



## G/L Overhead Allocation

Quality Hardware  
GL Accounts from 51000-000 to 69500-000  
Fiscal Year: 2001

<u>G/L Account</u>	<u>Description</u>	<u>Non-Allocated</u>	<u>Overhead</u>	<u>Allocated</u>
<b>GENERAL LEDGER</b>				
<b>OPERATING REVENUE</b>				
51000-000	Retail Sales	100 %		
51000-010	Retail Sales - Hardware & Accessories	-		010-100%
51000-020	Retail Sales - Paint	-		020-100%
52000-010	Wholesale Sales - Hardware & Accessories	-		010-100%
52000-020	Wholesale Sales - Paint	-		020-100%
53000-200	Service Income	100 %		
54000-300	Consignment Sales - Consignment	100 %		
55000-000	Rental Income	100 %		
59200-000	Customer Discounts	-		020-30%, 010-70%
59500-000	Delivery Charge Income	-		020-30%, 010-70%
<b>COST OF SALES</b>				
<b>COST OF GOODS SOLD</b>				
<b>PURCHASES</b>				
60000-000	Materials Purchased	100 %		
60000-010	Purchases - Hardware & Accessories	-		010-100%
60000-020	Purchases - Paint	-		020-100%
60000-100	Purchases - Manufacturing	100 %		
60000-300	Consignment Items Purchased - Consignment	100 %		
<b>INVENTORY VARIANCE</b>				
65000-010	Inventory Variance - Hardware & Accessories	-		010-100%
65000-020	Inventory Variance - Paint	-		020-100%
65000-100	Inventory Variance - Manufacturing	100 %		
65500-000	Materials used within a Job	100 %		
65700-100	Increased value of Manufactured Goods - Manufacturing	100 %		
65900-000	Work In Process Variance	100 %		
<b>LABOR</b>				
66100-000	Wages	-		010-70%, 020-30%
66100-010	Wages - Hardware & Accessories	-		010-100%
66100-020	Wages - Paint	-		020-100%
66100-100	Wages - Manufacturing	100 %		
66100-200	Wages - Service Department	100 %		
66110-000	Labor Applied to Jobs	100 %		
66200-200	Warranty Labor - Service Department	-		200-100%
66800-000	Subcontract Labor	100 %		
<b>OTHER COST OF SALES</b>				
68000-000	Commissions	100 %		
68000-010	Commissions - Hardware & Access.	-		010-100%
68000-020	Commissions - Paint Department	-		020-100%
69200-000	Vendor Discounts	-		020-30%, 010-70%
69500-000	Freight Charges	-		010-70%, 020-30%