

Your Restaurant Profit & Loss YTD Comparison

	December 2023	%	YTD 2023	%	December 2022	%	YTD 2022	%
Income								
3000 · Sales - Food	\$174,000.00	63.84%	\$1,890,000.00	64.93%	\$185,600.00	64.33%	\$1,870,000.00	65.33%
3050 · Sales - Mixers/Soft Drinks	\$5,300.00	1.94%	\$56,700.00	1.95%	\$5,800.00	2.01%	\$53,000.00	1.85%
3100 · Sales - Liquor	\$21,000.00	7.70%	\$234,000.00	8.04%	\$21,600.00	7.49%	\$220,800.00	7.71%
3120 · Sales - Beer	\$5,800.00	2.13%	\$62,000.00	2.13%	\$5,800.00	2.01%	\$60,000.00	2.10%
3130 · Sales - Wine-Bottled	\$28,300.00	10.38%	\$269,000.00	9.24%	\$32,000.00	11.09%	\$282,000.00	9.85%
3132 · Sales - Wine-Glass	\$36,800.00	13.50%	\$379,000.00	13.02%	\$36,200.00	12.55%	\$367,000.00	12.82%
3500 · Sales - Fees/Exchangs/Non Rev	\$1,370.00	0.50%	\$20,100.00	0.69%	\$1,500.00	0.52%	\$9,500.00	0.33%
Total Income	\$272,570.00	100.00%	\$2,910,800.00	100.00%	\$288,500.00	100.00%	\$2,862,300.00	100.00%
Cost of Goods Sold								
4100 · Purchases - Food	\$10,701.10	6.15%	\$115,442.78	6.11%	\$11,249.86	6.06%	\$127,596.64	6.82%
4110 · Purchases - Meat	\$12,261.23	7.05%	\$138,575.50	7.33%	\$14,847.66	8.00%	\$132,711.24	7.10%
4115 · Purchases - Seafood	\$8,039.02	4.62%	\$82,711.24	4.38%	\$9,549.96	5.15%	\$101,635.87	5.44%
4130 · Purchases - Produce	\$9,508.94	5.46%	\$114,814.85	6.07%	\$9,829.19	5.30%	\$96,257.96	5.15%
4140 · Purchases - Dairy	\$8,323.85	4.78%	\$75,909.91	4.02%	\$7,122.29	3.84%	\$75,381.12	4.03%
4145 · Purchases - Ice Cream	\$538.50	0.31%	\$7,339.38	0.39%	\$704.50	0.38%	\$7,466.94	0.40%
4150 · Purchases - Bakery	\$1,498.59	0.86%	\$17,246.30	0.91%	\$1,455.55	0.78%	\$18,152.85	0.97%
4197 · Inventory Change Food	\$1,782.64	1.02%	\$3,156.03	0.17%	\$303.75	0.16%	(\$3,301.78)	-0.18%
FOOD COST	\$52,653.87	30.26%	\$555,195.99	29.38%	\$55,062.76	29.67%	\$555,900.84	29.73%
4200 · Purchases - Liquor	\$3,939.78	18.76%	\$50,705.44	21.67%	\$4,577.85	21.19%	\$45,663.26	20.68%
4205 · Liquor Inventory Change	\$1,004.93	4.79%	(\$2,242.22)	-0.96%	(\$53.93)	-0.25%	(\$1,389.63)	-0.63%
LIQUOR COST	\$4,944.71	23.55%	\$48,463.22	20.71%	\$4,523.92	20.94%	\$44,273.63	20.05%
4210 · Purchases - Beer	\$1,317.45	22.71%	\$15,265.62	24.62%	\$1,485.79	25.62%	\$15,384.56	25.64%
4215 · Beer Inventory Change	\$351.56	6.06%	\$501.21	0.81%	(\$55.72)	-0.96%	(\$192.82)	-0.32%
BEER COST	\$1,669.01	28.78%	\$15,766.83	25.43%	\$1,430.07	24.66%	\$15,191.74	25.32%
4230 · Purchases - Wine	\$19,967.39	30.67%	\$172,779.31	26.66%	\$19,137.98	28.06%	\$173,905.72	26.80%
4235 · Wine Inventory Change	(\$2,145.44)	-3.30%	(\$108.87)	-0.02%	(\$857.88)	-1.26%	(\$1,169.43)	-0.18%
WINE COST	\$17,821.95	27.38%	\$172,670.44	26.65%	\$18,280.10	26.80%	\$172,736.29	26.62%
TOTAL COST OF LIQUOR	\$24,435.67	26.59%	\$236,900.49	25.10%	\$24,234.09	25.35%	\$232,201.66	24.97%
4180 · Purchases - Coffee	\$562.89	10.62%	\$6,322.87	11.15%	\$542.54	9.35%	\$6,010.52	11.34%
4250 · Purchases - N/A Beverages	\$559.23	10.55%	\$5,637.56	9.94%	\$361.04	6.22%	\$7,135.65	13.46%
Total COGS	\$78,211.66	28.69%	\$804,056.91	27.62%	\$80,200.43	27.80%	\$801,248.67	27.99%
Gross Profit	\$194,358.34	71.31%	\$2,106,743.09	72.38%	\$208,299.57	72.20%	\$2,061,051.33	72.01%
Labor Cost								
5001 · Wages - Management	\$2,807.66	1.03%	\$57,122.43	1.96%	\$5,769.23	2.00%	\$57,676.05	2.02%
5003 · Wages - Busser	\$3,658.41	1.34%	\$37,895.79	1.30%	\$4,136.72	1.43%	\$34,265.86	1.20%
5004 · Wages - Bar	\$1,756.68	0.64%	\$20,611.56	0.71%	\$2,529.72	0.88%	\$27,149.31	0.95%
5005 · Wages - Hosts	\$5,186.68	1.90%	\$53,393.53	1.83%	\$5,185.98	1.80%	\$56,639.97	1.98%
5006 · Wages - Servers	\$4,183.21	1.53%	\$37,856.28	1.30%	\$2,960.57	1.03%	\$33,216.12	1.16%
5009 · Wages - Runner	\$1,019.48	0.37%	\$11,730.18	0.40%	\$853.13	0.30%	\$16,538.92	0.58%
5011 · Wages - Event Planner	\$2,581.91	0.95%	\$27,071.21	0.93%	\$2,528.55	0.88%	\$26,475.27	0.92%
5012 · Wages - Dishwashers	\$19,213.07	7.05%	\$213,185.47	7.32%	\$19,703.16	6.83%	\$198,694.64	6.94%
5013 · Wages - Chef	\$6,538.45	2.40%	\$67,999.88	2.34%	\$6,538.45	2.27%	\$61,269.16	2.14%
5014 · Wages - Cook	\$17,991.15	6.60%	\$166,226.52	5.71%	\$14,833.54	5.14%	\$180,170.49	6.29%
5016 · Expediter	\$1,053.72	0.39%	\$18,851.35	0.65%	\$2,552.58	0.88%	\$25,259.90	0.88%
SALARIES & WAGES	\$65,990.42	24.21%	\$711,944.20	24.46%	\$67,591.63	23.43%	\$717,355.69	25.06%
5160 · Payroll Taxes	\$11,687.16	4.29%	\$132,345.65	4.55%	\$11,651.30	4.04%	\$137,644.57	4.81%
5170 · Health Insurance	\$3,568.55	1.31%	\$33,920.98	1.17%	\$3,400.00	1.18%	\$34,000.00	1.19%
5171 · Medical - Other Costs	\$207.00	0.08%	\$750.34	0.03%	\$28.00	0.01%	\$153.00	0.01%
5175 · Workers Compensation Insurance	\$1,000.00	0.37%	\$12,000.00	0.41%	\$1,278.93	0.44%	\$14,972.52	0.52%
EMPLOYEE BENEFITS	\$16,462.71	6.04%	\$179,016.97	6.15%	\$16,358.23	5.67%	\$186,770.09	6.53%
Total Labor Cost	\$82,453.13	30.25%	\$890,961.17	30.61%	\$83,949.86	29.10%	\$904,125.78	31.59%
KITCHEN LABOR	\$44,796.39	25.75%	\$466,263.22	24.67%	\$43,627.73	23.51%	\$465,394.19	24.89%
PRIME COST	\$160,664.79	58.94%	\$1,695,018.08	58.23%	\$164,150.29	56.90%	\$1,705,374.45	59.58%

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Operating Expenses								
6000 · Equipment Repairs & Maintenance	\$387.50	0.14%	\$9,765.40	0.34%	\$1,322.48	0.46%	\$12,238.35	0.43%
7010 · Repair & Maintenance-Facilities	\$1,377.44	0.51%	\$13,507.96	0.46%	\$780.28	0.27%	\$16,128.20	0.56%
6020 · Equipment Lease/ Rental	\$235.51	0.09%	\$2,421.84	0.08%	\$189.68	0.07%	\$3,306.19	0.12%
6030 · Laundry & Linens	\$2,326.01	0.85%	\$27,551.81	0.95%	\$3,105.72	1.08%	\$31,625.84	1.10%
6031 · Dishwashing Supplies	\$2,001.88	0.73%	\$12,672.24	0.44%	\$852.57	0.30%	\$5,494.69	0.19%
6050 · Restaurant Supplies	\$5,000.00	1.83%	\$64,000.00	2.20%	\$6,000.00	2.08%	\$59,000.00	2.06%
6051 · Purchases - Paper Goods	\$429.50	0.16%	\$7,084.41	0.24%	\$361.58	0.13%	\$4,446.29	0.16%
7000 · Rent Expense								
7001 · Rent Override	\$3,700.00	1.36%	\$45,000.00	1.55%	\$3,500.00	1.21%	\$42,000.00	1.47%
7000 · Rent Expense	\$15,000.00	5.50%	\$180,000.00	6.18%	\$14,500.00	5.03%	\$174,000.00	6.08%
Total 7000 · Rent Expense	\$18,700.00	6.86%	\$225,000.00	7.73%	\$18,000.00	6.24%	\$216,000.00	7.55%
7015 · Real Estate Taxes	\$0.00	0.00%	\$3,350.31	0.12%	\$0.00	0.00%	\$4,952.73	0.17%
7016 · Personal Property Taxes	\$0.00	0.00%	\$292.41	0.01%	\$0.00	0.00%	\$344.77	0.01%
UTILITIES								
7020 · Utilities - Electric	\$2,680.29	0.98%	\$36,389.32	1.25%	\$2,676.84	0.93%	\$36,032.23	1.26%
7025 · Utilities - Cable TV	\$129.98	0.05%	\$2,914.16	0.10%	\$202.82	0.07%	\$2,431.85	0.08%
7030 · Utilities - Gas	\$117.98	0.04%	\$1,297.32	0.04%	\$553.50	0.19%	\$2,436.12	0.09%
7035 · Utilities - Water	\$1,091.18	0.40%	\$14,755.14	0.51%	\$1,095.54	0.38%	\$11,844.27	0.41%
7040 · Telephone Expense	\$783.92	0.29%	\$5,052.32	0.17%	\$318.39	0.11%	\$3,826.41	0.13%
7060 · Refuse Disposal	\$726.00	0.27%	\$6,586.93	0.23%	\$543.40	0.19%	\$8,466.84	0.30%
TOTAL UTILITIES	\$5,529.35	2.03%	\$66,995.19	2.30%	\$5,390.49	1.87%	\$65,037.72	2.27%
7065 · Pest Control	\$125.00	0.05%	\$1,500.00	0.05%	\$125.00	0.04%	\$1,500.00	0.05%
7145 · Flowers and Decorations	\$100.00	0.04%	\$1,200.00	0.04%	\$300.00	0.10%	\$1,900.00	0.07%
Advertising and Promotions								
8000 · Advertising - General	\$1,200.00	0.44%	\$33,000.00	1.13%	\$2,400.00	0.83%	\$35,000.00	1.22%
8160 · Manager Comps	\$3,500.00	1.28%	\$50,000.00	1.72%	\$5,000.00	1.73%	\$65,000.00	2.27%
8165 · Employee Discounts	\$100.00	0.04%	\$1,200.00	0.04%	\$200.00	0.07%	\$2,400.00	0.08%
Total Advertising and Promotions	\$4,800.00	1.76%	\$84,200.00	2.89%	\$7,600.00	2.63%	\$102,400.00	3.58%
9030 · Credit Card Fees - M/C & Visa	\$3,686.93	1.35%	\$48,225.73	1.66%	\$3,406.09	1.18%	\$45,144.05	1.58%
9035 · Credit Card Fees - AMEX	\$3,704.71	1.36%	\$32,656.92	1.12%	\$3,850.91	1.33%	\$32,032.24	1.12%
9038 · Bank Service Charges	\$10.00	0.00%	\$120.00	0.00%	\$10.00	0.00%	\$120.00	0.00%
9040 · Business Travel/Milage	\$2,993.04	1.10%	\$30,468.21	1.05%	\$5,057.24	1.75%	\$33,391.03	1.17%
9051 · Printing and Reproduction	\$0.00	0.00%	\$931.53	0.03%	\$288.13	0.10%	\$3,227.41	0.11%
9055 · Licenses and Permits	\$4,400.00	1.61%	\$6,000.00	0.21%	\$4,230.00	1.47%	\$5,000.00	0.17%
9060 · Insurance Expense - General	\$1,500.00	0.55%	\$18,000.00	0.62%	\$1,500.00	0.52%	\$18,000.00	0.63%
9079 · Overs and Shorts	\$0.00	0.00%	\$415.56	0.01%	\$0.00	0.00%	(\$426.21)	-0.01%
9185 · Annual Report to State	\$0.00	0.00%	\$500.00	0.02%	\$0.00	0.00%	\$500.00	0.02%
Total Operating Expense	\$57,306.87	21.02%	\$656,859.52	22.57%	\$62,370.17	21.62%	\$661,363.30	23.11%
Administrative Expenses								
6040 · Truck and Auto Expenses	\$600.00	0.22%	\$7,200.00	0.25%	\$600.00	0.21%	\$7,200.00	0.25%
6045 · Auto Lease	\$806.00	0.30%	\$9,672.00	0.33%	\$806.00	0.28%	\$9,672.00	0.34%
9062 · Insurance - Auto	\$184.00	0.07%	\$2,208.00	0.08%	\$177.00	0.06%	\$2,124.00	0.07%
9010 · Office Supplies	\$308.19	0.11%	\$3,233.64	0.11%	\$1,291.49	0.45%	\$3,542.13	0.12%
9020 · Postage and Delivery	\$224.00	0.08%	\$1,478.60	0.05%	\$40.00	0.01%	\$1,058.95	0.04%
9065 · Dues and Subscriptions	\$1,581.69	0.58%	\$1,656.69	0.06%	\$1,440.00	0.50%	\$1,673.00	0.06%
9068 · Charity and Donations	\$50.00	0.02%	\$1,217.50	0.04%	\$0.00	0.00%	\$1,060.00	0.04%
9070 · Professional & Legal Fees	\$0.00	0.00%	\$10,087.50	0.35%	\$0.00	0.00%	\$12,885.25	0.45%
9073 · Accounting Fees	\$2,000.00	0.73%	\$20,800.00	0.71%	\$2,000.00	0.69%	\$20,800.00	0.73%
9074 · Payroll Service Fees	\$350.20	0.13%	\$5,487.81	0.19%	\$343.84	0.12%	\$4,919.80	0.17%
9080 · Interest Expense	\$1,452.70	0.53%	\$19,474.16	0.67%	\$2,081.74	0.72%	\$24,047.62	0.84%
Total Administrative Expenses	\$7,556.78	2.77%	\$82,515.90	2.83%	\$8,780.07	3.04%	\$88,982.75	3.11%
Net Income	\$47,041.56	17.26%	\$476,406.50	16.37%	\$53,199.47	18.44%	\$406,579.50	14.20%