



Income and Expense Statement Note Taking Guide

Name: Justin Wood

Directions: Use the prompts provided to help you take notes during the lesson.

Income and Expense Statement for:	
Time Period:	
	Amount
Income	
Earned Income	
Wages or salary before deductions	
Unearned Income	
Interest earned this time period	
Money from savings and investments that pay dividends during this time period	
Received Income from Government Programs	
Total Income	1
Expenses	
Contributions to Retirement Programs (401k, 403b, pension, IRA)	
Federal Income Tax and State Income Tax	
Social Security and Medicare	
Saving and Investing (Pay Yourself First)	
Contribution to savings and investments	
Insurance Premiums	
Health, automobile, home or renters, life	
Housing Costs	
Transportation Costs	
Food Costs	
Family Member Care	
Communication and Computers	
Telephone landline, cell phone, internet, cable/satellite television	
Utilities/Costs for Rent-General for Household	
Clothing and Personal Care	
Educational Expenses	
Pet Care	
Entertainment	
Gifts and Charitable Contributions	
Credit Costs	
Student loan, credit card, other loan payments	
Total Expenses	2
Net Gain or Net Loss (Income less Expenses)	3

What is an **income and expense statement**?
An accounting record that shows the flow of money into and out of a business or individual's bank account.

How can an **Income and Expense Statement** help you manage money?
Evaluate your financial situation
Make changes to increase net worth
Make changes to reach goals
Improve financial setting

Income

Income is money received.

Earned Income is any money earned from working for pay.

Unearned Income is income received from sources other than employment.

Received Income from Government Programs offer a form of income, usually temporary.

Two examples of earned income are wages or salary before deductions and commissions/fees.

Gross Income is money we earn before deductions.

Net Income is money we actually take home.

The income recorded in the income section of the statement is **gross income** income.

Two examples of **Unearned Income** are interest and investments.

Two examples of **Income from government programs** are workers compensation and scholarships/grants.

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Lei Huang



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