

**ABC Compay -  
 BEFORE Profit & Loss**

Total Income	1,000,000.00
<b>53000 · Travel</b>	
53100 · Airfare	2,798.03
53200 · Meals	190.87
53300 · Lodging	2,077.47
53400 · Rental Cars	484.87
53500 · Parking	107.78
53600 · Mileage	1,692.32
53700 · Fuel	323.19
53800 · Reimbursed- Travel	(144.08)
53000 · Travel - Other	33,008.28
<b>Total 53000 · Travel</b>	<b>40,538.71</b>
<b>54000 · Entertainment</b>	
54100 · Client Meetings & Events	13,174.08
54200 · Employee Meetings & Events	14,201.99
54400 · Recruitment	701.30
54500 · Break Room	481.44
54000 · Entertainment - Other	23,736.09
<b>Total 54000 · Entertainment</b>	<b>52,294.90</b>
<b>56000 · Direct Office Expenses</b>	
56100 · Postage	0.00
56110 · US Mail	13,131.65
56120 · Express Shipments	1,385.22
56180 · Reimbursed- Postage	(5,710.67)
<b>Total 56100 · Postage</b>	<b>8,806.20</b>
<b>56200 · Printing and Reproduction</b>	
56280 · Reimbursed- Copy Card	(1,282.65)
56285 · Reimbursed- Color Prints	(508.53)
56200 · Printing and Reproduction - Other	18,266.55
<b>Total 56200 · Printing and Reproduction</b>	<b>16,475.36</b>
<b>56300 · Communications</b>	
56310 · Office Telephones	7,657.29
56320 · Mobile Telephones / Data	2,270.71
56340 · Long Distance	4,694.26
56350 · LAN / WAN	38.55
56380 · Reimbursed- Communications	(1,643.25)
<b>Total 56300 · Communications</b>	<b>13,017.55</b>

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<b>56400 · Utilities</b>	
56410 · Electric	60.05
56420 · Apportioned Oper. Expenses	274.15
56430 · Gas	5.14
56440 · Janitorial / Ground Maintenance	433.97
56480 · Reimbursed- Cable TV	(86.53)
56400 · Utilities - Other	224.53
<b>Total 56400 · Utilities</b>	911.31
<b>56500 · Supplies and Small Equipment</b>	
56510 · Office / Stationary	14,758.49
56520 · Marketing Supplies	130.66
56530 · IT Hardware / Software	4,173.85
56540 · Expensed Small Equipment	3,524.36
56550 · Expensed Small Furniture	37.74
56560 · R & M of Small Equip & Furn	488.54
56580 · Reimbursed- Stationary	(505.89)
56585 · Reimbursed- Office Supplies	(2,874.92)
<b>Total 56500 · Supplies and Small Equipment</b>	19,732.84
<b>56600 · Industry Costs</b>	
56610 · Dues and Subscriptions	5,817.09
56620 · Licenses	5,026.49
56630 · E & O Insurance	1,430.96
56640 · Reference Materials	1,039.09
<b>Total 56600 · Industry Costs</b>	13,313.64
<b>56700 · Marketing</b>	
56710 · Advertising	5,087.82
56720 · Collateral	874.77
56730 · Chotchkes	218.83
56740 · Client Gifts	9,142.39
56750 · Recruiting Supplies	272.89
56780 · Reimbursed- MPP Fund	(5,957.75)
56785 · Reimbursed - Client Gifts	14.46
<b>Total 56700 · Marketing</b>	9,653.41
<b>59000 · Reimbursements</b>	
59101 · Outside Fees	(488.36)
59103 · Agent Dental Insurance	(37.44)
59000 · Reimbursements - Other	(3,598.64)
<b>Total 59000 · Reimbursements</b>	(4,124.44)

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<b>61000 · Labor</b>	
<b>61100 · Payroll</b>	
61110 · Salaries	612,758.25
61115 · Sales Manager Comp	227.82
61120 · Overtime	1,861.98
61130 · SUTA	3,046.61
61140 · FUTA	900.16
61150 · FICA - Social Security	29,751.76
61160 · FICA - Medicare	8,356.72
61170 · Clothing Allowance	3,287.94
61180 · Assistant Bonus	6,706.03
61185 · Local Tax - STL City	181.85
61100 · Payroll - Other	121.19
<b>Total 61100 · Payroll</b>	667,200.30
<b>61300 · Bonuses Earned</b>	
61310 · Deferred Compensation	1,286.24
61320 · Management Bonuses	115.87
61330 · Recruitment Bonus	1,367.64
61340 · Referral Bonus	342.19
61350 · Sales Contest Bonus	1.74
61360 · Sales Manager Bonus	2,424.48
61300 · Bonuses Earned - Other	4,605.99
<b>Total 61300 · Bonuses Earned</b>	10,144.14
<b>61400 · Employee Gifts, Trips &amp; Awards</b>	
61410 · Taxable Gifts, Trips & Awards	1,241.71
61420 · Non-Tax Gifts, Trips & Awards	3,943.94
<b>Total 61400 · Employee Gifts, Trips &amp; Awards</b>	5,185.65
<b>61500 · 401K</b>	
61520 · Employer Match	28,957.96
<b>Total 61500 · 401K</b>	28,957.96
<b>61900 · Employee Severence Costs</b>	106.37
61950 · Temporary Labor	5,960.75
61970 · Relocation	420.10
<b>Total 61000 · Labor</b>	6,487.22
<b>62000 · Health and Welfare Costs</b>	
62100 · Medical Insurance	25,531.82
62200 · Disability Insurance	4,321.70

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62300 · Dental Insurance	2,238.93
62400 · Life Insurance	10,187.23
62500 · Workers Compensation Insurance	250.72
62600 · Fitness Expenses	392.20
62700 · Cafeteria Plan	1.50
62000 · Health and Welfare Costs - Other	2.53
<b>Total 62000 · Health and Welfare Costs</b>	<b>42,926.63</b>
63000 · Leases	
63010 · Equipment Lease	6,449.12
63020 · Apartment Lease	418.35
63030 · Auto Lease	3,791.21
63040 · R & M (Leases)	3,105.59
63050 · Software Lease	10,953.60
<b>Total 63000 · Leases</b>	<b>24,717.86</b>
63500 · Occupancy Costs	
63510 · Office Space	118,819.54
63520 · R&M on Buildings	1,992.55
63580 · Reimbursed - Office Space	(2,917.68)
<b>Total 63500 · Occupancy Costs</b>	<b>117,894.40</b>
64000 · Professional Fees	
64100 · Accounting	2,668.57
64200 · Legal	4,616.86
64300 · Consulting	3,661.48
64400 · Information Technology	367.07
64500 · Payroll Fees	(37.39)
64600 · QB Payroll Fees	9,452.02
64700 · Professional Development	17,059.42
64800 · Bank Service Charges	549.21
64000 · Professional Fees - Other	220.20
<b>Total 64000 · Professional Fees</b>	<b>38,557.44</b>
	0.00
66000 · Business Taxes and Fees	
66100 · Local	(2.53)
66110 · City	52.42
66120 · State	1,345.24
66130 · Real Estate	3,117.42
66140 · Personal Property	2,200.47
66150 · Sales and Use	584.75
66000 · Business Taxes and Fees - Other	(1,132.24)

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Total 66000 · Business Taxes and Fees	6,165.53
66500 · Business Insurance	
66530 · Auto Insurance	164.42
66540 · Umbrella Insurance	41.09
66550 · Comprehensive Insurance	6,636.95
66500 · Business Insurance - Other	28.56
Total 66500 · Business Insurance	6,871.02
67000 · Contributions	
67100 · Charitable	9,827.89
Total 67000 · Contributions	9,827.89
68000 · Shareholder Costs	
68100 · Board of Directors	625.67
68200 · Meetings	38.53
68300 · Key Man Insurance	2,263.16
68400 · Shareholder Bonus Payout	6,268.55
68500 · Stock Repurchase	(171.73)
Total 68000 · Shareholder Costs	9,024.19
6030 · Amortization Expense	10.92
6185 · Comm Repo	56.04
6245 · Equipment Purchased - don't use	171.30
6530 · Miscellaneous	218.25
6545 · Pay XYZ (Loan)	2,377.75
6555 · Parking Costs	
6556 · Monthly Fee	2,808.81
6558 · Parking Validations	336.30
6555 · Parking Costs - Other	178.16
Total 6555 · Parking Costs	3,323.27
6685 · Refund	72.27
6686 · refund - 2	31.75
6999 · Uncategorized Expenses	324.31
80000 · Interest and Taxes	
81000 · Loan Interest	
81001 · Loan	13,444.30
81002 · Note 1	387.19
81003 · Bank Loan	897.83
81004 · LOC Notes	931.75
81005 · Senior Note	4,323.13
81006 · Junior Note	3,893.10

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81007 · Furniture Lease	394.88
81000 · Loan Interest - Other	7,614.66
<b>Total 81000 · Loan Interest</b>	<b>31,886.85</b>
82000 · Income Taxes	
82001 · State A	57.65
82002 · State B	2.87
82003 · Federal	8,646.09
<b>Total 82000 · Income Taxes</b>	<b>8,706.61</b>
<b>Total 80000 · Interest and Taxes</b>	<b>40,593.46</b>
85000 · Depreciation and Amortization	
85100 · Depreciation	28,020.08
85200 · Amortization	584.02
<b>Total 85000 · Depreciation and Amortization</b>	<b>28,604.10</b>
<b>Total Expense</b>	<b>1,220,363.13</b>
<b>Net Ordinary Income</b>	<b>(220,363.13)</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
71300 · Interest Income	
71310 · Loan Interest	690.36
71320 · Bank Interest	424.79
<b>Total 71300 · Interest Income</b>	<b>1,115.15</b>
<b>Other Expense</b>	
72000 · Extraordinary Expense	
72100 · Loss on Sale of Equipment	448.73
72200 · Other Non-Classified Expense	4,300.12
72210 · Acquisition Costs	12,165.87
72220 · Building Lease	8,342.31
72300 · Account Recon - Non-Classified	(4,308.72)
<b>Total 72000 · Extraordinary Expense</b>	<b>20,948.31</b>
<b>Net Other Income</b>	<b>(19,833.16)</b>
<b>Net Income</b>	<b>(240,196.29)</b>