

[MS -8] Enter Monthly Revenue & Expense Transactions:				Year-to-Date												
Date of 1st. period of [data]:	Month	Year	Year-to-Date	Y-T-D												
Example format: Jan 2018	Jan	2016	Forecast:	Forecast:												
Step 1 - Enter Date for first month of data in cells D5 and E5:				Period Ending: Dec 2017												
*Blue* Exp. Accounts below use the same line numbering & expense descriptor names as used in [IRS Form 1120S]: http://fastbooks.solutions/website-tutorial-ss-8				Dec 2017												
Revenue Service Group 1 - Dentists:				1	2	3	4	5	6	7	8	9	10	11	12	13
Revenue Service Group 2 - Hygienists:				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
1c   Total Net Revenue -Monthly:				2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2017
Revenue Service Group 1 - Dentists:	4,749,996	(15,050)	4,734,946	387,916	400,574	399,791	372,083	421,662	376,041	407,708	393,750	383,958	391,875	380,000	419,588	387,916
Revenue Service Group 2 - Hygienists:	1,250,004	(5,000)	1,245,004	101,084	104,375	106,250	105,209	109,338	98,959	112,292	97,917	96,042	103,125	100,000	110,413	101,084
1c   Total Net Revenue -Monthly:	6,000,000	(20,050)	5,979,950	489,000	504,949	506,042	477,292	531,000	475,000	520,000	491,667	480,000	495,000	480,000	530,001	489,000
\$ In-Balance between [Actual Monthly Revenue] and [Billed Service \$]:																
\$ In-Balance between [Actual Y-T-D Revenue] and [Billed Service \$]:																
7 Compensation of officers	300,000	0	300,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
% of line 1c -[Total Monthly Revenue]:	5.0%		5.0%	5.1%	5.0%	4.9%	5.2%	4.7%	5.3%	4.8%	5.1%	5.2%	5.1%	5.2%	4.7%	5.1%
8 Salaries and wages (less employment credits)	2,195,000	(0)	2,195,000	182,917	182,917	182,917	182,917	182,917	182,917	182,917	182,917	182,917	182,916	182,916	182,916	182,917
% of line 1c -[Total Monthly Revenue]:	36.6%		36.7%	37.4%	36.2%	36.1%	38.3%	34.4%	38.5%	35.2%	37.2%	38.1%	37.0%	38.1%	34.5%	37.4%
9 Repairs and maintenance	24,000	0	24,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
% of line 1c -[Total Monthly Revenue]:	0.4%		0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
11 Rents or (mortgage payments)	600,000	0	600,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
% of line 1c -[Total Monthly Revenue]:	10.0%		10.0%	10.2%	9.9%	9.9%	10.5%	9.4%	10.5%	9.6%	10.2%	10.4%	10.1%	10.4%	9.4%	10.2%
12 Taxes and licenses (Non-P/R-Tax)	180,000	(5,000)	185,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000	15,000	15,000	15,000	15,000	15,000
% of line 1c -[Total Monthly Revenue]:	3.0%		3.1%	3.1%	3.0%	3.0%	3.1%	2.8%	3.2%	2.9%	4.1%	3.1%	3.0%	3.1%	2.8%	3.1%
13 Interest	132,000	0	132,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
% of line 1c -[Total Monthly Revenue]:	2.2%		2.2%	2.2%	2.2%	2.2%	2.3%	2.1%	2.3%	2.1%	2.2%	2.3%	2.2%	2.3%	2.1%	2.2%
14 Depreciation	240,000	0	240,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
% of line 1c -[Total Monthly Revenue]:	4.0%		4.0%	4.1%	4.0%	4.0%	4.2%	3.8%	4.2%	3.8%	4.1%	4.2%	4.0%	4.2%	3.8%	4.1%
16 Advertising	120,000	1,000	119,000	10,000	10,000	10,000	10,000	10,000	3,000	10,000	10,000	10,000	10,000	10,000	16,000	10,000
% of line 1c -[Total Monthly Revenue]:	2.0%		2.0%	2.0%	2.0%	2.0%	2.1%	1.9%	0.6%	1.9%	2.0%	2.1%	2.0%	2.1%	3.0%	2.0%
17 Pension, profit-sharing, etc., plans	60,000	0	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
% of line 1c -[Total Monthly Revenue]:	1.0%		1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	1.0%
18 Employee benefit programs	121,000	4	120,996	10,083	10,083	10,083	10,083	10,083	10,083	10,083	10,083	10,083	10,083	10,083	10,083	10,083
% of line 1c -[Total Monthly Revenue]:	2.0%		2.0%	2.1%	2.0%	2.0%	2.1%	1.9%	2.1%	1.9%	2.1%	2.1%	2.0%	2.1%	1.9%	2.1%
19- Other deductions (list below)																
19-1 Auto Expense	60,000	(7,000)	67,000	5,000	5,000	5,000	5,000	5,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	5,000
% of line 1c -[Total Monthly Revenue]:	1.0%		1.1%	1.0%	1.0%	1.0%	1.0%	0.9%	1.3%	1.2%	1.2%	1.3%	1.2%	1.3%	1.1%	1.0%
19-2 Bank Charge Expense	6,000	1,500	4,500	500	500	500	500	500	500	250	250	250	250	250	250	500
% of line 1c -[Total Monthly Revenue]:	1.0%		0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
19-3 Charitable Contributions	6,600	(2,100)	8,700	500	600	500	600	500	600	500	600	600	500	600	2,600	500
% of line 1c -[Total Monthly Revenue]:	0.1%		0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.5%	0.1%
19-4 Communications Exp. (phone, etc.)	70,500	1,750	68,750	5,750	6,000	5,750	6,000	5,750	5,000	5,750	6,000	5,000	5,750	6,000	6,000	5,750
% of line 1c -[Total Monthly Revenue]:	1.2%		1.1%	1.2%	1.2%	1.1%	1.3%	1.1%	1.1%	1.1%	1.2%	1.0%	1.2%	1.3%	1.1%	1.2%
19-5 Office Equipment Expense	12,000	(2,500)	14,500	2,000		2,000		2,000		2,000			2,000		4,500	2,000
% of line 1c -[Total Monthly Revenue]:	0.2%		0.2%	0.4%		0.4%		0.4%		0.4%			0.4%		0.8%	0.4%
19-6 Dental Supplies Expense <span style="color:red">Go to Row 100</span>	598,184	(87,397)	685,581	48,752	51,752	48,652	51,702	48,752	61,752	69,652	61,702	72,584	58,652	56,629	55,000	48,752
% of line 1c -[Total Monthly Revenue]:	10.0%		11.5%	10.0%	10.2%	9.6%	10.8%	9.2%	13.0%	13.4%	12.5%	15.1%	11.8%	11.8%	10.4%	10.0%
19-7 Insurance	60,000	994	59,006	6,000	4,000	6,000	4,000	6,000	4,000	1,000	4,000	4,000	6,000	4,000	14,000	6,000
% of line 1c -[Total Monthly Revenue]:	1.0%		1.0%	1.2%	0.8%	1.2%	0.8%	1.1%	0.8%	0.2%	0.8%	0.8%	1.2%	0.8%	2.6%	1.2%
19-8 Lab Fee Expense <span style="color:red">Go to Row 100</span>	214,724	5,185	209,539	17,500	14,125	17,500	18,500	17,500	18,500	17,500	18,500	9,750	18,000	20,515	18,274	17,500
% of line 1c -[Total Monthly Revenue]:	3.6%		3.5%	3.6%	2.8%	3.5%	3.9%	3.3%	3.9%	3.4%	3.8%	2.0%	3.6%	4.3%	3.4%	3.6%
19-9 Miscellaneous	9,000	(4,000)	13,000	1,000	500	1,000	500	5,000	500	1,000	500	500	1,500	500	500	1,000
% of line 1c -[Total Monthly Revenue]:	0.2%		0.2%	0.2%	0.1%	0.2%	0.1%	0.9%	0.1%	0.2%	0.1%	0.1%	0.3%	0.1%	0.1%	0.2%
19-10 Office Supplies Expense	30,000	4,000	26,000	2,000	3,000	2,000	2,000	2,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
% of line 1c -[Total Monthly Revenue]:	0.5%		0.4%	0.4%	0.6%	0.4%	0.4%	0.4%	0.6%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
19-11 Payroll Taxes [Activity-Base #2]	182,132	(4)	182,136	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178
% of line 1c -[Total Monthly Revenue]:	3.0%		3.0%	3.1%	3.0%	3.0%	3.2%	2.9%	3.2%	2.9%	3.1%	3.2%	3.1%	3.2%	2.9%	3.1%
19-12 Professional Services (legal, etc.)	210,000	25,000	185,000	20,000	15,000	20,000	15,000		15,000	20,000	15,000	15,000	20,000	15,000	15,000	20,000
% of line 1c -[Total Monthly Revenue]:	3.5%		3.1%	4.1%	3.0%	4.0%	3.1%		3.2%	3.8%	3.1%	3.1%	4.0%	3.1%	2.8%	4.1%
19-13 Contractor Service Expense	97,500	6,250	91,250	15,000	1,250	7,500	1,250	15,000	1,250	15,000	1,250	1,250	15,000	1,250	16,250	15,000
% of line 1c -[Total Monthly Revenue]:	1.6%		1.5%	3.1%	0.2%	1.5%	0.3%	2.8%	0.3%	2.9%	0.3%	0.3%	3.0%	0.3%	3.1%	3.1%
19-14 Temporary Help (non-payroll)	120,000	(60,000)	180,000	20,000		15,000	10,000	20,000	15,000	20,000	15,000	15,000	20,000	15,000	15,000	20,000
% of line 1c -[Total Monthly Revenue]:	2.0%		3.0%	4.1%		3.0%	2.1%	3.8%	3.2%	3.8%	3.1%	3.1%	4.0%	3.1%	2.8%	4.1%
19-15 Travel & Entertainment Expense	60,000	(9,150)	69,150	5,000	5,000		2,500	5,000	10,000	5,000	1,000	10,000	5,000	10,325	10,325	5,000
% of line 1c -[Total Monthly Revenue]:	1.0%		1.2%	1.0%	1.0%		0.5%	0.9%	2.1%	1.0%	0.2%	2.1%	1.0%	2.2%	1.9%	1.0%
19-16 Utilities Expense	94,968	(3,860)	98,828	14,578	1,250	15,000	1,250	10,000	1,250	15,000	11,000	12,000	15,000	1,250	1,250	14,578
% of line 1c -[Total Monthly Revenue]:	1.6%		1.7%	3.0%	0.2%	3.0%	0.3%	1.9%	0.3%	2.9%	2.2%	2.5%	3.0%	0.3%	0.2%	3.0%
19-17 Optional Expense line -1	9,840	2,460	7,380	820	820	820	820	820	820	820				820	820	820
% of line 1c -[Total Monthly Revenue]:	0.2%		0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%				0.2%	0.2%	0.2%
19-18 Optional Expense line -2	12,000	(2,579)	14,579		2,000				1,960	1,000	1,000				8,000	
% of line 1c -[Total Monthly Revenue]:	0.2%		0.2%		0.4%				0.4%	0.2%	0.2%				1.5%	
19-19 Optional Expense line -3	18,000	(1,054)	19,054	1,000	2,000	1,000	2,000	1,000	2,000	1,000	2,000	2,000	1,000	2,000	2,054	1,000
% of line 1c -[Total Monthly Revenue]:	0.3%		0.3%	0.2%	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%	0.4%	0.4%	0.2%	0.4%	0.4%	0.2%
19-20 Optional Expense line -4	0	0	0													
% of line 1c -[Total Monthly Revenue]:	0.0%		0.0%													
19 Other deductions (Total 19-1 through 19-20)	1,871,448	(132,505)	2,003,953	180,578	127,975	163,400	136,800	161,960	161,350	198,650	159,980	171,112	191,830	157,317	193,001	180,578
% of line 1c -[Total Monthly Revenue]:	31.2%		33.5%	36.9%	25.3%	32.3%	28.7%	30.5%	34.0%	38.2%	32.5%	35.6%	38.8%	32.8%	36.4%	36.9%
20 Total deductions (7 through 19)	5,843,448	(136,502)	5,979,950	511,578	458,975	494,400	467,800	492,960	485,350	529,650	495,980	502,111	522,829	488,316	530,000	511,578
% of line 1c -[Total Monthly Revenue]:	97.4%		100.0%	104.6%	90.9%	97.7%	98.0%	92.8%	102.2%	101.9%	100.9%	104.6%	105.6%	101.7%	100.0%	104.6%
31 Ordinary business income (loss)	156,552	(156,552)	(0)	(22,578)	45,974											