

**Profit and Loss**  
**Coffee Corner Shop Project**  
January 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Coffee & Pastry Sales	3,455.00
Services	850.00
<b>Total for Income</b>	<b>\$4,305.00</b>
Cost of Goods Sold	
Coffee Bean & Food Supplies	350.00
Packaging & Inventory	180.00
<b>Total for Cost of Goods Sold</b>	<b>\$530.00</b>
<b>Gross Profit</b>	<b>\$3,775.00</b>
Expenses	
Cleaning & Maintenance	220.00
Insurance Expense	250.00
Marketing & Advertising	100.00
Office & General Supplies	75.00
Rent Expense	1,200.00
Utilities Expense	270.00
Wages Expense	900.00
<b>Total for Expenses</b>	<b>\$3,015.00</b>
<b>Net Operating Income</b>	<b>\$760.00</b>
Other Income	
Other Expenses	
<b>Net Other Income</b>	<b>0</b>
<b>Net Income</b>	<b>\$760.00</b>