

Manufacturing Sample File Profit & Loss YTD Comparison December 1 - 15, 2007

Ordinary Income/Expense	Dec 1 - 15, 07	Jan 1 - Dec 15, 07
Income		
Pool Cover & Equipment Sales	101,262.50	468,326.90
Revenue - Installation Service	3,020.00	17,920.00
Revenue - Repair Service	0.00	279.56
Total Income	104,282.50	486,526.46
Cost of Goods Sold		
Inventory Overages/Shortages	0.00	481.41
Cost of Goods Sold	81,779.27	247,239.43
Materials	9,160.12	42,048.49
Labor-Installation		
Wages - Installation	645.00	13,552.50
Direct Employer PR Tax Exp	330.69	5,733.31
Total Labor-Installation	975.69	19,285.81
Freight	0.00	1,132.96
Total COGS	91,915.08	310,188.10
Gross Profit	12,367.42	176,338.36
Expense		
Advertising Expense	0.00	1,825.00
Business License & Fees	0.00	710.23
Car/Truck Expense		
Car Lease	563.00	6,756.00
Gas	0.00	907.64
Repairs & Maintenance	0.00	1,700.23
Mileage	0.00	0.00
Registration & License	0.00	546.00
Auto Insurance	0.00	3,575.00
Total Car/Truck Expense	563.00	13,484.87
Conferences and Seminars	0.00	575.00
Contributions	1,000.00	1,000.00
Depreciation Expense	0.00	846.12
Dues and Subscriptions	0.00	1,220.00
Insurance		
Owner's Health Insurance	0.00	3,916.00
Professional Liability Insuranc	0.00	6,302.12
General Liability Insurance	230.00	13,542.31
Worker's Compensation	231.84	2,782.08
Total Insurance	461.84	26,542.51
Maintenance/Janitorial	0.00	1,109.97
Tools & Equipment Expense	390.76	620.76
Meals and Entertainment	0.00	1,113.35
Office Equipment	0.00	1,050.00
Postage and Delivery	0.00	1,065.46
Professional Fees		
Legal Fees	0.00	200.00

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Accounting Fees	0.00	2,319.00
Payroll Service Fees	0.00	1,374.72
Total Professional Fees	0.00	3,893.72
Promotional Expense	0.00	355.00
Rent	583.75	7,005.00
Repairs		
Computer Repairs	0.00	390.00
Total Repairs	0.00	390.00
Supplies	0.00	2,639.79
Telephone	0.00	2,711.63
Travel	0.00	952.23
Wages		
Office Manager	1,125.00	25,875.00
Customer Support/Sales	0.00	600.00
Payroll Tax Expenses	0.00	2,648.08
Employee Benefits	0.00	2,066.13
Employee Bonus	0.00	0.00
Total Wages	1,125.00	31,189.21
Total Expense	4,124.35	100,299.85
Net Ordinary Income	8,243.07	76,038.51
Other Income/Expense		
Other Expense		
Other Expense		
Interest Expense	54.21	2,175.20
Total Other Expense	54.21	2,175.20
Total Other Expense	54.21	2,175.20
Net Other Income	-54.21	-2,175.20
Net Income	8,188.86	73,863.31