

# [Company Name]

## Expense Analysis

### For Period Ending [DATE]

Budgets— Operations, Sales and Marketing, and General and Administrative							
A. Operations							
Operations expenses		Q1	Q2	Q3	Q4	Ending Balance	Notes
Salaries		\$491,250	\$543,750	\$562,500	\$592,500	\$2,190,000	
Benefits (such as health care, training, 401(k))	15%	73,690	81,560	84,380	88,880	328,510	
Net travel and entertainment		50,000	50,000	50,000	50,000	200,000	
Supplies		25,000	25,000	25,000	25,000	100,000	
General and miscellaneous		25,000	25,000	25,000	25,000	100,000	
Total operations expenses		\$664,940	\$725,310	\$746,880	\$781,380	\$2,918,510	
Operations headcount analysis by role		Number of full-time employees (FTEs)					Notes
Vice president		1.00	1.00	1.00	1.00	1.00	
Director		2.00	3.00	3.00	4.00	4.00	
Manager		5.00	6.00	6.00	6.00	6.00	
Analyst		15.00	15.00	16.00	16.00	16.00	
TBD		0.00	0.00	0.00	0.00	0.00	
TBD		0.00	0.00	0.00	0.00	0.00	
Total operations headcount		23.00	25.00	26.00	27.00	27.00	
Operations labor expense breakdown by role		Q1	Q2	Q3	Q4	Ending balance	Notes
	Annual cost						
Vice president	\$150,000	\$37,500	\$37,500	\$37,500	\$37,500	\$150,000	
Director	120,000	60,000	90,000	90,000	120,000	360,000	
Manager	90,000	112,500	135,000	135,000	135,000	517,500	
Analyst	75,000	281,250	281,250	300,000	300,000	1,162,500	
TBD	0	0	0	0	0	0	
TBD	0	0	0	0	0	0	
Total operations labor expense		\$491,250	\$543,750	\$562,500	\$592,500	\$2,190,000	
B. Sales and marketing							
Sales and marketing expenses		Q1	Q2	Q3	Q4	Ending balance	Notes
Salaries		\$441,250	\$441,250	\$520,000	\$550,000	\$1,952,500	
Benefits (such as health care, training, 401(k))	15%	66,190	66,190	78,000	82,500	292,880	
Marketing programs		75,000	50,000	65,000	70,000	260,000	
Public relations		15,000	15,000	15,000	15,000	60,000	
Travel and entertainment		150,000	150,000	150,000	160,000	610,000	
Supplies		25,000	25,000	25,000	25,000	100,000	
General and miscellaneous		25,000	25,000	25,000	25,000	100,000	
Total sales and marketing expenses		\$797,440	\$772,440	\$878,000	\$927,500	\$3,375,380	
Sales and marketing headcount analysis by role		Number of full-time employees (FTEs)					Notes
Vice president		2.00	2.00	2.00	2.00	2.00	
Director		2.00	2.00	2.00	3.00	3.00	
Marketing managers		3.00	3.00	4.00	4.00	4.00	
Marketing analysts		1.00	1.00	1.00	1.00	1.00	
Business development managers		4.00	4.00	5.00	5.00	5.00	
Customer service		4.00	4.00	5.00	5.00	5.00	
TBD		0.00	0.00	0.00	0.00	0.00	
Total sales and marketing headcount		16.00	16.00	19.00	20.00	20.00	
Sales and marketing labor expense breakdown by role		Q1	Q2	Q3	Q4		Notes
	Annual cost						
Vice president	\$150,000	\$75,000	\$75,000	\$75,000	\$75,000	\$300,000	
Director	120,000	60,000	60,000	60,000	90,000	270,000	
Marketing managers	110,000	82,500	82,500	110,000	110,000	385,000	
Marketing analysts	75,000	18,750	18,750	18,750	18,750	75,000	
Business development managers	130,000	130,000	130,000	162,500	162,500	585,000	
Customer service	75,000	75,000	75,000	93,750	93,750	337,500	
TBD	0	0	0	0	0	0	
Total sales and marketing labor expense		\$441,250	\$441,250	\$520,000	\$550,000	\$1,952,500	
C. General and administrative							
General and administrative expenses		Q1	Q2	Q3	Q4	Ending balance	Notes
Salaries		\$552,500	\$552,500	\$552,500	\$570,000	\$2,227,500	
Benefits (such as health care, training, 401(k))	15%	82,880	82,880	82,880	85,500	334,140	
Depreciation	5	3,850	4,300	4,900	5,500	18,550	
Rent		0	0	0	0	0	
Insurance		12,000	12,000	12,000	12,000	48,000	
Professional services (not including subcontractors)		10,000	20,000	10,000	10,000	50,000	
Dues and subscriptions		5,000	5,000	5,000	5,000	20,000	
Bank charges		2,000	2,000	2,000	2,000	8,000	
Telephone		25,000	25,000	25,000	25,000	100,000	
Recruiting		20,000	20,000	20,000	20,000	80,000	
Postage		10,000	10,000	10,000	10,000	40,000	
Interest expense		10,000	10,000	10,000	10,000	40,000	
Nonbillable travel and entertainment		15,000	15,000	15,000	15,000	60,000	
Other supplies		25,000	25,000	25,000	25,000	100,000	
Miscellaneous		2,000	3,000	4,000	5,000	14,000	
Total general and administrative expenses		\$775,230	\$786,680	\$778,280	\$800,000	\$3,140,190	
General and administrative headcount analysis by role		Number of full-time employees (FTEs)					Notes
Chief executive officer		1.00	1.00	1.00	1.00	1.00	
Chief financial officer		1.00	1.00	1.00	1.00	1.00	
Chief information officer		1.00	1.00	1.00	1.00	1.00	
Administrative staff		6.00	6.00	6.00	6.00	6.00	
Human resources director		1.00	1.00	1.00	1.00	1.00	
Human resources staff		3.00	3.00	3.00	3.00	3.00	
Information technology director		1.00	1.00	1.00	1.00	1.00	
Information technology analyst		3.00	3.00	3.00	4.00	4.00	
Finance director or controller		2.00	2.00	2.00	2.00	2.00	

**[Company Name]**  
**Expense Analysis**  
For Period Ending [DATE]

Finance and accounting		2.00	2.00	2.00	2.00	2.00
TBD		0.00	0.00	0.00	0.00	0.00
<b>Total general and administrative headcount</b>		21.00	21.00	21.00	22.00	85.00

  

General and administrative labor expense breakdown by role		Q1	Q2	Q3	Q4	Notes
	Annual cost					
						<b>Ending balance</b>
Chief executive officer	\$500,000	\$125,000	\$125,000	\$125,000	\$125,000	\$500,000
Chief financial officer	100,000	25,000	25,000	25,000	25,000	100,000
Chief information officer	50,000	12,500	12,500	12,500	12,500	50,000
Administrative staff	40,000	60,000	60,000	60,000	60,000	240,000
Human resources director	450,000	112,500	112,500	112,500	112,500	450,000
Human resources staff	60,000	45,000	45,000	45,000	45,000	180,000
Information technology director	100,000	25,000	25,000	25,000	25,000	100,000
Information technology analyst	70,000	52,500	52,500	52,500	70,000	227,500
Finance director or controller	120,000	60,000	60,000	60,000	60,000	240,000
Finance and accounting	70,000	35,000	35,000	35,000	35,000	140,000
TBD	0	0	0	0	0	0
<b>Total general and administrative labor expense</b>		<b>\$552,500</b>	<b>\$552,500</b>	<b>\$552,500</b>	<b>\$570,000</b>	<b>\$2,227,500</b>

  

Depreciable assets		Q1	Q2	Q3	Q4	Notes
	Beginning balance					
						<b>Ending balance</b>
Buildings	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Equipment	10,000	2,000	0	4,000	4,000	20,000
IT infrastructure	10,000	5,000	4,000	3,000	8,000	30,000
Other	0	0	5,000	0	0	5,000
Other	0	0	0	5,000	0	5,000
<b>Total depreciable assets</b>	<b>\$70,000</b>	<b>\$7,000</b>	<b>\$9,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$110,000</b>

  

<b>Depreciation base</b>	<b>\$70,000</b>	<b>\$77,000</b>	<b>\$86,000</b>	<b>\$98,000</b>	<b>\$110,000</b>	<b>\$110,000</b>
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**Note:** Enter data into the areas highlighted in 'Gray'