



## G/L Overhead Allocation

March 21, 2000

9:54:22 am

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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>
GENERAL LEDGER				
OPERATING REVENUE				
51000-000			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 %	
55000-000	Rental Income		100 %	
59200-000	Customer Discounts	-		020-30%, 010-70%
59500-000	Delivery Charge Income	-		010-70%, 020-30%
COST OF SALES				
COST OF GOODS SOLD				
PURCHASES				
60000-000	Materials Purchased		100 %	
60000-010	Purchases - Hardware & Accessories	-		010-100%
60000-020	Purchases - Paint	-		020-100%
60000-100	Purchases - Manufacturing		100 %	
INVENTORY VARIANCE				
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 %	
LABOR				
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%
67000-000	Subcontract Labor		100 %	
OTHER COST OF SALES				
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%