

Bob Cafe, LLC Profit and Loss Comparison

CATEGORY	ACTUAL		BUDGET				LAST YEAR			
	\$	%	\$	%	Variance F/(U)		\$	%	Variance F/(U)	
					\$	%			\$	%
Food Sales	\$246,659.00	70.1%	\$249,000.00	70.4%	(\$2,341.00)	-0.4%	\$242,336.37	69.8%	\$4,322.63	0.3%
Wine Sales	\$16,050.85	4.6%	\$17,250.00	4.9%	(\$1,199.15)	-0.3%	\$16,589.45	4.8%	(\$538.60)	-0.2%
Liquor Sales	\$21,586.51	6.1%	\$26,200.00	7.4%	(\$4,613.49)	-1.3%	\$26,622.79	7.7%	(\$5,036.28)	-1.5%
Beer Sales	\$59,028.60	16.8%	\$60,000.00	17.0%	(\$971.40)	-0.2%	\$58,971.89	17.0%	\$56.71	-0.2%
Merchandise Sales	\$1,682.80	0.5%	\$500.00	0.1%	\$1,182.80	0.3%	\$1,729.51	0.5%	(\$46.71)	0.0%
Other Sales	\$367.00	0.1%			\$367.00	0.1%	\$65.00	0.0%	\$302.00	0.1%
Mug Club Sales	\$6,580.00	1.9%	\$500.00	0.1%	\$6,080.00	1.7%	\$925.00	0.3%	\$5,655.00	1.6%

TOTAL SALES	\$351,954.76	100.0%	\$353,450.00	100.0%	(\$1,495.24)		\$347,240.01	100.0%	\$4,714.75	
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Food Cost	\$73,625.47	29.8%	\$70,965.00	28.5%	\$2,660.47	1.3%	\$67,916.68	28.0%	\$5,708.79	1.8%
Wine Cost	\$4,342.05	27.1%	\$5,175.00	30.0%	(\$832.95)	-2.9%	\$5,063.41	30.5%	(\$721.36)	-3.5%
Liquor Cost	\$4,827.57	22.4%	\$5,764.00	22.0%	(\$936.43)	0.4%	\$5,667.87	21.3%	(\$840.30)	1.1%
Merchandise Cost	\$864.18	51.4%	\$400.00	80.0%	\$464.18	-28.6%	(\$885.94)	-51.2%	\$1,750.12	102.6%
Mug Club Cost	\$3,408.00	51.8%			\$3,408.00	51.8%			\$3,408.00	51.8%

Beer Inventory Cost	\$509.05	0.9%	\$2,100.00	3.5%	(\$1,590.95)	-2.6%			\$509.05	0.9%
Beer Non Inventory Cost	\$546.94	0.9%	\$1,740.00	2.9%	(\$1,193.06)	-2.0%	\$456.09	0.8%	\$90.85	0.2%
Beer Payroll Cost	\$5,700.00	9.7%	\$5,700.00	9.5%		0.2%			\$5,700.00	9.7%
TOTAL Beer Cost	\$6,755.99	11.4%	\$9,540.00	15.9%	(\$2,784.01)	-4.5%	\$456.09	0.8%	\$6,299.90	10.7%

COST OF GOODS SOLD	\$93,823.26	26.7%	\$91,844.00	26.0%	\$1,979.26	0.7%	\$78,218.11	22.5%	\$15,605.15	4.1%
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GROSS Profit	\$258,131.50	73.3%	\$261,606.00	74.0%	(\$3,474.50)	-0.7%	\$269,021.90	77.5%	(\$10,890.40)	-4.1%
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BOH Labor (food)	\$32,847.06	13.3%	\$32,370.00	13.0%	\$477.06	0.3%			\$32,847.06	13.3%
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FOH Labor										
Server Wages	\$8,294.38	2.4%	\$8,141.00	2.3%	\$153.38	0.1%			\$8,294.38	2.4%
Bar Wages	\$2,835.70	0.8%	\$3,540.00	1.0%	(\$704.30)	-0.2%			\$2,835.70	0.8%
Host Wages	\$6,140.96	1.7%	\$6,371.00	1.8%	(\$230.04)	-0.1%			\$6,140.96	1.7%
Bus/SA Wages	\$3,618.74	1.0%	\$3,186.00	0.9%	\$432.74	0.1%			\$3,618.74	1.0%

C&D Brewing Profit and Loss Comparison

CATEGORY	ACTUAL		BUDGET			LAST YEAR				
	\$	%	\$	%	Variance F/(U) \$	%	\$	%	Variance F/(U) \$	%
Total FOH Labor	\$20,889.78	5.9%			\$20,889.78	5.9%			\$20,889.78	5.9%
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BOH Key Hourly Labor										
FOH Key Hourly Labor	\$3,235.05	0.9%	\$2,400.00	0.7%	\$835.05	0.2%			\$3,235.05	0.9%
Administrative Labor	\$1,478.55	0.4%	\$1,438.00	0.4%	\$40.55	0.0%			\$1,478.55	0.4%
Training Labor	\$1,895.99	0.5%	\$1,346.00	0.4%	\$549.99	0.2%			\$1,895.99	0.5%

TOTAL Labor	\$60,346.43	17.1%	\$37,554.00	10.6%	\$22,792.43	6.5%			\$60,346.43	17.1%
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Manager Meals	\$1,410.47	0.4%	\$1,500.00	0.4%	(\$89.53)	0.0%	\$1,855.95	0.5%	(\$445.48)	-0.1%
Management Parking										
Misc Employee Benefits	\$1,067.81	0.3%	\$1,100.00	0.3%	(\$32.19)	0.0%	\$328.00	0.1%	\$739.81	0.2%

TOTAL Emp Benefits	\$2,478.28	0.7%	\$2,600.00	0.7%	(\$121.72)	0.0%	\$2,356.95	0.7%	\$121.33	0.0%
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Contract Cleaning	\$8,048.00	2.3%	\$4,100.00	1.2%	\$3,948.00	1.1%	\$899.60	0.3%	\$7,148.40	2.0%
Lot Cleaning										
Cleaning Supplies	\$1,398.09	0.4%	\$1,750.00	0.5%	(\$351.91)	-0.1%	\$1,275.63	0.4%	\$122.46	0.0%
Menu	\$1,280.40	0.4%	\$875.00	0.2%	\$405.40	0.1%	\$600.00	0.2%	\$680.40	0.2%
Gift Card Expenses			\$73.00	0.0%	(\$73.00)	0.0%	\$66.24	0.0%	(\$66.24)	0.0%
Signage	\$331.00	0.1%	\$288.00	0.1%	\$43.00	0.0%	\$220.00	0.1%	\$111.00	0.0%
Kitchen Utensils	\$127.55	0.0%	\$500.00	0.1%	(\$372.45)	-0.1%	\$974.05	0.3%	(\$846.50)	-0.2%
China, Glass, Silverware	\$305.44	0.1%	\$1,000.00	0.3%	(\$694.56)	-0.2%	\$1,148.65	0.3%	(\$843.21)	-0.2%
Decorations			\$125.00	0.0%	(\$125.00)	0.0%	\$31.93	0.0%	(\$31.93)	0.0%
Paper Supplies	\$1,343.06	0.4%	\$1,875.00	0.5%	(\$531.94)	-0.1%	\$1,594.50	0.5%	(\$251.44)	-0.1%
Supplies Misc	\$4,542.77	1.3%	\$3,750.00	1.1%	\$792.77	0.2%	\$3,619.17	1.0%	\$923.60	0.2%
BOH - Uniforms	\$387.45	0.1%	\$563.00	0.2%	(\$175.55)	0.0%	\$748.91	0.2%	(\$361.46)	-0.1%
Linens	\$1,167.23	0.3%	\$1,125.00	0.3%	\$42.23	0.0%	\$969.94	0.3%	\$197.29	0.1%
Customer Parking										

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	\$	%	\$	%	Variance F/(U)		\$	%	Variance F/(U)	
					\$	%			\$	%
TOTAL Direct Op Exp	\$18,930.99	5.4%	\$16,024.00	4.5%	\$2,906.99	0.8%	\$12,156.62	3.5%	\$6,774.37	1.9%

Cable	\$279.66	0.1%	\$274.00	0.1%	\$5.66	0.0%	\$347.57	0.1%	(\$67.91)	0.0%
Entertainment							\$2,250.00	0.6%	(\$2,250.00)	-0.6%

Total Music & Ent	\$279.66	0.1%	\$274.00	0.1%	\$5.66	0.0%	\$2,597.57	0.7%	(\$2,317.91)	-0.7%

Brewer Events			\$100.00	0.0%	(\$100.00)	0.0%				
Promotions	\$1,119.52	0.3%	\$800.00	0.2%	\$319.52	0.1%	\$51.38	0.0%	\$1,068.14	0.3%
Loyalty Coupons										
Misc Other Coupons	\$1,457.50	0.4%	\$800.00	0.2%	\$657.50	0.2%			\$1,457.50	0.4%
Mug Club Coupons	\$1,494.71	0.4%	\$1,500.00	0.4%	(\$5.29)	0.0%			\$1,494.71	0.4%
Research			\$150.00	0.0%	(\$150.00)	0.0%	\$122.89	0.0%	(\$122.89)	0.0%

Total Marketing Expense	\$4,071.73	1.2%	\$3,349.99	0.9%	\$721.74	0.2%	\$174.27	0.1%	\$3,897.46	1.1%

Comps - Cust Satisfaction	\$1,236.42	0.4%	\$1,750.00	0.5%	(\$513.58)	-0.1%	\$7,792.01	2.2%	(\$6,555.59)	-1.9%
Comps - Tasters	\$578.25	0.2%	\$875.00	0.2%	(\$296.75)	-0.1%			\$578.25	0.2%
Comps - Bar	\$751.70	0.2%	\$1,000.00	0.3%	(\$248.30)	-0.1%			\$751.70	0.2%
Comp Gift Cert Redeemed	\$2,430.12	0.7%	\$1,500.00	0.4%	\$930.12	0.3%	\$2,864.50	0.8%	(\$434.38)	-0.1%

TOTAL Comps	\$4,996.49	1.4%	\$5,125.00	1.4%	(\$128.51)	0.0%	\$10,664.98	3.1%	(\$5,668.49)	-1.7%

Fuel	\$311.80	0.1%	\$250.00	0.1%	\$61.80	0.0%	\$350.00	0.1%	(\$38.20)	0.0%
Removal of Waste	\$1,682.04	0.5%	\$905.00	0.3%	\$777.04	0.2%	\$376.44	0.1%	\$1,305.60	0.4%

TOTAL Utilities	\$1,993.84	0.6%	\$1,155.00	0.3%	\$838.84	0.2%	\$726.44	0.2%	\$1,267.40	0.4%

Chris Finn Labor			\$350.00	0.1%	(\$350.00)	-0.1%				
FOH - R&M	\$2,880.86	0.8%	\$1,500.00	0.4%	\$1,380.86	0.4%	\$1,288.67	0.4%	\$1,592.19	0.4%
BOH / Plumbing - R&M	\$1,937.53	0.6%	\$2,000.00	0.6%	(\$62.47)	0.0%	\$1,700.64	0.5%	\$236.89	0.1%

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CATEGORY	ACTUAL		BUDGET				LAST YEAR			
	\$	%	\$	%	Variance F/(U)		\$	%	Variance F/(U)	
					\$	%			\$	%
TOTAL Leasehold Exp.	\$4,818.39	1.4%	\$3,850.00	1.1%	\$968.39	0.3%	\$2,989.31	0.9%	\$1,829.08	0.5%

Postage	\$24.87	0.0%	\$200.00	0.1%	(\$175.13)	0.0%	(\$2.00)	0.0%	\$26.87	0.0%
Telephone			\$700.00	0.2%	(\$700.00)	-0.2%				
Office Supplies	\$830.35	0.2%	\$360.00	0.1%	\$470.35	0.1%	\$985.39	0.3%	(\$155.04)	0.0%
Cash (Over)/Short	\$651.14	0.2%			\$651.14	0.2%	(\$163.78)	0.0%	\$814.92	0.2%
Misc G&A Expenses	\$170.00	0.0%	\$475.00	0.1%	(\$305.00)	-0.1%	\$1,080.90	0.3%	(\$910.90)	-0.3%
Training Cost NW Train	\$454.32	0.1%	\$1,346.00	0.4%	(\$891.68)	-0.3%			\$454.32	0.1%

TOTAL General & Admin	\$828.40	0.2%	\$3,081.00	0.9%	(\$2,252.60)	-0.6%	\$2,228.07	0.6%	(\$1,399.67)	-0.4%

Brewery Repairs	\$4,604.17	1.3%	\$500.00	0.1%	\$4,104.17	1.2%	\$170.00	0.0%	\$4,434.17	1.3%
Brewery Cleaning Supplies			\$175.00	0.0%	(\$175.00)	0.0%				
Brewery Lab Supplies										
Brewery Supplies			\$325.00	0.1%	(\$325.00)	-0.1%				
Brewery Training			\$200.00	0.1%	(\$200.00)	-0.1%				
Brewery G&A			\$100.00	0.0%	(\$100.00)	0.0%				

TOTAL Brew Expenses	\$4,604.17	1.3%	\$1,300.00	0.4%	\$3,304.17	0.9%	\$170.00	0.0%	\$4,434.17	1.3%
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TOTAL EXPENSES	\$197,171.64	56.0%	\$166,156.98	47.0%	\$31,014.66	9.0%	\$112,282.32	32.3%	\$84,889.32	23.7%
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PACE	\$154,783.12	44.0%	\$187,293.02	53.0%	(\$32,509.89)	-9.0%	\$234,957.69	67.7%	(\$80,174.57)	-23.7%