Sales Ledger
Reports

9

Sales Reporting

Bottom Line provides a set of printable reports enabling you to provide information for the following purposes:

1. Invoice Control We have already looked at the production of Invoices, Credit Notes and Delivery Notes in the last chapter. These three reports providing the vital documentation recognised throughout the commercial world for sales transactions.

In addition to these documents there are other reports which enable you to keep track of the payment or non-payment of invoices.

2. Customers Once you have built up a database of customers, these reports enable you to print details about them.

3. Audit Reports If your business requires a statutory annual audit, there are certain vital documents that an auditor needs to follow the sequence of transactions which have lead to the final statement of your business. A well documented **Audit Trail** will speed the auditor's progress.

Whether or not your business meets the criteria for a statutory audit, the audit reports are a vital record enabling you to investigate the progress of sales transactions as time passes.

4. Sales Analysis Finally, the Sales Analysis report enables you to record the progress of sales in each analysis category on a period by period basis.

Chapter 5 looked at reports in general and how you prepare, preview and print them. This chapter looks at Sales Reports, examining the objective and format of each of them. We should start by selecting and opening them…

Opening Sales Reports

There are two ways of choosing a report — the first is from the menu bar…

EITHER Click one of the Sales icons to reveal the Sales (and Sales Reports) menus.

Reports

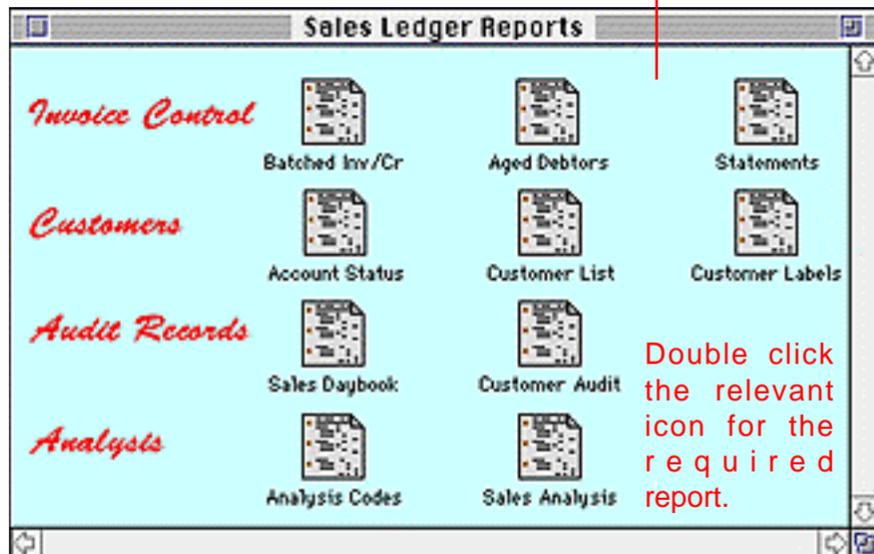| Reports |
|---|
| Batched Invoices / Cr. Notes... |
| Aged Debtors... |
| Statements... |
| Account Status... |
| Customer List... |
| Customer Labels... |
| Sales Daybook... |
| Customer Audit... |
| Analysis Codes... |
| Sales Analysis... |

Then choose the required report from the **Reports** menu…

OR, double click the **Reports** icon in the Sales section of the Bottom Line desktop…

…to reveal the **Sales Report** window.

Double click the relevant icon for the required report.

Notice that the Sales Ledger Reports window lays out the reports in categories providing a clue to each report's purpose.
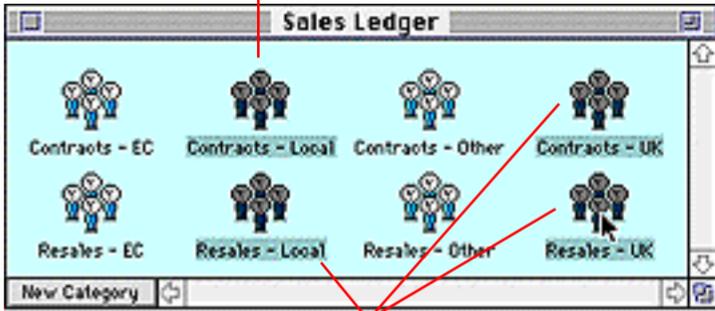
Selecting Customers

When you open the above reports Bottom Line selects the information available and presents it in a standard form. However, when looking at information from the customer database you may want to home in on specific categories of customers or even an individual customer.

Selecting Categories

First, lets look at how you select all the customers in a particular category or categories…

Ledger

Double click the **Sales Ledger** icon to open it…

Click on a category that you wish to select.

If there are additional categories, hold down the Shift key and click each category in turn.

Selecting Individual Customer(s)

You can select one or more customers from a single category like this…

Double click on the appropriate category to open it

Click on a customer that you want to select.

If there are additional customers, hold down the Shift key and click each customer in turn.

Opening a selective report

Once you have selected the customer(s) by either of the above methods, choose the desired report from the **Reports menu**. The report preview now appears containing only those customers that you have selected.

When you open reports from the report window, selection of customer records is not available.

Batched Invoices and Credit Notes

The last chapter describes how you can prepare Sales Invoices (or Credit Notes). You will have noticed that you can print those documents immediately or click the Batch button to queue them for printing later. This facility enables you to concentrate on preparing a batch of invoices without continually breaking off to print each one.

Once these invoices have been placed in the queue, you are able to preview and print the whole batch together or you can access the queue and print individual documents as necessary.

Printing the whole batch

*   Open the Batched Invoices / Cr. Notes report as described above.

*   If there are un-printed documents, the print preview opens all of them as a continuous report.

*   Scroll through the complete batch if you need to check what will be printed.

Invoices that have already been printed will be excluded from the batch.

Hand picking Customer's Invoices

You can select a specific open Invoice or Credit Note from the appropriate customer's account like this…

Locate the customer account as described on the previous page then double click its icon (or name) to open it.

Double click the **Current Transactions** icon to reveal all the transac-

tions retained against the customer's account…
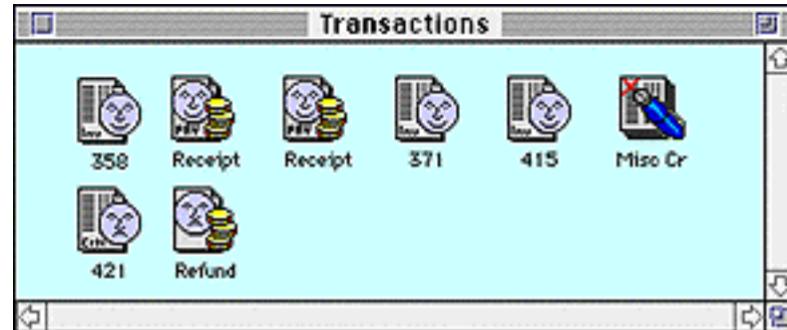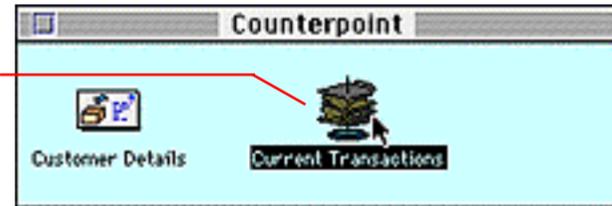
Here you will see all the current (or open) items for this supplier. To open an Invoice or Credit Note double click its icon.

Sales Ledger Reports

Hand picking batched Invoices
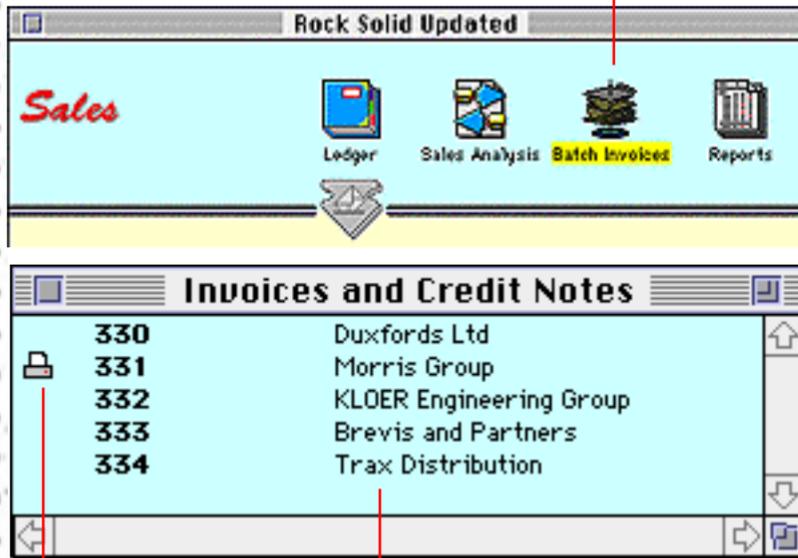
You can select a specific batched Invoice or Credit Note like this…

Double click **Batch Invoices** icon from the desktop window.

This Invoice has already been printed

Double click the required invoice

Preview and Print Invoices

Once you have opened your Invoice(s) you can do the following as described in Chapter 5…

- Complete any appropriate Report Options. Check the Copy Invoice box if you wish to retain copies for your files.

- Use the Page Setup facilities to modify the scale, paper size or orientation of all the invoices.

- Click the font button to choose any particular fonts and sizes.

- Revisit the Report Options if necessary to set any further options.

- Print the report.

Chapter 8 includes an invoice example.

Removing outdated invoices

Once an invoice has been printed it remains in the batch list. You can tell that it has been printed by the small printer icon shown next to the invoice number (or icon).

These printed invoices remain in case you need to reproduce them for any reason. When you want to clear them out this is what you do…

Click on an invoice to select it.

	Invoices and Credit Notes	
🖨	1213	Dukfords Ltd.
🖨	1214	Charwell County Council
🖨	1215	Charwell County Council
🖨	1216	Charwell County Council
🖨	1217	Inveo Stone Ltd.
🖨	1218	Morris & Sons
🖨	1219	Donaghue Limited
	1220	Morris & Sons
	1221	Donaghue Limited

If you want to select additional invoices then hold down the shift key while you select them.

Choose Delete Item from the Edit menu.

The program will not let you remove an un-printed Invoice or Credit Note

Report Options for Invoices

Use of [Report Options](#) is discussed in Chapter 5. The following options are appropriate for Invoices…

Delivery Notes When you require Delivery Notes to accompany goods that you are invoicing check this option so that a cross appears in the box. This will cause a Delivery Note to be produced with each invoice.

Delivery Notes simply list the items and quantities in the invoice without including any costs.

Pre-Printed Form Use this option when you are using invoice stationery which includes its own background for the invoice. The program omits the boxes around the address and items and vertical column lines — they are shown in grey on the preview but do not appear when printed.

This facility saves printing time when using dot-matrix or inkjet printers.

Headed Paper When you check this option the program assumes that you are using stationery with your company name and address already supplied. It therefore does not print these — but it still supplies your VAT registration number.

Margins (Top and Bottom) When you use pre-printed and/or Headed stationery you may want to adjust the top and bottom margins in order to leave enough space for pre-printed information which appears at either the top or bottom of the page. You should carry out a test print on the required paper then, if necessary, return to these options to make any fine adjustments.

Window envelopes

The Address box is positioned to take advantage of window envelopes when you print at 100% scale. However, as differing printers have differing margin sizes the box may not be correctly positioned by your printer. You can, of course use the above Margin option to tinker with the vertical positioning.

Aged Debtors Report

It is important for you to understand at all times who owes you money, whether debts are being paid on time and if not, how overdue are the late payments. The Aged Debtors report is the one that helps you keep on top of all that.

Open this report by choosing Aged Debtors from the (Sales) Report menu or double clicking on its icon in the Sales Ledger Reports window. Set the Report Options, Page Setup options and fonts as described in Chapter 5 and print the report as required.

Rock Solid Limited

Date : 10-Oct-1997

Detailed Aged Debtors

October 1997

Customer Category heading.

	61+ days overdue	31-60 days overdue	1-30 days overdue	Current month	Unallocated Pay	Total Outstanding
Contracts - Local						
Charwell CC						
240	21-Jul-1997					
281	18-Aug-1997			2,719.08		
301	15-Sep-1997			978.92		
346	29-Sep-1997				5,177.05	
					2,261.88	
Ms. Sarah Lang 01273 149556	0.00	2,719.08	978.92	7,438.93	0.00	11,136.93
Donoghue Ltd						
283	21-Aug-1997			3,456.17		
342	22-Sep-1997				6,605.89	
Andrew Marston 01824 759922	0.00	0.00	3,456.17	6,605.89	0.00	10,062.06
Fenwicks						
284	21-Aug-1997			126.90		
Roy Spencer 01273 282764	0.00	0.00	126.90	0.00	0.00	126.90
Invec Stone						
J970950	29-Sep-1997					581.80
Ellen 01273 689380	0.00	0.00	0.00	0.00	581.80	-581.80
Morris						
213	23-Jun-1997	250.00				
John Sykes 01824 657832	250.00	0.00	0.00	0.00	0.00	250.00
	250.00	2,719.08	10,029.66	27,026.27	581.80	39,443.21

These columns show how much these debts are in arrears (relative to the credit terms entered for each customer).

These are debts which are not yet overdue.

These are payments which have been received but not allocated to invoices.

Totals for each customer.

Name and telephone number of customer contact.

Total amounts in each column.

Report Options for Aged Debtors

To prepare a report for specific customer(s) select the categories or customer(s) as described in the section **Selecting Customers** above.

Report Options for Aged Debtors

Use of Report Options is discussed in Chapter 5. The following options are appropriate for the Aged Debtor Report…

Show Detail   Click this option so that a cross appears in the check box when you want to show the details (and age) of all open items — invoices, credit notes, receipts etc.. If this option is not selected then the report shows only the totals.

Show Pence   If you are not interested in checking these figures to the penny then click this check box to de-select it.

Statements

The above Aged Debtors report shows you which customers owe you money and how old those debts are. It is important that you take steps to recover debts to avoid running into cash flow difficulties.

One of the most important actions that you can take is to issue statements to all your customers on a regular basis. Statements are vital both as a reminder to your customers about how much money they owe you but also as a check enabling them to keep their own records in line with yours.

Statements would typically be issued once a month but it may be appropriate to issue them more frequently when credit control becomes urgent or when your credit terms are on a shorter time scale than 30 days.

To prepare a **Statement Run** choose Statements from the (Sales) Report menu or double click on its icon in the Sales Ledger Reports window. Set the Report Options, Page Setup options and fonts as described in Chapter 5 and print the statements as required.

Clearing up the clutter

Whenever there are two or more items allocated to cancel each other out, you may wish to clear them in order to remove unnecessary detail.

To do this, choose **Clear Allocated Transactions** from the Sales Menu.

You may have to print the Sales Audit reports first, so that there will be nothing to hide from the auditor.

To prepare a Statement for specific customer(s) select the categories or customer(s) as described in the section **Selecting Customers** above.

Rock Solid Limited

The Long Barn,
15 Merlin Lane,
Lockington,
BA12 6JL

Tel: 0230 683434
Fax: 0230 683444

Your VAT Number ———

VAT REG No. GB 673 2632 95

STATEMENT

DATE   10-Oct-1997

Page: 1 of 1

Charwell County Council
Victoria House
The Ridings
Charwell BA1 7DZ

For Attention: Ms Sarah Lang

Two items allocated together.

DATE	TYPE	REFERENCE	STATUS	DEBIT	CREDIT	BALANCE
3-Jul-1997	Invoice	216	Paid	1,622.38		1,622.38
21-Jul-1997	Invoice	240	Outstanding	2,719.08		4,341.46
28-Aug-1997	Invoice	281	Outstanding	978.92		5,320.38
15-Sep-1997	Invoice	301	Outstanding	5,177.05		10,497.43
29-Sep-1997	Invoice	346	Outstanding	2,261.88		12,759.31
2-Oct-1997	Receipt	J970992	Allocated		1,622.38	11,136.93

List of all recent transactions.

Cumulative balance of outstanding monies.

61+ days overdue	0.00
31 - 60 days overdue	2,719.08
1 - 30 days overdue	978.92
Current month	7,438.93

—— Summary of aged debts.

TOTAL DUE   £   11,136.93

Report Options for Statements

Use of [Report Options] is discussed in Chapter 5. The following options are appropriate for Statements…

Show zero balance accounts
When sending out statements to customers it may not be appropriate if they do not owe you any money. As a result this option is usually left de-selected. If you want to prepare zero balance statements then check this box so that a cross appears.

Pre-Printed Form
Use this option when you have statement stationery which includes its own background. The program omits the boxes around the address and items and vertical column lines — they are shown in grey on the preview but do not appear when printed.

This facility saves printing time when using dot-matrix or ink jet printers.

Headed Paper
When you check this option the program assumes that you are using stationery with your company name and address already supplied. It therefore does not print them.

Margins (Top and Bottom)
When you use pre-printed and/or Headed stationery you may want to adjust the top and bottom margins in order to leave enough space for pre-printed information appearing at either the top or bottom of the page. You should carry out a test print on the required paper then, if necessary, return to these options to make any fine adjustments.

Window envelopes

On a long statement run you may be grateful to use window envelopes to avoid addressing a lot of envelopes. The Address box is positioned to take advantage of window envelopes when you print at 100% scale. However, as with invoices, differing printers have differing margin sizes and the box may not be correctly positioned by your printer. You can, of course use the above Margin option to adjust the vertical positioning.

Customer Account Status Reports

Statements which are discussed above are designed to mail out to customers. You can, of course keep copies of statements for your own files but the Customer Account Status Report is designed for internal purposes. It is similar to a statement but shows additional information which may be useful when reviewing a customer's account.

To prepare a full set of status reports choose Account Status from the (Sales) Report menu or double click on its icon in the Sales Ledger Reports window. Set the Report Options, Page Setup options and fonts as described in Chapter 5 and print the reports as required.

Preserve Trees

The Customer Account Status report is the one that you will require when dealing with queries about customer accounts. In a paperless office you may prefer not to print the report but to use the report, on-screen as the preview.

To prepare a status report for specific customer(s) select the categories or customer(s) as described in the section **Selecting Customers** above.

Customer's VAT Number.
Customer Details.
Credit Details.
Volume of business(gross including VAT).
List of all recent transactions.
Cumulative balance of outstanding monies.
Summary of aged debts.

Customer List

This report is designed to provide a brief list of your customers with their addresses and main trading statistics.

To prepare a full list choose Customer List from the (Sales) Report menu or double click on its icon in the Sales Ledger Reports window. Set the Report Options,

Page Setup options and fonts as described in Chapter 5 and print the report as required.

To prepare a Customer List for specific customers select the categories or customers as described in the section **Selecting Customers** above.

Rock Solid Limited

Customer List

Date : 10-Oct-97

October 1997

			Total Outstanding	Turnover 1997	Turnover 1996

Contracts - Local

These figures are gross (including VAT)

Charwell CC

Charwell County Council	Cr. Limit	15,000.00	11,136.93	39,805.91	12,668.36
Victoria House	Days Credit	30			
The Ridings	ESD%	0.00%			
Charwell BA1 7DZ					
Ms. Sarah Lang					

Donoghue

Donoghue Limited	Cr. Limit	15,000.00	10,062.06	17,321.93	2,120.27
24 Holt Street	Days Credit	30			
Barshott DB1 1JT	ESD%	0.00%			
Andrew Marston					

Fenwicks

Fenwicks plc	Cr. Limit	2,000.00	126.90	706.38	0.00
15 High Street	Days Credit	30			
Charwell BA1 6DR	ESD%	0.00%			
Roy Spencer					

Invec Stone

Bedwyn Quarry	Cr. Limit	5,000.00	-580.80	4,381.56	6,392.83
St. Hillier Road	Days Credit	14			
Stratton TS4 6LB	ESD%	0.00%			
Ellen					

Morris

Morris & Sons	Cr. Limit	2,000.00	250.00	729.60	0.00
Berkeley Place	Days Credit	30			
London NW1 2HD	ESD%	0.00%			
John Sykes					

|		Total	39,443.221	137,336.29	62,392.79

Page: 4 of 4

Customer Labels

This option is designed so that you can print your customers' addresses on adhesive labels. The labels to use are those which come on backing sheets and can be pealed off individually.

You will often want to prepare addresses for just one or two customer(s). To do this, select the categories or customer(s) as described in the section **Selecting Customers** above.

To prepare a full set of labels choose Customer Labels from the (Sales) Report menu or double click on Customer Labels in the Sales Ledger Reports window.

Whichever way you select the labels you will see this dialogue which the program uses to assess the label layout…
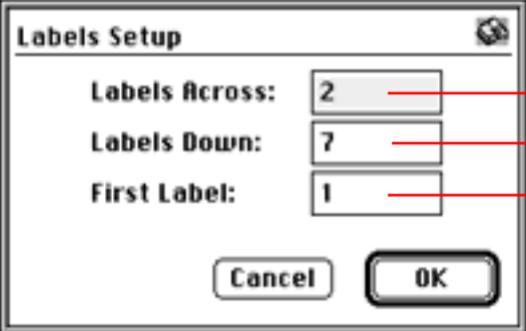
Once you have set the Report Options, Page Setup options and fonts as described in Chapter 5 print the label(s) as required.

Numbering Labels

When selecting the first label to be printed you should count first from left to right then row by row.

1 ➞	2
3 ⬅	4
5 ⬅	6

Labels Setup
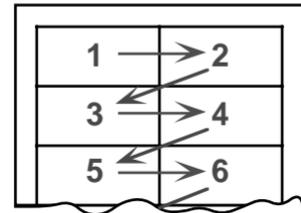
Labels Across: 2 — Enter here the number of labels across the sheet

Labels Down: 7 — Enter here the number of labels down the sheet

First Label: 1 — If none of the labels on the first sheet have been used enter 1 in this box. However if some of the labels have already been used, enter the number of the first label position to be printed.

Cancel   OK

Audit Reports

When your auditor comes to call or when you need to trace back through your sales transactions to see what happened, Bottom Line provides you with an audit trail.

There are two reports, The **Sales Day Book** and the **Customer Audit Report**.

1. The **Sales Day Book** is designed to record each transaction in the order in which it was entered into the accounts. This report enables you to follow every transaction as it happened.

2. The **Customer Audit Report** is designed to show these same transactions but sorted by customers. This report enables you to establish the sequence of transactions for each customer.

Check Numbers

To maintain the integrity of your audit reports, Bottom Line numbers them so that anyone auditing your accounts can be sure that there is a full audit trail available.

Printing and Clearing Audit Reports

You are able to Preview and print an audit report at any time and once you have printed it the program offers you the option to clear the transactions that are listed on it. You should remember the following points about audit reports…

• When you clear the transactions the program starts a new report with the next number. You should file the numbered copy that you have printed because you will not be able to regenerate it.

• If you do not clear the transactions then the report number remains the same and new transactions are appended to the end of the same report.

• Bottom Line insists that you print and clear both audit reports before you can carry out an End Of Period for the Sales Ledger — as discussed in Chapter 18.

The Sales Daybook

To prepare a Sales Daybook report, choose it from the (Sales) Report menu or double click on its icon in the Sales Ledger Reports window. Set the Report Options, Page Setup options and fonts as described in Chapter 5 and print the report as required.

Report Number

Rock Solid Limited

Sales Day Book No. 9

Date : 29-Sep-1997

September 1997

Date	Reference	Type	Account ID	Net Value	VAT	Total Value
1-Sep-1997	293	Invoice	Marlborough	114.95	20.12	135.07
4-Sep-1997	294	Invoice	Trune	69.13	12.10	81.23
	295	Invoice	Cosgroves	4,375.38	765.69	5,141.07
	296	Invoice	Hooper	1,380.75	241.63	1,622.38
	297	Cr. note	Waterman	-440.25	-77.04	-517.29
11-Sep-1997	298	Invoice	Hamptons	1,000.00	175.00	1,175.00
	299	Invoice	Doe Group	4,655.75	814.76	5,470.51
13-Sep-1997	J970949	Receipt	Brassington	-356.91		-356.91
	J970949	Receipt	Hooper	-1,622.38		-1,622.38
15-Sep-1997	300	Invoice	Marlborough	150.00	26.25	176.25
	301	Invoice	Charwell CC	4,406.00	771.05	5,177.05
22-Sep-1997	342	Invoice	Donoghue	5,622.03	983.86	6,605.89
	343	Invoice	Hamptons	180.00	31.50	211.50
	345	Invoice	Brassington	375.00	62.63	440.63
29-Sep-1997	346	Invoice	Charwell CC	1,925.00	336.08	2,261.88
	J970950	Receipt	Invec Stone	-581.80		-581.80

	Net Value	VAT	Total Value
Total Invoiced	29,854.78	5,224.59	35,079.37
Total Credit Notes	-440.25	-77.04	-517.29
Total Receipts	-18,866.68		-18,866.68
Total Refunds	0.00		0.00
Total Miscellaneous Credits	0.00	0.00	0.00
Total Miscellaneous Debits	0.00	0.00	0.00
Total Write Offs	0.00	0.00	0.00
TOTALS	10,547.85	5,147.55	15,695.40

Page : 2 of 2

Summary of transaction values.

Click **Remove** to remove the transactions and increment the Sales Daybook number.

Once you have printed the report you are invited to clear the listed transactions from the Daybook…

Click **No** to retain the transactions listed

Do you want to remove these transactions from the Sales Daybook?

No   Remove

The Customer Audit Report

To prepare this report choose Customer Audit from the (Sales) Report menu or double click on its icon in the Sales Ledger Reports window. Set the Report Options, Page Setup options and fonts as described in Chapter 5 and print the report as required.

Report Number

Customer Category heading.

Summary of transaction values.

Click **Remove** to remove the transactions and increment the Customer Audit number.

Account ID	Date	Reference	Type	Net Value	VAT	Total Value
Contracts - Local						
Charwell CC	15-Sep-1997	301	Invoice	4,406.00	771.05	5,177.05
	29-Sep-1997	346	Invoice	1,925.00	336.08	2,261.88
Donoghue	22-Sep-1997	342	Invoice	5,622.03	983.86	6,605.89
Contracts - UK						
Brassington	13-Sep-1997	J970949	Receipt	-356.91		-356.91
	22-Sep-1997	345	Invoice	375.00	62.63	440.63
Cosgroves	4-Sep-1997	295		4,375.38	765.69	5,141.07
Doe Group	11-Sep-1997	299	Invoice	4,655.75	814.76	5,470.51
Hamptons	11-Sep-1997	298	Invoice	1,000.00	175.00	1,175.00
	22-Sep-1997	343	Invoice	180.00	31.50	211.50
Resales - Local						
Trune	4-Sep-1997	294	Invoice	69.13	12.10	81.23
Waterman	4-Sep-1997	297	Cr. note	-440.25	-77.04	-517.29
Resales - UK						
Invec Stone	29-Sep-1997	J970950	Receipt	-581.80		-581.80

Rock Solid Limited — Customer Audit Report No. 9 — Date : 29-Sep-1997 — September 1997

	Net Value	VAT	Total Value
Total Invoiced	29,854.78	5,224.59	35,079.37
Total Credit Notes	-440.25	-77.04	-517.29
Total Receipts	-18,866.68		-18,866.68
Total Refunds	0.00		0.00
Total Miscellaneous Credits	0.00	0.00	0.00
Total Miscellaneous Debits	0.00	0.00	0.00
Total Write Offs	0.00	0.00	0.00
TOTALS	10,547.85	5,147.55	15,695.40

Page : 2 of 2

Once you have printed the report you are invited to clear the listed transactions from the Audit report…

Click No to retain the transactions listed

Do you want to remove these transactions from the Customer Audit report?

No   Remove

Sales Analysis Codes

Chapter 6 explains how you prepare a Sales Allocation Structure which has the twofold purpose of providing a means of analysing your sales in detail and also of directing the sales transactions to the General Ledger.

This report allows you to list that code structure. It lists all the codes that you have allocated and provides a convenient pad for you to note down any new analysis records as you expand the structure.

To prepare this report choose Analysis Codes from the (Sales) Report menu or double click on its icon in the Sales Ledger Reports window. Set the Report Options, Page Setup options and fonts as described in Chapter 5 and print the reports as required.

Rock Solid Limited   Date : 24-Feb-96

Sales Analysis Codes

GL a/c code	Description	Code		GL a/c code	Description	Code
20800	Zero Rated VAT	0				30
20800	Standard Rate VAT	1				31
		2				32
		3				33
		4				34
		5				35
16500	Misc. Dr/Cr	16				36
50501	Sales - Dept 1	6				37
50503	Sales - Dept 3	8				38
50504	Sales - Dept 4	9				
50505	Sales - Dept 5	10				
50506	Fees - Dept 6	14				
51001	Other - Dept 1	11				
51003	Delivery-Dept 3	12				
51004	Delivery-Dept 4	13				
51006	Other - Dept 6					

You may want to keep this report handy as a reference for Sales codes when you are entering invoices. Notice that the items are sorted into order of the General Ledger codes. This means that the sequence will make sense even if the Analysis code numbers have been allocated in a random manner.

Sales Analysis

This final report is the actual analysis of sales. It is arranged so that each Sales Analysis record shows its revenues on a period by period basis. The analysis shows figures for two years — this year and last year.

To prepare this report choose Sales Analysis from the (Sales) Report menu or double click on its icon in the Sales Ledger Reports window. Set the Report Options, Page Setup options and fonts as described in Chapter 5 and print the reports as required. You may find that this report is more readable if it is prepared in landscape orientation.

Rock Solid Limited   Date : 24-May-1997

Sales Analysis Report
April 1997

Analysis codes and titles

		January	February	March	April	May	June	July	August	September	October	November	December
0	**Zero Rated**												
	1997 (This year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1996 (Last year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	**Standard Rate**												
	1997	6,204.56	7,094.64	10,335.01	3,422.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1996	3,125.77	2,856.70	6,111.00	2,821.61	3,052.36	4,229.64	4,103.34	3,951.57	5,458.72	4,995.03	5,588.31	7,595.26
2													
	1997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3													
	1997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	**Sales – Dept 1**												
	1997	32,193.14	34,353.89	42,877.69	12,402.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1996	15,372.50	13,923.13	14,426.25	11,511.25	14,747.50	20,737.50	20,294.76	18,908.75	26,859.55	26,673.20	29,303.38	33,518.25
8	**Sales – Dept 3**												
	1997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	**Sales – Dept 4**												
	1997	0.00	150.00	10,552.33	3,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1996	0.00	0.00	8,116.50	2,646.00	40.00	285.16	222.80	140.00	144.00	0.00	0.00	1,020.00

Individual cost analysis record (figures are net — excluding VAT)

Periodic and cumulative totals

		January	February	March	April	May	June	July	August	September	October	November	December
TOTAL PERIOD SALES													
	1997	40,601.72	47,635.06	69,392.10	22,978.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1996	20,987.29	19,180.72	41,030.93	18,945.08	20,494.41	28,399.07	27,550.95	26,531.91	36,651.30	33,537.95	37,521.56	50,996.56
CUMULATIVE PERIOD SALES													
	1997	40,601.72	88,237.08	157,629.18	180,607.23	180,607.23	180,607.23	180,607.23	180,607.23	180,607.23	180,607.23	180,607.23	180,607.23
	1996	20,987.29	40,168.01	81,198.94	100,144.02	120,638.43	149,037.50	176,588.45	203,120.36	239,771.66	273,309.61	310,831.17	361,827.83

Recycling Sales Results

You may wish to analyse the figures that are contained in this report in further ways — perhaps to graph them or analyse trends from them. For this reason Bottom Line allows you to export these reports for use in spreadsheets or elsewhere. Exporting data is explained in Chapter 19.