

# Tosa Yoga LLC

## Balance Sheet Comparison

As of December 31, 2022

	TOTAL		
	AS OF DEC 31, 2022	AS OF DEC 31, 2021 (PY)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
Checking - Landmark CU	4,098.25	10,853.67	-6,755.42
Petty Cash	200.00	200.00	0.00
Savings - Landmark #1	211.74	28,426.60	-28,214.86
Savings - Landmark #8	16,054.67	9,048.51	7,006.16
<b>Total Bank Accounts</b>	<b>\$20,564.66</b>	<b>\$48,528.78</b>	<b>\$ -27,964.12</b>
Other Current Assets			
Shareholder Advance	11,500.00	11,500.00	0.00
<b>Total Other Current Assets</b>	<b>\$11,500.00</b>	<b>\$11,500.00</b>	<b>\$0.00</b>
<b>Total Current Assets</b>	<b>\$32,064.66</b>	<b>\$60,028.78</b>	<b>\$ -27,964.12</b>
Fixed Assets			
Accumulated Depreciation	-22,614.22	-21,290.22	-1,324.00
Computer Equipment	8,043.28	8,043.28	0.00
Furniture and Equipment	3,749.91	2,789.92	959.99
Leasehold Improve-6734 W North	46,474.30	42,504.99	3,969.31
<b>Total Fixed Assets</b>	<b>\$35,653.27</b>	<b>\$32,047.97</b>	<b>\$3,605.30</b>
Other Assets			
Inventory	2,352.95	1,953.55	399.40
<b>Total Other Assets</b>	<b>\$2,352.95</b>	<b>\$1,953.55</b>	<b>\$399.40</b>
<b>TOTAL ASSETS</b>	<b>\$70,070.88</b>	<b>\$94,030.30</b>	<b>\$ -23,959.42</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Credit Cards			
Visa - Landmark CU	335.73	638.60	-302.87
<b>Total Credit Cards</b>	<b>\$335.73</b>	<b>\$638.60</b>	<b>\$ -302.87</b>
Other Current Liabilities			
Payroll Liabilities	0.00	0.00	0.00
Federal Form 941 Liability	2,008.78	1,771.31	237.47
Federal Unemployment Tax	253.58	164.30	89.28
Wisconsin Income Tax	229.95	277.25	-47.30
Wisconsin Unemployment Tax	0.00	7.97	-7.97
<b>Total Payroll Liabilities</b>	<b>2,492.31</b>	<b>2,220.83</b>	<b>271.48</b>
<b>Total Other Current Liabilities</b>	<b>\$2,492.31</b>	<b>\$2,220.83</b>	<b>\$271.48</b>
<b>Total Current Liabilities</b>	<b>\$2,828.04</b>	<b>\$2,859.43</b>	<b>\$ -31.39</b>
<b>Total Liabilities</b>	<b>\$2,828.04</b>	<b>\$2,859.43</b>	<b>\$ -31.39</b>

# Tosa Yoga LLC

## Balance Sheet Comparison

As of December 31, 2022

	TOTAL		
	AS OF DEC 31, 2022	AS OF DEC 31, 2021 (PY)	CHANGE
Equity			
Additional Paid in Capital	65,415.19	65,415.19	0.00
Member's Current Draws	-11,924.58	-8,418.46	-3,506.12
Member's Equity	25,755.68	198.19	25,557.49
Net Income	-12,003.45	33,975.95	-45,979.40
<b>Total Equity</b>	<b>\$67,242.84</b>	<b>\$91,170.87</b>	<b>\$ -23,928.03</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$70,070.88</b>	<b>\$94,030.30</b>	<b>\$ -23,959.42</b>

# Tosa Yoga LLC

## Profit and Loss Comparison

January - December 2022

	TOTAL		
	JAN - DEC 2022	JAN - DEC 2021 (PY)	CHANGE
<b>Income</b>			
Income from Classes	161,952.22	119,447.69	42,504.53
Income from Private Classes	220.00		220.00
Income from Teacher Training	15,105.00	12,300.00	2,805.00
Refunds to Customers	-420.48	-198.00	-222.48
Rent Income	6,250.00		6,250.00
Sales Tax Paid	-35.97	-31.49	-4.48
<b>Total Income</b>	<b>\$183,070.77</b>	<b>\$131,518.20</b>	<b>\$51,552.57</b>
<b>Cost of Goods Sold</b>			
Purchases	4,341.28	1,283.51	3,057.77
<b>Total Cost of Goods Sold</b>	<b>\$4,341.28</b>	<b>\$1,283.51</b>	<b>\$3,057.77</b>
<b>GROSS PROFIT</b>	<b>\$178,729.49</b>	<b>\$130,234.69</b>	<b>\$48,494.80</b>
<b>Expenses</b>			
Advertising & Promotion	5,225.21	2,604.94	2,620.27
Advertising - Design work	12,515.00	2,729.99	9,785.01
Automobile Expense	125.42	81.54	43.88
Bank Service Charges		131.67	-131.67
Computer and Internet Expenses	770.40	912.66	-142.26
Credit Card Fees	5,880.02	5,039.88	840.14
Customer Incentive	339.50		339.50
Depreciation Expense	1,324.00	2,132.95	-808.95
Dues & Subscriptions	1,995.99	1,115.97	880.02
Insurance Expense	5,348.16	5,340.62	7.54
Legal & Accounting	2,936.25	3,405.00	-468.75
Licenses & Permits	1,258.00	1,388.84	-130.84
Meals & Entertainment		60.00	-60.00
Office Supplies	2,888.71	1,515.25	1,373.46
Payroll Expenses			
Federal Unemployment	253.57	164.30	89.27
Owner's Salary	52,000.00	52,000.00	0.00
Social Security & Medicare Tax	6,675.36	5,537.20	1,138.16
Wages	35,259.50	20,381.45	14,878.05
WI Unemployment Tax	0.03	41.25	-41.22
<b>Total Payroll Expenses</b>	<b>94,188.46</b>	<b>78,124.20</b>	<b>16,064.26</b>
Professional Fees	7,300.00	100.00	7,200.00
Property Taxes	6.53	10.43	-3.90
Rent Expense	19,000.00	18,000.00	1,000.00
Repairs & Maintenance	340.91	1,194.51	-853.60
Retreat Expense	11,843.00		11,843.00
Supplies	5,114.65	3,977.98	1,136.67

# Tosa Yoga LLC

## Profit and Loss Comparison

January - December 2022

	TOTAL		
	JAN - DEC 2022	JAN - DEC 2021 (PY)	CHANGE
Teacher - guest	1,455.33	601.15	854.18
Teacher Training	2,351.96		2,351.96
Telephone Expense	2,049.50	1,997.38	52.12
Utilities	3,883.37	2,069.57	1,813.80
Website Expense	2,624.94	2,565.13	59.81
<b>Total Expenses</b>	<b>\$190,765.31</b>	<b>\$135,099.66</b>	<b>\$55,665.65</b>
NET OPERATING INCOME	<b>\$ -12,035.82</b>	<b>\$ -4,864.97</b>	<b>\$ -7,170.85</b>
Other Income			
Interest Income	32.37	40.92	-8.55
Other Income		10,000.00	-10,000.00
SBA PPP Loan Forgiveness		28,800.00	-28,800.00
<b>Total Other Income</b>	<b>\$32.37</b>	<b>\$38,840.92</b>	<b>\$ -38,808.55</b>
NET OTHER INCOME	<b>\$32.37</b>	<b>\$38,840.92</b>	<b>\$ -38,808.55</b>
NET INCOME	<b>\$ -12,003.45</b>	<b>\$33,975.95</b>	<b>\$ -45,979.40</b>