BALANCE PARTNERS

SAMPLE DELIVERABLE · MED SPA CORE

Sample monthly owner report

Glow Lane Aesthetics (a fictional practice), October 2026. Profit by service line, the prepaid-package liability tied to the POS, the commission tie-out, sales tax, cash after tax and debt, open items and the decisions the numbers point to. Synthetic, rounded figures; the structure and tie-outs are what a Med Spa Core client receives by the 10th business day.

Prepared by Jenny Gao, CPA, EA **Books closed** business day 9 **Data** illustrative

Revenue recognized	Gross margin	Prepaid liability	Cash after tax & debt
$158,400	56%	$116,300	$23,950

1. Profit and loss by service line

Revenue is recognized when the treatment is delivered, not when the card is charged. Product cost follows units used; provider pay is the production commission earned on these treatments. One blended margin would hide that devices earn 68% while retail earns 40%.

SERVICE LINE	REVENUE RECOGNIZED	PRODUCT COST	PROVIDER PAY	GROSS MARGIN	GM %
Injectables (neurotoxin, filler)	$86,000	$21,000	$24,500	$40,500	47%
Energy devices (laser, RF, body)	$27,000	$2,200	$6,500	$18,300	68%
Skin treatments (facials, peels, microneedling)	$20,000	$1,600	$5,200	$13,200	66%
Retail skincare	$12,000	$6,000	$1,200	$4,800	40%
Memberships recognized, consults, breakage	$13,400	$0	$800	$12,600	94%
Total	$158,400	$30,800	$38,200	$89,400	56%

	OCTOBER
Gross margin	$89,400
Operating expenses	($56,200)
Operating profit	$33,200
Depreciation and interest	($4,200)
Net profit (before owner tax)	$29,000

OPERATING EXPENSE	OCTOBER
Wages — front desk, coordinator, admin	$14,000
Owner salary (S-corporation)	$8,000
Payroll taxes and benefits	$4,800
Rent, CAM and utilities	$9,500
Marketing and advertising	$6,000
Software — POS / EMR, scheduling	$1,400
Merchant processing fees	$4,000
Insurance (malpractice, general, property)	$1,900
Medical director fee	$2,500
Accounting, legal and licenses	$1,500
Other operating	$2,600
Total operating expenses	$56,200

2. Revenue bridge and the prepaid liability

Why the bank shows more than the P&L does. Every balance below is tied to the POS outstanding-balance report; the difference is explained before the period is locked.

REVENUE BRIDGE	OCTOBER
Collected at the POS (before sales tax and tips)	$160,000
Less: packages, memberships and gift cards sold but not yet delivered	($35,800)
Revenue recognized	$158,400

REVENUE BRIDGE	OCTOBER
Plus: earlier packages and cards redeemed this month	$32,000
Plus: expired balances recognized per written policy	$2,200
Revenue recognized	$158,400

LIABILITY ROLLFORWARD	PACKAGES	MEMBERSHIPS	GIFT CARDS	TOTAL
Opening balance	$84,000	$12,400	$18,300	$114,700
Sold or billed	$22,000	$9,600	$4,200	$35,800
Redeemed (treatments delivered)	($19,500)	($8,900)	($3,600)	($32,000)
Expired or forfeited per written policy	($1,500)	($700)	$0	($2,200)
Closing balance per books	**$85,000**	**$12,400**	**$18,900**	**$116,300**
POS outstanding-balance report				$116,750
Difference to explain (see open item 1)				$450

3. Provider commission tie-out

The accrual is built from the POS production report and the written plan, then tied to the first November payroll run so provider cost lands in the month that earned it.

PROVIDER	POS PRODUCTION	PLAN	COMMISSION ACCRUED	TIED TO PAYROLL
Injector A (NP)	$62,000	30%	$18,600	First November run
Injector B (RN)	$44,000	30%	$13,200	First November run
Aesthetician	$26,000	20%	$5,200	First November run
Retail commissions (all providers)	$12,000	10%	$1,200	First November run
Total accrued at October 31	$144,000		$38,200	Reverses when paid

4. Sales tax

Retail products taxed, treatments separated. The payable equals the POS tax report and clears when the return is paid.

SALES TAX	OCTOBER
Taxable retail per POS tax report	$12,000
Rate in this example (6% Florida + 1.5% county surtax)	7.5%
Tax collected and in sales tax payable	$900
Treatments (not taxed in Florida)	$146,400
Return due	By November 20 (payment initiated the business day before)

5. Cash

What came in, what went out, and what is already spoken for. The last line is the number most owners never see until it is a problem.

CASH	OCTOBER
Opening operating cash	$48,000
POS collections (before tips)	$160,000
Sales tax collected	$900
Product purchases paid (neurotoxin, filler, retail)	($30,000)
Closing operating cash	$66,850

CASH	OCTOBER
Payroll paid (September commissions, October wages, taxes)	($61,000)
Rent, marketing, software, insurance, fees	($27,400)
Device financing payment (principal + interest)	($3,800)
September sales tax remitted	($850)
Transfer to tax reserve (Q4 estimate)	($9,000)
Owner distribution	($10,000)
Closing operating cash	$66,850

ALREADY SPOKEN FOR	AMOUNT
Sales tax payable (due by the 20th)	$900
Accrued October commissions (first November payroll)	$38,200
Next device payment	$3,800
Cash after tax and debt	$23,950

6. KPI sheet

Five numbers that move a med spa's profit and cash, from the same reconciled books.

KPI	OCTOBER
Gross margin by line	56% overall · injectables 47% · devices 68% · retail 40%
Package and membership liability	$116,300 — what clients are still owed in treatments
Revenue per provider hour	$312 (production ÷ 423 scheduled provider hours)
Retail attach rate	31% of treatment visits bought a product
Cash after tax and debt	$23,950 after sales tax, accrued commissions and the next device payment

7. Open items

Everything the close could not finish without the owner, with the fix and the date.

1. $450 difference between the books and the POS outstanding-balance report: two gift cards sold on the last day were keyed to the wrong category — corrected in the POS on Nov 3.
2. Vendor statement for the filler shipment received Oct 29 ($6,400) not yet in the POS inventory count — recorded as inventory on the bill date; count updated.
3. Injector B's commission plan changes to 32% on Nov 1 per the signed amendment; the accrual above uses 30% for October.
4. Two card deposits ($1,180) landed in the old merchant account — processor change confirmed closed Oct 31.
5. Q4 estimated payment: the projection from October's close puts the owner's January payment at $9,000; the reserve transfer covers it.

8. What to decide this month

The report pack ends with the decisions the numbers point to — not a summary of the numbers.

- Devices ran at 68% gross margin on $27,000; the schedule shows open laser capacity on Tuesdays — a membership add-on for the device line is the cheapest growth lever in the file.
- Package sales ($22,000) outran redemptions ($19,500) again, so the package liability grew by $1,000 and October's collections ran $1,600 ahead of October's recognized revenue. Spend plans should use the recognized number, not the deposits.
- Owner salary at $8,000 a month is below the reasonable-compensation range for an owner-injector with this production; revisit before year-end with the Q4 projection.

Rather have it handled than explained?

Med Spa Core runs the books, close, sales tax, payroll coordination and tax for one monthly fee — from $1,500 a month, month-to-month after onboarding. Led by Jenny Gao, CPA, EA.

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Prepared by Balance Partners, LLC, a CPA-led accounting and tax practice for med spas and aesthetics practices in Tampa Bay, Florida, working with practices in all 50 states. This document is general information for practice owners, current as of November 2026; it is not accounting, tax or legal advice for your situation, and rules, thresholds and due dates change. Florida items are marked; other states differ. Balance Partners, LLC does not provide audit, review, compilation or other attest services and does not give legal or medical advice. © 2026 Balance Partners, LLC · balance-partners.com · (813) 841-1589