

Fictitious Software

Detailed Expense Estimates

Planned Expenses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YEAR
Employee Costs													
Wages	\$85000	\$85000	\$85000	\$87500	\$87500	\$87500	\$155000	\$192400	\$192400	\$192400	\$192400	\$192400	\$1634500
Benefits	22950	22950	22950	23625	23625	23625	41850	51948	51948	51948	51948	51948	441315
Subtotal	\$107950	\$107950	\$107950	\$111125	\$111125	\$111125	\$196850	\$244348	\$244348	\$244348	\$244348	\$244348	\$2075815
Office Costs													
Office lease	\$9800	\$9800	\$9800	\$9800	\$9800	\$9800	\$9800	\$9800	\$9800	\$9800	\$9800	\$9800	\$117600
Gas		400	400	100	100	100	100	100	100	100	400	400	2300
Electric	300	300	300	300	300	300	300	300	300	300	300	300	3600
Water	40	40	40	40	40	40	40	40	40	40	40	40	480
Telephone	250	250	250	250	250	250	250	250	250	250	250	250	3000
Internet access	180	180	180	180	180	180	180	180	180	180	180	180	2160
Office supplies	200	200	200	200	200	200	200	200	200	200	200	200	2400
Security	600	600	600	600	600	600	600	600	600	600	600	600	7200
Subtotal	\$11370	\$11770	\$11770	\$11470	\$11470	\$11470	\$11470	\$11470	\$11470	\$11470	\$11770	\$11770	\$138740
Marketing Costs													
Web site hosting	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6000
Web site updates	200	200	200	200	200	1000	200	200	200	200	200	1000	4000
Collateral preparation	5000	0	0	5000	0	0	5000	0	0	5000	0	0	20000
Collateral printing	200	200	200	200	200	200	200	200	200	200	200	200	2400
Marketing events	2000	2000	2000	5000	2000	2000	2000	5000	2000	2000	2000	5000	33000
Miscellaneous expenses	200	200	200	200	200	200	200	200	200	200	200	200	2400
Subtotal	\$8100	\$3100	\$3100	\$11100	\$3100	\$3900	\$8100	\$6100	\$3100	\$8100	\$3100	\$6900	\$67800
Training/Travel													
Training classes	\$2000	\$2000	\$2000	\$2000	\$2000	\$2000	\$2000	\$2000	\$2000	\$2000	\$2000	\$2000	\$24000
Training-related travel costs	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
Subtotal	\$4000	\$4000	\$4000	\$4000	\$4000	\$4000	\$4000	\$4000	\$4000	\$4000	\$4000	\$4000	\$48000
TOTALS													
Monthly Planned Expenses	\$131420	\$126820	\$126820	\$137695	\$129695	\$130495	\$220420	\$265918	\$262918	\$267918	\$263218	\$267018	\$2330355
TOTAL Planned Expenses	\$131420	\$258240	\$385060	\$522755	\$652450	\$782945	\$1003365	\$1269283	\$1532201	\$1800119	\$2063337	\$2330355	

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Expense Variances	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YEAR
Employee Costs													
Wages	\$0	\$0	\$0	(\$500)	(\$500)	(\$500)	\$155000	\$192400	\$192400	\$192400	\$192400	\$192400	\$1115500
Benefits	0	0	0	(135)	(135)	(135)	41850	51948	51948	51948	51948	51948	301185
Subtotal	\$0	\$0	\$0	(\$635)	(\$635)	(\$635)	\$196850	\$244348	\$244348	\$244348	\$244348	\$244348	\$1416685
Office Costs													
Office lease	\$0	\$0	\$0	\$0	\$0	\$0	\$9800	\$9800	\$9800	\$9800	\$9800	\$9800	\$58800
Gas	(4)	(30)	15	(130)	13	12	100	100	100	100	400	400	1076
Electric	12	22	32	1	(6)	10	300	300	300	300	300	300	1871
Water	5	7	6	4	6	4	40	40	40	40	40	40	272
Telephone	26	15	(15)	5	5	30	250	250	250	250	250	250	1566
Internet access	0	0	0	0	0	0	180	180	180	180	180	180	1080
Office supplies	(56)	58	40	(21)	(56)	(40)	200	200	200	200	200	200	1125
Security	0	0	0	0	0	0	600	600	600	600	600	600	3600
Subtotal	(\$17)	\$72	\$78	(\$141)	(\$38)	\$16	\$11470	\$11470	\$11470	\$11470	\$11770	\$11770	\$69390
Marketing Costs													
Web site hosting	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500	\$3000
Web site updates	0	0	0	0	0	(500)	200	200	200	200	200	1000	1500
Collateral preparation	200	0	0	(500)	0	0	5000	0	0	5000	0	0	9700
Collateral printing	100	(300)	100	100	(400)	20	200	200	200	200	200	200	820
Marketing events	200	(200)	(200)	300	500	(300)	2000	5000	2000	2000	2000	5000	18300
Miscellaneous expenses	55	44	77	(23)	13	(45)	200	200	200	200	200	200	1321
Subtotal	\$555	(\$456)	(\$23)	(\$123)	\$113	(\$825)	\$8100	\$6100	\$3100	\$8100	\$3100	\$6900	\$34641
Training/Travel													
Training classes	\$400	(\$400)	\$600	\$400	\$800	(\$800)	\$2000	\$2000	\$2000	\$2000	\$2000	\$2000	\$13000
Training-related travel costs	800	(200)	600	800	1200	(1500)	2000	2000	2000	2000	2000	2000	13700
Subtotal	\$1200	(\$600)	\$1200	\$1200	\$2000	(\$2300)	\$4000	\$4000	\$4000	\$4000	\$4000	\$4000	\$26700
TOTALS													
Monthly Expense Variances	\$1738	(\$984)	\$1255	\$301	\$1440	(\$3744)	\$220420	\$265918	\$262918	\$267918	\$263218	\$267018	\$1547416
TOTAL Expense Variances	\$1738	\$754	\$2009	\$2310	\$3750	\$6	\$220426	\$486344	\$749262	\$1017180	\$1280398	\$1547416	

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Expense Category	Planned Expenses	Actual Expenses	Expense Variances	Variance Percentage
Employee Costs	\$2075815	\$659130	\$1416685	68%
Office Costs	138740	69350	69390	50%
Marketing Costs	67800	33159	34641	51%
Training/Travel	48000	21300	26700	56%
TOTALS	\$2330355	\$782939	\$1547416	66%

Planned Expenses



Actual Expenses



Monthly Expenses

