I am a third grade student. I work with two partners. My business is the Candy Store. We decided to have a candy store because I love candy and my partners do too. We sell all kinds of candy like lollipops, skittles, gym, jelly beans, hotballs, and drinks. When we created our business we used many different skills. Me and my partners took turns handling the business. At the Power Lunch, we had visitors from another class, parents and other classes. We did our sales pitch and one of the teachers taped my partners and me.

# Standard 1—Career Development

**Intermediate**

## Context

Working in small groups, eighth-grade students explored career options through a variety of printed resources and, also, through actual work-site visits. After completing the work-site visit, each student group had to provide an oral presentation about the career area, using visual displays to enhance the presentation.

**Student  
Work  
Sample**

## Performance Indicators

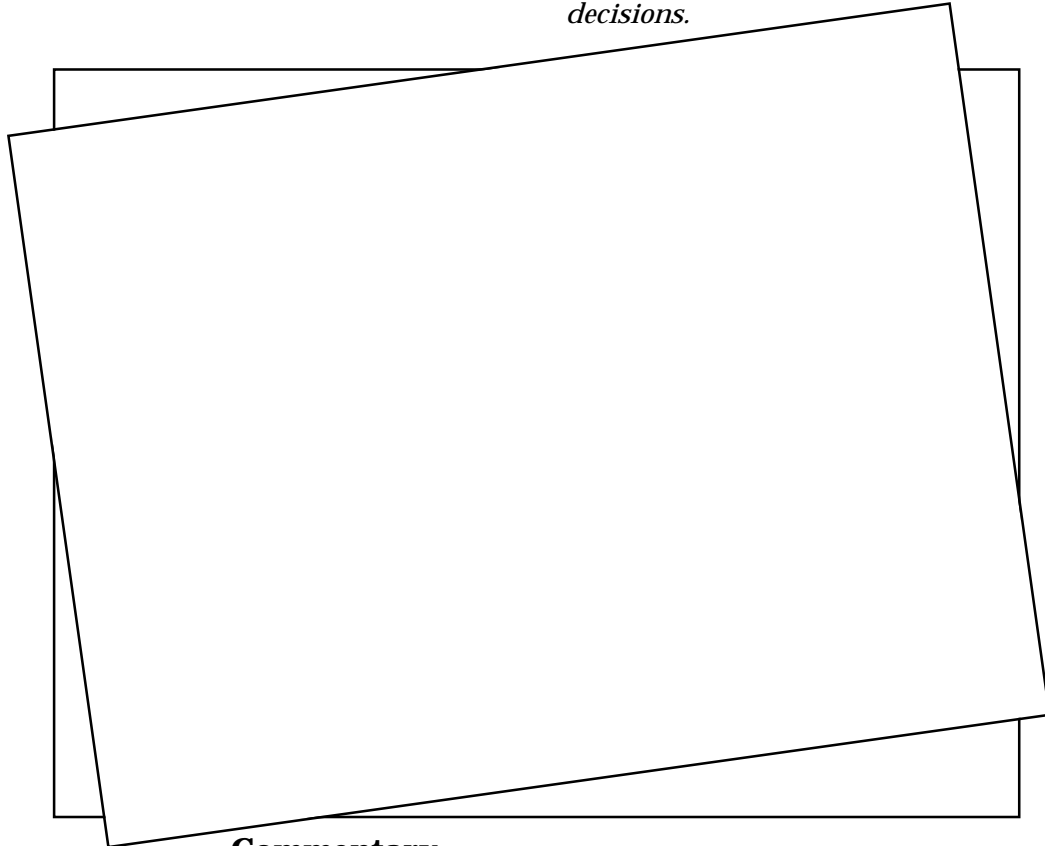
*Students:*

*... demonstrate an understanding of the relationship among personal interests, skills and abilities, and career research*

*... understand the relationship of personal interests, skills, and abilities to successful employment*

*... demonstrate an understanding of the relationship between the changing nature of work and educational requirements*

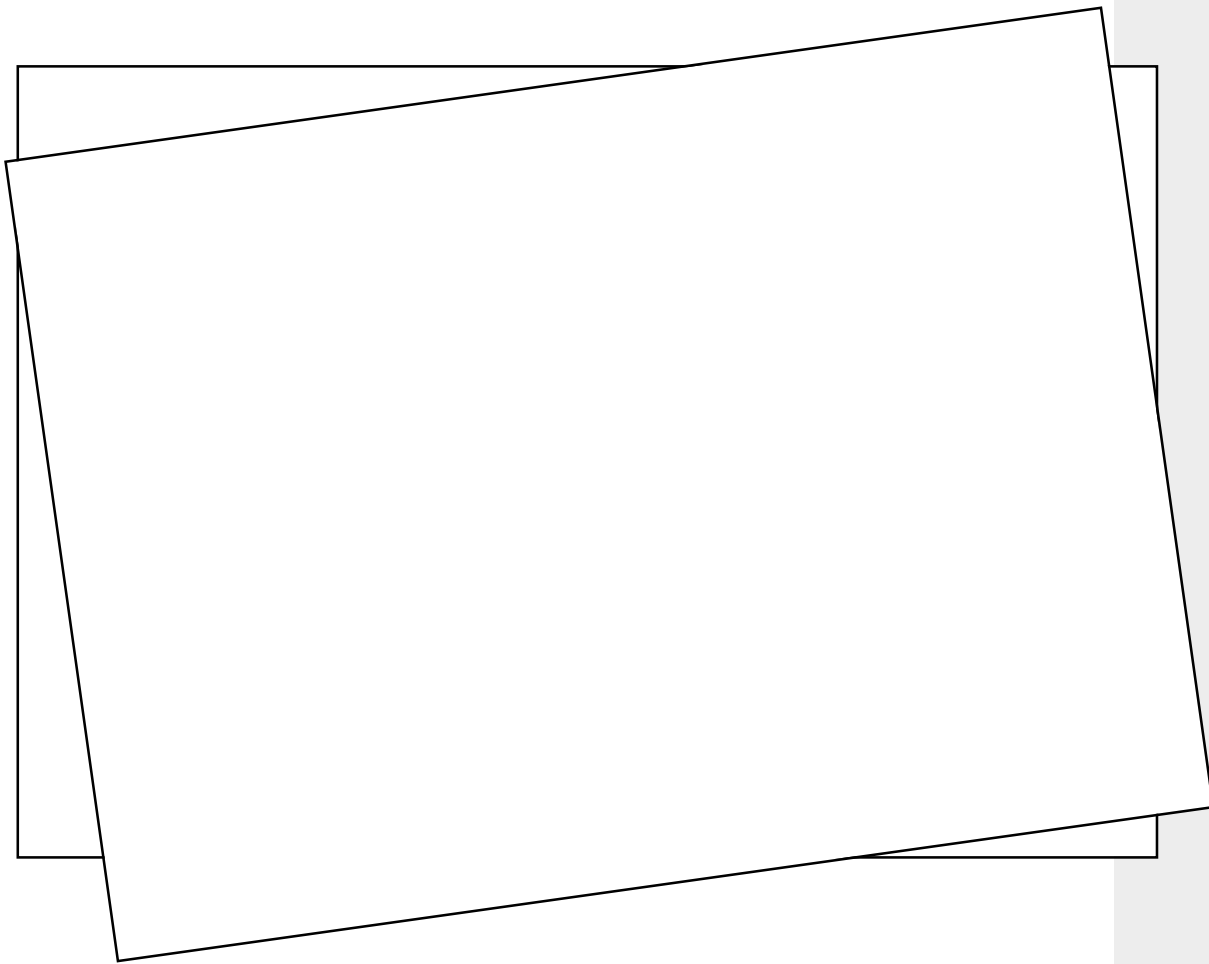
*... understand the relationship of personal choices to future career decisions.*



## Commentary

The Sample:

- illustrates the use of various resources to learn about different careers
- incorporates observations made on work-site visits in the presentation/report
- engages cooperative group work in completing the project
- illustrates students' ability to identify characteristics and educational requirements for the career option.



# Standard 1—Career Development

Commencement

## Context

A twelfth-grade student in a unique occupations program had to apply and be interviewed for a work-based learning experience in a career area of interest. This particular student accumulated 350 hours of on-site experience as technician in a veterinary clinic.

## Student Work Sample

## Performance Indicators

Students:

*... complete the development of a career plan that would permit eventual entry into a career option of their choosing*

*... apply decision-making skills in the selection of a career option of strong personal interest.*

## Commentary

The Sample:

- shows the student's skill in preparing a business letter for the purpose of applying for the work-based learning placement
- shows that the student can evaluate personal skills and abilities in relation to a job experience
- demonstrates the student's ability to prepare a resume
- indicates the student can match personal goals and interests with a career option.

Rt 18 Box 2173A  
Anytown, NY  
October 16, 1994

Mary Grimes, D.V.M.  
We Care Veterinary Clinic  
1238 Water Street  
Anytown, NY

Dear Dr Grimes:

This letter is in response to our previous discussion concerning the position of Veterinarian Trainee.

I have enclosed a copy of my resume for your review. I look forward to sharing with you how I feel I might fit into your organization. Should my qualifications be of interest to you, I would appreciate the opportunity for a personal meeting with you at your convenience.

Thank you for your time and consideration. I look forward to hearing from you soon.

Sincerely,

Tina Adams

Enclosure

## RESUME

Tina Adams  
Rt 18 Box 2173A  
Anytown, NY  
(Telephone Number)

Current job objective: Veterinarian Assistant/Trainee.

Long-term goal: To Major in Animal Science and become a Doctor of Veterinary Medicine.

### **SUMMARY:**

Computer literate; Macintosh, Apple II GS and IBM computers.  
Completed course in Animal Science II. Energetic, hard working, willing to excel and accept constructive criticism.

### **RELEVANT SKILLS & EXPERIENCE:**

Basic Home Maintenance:

Mowed lawns, raked leaves, painted porches, operated tools (lawn mower, paint brush, rake, weed-eater)

Volunteer work:

150 hours of community service

Completed classes in:

All core courses: (English, Math, Science, Social Studies), Animal Science II, Earth Science, Biology and Chemistry, Art, Computer Literacy, Computer Graphics

### **WORK HISTORY:**

\*December, 1993-March, 1994: **Ice Rink Attendant**  
Village Arena

\*April, 1994-June, 1994: **Rainbow Vacuum Salesperson**

\*May, 1991-present: **Lawn Service**

\*Summer Vacations: **Farm Worker**  
(\*While in school)

### **EDUCATION:**

**Central High School**, Anytown, NY

### **REFERENCES:**

Available upon request.

# Standard 2—Integrated Learning

Elementary

## Context

In this fourth-grade science project, a student had to research the procedure for constructing a barometer, build the barometer, record barometric pressure readings, and correlate the readings with precipitation. The student was then able to predict weather.

Student  
Work  
Sample

## Performance Indicators

Students:

... identify academic knowledge and skills that are required in specific occupations

... demonstrate the difference between the knowledge of a skill and the ability to use the skill

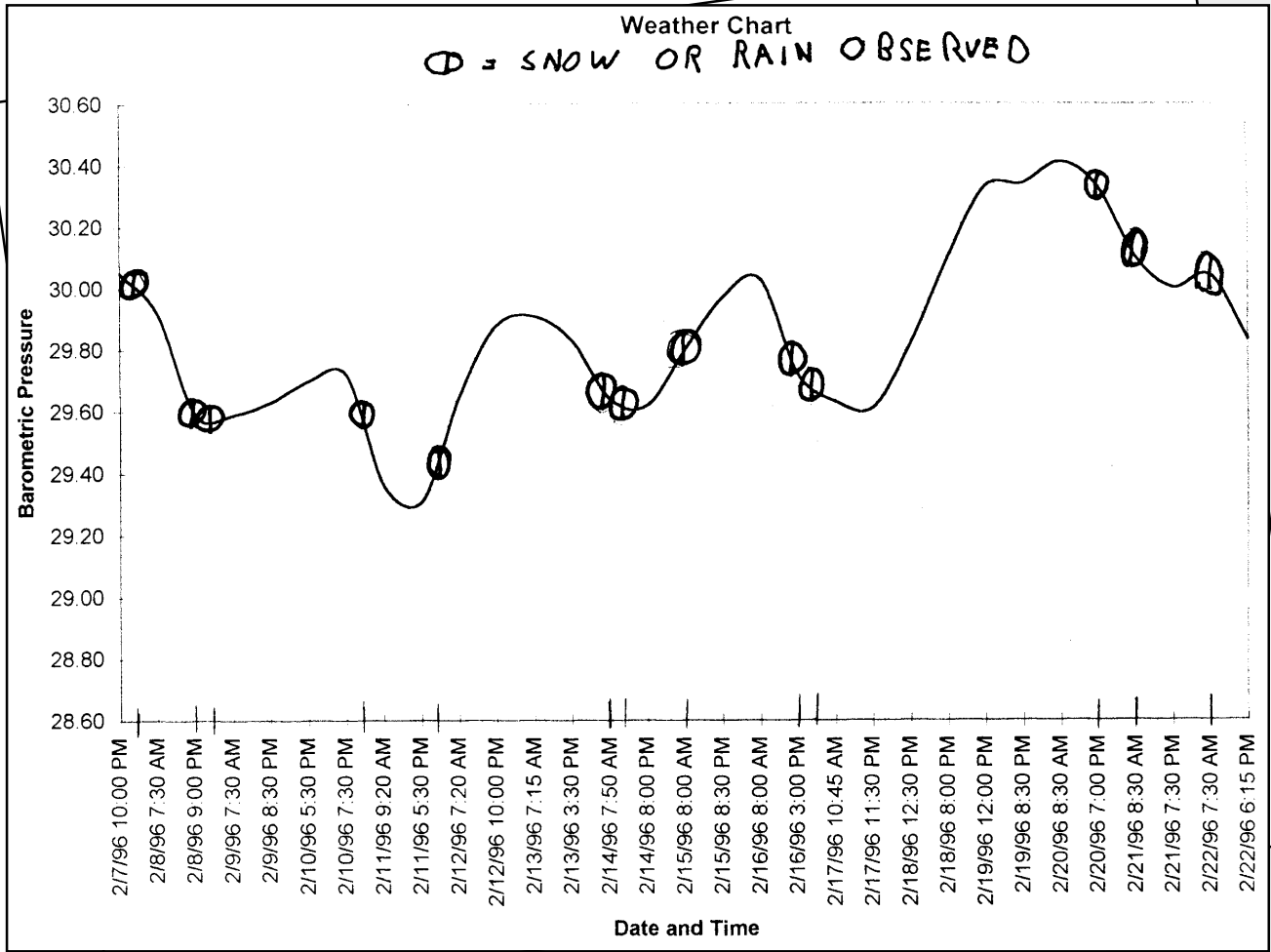
... solve problems that call for applying academic knowledge and skills.

To make your own barometer, you need a wide-mouthed jar, large good-quality balloon, side and bottom of a cardboard box, rubber band, graph paper, tape, drinking straw, large deep pan, and hot water. (Note: make sure your jar fits into the pan.) Blow up the balloon, but don't tie it. Let the air out of the balloon. Cut a large piece from the balloon. Make sure you can stretch it over the mouth of the jar. Next, fill the pan with hot water. Put the jar, mouth side up, into the pan and hold it down. Make sure no water gets into the jar. Have another person stretch the large balloon piece over the mouth of the jar, leaving extra rubber bands around the jar. Immediately put one or more rubber bands around the jar near the top. This is so that the balloon piece will not pop off. Then remove the jar from the pan. Tape one end of the straw to the center of the large piece of balloon (which is across the top of the jar). Reinforce the sides of the cardboard with tape. Tape the piece of graph paper to the inside of the side piece of cardboard. Place the jar in front of the graph paper so that the end of the straw just touches the graph paper. Put a mark where the straw touches the paper. Find out the current barometric pressure and write it where you put the mark. As the barometric pressure rises, the pressure inside the jar will be lower than the barometric pressure outside the jar. As a result, the balloon piece will lower slightly, but the straw will rise. As the barometric pressure gets lower, the barometric pressure inside the jar will be higher than the barometric pressure outside the jar. This will push out on the balloon, causing the end of the straw to lower. Record the barometric pressure for a few days. Each time you record it, make a mark where the straw is and write down the number you recorded. After you do this a few times, you will begin to see a pattern. You may then stop taking measurements. Estimate the pressure at each gap midway between your recorded numbers, and fill in these figures. Then you can read the barometric pressure whenever you want, with your own barometer!

## Commentary

The Sample:

- shows the student can apply various skills used in meteorology (e.g., mathematical, scientific)
- demonstrates the student's ability to read, interpret directions, and build a scientific instrument
- illustrates the student's ability to graph, record, and interpret data
- shows the student's ability to conduct research.





# Standard 2—Integrated Learning

Elementary

## Context

A group of fifth-grade students participated in a class landscaping project for homeowners in a new development. They designed a perennial garden to line the driveway, selected trees to create a natural boundary/property line, arranged for shrubs to be placed symmetrically in front of the house, and developed plans for a herb garden on the south side of the lot. They evaluated costs of materials, purchased commercially grown plants from the nursery, and drew up an architectural blueprint for beautifying the property.

## Performance Indicators

Students:

...demonstrate the difference between the knowledge of a skill and the ability to use the skill

...solve problems that call for applying academic knowledge and skills.

Student Work Sample

To begin this project our work group went to 3 greenhouses to compare prices of items needed for our landscape project. These were our findings -

| Materials                     | Greenhouse 1  | 2             | 3             |
|-------------------------------|---------------|---------------|---------------|
| Seedlings (Pine, oak, Willow) | \$ 390        | \$ 480        | \$ 420        |
| Shrubs                        | \$ 360        | \$ 680        | \$ 430        |
| Rose bushes                   | \$ 220        | \$ 230        | \$ 289        |
| Flowers                       |               | \$ 280        | \$ 260        |
| Annuals                       | \$ 270        | \$ 289        | \$ 307        |
| Perennials                    | \$ 305        | \$ 289        | \$ 207        |
| Herbs                         | \$ 198        | 188           | \$ 204        |
| Tools                         | \$ 425        | \$ 505        | \$ 495        |
| Mulching / thatching          | \$ 200        | \$ 200        | \$ 200        |
| Soil                          | 89            | 129           | 109           |
| Totals                        | \$ 2407 + tax | \$ 2981 + tax | \$ 2714 + tax |

We decided to buy all materials from greenhouse #1.\*

## Labor Cost

Labor for landscapers ranged from \$40 to \$45 per hour. We decided to charge \$45, based on the number of projects we need to do on the new lot.

$$\begin{array}{r} .56 \text{ hours (7 days} \times 8 \text{ hours)} \\ \times \$45 \text{ (labor rate)} \\ \hline \$ 2520 \end{array}$$

## Labor and Materials Costs

$$\begin{array}{r} \$ 2407 \text{ (mtl.)} \\ + 2520 \text{ (labor)} \\ \hline 4927.00 \\ + 192.56 \text{ (tax)} \\ \hline \$ 5119.56 \end{array}$$

Using the amount \$5119.56

We drew up a payment schedule. We plan to ask for 1/3 down payment and have the balance paid in (4) additional payments, (see chart) —

### Commentary

The Sample:

- shows that the students were able to research costs of services (labor rate)
- demonstrates that the students constructed comparison graphs/data tables to assess current costs of greenhouse plants and materials (e.g., flowers, tools)
- illustrates that the students were able to apply mathematical concepts.

| Payment plan       | Amount     | Due Date |
|--------------------|------------|----------|
| Down Payment (1/3) | \$ 1706.52 | 3-31     |
| 1                  | 853.26     | 4-11     |
| 2                  | 853.26     | 4-18     |
| 3                  | 853.26     | 4-29     |
| 4                  | 853.26     | 5-15     |

## Standard 2—Integrated Learning

**Intermediate**

### **Context**

In this seventh-grade interdisciplinary project, students designed and built a model railroad village. This project included a research study of different architectural periods.

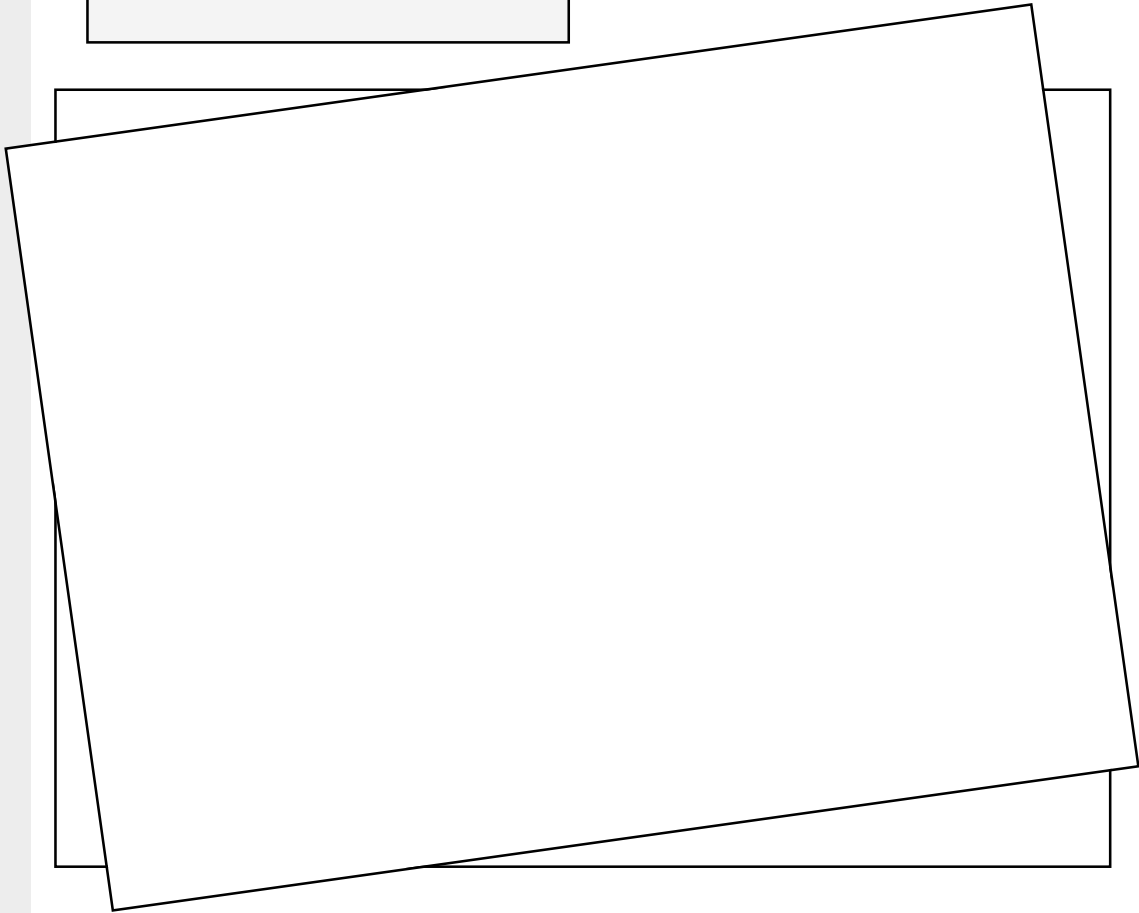
### **Performance Indicators**

*Students:*

*. . .solve problems that call for applying academic knowledge and skills*

*. . .use academic knowledge and skills in an occupational context, and demonstrate the application of these skills by using a variety of communication techniques (e.g., sign language, pictures, videos, reports, and technology).*

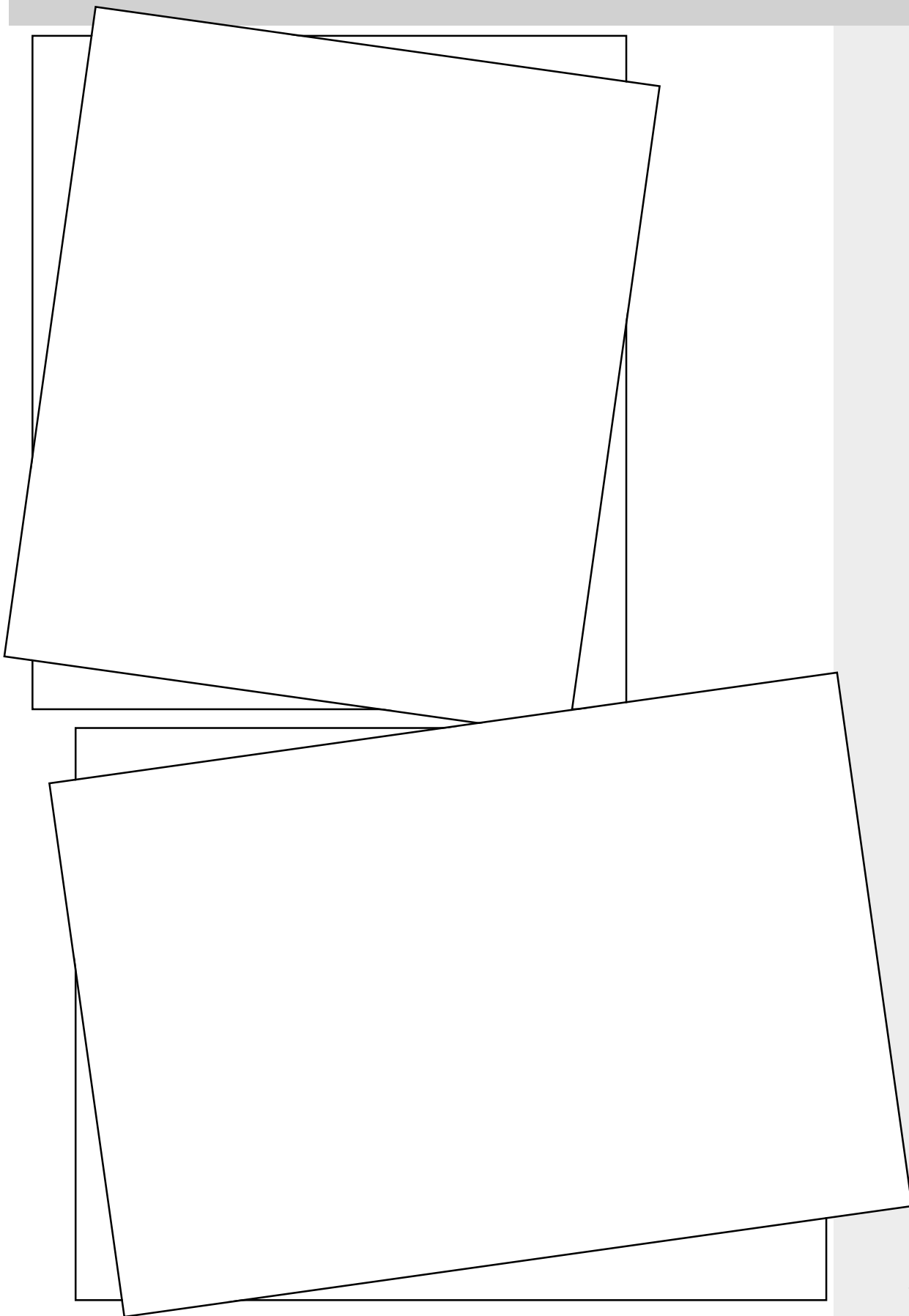
**Student  
Work  
Sample**



### **Commentary**

The Sample:

- demonstrates students' understanding of different architectural periods and structures
- incorporates knowledge from social studies, English, math, science, computer, art, home and career skills, and introduction to technology
- shows that students can develop and follow a plan
- shows students' ability to research needed information to complete the project
- indicates that students can work in cooperative groups.



# Standard 3a—Foundation Skills

Elementary

## Context

A student had to keep a record of the food eaten for one day and then research the calorie content. This is the first step in learning about diet analysis. A computer was used to create the chart.

## Performance Indicators

Students:

... describe the need for data and obtain data to make decisions

... demonstrate an awareness of the different types of technology available to them and of how technology affects society

... demonstrate an awareness of the knowledge, skills, abilities, and resources needed to complete a task.

Student  
Work  
Sample

|              |                 | 24 Hour    | Calorie  | Intake      |
|--------------|-----------------|------------|----------|-------------|
| Meals        | Foods           | Quantity   | Calories |             |
| Breakfast    | Toast           | 2 Slices   |          | 140         |
|              | Water           | 8oz.       |          | 0           |
| Lunch        | Apple           | 1 small    |          | 80          |
|              | P.B.J. Sandwich | 1 Sandwich |          | 140         |
|              | Bread           | 2 slices   |          | 95          |
|              | Peanut Butter   | 1 tbsp.    |          | 55          |
|              | Jelly           | 1 tbsp.    |          | 160         |
| Dinner       | Welch's juice   | 10oz.      |          | 100         |
|              | Fruit snacks    | 28g.       |          | 145         |
|              | Cheese Pizza    | 1 Slice    |          | 130         |
|              | Juice Box       | 8oz.       |          | 20          |
| Extra        | Gum             | 2 Sticks   |          | 80          |
|              | Jello           | 99g.       |          | 70          |
|              | Wheat Thins     | 8 Crackers |          |             |
| <b>Total</b> |                 |            |          | <b>1215</b> |

## **Commentary**

The Sample:

- shows that the student can record data accurately
- demonstrates that the student can extract appropriate data from resource charts and use it to complete a task
- demonstrates the student's ability to use a computer and simple spreadsheet program to produce a chart.

# Standard 3a—Foundation Skills

Intermediate

## Context

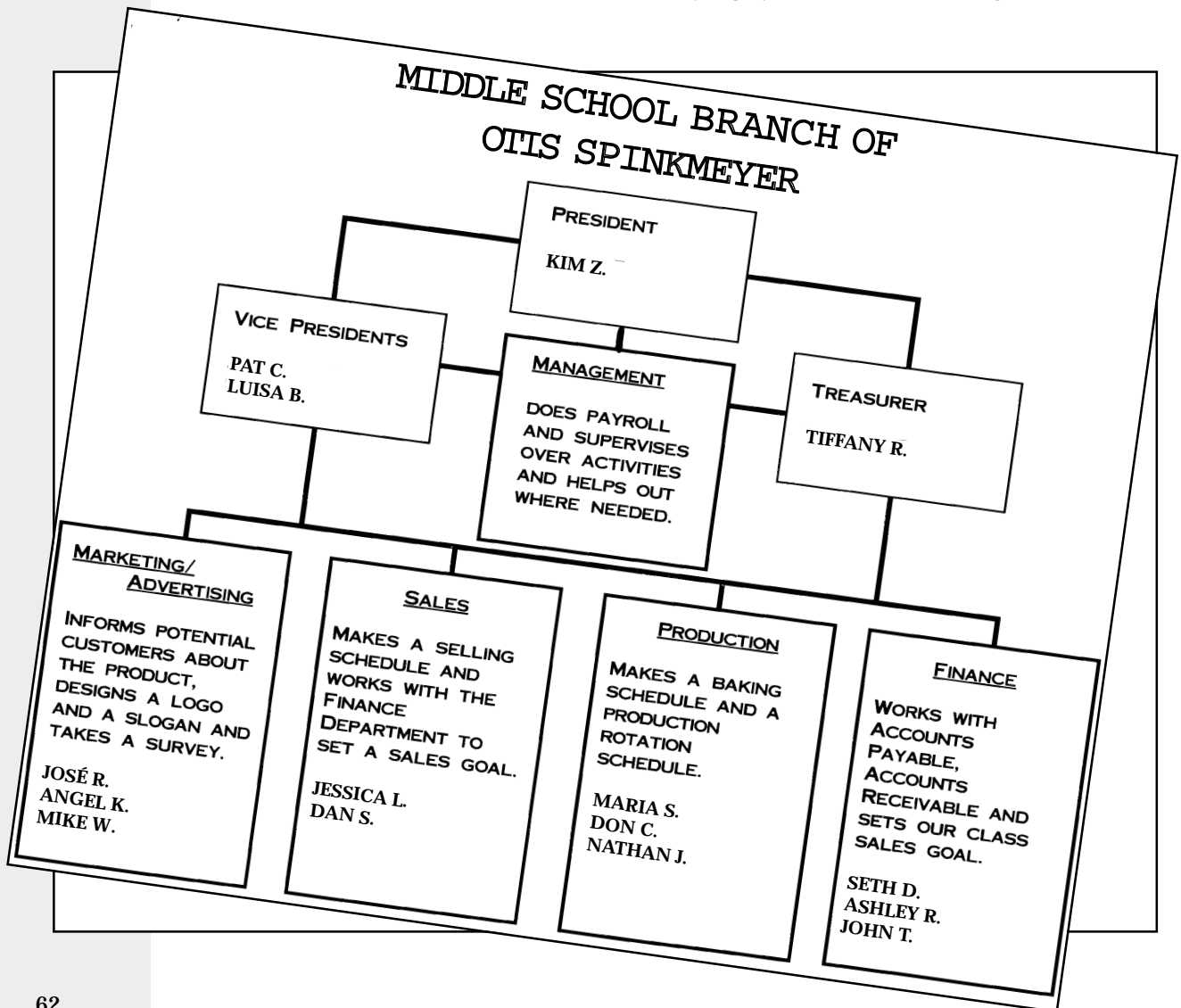
Students in an eighth-grade home and careers class worked in teams to learn how to run and operate a business. They chose products to sell, set up production, established a management structure, planned marketing/advertising strategies, developed sales summaries, and conducted a final evaluation.

Student  
Work  
Sample

## Performance Indicators

Students:

- ...select and use appropriate technology to complete a task
- ...evaluate facts, solve advanced problems, and make decisions by applying logic and reasoning skills
- ...understand the material, human, and financial resources needed to accomplish tasks and activities
- ...demonstrate the ability to work with others, present facts that support arguments, listen to dissenting points of view, and reach a shared decision
- ...understand the process of evaluating and modifying systems within an organization.



# Otis Spinkmeyer Cookie Company

2  
for a  
\$1



On  
Sale  
3/16/96

Everyone wants a piece of  
Him!

## Commentary

The Sample:

- demonstrates the students' understanding of the management process and their ability to establish an organizational chart and job descriptions for their business
- illustrates the students' skill in designing and producing advertising for their product
- shows the students' ability to work as a member of a team toward a common goal
- demonstrates the students' ability to use software to construct an organizational chart
- indicates that students were able to design and implement various systems necessary in a typical business.



# Standard 3a—Foundation Skills

Commencement

## Context

A student in a high school accounting class was required to use data to manually complete a comparative income statement. The student then was asked to complete the same statement on a computer, using a spreadsheet software package.

Student  
Work  
Sample

## Performance Indicators

Students:

...use technology to acquire, organize, and communicate information by entering, modifying, retrieving, and storing data

...apply their knowledge of technology to identify and solve problems

...demonstrate the ability to organize and process information and apply skills in new ways.

*Lane Building Supply Company  
Comparative Income Statement  
For Years Ended 12/31/95 + 12/31/94*

|                            | <u>1995</u>     | <u>1994</u>     | Increase<br>Amount | (Decrease)<br>Percent |
|----------------------------|-----------------|-----------------|--------------------|-----------------------|
| <b>Revenue:</b>            |                 |                 |                    |                       |
| Sales                      | 969800 -        | 857584 -        | 112216 -           | 1309                  |
| Less: Sales Ret. & Allow.  | <u>17300 -</u>  | <u>13400 -</u>  | <u>3900 -</u>      | 2910                  |
| Net Sales                  | 952500 -        | 844184 -        | 108316 -           | 1283                  |
| Cost of Merchandise Sold   | 657700 -        | 588800 -        | 68900 -            | 1170                  |
| Gross Profit on Sales      | 294800 -        | 255384 -        | 39416 -            | 1543                  |
| <b>Operating Expenses:</b> |                 |                 |                    |                       |
| Advertising                | 15560 -         | 14280 -         | 1280 -             | 896                   |
| Delivery                   | 17700 -         | 13750 -         | 3950 -             | 2873                  |
| Salaries                   | 166692 -        | 146582 -        | 20110 -            | 1372                  |
| Supplies                   | 1550 -          | 1396 -          | 154 -              | 1103                  |
| Insurance                  | 2208 -          | 1875 -          | 333 -              | 1733                  |
| Misc.                      | <u>860 -</u>    | <u>700 -</u>    | <u>160 -</u>       | 1944                  |
| Tot. Oper. Exp.            | <u>204562 -</u> | <u>178603 -</u> | <u>25959 -</u>     | 1453                  |
| Net Income from Operations | 90238 -         | 76781 -         | 13457 -            | 1753                  |
| <b>Other Expenses:</b>     |                 |                 |                    |                       |
| Interest                   | 8250 -          | 7860 -          | 390 -              | 496                   |
| Net Income Before Taxes    | 81988 -         | 68921 -         | 13067 -            | 1896                  |
| Income Taxes               | 19421 -         | 18766 -         | 655 -              | 349                   |
| Net Income After Taxes     | 62567 -         | 50155 -         | 12412 -            | 2475                  |

## Commentary

The Sample:

- indicates the student was able to use thinking skills to analyze financial data/transactions
- demonstrates the student's ability to accurately key-enter data into a computer and use a software package to maintain/produce a financial statement
- indicates the student was able to apply accounting principles in manually completing the financial statement.

**Lane Building Supply Company**  
**Comparative Income Statement**  
**For the Years Ended December 31, 1995 and 1994**

|                               | 1995         | 1994         | Increase (Decrease) |         |
|-------------------------------|--------------|--------------|---------------------|---------|
|                               |              |              | Amount              | Percent |
| Revenue:                      |              |              |                     |         |
| Sales                         | \$969,800.00 | \$857,584.00 | \$112,216.00        | 13.09%  |
| Less: Sales Ret. and Allow.   | \$17,300.00  | \$13,400.00  | \$3,900.00          | 29.10%  |
| Net Sales                     | \$952,500.00 | \$844,184.00 | \$108,316.00        | 12.83%  |
| Cost of Merchandise Sold      | \$657,700.00 | \$588,800.00 | \$68,900.00         | 11.70%  |
| Gross Profit on Sales         | \$294,800.00 | \$255,384.00 | \$39,416.00         | 15.43%  |
| Operating Expenses:           |              |              |                     |         |
| Advertising Expense           | \$15,560.00  | \$14,280.00  | \$1,280.00          | 8.96%   |
| Delivery Expense              | \$17,700.00  | \$13,750.00  | \$3,950.00          | 28.73%  |
| Salaries Expense              | \$166,692.00 | \$146,582.00 | \$20,110.00         | 13.72%  |
| Supplies Expense              | \$1,550.00   | \$1,396.00   | \$154.00            | 11.03%  |
| Insurance Expense             | \$2,200.00   | \$1,875.00   | \$325.00            | 17.33%  |
| Miscellaneous Expense         | \$860.00     | \$720.00     | \$140.00            | 19.44%  |
| Total Operating Expenses      | \$204,562.00 | \$178,603.00 | \$25,959.00         | 14.53%  |
| Net Income from Operations    | \$90,238.00  | \$76,781.00  | \$13,457.00         | 17.53%  |
| Other Expenses:               |              |              |                     |         |
| Interest Expense              | \$8,250.00   | \$7,860.00   | \$390.00            | 4.96%   |
| Net Income Before Taxes       | \$81,988.00  | \$68,921.00  | \$13,067.00         | 18.96%  |
| Income Taxes                  | \$19,421.00  | \$18,766.00  | \$655.00            | 3.49%   |
| Net Income After Income Taxes | \$62,567.00  | \$50,155.00  | \$12,412.00         | 24.75%  |

# Standard 3b—Career Majors: Business/Information Systems

Core

## Context

Students in a business analysis/business computer applications class develop, produce, merge, and mail a professional-quality form letter to local elementary school principals. The letter requested the opportunity to provide the principal with a Halloween newsletter which they could distribute to their students. The second part of the activity required students, working in teams, to write, design, and produce the actual newsletter. The newsletter needed to contain age-appropriate material and be professional in appearance.

Student  
Work  
Sample

## Performance Indicators

Students:

... demonstrate an understanding of business, marketing, and multinational economic concepts. . .

... select, apply, and troubleshoot hardware and software used in the processing of business transactions

... prepare, maintain, interpret/analyze, and transmit/distribute information in a variety of formats while demonstrating the oral, nonverbal, and written communication skills essential for working in today's international service-/information-/technological-based economy

... identify, organize, plan, and allocate resources. . .

... exhibit interpersonal skills essential for success in the multinational business world, demonstrate basic leadership abilities/skills, and function effectively as members of a work group or team.

## Commentary

The Sample:

- shows the student organized thoughts in a clear and concise manner
- indicates the student understood and used appropriate business letter format
- demonstrates the student's ability to use a computer system and appropriate software in generating the form letter, performing a mail merge, producing mailing labels, and designing the newsletter
- illustrates the student's ability to write, develop age-appropriate material, and produce a newsletter with eye appeal, ease of reading, and attractiveness
- indicates the student could effectively function as a member of a work group
- demonstrates the student understood and applied the problem-solving/decision-making process.

**Willow High School**  
**321 Northeast Lane**  
**Rochester, NY 14454**  
**(Telephone Number)**

October 2, 1995

Ms. Ellen Randel  
Maple Elementary School  
123 Hilltop Avenue  
Rochester, NY 14454

Dear Ms. Randel:

Halloween is fast approaching. This means ghosts, goblins, witches, candy, and all the other goodies that come along with trick-or-treating. Being the principal of a K-3 school, I'm sure you know how excited children can get around this candy- and costume-filled holiday. In my business class, at Willow High School, we are creating Halloween newsletters geared toward K-3 students.

These newsletters are allowing us to demonstrate and utilize the skills we have acquired in word processing and desktop publishing. We are working with a variety of fonts, columns, shading, graphics and everything that falls under document formatting. This newsletter is also an opportunity for us to share Halloween safety tips, jokes, games, and stories with your K-3 students and their parents.

I know how exciting elementary schools can be on October 31. This newsletter will add to the excitement, bringing out more Halloween spirit at Maple Elementary School. My classmates and I would greatly appreciate the opportunity to share these newsletters with your students and parents. Please contact my instructor, Jim Oaks, at Willow High School, if you are interested in a newsletter for your students.

I look forward to hearing from you.

Sincerely,

# Happy Halloween

OCTOBER 1995

## SPOOKY NEWS

### COSTUMES

You should always wear bright colored costumes when you go out Trick or Treating. (Especially at night so people can see you!)

### ONE MAIN RULE

# STAY SAFE

## SAFETY TIPS:

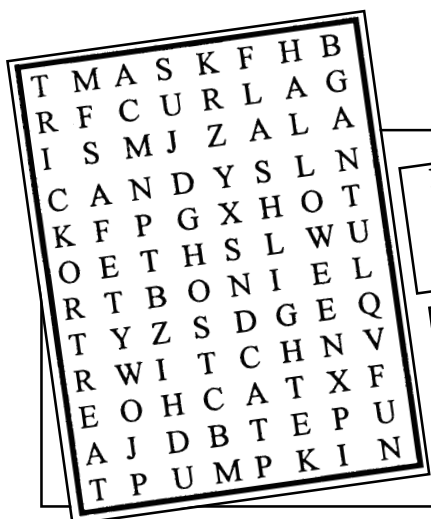
- ⇒ WEAR BRIGHT COLORS
- ⇒ GO OUT WITH AN ADULT
- ⇒ STAY IN A NEIGHBORHOOD WHERE YOU KNOW THE PEOPLE
- ⇒ DON'T EAT CANDY UNTIL YOUR MOM OR DAD LOOK AT IT

## HALLOWEEN



## SAFETY TIPS FOR YOU

- ⌘ Always go trick-or-treating with your mom or dad.
- ⌘ Carry a flashlight with you.
- ⌘ Don't eat any candy unless your mom or dad has looked at it.
- ⌘ Dress in bright colors. ( For example white)
- ⌘ Go trick-or-treating before it gets dark outside.
- ⌘ Make sure you can see through your mask.



### Happy Halloween Word Search

See if you can find these Halloween Words in the puzzle

- |                    |                |
|--------------------|----------------|
| candy              | masks          |
| cat ( there are 2) | pumpkin        |
| flashlight         | safety         |
| fun                | trick-or-treat |
| ghost              | witch          |
| Halloween          |                |

# Standard 3b—Career Majors: Business/Information Systems

## Specialized

## Context

As part of a business simulation, eleventh-grade students in a computerized accounting course had to develop and prepare numerous financial reports, including an income statement, a statement of owner's equity, and a balance sheet.

## Student Work Sample

## Performance Indicators

Students:

*... demonstrate an understanding of business, marketing, and multinational economic concepts, perform business-related mathematical computations, and analyze/interpret business-related numerical information*

*... select, apply, and troubleshoot hardware and software used in the processing of business transactions*

*... prepare, maintain, interpret/analyze, and transmit/distribute information in a variety of formats while demonstrating the oral, nonverbal, and written communication skills essential for working in today's international service-/information-/technological-based economy*

*... demonstrate an understanding of the interrelatedness of business, social, and economic systems/subsystems.*

|                                    |           |           |
|------------------------------------|-----------|-----------|
| Revenue:                           |           |           |
| Plumbing Fees Earned .....         | 186100.00 |           |
| Heating Fees Earned .....          | 117600.00 | 303700.00 |
| Net Sales .....                    |           | 303700.00 |
| Gross Profit .....                 |           |           |
| Operating Expenses:                |           |           |
| Depr. Expense, Building .....      | 5000.00   |           |
| Depr. Expense, Trucks .....        | 20000.00  |           |
| Wages Expense .....                | 72290.00  |           |
| Insurance Expense .....            | 2700.00   |           |
| Office Supplies Expense .....      | 8995.00   |           |
| Repair Supplies Expense .....      | 80400.00  |           |
| Gas, Oil, Repairs Expense .....    | 14930.00  |           |
| General & Administrative Exp. .... | 48000.00  |           |
| Total Operating Expenses .....     |           | 252315.00 |
| Income from Operations .....       |           | 51385.00  |
| Other Revenues:                    |           |           |
| Other Expenses:                    |           |           |
| Net Income .....                   |           | 51385.00  |

## Commentary

The Sample:

- shows the student can work with and interpret complex financial data in a job-like atmosphere
- illustrates the student can use business-related hardware and sophisticated software to perform complicated employment-like tasks and activities
- demonstrates the student can interpret, analyze, and use a variety of accounting source documents to develop and produce complex financial reports
- confirms the student can effectively work with realistic financial systems/subsystems and accounting software similar to that used in business accounting offices and departments.

Owner's Equity Statement  
Piper's Plumbing and Heating  
Dec 31, 1995

|                              |          |           |
|------------------------------|----------|-----------|
|                              | 0.00     | 174600.00 |
| Capital-Bill Piper, 12/01/95 | 51385.00 | 51385.00  |
| Investments by owner         | -----    | -----     |
| Net Income                   |          | 225985.00 |
|                              |          | 30000.00  |
|                              |          | -----     |
| Total                        |          | 195985.00 |
| Less Owner's Withdrawals     |          | =====     |
| Capital-Bill Piper, 12/31/95 |          |           |

Balance Sheet

Piper's Plumbing and Heating  
Dec 31, 1995

| Assets                       |            |           |
|------------------------------|------------|-----------|
| Current assets:              |            |           |
| Cash .....                   | 19445.00   |           |
| Office Supplies .....        | 730.00     |           |
| Repair Supplies .....        | 7600.00    |           |
| Prepaid Insurance .....      | 3800.00    |           |
|                              | -----      |           |
| Total current assets         |            | 31575.00  |
| Long-term assets:            |            |           |
| Trucks .....                 | 82000.00   |           |
| Accum. Depr., Trucks .....   | (60000.00) |           |
| Building .....               | 185000.00  |           |
| Accum. Depr., Building ..... | (37000.00) |           |
|                              | -----      |           |
| Total long-term assets       |            | 170000.00 |
|                              |            | -----     |
| Total assets                 |            | 201575.00 |
|                              |            | =====     |
| Liabilities                  |            |           |
| Current liabilities:         |            |           |
| Accounts Payable .....       | 4000.00    |           |
| Wages Payable .....          | 990.00     |           |
| Unearned Heating Fees .....  | 600.00     |           |
|                              | -----      |           |
| Total current liabilities    |            | 5590.00   |
|                              |            | -----     |
| Total liabilities            |            | 5590.00   |
|                              |            | -----     |
| Owner's Equity               |            |           |
| Capital-Piper, 12/31/95      | .....      | 195985.00 |
|                              |            | -----     |
| Total equity                 |            | 195985.00 |
|                              |            | -----     |
| Total liabilities and equity |            | 201575.00 |
|                              |            | =====     |