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12/15/23

Accrual Basis

# Rock Castle Construction

## Profit & Loss

### December 1 - 15, 2023

|   | Dec 1 - 15, 23 |
|---|----------------|
| <b>Ordinary Income/Expense</b>            |                |
| <b>Income</b>                             |                |
| 40100 · Construction Income               |                |
| 40110 · Design Income                     | 3,000.00       |
| 40130 · Labor Income                      | 20,378.00      |
| 40140 · Materials Income                  | 12,401.91      |
| 40150 · Subcontracted Labor Income        | 15,461.25      |
|   | <hr/>          |
| <b>Total 40100 · Construction Income</b>  | 51,241.16      |
| 40500 · Reimbursement Income              |                |
| 40520 · Permit Reimbursement Income       | 0.00           |
|   | <hr/>          |
| <b>Total 40500 · Reimbursement Income</b> | 0.00           |
| <b>Total Income</b>                       | 51,241.16      |
| <b>Cost of Goods Sold</b>                 |                |
| 50100 · Cost of Goods Sold                | 3,048.45       |
| 54000 · Job Expenses                      |                |
| 54200 · Equipment Rental                  | 1,550.00       |
| 54300 · Job Materials                     | 9,045.86       |
| 54400 · Permits and Licenses              | 175.00         |
| 54500 · Subcontractors                    | 5,837.00       |
| 54520 · Freight & Delivery                | 69.60          |
|   | <hr/>          |
| <b>Total 54000 · Job Expenses</b>         | 16,677.46      |
| <b>Total COGS</b>                         | 19,725.91      |
| <b>Gross Profit</b>                       | 31,515.25      |
| <b>Expense</b>                            |                |
| 60100 · Automobile                        |                |
| 60110 · Fuel                              | 81.62          |
|   | <hr/>          |
| <b>Total 60100 · Automobile</b>           | 81.62          |
| 62100 · Insurance                         |                |
| 62130 · Work Comp                         | 1,214.31       |
|   | <hr/>          |
| <b>Total 62100 · Insurance</b>            | 1,214.31       |
| 62400 · Interest Expense                  |                |
| 62420 · Loan Interest                     | 32.58          |
|   | <hr/>          |
| <b>Total 62400 · Interest Expense</b>     | 32.58          |
| 62700 · Payroll Expenses                  |                |
| 62710 · Gross Wages                       | 13,848.45      |
| 62720 · Payroll Taxes                     | 1,059.41       |
| 62730 · FUTA Expense                      | 100.00         |
| 62740 · SUTA Expense                      | 110.00         |
|   | <hr/>          |
| <b>Total 62700 · Payroll Expenses</b>     | 15,117.86      |
| 63100 · Postage                           | 69.20          |
| 63600 · Professional Fees                 |                |
| 63610 · Accounting                        | 250.00         |
|   | <hr/>          |
| <b>Total 63600 · Professional Fees</b>    | 250.00         |
| 64200 · Repairs                           |                |
| 64210 · Building Repairs                  | 175.00         |
|   | <hr/>          |
| <b>Total 64200 · Repairs</b>              | 175.00         |
| 64800 · Tools and Machinery               | 810.00         |

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|--------------------------|----------------|
| 65100 · Utilities        |                |
| 65110 · Gas and Electric | 122.68         |
| Total 65100 · Utilities  | 122.68         |
| Total Expense            | 17,873.25      |
| Net Ordinary Income      | 13,642.00      |
| Other Income/Expense     |                |
| Other Income             |                |
| 70100 · Other Income     | 43.53          |
| Total Other Income       | 43.53          |
| Net Other Income         | 43.53          |
| Net Income               | 13,685.53      |