

# Monthly Profit & Loss by Profit Center

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## Quality Hardware Profit Center 010

		June				Year to Date					
% Applied		2000	% Sale	1999	% Sale	2000	% Sale	1999	% Sale		
<b>Operating Revenue</b>											
51000-010	Retail Sales-Hardware & Accessories	100		85,644.31	71.8	9,250.00	75.3	266,174.94	80.3	66,503.60	28.4
52000-010	Wholesale Sales-Hardware & Accessories	100		34,831.47	29.2	3,041.25	24.8	66,261.30	20.0	172,504.73	73.6
59200-000	Customer Discounts	70.0		(1,120.09)	-0.9	(5.03)	-	(1,142.74)	-0.3	(4,710.18)	-2.0
59500-000	Delivery Charge Income	70.0		-	-	-	-	-	-	140.00	0.1
	<b>Total Operating Revenue</b>			<b>119,355.69</b>	<b>100.0</b>	<b>12,286.22</b>	<b>100.0</b>	<b>331,293.50</b>	<b>100.0</b>	<b>234,438.15</b>	<b>100.0</b>
<b>Cost of Sales</b>											
<b>Cost of Goods Sold</b>											
<b>Purchases</b>											
60000-010	Purchases-Hardware & Accessories	100		101,997.55	85.5	1,440.00	11.7	302,264.55	91.2	191,895.71	81.9
	<b>Total Purchases</b>			<b>101,997.55</b>	<b>85.5</b>	<b>1,440.00</b>	<b>11.7</b>	<b>302,264.55</b>	<b>91.2</b>	<b>191,895.71</b>	<b>81.9</b>
<b>Inventory Variance</b>											
65000-010	Inventory Variance-Hardware & Accessories	100		(30,667.36)	-25.7	7,044.50	57.3	(91,833.94)	-27.7	(14,992.55)	-6.4
	<b>Total Inventory Variance</b>			<b>(30,667.36)</b>	<b>-25.7</b>	<b>7,044.50</b>	<b>57.3</b>	<b>(91,833.94)</b>	<b>-27.7</b>	<b>(14,992.55)</b>	<b>-6.4</b>
	<b>Total Cost of Goods Sold</b>			<b>71,330.19</b>	<b>59.8</b>	<b>8,484.50</b>	<b>69.1</b>	<b>210,430.61</b>	<b>63.5</b>	<b>176,903.16</b>	<b>75.5</b>
<b>Labor</b>											
66100-000	Wages	70.0		610.40	0.5	2,822.76	23.0	8,048.89	2.4	8,153.43	3.5
66100-010	Wages-Hardware & Accessories	100		356.20	0.3	2,463.30	20.0	12,885.35	3.9	12,235.45	5.2
	<b>Total Labor</b>			<b>966.60</b>	<b>0.8</b>	<b>5,286.06</b>	<b>43.0</b>	<b>20,934.24</b>	<b>6.3</b>	<b>20,388.88</b>	<b>8.7</b>
<b>Other Cost of Sales</b>											
68000-010	Commissions-Hardware & Access.	100		38.69	-	-	-	42.99	-	-	-
69200-000	Vendor Discounts	70.0		(442.05)	-0.4	-	-	(611.94)	-0.2	(4,614.93)	-2.0
69500-000	Freight Charges	70.0		-	-	-	-	-	-	31.50	-
	<b>Total Other Cost of Sales</b>			<b>(403.36)</b>	<b>-0.3</b>	<b>-</b>	<b>-</b>	<b>(568.95)</b>	<b>-0.2</b>	<b>(4,583.43)</b>	<b>-2.0</b>
	<b>Total Cost of Sales</b>			<b>71,893.43</b>	<b>60.2</b>	<b>13,770.56</b>	<b>112.1</b>	<b>230,795.90</b>	<b>69.7</b>	<b>192,708.62</b>	<b>82.2</b>
	<b>Income/(Loss):</b>			<b>47,462.26</b>	<b>39.8</b>	<b>(1,484.34)</b>	<b>-12.1</b>	<b>100,497.60</b>	<b>30.3</b>	<b>41,729.53</b>	<b>17.8</b>
<b>Operating Expenses</b>											
<b>General</b>											
70100-000	Interest paid	70.0		-	-	-	-	70.00	-	634.42	0.3
70110-000	Bank Charges	70.0		-	-	-	-	-	-	719.56	0.3
70300-000	Vendor Finance Charges	70.0		-	-	-	-	-	-	-	-
70400-000	Advertising	70.0		-	-	-	-	420.00	0.1	485.10	0.2
70600-000	Legal & Accounting	70.0		-	-	-	-	1,750.00	0.5	1,960.00	0.8
70610-000	Dues & Subscriptions	70.0		-	-	-	-	-	-	90.30	-
	<b>Total General</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,240.00</b>	<b>0.7</b>	<b>3,889.38</b>	<b>1.7</b>
<b>Supplies</b>											
71000-000	Store Supplies - General	70.0		-	-	-	-	-	-	166.62	0.1
71000-010	Store Supplies-Hardware & Accessories	100		-	-	-	-	100.00	-	244.76	0.1
71100-000	Office Supplies	70.0		-	-	-	-	17.50	-	327.84	0.1
	<b>Total Supplies</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117.50</b>	<b>-</b>	<b>739.22</b>	<b>0.3</b>
<b>Utilities</b>											

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% Applied		2000	% Sale	1999	% Sale	2000	% Sale	1999	% Sale
72100-000	Telephone	70.0	-	-	-	17.50	-	290.34	0.1
72200-000	Electricity	70.0	-	-	-	-	-	318.54	0.1
72300-000	Heating	70.0	-	-	-	52.47	-	231.00	0.1
<b>Total Utilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69.97</b>	<b>-</b>	<b>839.87</b>	<b>0.4</b>
<b>Maintenance</b>									
73100-000	Building Maintenance	70.0	-	-	-	-	-	159.60	0.1
73300-000	Equipment Maintenance	70.0	10.50	-	-	10.50	-	245.00	0.1
73400-000	Vehicle Maintenance	70.0	-	-	-	-	-	643.30	0.3
<b>Total Maintenance</b>		<b>10.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10.50</b>	<b>-</b>	<b>1,047.90</b>	<b>0.4</b>
<b>Wages</b>									
74100-000	Office Wages	70.0	(137.90)	-0.1	-	6,856.93	2.1	4,722.47	2.0
74700-000	Employee Medical Insurance	70.0	(21.00)	-	(42.00)	(252.00)	-0.1	588.00	0.3
74800-000	Employee Benefits	70.0	-	-	-	-	-	193.77	0.1
74810-000	Other General Wages	70.0	1,291.89	1.1	-	1,291.89	0.4	-	-
<b>Total Wages</b>		<b>1,132.99</b>	<b>0.9</b>	<b>(42.00)</b>	<b>-0.3</b>	<b>7,896.83</b>	<b>2.4</b>	<b>5,504.23</b>	<b>2.3</b>
<b>Rentals</b>									
75300-000	Equipment Rental	70.0	-	-	-	-	-	560.00	0.2
<b>Total Rentals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>560.00</b>	<b>0.2</b>
<b>Insurance</b>									
77110-000	General Liability - Building	70.0	-	-	-	-	-	175.00	0.1
77140-000	Vehicle Liability	70.0	-	-	-	-	-	280.00	0.1
77240-000	Vehicle Collision	70.0	-	-	-	-	-	420.00	0.2
77300-000	Workman's Compensation	70.0	-	-	-	-	-	301.00	0.1
<b>Total Insurance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,176.00</b>	<b>0.5</b>
<b>Taxes</b>									
78200-000	Payroll Tax - Social Security	70.0	99.61	0.1	160.10	1.3	972.02	0.3	772.60
78200-010	Payroll Tax - Social Security-Hardware &	100	69.95	0.1	139.90	1.1	827.75	0.2	749.25
78220-000	Payroll Tax - Medicare	70.0	23.29	-	37.44	0.3	227.28	0.1	180.68
78220-010	Payroll Tax - Medicare-Hardware &	100	16.36	-	32.72	0.3	193.59	0.1	175.24
78310-000	Payroll Tax - Federal Unemployment	70.0	-	-	9.42	0.1	78.42	-	77.01
78310-010	Payroll Tax - Federal Unemployment-Hardware &	100	-	-	-	-	56.02	-	56.00
78320-000	Payroll Tax - State Unemployment	70.0	-	-	63.56	0.5	604.78	0.2	557.57
78320-010	Payroll Tax - State Unemployment-Hardware &	100	-	-	-	-	431.98	0.1	431.99
78400-000	Sales Tax Paid	70.0	-	-	-	-	-	-	-
78500-000	Real Estate Tax	70.0	-	-	-	-	-	3,150.00	1.3
<b>Total Taxes</b>		<b>209.21</b>	<b>0.2</b>	<b>443.14</b>	<b>3.6</b>	<b>3,391.84</b>	<b>1.0</b>	<b>6,150.34</b>	<b>2.6</b>
<b>Depreciation</b>									
79100-000	Depreciation - Buildings	70.0	-	-	199.50	1.6	808.50	0.2	1,228.50
79200-000	Depreciation - Office Equip./Fixtures	70.0	(1,400.00)	-1.2	411.61	3.4	(270.17)	-0.1	1,759.82
79300-000	Depreciation - Machinery & Equipment	70.0	-	-	-	-	-	157.50	0.1
79300-010	Depreciation - Machinery & Equipment-Hardware &	100	-	-	360.52	2.9	1,479.28	0.4	1,381.56
79400-000	Depreciation - Vehicles	70.0	-	-	638.09	5.2	2,010.99	0.6	2,754.26
<b>Total Depreciation</b>		<b>(1,400.00)</b>	<b>-1.2</b>	<b>1,609.71</b>	<b>13.1</b>	<b>4,028.60</b>	<b>1.2</b>	<b>7,281.64</b>	<b>3.1</b>

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	% Applied	June				Year to Date			
		2000	% Sale	1999	% Sale	2000	% Sale	1999	% Sale
<b>Total Operating Expenses</b>		<b>(47.30)</b>	-	<b>2,010.85</b>	16.4	<b>17,755.23</b>	5.4	<b>27,188.58</b>	11.6
<b>Income/(Loss):</b>		<b>47,509.56</b>	39.8	<b>(3,495.19)</b>	-28.4	<b>82,742.37</b>	25.0	<b>14,540.96</b>	6.2
<b>Non-operating Items</b>									
<b>Miscellaneous Income</b>									
80100-000	Interest Earned	70.0	-	-	-	-	-	79.73	-
80200-000	Discounts Earned - Misc	70.0	-	-	-	-	-	20.62	-
80300-000	Customer Finance Charge Income	70.0	-	-	-	689.19	0.2	6.65	-
80900-000	Sale of Assets	70.0	-	-	-	-	-	-	-
<b>Total Miscellaneous Income</b>		-	-	-	-	<b>689.19</b>	<b>0.2</b>	<b>107.00</b>	-
<b>Other Expenses</b>									
85100-000	Bad Debt	70.0	-	-	-	-	-	-	-
86200-000	Asset Disposal	70.0	-	-	-	-	-	-	-
86300-000	Depreciation Disposal	70.0	-	-	-	-	-	-	-
99999-000	Miscellaneous Adjustments	70.0	-	-	-	-	-	-	-
<b>Total Other Expenses</b>		-	-	-	-	-	-	-	-
<b>Total Non-operating Items</b>		-	-	-	-	<b>689.19</b>	<b>0.2</b>	<b>107.00</b>	-
<b>Non-Allocated Overhead</b>		<b>(8,844.23)</b>	-7.4	-	-	<b>6,638.47</b>	2.0	<b>509.60</b>	0.2
<b>Income/(Loss):</b>		<b>38,665.33</b>	32.4	<b>(3,495.19)</b>	-28.4	<b>90,070.03</b>	27.2	<b>15,157.55</b>	6.5