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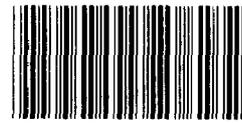
REPORT BY THE

# Comptroller General

OF THE UNITED STATES

9852

## Audit Of The House Of Representatives Restaurant Revolving Fund October 9, 1977, To October 7, 1978



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GGD-79-32  
APRIL 19, 1979



COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

B-114891

The Honorable Frank Thompson, Jr., Chairman  
Committee on House Administration  
House of Representatives

*HSE 01700*

Dear Mr. Chairman:

We audited the House of Representatives Restaurant Revolving Fund for the period October 9, 1977, to October 7, 1978, pursuant to the standing request of your Committee.

GENERAL COMMENTS

House Resolution 317, 92d Congress (sec. 2 of which was made permanent by Public Law 92-51, approved July 9, 1971) assigned responsibility for operating the House Restaurant to the Committee on House Administration. The House Restaurant is operated primarily for Members and employees of the House.

As of October 7, 1978, House Restaurant facilities consisted of (1) two cafeterias, one each in the Longworth and Rayburn Buildings, (2) the congressional and Members' dining rooms in the House wing of the Capitol, (3) a catering service in the Rayburn Building, (4) a bakery in the Longworth Building, and (5) five carryouts, one each in the Longworth, Cannon, Rayburn, Capitol, and House Office Annex No. 2 Buildings. In addition to the food service facilities, there were five tobacco and candy stands, two in the Capitol Building and one each in the Longworth, Rayburn, and Annex No. 2 Buildings. During fiscal year 1978, the Restaurant served 2,935,688 customers--a 9 percent increase above 1977.

Sales revenues are deposited in the U.S. Treasury and credited to the House Restaurant Revolving Fund for use in operating the Restaurant. Funds appropriated to the Architect of the Capitol are used to purchase Restaurant equipment and to pay for either improvements or changes in the Restaurant's facilities. The cost of these items, however, is not recorded in the House Restaurant Revolving Fund accounts.

SCOPE OF AUDIT

We made our audit in accordance with the Comptroller General's standards for auditing financial transactions, accounts, and reports of governmental activities. These standards include generally accepted auditing standards. We reviewed operations and applicable Federal laws, observed the physical count of stock on hand, examined selected financial transactions and records, confirmed Members' account balances, and carried out such other auditing procedures as we considered necessary in the circumstances.

RESULTS OF OPERATIONS

For the fiscal year ended October 7, 1978, the House Restaurant's net income was \$11,856. The net income for fiscal year ended October 8, 1977, was \$110,884.

Analysis of results for the 2 fiscal years showed that during 1978, net losses on food operations more than doubled--from about \$83,500 in 1977 to about \$180,500 in 1978. This change was due to higher food costs and increased labor and administrative costs relative to sales. For the same periods net income from tobacco stand sales decreased about \$9,600--from about \$184,400 in 1977 to about \$174,800 in 1978. This decrease was due to increased labor costs.

A condensed comparison of sales, commissions, and operating results for the various Restaurant activities during 1978 and 1977 follows.

	1978		1977	
	Sales and commissions	Operating income or (loss)	Sales and commissions	Operating income or (loss)
<b>Food:</b>				
Dining rooms:				
Congressional (note a) \$	480,581	\$(359,201)	\$ 366,867	\$(309,689)
Members	27,825	(46,432)	21,102	(37,115)
Cafeterias:				
Longworth Building (note b)	989,460	13,943	924,142	17,444
Rayburn Building (note c)	877,533	19,465	784,960	(11,685)
Carryout service:				
Longworth Building	253,235	27,612	207,155	27,787
Cannon Building	292,407	43,840	264,089	39,238
Rayburn Building	235,292	31,823	205,005	34,353
Capitol Building	167,128	25,686	126,524	10,035
Annex No. 2 Building	243,091	(30,814)	159,085	(20,712)
Catering service:				
Rayburn Building	434,669	100,656	425,277	167,429
Bakery (note d)	12,923	(7,087)	3,770	(606)
Total	<u>\$4,014,144</u>	<u>\$(180,509)</u>	<u>\$3,487,976</u>	<u>\$(83,521)</u>
<b>Tobacco and candy stands:</b>				
Congressional dining room				
	62,110	17,886	57,978	18,075
Cafeterias:				
Longworth Building	374,799	84,228	388,230	94,240
Rayburn Building	193,760	49,984	205,898	48,522
Carryout service:				
Capitol Building	26,194	5,564	19,984	5,447
Annex No. 2 Building	78,521	17,149	68,729	18,096
Total	<u>\$ 735,384</u>	<u>\$ 174,811</u>	<u>\$ 740,819</u>	<u>\$ 184,380</u>
Vending machine commissions	<u>17,554</u>	<u>17,554</u>	<u>13,813</u>	<u>13,813</u>
Loss due to fire	-	-	-	3,788
Total	<u>\$4,767,082</u>	<u>\$ 11,856</u>	<u>\$ 4,242,608</u>	<u>\$ 110,884</u>

a/Includes catering sales of \$79,538 for fiscal year 1978 and \$60,655 for fiscal year 1977.

b/Includes catering sales of \$50,930 for fiscal year 1978 and \$58,913 for fiscal year 1977.

c/Includes sales of food to the Rayburn Catering Service of \$139,136 for fiscal year 1978 and \$108,495 for fiscal year 1977.

d/Sales of \$12,923 in fiscal year 1978 were made to the Senate Restaurants. Also sales of \$144,853 in fiscal year 1978 and \$135,551 in fiscal year 1977 were made to other House Restaurant facilities, and are included in their costs.

A comparative statement of assets and liabilities of the House of Representatives Restaurant Revolving Fund on October 7, 1978, and October 8, 1977; a comparative statement of operations for the fiscal years ended in 1978 and 1977; and a comparative statement of changes in financial position for the fiscal years ended October 7, 1978, and October 8, 1977, are presented as schedules 1, 2, and 3. A comparison of sales and operating results, prepared by the House Restaurant accounting staff, for each of the units for fiscal year 1978 is presented as exhibit A.

#### INTERNAL CONTROL IMPROVEMENTS

As a result of recommendations in our fiscal year 1977 report, Restaurant management made several changes to improve the Restaurant's cash control procedures. These changes included (1) adopting a policy requiring cashiers to give customers cash register receipts, (2) making surprise cash counts at cashiers' stations during the year, (3) establishing procedures to reconcile each day's deposits with the Finance Office's cash receipt's records, (4) having the Finance Office record the date of receipt on daily deposit tickets, and (5) requiring the Rayburn catering office to make cash deposits daily.

Restaurant management also adopted our recommendation that it take periodic inventories of tableware and kitchenware. The Restaurant administrative officer told us that he was analyzing the results to adopt a more effective method to allocate tableware and kitchenware replacement expense.

The Restaurant administrative officer told us that he had discussed the size of the cashiers' change funds with the unit managers and that each manager believed that the change funds should not be reduced. He also told us that he was examining the propriety of continuing to use revolving fund cash to finance the change fund in the Finance Office.

#### STATUS OF ACCOUNTS RECEIVABLE

The accounts receivable balances at September 30, 1978, amounted to \$165,957, about 26.5 percent greater than the September 30, 1977, balances. At September 30, 1978, \$28,737, or 17.3 percent, was outstanding over 60 days, compared with \$28,318, or 21.7 percent, at September 30, 1977. A comparison of the accounts receivable between fiscal years 1978 and 1977 follows:

<u>Days outstanding</u>	<u>September 30, 1978</u>		<u>September 30, 1977</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
0 to 30	\$124,756	75.2	\$ 93,571	71.3
31 to 60	12,464	7.5	9,196	7.0
61 to 90	9,013	5.4	13,038	10.0
Over 90	<u>19,724</u>	<u>11.9</u>	<u>15,355</u>	<u>11.7</u>
Total	<u>\$165,957</u>	<u>100.0</u>	<u>\$131,160</u>	<u>100.0</u>

At January 3, 1979, 87.8 percent of the September 30, 1978, accounts receivable balance had been collected.

The Restaurant accounting office periodically prepares a list of outstanding accounts and submits the list to the Subcommittee on Services. During the year, the staff of the Subcommittee on Services mailed collection letters to customers whose accounts were delinquent 60 days and telephoned those who were delinquent 90 days to encourage payments.

#### OPINION ON FINANCIAL STATEMENTS

We prepared the accompanying financial statements (schs. 1, 2, and 3) from the accounting records maintained on an accrual basis by the Restaurant accounting office. The statements do not include the cost of equipment and furnishings acquired with funds appropriated to the Architect of the Capitol or the cost of certain benefits and services, such as space, building repairs and maintenance, utilities, garbage disposal, menus and forms printed by the Government Printing Office, and services of the staffs of the Committee on House Administration and its Subcommittee on Services, all of which are furnished to the Restaurant without charge.

In our opinion schedules 1, 2, and 3, which were prepared on a basis consistent with that of the preceding year and in accordance with the financial arrangements described above, present fairly the financial position of the House of Representatives Restaurant Revolving Fund at October 7, 1978, and October 8, 1977; the results of its operations; and the changes in its financial position for the fiscal years then ended.

Sincerely yours,



Comptroller General  
of the United States

HOUSE OF REPRESENTATIVES RESTAURANT REVOLVING FUNDCOMPARATIVE STATEMENT OF ASSETS AND LIABILITIESOCTOBER 7, 1978, AND OCTOBER 8, 1977

	<u>October 7, 1978</u>		<u>October 8, 1977</u>	
ASSETS				
CASH:				
Funds with U.S. Treasury	\$263,547		\$307,485	
Undeposited receipts (note a)	19,753		13,841	
Petty cash and change funds	<u>19,850</u>	\$303,150	<u>19,750</u>	\$341,076
PREPAID EXPENSES		2,865		2,984
ACCOUNTS RECEIVABLE		193,641		143,571
INVENTORY OF FOOD, BEVERAGES, MERCHANDISE, AND SUPPLIES, AT COST		<u>144,443</u>		<u>127,530</u>
Total assets		<u>\$644,099</u>		<u>\$615,161</u>
LIABILITIES AND EQUITY				
LIABILITIES:				
Amounts due vendors	\$203,059		\$199,038	
Net payroll and benefits Federal and state	74,255		65,484	
withholding taxes	13,795		10,764	
Employees' accrued leave	94,844		78,517	
Allowance for purchase of china, glassware, silverware, and kitchen utensils	<u>(3,182)</u>		<u>11,886</u>	
Total liabilities		<u>\$382,771</u>		<u>\$365,689</u>
EQUITY:				
Contributed capital		50,000		50,000
Operating funds:				
Balance at beginning of year		199,472		127,191
Net income (sch. 2) (note b)	<u>11,856</u>	<u>211,328</u>	<u>72,281</u>	<u>199,472</u>
Total equity		<u>261,328</u>		<u>249,472</u>
Total liabilities and equity		<u>\$644,099</u>		<u>\$615,161</u>

GAO note: The accompanying notes on page 4 are an integral part of this statement.  
Our opinion on this statement appears on page 5 of the letter.

HOUSE OF REPRESENTATIVES RESTAURANT REVOLVING FUNDCOMPARATIVE STATEMENT OF OPERATIONSFISCAL YEARS ENDED OCTOBER 7, 1978, AND OCTOBER 8, 1977

	<u>Fiscal year ended</u>		<u>Fiscal year ended</u>	
	<u>October 7, 1978</u>		<u>October 8, 1977</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
		<u>of sales</u>		<u>of sales</u>
<b>SALE OF FOOD:</b>				
Regular services	\$3,309,871	82.5	\$2,834,636	81.3
Catering (note c)	<u>704,273</u>	<u>17.5</u>	<u>653,340</u>	<u>18.7</u>
Total	4,014,144	100.0	3,487,976	100.0
Cost of food sold	<u>1,644,476</u>	<u>41.0</u>	<u>1,420,816</u>	<u>40.7</u>
<b>GROSS PROFIT</b>	<u>2,369,668</u>	<u>59.0</u>	<u>2,067,160</u>	<u>59.3</u>
<b>OPERATING EXPENSES: (note c)</b>				
Salaries and wages				
Straight time	1,552,468	38.7	1,335,544	38.3
Overtime	105,033	2.6	72,832	2.1
Leave expense	121,428	3.0	100,785	2.9
Employee meals	75,771	1.9	58,860	1.7
Employee benefits	161,664	4.0	130,399	3.7
Administrative costs				
(note d)	142,864	3.6	112,559	3.2
Laundry	64,621	1.6	44,497	1.3
Paper supplies	158,494	3.9	134,667	3.9
Cleaning supplies	48,029	1.2	35,875	1.0
Miscellaneous	51,443	1.3	47,482	1.4
Replacement of china				
glassware, silverware,				
and kitchen utensils	<u>68,362</u>	<u>1.7</u>	<u>77,181</u>	<u>2.2</u>
Total	2,550,177	63.5	2,150,681	61.7
<b>LOSS ON FOOD OPERATIONS</b>	<u>180,509</u>	<u>4.5</u>	<u>83,521</u>	<u>2.4</u>
<b>TOBACCO AND CANDY STAND</b>				
<b>MERCHANDISE:</b>				
Sales	735,384	100.0	740,819	100.0
Cost of sales	<u>488,984</u>	<u>66.5</u>	<u>499,054</u>	<u>67.4</u>
<b>GROSS PROFIT</b>	246,400	33.5	241,765	32.6
<b>TOBACCO AND CANDY STAND</b>				
<b>LABOR AND BENEFITS (note e)</b>	<u>71,589</u>	<u>9.7</u>	<u>57,385</u>	<u>7.7</u>
<b>INCOME FROM TOBACCO AND</b>				
<b>CANDY OPERATIONS</b>	<u>174,811</u>	<u>23.8</u>	<u>184,380</u>	<u>24.9</u>
<b>VENDING MACHINE COMMISSION</b>	<u>17,554</u>		<u>13,813</u>	
	11,856		114,672	
<b>LOSS DUE TO FIRE</b>	-		<u>3,788</u>	
<b>NET INCOME FOR</b>				
<b>THE FISCAL YEAR</b>	<u>\$ 11,856</u>		<u>\$ 110,884</u>	

GAO note: The accompanying notes on page 4 are an integral part of this statement.

Our opinion on this statement appears on page 5 of the letter.

HOUSE OF REPRESENTATIVES RESTAURANT REVOLVING FUND  
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION  
FISCAL YEARS ENDED OCTOBER 7, 1978, AND OCTOBER 8, 1977

	<u>OCTOBER 7, 1978</u>	<u>OCTOBER 8, 1977</u>
<b>FUNDS PROVIDED:</b>		
Sales and commissions	\$4,767,082	\$5,206,373
Increase in reserve for replacement of china, glassware, and silverware	-	9,283
Decrease in working capital	<u>3,212</u>	<u>-</u>
<b>Total</b>	<b><u>\$4,770,294</u></b>	<b><u>\$5,215,656</u></b>
<b>FUNDS APPLIED:</b>		
Cost of merchandise sold	\$2,133,460	\$2,383,926
Salaries and wages	2,087,953	2,193,323
Other operating expenses	533,813	556,843
Decrease in reserve for replacement of china, glassware, and silverware	15,068	-
Increase in working capital	<u>-</u>	<u>81,564</u>
<b>Total</b>	<b><u>\$4,770,294</u></b>	<b><u>\$5,215,656</u></b>

ANALYSIS OF CHANGES IN WORKING CAPITAL

FISCAL YEARS ENDED OCTOBER 7, 1978, AND OCTOBER 8, 1977

	<u>October 7, 1978</u>	<u>October 8, 1977</u>
	Increase or (decrease) in working capital	
<b>WORKING CAPITAL CHANGES:</b>		
Cash	\$(37,926)	\$122,061
Accounts receivable	50,069	(37,368)
Inventories	16,913	42,028
Prepaid expenses	(119)	(293)
Amounts due vendors	(4,021)	(32,251)
Payroll, benefits, and taxes payable	(11,802)	(4,890)
Employees' accrued leave	<u>(16,326)</u>	<u>(7,723)</u>
<b>Increase or (decrease) in working capital</b>	<b><u>\$ (3,212)</u></b>	<b><u>\$ 81,564</u></b>

GAO note: The accompanying notes on page 4 are an integral part of this statement.

Our opinion on this statement appears on page 5 of the letter.

HOUSE OF REPRESENTATIVES RESTAURANT

REVOLVING FUND

NOTES TO FINANCIAL STATEMENTS

OCTOBER 7, 1978

- a/Receipts sent to the House Finance Office for deposit to the credit of the Revolving Fund.
- b/Net income for the period ended October 8, 1977, represents net loss of \$38,603 for the period July 4, 1976, through October 9, 1976, and net income of \$110,884 for the period October 10, 1976, through October 8, 1977.
- c/Miscellaneous costs and service costs related to catered events held outside of normal operating hours are processed separately and are not included by the House Restaurant as sales or operating expenses.
- d/Administrative costs for the 12-month period ended October 7, 1978, consist of straight time (\$121,468), leave expense (\$9,558), employee meals (\$741), and employee benefits (\$11,097).
- e/Tobacco and candy stand-labor and benefits for the 12-month period ended October 7, 1978, consist of straight time (\$57,892), overtime (\$2,784), leave expense (\$3,732), employee meals (\$1,876) and employee benefits (\$5,305).

HOUSE OF REPRESENTATIVES RESTAURANT		FISCAL YEAR 1978		13th		ACCOUNTING PERIOD																		
STATEMENT OF OPERATIONS		FISCAL YEAR TO DATE - OCTOBER 8, 1977 THRU OCTOBER 7, 1978																						
	COMBINED OPERATIONS		CONGRESSIONAL RESTAURANT		MEMBERS' DINING ROOM		CAPITOL CARRY-OUT		LONGWORTH CAFETERIA		LONGWORTH CARRY-OUT		CANNON CARRY-OUT		RATBURN CAFETERIA		RATBURN CARRY-OUT		RATBURN CATERING		ANNEX #2		BAKERY	
	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES
<b>FOOD</b>																								
SALES	3,309,870.55	82.5	401,043.01	83.4	27,825.30	100.0	167,128.50	100.0	938,530.22	94.9	253,234.72	100.0	292,406.93	100.0	738,397.14	84.1	235,291.63	100.0			243,090.55	100.0	12,922.55	8.2
Food																								
Catering	704,273.33	17.5	79,538.23	16.6					50,929.52	5.1					139,130.15	15.9			434,669.43	100.0				
TOTAL	4,014,143.88	100.0	480,581.24	100.0	27,825.30	100.0	167,128.50	100.0	989,459.74	100.0	253,234.72	100.0	292,406.93	100.0	877,517.29	100.0	235,291.63	100.0	434,669.43	100.0	243,090.55	100.0	157,775.18	100.0
<b>COST OF FOOD SOLD</b>																								
Transfers from Bakery			12,373.28	2.6	1,397.05	5.0	8,613.91	5.2	44,412.02	4.5	7,697.69	3.0	14,239.71	4.9	30,660.37	3.5	7,671.22	3.3	12,471.79	2.9	5,115.59	2.1	(144,852.63)	(91.8)
Purchased from Vendors	644,475.58	41.0	192,640.37	40.1	10,659.09	38.3	57,643.41	34.5	404,984.34	40.9	120,580.76	47.6	118,194.87	40.4	337,653.87	38.5	100,617.76	42.8	86,178.66	19.8	121,181.87	49.9	94,140.58	59.7
Less Inexp. Unit Sales																							(144,852.63)	(91.8)
TOTAL	644,475.58	41.0	205,213.65	42.7	12,056.14	43.3	66,257.32	39.7	449,396.36	45.4	128,278.45	50.6	132,434.58	45.3	368,314.24	42.0	108,288.98	46.1	98,650.45	22.7	126,297.46	42.0	94,140.58	59.7
<b>GROSS PROFIT ON FOOD</b>																								
	3,699,668.30	59.0	275,367.59	57.3	15,769.16	56.7	100,871.18	60.3	540,063.38	54.6	124,956.27	49.4	159,972.35	54.7	509,219.05	58.0	127,002.65	53.9	336,018.98	77.3	116,793.09	48.0	63,634.60	40.3
<b>OPERATING EXPENSES</b>																								
Labor - Straight Time	552,467.59	38.7	382,783.35	79.7	42,786.39	153.8	43,919.71	26.3	329,608.04	33.3	61,566.82	24.3	72,210.75	24.7	320,773.07	36.6	60,085.60	25.5	100,984.31	23.2	89,576.17	36.8	48,173.38	30.5
Overtime	105,032.74	2.6	66,052.97	13.7	427.36	1.5	2,619.39	1.6	25,263.35	2.6	1,177.20	.5	504.72	.2	4,007.07	.5	1,624.52	.7	2,613.53	.6	625.65	.3	115.98	.1
Employee Benefits	358,863.41	8.9	93,551.85	19.5	11,221.72	40.3	10,359.50	6.2	70,252.34	7.1	13,607.26	5.4	16,933.39	5.8	74,887.56	8.5	12,012.31	5.1	22,128.04	5.1	20,949.57	8.6	12,959.87	8.2
TOTAL LABOR COSTS	1,016,363.74	50.2	542,388.17	112.9	54,435.47	195.6	56,898.60	34.1	425,123.73	43.0	76,351.28	30.2	89,648.86	30.7	399,667.70	45.6	73,722.43	31.3	125,725.88	28.9	111,152.39	45.7	61,249.23	38.8
Administrative Costs	142,864.40	3.6	26,652.15	5.5	3,156.09	11.3	6,572.21	3.9	32,404.85	3.3	6,883.30	2.7	8,169.03	2.8	24,026.62	2.7	6,532.46	2.8	16,831.81	3.9	7,441.22	3.1	4,194.66	2.7
Laundry	64,621.02	1.6	22,592.63	4.7	2,135.34	7.7	646.90	.4	8,137.20	.8	1,203.96	.5	1,045.85	.4	8,471.22	1.0	1,772.95	.8	14,786.04	3.4	2,719.87	1.1	1,109.06	.7
Paper Supplies	158,493.59	3.9	10,157.54	2.1	566.39	2.0	9,780.91	5.9	25,702.72	2.6	11,268.61	4.4	14,827.63	5.1	30,075.42	3.4	10,819.95	4.6	24,151.18	5.6	18,303.43	7.5	2,839.81	1.8
Cleaning Supplies	48,029.39	1.2	9,107.44	1.9	530.64	1.9	338.25	.2	14,837.35	1.5	307.37	.1	1,037.50	.4	13,284.94	1.5	1,023.12	.4	4,242.39	1.1	2,574.50	1.0	266.29	.2
Miscellaneous Expense	51,443.86	1.3	3,996.27	.8	1,237.90	4.4	948.44	.6	4,951.14	.5	1,329.27	.5	1,403.51	.5	3,288.22	.4	1,308.10	.6	29,686.51	6.8	2,611.26	1.1	683.24	.4
Replacements	68,361.57	1.7	19,674.90	4.1	139.28	.5			14,963.10	1.5					10,939.99	1.2			19,439.33	4.5	2,805.16	1.2	399.81	.3
TOTAL OPERATING EXPENSES	2,550,177.57	63.5	634,569.10	132.0	62,201.11	223.4	75,185.31	45.1	526,120.09	53.2	97,343.79	38.4	116,132.38	39.9	489,753.71	55.8	95,179.01	40.5	235,363.14	54.2	147,607.83	60.7	70,722.10	44.9
PROFIT OR (LOSS) ON FOOD OPERATIONS	(180,509.27)	(4.5)	(359,201.51)	(74.7)	(46,431.95)	(166.7)	25,685.87	15.2	13,943.29	1.4	27,612.48	11.0	43,839.97	14.8	19,465.34	2.2	31,823.64	13.4	100,655.84	23.1	(30,814.74)	(12.7)	(7,087.50)	(4.6)
<b>TOBACCO AND CANDY STANDS</b>																								
SALES	735,384.02	100.0	62,109.50	100.0			26,193.58	100.0	374,799.08	100.0					193,760.31	100.0					78,521.45	100.0		
COST OF SALES	488,983.80	66.5	39,676.66	63.9			17,207.56	65.7	252,551.72	67.4					121,625.85	62.8					57,922.01	73.8		
GROSS PROFIT	246,400.22	33.5	22,432.84	36.1			8,986.02	34.3	122,247.36	32.6					72,134.46	37.2					20,599.44	26.2		
Labor Expense & Benefits	71,589.26	9.7	4,546.65	7.3			3,422.26	13.1	38,019.22	10.1					22,149.99	11.4					3,451.14	4.4		
PROFIT OR (LOSS) ON TOBACCO AND CANDY STANDS OPERATIONS	174,810.96	23.8	17,886.19	28.8			5,563.76	21.2	84,228.14	22.4					49,984.47	25.8					17,148.30	21.8		
VENDING MACHINES COMMISSIONS	17,554.35												4,964.82				8,069.23				4,520.30			
NET PROFIT OR (LOSS) ON OPERATIONS	11,856.04		(341,315.32)		(46,431.95)		31,249.73		98,171.43		27,612.48		48,804.79		69,449.81		39,892.87		100,655.84		(9,146.14)		(7,087.50)	
DAYS OF OPERATION	291		216		169		242		277		239		248		239		240				249			
<b>NUMBER OF EMPLOYEES</b>																								

(41435)

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