

**Quincy Bookstore  
Profit & Loss - Year End**

December 2022

	<b>Dec 22</b>
<b>Income</b>	
<b>40000 · Sales and Service Income</b>	
40100 · Book Sales	20,949.35
40200 · Keyboarding Sales	148.00
40300 · Supplies Sales	861.88
<b>Total 40000 · Sales and Service Income</b>	21,959.23
45000 · Sales Discounts	-368.14
49000 · Misc Fees Income	40.00
<b>Total Income</b>	21,631.09
<b>Cost of Goods Sold</b>	
<b>50000 · Cost of Goods Sold</b>	
50100 · Purchases	10,203.04
50200 · Merchandise Discounts	-50.57
<b>Total 50000 · Cost of Goods Sold</b>	10,152.47
<b>Total COGS</b>	10,152.47
<b>Gross Profit</b>	11,478.62
<b>Expense</b>	
51000 · Bank Service Charges	45.00
51100 · Computer and Internet Expense	57.38
51200 · Depreciation Expense	266.66
51300 · Equipment Rental Expense	91.38
51400 · Insurance Expense	
51410 · Fire Insurance	102.00
51420 · Liability Insurance	298.00
<b>Total 51400 · Insurance Expense</b>	400.00
51500 · Interest Expense	209.16
51600 · Janitorial Expense	22.18
51800 · Payroll Expenses	4,123.74
51900 · Postage and Delivery Expense	25.00
52100 · Rent Expense	1,200.00
52250 · Returned Payment Expense	25.00
52300 · Supplies Expense	356.90
52400 · Telephone Expense	189.00
52500 · Utilities Expense	257.00
<b>Total Expense</b>	7,268.40
<b>Net Income</b>	<b>4,210.22</b>