

Rock Castle Construction

Profit & Loss Prev Year Comparison

August 2020

	Aug 20	Aug 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
40100 · Construction Income				
40110 · Design Income	3,900.00	2,400.00	1,500.00	62.5%
40130 · Labor Income	17,127.00	2,000.00	15,127.00	756.4%
40140 · Materials Income	13,319.45	0.00	13,319.45	100.0%
40150 · Subcontracted Labor Income	7,630.00	32,175.00	-24,545.00	-76.3%
40199 · Less Discounts given	-48.35	0.00	-48.35	-100.0%
Total 40100 · Construction Income	41,928.10	36,575.00	5,353.10	14.6%
40500 · Reimbursement Income				
40520 · Permit Reimbursement Income	487.00	0.00	487.00	100.0%
40530 · Reimbursed Freight & Delivery	102.00	0.00	102.00	100.0%
Total 40500 · Reimbursement Income	589.00	0.00	589.00	100.0%
Total Income	42,517.10	36,575.00	5,942.10	16.3%
Cost of Goods Sold				
54000 · Job Expenses				
54300 · Job Materials	13,171.40	2,769.87	10,401.53	375.5%
54400 · Permits and Licenses	0.00	0.00	0.00	0.0%
54500 · Subcontractors	6,980.00	16,125.00	-9,145.00	-56.7%
54520 · Freight & Delivery	32.50	0.00	32.50	100.0%
54599 · Less Discounts Taken	-86.30	0.00	-86.30	-100.0%
Total 54000 · Job Expenses	20,097.60	18,894.87	1,202.73	6.4%
Total COGS	20,097.60	18,894.87	1,202.73	6.4%
Gross Profit	22,419.50	17,680.13	4,739.37	26.8%
Expense				
60100 · Automobile				
60110 · Fuel	162.00	136.00	26.00	19.1%
60130 · Repairs and Maintenance	205.00	240.00	-35.00	-14.6%
Total 60100 · Automobile	367.00	376.00	-9.00	-2.4%
60600 · Bank Service Charges	12.50	12.50	0.00	0.0%
62100 · Insurance				
62110 · Disability Insurance	50.00	50.00	0.00	0.0%
62120 · Liability Insurance	498.83	498.83	0.00	0.0%
62130 · Work Comp	1,080.83	275.00	805.83	293.0%
Total 62100 · Insurance	1,629.66	823.83	805.83	97.8%
62400 · Interest Expense				
62420 · Loan Interest	134.22	365.19	-230.97	-63.3%
Total 62400 · Interest Expense	134.22	365.19	-230.97	-63.3%
62700 · Payroll Expenses				
62710 · Gross Wages	8,456.33	0.00	8,456.33	100.0%
62720 · Payroll Taxes	646.93	0.00	646.93	100.0%
62730 · FUTA Expense	0.00	0.00	0.00	0.0%
62740 · SUTA Expense	0.00	0.00	0.00	0.0%
Total 62700 · Payroll Expenses	9,103.26	0.00	9,103.26	100.0%
65100 · Utilities				
65110 · Gas and Electric	122.68	118.03	4.65	3.9%
65120 · Telephone	49.43	80.00	-30.57	-38.2%
65130 · Water	24.00	24.00	0.00	0.0%
Total 65100 · Utilities	196.11	222.03	-25.92	-11.7%
Total Expense	11,442.75	1,799.55	9,643.20	535.9%

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Accrual Basis

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	<u>Aug 20</u>	<u>Aug 19</u>	<u>\$ Change</u>	<u>% Change</u>
Net Ordinary Income	10,976.75	15,880.58	-4,903.83	-30.9%
Net Income	<u>10,976.75</u>	<u>15,880.58</u>	<u>-4,903.83</u>	<u>-30.9%</u>