

**CURRENT**

**PERIOD**

**TWELVE**

**MONTHS**

**CURR.**

**%**

**YTD**

**%**

**FOOD SALES**

301 - Sales - Food

**TOTAL FOOD SALES**

**FOOD COSTS**

311 - Purchases - Food

**TOTAL FOOD COSTS**

 $ 48,067.38 $ 558,075.15

48,067.38

558,075.15

 100.00 100.00

100.00 100.00

 17,669.25 204,061.30

17,669.25

204,061.30

 36.76

36.76

 36.57

36.57

BEVERAGE SALES

341 - Sales - Beverages $ 34,655.79 $ 411,558.07 100.00 100.00

**TOTAL BEVERAGE SALES** 34,655.79 411,558.07 100.00 100.00

BEVERAGE COSTS

351 - Purchases - Beverages 12,199.73 127,824.66 35.20 31.06

**TOTAL BEVERAGE COSTS** 12,199.73 127,824.66 35.20 31.06

**PRIME COST (F + B + LABOR)** 57,237.44 604,063.82 69.19 62.30

ALL SALES

Total Food Sales 48,067.38 558,075.15 58.11 57.56

Total Beverage Sales 34,655.79 411,558.07 41.89 42.44

**TOTAL SALES** 82,723.17 969,633.22 100.00 100.00

**TOTAL COSTS OF SALES** 29,868.98 331,885.96 36.11 34.23

**TOTAL GROSS PROFIT** 52,854.19 637,747.26 63.89 65.77

OTHER INCOME

902 - Cash Over/Short $ 154.58 658.36 0.19 0.07

906 - Video Game Income 1,248.75 15,117.75 1.51 1.56

907 - Insurance Claim 0.00 3,177.00 0.00 0.33

**TOTAL OTHER INCOME** 1,403.33 18,953.11 1.70 1.95

**TOTAL INCOME** 54,257.52 656,700.37 65.59 67.73

CONTROLLABLE EXPENSES

Salaries & Wages 21,947.20 232,235.55 26.53 23.95

Employee Benefits 5,421.26 39,942.31 6.55 4.12

Direct Operating Expenses 5,191.11 48,941.28 6.28 5.05

Marketing 6,698.18 67,888.15 8.10 7.00

Energy & Utility Services 2,248.26 33,850.14 2.72 3.49

Administrative & General Expense 6,205.73 82,030.73 7.50 8.46

Repairs & Maintenance 588.88 9,554.25 0.71 0.99

**TOTAL CONTROLLABLE EXPENSES** 48,300.62 514,442.41 58.39 53.06

**TOTAL INCOME LESS CONTROLLABLE** $ 5,956.90 $ 142,257.96 7.20 14.67

**TOTAL OCCUPANCY COSTS** 5,297.74 72,140.69 6.40 7.44

**INCOME BEFORE INT, DEPR & TAX** 659.16 70,117.27 0.80 7.23

**TOTAL INTEREST EXPENSE** 1,450.62 17,430.56 1.75 1.80

**TOTAL DEPRECIATION EXPENSE**  1,516.47 26,795.79 1.83 2.76

 **NET PROFIT or (LOSS)** $ (2,307.93) $ 25,890.92 (2.79) 2.67



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| --- | --- | --- | --- | --- |
|  | **CURRENT PERIOD** | **TWELVE MONTHS** | **CURR.****%** | **YTD****%** |
| **SALARIES & WAGES** |  |  |  |  |
| 403 - Wages - Cook | 9,838.98 | 88,309.41 | 11.89 | 9.11 |
| 404 - Wages - Bus/Dishwash | 1,686.55 | 22,329.82 | 2.04 | 2.30 |
| 405 - Wages - Servers | 2,287.28 | 32,646.68 | 2.76 | 3.37 |
| 406 - Wages - Host | 914.78 | 16,020.88 | 1.11 | 1.65 |
| 409 - Wages - Bar | 2,364.20 | 37,830.43 | 2.86 | 3.90 |
| 412 - Wages - Managers | 4,267.86 | 32,148.89 | 5.16 | 3.32 |
| 414 - Wages - Training 587.55 2,949.44 0.71 0.30  |
| **TOTAL SALARIES & WAGES** | 21,947.20 | 232,235.55 | 26.53 | 23.95 |
| **EMPLOYEE BENEFITS**431 - FICA Tax | 3,241.60 | 27,919.91 | 3.92 | 2.88 |
| 432 - Unemployment & City Taxes | 707.31 | 3,791.05 | 0.86 | 0.39 |
| 435 - Health & W/C Insurance | 1,422.35 | 7,270.35 | 1.72 | 0.75 |
| 439 - Medical Expense | 50.00 | 861.00 | 0.06 | 0.09 |
| 460 - Employee Training & Education 0.00 100.00 0.00 0.01  |
| **TOTAL EMPLOYEE BENEFITS** | 5,421.26 | 39,942.31 | 6.55 | 4.12 |
| **DIRECT OPERATING EXPENSES**509 - Contract Cleaning & Contractors | 513.00 | 9,650.13 | 0.62 | 1.00 |
| 510 - Tableware, Linen, & Silverwar | 1,195.69 | 7,955.23 | 1.45 | 0.82 |
| 511 - Kitchen Utensils | 60.00 | 1,243.10 | 0.07 | 0.13 |
| 512 - Menus & Drink Lists | 23.40 | 485.49 | 0.03 | 0.05 |
| 513 - Flowers & Decorations | 0.00 | 77.75 | 0.00 | 0.01 |
| 514 - Cleaning, Bar & Paper Supplie | 2,808.95 | 17,628.26 | 3.40 | 1.82 |
| 517 - Music & Entertainment | 249.69 | 4,001.75 | 0.30 | 0.41 |
| 548 - Permits & Licenses | 0.00 | 2,870.24 | 0.00 | 0.30 |
| 583 - Uniforms | 0.00 | 980.96 | 0.00 | 0.10 |
| 595 - Miscellaneous 340.38 4,048.37 0.41 0.42  |
| **TOTAL DIRECT OPERATING EXP.** | 5,191.11 | 48,941.28 | 6.28 | 5.05 |
| **MARKETING** |  |  |  |  |
| 533 - Comps, Coupons & Discounts | 6,698.18 | 66,418.80 | 8.10 | 6.85 |
| 534 - Advertising 0.00 1,469.35 0.00 0.15  |
| **TOTAL MARKETING** | 6,698.18 | 67,888.15 | 8.10 | 7.00 |
| **ENERGY & UTILITY SERVICE** |  |  |  |  |
| 526 - Utilities | 1,959.79 | 30,297.20 | 2.37 | 3.12 |
| 527 - Waste Removal 288.47 3,552.94 0.35 0.37  |
| **TOTAL ENERGY & UTILITY** | 2,248.26 | 33,850.14 | 2.72 | 3.49 |
| **ADMINISTRATIVE & GENERAL** |  |  |  |  |
| 612 - Postage & Delivery | 0.00 | 237.01 | 0.00 | 0.02 |
| 616 - Officer Salaries | 3,168.00 | 47,388.00 | 3.83 | 4.89 |
| 629 - Telephone - Restaurant | 317.17 | 3,666.04 | 0.38 | 0.38 |
| 635 - Liquor Liability Insurance | 0.00 | 2,730.00 | 0.00 | 0.28 |
| 645 - Other Taxes | 0.00 | 45.00 | 0.00 | 0.00 |
| 655 - Contributions | 40.00 | 40.00 | 0.05 | 0.00 |
| 664 - Professional Fees | 945.84 | 9,697.20 | 1.14 | 1.00 |
| 666 - Office - Printing & Supplies | 548.33 | 4,319.21 | 0.66 | 0.45 |
| 667 - Bank & Merchant Charges | 1,040.44 | 13,155.87 | 1.26 | 1.36 |
| 670 - Protective Services | 124.00 | 244.00 | 0.15 | 0.03 |



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|  | **CURRENT PERIOD** | **TWELVE MONTHS** | **CURR.****%** | **YTD****%** |
| 680 - Dues & Subscriptions |  21.95  |  508.40  |  0.03  |  0.05  |
| **TOTAL ADMINISTRATIVE & GEN.** | 6,205.73 | 82,030.73 | 7.50 | 8.46 |
| **REPAIRS & MAINTENANCE**530 - Repairs - Buildings | 20.00 | 2,268.67 | 0.02 | 0.23 |
| 531 - Repairs - Equipment |  568.88  |  7,285.58  |  0.69  |  0.75  |
| **TOTAL REPAIRS & MAINTENANCE** | 588.88 | 9,554.25 | 0.71 | 0.99 |
| **OCCUPANCY COSTS** |  |  |  |  |
| 720 - Rent | 5,198.74 | 63,491.94 | 6.28 | 6.55 |
| 721 - Equipment Rental | 99.00 | 1,234.91 | 0.12 | 0.13 |
| 735 - Insurance - Building\Contents | 0.00 | 4,997.56 | 0.00 | 0.52 |
| 745 - Personal Property Tax |  0.00  |  2,416.28  |  0.00  |  0.25  |
| **TOTAL OCCUPANCY COSTS** | 5,297.74 | 72,140.69 | 6.40 | 7.44 |
| **INTEREST EXPENSE** |  |  |  |  |
| 950 - Interest |  1,450.62  |  17,430.56  |  1.75  |  1.80  |
| **TOTAL INTEREST EXPENSE** | 1,450.62 | 17,430.56 | 1.75 | 1.80 |
| **DEPRECIATION** |  |  |  |  |
| 775 - Depreciation - Fixtures & Equ | 1,200.00 | 22,984.79 | 1.45 | 2.37 |
| 776 - Amortization - Leasehold Impr | 5.05 | 67.00 | 0.01 | 0.01 |
| 778 - Amortization |  311.42  |  3,744.00  |  0.38  |  0.39  |
| **TOTAL DEPRECIATION** | 1,516.47 | 26,795.79 | 1.83 | 2.76 |

Restaurant Client

123 Any Street

St. Louis, MO 63000

December 31, 2000

OPERATING STATEMENT

See Accountants' Compilation Report

Restaurant Op Stmt - Food & Bev

**Restaurant Client ADDRESS**

**DATE,YEAR**

**OPERATING STATEMENT**

See Accountants' Compilation Report

Restaurant Op Stmt - Food & Bev