AL Leclerc
Bookkeeping & Tax

2025 Year-end package

Bluebird Bakery, Inc. · financial statements, ledger, bank and supporting documents

08 documents

REFERENCE

YE-2025-BB

DATE

2026-01-14

PREPARED BY

Leclerc Bookkeeping & Tax

Arnaud Leclerc · (555) 010-4127 · office@leclerc-tax.example

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Financial statements

YE-2025-BB

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Bookkeeping · tax preparation · payroll

1450 Juniper Avenue, Suite 210, Fairbrook, OH 45999
(555) 010-4127 · office@leclerc-tax.example

FINANCIAL STATEMENTS

Financial statements for the year ended December 31, 2025

Bluebird Bakery, Inc. · 22 Market Square, Fairbrook, OH 45999 · Compilation engagement

TOTAL REVENUE	NET INCOME	CASH AT YEAR END
$528,650.00	**$38,832.00**	**$38,650.00**

Balance sheet — assets

ITEM	COST	ACCUM. DEPRECIATION	NET 2025
Current assets			
Cash (bank and register)	$38,650.00		$38,650.00
Accounts receivable	$3,120.00		$3,120.00
Inventory — ingredients	$9,840.00		$9,840.00
Inventory — goods for resale	$2,310.00		$2,310.00
Sales tax and other receivables	$4,870.00		$4,870.00
Prepaid expenses	$1,960.00		$1,960.00
Total current assets			**$60,750.00**
Property, equipment and other assets			
Ovens, mixers and walk-in cooler	$148,500.00	$71,300.00	$77,200.00
Delivery vehicle	$24,900.00	$14,940.00	$9,960.00
Store fixtures and leasehold improvements	$31,200.00	$12,480.00	$18,720.00
Goodwill	$60,000.00		$60,000.00
Security deposits	$4,500.00		$4,500.00
Total long-term assets			**$170,380.00**
Total assets			**$231,130.00**

FICTIONAL EXAMPLE · people, companies, addresses and amounts are made up

Balance sheet — liabilities and equity

ITEM	2025
Current liabilities	
Accounts payable	$18,930.00
Accrued payroll and payroll taxes	$17,268.00
Other current liabilities	$2,220.00
Total current liabilities	**$38,418.00**
Long-term liabilities	
Bank loan — Fairbrook Community Bank	$84,600.00
Loan from shareholder	$6,000.00
Total long-term liabilities	**$90,600.00**
Shareholders' equity	
Common stock	$20,000.00
Additional paid-in capital	$2,000.00
Retained earnings, beginning of year	$41,280.00
Net income for the year	$38,832.00
Total shareholders' equity	**$102,112.00**
Total liabilities and equity	**$231,130.00**

Commitments

The equipment loan from Fairbrook Community Bank (outstanding principal: $84,600) is secured by the bakery equipment. Store lease: ten years from April 1, 2021, annual base rent of $28,800.

Income statement

ITEM	2025	2024
Revenue		
Bakery sales	$486,300.00	$464,417.00
Retail goods	$41,200.00	$38,728.00
Other income	$1,150.00	$920.00
Total revenue	**$528,650.00**	**$504,065.00**
Cost of sales		
Ingredients	$132,900.00	$122,268.00
Change in ingredient inventory	$620.00	-$480.00
Goods for resale	$18,400.00	$17,112.00
Change in goods inventory	-$350.00	$210.00
Total cost of sales	**$151,570.00**	**$139,110.00**
Operating expenses		
Wages and salaries	$168,200.00	$159,790.00
Payroll taxes and benefits	$52,140.00	$49,533.00
Rent, utilities and other operating expenses	$71,480.00	$69,336.00
Taxes and licenses	$6,940.00	$6,801.00
Depreciation	$27,860.00	$28,417.00
Other expenses	$1,210.00	$1,089.00
Operating income	**$49,250.00**	**$49,989.00**
Interest income	$40.00	$20.00
Interest expense	$3,180.00	$3,562.00
Income before income taxes	**$46,110.00**	**$46,447.00**
Income tax expense	$7,278.00	$7,362.00
Net income	**$38,832.00**	**$39,085.00**

These statements are prepared on the accrual basis. Equipment is depreciated on a straight-line basis over its useful life: ovens and production equipment 10 years, vehicle 5 years, fixtures and improvements 8 years.

Bookkeeping

YE-2025-BB

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GENERAL LEDGER

2025 General ledger — excerpt

Bluebird Bakery, Inc. · Accounts 1010, 2010 and 6100 · printed January 14, 2026

1010 — Checking, Fairbrook Community Bank (Q4)

DATE	JNL	REF	DESCRIPTION	DEBIT	CREDIT	BALANCE
10/01/2025			Balance, October 1, 2025			$38,434.81
10/02/2025	BQ	PRT-10	Loan payment — Fairbrook Community Bank		$1,950.40	$36,484.41
10/03/2025	BQ	LOY-10	Store rent — Market Hall Properties		$2,400.00	$34,084.41
10/05/2025	BQ	ENR-10	Utilities autopay — Fairbrook Power & Gas		$1,424.65	$32,659.76
10/06/2025	BQ	RCB-106	Card deposits — week	$8,224.70		$40,884.46
10/07/2025	BQ	RES-106	Cash deposit	$1,191.40		$42,075.86
10/08/2025	BQ	MIN-10	Payment — Three Mills Flour Co.		$8,004.17	$34,071.69
10/12/2025	BQ	LAI-10	Payment — Ardre Valley Dairy Co-op		$4,173.29	$29,898.40
10/13/2025	BQ	RCB-1013	Card deposits — week	$7,121.15		$37,019.55
10/14/2025	BQ	RES-1013	Cash deposit	$1,587.53		$38,607.08
10/15/2025	BQ	TVA-10	Sales tax payment		$2,169.92	$36,437.16
10/15/2025	BQ	URS-10	Payroll tax deposit		$4,231.95	$32,205.21
10/20/2025	BQ	RCB-1020	Card deposits — week	$6,418.34		$38,623.55
10/21/2025	BQ	RES-1020	Cash deposit	$1,551.62		$40,175.17
10/27/2025	BQ	RCB-1027	Card deposits — week	$6,422.01		$46,597.18
10/28/2025	BQ	RES-1027	Cash deposit	$1,179.07		$47,776.25
10/28/2025	BQ	SAL-10	Payroll		$13,962.88	$33,813.37
10/30/2025	BQ	FRB-10	Card processing and account fees		$217.19	$33,596.18
11/02/2025	BQ	PRT-11	Loan payment — Fairbrook Community Bank		$1,950.40	$31,645.78
11/03/2025	BQ	LOY-11	Store rent — Market Hall Properties		$2,400.00	$29,245.78
11/05/2025	BQ	ENR-11	Utilities autopay — Fairbrook Power & Gas		$1,511.93	$27,733.85
11/06/2025	BQ	RCB-116	Card deposits — week	$7,284.48		$35,018.33
11/07/2025	BQ	RES-116	Cash deposit	$1,785.34		$36,803.67
11/08/2025	BQ	MIN-11	Payment — Three Mills Flour Co.		$7,122.17	$29,681.50
11/12/2025	BQ	LAI-11	Payment — Ardre Valley Dairy Co-op		$3,931.62	$25,749.88
11/13/2025	BQ	RCB-1113	Card deposits — week	$6,612.48		$32,362.36
11/14/2025	BQ	RES-1113	Cash deposit	$1,891.04		$34,253.40
11/15/2025	BQ	TVA-11	Sales tax payment		$2,281.13	$31,972.27
11/15/2025	BQ	URS-11	Payroll tax deposit		$4,233.25	$27,739.02
11/18/2025	BQ	EMB-1118	Payment — Pradel Packaging Supply		$789.60	$26,949.42
11/20/2025	BQ	RCB-1120	Card deposits — week	$7,652.00		$34,601.42
11/21/2025	BQ	RES-1120	Cash deposit	$1,652.93		$36,254.35
11/27/2025	BQ	RCB-1127	Card deposits — week	$8,751.78		$45,006.13
11/28/2025	BQ	RES-1127	Cash deposit	$1,700.00		$46,706.13
11/28/2025	BQ	SAL-11	Payroll		$14,114.53	$32,591.60
11/30/2025	BQ	FRB-11	Card processing and account fees		$191.36	$32,400.24

FICTIONAL EXAMPLE · people, companies, addresses and amounts are made up

DATE	JNL	REF	DESCRIPTION	DEBIT	CREDIT	BALANCE
12/02/2025	BQ	PRT-12	Loan payment — Fairbrook Community Bank		$1,950.40	$30,449.84
12/03/2025	BQ	LOY-12	Store rent — Market Hall Properties		$2,400.00	$28,049.84
12/05/2025	BQ	ENR-12	Utilities autopay — Fairbrook Power & Gas		$1,521.26	$26,528.58
12/06/2025	BQ	RCB-126	Card deposits — week	$7,605.71		$34,134.29
12/07/2025	BQ	RES-126	Cash deposit	$1,918.81		$36,053.10
12/08/2025	BQ	MIN-12	Payment — Three Mills Flour Co.		$7,400.73	$28,652.37
12/12/2025	BQ	LAI-12	Payment — Ardre Valley Dairy Co-op		$4,160.32	$24,492.05
12/13/2025	BQ	RCB-1213	Card deposits — week	$7,741.28		$32,233.33
12/14/2025	BQ	RES-1213	Cash deposit	$1,254.22		$33,487.55
12/15/2025	BQ	TVA-12	Sales tax payment		$2,127.29	$31,360.26
12/15/2025	BQ	URS-12	Payroll tax deposit		$4,368.90	$26,991.36
12/20/2025	BQ	RCB-1220	Card deposits — week	$9,808.47		$36,799.83
12/21/2025	BQ	RES-1220	Cash deposit	$1,333.84		$38,133.67
12/27/2025	BQ	RCB-1227	Card deposits — week	$12,654.40		$50,788.07
12/28/2025	BQ	RES-1227	Cash deposit	$1,645.11		$52,433.18
12/28/2025	BQ	SAL-12	Payroll		$15,286.95	$37,146.23
12/29/2025	BQ	CHQ-4471	Check #4471 — Ravel Plumbing		$645.00	$36,501.23
12/30/2025	BQ	CHQ-4472	Check #4472 — Market Street Printing		$1,180.00	$35,321.23
12/30/2025	BQ	FRB-12	Card processing and account fees		$197.63	$35,123.60
12/31/2025	BQ	RCB-1231	Card deposit — December 31	$2,316.40		$37,440.00

2010 — Accounts payable, Three Mills Flour Co.

DATE	JNL	REF	DESCRIPTION	DEBIT	CREDIT	BALANCE
01/04/2025	AC	F25-1189	Invoice — flour and yeast		$7,238.22	$7,238.22
02/04/2025	AC	F25-1198	Invoice — flour and yeast		$6,909.24	$14,147.46
02/08/2025	BQ	MIN-2	Payment by transfer	$7,238.22		$6,909.24
03/04/2025	AC	F25-1207	Invoice — flour and yeast		$7,621.46	$14,530.70
03/08/2025	BQ	MIN-3	Payment by transfer	$6,909.24		$7,621.46
04/04/2025	AC	F25-1216	Invoice — flour and yeast		$6,730.95	$14,352.41
04/08/2025	BQ	MIN-4	Payment by transfer	$7,621.46		$6,730.95
05/04/2025	AC	F25-1225	Invoice — flour and yeast		$7,460.00	$14,190.95
05/08/2025	BQ	MIN-5	Payment by transfer	$6,730.95		$7,460.00
06/04/2025	AC	F25-1234	Invoice — flour and yeast		$6,962.09	$14,422.09
06/08/2025	BQ	MIN-6	Payment by transfer	$7,460.00		$6,962.09
07/04/2025	AC	F25-1243	Invoice — flour and yeast		$7,469.81	$14,431.90
07/08/2025	BQ	MIN-7	Payment by transfer	$6,962.09		$7,469.81
08/04/2025	AC	F25-1252	Invoice — flour and yeast		$7,873.29	$15,343.10
08/08/2025	BQ	MIN-8	Payment by transfer	$7,469.81		$7,873.29
09/04/2025	AC	F25-1261	Invoice — flour and yeast		$8,004.17	$15,877.46
09/08/2025	BQ	MIN-9	Payment by transfer	$7,873.29		$8,004.17
10/04/2025	AC	F25-1270	Invoice — flour and yeast		$7,122.17	$15,126.34
10/08/2025	BQ	MIN-10	Payment by transfer	$8,004.17		$7,122.17
11/04/2025	AC	F25-1279	Invoice — flour and yeast		$7,400.73	$14,522.90
11/08/2025	BQ	MIN-11	Payment by transfer	$7,122.17		$7,400.73
12/04/2025	AC	F25-1288	Invoice — flour and yeast		$6,996.89	$14,397.62

FICTIONAL EXAMPLE · people, companies, addresses and amounts are made up

DATE	JNL	REF	DESCRIPTION	DEBIT	CREDIT	BALANCE
12/08/2025	BQ	MIN-12	Payment by transfer	$7,400.73		$6,996.89

6100 — Utilities

DATE	JNL	REF	DESCRIPTION	DEBIT	CREDIT	BALANCE
01/05/2025	BQ	ENR-1	Electricity and gas — ovens and cooler	$1,626.27		$1,626.27
02/05/2025	BQ	ENR-2	Electricity and gas — ovens and cooler	$1,428.45		$3,054.72
03/05/2025	BQ	ENR-3	Electricity and gas — ovens and cooler	$1,769.85		$4,824.57
04/05/2025	BQ	ENR-4	Electricity and gas — ovens and cooler	$1,629.21		$6,453.78
05/05/2025	BQ	ENR-5	Electricity and gas — ovens and cooler	$1,500.54		$7,954.32
06/05/2025	BQ	ENR-6	Electricity and gas — ovens and cooler	$1,683.58		$9,637.90
07/05/2025	BQ	ENR-7	Electricity and gas — ovens and cooler	$1,407.34		$11,045.24
08/05/2025	BQ	ENR-8	Electricity and gas — ovens and cooler	$1,637.39		$12,682.63
09/05/2025	BQ	ENR-9	Electricity and gas — ovens and cooler	$1,483.00		$14,165.63
10/05/2025	BQ	ENR-10	Electricity and gas — ovens and cooler	$1,424.65		$15,590.28
11/05/2025	BQ	ENR-11	Electricity and gas — ovens and cooler	$1,511.93		$17,102.21
12/05/2025	BQ	ENR-12	Electricity and gas — ovens and cooler	$1,521.26		$18,623.47
Total 2025				**$18,623.47**		

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SALES JOURNAL

Sales journal — December 2025

Bluebird Bakery, Inc. · Closed on Mondays · register Z reports and invoices to business customers

DATE	REF	DESCRIPTION	EXEMPT FOOD SALES	TAXABLE PREPARED FOOD	SALES TAX 7%	TOTAL
12/02/2025	Z-25-0302	Counter sales (register Z report)	$2,165.50	$170.79	$11.95	$2,348.24
12/03/2025	Z-25-0303	Counter sales (register Z report)	$2,300.18	$211.92	$14.83	$2,526.93
12/04/2025	Z-25-0304	Counter sales (register Z report)	$1,665.23	$360.59	$25.24	$2,051.06
12/05/2025	VT-25-311	Invoice — Bridge Street Brasserie	$406.92	—	—	$406.92
12/05/2025	Z-25-0305	Counter sales (register Z report)	$2,195.01	$276.64	$19.36	$2,491.01
12/06/2025	Z-25-0306	Counter sales (register Z report)	$2,296.57	$305.38	$21.38	$2,623.33
12/07/2025	Z-25-0307	Counter sales (register Z report)	$2,254.58	$356.82	$24.98	$2,636.38
12/09/2025	Z-25-0309	Counter sales (register Z report)	$1,858.03	$137.58	$9.63	$2,005.24
12/10/2025	Z-25-0310	Counter sales (register Z report)	$1,311.58	$213.78	$14.96	$1,540.32
12/11/2025	Z-25-0311	Counter sales (register Z report)	$1,686.15	$172.00	$12.04	$1,870.19
12/12/2025	VT-25-318	Invoice — Travelers Inn	$608.62	—	—	$608.62
12/12/2025	VT-25-319	Invoice — Fairbrook Middle School — cafeteria	$734.33	—	—	$734.33
12/12/2025	Z-25-0312	Counter sales (register Z report)	$2,407.53	$183.62	$12.85	$2,604.00
12/13/2025	Z-25-0313	Counter sales (register Z report)	$1,361.48	$162.93	$11.40	$1,535.81
12/14/2025	Z-25-0314	Counter sales (register Z report)	$1,597.16	$339.29	$23.75	$1,960.20
12/16/2025	Z-25-0316	Counter sales (register Z report)	$1,515.77	$157.50	$11.02	$1,684.29
12/17/2025	Z-25-0317	Counter sales (register Z report)	$2,084.74	$300.33	$21.02	$2,406.09
12/18/2025	Z-25-0318	Counter sales (register Z report)	$2,205.41	$217.16	$15.20	$2,437.77
12/19/2025	VT-25-327	Invoice — Bridge Street Brasserie	$699.33	—	—	$699.33
12/19/2025	Z-25-0319	Counter sales (register Z report)	$2,057.52	$290.72	$20.35	$2,368.59
12/20/2025	Z-25-0320	Counter sales (register Z report)	$2,081.62	$270.69	$18.95	$2,371.26
December total			**$59,928.89**	**$6,170.93**	**$431.93**	**$66,531.75**

FICTIONAL EXAMPLE · people, companies, addresses and amounts are made up

DATE	REF	DESCRIPTION	EXEMPT FOOD SALES	TAXABLE PREPARED FOOD	SALES TAX 7%	TOTAL
12/21/2025	Z-25-0321	Counter sales (register Z report)	$4,037.40	$171.73	$12.02	$4,221.15
12/23/2025	VT-25-334	Invoice — City Hall — staff holiday party	$276.34	—	—	$276.34
12/23/2025	Z-25-0323	Counter sales (register Z report)	$2,712.68	$221.18	$15.48	$2,949.34
12/24/2025	Z-25-0324	Counter sales (register Z report)	$3,877.90	$209.01	$14.63	$4,101.54
12/25/2025	Z-25-0325	Counter sales (register Z report)	$2,223.57	$252.42	$17.67	$2,493.66
12/26/2025	Z-25-0326	Counter sales (register Z report)	$2,293.56	$339.33	$23.75	$2,656.64
12/27/2025	Z-25-0327	Counter sales (register Z report)	$1,412.29	$251.05	$17.57	$1,680.91
12/28/2025	Z-25-0328	Counter sales (register Z report)	$2,366.93	$183.87	$12.87	$2,563.67
12/30/2025	VT-25-341	Invoice — Travelers Inn	$382.71	—	—	$382.71
12/30/2025	Z-25-0330	Counter sales (register Z report)	$1,711.71	$159.80	$11.19	$1,882.70
12/31/2025	Z-25-0331	Counter sales (register Z report)	$3,140.54	$254.80	$17.84	$3,413.18
December total			**$59,928.89**	**$6,170.93**	**$431.93**	**$66,531.75**

Bakery goods sold to go are exempt; prepared sandwiches and hot drinks are taxed at 7%. Register Z reports are matched weekly with bank deposits (account 1010).

Bank

YE-2025-BB

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(555) 010-4127 · office@leclerc-tax.example

BANK RECONCILIATION

December 2025 bank statement

BANK
Fairbrook Community Bank — Main Street branch

ACCOUNT NUMBER
[redacted]

ACCOUNT HOLDER
Bluebird Bakery, Inc.

ROUTING NUMBER
[redacted]

DATE	TRANSACTION	WITHDRAWALS	DEPOSITS	BALANCE
12/01/2025	Opening balance, December 1			$32,400.24
12/02/2025	Loan payment — Fairbrook Community Bank	$1,950.40		$30,449.84
12/03/2025	Store rent — Market Hall Properties	$2,400.00		$28,049.84
12/05/2025	Utilities autopay — Fairbrook Power & Gas	$1,521.26		$26,528.58
12/06/2025	Card deposits — week		$7,605.71	$34,134.29
12/07/2025	Cash deposit		$1,918.81	$36,053.10
12/08/2025	Payment — Three Mills Flour Co.	$7,400.73		$28,652.37
12/12/2025	Payment — Ardre Valley Dairy Co-op	$4,160.32		$24,492.05
12/13/2025	Card deposits — week		$7,741.28	$32,233.33
12/14/2025	Cash deposit		$1,254.22	$33,487.55
12/15/2025	Sales tax payment	$2,127.29		$31,360.26
12/15/2025	Payroll tax deposit	$4,368.90		$26,991.36
12/20/2025	Card deposits — week		$9,808.47	$36,799.83
12/21/2025	Cash deposit		$1,333.84	$38,133.67
12/27/2025	Card deposits — week		$12,654.40	$50,788.07
12/28/2025	Cash deposit		$1,645.11	$52,433.18
12/28/2025	Payroll	$15,286.95		$37,146.23
12/30/2025	Card processing and account fees	$197.63		$36,948.60

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BANK RECONCILIATION

Reconciliation at December 31, 2025

BANK
Fairbrook Community Bank — Main Street branch

ACCOUNT HOLDER
Bluebird Bakery, Inc.

ACCOUNT NUMBER
[redacted]

ROUTING NUMBER
[redacted]

ITEM	AMOUNT
Bank statement balance, 12/31/2025	$36,948.60
+ Deposit in transit (card deposit of 12/31)	$2,316.40
– Outstanding check #4471 issued 12/29	-$645.00
– Outstanding check #4472 issued 12/30	-$1,180.00
Reconciled balance = general ledger account 1010	**$37,440.00**

Procedures performed

- Each statement line matched to the general ledger, account 1010;
- card deposits matched to weekly register Z reports in the sales journal;
- checks #4471 and #4472 cleared on January 6, 2026 (January statement reviewed);
- unreconciled difference: $0.00.

Prepared by Arnaud Leclerc, January 12, 2026

Reviewed by the client

FICTIONAL EXAMPLE · people, companies, addresses and amounts are made up

Vendor invoices

YE-2025-BB

TM

Three Mills Flour Co.
Stone-ground flour since 1952

88 Mill Race Road, Ardre Falls, OH 45998
(555) 010-1852 · orders@threemills.example

INVOICE

Invoice F25-1287

Date : **12/04/2025** · Due : **01/03/2026** · Customer # **C-0417**

BILL TO
Bluebird Bakery, Inc.
22 Market Square
Fairbrook, OH 45999

SHIP TO
Bakehouse — service entrance
4 Oven Street, Fairbrook, OH 45999
Packing slip BL25-1287

DESCRIPTION	QTY	UNIT PRICE	TAX	AMOUNT
Artisan bread flour — 50 lb bag	40	$24.90	Exempt	$996.00
All-purpose flour — 50 lb bag	30	$22.90	Exempt	$687.00
High-gluten flour — 50 lb bag	12	$29.60	Exempt	$355.20
Whole wheat flour — 50 lb bag	6	$31.20	Exempt	$187.20
Rye flour — 50 lb bag	8	$32.40	Exempt	$259.20
Spelt flour — 50 lb bag	6	$41.80	Exempt	$250.80
Fresh yeast — 1 lb block	40	$2.45	Exempt	$98.00
Fine baking salt — 50 lb bag	2	$16.90	Exempt	$33.80
Diastatic malt powder — 10 lb	2	$21.50	Exempt	$43.00
Five-seed blend — 10 lb	3	$27.90	Exempt	$83.70
Granulated sugar — 50 lb bag	4	$33.90	Exempt	$135.60
Pastry dough conditioner — 20 lb pail	1	$51.20	Exempt	$51.20

Subtotal	$3,180.70
Total due	**$3,180.70**

Free delivery included. Ingredients purchased for resale in baked goods — resale certificate on file.

Terms: net 30. A late charge of 1.5% per month applies to past-due balances. Please include the invoice number with your payment.

FICTIONAL EXAMPLE · people, companies, addresses and amounts are made up

LV

Ardre Valley Dairy Co-op
Dairy cooperative · wholesale

4100 County Road 12, Ardre Valley, OH 45997
(555) 010-4410 · wholesale@ardrevalley.example

INVOICE

Invoice F-25-4410

Date : **12/11/2025** · Due : **01/10/2026** · Customer # **C-0417**

BILL TO
Bluebird Bakery, Inc.
22 Market Square
Fairbrook, OH 45999

SHIP TO
Bakehouse — service entrance
4 Oven Street, Fairbrook, OH 45999
Packing slip BL-25-4410

DESCRIPTION	QTY	UNIT PRICE	TAX	AMOUNT
Laminating butter 82% — 4.4 lb sheet	30	$18.90	Exempt	$567.00
Unsalted butter — 11 lb block	8	$42.90	Exempt	$343.20
Heavy cream 36% — 1 gal	10	$21.90	Exempt	$219.00
Whole milk — 2.5 gal	12	$10.80	Exempt	$129.60
Cage-free eggs — flat of 30	25	$8.90	Exempt	$222.50
Liquid egg yolks — 2 qt	6	$13.40	Exempt	$80.40
Cream cheese — 10 lb	3	$28.90	Exempt	$86.70
Shredded Swiss — 2 lb bag	8	$11.20	Exempt	$89.60
Mascarpone — 4.4 lb tub	2	$22.40	Exempt	$44.80
Pastry cream — 11 lb pail	2	$25.90	Exempt	$51.80
Refrigerated delivery	1	$18.00	7%	$18.00

Subtotal	$1,852.60
Sales tax 7% on $18.00	$1.26
Total due	**$1,853.86**

Dairy kept between 32 and 40 °F. Temperature at delivery: 37 °F.

Terms: net 30. A late charge of 1.5% per month applies to past-due balances. Please include the invoice number with your payment.

FICTIONAL EXAMPLE · people, companies, addresses and amounts are made up

EP

Pradel Packaging Supply
Food packaging and store supplies

17 Commerce Park Drive, Marcilly, OH 45996
(555) 010-0932 · sales@pradelpack.example

INVOICE

Invoice EP-25-0932

Date : **12/02/2025** · Due : **01/01/2026** · Customer # **C-0417**

BILL TO
Bluebird Bakery, Inc.
22 Market Square
Fairbrook, OH 45999

SHIP TO
Bakehouse — service entrance
4 Oven Street, Fairbrook, OH 45999
Packing slip BL-25-0932

DESCRIPTION	QTY	UNIT PRICE	TAX	AMOUNT
Kraft baguette bags — case of 1,000	4	$34.90	7%	$139.60
Pastry bags 7 × 10 in — case of 1,000	3	$29.90	7%	$89.70
Cake boxes 8 in — pack of 100	4	$33.90	7%	$135.60
Cake boxes 10 in — pack of 100	3	$41.90	7%	$125.70
Log cake boxes 14 in — pack of 50	4	$44.90	7%	$179.60
Greaseproof paper — ream of 1,000	2	$28.90	7%	$57.80
Gold cake boards 12 in — pack of 100	2	$23.40	7%	$46.80
“Happy Holidays” ribbon — 100 yd spool	6	$6.90	7%	$41.40
Allergen labels — roll of 500	4	$9.40	7%	$37.60
Food-safe nitrile gloves — box of 100	10	$7.90	7%	$79.00
Shipping	1	$19.00	7%	$19.00

Subtotal	$951.80
Sales tax 7% on $951.80	$66.63
Total due	**$1,018.43**

Holiday order placed November 28. Backorders: none.

Terms: net 30. A late charge of 1.5% per month applies to past-due balances. Please include the invoice number with your payment.

FICTIONAL EXAMPLE · people, companies, addresses and amounts are made up

MA

Arnoux Oven Service
Commercial oven repair and maintenance

5 Forge Lane, Fairbrook, OH 45999
(555) 010-1118 · service@arnouxovens.example

INVOICE

Invoice MFA-25-118

Date : **12/16/2025** · Due : **12/31/2025** · Customer # **C-0417**

BILL TO
Bluebird Bakery, Inc.
22 Market Square
Fairbrook, OH 45999

SHIP TO
Bakehouse — service entrance
4 Oven Street, Fairbrook, OH 45999
Packing slip BL-25-118

DESCRIPTION	QTY	UNIT PRICE	TAX	AMOUNT
Service call — zone 1	1	$85.00	Exempt	$85.00
Labor — diagnosis and replacement (hours)	2.5	$95.00	Exempt	$237.50
Door gasket — 3-deck oven	2	$98.00	7%	$196.00
PT100 temperature probe	1	$129.00	7%	$129.00
Top heating element 3 kW	1	$184.00	7%	$184.00
Burner cleaning and adjustment	1	$110.00	Exempt	$110.00
Safety check and service report	1	$75.00	Exempt	$75.00
Maintenance plan discount (–10% labor)	1	-$23.75	Exempt	-$23.75

Subtotal	$992.75
Sales tax 7% on $509.00	$35.63
Total due	**$1,028.38**

Service visit on December 15, deck oven #2: heat loss on the top deck. Replaced parts warranted for 12 months.

Terms: net 30. A late charge of 1.5% per month applies to past-due balances. Please include the invoice number with your payment.

FICTIONAL EXAMPLE · people, companies, addresses and amounts are made up