

**STATEMENT OF
REVENUES & EXPENDITURES
All Profit & Loss Accounts**

Company
All Branches and Departments
AS OF 08/31/02

	PERIOD AUG ENDING 08/02	PERCENT	PERIOD JUL ENDING 07/02	PERCENT	VARIANCE AMOUNT	PERCENT
Revenues						
Sales	91,206.94	56.9 %	72,081.56	47.3 %	19,125.38	26.5 %
Sales	23,497.50	14.7 %	20,975.76	13.8 %	2,521.74	12.0 %
Sales	35,713.10	22.3 %	36,027.27	23.6 %	(314.17)	(0.9)%
Sales	6,702.61	4.2 %	6,593.00	4.3 %	109.61	1.7 %
Miscellaneous Income	68.22	0.0 %	61.99	0.0 %	6.23	10.1 %
Miscellaneous Income	24.18	0.0 %	24.78	0.0 %	(0.60)	(2.4)%
Miscellaneous Income	42.43	0.0 %	39.04	0.0 %	3.39	8.7 %
Miscellaneous Income	14.86	0.0 %	12.51	0.0 %	2.35	18.8 %
Consulting & Design	136.28	0.1 %	10,646.85	7.0 %	(10,510.57)	(98.7)%
Consulting & Design	0.00	0.0 %	4,140.45	2.7 %	(4,140.45)	(100.0)%
Finance Charges	389.49	0.2 %	381.09	0.3 %	8.40	2.2 %
Finance Charges	110.45	0.1 %	110.89	0.1 %	(0.44)	(0.4)%
Finance Charges	156.66	0.1 %	157.58	0.1 %	(0.92)	(0.6)%
Finance Charges	29.87	0.0 %	28.84	0.0 %	1.03	3.6 %
Interest Income	200.75	0.1 %	200.49	0.1 %	0.26	0.1 %
Interest Income	50.97	0.0 %	48.62	0.0 %	2.35	4.8 %
Discounts Taken	1,004.93	0.6 %	522.26	0.3 %	482.67	92.4 %
Discounts Taken	292.62	0.2 %	151.96	0.1 %	140.66	92.6 %
Discounts Taken	531.34	0.3 %	276.20	0.2 %	255.14	92.4 %
Discounts Taken	96.27	0.1 %	50.56	0.0 %	45.71	90.4 %
Total Revenues	160,269.47	100.0 %	152,531.70	100.0 %	7,737.77	5.1 %
Cost of Sales						
Cost of Goods Sold	55,233.64	34.5 %	49,674.11	32.6 %	5,559.53	11.2 %
Cost of Goods Sold	14,976.76	9.3 %	12,827.15	8.4 %	2,149.61	16.8 %
Cost of Goods Sold	25,139.96	15.7 %	25,237.00	16.6 %	(97.04)	(0.4)%
Cost of Goods Sold	4,135.64	2.6 %	3,981.74	2.6 %	153.90	3.9 %
Freight	367.13	0.2 %	267.69	0.2 %	99.44	37.2 %
Freight	116.38	0.1 %	77.89	0.1 %	38.49	49.4 %
Freight	311.64	0.2 %	129.98	0.1 %	181.66	139.8 %
Freight	59.36	0.0 %	23.78	0.0 %	35.58	149.6 %
Total Cost of Sales	100,340.51	62.6 %	92,219.34	60.5 %	8,121.17	8.8 %
Gross Profit	59,928.96	37.4 %	60,312.36	39.5 %	(383.40)	(0.6)%
General & Administrative Expenses						
Purchases - Miscellaneous	273.25	0.2 %	156.33	0.1 %	116.92	74.8 %
Purchases - Miscellaneous	78.87	0.1 %	45.49	0.0 %	33.38	73.4 %

	PERIOD AUG		PERIOD JUL		VARIANCE	
	ENDING 08/02	PERCENT	ENDING 07/02	PERCENT	AMOUNT	PERCENT
Purchases - Miscellaneous	159.00	0.1 %	151.17	0.1 %	7.83	5.2 %
Purchases - Miscellaneous	29.61	0.0 %	27.68	0.0 %	1.93	7.0 %
Inventory Adjustments	442.30	0.3 %	417.81	0.3 %	24.49	5.9 %
Inventory Adjustments	129.64	0.1 %	121.59	0.1 %	8.05	6.6 %
Inventory Adjustments	144.89	0.1 %	137.88	0.1 %	7.01	5.1 %
Inventory Adjustments	45.75	0.0 %	45.50	0.0 %	0.25	0.6 %
Sales Tax	1,334.70	0.8 %	1,035.67	0.7 %	299.03	28.9 %
Sales Tax	297.38	0.2 %	301.40	0.2 %	(4.02)	(1.3)%
Sales Tax	494.22	0.3 %	497.65	0.3 %	(3.43)	(0.7)%
Sales Tax	110.75	0.1 %	91.07	0.1 %	19.68	21.6 %
Salaries	14,026.37	8.8 %	13,530.80	8.9 %	495.57	3.7 %
Salaries	4,245.00	2.7 %	3,709.97	2.4 %	535.03	14.4 %
Salaries	3,500.00	2.2 %	2,466.51	1.6 %	1,033.49	41.9 %
Salaries	1,125.00	0.7 %	1,000.38	0.7 %	124.62	12.5 %
Payroll Taxes	2,039.75	1.3 %	3,266.24	2.1 %	(1,226.49)	(37.6)%
Payroll Taxes	325.51	0.2 %	950.48	0.6 %	(624.97)	(65.8)%
Payroll Taxes	279.25	0.2 %	1,680.12	1.1 %	(1,400.87)	(83.4)%
Payroll Taxes	86.05	0.1 %	307.44	0.2 %	(221.39)	(72.0)%
401(k) Employer Expense	192.02	0.1 %	25.00	0.0 %	167.02	668.1 %
401(k) Employer Expense	36.57	0.0 %	10.00	0.0 %	26.57	265.7 %
Employee Expenses	212.47	0.1 %	109.43	0.1 %	103.04	94.2 %
Employee Expenses	62.27	0.0 %	31.84	0.0 %	30.43	95.6 %
Employee Expenses	76.93	0.1 %	86.39	0.1 %	(9.46)	(11.0)%
Employee Expenses	14.65	0.0 %	15.82	0.0 %	(1.17)	(7.4)%
Entertainment	651.76	0.4 %	97.85	0.1 %	553.91	566.1 %
Entertainment	335.93	0.2 %	25.75	0.0 %	310.18	999.9 %
Entertainment	95.98	0.1 %	70.21	0.1 %	25.77	36.7 %
Entertainment	21.99	0.0 %	12.86	0.0 %	9.13	71.0 %
Travel	400.12	0.3 %	248.41	0.2 %	151.71	61.1 %
Travel	55.57	0.0 %	24.26	0.0 %	31.31	129.1 %
Travel	644.64	0.4 %	508.33	0.3 %	136.31	26.8 %
Travel	11.12	0.0 %	16.65	0.0 %	(5.53)	(33.2)%
Depreciation Expense	1,168.26	0.7 %	1,088.70	0.7 %	79.56	7.3 %
Depreciation Expense	348.96	0.2 %	316.82	0.2 %	32.14	10.1 %
Depreciation Expense	777.95	0.5 %	309.61	0.2 %	468.34	151.3 %
Depreciation Expense	126.64	0.1 %	56.65	0.0 %	69.99	123.6 %
Office Expense	112.45	0.1 %	98.04	0.1 %	14.41	14.7 %
Office Expense	34.08	0.0 %	28.52	0.0 %	5.56	19.5 %
Office Expense	166.97	0.1 %	146.55	0.1 %	20.42	13.9 %
Office Expense	27.25	0.0 %	26.81	0.0 %	0.44	1.6 %
Auto & Truck Expense	196.33	0.1 %	76.51	0.1 %	119.82	156.6 %
Auto & Truck Expense	53.99	0.0 %	22.26	0.0 %	31.73	142.5 %
Auto & Truck Expense	201.24	0.1 %	79.19	0.1 %	122.05	154.1 %
Auto & Truck Expense	39.27	0.0 %	14.49	0.0 %	24.78	171.0 %
Miscellaneous Expense	129.42	0.1 %	52.10	0.0 %	77.32	148.4 %
Miscellaneous Expense	26.84	0.0 %	15.17	0.0 %	11.67	76.9 %
Miscellaneous Expense	89.47	0.1 %	51.64	0.0 %	37.83	73.3 %
Miscellaneous Expense	15.66	0.0 %	9.45	0.0 %	6.21	65.7 %
Bank Charges	25.96	0.0 %	18.94	0.0 %	7.02	37.1 %
Bank Charges	8.26	0.0 %	5.52	0.0 %	2.74	49.6 %
Bank Charges	20.65	0.0 %	14.59	0.0 %	6.06	41.5 %

	PERIOD AUG	PERCENT	PERIOD JUL	PERCENT	VARIANCE	
	ENDING 08/02		ENDING 07/02		AMOUNT	PERCENT
Bank Charges	4.13	0.0 %	2.67	0.0 %	1.46	54.7 %
Discounts Given	1,032.84	0.6 %	591.89	0.4 %	440.95	74.5 %
Discounts Given	233.83	0.2 %	172.25	0.1 %	61.58	35.8 %
Advertising	1,042.83	0.7 %	533.88	0.4 %	508.95	95.3 %
Advertising	297.95	0.2 %	155.36	0.1 %	142.59	91.8 %
Advertising	446.93	0.3 %	229.98	0.2 %	216.95	94.3 %
Advertising	74.48	0.1 %	42.08	0.0 %	32.40	77.0 %
Printing	227.80	0.1 %	179.75	0.1 %	48.05	26.7 %
Printing	67.00	0.0 %	52.30	0.0 %	14.70	28.1 %
Printing	35.18	0.0 %	27.85	0.0 %	7.33	26.3 %
Printing	5.02	0.0 %	5.10	0.0 %	(0.08)	(1.6)%
Dues & Subscriptions	244.60	0.2 %	114.60	0.1 %	130.00	113.4 %
Dues & Subscriptions	45.85	0.0 %	33.35	0.0 %	12.50	37.5 %
Dues & Subscriptions	103.55	0.1 %	57.30	0.0 %	46.25	80.7 %
Dues & Subscriptions	15.00	0.0 %	10.48	0.0 %	4.52	43.1 %
Postal Expense	150.17	0.1 %	113.97	0.1 %	36.20	31.8 %
Postal Expense	43.32	0.0 %	33.17	0.0 %	10.15	30.6 %
Postal Expense	80.86	0.1 %	62.24	0.0 %	18.62	29.9 %
Postal Expense	14.44	0.0 %	11.41	0.0 %	3.03	26.6 %
Telephone	186.88	0.1 %	192.89	0.1 %	(6.01)	(3.1)%
Telephone	52.46	0.0 %	56.13	0.0 %	(3.67)	(6.5)%
Telephone	75.41	0.1 %	78.19	0.1 %	(2.78)	(3.6)%
Telephone	13.11	0.0 %	14.32	0.0 %	(1.21)	(8.5)%
Taxes & Licenses	2,250.63	1.4 %	2,144.93	1.4 %	105.70	4.9 %
Taxes & Licenses	700.00	0.4 %	624.18	0.4 %	75.82	12.2 %
Taxes & Licenses	900.14	0.6 %	831.32	0.6 %	68.82	8.3 %
Taxes & Licenses	175.60	0.1 %	152.13	0.1 %	23.47	15.4 %
Insurance Expense	703.58	0.4 %	750.73	0.5 %	(47.15)	(6.3)%
Insurance Expense	150.00	0.1 %	290.96	0.2 %	(140.96)	(48.5)%
Rental Expense	165.12	0.1 %	165.00	0.1 %	0.12	0.1 %
Rental Expense	350.88	0.2 %	351.00	0.2 %	(0.12)	0.0 %
Legal & Professional	985.69	0.6 %	621.48	0.4 %	364.21	58.6 %
Legal & Professional	203.00	0.1 %	180.83	0.1 %	22.17	12.3 %
Legal & Professional	255.85	0.2 %	248.91	0.2 %	6.94	2.8 %
Legal & Professional	50.90	0.0 %	45.55	0.0 %	5.35	11.8 %
Utilities	743.94	0.5 %	704.93	0.5 %	39.01	5.5 %
Utilities	209.83	0.1 %	205.11	0.1 %	4.72	2.3 %
Utilities	801.17	0.5 %	757.64	0.5 %	43.53	5.8 %
Utilities	152.60	0.1 %	138.66	0.1 %	13.94	10.1 %
Total General & Administrative Expense	48,841.53	30.5 %	44,640.06	29.3 %	4,201.47	9.4 %
Net Profit or Loss	11,087.43	6.9 %	15,672.30	10.3 %	(4,584.87)	(29.3)%