

Restaurant Client
123 Any Street
St. Louis, MO 63000
December 31, 2000

OPERATING STATEMENT

	CURRENT PERIOD	TWELVE MONTHS	CURR. %	YTD %
FOOD SALES				
301 - Sales - Food	\$ 48,067.38	\$ 558,075.15	100.00	100.00
TOTAL FOOD SALES	48,067.38	558,075.15	100.00	100.00
FOOD COSTS				
311 - Purchases - Food	17,669.25	204,061.30	36.76	36.57
TOTAL FOOD COSTS	17,669.25	204,061.30	36.76	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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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	<u>21,947.20</u>	<u>232,235.55</u>	<u>26.53</u>	<u>23.95</u>
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	<u>5,421.26</u>	<u>39,942.31</u>	<u>6.55</u>	<u>4.12</u>
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.	<u>5,191.11</u>	<u>48,941.28</u>	<u>6.28</u>	<u>5.05</u>
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	<u>6,698.18</u>	<u>67,888.15</u>	<u>8.10</u>	<u>7.00</u>
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	<u>2,248.26</u>	<u>33,850.14</u>	<u>2.72</u>	<u>3.49</u>
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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680 - Dues & Subscriptions	21.95	508.40	0.03	0.05
TOTAL ADMINISTRATIVE & GEN.	<u>6,205.73</u>	<u>82,030.73</u>	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	<u>588.88</u>	<u>9,554.25</u>	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	<u>5,297.74</u>	<u>72,140.69</u>	6.40	7.44
INTEREST EXPENSE				
950 - Interest	1,450.62	17,430.56	1.75	1.80
TOTAL INTEREST EXPENSE	<u>1,450.62</u>	<u>17,430.56</u>	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	<u>1,516.47</u>	<u>26,795.79</u>	1.83	2.76

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