

9:58 AM
12/16/09
Accrual Basis

YOUR RESTAURANT

Profit & Loss YTD Comparison

December 1 through December 31, 2009

	December 2009	%	Y-T-D 2009	%	December 2008	%	Y-T-D 2008	%
Income								
3000 - Sales - Food	\$84,000.00	53.92%	\$1,400,000.00	58.93%	\$84,000.00	53.92%	\$1,400,000.00	58.93%
3100 - Sales - Liquor	\$17,000.00	10.91%	\$290,000.00	12.21%	\$17,000.00	10.91%	\$290,000.00	12.21%
3120 - Sales - Beer	\$8,000.00	5.13%	\$130,000.00	5.47%	\$8,000.00	5.13%	\$130,000.00	5.47%
3130 - Sales - Wine	\$37,000.00	23.75%	\$460,000.00	19.36%	\$37,000.00	23.75%	\$460,000.00	19.36%
3150 - Sales - N/A Beverages	\$3,800.00	2.44%	\$68,000.00	2.86%	\$3,800.00	2.44%	\$68,000.00	2.86%
3500 - Retail Merchandise	\$6,000.00	3.85%	\$25,000.00	1.05%	\$6,000.00	3.85%	\$25,000.00	1.05%
3990 - Miscellaneous Income	\$0.00	0.00%	\$2,500.00	0.11%	\$0.00	0.00%	\$2,500.00	0.11%
Total Income	\$155,800.00	100.00%	\$2,375,500.00	100.00%	\$155,800.00	100.00%	\$2,375,500.00	100.00%
Cost of Goods Sold								
4100 - Purchases - Food	\$4,800.00	5.71%	\$74,000.00	5.29%	\$4,800.00	5.71%	\$74,000.00	5.29%
4110 - Purchases - Meat	\$6,000.00	7.14%	\$81,000.00	5.79%	\$6,000.00	7.14%	\$81,000.00	5.79%
4115 - Purchases - Seafood	\$4,000.00	4.76%	\$87,000.00	6.21%	\$4,000.00	4.76%	\$87,000.00	6.21%
4130 - Purchases - Produce	\$6,300.00	7.50%	\$110,000.00	7.86%	\$6,300.00	7.50%	\$110,000.00	7.86%
4140 - Purchases - Dairy	\$3,000.00	3.57%	\$46,000.00	3.29%	\$3,000.00	3.57%	\$46,000.00	3.29%
4150 - Purchases - Bakery	\$1,200.00	1.43%	\$19,000.00	1.36%	\$1,200.00	1.43%	\$19,000.00	1.36%
4180 - Purchases - Coffee	\$900.00	1.07%	\$8,000.00	0.57%	\$900.00	1.07%	\$8,000.00	0.57%
4290 - Ending Inventory - Food	\$2,500.00	2.98%	(\$347.00)	-0.02%	\$2,500.00	2.98%	(\$347.00)	-0.02%
TOTAL FOOD COST	\$28,700.00	34.17%	\$424,653.00	30.33%	\$28,700.00	34.17%	\$424,653.00	30.33%
4200 - Purchases - Liquor	\$2,400.00	14.12%	\$65,000.00	22.41%	\$2,400.00	14.12%	\$65,000.00	22.41%
Inventory Change Liquor	\$1,500.00	8.82%	\$120.00	0.04%	\$1,500.00	8.82%	\$120.00	0.04%
LIQUOR COST	\$3,900.00	22.94%	\$65,120.00	22.46%	\$3,900.00	22.94%	\$65,120.00	22.46%
4210 - Purchases - Beer	\$1,900.00	23.75%	\$31,000.00	23.85%	\$1,900.00	23.75%	\$31,000.00	23.85%
Inventory Change Beer	\$180.00	2.25%	(\$1,100.00)	-0.85%	\$180.00	2.25%	(\$1,100.00)	-0.85%
BEER COST	\$2,080.00	26.00%	\$29,900.00	23.00%	\$2,080.00	26.00%	\$29,900.00	23.00%
4230 - Purchases - Wine	\$9,500.00	25.68%	\$145,000.00	31.52%	\$9,500.00	25.68%	\$145,000.00	31.52%
Inventory Change Wine	\$2,300.00	6.22%	(\$2,500.00)	-0.54%	\$2,300.00	6.22%	(\$2,500.00)	-0.54%
WINE COST	\$11,800.00	31.89%	\$142,500.00	30.98%	\$11,800.00	31.89%	\$142,500.00	30.98%
TOTAL COST OF LIQUOR	\$17,780.00	28.68%	\$237,520.00	26.99%	\$17,780.00	28.68%	\$237,520.00	26.99%
4250 - Purchases-Mixers/Soft Drinks	\$1,010.00	26.58%	\$17,000.00	25.00%	\$1,010.00	26.58%	\$17,000.00	25.00%
4280 - Freight - Food	\$14.00	0.02%	\$390.00	0.03%	\$14.00	0.02%	\$390.00	0.03%
4289 - Freight Charges - Other	\$53.00	0.03%	\$1,600.00	0.07%	\$53.00	0.03%	\$1,600.00	0.07%
Total COGS	\$47,557.00	30.52%	\$681,163.00	28.67%	\$47,557.00	30.52%	\$681,163.00	28.67%
Gross Profit	\$108,243.00	69.48%	\$1,694,337.00	71.33%	\$108,243.00	69.48%	\$1,694,337.00	71.33%

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Payroll Expenses								
5001 - Manager	\$2,000.00	1.28%	\$60,000.00	2.53%	\$2,000.00	1.28%	\$60,000.00	2.53%
5003 - Busser	\$2,500.00	1.60%	\$43,000.00	1.81%	\$2,500.00	1.60%	\$43,000.00	1.81%
5004 - Bartender	\$2,200.00	1.41%	\$30,000.00	1.26%	\$2,200.00	1.41%	\$30,000.00	1.26%
5005 - Host	\$2,800.00	1.80%	\$30,000.00	1.26%	\$2,800.00	1.80%	\$30,000.00	1.26%
5006 - Server	\$3,400.00	2.18%	\$50,000.00	2.10%	\$3,400.00	2.18%	\$50,000.00	2.10%
5009 - Runner	\$4,000.00	2.57%	\$20,654.81	0.87%	\$4,000.00	2.57%	\$20,654.81	0.87%
5011 - Event Planner	\$0.00	0.00%	\$23,000.00	0.97%	\$0.00	0.00%	\$23,000.00	0.97%
5012 - Dishwasher	\$7,500.00	4.81%	\$85,000.00	3.58%	\$7,500.00	4.81%	\$85,000.00	3.58%
5013 - Chef	\$0.00	0.00%	\$30,000.00	1.26%	\$0.00	0.00%	\$30,000.00	1.26%
5014 - Cook	\$18,000.00	11.55%	\$240,000.00	10.10%	\$18,000.00	11.55%	\$240,000.00	10.10%
5050 - Casual Labor	\$1,000.00	0.64%	\$12,000.00	0.51%	\$1,000.00	0.64%	\$12,000.00	0.51%
5160 - Payroll Taxes	\$5,500.00	3.53%	\$115,000.00	4.84%	\$5,500.00	3.53%	\$115,000.00	4.84%
5170 - Health Insurance Expense	\$1,000.00	0.64%	\$29,000.00	1.22%	\$1,000.00	0.64%	\$29,000.00	1.22%
5172 - Dental Insurance	\$80.00	0.05%	\$10,000.00	0.42%	\$80.00	0.05%	\$10,000.00	0.42%
5175 - Workers Compensation Ins.	\$1,800.00	1.16%	\$13,000.00	0.55%	\$1,800.00	1.16%	\$13,000.00	0.55%
5183 - Uniforms	\$225.00	0.14%	\$2,200.00	0.09%	\$225.00	0.14%	\$2,200.00	0.09%
5190 - Other Employee Benefits	\$0.00	0.00%	\$1,100.00	0.05%	\$0.00	0.00%	\$1,100.00	0.05%
Total Payroll Cost	\$52,005.00	33.38%	\$793,954.81	33.42%	\$52,005.00	33.38%	\$793,954.81	33.42%
KITCHEN LABOR	\$25,500.00	30.36%	\$355,000.00	25.36%	\$25,500.00	30.36%	\$355,000.00	25.36%
PRIME COST	\$99,562.00	63.90%	\$1,475,117.81	62.10%	\$99,562.00	63.90%	\$1,475,117.81	62.10%
Operating Expenses								
6000 - Equipment Repairs/Maintenance	\$190.00	0.12%	\$9,600.00	0.40%	\$190.00	0.12%	\$9,600.00	0.40%
6001 - Cutlery & Knives	\$80.00	0.05%	\$1,000.00	0.04%	\$80.00	0.05%	\$1,000.00	0.04%
6002 - Computer Repairs	\$0.00	0.00%	\$900.00	0.04%	\$0.00	0.00%	\$900.00	0.04%
6020 - Equipment Lease	\$42.50	0.03%	\$2,410.00	0.10%	\$42.50	0.03%	\$2,410.00	0.10%
6021 - Small Rental Items	\$0.00	0.00%	\$300.00	0.01%	\$0.00	0.00%	\$300.00	0.01%
6030 - Laundry & Linens Food	\$1,500.00	0.96%	\$19,000.00	0.80%	\$1,500.00	0.96%	\$19,000.00	0.80%
6031 - Dishwashing Supplies	\$325.00	0.21%	\$3,900.00	0.16%	\$325.00	0.21%	\$3,900.00	0.16%
6040 - Truck & Auto Expense	\$230.00	0.15%	\$4,000.00	0.17%	\$230.00	0.15%	\$4,000.00	0.17%
6043 - Parking Validation	\$180.00	0.12%	\$1,600.00	0.07%	\$180.00	0.12%	\$1,600.00	0.07%
6045 - Auto Lease	\$0.00	0.00%	\$8,700.00	0.37%	\$0.00	0.00%	\$8,700.00	0.37%
6050 - Restaurant Supplies	\$1,000.00	0.64%	\$13,000.00	0.55%	\$1,000.00	0.64%	\$13,000.00	0.55%
6051 - Purchases - Paper Goods	\$450.00	0.29%	\$6,100.00	0.26%	\$450.00	0.29%	\$6,100.00	0.26%
6052 - Smallwares FOH	\$320.00	0.21%	\$5,600.00	0.24%	\$320.00	0.21%	\$5,600.00	0.24%
6053 - Smallwares BOH	\$500.00	0.32%	\$18,000.00	0.76%	\$500.00	0.32%	\$18,000.00	0.76%
Rent Expense	\$7,000.00	4.49%	\$230,000.00	9.68%	\$7,000.00	4.49%	\$230,000.00	9.68%
7010 - Repairs & Maint. Facilities	\$2,200.00	1.41%	\$15,600.00	0.66%	\$2,200.00	1.41%	\$15,600.00	0.66%

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7025 · Utilities - Cable T.V.	\$130.00	0.08%	\$4,300.00	0.18%	\$130.00	0.08%	\$4,300.00	0.18%
7040 · Cleaning & Janitorial	\$720.00	0.46%	\$2,300.00	0.10%	\$720.00	0.46%	\$2,300.00	0.10%
7145 · Flowers & Decorations	\$0.00	0.00%	\$1,100.00	0.05%	\$0.00	0.00%	\$1,100.00	0.05%
8000 · Advertising - General	\$4,200.00	2.70%	\$45,000.00	1.89%	\$4,200.00	2.70%	\$45,000.00	1.89%
8050 · Advertising - Other	\$0.00	0.00%	\$300.00	0.01%	\$0.00	0.00%	\$300.00	0.01%
8125 · Coupons / discounts	\$2,800.00	1.80%	\$33,000.00	1.39%	\$2,800.00	1.80%	\$33,000.00	1.39%
8130 · Entertainment - Bands/D.J.'s	\$0.00	0.00%	\$1,200.00	0.05%	\$0.00	0.00%	\$1,200.00	0.05%
8160 · Food Comps	\$860.00	0.55%	\$9,600.00	0.40%	\$860.00	0.55%	\$9,600.00	0.40%
8165 · Liquor Comps	\$680.00	0.44%	\$14,000.00	0.59%	\$680.00	0.44%	\$14,000.00	0.59%
9010 · Office Supplies	\$180.00	0.12%	\$3,700.00	0.16%	\$180.00	0.12%	\$3,700.00	0.16%
9015 · Telephone Expense	\$950.00	0.61%	\$7,200.00	0.30%	\$950.00	0.61%	\$7,200.00	0.30%
9020 · Postage	\$0.00	0.00%	\$660.00	0.03%	\$0.00	0.00%	\$660.00	0.03%
9030 · Credit Card Fees	\$1,800.00	1.16%	\$35,750.00	1.50%	\$1,800.00	1.16%	\$35,750.00	1.50%
9035 · Credit Card Fees - AMEX	\$650.00	0.42%	\$26,000.00	1.09%	\$650.00	0.42%	\$26,000.00	1.09%
9036 · Credit Card Fees - Discover	\$0.00	0.00%	\$180.00	0.01%	\$0.00	0.00%	\$180.00	0.01%
9038 · Bank Fees	\$0.00	0.00%	\$100.00	0.00%	\$0.00	0.00%	\$100.00	0.00%
9043 · Business Lodging/Hotels	\$0.00	0.00%	\$90.00	0.00%	\$0.00	0.00%	\$90.00	0.00%
9044 · Travel & Entertainment	\$0.00	0.00%	\$500.00	0.02%	\$0.00	0.00%	\$500.00	0.02%
9045 · Business Meals	\$680.00	0.44%	\$4,700.00	0.20%	\$680.00	0.44%	\$4,700.00	0.20%
9050 · Menus & Wine Lists	\$0.00	0.00%	\$2,400.00	0.10%	\$0.00	0.00%	\$2,400.00	0.10%
9051 · Other Printing/Repro Costs	\$0.00	0.00%	\$24,000.00	1.01%	\$0.00	0.00%	\$24,000.00	1.01%
9055 · Licenses & Permits	\$3,300.00	2.12%	\$5,000.00	0.21%	\$3,300.00	2.12%	\$5,000.00	0.21%
9060 · Insurance - General	\$1,200.00	0.77%	\$16,000.00	0.67%	\$1,200.00	0.77%	\$16,000.00	0.67%
9065 · Dues & Subscriptions	\$500.00	0.32%	\$1,100.00	0.05%	\$500.00	0.32%	\$1,100.00	0.05%
9068 · Charity & Donations	\$0.00	0.00%	\$800.00	0.03%	\$0.00	0.00%	\$800.00	0.03%
9070 · Professional & Legal Fees	\$2,000.00	1.28%	\$6,700.00	0.28%	\$2,000.00	1.28%	\$6,700.00	0.28%
9072 · Point of Sale System Costs	\$350.00	0.22%	\$3,000.00	0.13%	\$350.00	0.22%	\$3,000.00	0.13%
9073 · Accounting Fees	\$2,000.00	1.28%	\$20,000.00	0.84%	\$2,000.00	1.28%	\$20,000.00	0.84%
9074 · Payroll Fees	\$280.00	0.18%	\$3,500.00	0.15%	\$280.00	0.18%	\$3,500.00	0.15%
9075 · Finance charges	\$0.00	0.00%	\$225.00	0.01%	\$0.00	0.00%	\$225.00	0.01%
9079 · Overs & Shorts	\$0.00	0.00%	\$2,500.00	0.11%	\$0.00	0.00%	\$2,500.00	0.11%
9081 · Loan Interest	\$2,500.00	1.60%	\$30,000.00	1.26%	\$2,500.00	1.60%	\$30,000.00	1.26%
9185 · State Corporate Excise Taxes	\$0.00	0.00%	\$456.00	0.02%	\$0.00	0.00%	\$456.00	0.02%
9195 · Miscellaneous Other	\$0.00	0.00%	\$120.00	0.01%	\$0.00	0.00%	\$120.00	0.01%
Total Expense	\$39,797.50	25.54%	\$645,191.00	27.16%	\$39,797.50	25.54%	\$645,191.00	27.16%
Net Ordinary Income	\$16,440.50	10.55%	\$255,191.19	10.74%	\$16,440.50	10.55%	\$255,191.19	10.74%
Other Income								
3800 · Interest Income	\$0.00	0.00%	\$475.00	0.02%	\$0.00	0.00%	\$475.00	0.02%
Total Other Income	\$0.00	0.00%	\$475.00	0.02%	\$0.00	0.00%	\$475.00	0.02%
Net Income	\$16,440.50	10.55%	\$255,666.19	10.76%	\$16,440.50	10.55%	\$255,666.19	10.76%