

ABC Restaurant
Actuals and Budget Income Statement - Summary
Period 6, 20XX

Begin 06/02/2015		End 06/29/2015				(Gross sales)	Begin 12/30/2014		End 06/29/2015			
Period-to-date						Category	Year-to-date					
Actual	PCT	Budget	PCT	Variance	PCT		Actual	PCT	Budget	PCT	Variance	PCT
106,750		72,901		33,849		Gross Sales	678,305		669,739		8,567	
(4,987)	-4.7%	(3,937)	-5.4%	(1,050)	0.7%	Comps, Promos and Voids	(29,909)	-4.4%	(36,166)	-5.4%	6,257	1.0%
101,763	95.3%	68,964	94.6%	32,799	0.7%	Net Sales	648,396	95.6%	633,573	94.6%	14,823	1.0%
34,263	32.1%	20,382	28.0%	(13,881)	-4.1%	Cost of Goods Sold	200,310	29.5%	187,249	28.0%	(13,061)	-1.6%
40,246	37.7%	25,171	34.5%	(15,075)	-3.2%	Labor	237,139	35.0%	231,242	34.5%	(5,897)	-0.4%
74,509	69.8%	45,553	62.5%	(28,956)	-7.3%	Prime Costs	437,449	64.5%	418,491	62.5%	(18,958)	-2.0%
						Other Expenses						
401	0.4%	1,203	1.7%	802	1.3%	Advertising and marketing	2,464	0.4%	11,051	1.7%	8,587	1.3%
452	0.4%	729	1.0%	277	0.6%	Building	2,852	0.4%	6,697	1.0%	3,846	0.6%
259	0.2%	1,312	1.8%	1,053	1.6%	Cleaning and janitorial	1,562	0.2%	12,055	1.8%	10,493	1.6%
78	0.1%	365	0.5%	287	0.4%	Community and employee relations	467	0.1%	3,349	0.5%	2,882	0.4%
128	0.1%	0	0.0%	(128)	-0.1%	Computer	758	0.1%	0	0.0%	(758)	-0.1%
9,795	9.2%	7,736	10.6%	(2,059)	1.4%	General and administrative	57,866	8.5%	70,113	10.5%	12,247	1.9%
2,676	2.5%	303	0.4%	(2,373)	-2.1%	Insurance	15,451	2.3%	2,779	0.4%	(12,671)	-1.9%
1,469	1.4%	948	1.3%	(521)	-0.1%	Kitchen	8,604	1.3%	8,707	1.3%	103	0.0%
215	0.2%	302	0.4%	87	0.2%	Licenses and dues	1,323	0.2%	2,509	0.4%	1,186	0.2%
9,889	9.3%	12,485	17.1%	2,596	7.9%	Occupancy	60,517	8.9%	76,538	11.4%	16,021	2.5%
428	0.4%	401	0.6%	(27)	0.1%	Paper products	2,480	0.4%	3,684	0.6%	1,204	0.2%
5,376	5.0%	2,369	3.3%	(3,007)	-1.8%	Restaurant	33,315	4.9%	21,767	3.3%	(11,548)	-1.7%
31,166	29.2%	28,152	38.6%	(3,014)	9.4%	Overhead expenses	187,659	27.7%	219,249	32.7%	31,590	5.1%
72	0.1%	0	0.0%	(72)	-0.1%	Other income and expense	423	0.1%	0	0.0%	(423)	-0.1%
105,747	99.1%	73,705	101.1%	(32,042)	2.0%	Expenses	625,531	92.2%	637,740	95.2%	12,209	3.0%
(3,984)	-3.7%	(4,741)	-6.5%	757	2.8%	Operating income (loss) before taxes	22,865	3.4%	(4,167)	-0.6%	27,032	4.0%

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Begin 06/02/2015		End 06/29/2015				(Gross sales)		Begin 12/30/2014		End 06/29/2015			
Period-to-date		Category				Year-to-date							
Actual	PCT	Budget	PCT	Variance	PCT	Actual	PCT	Budget	PCT	Variance	PCT		
61,491	57.6%	40,168	55.1%	21,323	2.5%	Sales - Food	361,085	53.2%	369,026	55.1%	(7,941)	-1.9%	
0	0.0%	255	0.4%	(255)	-0.4%	Sales - Beverage (Non-Alcohol)	2,095	0.3%	2,344	0.4%	(249)	0.0%	
0	0.0%	5,613	7.7%	(5,613)	-7.7%	Sales - Beverage (Alcohol) - Beer	45,696	6.7%	51,570	7.7%	(5,874)	-1.0%	
8,896	8.3%	3,900	5.4%	4,996	3.0%	Sales - Beverage (Alcohol) - Wine	52,940	7.8%	35,831	5.4%	17,109	2.5%	
36,363	34.1%	22,964	31.5%	13,399	2.6%	Sales - Beverage (Alcohol) - Liquor	216,488	31.9%	210,968	31.5%	5,521	0.4%	
0	0.0%	0	0.0%	0	0.0%	Sales - Other	0	0.0%	0	0.0%	0	0.0%	
0	0.0%	0	0.0%	0	0.0%	Sales - Merchandise	0	0.0%	0	0.0%	0	0.0%	
106,750	100.0%	72,901	100.0%	33,849	0.0%	Total - Gross Sales	678,305	100.0%	669,739	100.0%	8,567	0.0%	
Comps and Promos						Comps and Promos							
0	0.0%	(875)	-1.2%	875	1.2%	Comps - EE Meals	0	0.0%	(8,037)	-1.2%	8,037	1.2%	
(3,188)	-3.0%	(1,239)	-1.7%	(1,949)	-1.3%	Comps - All others	(19,768)	-2.9%	(11,386)	-1.7%	(8,383)	-1.2%	
(120)	-0.1%	(583)	-0.8%	463	0.7%	Promos & Discounts - Regular	(730)	-0.1%	(5,358)	-0.8%	4,628	0.7%	
(1,679)	-1.6%	(1,239)	-1.7%	(440)	0.1%	Voids	(9,411)	-1.4%	(11,386)	-1.7%	1,975	0.3%	
(4,987)	-4.7%	(3,937)	-5.4%	(1,050)	0.7%	Total - Comps, Promos and Voids	(29,909)	-4.4%	(36,166)	-5.4%	6,257	1.0%	
101,763	95.3%	68,964	94.6%	32,799	0.7%	Total - Net Sales	648,396	95.6%	633,573	94.6%	14,823	1.0%	
Cost of Sales						Cost of Sales							
20,766	33.8%	13,256	33.0%	(7,510)	-0.8%	COGS - Food	121,349	33.6%	121,779	33.0%	430	-0.6%	
153	0.0%	46	18.0%	(107)	18.0%	COGS - Beverage (Non-Alcohol)	905	43.2%	422	18.0%	(483)	-25.2%	
3,228	0.0%	1,123	20.0%	(2,105)	20.0%	COGS - Beverage (Alcohol) - Beer	18,860	41.3%	10,314	20.0%	(8,546)	-21.3%	
2,402	27.0%	1,365	35.0%	(1,037)	8.0%	COGS - Beverage (Alcohol) - Wine	13,723	25.9%	12,541	35.0%	(1,183)	9.1%	
7,623	21.0%	4,593	20.0%	(3,030)	-1.0%	COGS - Beverage (Alcohol) - Liquor	44,906	20.7%	42,194	20.0%	(2,712)	-0.7%	
91	0.0%	0	0.0%	(91)	0.0%	COGS - Retail/Other	566	0.0%	0	0.0%	(566)	0.0%	
0	0.0%	0	0.0%	0	0.0%	COGS - Miscellaneous	0	0.0%	0	0.0%	0	0.0%	
34,263	32.1%	20,382	28.0%	(13,881)	-4.1%	Total - Cost of Goods Sold	200,310	29.5%	187,249	28.0%	(13,061)	-1.6%	
Labor						Labor							
30,190	28.3%	17,496	24.0%	(12,694)	-4.3%	Labor:Labor - Hourly (regular)	176,154	26.0%	160,737	24.0%	(15,417)	-2.0%	
1,572	1.5%	1,458	2.0%	(114)	0.5%	Labor:Labor - Hourly (overtime)	9,252	1.4%	13,395	2.0%	4,143	0.6%	
0	0.0%	365	0.5%	365	0.5%	Labor:Labor - Manager	0	0.0%	3,349	0.5%	3,349	0.5%	
2,647	2.5%	4,374	6.0%	1,727	3.5%	Consulting - General	14,849	2.2%	40,184	6.0%	25,335	3.8%	
5,837	5.5%	1,478	2.0%	(4,359)	-3.4%	Labor:Payroll taxes	36,883	5.4%	13,577	2.0%	(23,306)	-3.4%	
40,246	37.7%	25,171	34.5%	(15,075)	-3.2%	Total - Labor	237,139	35.0%	231,242	34.5%	(5,897)	-0.4%	
74,509	69.8%	45,553	62.5%	(28,956)	-7.3%	Total Prime Costs	437,449	64.5%	418,491	62.5%	(18,958)	-2.0%	
Other Expenses						Other Expenses							
<u>Advertising and marketing</u>						<u>Advertising and marketing</u>							
0	0.0%	0	0.0%	0	0.0%	Advertising - Co-op	0	0.0%	0	0.0%	0	0.0%	
0	0.0%	911	1.3%	911	1.3%	Advertising - Local	0	0.0%	8,372	1.3%	8,372	1.3%	
0	0.0%	0	0.0%	0	0.0%	Advertising - Other	0	0.0%	0	0.0%	0	0.0%	
0	0.0%	0	0.0%	0	0.0%	Marketing - Electronic Media	0	0.0%	0	0.0%	0	0.0%	
0	0.0%	36	0.1%	36	0.1%	Marketing - Menu	0	0.0%	335	0.1%	335	0.1%	
401	0.4%	36	0.1%	(365)	-0.3%	Marketing - Other	2,464	0.4%	335	0.1%	(2,129)	-0.3%	
0	0.0%	146	0.2%	146	0.2%	Printing Supplies	0	0.0%	1,339	0.2%	1,339	0.2%	

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Period-to-date				Category		Year-to-date						
Actual	PCT	Budget	PCT	Variance	PCT	Actual	PCT	Budget	PCT	Variance	PCT	
0	0.0%	73	0.1%	73	0.1%	0	0.0%	670	0.1%	670	0.1%	
401	0.4%	1,203	1.7%	802	1.3%	2,464	0.4%	11,051	1.7%	8,587	1.3%	
						<u>Printing</u>						
						Total Advertising and marketing						
						<u>Building</u>						
349	0.3%	365	0.5%	16	0.2%	2,217	0.3%	3,349	0.5%	1,132	0.2%	
103	0.1%	365	0.5%	262	0.4%	635	0.1%	3,349	0.5%	2,714	0.4%	
452	0.4%	729	1.0%	277	0.6%	2,852	0.4%	6,697	1.0%	3,846	0.6%	
						<u>Cleaning and janitorial</u>						
141	0.1%	547	0.8%	406	0.6%	865	0.1%	5,023	0.8%	4,158	0.6%	
118	0.1%	219	0.3%	101	0.2%	698	0.1%	2,009	0.3%	1,312	0.2%	
0	0.0%	547	0.8%	547	0.8%	0	0.0%	5,023	0.8%	5,023	0.8%	
259	0.2%	1,312	1.8%	1,053	1.6%	1,562	0.2%	12,055	1.8%	10,493	1.6%	
						<u>Community and employee relations</u>						
0	0.0%	365	0.5%	365	0.5%	0	0.0%	3,349	0.5%	3,349	0.5%	
78	0.1%	0	0.0%	(78)	-0.1%	467	0.1%	0	0.0%	(467)	-0.1%	
78	0.1%	365	0.5%	287	0.4%	467	0.1%	3,349	0.5%	2,882	0.4%	
						<u>Computer</u>						
128	0.1%	0	0.0%	(128)	-0.1%	758	0.1%	0	0.0%	(758)	-0.1%	
128	0.1%	0	0.0%	(128)	-0.1%	758	0.1%	0	0.0%	(758)	-0.1%	
						<u>General and administrative</u>						
297	0.3%	300	0.4%	3	0.1%	1,843	0.3%	1,800	0.3%	(43)	0.0%	
76	0.1%	0	0.0%	(76)	-0.1%	440	0.1%	0	0.0%	(440)	-0.1%	
26	0.0%	0	0.0%	(26)	0.0%	150	0.0%	0	0.0%	(150)	0.0%	
3,533	3.3%	1,823	2.5%	(1,710)	-0.8%	21,584	3.2%	16,743	2.5%	(4,840)	-0.7%	
161	0.2%	182	0.3%	21	0.1%	927	0.1%	1,674	0.3%	747	0.1%	
(22)	0.0%	36	0.1%	58	0.1%	(121)	0.0%	335	0.1%	456	0.1%	
93	0.1%	91	0.1%	(2)	0.0%	538	0.1%	837	0.1%	299	0.0%	
0	0.0%	91	0.1%	91	0.1%	0	0.0%	837	0.1%	837	0.1%	
2,647	2.5%	4,374	6.0%	1,727	3.5%	14,849	2.2%	40,184	6.0%	25,335	3.8%	
152	0.1%	0	0.0%	(152)	-0.1%	953	0.1%	0	0.0%	(953)	-0.1%	
1,564	1.5%	0	0.0%	(1,564)	-1.5%	9,294	1.4%	0	0.0%	(9,294)	-1.4%	
0	0.0%	36	0.1%	36	0.1%	0	0.0%	335	0.1%	335	0.1%	
18	0.0%	0	0.0%	(18)	0.0%	109	0.0%	0	0.0%	(109)	0.0%	
0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
254	0.2%	0	0.0%	(254)	-0.2%	1,473	0.2%	0	0.0%	(1,473)	-0.2%	
26	0.0%	0	0.0%	(26)	0.0%	164	0.0%	0	0.0%	(164)	0.0%	
71	0.1%	219	0.3%	148	0.2%	447	0.1%	2,009	0.3%	1,562	0.2%	
23	0.0%	36	0.1%	13	0.0%	139	0.0%	335	0.1%	195	0.0%	
0	0.0%	36	0.1%	36	0.1%	0	0.0%	335	0.1%	335	0.1%	
0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
0	0.0%	292	0.4%	292	0.4%	0	0.0%	2,679	0.4%	2,679	0.4%	
0	0.0%	109	0.2%	109	0.2%	0	0.0%	1,005	0.2%	1,005	0.2%	
503	0.5%	109	0.2%	(394)	-0.3%	2,875	0.4%	1,005	0.2%	(1,870)	-0.3%	
0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	

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Period-to-date						Category	Year-to-date					
Actual	PCT	Budget	PCT	Variance	PCT		Actual	PCT	Budget	PCT	Variance	PCT
34	0.0%	0	0.0%	(34)	0.0%	Travel - Lodging	204	0.0%	0	0.0%	(204)	0.0%
93	0.1%	0	0.0%	(93)	-0.1%	Travel - Ground	554	0.1%	0	0.0%	(554)	-0.1%
246	0.2%	0	0.0%	(246)	-0.2%	Travel - Other	1,443	0.2%	0	0.0%	(1,443)	-0.2%
9,795	9.2%	7,736	10.6%	(2,059)	1.4%	Total General and administrative	57,866	8.5%	70,113	10.5%	12,247	1.9%
						<u>Insurance</u>						
1,005	0.9%	292	0.4%	(713)	-0.5%	Insurance - GL & Property	5,977	0.9%	2,679	0.4%	(3,298)	-0.5%
1,097	1.0%	11	0.0%	(1,086)	-1.0%	Insurance - Workers compensation	6,095	0.9%	100	0.0%	(5,995)	-0.9%
574	0.5%	0	0.0%	(574)	-0.5%	Insurance - Other	3,379	0.5%	0	0.0%	(3,379)	-0.5%
2,676	2.5%	303	0.4%	(2,373)	-2.1%	Total Insurance	15,451	2.3%	2,779	0.4%	(12,671)	-1.9%
						<u>Kitchen</u>						
0	0.0%	219	0.3%	219	0.3%	Grease Removal	0	0.0%	2,009	0.3%	2,009	0.3%
1,469	1.4%	547	0.8%	(922)	-0.6%	Kitchen Supplies	8,604	1.3%	5,023	0.8%	(3,581)	-0.5%
0	0.0%	182	0.3%	182	0.3%	Smallwares	0	0.0%	1,674	0.3%	1,674	0.3%
1,469	1.4%	948	1.3%	(521)	-0.1%	Total Kitchen	8,604	1.3%	8,707	1.3%	103	0.0%
						<u>Licenses and dues</u>						
215	0.2%	83	0.1%	(132)	-0.1%	Dues and Subscriptions	1,323	0.2%	500	0.1%	(823)	-0.1%
0	0.0%	219	0.3%	219	0.3%	Licenses and Permits	0	0.0%	2,009	0.3%	2,009	0.3%
215	0.2%	302	0.4%	87	0.2%	Total Licenses and dues	1,323	0.2%	2,509	0.4%	1,186	0.2%
						<u>Occupancy</u>						
8,177	7.7%	8,500	11.7%	323	4.0%	Rent - Base	49,763	7.3%	51,000	7.6%	1,237	0.3%
0	0.0%	0	0.0%	0	0.0%	Rent - CAM	0	0.0%	0	0.0%	0	0.0%
0	0.0%	365	0.5%	365	0.5%	Rent - Other	0	0.0%	3,349	0.5%	3,349	0.5%
119	0.1%	146	0.2%	27	0.1%	Utilities - Cable and television	726	0.1%	1,339	0.2%	613	0.1%
1,403	1.3%	2,200	3.0%	797	1.7%	Utilities - Electric	8,853	1.3%	13,200	2.0%	4,347	0.7%
50	0.0%	675	0.9%	625	0.9%	Utilities - Gas	312	0.0%	4,050	0.6%	3,738	0.6%
83	0.1%	300	0.4%	217	0.3%	Utilities - Trash/Sewer	539	0.1%	1,800	0.3%	1,261	0.2%
57	0.1%	300	0.4%	243	0.4%	Utilities - Water	324	0.0%	1,800	0.3%	1,476	0.2%
9,889	9.3%	12,485	17.1%	2,596	7.9%	Total Occupancy	60,517	8.9%	76,538	11.4%	16,021	2.5%
						<u>Paper Products</u>						
428	0.4%	401	0.6%	(27)	0.1%	Paper Products and Related Supplies	2,480	0.4%	3,684	0.6%	1,204	0.2%
428	0.4%	401	0.6%	(27)	0.1%	Total Paper products	2,480	0.4%	3,684	0.6%	1,204	0.2%
						<u>Restaurant</u>						
3,361	3.1%	1,458	2.0%	(1,903)	-1.1%	D.J. and Restaurant music	21,399	3.2%	13,395	2.0%	(8,004)	-1.2%
0	0.0%	0	0.0%	0	0.0%	Interior Décor	0	0.0%	0	0.0%	0	0.0%
1,921	1.8%	729	1.0%	(1,192)	-0.8%	Music and restaurant entertainment	11,372	1.7%	6,697	1.0%	(4,675)	-0.7%
94	0.1%	182	0.3%	88	0.2%	Uniforms	543	0.1%	1,674	0.3%	1,131	0.2%
5,376	5.0%	2,369	3.3%	(3,007)	-1.8%	Total Restaurant	33,315	4.9%	21,767	3.3%	(11,548)	-1.7%
31,166	29.2%	28,152	38.6%	(3,014)	9.4%	Total - Overhead expenses	187,659	27.7%	219,249	32.7%	31,590	5.1%
						<u>Other income and expense</u>						
0	0.0%	0	0.0%	0	0.0%	Interest income	0	0.0%	0	0.0%	0	0.0%

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Begin 06/02/2015		End 06/29/2015				(Gross sales)		Begin 12/30/2014		End 06/29/2015			
Period-to-date						Category	Year-to-date						
Actual	PCT	Budget	PCT	Variance	PCT		Actual	PCT	Budget	PCT	Variance	PCT	
0	0.0%	0	0.0%	0	0.0%	Interest expense	0	0.0%	0	0.0%	0	0.0%	
72	0.1%	0	0.0%	(72)	-0.1%	Other income and expense	423	0.1%	0	0.0%	(423)	-0.1%	
0	0.0%	0	0.0%	0	0.0%	Finance charges and late fees	0	0.0%	0	0.0%	0	0.0%	
72	0.1%	0	0.0%	(72)	-0.1%	Total - Other income and expense	423	0.1%	0	0.0%	(423)	-0.1%	
<hr/>						Total expenses	<hr/>						
105,747	99.1%	73,705	101.1%	(32,042)	2.0%		625,531	92.2%	637,740	95.2%	12,209	3.0%	
<hr/>						Operating income (loss) before taxes	<hr/>						
(3,984)	-3.7%	(4,741)	-6.5%	757	2.8%		22,865	3.4%	(4,167)	-0.6%	27,032	4.0%	