

Restaurant Client
123 Any Street
St. Louis, MO 63000
December 31, 2000

OPERATING STATEMENT

| | CURRENT PERIOD | TWELVE MONTHS | CURR. % | YTD % |
|--|---------------------------|--------------------------|--------------------|------------------|
| FOOD SALES | | | | |
| 301 - Sales - Food | \$ 48,067.38 | \$ 558,075.15 | 100.00 | 100.00 |
| TOTAL FOOD SALES | 48,067.38 | 558,075.15 | 100.00 | 100.00 |
| FOOD COSTS | | | | |
| 311 - Purchases - Food | 17,669.25 | 204,061.30 | 36.76 | 36.57 |
| TOTAL FOOD COSTS | 17,669.25 | 204,061.30 | 36.76 | 36.57 |
| BEVERAGE SALES | | | | |
| 341 - Sales - Beverages | \$ 34,655.79 | \$ 411,558.07 | 100.00 | 100.00 |
| TOTAL BEVERAGE SALES | 34,655.79 | 411,558.07 | 100.00 | 100.00 |
| BEVERAGE COSTS | | | | |
| 351 - Purchases - Beverages | 12,199.73 | 127,824.66 | 35.20 | 31.06 |
| TOTAL BEVERAGE COSTS | 12,199.73 | 127,824.66 | 35.20 | 31.06 |
| PRIME COST (F + B + LABOR) | 57,237.44 | 604,063.82 | 69.19 | 62.30 |
| ALL SALES | | | | |
| Total Food Sales | 48,067.38 | 558,075.15 | 58.11 | 57.56 |
| Total Beverage Sales | 34,655.79 | 411,558.07 | 41.89 | 42.44 |
| TOTAL SALES | 82,723.17 | 969,633.22 | 100.00 | 100.00 |
| TOTAL COSTS OF SALES | 29,868.98 | 331,885.96 | 36.11 | 34.23 |
| TOTAL GROSS PROFIT | 52,854.19 | 637,747.26 | 63.89 | 65.77 |
| OTHER INCOME | | | | |
| 902 - Cash Over/Short | \$ 154.58 | 658.36 | 0.19 | 0.07 |
| 906 - Video Game Income | 1,248.75 | 15,117.75 | 1.51 | 1.56 |
| 907 - Insurance Claim | 0.00 | 3,177.00 | 0.00 | 0.33 |
| TOTAL OTHER INCOME | 1,403.33 | 18,953.11 | 1.70 | 1.95 |
| TOTAL INCOME | 54,257.52 | 656,700.37 | 65.59 | 67.73 |
| CONTROLLABLE EXPENSES | | | | |
| Salaries & Wages | 21,947.20 | 232,235.55 | 26.53 | 23.95 |
| Employee Benefits | 5,421.26 | 39,942.31 | 6.55 | 4.12 |
| Direct Operating Expenses | 5,191.11 | 48,941.28 | 6.28 | 5.05 |
| Marketing | 6,698.18 | 67,888.15 | 8.10 | 7.00 |
| Energy & Utility Services | 2,248.26 | 33,850.14 | 2.72 | 3.49 |
| Administrative & General Expense | 6,205.73 | 82,030.73 | 7.50 | 8.46 |
| Repairs & Maintenance | 588.88 | 9,554.25 | 0.71 | 0.99 |
| TOTAL CONTROLLABLE EXPENSES | 48,300.62 | 514,442.41 | 58.39 | 53.06 |
| TOTAL INCOME LESS CONTROLLABLE | \$ 5,956.90 | \$ 142,257.96 | 7.20 | 14.67 |
| TOTAL OCCUPANCY COSTS | 5,297.74 | 72,140.69 | 6.40 | 7.44 |
| INCOME BEFORE INT, DEPR & TAX | 659.16 | 70,117.27 | 0.80 | 7.23 |
| TOTAL INTEREST EXPENSE | 1,450.62 | 17,430.56 | 1.75 | 1.80 |
| TOTAL DEPRECIATION EXPENSE | 1,516.47 | 26,795.79 | 1.83 | 2.76 |
| NET PROFIT or (LOSS) | \$ (2,307.93) | \$ 25,890.92 | (2.79) | 2.67 |

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| SALARIES & WAGES | | | | |
| 403 - Wages - Cook | 9,838.98 | 88,309.41 | 11.89 | 9.11 |
| 404 - Wages - Bus/Dishwash | 1,686.55 | 22,329.82 | 2.04 | 2.30 |
| 405 - Wages - Servers | 2,287.28 | 32,646.68 | 2.76 | 3.37 |
| 406 - Wages - Host | 914.78 | 16,020.88 | 1.11 | 1.65 |
| 409 - Wages - Bar | 2,364.20 | 37,830.43 | 2.86 | 3.90 |
| 412 - Wages - Managers | 4,267.86 | 32,148.89 | 5.16 | 3.32 |
| 414 - Wages - Training | 587.55 | 2,949.44 | 0.71 | 0.30 |
| TOTAL SALARIES & WAGES | <u>21,947.20</u> | <u>232,235.55</u> | <u>26.53</u> | <u>23.95</u> |
| EMPLOYEE BENEFITS | | | | |
| 431 - FICA Tax | 3,241.60 | 27,919.91 | 3.92 | 2.88 |
| 432 - Unemployment & City Taxes | 707.31 | 3,791.05 | 0.86 | 0.39 |
| 435 - Health & W/C Insurance | 1,422.35 | 7,270.35 | 1.72 | 0.75 |
| 439 - Medical Expense | 50.00 | 861.00 | 0.06 | 0.09 |
| 460 - Employee Training & Education | 0.00 | 100.00 | 0.00 | 0.01 |
| TOTAL EMPLOYEE BENEFITS | <u>5,421.26</u> | <u>39,942.31</u> | <u>6.55</u> | <u>4.12</u> |
| DIRECT OPERATING EXPENSES | | | | |
| 509 - Contract Cleaning & Contractors | 513.00 | 9,650.13 | 0.62 | 1.00 |
| 510 - Tableware, Linen, & Silverwar | 1,195.69 | 7,955.23 | 1.45 | 0.82 |
| 511 - Kitchen Utensils | 60.00 | 1,243.10 | 0.07 | 0.13 |
| 512 - Menus & Drink Lists | 23.40 | 485.49 | 0.03 | 0.05 |
| 513 - Flowers & Decorations | 0.00 | 77.75 | 0.00 | 0.01 |
| 514 - Cleaning, Bar & Paper Supplie | 2,808.95 | 17,628.26 | 3.40 | 1.82 |
| 517 - Music & Entertainment | 249.69 | 4,001.75 | 0.30 | 0.41 |
| 548 - Permits & Licenses | 0.00 | 2,870.24 | 0.00 | 0.30 |
| 583 - Uniforms | 0.00 | 980.96 | 0.00 | 0.10 |
| 595 - Miscellaneous | 340.38 | 4,048.37 | 0.41 | 0.42 |
| TOTAL DIRECT OPERATING EXP. | <u>5,191.11</u> | <u>48,941.28</u> | <u>6.28</u> | <u>5.05</u> |
| MARKETING | | | | |
| 533 - Comps, Coupons & Discounts | 6,698.18 | 66,418.80 | 8.10 | 6.85 |
| 534 - Advertising | 0.00 | 1,469.35 | 0.00 | 0.15 |
| TOTAL MARKETING | <u>6,698.18</u> | <u>67,888.15</u> | <u>8.10</u> | <u>7.00</u> |
| ENERGY & UTILITY SERVICE | | | | |
| 526 - Utilities | 1,959.79 | 30,297.20 | 2.37 | 3.12 |
| 527 - Waste Removal | 288.47 | 3,552.94 | 0.35 | 0.37 |
| TOTAL ENERGY & UTILITY | <u>2,248.26</u> | <u>33,850.14</u> | <u>2.72</u> | <u>3.49</u> |
| ADMINISTRATIVE & GENERAL | | | | |
| 612 - Postage & Delivery | 0.00 | 237.01 | 0.00 | 0.02 |
| 616 - Officer Salaries | 3,168.00 | 47,388.00 | 3.83 | 4.89 |
| 629 - Telephone - Restaurant | 317.17 | 3,666.04 | 0.38 | 0.38 |
| 635 - Liquor Liability Insurance | 0.00 | 2,730.00 | 0.00 | 0.28 |
| 645 - Other Taxes | 0.00 | 45.00 | 0.00 | 0.00 |
| 655 - Contributions | 40.00 | 40.00 | 0.05 | 0.00 |
| 664 - Professional Fees | 945.84 | 9,697.20 | 1.14 | 1.00 |
| 666 - Office - Printing & Supplies | 548.33 | 4,319.21 | 0.66 | 0.45 |
| 667 - Bank & Merchant Charges | 1,040.44 | 13,155.87 | 1.26 | 1.36 |
| 670 - Protective Services | 124.00 | 244.00 | 0.15 | 0.03 |

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| 680 - Dues & Subscriptions | 21.95 | 508.40 | 0.03 | 0.05 |
| TOTAL ADMINISTRATIVE & GEN. | <u>6,205.73</u> | <u>82,030.73</u> | 7.50 | 8.46 |
| REPAIRS & MAINTENANCE | | | | |
| 530 - Repairs - Buildings | 20.00 | 2,268.67 | 0.02 | 0.23 |
| 531 - Repairs - Equipment | 568.88 | 7,285.58 | 0.69 | 0.75 |
| TOTAL REPAIRS & MAINTENANCE | <u>588.88</u> | <u>9,554.25</u> | 0.71 | 0.99 |
| OCCUPANCY COSTS | | | | |
| 720 - Rent | 5,198.74 | 63,491.94 | 6.28 | 6.55 |
| 721 - Equipment Rental | 99.00 | 1,234.91 | 0.12 | 0.13 |
| 735 - Insurance - Building\Contents | 0.00 | 4,997.56 | 0.00 | 0.52 |
| 745 - Personal Property Tax | 0.00 | 2,416.28 | 0.00 | 0.25 |
| TOTAL OCCUPANCY COSTS | <u>5,297.74</u> | <u>72,140.69</u> | 6.40 | 7.44 |
| INTEREST EXPENSE | | | | |
| 950 - Interest | 1,450.62 | 17,430.56 | 1.75 | 1.80 |
| TOTAL INTEREST EXPENSE | <u>1,450.62</u> | <u>17,430.56</u> | 1.75 | 1.80 |
| DEPRECIATION | | | | |
| 775 - Depreciation - Fixtures & Equ | 1,200.00 | 22,984.79 | 1.45 | 2.37 |
| 776 - Amortization - Leasehold Impr | 5.05 | 67.00 | 0.01 | 0.01 |
| 778 - Amortization | 311.42 | 3,744.00 | 0.38 | 0.39 |
| TOTAL DEPRECIATION | <u>1,516.47</u> | <u>26,795.79</u> | 1.83 | 2.76 |

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