

# SAMPLE Restaurant Client

## PROFIT AND LOSS

January - December 2017

	TOTAL				
	JAN - DEC 2017	JAN - DEC 2016 (PY)	CHANGE	% CHANGE	% OF INCOME
<b>Income</b>					
4021 Food Revenue					
4200000 Food Rev Breakfast	210,000	125,400	84,600	67.00 %	4.00 %
4205000 Food Rev Lunch	225,000	214,210	10,790	5.00 %	4.00 %
4210000 Food Rev Dinner	2,304,996	2,248,500	56,496	3.00 %	43.00 %
<b>Total 4021 Food Revenue</b>	<b>2,739,996</b>	<b>2,588,110</b>	<b>151,886</b>	<b>6.00 %</b>	<b>51.00 %</b>
4022 Beverage Revenue					
4235000 Bev Rev Liquor	549,996	509,745	40,251	8.00 %	10.00 %
4240000 Bev Rev Wine	1,299,996	1,240,500	59,496	5.00 %	24.00 %
4245000 Bev Rev Beer	249,996	239,542	10,454	4.00 %	5.00 %
4250000 Bev rev Non Alc	537,996	501,254	36,742	7.00 %	10.00 %
<b>Total 4022 Beverage Revenue</b>	<b>2,637,984</b>	<b>2,491,041</b>	<b>146,943</b>	<b>6.00 %</b>	<b>49.00 %</b>
<b>Total Income</b>	<b>\$5,377,980</b>	<b>\$5,079,151</b>	<b>\$298,829</b>	<b>6.00 %</b>	<b>100.00 %</b>
<b>Cost of Goods Sold</b>					
5011 COGS Food					
5100000 COGS Food Sales	813,183	718,652	94,531	13.00 %	15.00 %
<b>Total 5011 COGS Food</b>	<b>813,183</b>	<b>718,652</b>	<b>94,531</b>	<b>13.00 %</b>	<b>15.00 %</b>
5012 COGS Beverage					
5205000 COGS Beverage Sales Liquor	80,837	61,200	19,637	32.00 %	2.00 %
5210000 COGS Beverage Sales Wine	380,667	299,450	81,217	27.00 %	7.00 %
5215000 COGS Beverage Sales Beer	44,004	42,510	1,494	4.00 %	1.00 %
5220000 COGS Beverage Sales NA	105,000	81,540	23,460	29.00 %	2.00 %
5230000 COGS Beverage Sales Bar	5,004	4,520	484	11.00 %	0.00 %
Produce					
<b>Total 5012 COGS Beverage</b>	<b>615,512</b>	<b>489,220</b>	<b>126,292</b>	<b>26.00 %</b>	<b>11.00 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$1,428,695</b>	<b>\$1,207,872</b>	<b>\$220,823</b>	<b>18.00 %</b>	<b>27.00 %</b>
<b>GROSS PROFIT</b>	<b>\$3,949,285</b>	<b>\$3,871,279</b>	<b>\$78,006</b>	<b>2.00 %</b>	<b>73.00 %</b>
<b>Expenses</b>					
6011 Salaries & Wages Management					
6200000 S&W General Manager	99,996	96,740	3,256	3.00 %	2.00 %
6315000 S&W Floor Manager	118,800	118,795	5	0.00 %	2.00 %
6340000 S&W Executive Chef	90,000	86,542	3,458	4.00 %	2.00 %
6355000 S&W Sous Chef	54,996	55,421	(425)	(1.00 %)	1.00 %
6415000 S&W Office Admin Management	90,450	85,742	4,708	5.00 %	2.00 %
<b>Total 6011 Salaries &amp; Wages Management</b>	<b>454,242</b>	<b>443,240</b>	<b>11,002</b>	<b>2.00 %</b>	<b>8.00 %</b>
6012 Salaries & Wages Non Exempt					
6503000 Prep Cooks	36,996	36,500	496	1.00 %	1.00 %
6504000 Pasta Cook	22,800	19,475	3,325	17.00 %	0.00 %
6506000 Line Cooks	350,004	345,742	4,262	1.00 %	7.00 %
6518000 Bartender	50,004	54,210	(4,206)	(8.00 %)	1.00 %
6524000 Barista	34,520	32,574	1,946	6.00 %	1.00 %

	TOTAL				
	JAN - DEC 2017	JAN - DEC 2016 (PY)	CHANGE	% CHANGE	% OF INCOME
6530000 Hostess	57,400	54,000	3,400	6.00 %	1.00 %
6542000 Servers	125,004	121,570	3,434	3.00 %	2.00 %
6545000 Busser	90,000	90,600	(600)	(1.00 %)	2.00 %
6548000 Runner	54,996	55,420	(424)	(1.00 %)	1.00 %
6555000 Floor Supervisor	45,000	44,875	125	0.00 %	1.00 %
6557000 Stewarding/Dishwasher	84,996	81,742	3,254	4.00 %	2.00 %
<b>Total 6012 Salaries &amp; Wages Non Exempt</b>	<b>951,720</b>	<b>936,708</b>	<b>15,012</b>	<b>2.00 %</b>	<b>18.00 %</b>
6013 Other Payroll Expense					
6700000 Bonuses and Incentives	24,996	24,000	996	4.00 %	0.00 %
<b>Total 6013 Other Payroll Expense</b>	<b>24,996</b>	<b>24,000</b>	<b>996</b>	<b>4.00 %</b>	<b>0.00 %</b>
6014 Payroll Taxes					
6750000 Employer Payroll Taxes	222,482	224,635	(2,153)	(1.00 %)	4.00 %
<b>Total 6014 Payroll Taxes</b>	<b>222,482</b>	<b>224,635</b>	<b>(2,153)</b>	<b>(1.00 %)</b>	<b>4.00 %</b>
6015 Employee Benefits					
6800000 ER Health Insurance	120,000	115,764	4,236	4.00 %	2.00 %
6804000 ER Dental and Vision	7,104	6,540	564	9.00 %	0.00 %
6804500 ER Other Employee Ins	5,004	4,500	504	11.00 %	0.00 %
6804600 EE Health Insurance	(42,000)	(36,540)	(5,460)	(15.00 %)	(1.00 %)
6804700 EE Dental and Vision	(7,104)	(6,200)	(904)	(15.00 %)	(0.00 %)
6804800 EE Other Employee Ins	(5,004)	(4,900)	(104)	(2.00 %)	(0.00 %)
6805000 EE Meals	30,000	25,700	4,300	17.00 %	1.00 %
6830000 Workers Compensation Insurance	39,996	35,400	4,596	13.00 %	1.00 %
<b>Total 6015 Employee Benefits</b>	<b>147,996</b>	<b>140,264</b>	<b>7,732</b>	<b>6.00 %</b>	<b>3.00 %</b>
7021 Advertising & Marketing					
7110000 Advertising	15,000	14,500	500	3.00 %	0.00 %
7130000 Marketing Expense	24,696	24,500	196	1.00 %	0.00 %
7155000 Public Relations	42,000	38,950	3,050	8.00 %	1.00 %
<b>Total 7021 Advertising &amp; Marketing</b>	<b>81,696</b>	<b>77,950</b>	<b>3,746</b>	<b>5.00 %</b>	<b>2.00 %</b>
7022 Bank Charges					
7170000 Bank Armored Car	2,160	2,100	60	3.00 %	0.00 %
7175000 Bank Fees	1,500	1,858	(358)	(19.00 %)	0.00 %
<b>Total 7022 Bank Charges</b>	<b>3,660</b>	<b>3,958</b>	<b>(298)</b>	<b>(8.00 %)</b>	<b>0.00 %</b>
7023 China, Glass, Silver					
7180000 China	18,000	17,400	600	3.00 %	0.00 %
7185000 Glassware	20,004	19,650	354	2.00 %	0.00 %
7190000 Silverware	12,000	11,000	1,000	9.00 %	0.00 %
<b>Total 7023 China, Glass, Silver</b>	<b>50,004</b>	<b>48,050</b>	<b>1,954</b>	<b>4.00 %</b>	<b>1.00 %</b>
7024 Contract Services					
7210000 Extermination	2,496	2,250	246	11.00 %	0.00 %
7215000 IT	8,520	7,985	535	7.00 %	0.00 %
7220000 Janitorial	39,996	38,500	1,496	4.00 %	1.00 %
7230000 Maintenance	15,000	14,971	29	0.00 %	0.00 %
7235000 Payroll Processing	20,004	19,850	154	1.00 %	0.00 %
7245000 POS System	8,004	7,958	46	1.00 %	0.00 %
7250000 Reservations System	11,004	10,953	51	0.00 %	0.00 %
<b>Total 7024 Contract Services</b>	<b>105,024</b>	<b>102,467</b>	<b>2,557</b>	<b>2.00 %</b>	<b>2.00 %</b>
7026 Credit Cards					

	TOTAL				
	JAN - DEC 2017	JAN - DEC 2016 (PY)	CHANGE	% CHANGE	% OF INCOME
7410000 Amex	65,451	64,500	951	1.00 %	1.00 %
7415000 MC/Visa	105,980	104,874	1,106	1.00 %	2.00 %
<b>Total 7026 Credit Cards</b>	<b>171,431</b>	<b>169,374</b>	<b>2,057</b>	<b>1.00 %</b>	<b>3.00 %</b>
7027 Discounts/Comps					
7435000 Ownership	8,100	7,950	150	2.00 %	0.00 %
7450000 Guest Recovery	24,996	23,450	1,546	7.00 %	0.00 %
7455000 Manager	5,004	4,598	406	9.00 %	0.00 %
<b>Total 7027 Discounts/Comps</b>	<b>38,100</b>	<b>35,998</b>	<b>2,102</b>	<b>6.00 %</b>	<b>1.00 %</b>
7028 Employee Relations					
7470000 Classified & Recruiting	4,500	4,852	(352)	(7.00 %)	0.00 %
7480000 Employee Relations	3,504	3,652	(148)	(4.00 %)	0.00 %
7490000 Training & Development	2,496	2,865	(369)	(13.00 %)	0.00 %
<b>Total 7028 Employee Relations</b>	<b>10,500</b>	<b>11,369</b>	<b>(869)</b>	<b>(8.00 %)</b>	<b>0.00 %</b>
7029 Equipment					
7510000 Equipment Rental	8,004	7,952	52	1.00 %	0.00 %
7515000 Furniture	3,504	2,950	554	19.00 %	0.00 %
7518000 IT and Computer	1,200	985	215	22.00 %	0.00 %
7520000 Kitchen Equipment	1,500	1,250	250	20.00 %	0.00 %
<b>Total 7029 Equipment</b>	<b>14,208</b>	<b>13,137</b>	<b>1,071</b>	<b>8.00 %</b>	<b>0.00 %</b>
7031 Licenses & Permits					
7550000 License Beverage	3,000	2,950	50	2.00 %	0.00 %
7555000 License Business	2,496	1,950	546	28.00 %	0.00 %
7570000 License Music	1,200	1,150	50	4.00 %	0.00 %
7585000 License Other	3,204	4,520	(1,316)	(29.00 %)	0.00 %
<b>Total 7031 Licenses &amp; Permits</b>	<b>9,900</b>	<b>10,570</b>	<b>(670)</b>	<b>(6.00 %)</b>	<b>0.00 %</b>
7032 Linen					
7595000 Linen Rental	60,000	58,450	1,550	3.00 %	1.00 %
<b>Total 7032 Linen</b>	<b>60,000</b>	<b>58,450</b>	<b>1,550</b>	<b>3.00 %</b>	<b>1.00 %</b>
7033 Repairs & Maintenance					
7620000 Mechanical & Electrical	8,004	9,500	(1,496)	(16.00 %)	0.00 %
7625000 Plumbing	4,500	1,500	3,000	200.00 %	0.00 %
7630000 Refrigeration	6,000	5,430	570	10.00 %	0.00 %
7635000 Other Maintenance	15,000	12,980	2,020	16.00 %	0.00 %
<b>Total 7033 Repairs &amp; Maintenance</b>	<b>33,504</b>	<b>29,410</b>	<b>4,094</b>	<b>14.00 %</b>	<b>1.00 %</b>
7036 Professional Fees					
7685000 Accounting	6,500	6,000	500	8.00 %	0.00 %
7690000 Legal	3,500	3,000	500	17.00 %	0.00 %
7695000 Professional Other	4,200	3,000	1,200	40.00 %	0.00 %
<b>Total 7036 Professional Fees</b>	<b>14,200</b>	<b>12,000</b>	<b>2,200</b>	<b>18.00 %</b>	<b>0.00 %</b>
7037 Supplies					
7705000 Cleaning	22,800	21,500	1,300	6.00 %	0.00 %
7710000 Decorations & Flowers	12,804	14,500	(1,696)	(12.00 %)	0.00 %
7715000 Guest Supplies	3,000	2,350	650	28.00 %	0.00 %
7720000 Ice	996	1,200	(204)	(17.00 %)	0.00 %
7725000 Kitchen Fuel	2,496	3,200	(704)	(22.00 %)	0.00 %
7730000 Office Supplies	2,004	2,220	(216)	(10.00 %)	0.00 %
7740000 Kitchen Operating Supplies	20,400	19,500	900	5.00 %	0.00 %

	TOTAL				
	JAN - DEC 2017	JAN - DEC 2016 (PY)	CHANGE	% CHANGE	% OF INCOME
7745000 Operating Supplies Other	24,996	25,840	(844)	(3.00 %)	0.00 %
7750000 Paper & Plastics	55,480	54,000	1,480	3.00 %	1.00 %
<b>Total 7037 Supplies</b>	<b>144,976</b>	<b>144,310</b>	<b>666</b>	<b>0.00 %</b>	<b>3.00 %</b>
7038 Travel & Entertainment					
7760000 Airfare & Transportation	1,200	950	250	26.00 %	0.00 %
7765000 Auto/Mileage	600	550	50	9.00 %	0.00 %
7766000 Lodging	204	150	54	36.00 %	0.00 %
7767000 Meals	480	350	130	37.00 %	0.00 %
<b>Total 7038 Travel &amp; Entertainment</b>	<b>2,484</b>	<b>2,000</b>	<b>484</b>	<b>24.00 %</b>	<b>0.00 %</b>
7039 Uniform Expense					
7790000 Uniforms	9,540	10,250	(710)	(7.00 %)	0.00 %
<b>Total 7039 Uniform Expense</b>	<b>9,540</b>	<b>10,250</b>	<b>(710)</b>	<b>(7.00 %)</b>	<b>0.00 %</b>
7040 Utilities Expense					
7805000 Electricity	37,500	38,200	(700)	(2.00 %)	1.00 %
7810000 Gas	21,996	22,450	(454)	(2.00 %)	0.00 %
7820000 Waste Removal	50,004	49,300	704	1.00 %	1.00 %
7825000 Water	35,004	34,520	484	1.00 %	1.00 %
<b>Total 7040 Utilities Expense</b>	<b>144,504</b>	<b>144,470</b>	<b>34</b>	<b>0.00 %</b>	<b>3.00 %</b>
7099 Other Departmental Expenses					
7830000 Cash Over/Short	1,200	850	350	41.00 %	0.00 %
7845000 Dues & Subscriptions	2,496	3,210	(714)	(22.00 %)	0.00 %
7855000 Postage	1,500	1,850	(350)	(19.00 %)	0.00 %
7860000 Bad Debt	3,996	4,550	(554)	(12.00 %)	0.00 %
7861500 Phones & Internet	12,000	11,450	550	5.00 %	0.00 %
7865000 Other Misc	3,996	4,320	(324)	(8.00 %)	0.00 %
<b>Total 7099 Other Departmental Expenses</b>	<b>25,188</b>	<b>26,230</b>	<b>(1,042)</b>	<b>(4.00 %)</b>	<b>0.00 %</b>
9011 Rent					
9155000 Rent	331,800	328,500	3,300	1.00 %	6.00 %
9220000 Property & Other Taxes	15,000	14,500	500	3.00 %	0.00 %
<b>Total 9011 Rent</b>	<b>346,800</b>	<b>343,000</b>	<b>3,800</b>	<b>1.00 %</b>	<b>6.00 %</b>
9013 Insurance					
9310000 Liability General	75,000	73,500	1,500	2.00 %	1.00 %
<b>Total 9013 Insurance</b>	<b>75,000</b>	<b>73,500</b>	<b>1,500</b>	<b>2.00 %</b>	<b>1.00 %</b>
9031 Depreciation & Amortization					
9510000 Depreciation & Amortization	99,996	99,996	0	0.00 %	2.00 %
<b>Total 9031 Depreciation &amp; Amortization</b>	<b>99,996</b>	<b>99,996</b>	<b>0</b>	<b>0.00 %</b>	<b>2.00 %</b>
<b>Total Expenses</b>	<b>\$3,242,151</b>	<b>\$3,185,336</b>	<b>\$56,815</b>	<b>2.00 %</b>	<b>60.00 %</b>
<b>NET INCOME</b>	<b>\$707,134</b>	<b>\$685,943</b>	<b>\$21,191</b>	<b>3.00 %</b>	<b>13.00 %</b>

# SAMPLE Restaurant Client

## PROFIT AND LOSS

June 2017

	TOTAL				
	JUN 2017	JUN 2016 (PY)	CHANGE	% CHANGE	% OF INCOME
<b>Income</b>					
4021 Food Revenue					
4200000 Food Rev Breakfast	17,500	10,000	7,500	75.00 %	4.00 %
4205000 Food Rev Lunch	18,750	16,500	2,250	14.00 %	4.00 %
4210000 Food Rev Dinner	192,083	182,000	10,083	6.00 %	43.00 %
<b>Total 4021 Food Revenue</b>	<b>228,333</b>	<b>208,500</b>	<b>19,833</b>	<b>10.00 %</b>	<b>51.00 %</b>
4022 Beverage Revenue					
4235000 Bev Rev Liquor	45,833	42,500	3,333	8.00 %	10.00 %
4240000 Bev Rev Wine	108,333	95,000	13,333	14.00 %	24.00 %
4245000 Bev Rev Beer	20,833	15,300	5,533	36.00 %	5.00 %
4250000 Bev rev Non Alc	44,833	32,000	12,833	40.00 %	10.00 %
<b>Total 4022 Beverage Revenue</b>	<b>219,832</b>	<b>184,800</b>	<b>35,032</b>	<b>19.00 %</b>	<b>49.00 %</b>
<b>Total Income</b>	<b>\$448,165</b>	<b>\$393,300</b>	<b>\$54,865</b>	<b>14.00 %</b>	<b>100.00 %</b>
<b>Cost of Goods Sold</b>					
5011 COGS Food					
5100000 COGS Food Sales	58,333	51,433	6,900	13.00 %	13.00 %
<b>Total 5011 COGS Food</b>	<b>58,333</b>	<b>51,433</b>	<b>6,900</b>	<b>13.00 %</b>	<b>13.00 %</b>
5012 COGS Beverage					
5205000 COGS Beverage Sales Liquor	5,417	5,017	400	8.00 %	1.00 %
5210000 COGS Beverage Sales Wine	25,667	25,000	667	3.00 %	6.00 %
5215000 COGS Beverage Sales Beer	3,667	2,500	1,167	47.00 %	1.00 %
5220000 COGS Beverage Sales NA	8,750	6,750	2,000	30.00 %	2.00 %
5230000 COGS Beverage Sales Bar Produce	417	200	217	109.00 %	0.00 %
<b>Total 5012 COGS Beverage</b>	<b>43,918</b>	<b>39,467</b>	<b>4,451</b>	<b>11.00 %</b>	<b>10.00 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$102,251</b>	<b>\$90,900</b>	<b>\$11,351</b>	<b>12.00 %</b>	<b>23.00 %</b>
<b>GROSS PROFIT</b>	<b>\$345,914</b>	<b>\$302,400</b>	<b>\$43,514</b>	<b>14.00 %</b>	<b>77.00 %</b>
<b>Expenses</b>					
6011 Salaries & Wages Management					
6200000 S&W General Manager	8,333	7,990	343	4.00 %	2.00 %
6315000 S&W Floor Manager	9,900	9,800	100	1.00 %	2.00 %
6340000 S&W Executive Chef	7,500	7,250	250	3.00 %	2.00 %
6355000 S&W Sous Chef	4,583	4,500	83	2.00 %	1.00 %
6415000 S&W Office Admin Management	4,167	3,990	177	4.00 %	1.00 %
<b>Total 6011 Salaries &amp; Wages Management</b>	<b>34,483</b>	<b>33,530</b>	<b>953</b>	<b>3.00 %</b>	<b>8.00 %</b>
6012 Salaries & Wages Non Exempt					
6503000 Prep Cooks	3,083	3,025	58	2.00 %	1.00 %
6504000 Pasta Cook	1,900	1,600	300	19.00 %	0.00 %
6506000 Line Cooks	29,167	28,750	417	1.00 %	7.00 %
6518000 Bartender	4,167	5,000	(833)	(17.00 %)	1.00 %
6524000 Barista	3,333	1,800	1,533	85.00 %	1.00 %
6530000 Hostess	6,250	4,500	1,750	39.00 %	1.00 %

	TOTAL				
	JUN 2017	JUN 2016 (PY)	CHANGE	% CHANGE	% OF INCOME
6542000 Servers	10,417	10,000	417	4.00 %	2.00 %
6545000 Busser	7,500	7,550	(50)	(1.00 %)	2.00 %
6548000 Runner	4,583	4,520	63	1.00 %	1.00 %
6555000 Floor Supervisor	3,750	3,700	50	1.00 %	1.00 %
6557000 Stewarding/Dishwasher	7,083	6,990	93	1.00 %	2.00 %
<b>Total 6012 Salaries &amp; Wages Non Exempt</b>	<b>81,233</b>	<b>77,435</b>	<b>3,798</b>	<b>5.00 %</b>	<b>18.00 %</b>
6013 Other Payroll Expense					
6700000 Bonuses and Incentives	2,083	2,000	83	4.00 %	0.00 %
<b>Total 6013 Other Payroll Expense</b>	<b>2,083</b>	<b>2,000</b>	<b>83</b>	<b>4.00 %</b>	<b>0.00 %</b>
6014 Payroll Taxes					
6750000 Employer Payroll Taxes	12,917	11,500	1,417	12.00 %	3.00 %
<b>Total 6014 Payroll Taxes</b>	<b>12,917</b>	<b>11,500</b>	<b>1,417</b>	<b>12.00 %</b>	<b>3.00 %</b>
6015 Employee Benefits					
6800000 ER Health Insurance	10,000	9,800	200	2.00 %	2.00 %
6804000 ER Dental and Vision	592	575	17	3.00 %	0.00 %
6804500 ER Other Employee Ins	417	420	(3)	(1.00 %)	0.00 %
6804600 EE Health Insurance	(3,500)	(3,000)	(500)	(17.00 %)	(1.00 %)
6804700 EE Dental and Vision	(592)	(475)	(117)	(25.00 %)	(0.00 %)
6804800 EE Other Employee Ins	(417)	(405)	(12)	(3.00 %)	(0.00 %)
6805000 EE Meals	2,500	2,400	100	4.00 %	1.00 %
6830000 Workers Compensation Insurance	3,333	3,250	83	3.00 %	1.00 %
<b>Total 6015 Employee Benefits</b>	<b>12,333</b>	<b>12,565</b>	<b>(232)</b>	<b>(2.00 %)</b>	<b>3.00 %</b>
7021 Advertising & Marketing					
7110000 Advertising	1,250	2,000	(750)	(38.00 %)	0.00 %
7130000 Marketing Expense	2,058	4,500	(2,442)	(54.00 %)	0.00 %
7155000 Public Relations	3,500	3,500	0	0.00 %	1.00 %
<b>Total 7021 Advertising &amp; Marketing</b>	<b>6,808</b>	<b>10,000</b>	<b>(3,192)</b>	<b>(32.00 %)</b>	<b>2.00 %</b>
7022 Bank Charges					
7170000 Bank Armored Car	180	175	5	3.00 %	0.00 %
7175000 Bank Fees	125	150	(25)	(17.00 %)	0.00 %
<b>Total 7022 Bank Charges</b>	<b>305</b>	<b>325</b>	<b>(20)</b>	<b>(6.00 %)</b>	<b>0.00 %</b>
7023 China, Glass, Silver					
7180000 China	1,500	1,200	300	25.00 %	0.00 %
7185000 Glassware	1,667	1,450	217	15.00 %	0.00 %
7190000 Silverware	1,000	1,200	(200)	(17.00 %)	0.00 %
<b>Total 7023 China, Glass, Silver</b>	<b>4,167</b>	<b>3,850</b>	<b>317</b>	<b>8.00 %</b>	<b>1.00 %</b>
7024 Contract Services					
7210000 Extermination	208	250	(42)	(17.00 %)	0.00 %
7215000 IT	710	850	(140)	(16.00 %)	0.00 %
7220000 Janitorial	3,333	3,250	83	3.00 %	1.00 %
7230000 Maintenance	1,250	1,115	135	12.00 %	0.00 %
7235000 Payroll Processing	1,667	1,700	(33)	(2.00 %)	0.00 %
7245000 POS System	667	650	17	3.00 %	0.00 %
7250000 Reservations System	917	900	17	2.00 %	0.00 %
<b>Total 7024 Contract Services</b>	<b>8,752</b>	<b>8,715</b>	<b>37</b>	<b>0.00 %</b>	<b>2.00 %</b>
7026 Credit Cards					
7410000 Amex	10,500	10,250	250	2.00 %	2.00 %

	TOTAL				
	JUN 2017	JUN 2016 (PY)	CHANGE	% CHANGE	% OF INCOME
7415000 MC/Visa	9,170	9,150	20	0.00 %	2.00 %
<b>Total 7026 Credit Cards</b>	<b>19,670</b>	<b>19,400</b>	<b>270</b>	<b>1.00 %</b>	<b>4.00 %</b>
7027 Discounts/Comps					
7435000 Ownership	675	1,500	(825)	(55.00 %)	0.00 %
7450000 Guest Recovery	2,083	2,500	(417)	(17.00 %)	0.00 %
7455000 Manager	417	600	(183)	(31.00 %)	0.00 %
<b>Total 7027 Discounts/Comps</b>	<b>3,175</b>	<b>4,600</b>	<b>(1,425)</b>	<b>(31.00 %)</b>	<b>1.00 %</b>
7028 Employee Relations					
7470000 Classified & Recruiting	375	400	(25)	(6.00 %)	0.00 %
7480000 Employee Relations	292	300	(8)	(3.00 %)	0.00 %
7490000 Training & Development	208	500	(292)	(58.00 %)	0.00 %
<b>Total 7028 Employee Relations</b>	<b>875</b>	<b>1,200</b>	<b>(325)</b>	<b>(27.00 %)</b>	<b>0.00 %</b>
7029 Equipment					
7510000 Equipment Rental	667	800	(133)	(17.00 %)	0.00 %
7515000 Furniture	292	400	(108)	(27.00 %)	0.00 %
7518000 IT and Computer	100	500	(400)	(80.00 %)	0.00 %
7520000 Kitchen Equipment	125	0	125		0.00 %
<b>Total 7029 Equipment</b>	<b>1,184</b>	<b>1,700</b>	<b>(516)</b>	<b>(30.00 %)</b>	<b>0.00 %</b>
7031 Licenses & Permits					
7550000 License Beverage	250	250	0	0.00 %	0.00 %
7555000 License Business	208	208	0	0.00 %	0.00 %
7570000 License Music	100	100	0	0.00 %	0.00 %
7585000 License Other	267	267	0	0.00 %	0.00 %
<b>Total 7031 Licenses &amp; Permits</b>	<b>825</b>	<b>825</b>	<b>0</b>	<b>0.00 %</b>	<b>0.00 %</b>
7032 Linen					
7595000 Linen Rental	5,000	4,850	150	3.00 %	1.00 %
<b>Total 7032 Linen</b>	<b>5,000</b>	<b>4,850</b>	<b>150</b>	<b>3.00 %</b>	<b>1.00 %</b>
7033 Repairs & Maintenance					
7620000 Mechanical & Electrical	667	1,500	(833)	(56.00 %)	0.00 %
7625000 Plumbing	375	0	375		0.00 %
7630000 Refrigeration	500	375	125	33.00 %	0.00 %
7635000 Other Maintenance	1,250	1,000	250	25.00 %	0.00 %
<b>Total 7033 Repairs &amp; Maintenance</b>	<b>2,792</b>	<b>2,875</b>	<b>(83)</b>	<b>(3.00 %)</b>	<b>1.00 %</b>
7036 Professional Fees					
7685000 Accounting	500	500	0	0.00 %	0.00 %
7690000 Legal	250	250	0	0.00 %	0.00 %
7695000 Professional Other	250	250	0	0.00 %	0.00 %
<b>Total 7036 Professional Fees</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.00 %</b>	<b>0.00 %</b>
7037 Supplies					
7705000 Cleaning	1,900	1,850	50	3.00 %	0.00 %
7710000 Decorations & Flowers	1,067	1,200	(133)	(11.00 %)	0.00 %
7715000 Guest Supplies	250	200	50	25.00 %	0.00 %
7720000 Ice	83	150	(67)	(45.00 %)	0.00 %
7725000 Kitchen Fuel	208	300	(92)	(31.00 %)	0.00 %
7730000 Office Supplies	167	185	(18)	(10.00 %)	0.00 %
7740000 Kitchen Operating Supplies	1,700	1,555	145	9.00 %	0.00 %
7745000 Operating Supplies Other	2,083	2,200	(117)	(5.00 %)	0.00 %

	TOTAL				
	JUN 2017	JUN 2016 (PY)	CHANGE	% CHANGE	% OF INCOME
7750000 Paper & Plastics	7,500	4,500	3,000	67.00 %	2.00 %
<b>Total 7037 Supplies</b>	<b>14,958</b>	<b>12,140</b>	<b>2,818</b>	<b>23.00 %</b>	<b>3.00 %</b>
7038 Travel & Entertainment					
7760000 Airfare & Transportation	100	0	100		0.00 %
7765000 Auto/Mileage	50	0	50		0.00 %
7766000 Lodging	17	0	17		0.00 %
7767000 Meals	40	250	(210)	(84.00 %)	0.00 %
<b>Total 7038 Travel &amp; Entertainment</b>	<b>207</b>	<b>250</b>	<b>(43)</b>	<b>(17.00 %)</b>	<b>0.00 %</b>
7039 Uniform Expense					
7790000 Uniforms	795	2,000	(1,205)	(60.00 %)	0.00 %
<b>Total 7039 Uniform Expense</b>	<b>795</b>	<b>2,000</b>	<b>(1,205)</b>	<b>(60.00 %)</b>	<b>0.00 %</b>
7040 Utilities Expense					
7805000 Electricity	3,125	3,175	(50)	(2.00 %)	1.00 %
7810000 Gas	1,833	1,900	(67)	(4.00 %)	0.00 %
7820000 Waste Removal	4,167	4,100	67	2.00 %	1.00 %
7825000 Water	2,917	2,850	67	2.00 %	1.00 %
<b>Total 7040 Utilities Expense</b>	<b>12,042</b>	<b>12,025</b>	<b>17</b>	<b>0.00 %</b>	<b>3.00 %</b>
7099 Other Departmental Expenses					
7830000 Cash Over/Short	100	(25)	125	500.00 %	0.00 %
7845000 Dues & Subscriptions	208	300	(92)	(31.00 %)	0.00 %
7855000 Postage	125	155	(30)	(19.00 %)	0.00 %
7860000 Bad Debt	333	375	(42)	(11.00 %)	0.00 %
7861500 Phones & Internet	1,000	985	15	2.00 %	0.00 %
7865000 Other Misc	333	350	(17)	(5.00 %)	0.00 %
<b>Total 7099 Other Departmental Expenses</b>	<b>2,099</b>	<b>2,140</b>	<b>(41)</b>	<b>(2.00 %)</b>	<b>0.00 %</b>
9011 Rent					
9155000 Rent	27,650	26,500	1,150	4.00 %	6.00 %
9220000 Property & Other Taxes	1,250	1,300	(50)	(4.00 %)	0.00 %
<b>Total 9011 Rent</b>	<b>28,900</b>	<b>27,800</b>	<b>1,100</b>	<b>4.00 %</b>	<b>6.00 %</b>
9013 Insurance					
9310000 Liability General	6,250	6,050	200	3.00 %	1.00 %
<b>Total 9013 Insurance</b>	<b>6,250</b>	<b>6,050</b>	<b>200</b>	<b>3.00 %</b>	<b>1.00 %</b>
9031 Depreciation & Amortization					
9510000 Depreciation & Amortization	8,333	8,333	0	0.00 %	2.00 %
<b>Total 9031 Depreciation &amp; Amortization</b>	<b>8,333</b>	<b>8,333</b>	<b>0</b>	<b>0.00 %</b>	<b>2.00 %</b>
<b>Total Expenses</b>	<b>\$271,186</b>	<b>\$267,108</b>	<b>\$4,078</b>	<b>2.00 %</b>	<b>61.00 %</b>
<b>NET INCOME</b>	<b>\$74,728</b>	<b>\$35,292</b>	<b>\$39,436</b>	<b>112.00 %</b>	<b>17.00 %</b>