

RESTAURANT PROFIT & LOSS
(DETAILED FORMAT)



Period: Jan-18

Income		
	\$	% of Total
Food & Beverage Sales		
Food Sales	82,000.00	66.7%
Non Alc Bev Sales	5,000.00	4.1%
Beer Sales	6,000.00	4.9%
Wine Sales	16,000.00	13.0%
Liquor Sales	14,000.00	11.4%
Total Food & Beverage Sales	123,000.00	100.0%
Other Revenue	0.00	0.0%
Total Income	123,000.00	100.0%
Cost of Goods Sold (COGS)		
Food & Beverage COGS		
Food COGS	26,000.00	31.7%
Non Alc Bev COGS	1,100.00	22.0%
Beer COGS	1,440.00	24.0%
Wine COGS	4,160.00	26.0%
Liquor COGS	2,520.00	18.0%
Total Food & Beverage COGS	35,220.00	28.6%
Gross Payroll		
Kitchen Wages		
Chef Wages	5,400.00	4.4%
Prep and Cooks Wages	10,000.00	8.1%
Dishers Wages	4,000.00	3.3%
Kitchen Wages - Other	0.00	0.0%
Total Kitchen Wages	19,400.00	15.8%
Front of House Wages		
Waitstaff Wages	8,000.00	6.5%
Host Wages	750.00	0.6%
Bussers	1,000.00	0.8%
Bartender Wages	2,000.00	1.6%
Front of House Wages - Other	0.00	0.0%
Total Front of House Wages	11,750.00	9.6%
Manager Wages	5,000.00	4.1%
Admin Wages	0.00	0.0%
Officer Salary	0.00	0.0%
Salaries & Wages - Other	0.00	0.0%
Total Salaries & Wages	36,150.00	29.4%
Payroll Tax & Benefits		
Employer Payroll Tax	7,500.00	6.1%
Employee Health Insurance	600.00	0.5%
Other Employee Benefits	0.00	0.0%
Workers Compensation Insurance	1,100.00	0.9%
Employee Discounts	400.00	0.3%
Employee Meals	0.00	0.0%
Payroll Tax & Benefits - Other	0.00	0.0%
Total Payroll Tax & Benefits	9,600.00	7.8%
Gross Payroll Expense	45,750.00	37.2%
Prime Cost (COGS plus Gross Payroll)	80,970.00	65.8%
Other Expenses		
Direct Operating Expenses		
Cleaning Supplies	750.00	0.6%

Equipment Rentals	0.00	0.0%
Restaurant Supplies	500.00	0.4%
Contract Cleaning/Janitorial	1,200.00	1.0%
Printing & Copying Expenses	250.00	0.2%
Misc Operating Expenses	0.00	0.0%
Paper & Plastic	1,800.00	1.5%
Pest Control	75.00	0.1%
Trash Removal	600.00	0.5%
Smallwares	400.00	0.3%
China, Glassware & Flatware	225.00	0.2%
Security	80.00	0.1%
Uniforms	0.00	0.0%
Linens & Laundry Service	410.00	0.3%
Flowers & Decorations	50.00	0.0%
Auto Expenses	0.00	0.0%
Permits & Licenses	250.00	0.2%
Freight	0.00	0.0%
Outside Service Contracts	200.00	0.2%
Direct Operating Expenses - Other	0.00	0.0%
Total Direct Operating Expenses	6,790.00	5.5%
Music & Entertainment		
Musicians	0.00	0.0%
Music Services & Fees	0.00	0.0%
Meals Served to Musicians	0.00	0.0%
Purchased CD's & Tapes	0.00	0.0%
Music & Entertainment - Other	0.00	0.0%
Total Music & Entertainment	0.00	0.0%
Marketing Expenses		
Media Advertising	1,200.00	1.0%
Promotions & Events	0.00	0.0%
Public Relations & Publicity	0.00	0.0%
Research	0.00	0.0%
Other Advertising & Promotion	0.00	0.0%
Complimentary Food & Beverage	1,200.00	1.0%
Customer Discounts	80.00	0.1%
Marketing Expenses - Other	0.00	0.0%
Total Marketing Expenses	2,480.00	2.0%
Utilities		
Electricity	3,000.00	2.4%
Gas	600.00	0.5%
Water/Sewer	1,200.00	1.0%
Utilities - Other	0.00	0.0%
Total Utilities	4,800.00	3.9%
Occupancy Expense		
Rent	7,300.00	5.9%
Percentage Rent	0.00	0.0%
Property Tax	0.00	0.0%
Insurance on Building	0.00	0.0%
Personal Property Tax	0.00	0.0%
Other Municipapl Tax	0.00	0.0%
Equipment Leases	1,350.00	1.1%
Occupancy Expense - Other	0.00	0.0%
Total Occupancy Expense	8,650.00	7.0%
Repairs & Maintenance		
Repairs-Kitchen Equipment	550.00	0.4%
Repairs-Mechanical Systems	0.00	0.0%
Repairs-Building	0.00	0.0%
Repairs-Other	0.00	0.0%
Repairs & Maintenance - Other	0.00	0.0%
Total Repairs & Maintenance	550.00	0.4%

Depreciation		
Depreciation-Building	0.00	0.0%
Depreciation-Auto	0.00	0.0%
Depreciation-Leasehold Improv	1,800.00	1.5%
Depreciation-FF&E	1,400.00	1.1%
Depreciation - Other	0.00	0.0%
Total Depreciation	3,200.00	2.6%
Admin & General Expenses		
Bank Fees	50.00	0.0%
Cash Over/Short	0.00	0.0%
Payroll Service Fees	125.00	0.1%
Credit Card Discounts	3,260.00	2.7%
Office Supplies	40.00	0.0%
Postage & Mailing	25.00	0.0%
Dues & Subscriptions	200.00	0.2%
Recruitment Expense	80.00	0.1%
Telephone		
Local/LD Telephone	225.00	0.2%
Cellular Telephone	120.00	0.1%
Telephone - Other	0.00	0.0%
Total Telephone	345.00	0.3%
Insurance		
Insurance-Disability	0.00	0.0%
Insurance-General	1,300.00	1.1%
Insurance-Life	0.00	0.0%
Insurance - Other	0.00	0.0%
Total Insurance	1,300.00	1.1%
Professional Fees		
Legal Fees	0.00	0.0%
Accounting Fees	400.00	0.3%
Bookkeeping/Admin Fees	800.00	0.7%
Consultant Fees	0.00	0.0%
Professional Fees - Other	0.00	0.0%
Total Professional Fees	1,200.00	1.0%
Taxes		
Taxes-State	0.00	0.0%
Taxes-Federal	0.00	0.0%
Taxes-Municipal	0.00	0.0%
Taxes - Other	0.00	0.0%
Total Taxes	0.00	0.0%
Misc G & A Expenses	0.00	0.0%
Penalties & Finance Charges	0.00	0.0%
Bad Debt/Walkout	0.00	0.0%
Travel & Entertainment	125.00	0.1%
Corporate Overhead	0.00	0.0%
Admin & General Expenses - Other	0.00	0.0%
Total Admin & General Expenses	6,750.00	5.5%
Interest Expense		
Loan Interest	1,350.00	1.1%
Mortgage Interest	0.00	0.0%
Other Interest Expense	0.00	0.0%
Interest Expense - Other	0.00	0.0%
Total Interest Expense	1,350.00	1.1%
Total Other Expense (excluding COGS & Labor)	34,570.00	28.1%
Net Profit/Loss	7,460.00	6.1%

* All percentages are expressed as a % of total sales except Cost of Goods Sold. These expense lines are expressed as a percentage of their corresponding revenues (e.g. Food COGS/Food Sales)