1.INSERT INTO `expenses` (`id`, `summ`, `category`, `data`, `username\_id`) VALUES (' ', ' ', ' ', ' ', ' ');

2. UPDATE `expenses` SET `id`='[value-1]',`summ`='[value-2]',`category`='[value-3]',`data`='[value-4]',`username\_id`='[value-5]' WHERE 1

3. DELETE FROM `expenses` WHERE 0

4. SELECT \* FROM `expenses` WHERE 1

5. SELECT `id`, `summ`, `category`, `data`, `username\_id` FROM `expenses` WHERE 1

Авторизация под каждым пользователем и у каждого своя таблица