



FINANCIAL STATEMENTS

Prepared for
Sample Law Firm, PC

Reporting Period
Ending July 31, 2026
Cash Basis

Included Reports

- Executive Summary - January - July 2026
- Profit & Loss Statement - Year to Date (Jan - Jul 2026)
- Profit & Loss Statement - By Month (Jan - Jul 2026)
 - Profit & Loss - Previous Year Comparison
- Balance Sheet - July 31, 2026 (Includes Trust Account Detail)
 - Sample Report Disclosure

Prepared by Aloha Bookkeeping Pros LLC
Rooted in Integrity. Built on Aloha. | www.alohabookkeepingpros.com

EXECUTIVE SUMMARY · January - July 2026

Total Revenue \$306,850 ▲ 0.3% vs Jan-Jul 2025	Total Expenses \$222,540 ▲ 9.7% vs Jan-Jul 2025	Net Income \$84,310 ▼ 18.3% vs Jan-Jul 2025	Profit Margin 27.5% vs 33.7% prior year
---	--	--	--

KEY OBSERVATIONS

- Revenue increased slightly year-over-year, providing a stable base for the firm's operating results.
- Payroll remains the firm's largest operating cost and is being tracked separately for clearer month-to-month visibility.
- Office and professional-fee spending increased from the prior-year period and should continue to be monitored.
- Net income remains positive, with a 27.5% illustrative profit margin for the year-to-date period.
- Client trust funds are presented separately from operating funds, and the sample trust bank balance reconciles exactly to related trust liabilities.

FINANCIAL RATIOS / KEY METRICS

Key Financial Metric	Value
Net Profit Margin	27.5%
Current Ratio	2.17
Working Capital	\$86,238
Debt-to-Equity Ratio	1.23
Client Trust Reconciliation	Reconciled

PROFIT & LOSS STATEMENT - Year to Date - January - July 2026

Account	Jan - Jul 2026
INCOME	
Fee Income	\$337,500.00
Total Income	\$337,500.00
EXPENSES	
Payroll	\$122,600.00
Insurance	\$20,250.00
Office Expense	\$15,520.00
Professional Fees	\$7,800.00
Taxes	\$9,500.00
Travel & Meals	\$5,610.00
Advertising	\$4,700.00
Other Expenses	\$22,310.00
TOTAL EXPENSES	\$208,290.00
NET INCOME	\$129,210.00

PROFIT & LOSS BY MONTH - January - July 2026

Account	Jan	Feb	Mar	Apr	May	Jun	Jul	TOTAL
Fee Income	\$42,500	\$46,800	\$45,100	\$51,200	\$48,750	\$53,600	\$49,550	\$337,500
Payroll	\$17,100	\$17,100	\$17,450	\$17,450	\$17,750	\$17,750	\$18,000	\$122,600
Insurance	\$2,850	\$2,850	\$2,850	\$2,850	\$2,950	\$2,950	\$2,950	\$20,250
Office Expense	\$2,150	\$1,980	\$2,350	\$2,100	\$2,250	\$2,480	\$2,210	\$15,520
Professional Fees	\$900	\$1,250	\$950	\$1,100	\$1,350	\$1,200	\$1,050	\$7,800
Taxes	\$1,320	\$1,310	\$1,350	\$1,340	\$1,380	\$1,390	\$1,410	\$9,500
Travel & Meals	\$650	\$920	\$480	\$1,250	\$780	\$540	\$990	\$5,610
Advertising	\$650	\$650	\$650	\$650	\$700	\$700	\$700	\$4,700
Other Expenses	\$3,150	\$2,840	\$3,300	\$2,960	\$3,480	\$3,210	\$3,370	\$22,310
TOTAL EXPENSES	\$28,770	\$28,900	\$29,380	\$29,700	\$30,640	\$30,220	\$30,680	\$208,290
NET INCOME	\$13,730	\$17,900	\$15,720	\$21,500	\$18,110	\$23,380	\$18,870	\$129,210

PROFIT & LOSS - Year-Over-Year Comparison

Category	Jan-Jul 2026	Jan-Jul 2025	\$ Change	% Change
Fee Income	\$337,500	\$306,000	\$31,500	+10.3%
Payroll	\$122,600	\$121,500	\$1,100	+0.9%
Insurance	\$20,250	\$20,500	(\$250)	-1.2%
Office Expense	\$15,520	\$17,600	(\$2,080)	-11.8%
Professional Fees	\$7,800	\$8,400	(\$600)	-7.1%
Taxes	\$9,500	\$9,300	\$200	+2.2%
Travel & Meals	\$5,610	\$6,200	(\$590)	-9.5%
Advertising	\$4,700	\$4,200	\$500	+11.9%
Other Expenses	\$22,310	\$20,800	\$1,510	+7.3%
Total Expenses	\$208,290	\$208,500	(\$210)	-0.1%
Net Income	\$129,210	\$97,500	\$31,710	+32.5%

BALANCE SHEET - As of July 31, 2026

Account	Jul 31, 2026
ASSETS	
Operating Checking - XXXX	\$108,420.00
Business Savings - XXXX	\$25,000.00
Client Trust Account - XXXX	\$53,000.00
Fixed Assets, Net	\$28,750.00
TOTAL ASSETS	\$215,170.00
LIABILITIES & EQUITY	
Credit Cards	\$12,450.00
Other Current Liabilities	\$55,750.00
Long-Term Liabilities	\$38,000.00
Total Liabilities	\$106,200.00
Total Equity	\$108,970.00
TOTAL LIABILITIES & EQUITY	\$215,170.00

Client Trust Liability Detail

Matter	Trust Liability
Client Matter 001	\$8,250.00
Client Matter 002	\$4,150.00
Client Matter 003	\$12,750.00
Client Matter 004	\$3,625.00
Client Matter 005	\$9,400.00
Client Matter 006	\$5,875.00
Client Matter 007	\$2,100.00
Client Matter 008	\$6,850.00
Total Client Trust Liability	\$53,000.00

The balance in the fictional Client Trust Account (\$53,000.00) reconciles exactly to the Total Client Trust Liability above.

SAMPLE REPORT DISCLOSURE

Illustrative Sample

This report is provided solely as an example of the financial reporting services available from Aloha Bookkeeping Pros LLC. The law firm name, client matter descriptions, account information, and all financial amounts in this report are fictional and do not represent any actual client or business.

Purpose

The sample is intended to demonstrate report format, organization, comparative reporting, and the presentation of law-firm trust accounting information. Actual client reports are customized based on the client's accounting records, reporting needs, and services provided.

No Assurance Provided

Aloha Bookkeeping Pros LLC does not provide audit, review, compilation, or other assurance services through this illustrative sample. Actual bookkeeping reports may not be prepared in accordance with generally accepted accounting principles (GAAP).

Law Firm Trust Accounting

Trust-account information shown here is fictional. The sample demonstrates how a client trust bank balance can be presented alongside related client trust liabilities and reconciled as part of law-firm bookkeeping reporting.

Prepared by Aloha Bookkeeping Pros LLC

Rooted in Integrity. Built on Aloha.

alohabookkeepingpros.com