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Accrual Basis

DM AQUA INC
Profit & Loss Prev Year Comparison
January through December 2017

	Jan - Dec 17	Jan - Dec 16	\$ Change	% Change
Ordinary Income/Expense				
Income				
46000 · Merchandise Sales				
46001 · Amazon	149,337.53	147,477.11	1,860.42	1.3%
46002 · Merchant Service	32,515.17	40,247.41	-7,732.24	-19.2%
46003 · Paypal	28,175.28	39,514.51	-11,339.23	-28.7%
Total 46000 · Merchandise Sales	210,027.98	227,239.03	-17,211.05	-7.6%
48300 · Sales Discounts	0.00	-34.42	34.42	100.0%
48400 · Sales Return	-515.03	-956.69	441.66	46.2%
Total Income	209,512.95	226,247.92	-16,734.97	-7.4%
Cost of Goods Sold				
50000 · Beginning Inventory	11,313.75	6,577.92	4,735.83	72.0%
51000 · Purchases	164,812.82	114,580.52	50,232.30	43.8%
51300 · Ending Inventory	-78,453.00	-11,313.75	-67,139.25	-593.4%
51400 · Freight and Shipping Cost	3,125.15	2,829.98	295.17	10.4%
51500 · Custom Bond	5,053.67	1,517.39	3,536.28	233.1%
51800 · Merchant Service Account				
51801 · Merchant Service	2,436.80	3,598.40	-1,161.60	-32.3%
51802 · Amazon	22,307.63	21,929.78	377.85	1.7%
51803 · Paypal	977.51	1,250.03	-272.52	-21.8%
Total 51800 · Merchant Service Account	25,721.94	26,778.21	-1,056.27	-3.9%
Total COGS	131,574.33	140,970.27	-9,395.94	-6.7%
Gross Profit	77,938.62	85,277.65	-7,339.03	-8.6%
Expense				
60100 · Amortization	46.00	46.00	0.00	0.0%
60200 · Automobile Expense	2,283.20	1,301.31	981.89	75.5%
60400 · Bank Service Charges	437.43	480.97	-43.54	-9.1%
62500 · Dues and Subscriptions	479.88	479.88	0.00	0.0%
63400 · Interest Expense	1,274.88	0.00	1,274.88	100.0%
64300 · Meals and Entertainment	0.00	19.24	-19.24	-100.0%
64900 · Office Supplies	2,839.07	1,953.20	885.87	45.4%
66300 · Penalty	0.00	17.00	-17.00	-100.0%
66500 · Postage and Delivery	24,682.67	26,437.33	-1,754.66	-6.6%
66700 · Professional Fees				
66710 · Accounting	3,050.00	3,733.33	-683.33	-18.3%
Total 66700 · Professional Fees	3,050.00	3,733.33	-683.33	-18.3%
67100 · Rent Expense	3,225.00	1,014.00	2,211.00	218.1%
67200 · Repairs and Maintenance	279.90	436.08	-156.18	-35.8%
68100 · Telephone Expense	2,195.44	1,205.81	989.63	82.1%
68200 · Salaries & Wages	36,000.00	36,000.00	0.00	0.0%
68300 · Taxes				
68305 · Taxes - Sales	2,389.00	2,550.00	-161.00	-6.3%
68310 · Taxes - State Income Tax	800.00	800.00	0.00	0.0%
68315 · Taxes - Payroll	3,622.00	3,790.00	-168.00	-4.4%
Total 68300 · Taxes	6,811.00	7,140.00	-329.00	-4.6%
68400 · Travel Expense	1,312.75	1,164.46	148.29	12.7%
Total Expense	84,917.22	81,428.61	3,488.61	4.3%
Net Ordinary Income	-6,978.60	3,849.04	-10,827.64	-281.3%
Net Income	-6,978.60	3,849.04	-10,827.64	-281.3%