

## CUTIE PET INC Profit & Loss January through December 2020

	Jan - Dec 20		
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
48700 · Services Income	72,490.16	-已經包括現金收入	
49000 · Merchandise Sales			
49001 · Amazon	1,220.28		
49002 · Ebay	103,534.15		
49003 · Etsy	33,377.37	-是妹妹的Etsy收入	
<b>Total 49000 · Merchandise Sales</b>	138,131.80		
49900 · Sales Return	-3,229.28		
<b>Total Income</b>	207,392.68		
<b>Cost of Goods Sold</b>			
51000 · Beginning Inventory	240,073.60		
51800 · Merchant Account Fees			
51801 · Amazon	268.65		
51802 · Ebay	12,489.21		
51803 · Etsy	4,850.26		
51800 · Merchant Account Fees - Other	273.61		
<b>Total 51800 · Merchant Account Fees</b>	17,881.73		
52000 · Freight Cost	1,696.42		
52800 · Purchases - Supplies	1,545.75	-是平日信用卡買的寵物用品	
52900 · Purchases - Resale Items	7,895.34	-購貨 - Axeon Water Filter	
53000 · Ending Inventory	-240,073.60	-存貨沒有調整, 需要最後金額	
<b>Total COGS</b>	29,019.24		
<b>Gross Profit</b>	178,373.44		
<b>Expense</b>			
60000 · Accounting	4,300.00		
60400 · Bank Service Charges	131.32		
61700 · Computer and Internet Expenses	1,281.76		
62400 · Depreciation Expense	922.00	-店面裝修的折舊	
64900 · Office Supplies	10,349.64		
66000 · Salaries & Wages	42,000.00		
66500 · Postage and Delivery	30,775.62		
66600 · Printing and Reproduction	22.57		
67100 · Rent Expense	22,600.00		
67200 · Repairs and Maintenance	3,044.84		
68000 · Taxes			
68010 · Taxes - Payroll	3,997.00		
68020 · Taxes - SalesTax	5,036.95	-已包括Paypal 代收的銷售稅	
<b>Total 68000 · Taxes</b>	9,033.95		
68600 · Utilities	2,088.28		
<b>Total Expense</b>	126,549.98		
<b>Net Ordinary Income</b>	51,823.46		
<b>Other Income/Expense</b>			
<b>Other Income</b>			
70000 · SBA - EIDL ADVANCE	2,000.00	-SBA的Grant, 不扣稅	
<b>Total Other Income</b>	2,000.00		
<b>Other Expense</b>			
80200 · State Income Tax	800.00		
<b>Total Other Expense</b>	800.00		
<b>Net Other Income</b>	1,200.00		
<b>Net Income</b>	53,023.46		