

Kitchen Delights

Cash Flow Journal

For period ending December 2024

~ Monthly ~

Description	Week 1	Week 2	Week 3	Week 4	Total
Income					
410 PCS Services		600.00	925.00	1,300.00	2,825.00
412 Catered Events		480.00		930.00	1410.00
421 Take Home Meals	120.00	210.00	250.00	350.00	930.00
Total Income	120.00	1,290.00	1,175.00	2,580.00	5,165.00
Expenses					
501 Food Purchases		387.00	353.00	774.00	1,514.00
502 Food Prep Supplies		25.00	24.00	52.00	101.00
601 Accounting Fees	125.00				125.00
602 Adv./Promotion	750.00		500.00		1,250.00
604 Auto - Gas & Oil	40.00	40.00	40.00	50.00	170.00
611 Bank Fees/Charges				6.00	6.00
612 Books/Manuals			30.00		30.00
622 Dues/Memberships					
624 Equipment Rentals					
632 Insurance – Liability					
646 Laundry/Linen			23.00		23.00
648 Legal/Prof. Fees					
650 Licenses/Permits	225.00				225.00
655 Mkt. Brochures / Flyers					
662 Office Supplies					
668 Stationery / Printing					
670 Postage					
672 Small Tools/Equip.		25.00			25.00
676 Telephone				80.00	80.00
678 Taxes Paid				200.00	200.00
680 Uniform					
682 Website	3.00	3.00	3.00	3.00	12.00
Total Expenses	1143.00	480.00	973.00	1165.00	3761.00
Net Income <Loss>	<1,023.00>	810.00	202.00	1415.00	1404.00
312 Salaries				1000.00	1000.00
112 To Savings		41.00	49.00	58.00	148.00
Assets Purchased					
Net Cash Flow	<1,023.00>	769.00	153.00	357.00	265.00

Kitchen Delights

Cash Flow Journal

For period ending 4th Quarter 2024

~ Quarterly ~

Description	October	November	December	Total
Income				
410 PCS Services	4240.00	3980.00	2825.00	11,045.00
412 Catered Events	2320.00	2845.00	1410.00	6575.00
421 Take Home Meals	1325.00	1845.00	930.00	4100.00
Total Income	7885.00	8670.00	5165.00	21,720
Expenses				
501 Food Purchases	2365.00	2601.00	1514.00	6480.00
502 Food Prep Supplies	157.00	173.00	101.00	431.00
601 Accounting Fees	125.00	125.00	125.00	375.00
602 Adv./Promotion	900.00	1050.00	1250.00	3200.00
604 Auto - Gas & Oil	160.00	160.00	170.00	490.00
611 Bank Fees/Charges	6.00	6.00	6.00	18.00
612 Books/Manuals	25.00	0.00	30.00	55.00
622 Dues/Memberships	29.00			29.00
624 Equipment Rentals	120.00	142.00		262.00
634 Insurance – Liability	150.00			150.00
646 Laundry/Linen	45.00	50.00	23.00	118.00
648 Legal/Prof. Fees				
650 Licenses/Permits			225.00	225.00
655 Mkt. Brochures / Flyers				
662 Office Supplies		27.00		27.00
668 Stationery / Printing				
670 Postage				
672 Small Tools/Equip.		38.00	25.00	63.00
676 Telephone	80.00	80.00	80.00	240.00
678 Taxes Paid	440.00	640.00	200.00	1280.00
680 Uniform				
682 Website	12.00	12.00	12.00	36.00
Total Expenses	4614.00	5104.00	3761.00	13,479
Net Income <Loss>	3271.00	3566.00	1404.00	8241.00
312 Salaries	2200.00	3200.00	1000.00	6400.00
112 To Savings	165.00	179.00	148.00	492.00
Assets Purchased				
Net Cash Flow	906.00	187.00	256.00	1349.00

Kitchen Delights

Cash Flow Journal

For period ending December 2024

~ Annual ~

Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Income					
410 PCS Services	12,265.00	13,040.00	12,550.00	11,045.00	48,900.00
412 Catered Events	3,465.00	5,877.00	5,435.00	6,575.00	21,352.00
421 Take Home Meals	5,677.00	6,236.00	6,087.00	4,100.00	22,100.00
Total Income	21,407.00	25,153.00	24,072.00	21,720.00	92,352.00
Expenses					
501 Food Purchases	6,422.00	7,546.00	7,221.00	6,480.00	27,669.00
502 Food Prep Supplies	428.00	503.00	481.00	431.00	1,843.00
601 Accounting Fees	825.00	375.00	375.00	375.00	1,950.00
602 Adv./Promotion	2,200.00	1,200.00	1,500.00	3,200.00	8,100.00
604 Auto - Gas & Oil	480.00	510.00	460.00	490.00	1,940.00
611 Bank Fees/Charges	18.00	18.00	18.00	18.00	72.00
612 Books/Manuals	47.00	20.00	10.00	55.00	132.00
622 Dues/Memberships	29.00	29.00	29.00	29.00	116.00
624 Equipment Rentals	175.00	290.00	272.00	262.00	999.00
632 Insurance – Liability	150.00	150.00	150.00	150.00	600.00
634 Insurance – Workers Comp	550.00				550.00
646 Laundry/Linen	69.00	89.00	95.00	118.00	371.00
648 Legal/Prof. Fees	300.00				300.00
650 Licenses/Permits				225.00	225.00
655 Mkt. Brochures / Flyers	480.00				480.00
662 Office Supplies	25.00	30.00	30.00	27.00	112.00
668 Stationery / Printing	138.00				138.00
670 Postage	32.00		32.00		64.00
672 Small Tools/Equip.	235.00	85.00	40.00	63.00	423.00
676 Telephone	240.00	240.00	240.00	240.00	960.00
678 Taxes Paid	1170.00	1220.00	1180.00	1,280.00	4,850.00
680 Uniform	120.00				120.00
682 Website	36.00	36.00	36.00	36.00	144.00
687 Salaries	5,850.00	6,100.00	5,900.00	6,400.00	24,250.00
Total Expenses	20,019.00	18,441.00	18,069.00	19,879.00	76,408.00
Net Income <Loss>	1,388.00	6,712.00	6,007.00	1,841.00	15,944.00
112 To Savings	142.00	675.00	605.00	188.00	1,610.00
Net Cash Flow	1,246.00	6,037.00	5,398.00	1,653.00	14,334.00

Kitchen Delights

Chart of Accounts

10	Current Assets	50	Cost Of Goods Sold
111	Checking - ABC Bank	501	Food Purchases
112	Savings - ABC Bank	502	Food Prep Supplies
120	A/R – Prepaid Deposits	520	Gross Labor Expenses
122	Prepaid Telephone	521	Contract Production Expenses
15	Fixed Assets	60	General Administrative Expenses
151	Tools & Equip – Cost Basis	601	Accounting Fees
152	Accumulated Depreciation Acct #151	602	Advertising/Promotion Expenses
153	Computer/Equip – Cost Basis	604	Auto - Gas And Oil
154	Accumulated Depreciation Acct #153	605	Auto - Repairs & Maintenance
155	Furniture & Fixtures – Cost Basis	607	Auto - Vehicle Rental
156	Accumulated Depreciation Acct #155	611	Bank Fees/Charges
18	Other Assets	612	Books/Magazine For Reference
181	Organizational Costs	615	Consulting Expenses
182	Accumulated Amortization Acct #181	622	Dues/Memberships
183	Start Up Costs	624	Equipment - Rental & Leases
184	Accumulated Amortization Acct #183	632	Insurance - Liability
20	Current Liabilities	634	Insurance – Workers Comp
220	Accounts Payable	646	Laundry/Linen Expenses
221	A/P - Notes	648	Legal/Professional Fees
222	Taxes Payable	650	Licenses/Permits/Fees
223	Sales Taxes Payable	655	Marketing Brochures/Flyers/etc.
224	Taxes-Other	658	Office Rent/Utilities
30	Capital	662	Office/Computer Supplies
300	Net Worth	668	Stationery & Printing
310	Capital Investment	670	Postage Costs
311	Invested Capital	672	Small Tool/Equipment Expenses
312	Less Withdrawals	676	Telephone Expenses
305	Current Net Earnings (Loss)	678	Taxes Paid
40	Gross Sales Income	680	Uniform Expenses
410	Personal Chef Service Income	682	Website
412	Catering Income	685	Cooking Classes
413	Gift Certificates Sold	686	Conferences and Training
420	Other Income	687	Salaries
421	Interest Income		

Kitchen Delights

Balance Sheet

12/31/24

Assets

Current Assets

Checking Account	9,265.00	
Savings Account	1,610.00	
A/R - Prepaid Deposits	2,100.00	
Total Current Assets		12,975.00

Fixed Assets

Furniture & Fixtures	22,125.00	
Computers	1,595.00	
Total Fixed Assets		23,720.00

Other Assets

Start-Up Costs	11,730.00	
Total Other Assets		<u>11,730.00</u>

Total Assets		<u>48,425.00</u>
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Liabilities

Current Liabilities

Payroll & Taxes	3,225.00	
Vendors	4,885.00	
Total Current Liabilities		8,110.00

Long-term Liabilities

Loan – FCB Equipment	19,877.00	
Total Long-term Liabilities		<u>19,877.00</u>

Total Liabilities		<u>27,987.00</u>
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Capital

Current Net Income (Loss)	16,088.00	
Owner's Equity	4,350.00	
Total Equity		<u>20,438.00</u>

Total Equity		<u>20,438.00</u>
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Total Liabilities & Equity		<u>48,425.00</u>
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Kitchen Delights
Profit & Loss Statement
 12/31/24

	Current	Year-To-Date
Income		
PCS Services	2,825.00	48,900.00
Catered Events	1,410.00	21,352.00
Take Home Meals	<u>930.00</u>	<u>22,100.00</u>
Total Income	5,165.00	92,352.00
Cost Of Sales		
Food Purchases	1,514.00	27,669.00
Food Prep Supplies	<u>101.00</u>	<u>1,843.00</u>
Total Cost Of Sales	1,615.00	29,512.00
Gross Profit	<u>3,550.00</u>	<u>62,840.00</u>
Expenses		
Advertising/Promotion	1250.00	8,100.00
Auto - Gas & Oil	170.00	1,940.00
Bank Fees/Charges	6.00	72.00
Books/Manuals	30.00	132.00
Dues/Memberships/Subs	0.00	116.00
Equipment Rentals	0.00	999.00
Insurance Liability	0.00	600.00
Insurance Workers Comp	0.00	550.00
Laundry/Linen Expenses	23.00	371.00
Legal/Professional Fees	125.00	2,250.00
Licenses/Permits/Fees	225.00	225.00
Marketing Brochures	0.00	480.00
Office/Computer Supplies	0.00	112.00
Stationary & Printing	0.00	138.00
Postage 0.00	64.00	
Small Tools/Equipment	25.00	423.00
Telephone Expenses	80.00	960.00
Taxes Paid	200.00	4,850.00
Uniform Expenses	0.00	120.00
Website	36.00	144.00
Salaries	<u>1,000.00</u>	<u>24,250.00</u>
Total Expenses	<u>3,386.00</u>	<u>46,896.00</u>
NET INCOME	<u>380.00</u>	<u>15,944.00</u>