SAMPLE

DETAILED Profit & Loss

from your business accounting books

January through December

3:10 PM

01/18/23

Cash Basis

	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	TOTAL
Ordinary Income/Expense													
Income													
Income													
1000- Cash Income	34,485.03	43,532.90	38,767.27	52,510.11	52,678.97	52,075.58	54,468.13	66,130.23	59,336.57	54,031.45	49,525.55	51,109.69	608,651.48
1002- Insurance Income	1,283.36	522.46	230.66	0.00	340.85	31.78	63.58	394.02	5,630.51	1,979.30	302.46	518.58	11,297.56
1004-Refunds	0.00	-674.98	-332.65	-55.00	-221.30	-929.59	-820.62	-650.77	-1,590.47	-2,432.12	-477.63	-2,441.28	-10,626.41
1005 · Income - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	1,815.42	0.00	0.00	3,315.42
Income - Other	0.00	0.00	0.00	0.00	0.10	0.10	0.31	0.00	0.00	0.00	0.00	0.00	0.51
Total Income	35,768.39	43,380.38	38,665.28	52,455.11	52,798.62	51,177.87	53,711.40	67,373.48	63,376.61	55,394.05	49,350.38	49,186.99	612,638.56
Total Income	35,768.39	43,380.38	38,665.28	52,455.11	52,798.62	51,177.87	53,711.40	67,373.48	63,376.61	55,394.05	49,350.38	49,186.99	612,638.56
Gross Profit	35,768.39	43,380.38	38,665.28	52,455.11	52,798.62	51,177.87	53,711.40	67,373.48	63,376.61	55,394.05	49,350.38	49,186.99	612,638.56
Expense													
5000 · Variable Expenses													
5110 · Payroll Expenses	8,696.29	9,838.37	9,162.80	11,722.46	7,578.58	7,236.10	11,081.92	12,638.90	8,082.91	10,543.03	7,653.30	10,281.67	114,516.33
5112 · Payroll Expenses - Salaried	5,834.62	5,384.62	5,384.62	8,076.93	5,384.62	5,484.62	8,107.62	8,076.93	5,384.62	7,247.75	5,384.62	6,034.62	75,786.19
5115 · Payroll Expense - Shareholder	6,000.00	6,000.00	6,000.00	9,000.00	6,000.00	6,000.00	6,000.00	9,000.00	6,000.00	6,000.00	6,000.00	6,000.00	78,000.00
5120 · Payroll Tax Expense	1,735.57	1,852.83	1,711.11	2,394.69	1,412.44	2,043.23	1,965.77	2,304.92	1,505.43	1,841.11	1,465.53	1,721.58	21,954.21
5150 · Prepaid Defined Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	323.08	323.08	646.16
5155 · SEP Employee Benefit	175.04	161.54	161.54	242.31	161.54	161.54	161.54	161.54	161.54	161.54	161.54	161.54	2,032.75
Total 5000 · Variable Expenses	22,441.52	23,237.36	22,420.07	31,436.39	20,537.18	20,925.49	27,316.85	32,182.29	21,134.50	25,793.43	20,988.07	24,522.49	292,935.64
5500 · Office Expense													
5505 · Office Supplies	641.21	1,630.17	1,199.68	696.00	608.51	638.20	510.10	551.43	1,035.28	935.21	604.54	381.82	9,432.15
5507 · Reference Materials	238.00	238.00	0.00	119.00	0.00	0.00	119.00	119.00	119.00	119.00	119.00	119.00	1,309.00
5508 · Small Medical Equipment	0.00	0.00	0.00	1,363.42	0.00	0.00	0.00	0.00	0.00	995.00	0.00	0.00	2,358.42
5510 · Credit Card Acceptance Fees	762.91	881.98	959.86	894.94	1,354.20	1,052.00	1,224.65	1,373.96	1,413.88	1,358.12	1,203.35	1,166.80	13,646.65
5515 · Bank Service Charges	10.00	10.00	10.00	8.06	10.00	10.00	355.00	97.00	10.00	4.10	4.10	8.86	537.12
5520 · Postage and Delivery	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116.37	356.37
5530 · Meals(50%)	2,217.69	890.70	610.83	1,675.57	1,505.52	1,515.62	2,599.30	1,099.18	2,144.62	4,353.38	1,265.72	443.89	20,322.02
5532 · Entertainment - Nondeductible	3.27	0.00	0.00	310.64	70.11	163.62	152.90	0.00	0.00	0.00	0.00	805.36	1,505.90
5534 · Continuing Education	1,798.00	1,745.00	645.00	245.00	1,745.00	1,745.00	245.00	345.00	-1,155.00	470.00	345.00	844.22	9,017.22
5540 · Automobile Expense	0.00	138.53	0.00	0.00	0.00	0.00	20.71	0.00	0.00	0.00	0.00	0.00	159.24
5545 · Travel Expense	763.34	1,405.20	1,508.08	106.57	897.96	3,208.64	4,280.11	5,901.29	260.00	1,550.51	2,571.38	3,278.89	25,731.97
5550 · Uniforms	31.25	34.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.24
5570 · Dues and Subscriptions	277.10	39.00	239.00	165.00	229.00	0.00	165.00	0.00	0.00	235.00	0.00	205.37	1,554.47
5590 · Equipment Lease	0.00	212.05	313.11	0.00	149.95	137.08	230.97	115.84	367.21	230.11	230.11	243.87	2,230.30
Total 5500 · Office Expense	6,982.77	7,225.62	5,485.56	5,584.20	6,570.25	8,470.16	9,902.74	9,602.70	4,194.99	10,250.43	6,343.20	7,614.45	88,227.07
6000 · Service Expenses													
6010 · Advertising and Promotion	1,534.46	6,098.81	5,395.20	2,932.37	3,341.29	3,310.46	2,886.47	5,493.82	6,695.17	6,348.89	7,043.90	5,035.16	56,116.00
6030 · Computer Expenses	860.47	915.49	683.42	776.94	782.01	671.27	957.40	881.40	776.03	962.27	1,748.67	723.30	10,738.67
6050 · Repairs and Maintenance	19.35	93.85	29.03	19.35	82.79	29.03	248.95	29.03	29.03	29.03	29.03	29.03	667.50
6056 · Janitorial Expense	210.69	0.00	364.39	76.85	361.51	193.62	0.00	174.27	205.88	193.62	76.85	329.85	2,187.53
6058 · Software	0.00	347.97	147.98	147.98	147.98	147.98	147.98	147.98	147.98	147.98	167.98	209.97	1,909.76
6060 · Professional Fees	1,839.64	1,611.84	1,523.17	1,852.27	1,747.79	1,940.84	2,117.11	2,966.34	4,727.85	2,088.76	2,385.52	1,874.92	26,676.05
Total 6000 · Service Expenses	4,464.61	9,067.96	8,143.19	5,805.76	6,463.37	6,293.20	6,357.91	9,692.84	12,581.94	9,770.55	11,451.95	8,202.23	98,295.51
7000 · Overhead Expenses													
7010 · Insurance Expense	0.00	207.09	414.18	0.00	1,458.39	429.17	0.00	469.16	645.08	1,001.19	553.14	276.07	5,453.47
7020 · Business Licenses and Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201.50	201.50	403.00
7025 · Taxes and Licenses	0.00	3,500.00	4,410.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	10,410.91
7028 · Rent Expense	4,696.39	0.00	14,231.64	4,778.68	0.00	4,769.19	14,953.81	0.00	0.00	4,640.33	5,130.33	9,280.66	62,481.03
7040 · Contributions and Donations	0.00	0.00	25.75	25.75	0.00	0.00	932.50	0.00	154.60	0.00	0.00	0.00	1,138.60
7045 · Gift	0.00	0.00	75.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	225.00
7050 · Telephone/ Internet Expense	214.49	226.03	226.09	226.09	226.03	226.03	226.03	226.32	455.33	226.33	226.15	226.15	2,931.07
7060 · Utilities	390.36	155.38	706.59	281.65	267.95	201.15	222.11	284.91	287.51	247.09	265.30	342.35	3,652.35
Total 7000 · Overhead Expenses	5,301.24	4,088.50	20,090.16	5,312.17	1,952.37	5,625.54	16,334.45	1,130.39	1,542.52	6,114.94	8,876.42	10,326.73	86,695.43
8000 · Capital Expense													
8010 · Depreciation Expense	970.67	970.67	970.67	970.67	970.67	970.67	970.67	970.67	970.67	970.67	970.67	970.67	11,648.04
8020 · Interest Expense	400.00	400.00	495.82	433.95	357.00	345.00	315.00	307.23	297.45	329.61	315.42	0.00	3,996.48
Total 8000 · Capital Expense	1,370.67	1,370.67	1,466.49	1,404.62	1,327.67	1,315.67	1,285.67	1,277.90	1,268.12	1,300.28	1,286.09	970.67	15,644.52
Total Expense	40,560.81	44,990.11	57,605.47	49,543.14	36,850.84	42,630.06	61,197.62	53,886.12	40,722.07	53,229.63	48,945.73	51,636.57	581,798.17
Net Ordinary Income	-4,792.42	-1,609.73	-18,940.19	2,911.97	15,947.78	8,547.81	-7,486.22	13,487.36	22,654.54	2,164.42	404.65	-2,449.58	30,840.39
Other Income/Expense													
Other Expense													
80000 · Ask My Client	0.00	0.00	320.00	50.00	1,050.00	0.00	1,330.81	4,217.67	3,438.56	2,651.80	1,312.75	1,773.11	16,144.70
Total Other Expense	0.00	0.00	320.00	50.00	1,050.00	0.00	1,330.81	4,217.67	3,438.56	2,651.80	1,312.75	1,773.11	16,144.70
Net Other Income	0.00	0.00	-320.00	-50.00	-1,050.00	0.00	-1,330.81	-4,217.67	-3,438.56	-2,651.80	-1,312.75	-1,773.11	-16,144.70
Net Income	**-4,792.42**	**-1,609.73**	**-19,260.19**	**2,861.97**	**14,897.78**	**8,547.81**	**-8,817.03**	**9,269.69**	**19,215.98**	**-487.38**	**-908.10**	**-4,222.69**	**14,695.69**