

**DOCUMENT RESUME**

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**Audit of the House of Representatives Restaurant Revolving Fund, July 4, 1976, to October 8, 1977. GGD-78-65; B-114891. June 9, 1978. 8 pp. + 5 enclosures (11 pp.).**

**Report to Rep. Frank Thompson, Jr., Chairman, House Committee on House Administration; by Robert F. Keller, Acting Comptroller General.**

**Issue Area: Accounting and Financial Reporting: Operations, Financial Position, and Changes (2802).**

**Contact: General Government Div.**

**Budget Function: General Government: Legislative Functions (801).**

**Organization Concerned: House of Representatives: House Restaurant.**

**Congressional Relevance: House Committee on House Administration; Congress. Rep. Frank Thompson, Jr.**

**Authority: P.L. 92-51. H. Res. 317 (92nd Cong.).**

The House of Representatives Restaurant is operated primarily for Members and employees of the House. Its sales revenues are deposited in the Treasury and credited to the House Restaurant Revolving Fund for use in operating the restaurant. Findings/Conclusions: For the 15-month period ended October 8, 1977, the restaurant's net income was \$72,281, consisting a net loss of \$38,603 during the 3-month transition period (July 4 to October 9, 1976) and net income of \$110,884 during fiscal year (FY) 1977. The net income in FY 1976 was \$534. During FY 1977, the number of customers served increased by about 6% over 1976. There was a significant improvement in both food and tobacco operations for the two FYs. As a result of GAO's FY 1976 report, controls were improved over congressional and Members' restaurant guest checks, restaurant cash receipts, and the use of the petty cash fund. However, improvement is still needed in cash deposit procedures and in analysis of tableware and kitchenware replacement expenses. During the previous 4 years, accounts receivable have shown steady annual increases averaging 32%. In FY 1977, the accounts receivable decreased by 26.1%. As of September 30, 1977, 21.7% was outstanding over 60 days compared with 25.5% at June 30, 1976. The financial statements present fairly the financial position of the revolving fund at October 8, 1977, and July 3, 1976, and the results of its operations and changes in its financial position for the periods then ended. Recommendations: The Committee on House Administration should require cashiers to give customers cash register receipts and the restaurant administrative officer to be responsible for developing and conducting a systematic surprise cash count program. The restaurant administrative officer should analyze the cash flow at each cashier station and have the change fund transferred to the House Finance Office. The accounting office should reinstitute the monthly cash

reconciliation procedure. (Author/HTW)

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REPORT BY THE

# Comptroller General

OF THE UNITED STATES

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## **Audit Of The House Of Representatives Restaurant Revolving Fund July 4, 1976, To October 8, 1977**



GGD-78-65  
JUNE 9, 1978



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

B-114801

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

Dear Mr. Chairman:

We audited the House of Representatives Restaurant Revolving Fund for the period July 4, 1976, to October 8, 1977, pursuant to the standing request of your Committee.

The Restaurant changed its fiscal year to more closely conform to the close of the Government's fiscal year. Because of the change, this audit covered a 15-month period rather than a 12-month period as in prior years.

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.

GENERAL COMMENTS

House Resolution 317, 92d Congress (section 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 8, 1977, 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.

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 improvements or changes in the Restaurant's facilities. The cost of these items, however, is not recorded in the House Restaurant Revolving Fund accounts.

#### RESULTS OF OPERATIONS

For the 15-month period ended October 8, 1977, the House Restaurant's net income was \$72,281--consisting of a net loss of \$38,603 during the 3-month transition period (July 4 - October 9, 1976) and net income of \$110,884 during fiscal year 1977 (October 10, 1976 - October 8, 1977). The net income in fiscal year 1976 was \$534.

During fiscal year 1977 the number of customers served by the Restaurant increased by about 6 percent over 1976. Analysis of results for the two fiscal years showed a significant improvement in both food and tobacco operations. During fiscal year 1977, net losses on food operations decreased about 34 percent--from about \$10,600 a month during 1976 to about \$7,000 a month during 1977. During the same period net income from tobacco stand sales increased about 61 percent--from about \$9,500 a month during 1976 to about \$15,400 a month during 1977.

A condensed comparison of sales, commissions, and operating results for the various Restaurant activities during 1977 and 1976 follows.

	<u>1977 (15 months)</u>		<u>1976 (12 months)</u>	
	<u>Sales and commissions</u>	<u>Operating income or loss (-)</u>	<u>Sales and commissions</u>	<u>Operating income or loss (-)</u>
<b>Food:</b>				
Dining rooms:				
Congressional (note a)	\$ 453,248	\$-393,183	\$ 325,659	\$-297,565
Members	28,398	-45,780	29,020	-31,804
Cafeterias:				
Longworth Building (note b)	1,138,674	17,223	824,737	3,075
Rayburn Building (note c)	959,292	-21,127	581,214	-27,283
Carryout service:				
Longworth Building	272,870	36,839	227,688	41,811
Cannon Building	324,172	46,940	245,875	40,357
Rayburn Building	249,669	39,966	191,089	34,409
Capitol Building	163,030	14,926	146,665	25,154
Annex No. Building	196,619	-26,151	94,652	-27,945
Catering service:				
Rayburn Building	487,410	175,820	394,453	120,852
Bakery (note d)	1,710	-3,549	-	-8,469
	<u>\$4,271,152</u>	<u>\$-158,070</u>	<u>\$3,061,052</u>	<u>\$-127,408</u>
<b>Tobacco and candy stands:</b>				
Congressional dining room				
	71,568	21,357	44,112	11,218
Cafeterias:				
Longworth Building	483,480	110,470	298,796	60,443
Rayburn Building	255,765	57,213	154,715	31,883
Carryout service:				
Capitol Building	26,595	7,078	23,659	5,959
Annex No. 2 Building	80,715	20,923	24,513	4,831
	<u>918,123</u>	<u>217,041</u>	<u>545,795</u>	<u>114,334</u>
Vending machine commissions	<u>17,098</u>	<u>17,098</u>	<u>13,608</u>	<u>13,608</u>
Loss due to fire	-	-3,788	-	-
<b>Total</b>	<u><u>\$5,206,373</u></u>	<u><u>\$ 72,281</u></u>	<u><u>\$3,620,455</u></u>	<u><u>\$ 534</u></u>

a/Includes catering sales of \$70,183 for fiscal year 1977 and \$53,359 for fiscal year 1976.

b/Includes catering sales of \$66,517 for fiscal year 1977 and \$40,246 for fiscal year 1976.

c/Includes sales of food to the Rayburn Catering Service of \$121,503 for fiscal year 1977 and \$41,658 for fiscal year 1976.

d/Sales of \$168,280 in fiscal year 1977 and \$124,364 in fiscal year 1976 were made to other House Restaurant facilities and are included in their costs. Sales of \$3,770 in fiscal year 1977 were made to the Senate Restaurant.

A comparative statement of assets and liabilities of the House of Representatives Restaurant Revolving Fund on October 8, 1977, and July 3, 1976; a comparative statement of operations for the fiscal periods ended in 1976 and 1977; and a comparative statement of changes in financial position for the fiscal periods ended October 8, 1977, and July 3, 1976, 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 periods July 4, 1976, through October 9, 1976, and October 10, 1976, through October 8, 1977, are presented as exhibits A and B.

#### INTERNAL CONTROL IMPROVEMENTS

As a result of our fiscal year 1976 report, controls were improved over (1) congressional and Members' Restaurant guest checks, (2) restaurant cash receipts, and (3) the use of the petty cash fund. However, some controls still needed to be strengthened.

##### Improved controls over congressional and Member guest checks

We recommended the establishment of a procedure to control guest checks and to account for missing checks to insure recording of all receipts. Hostesses now record the issuance of guest checks to waiters and the restaurant accounting office reconciles the register tapes and guest checks and investigates differences of \$5 or more to determine the reason for the difference.

These procedures provide adequate assurance that sales are reported properly.

##### Improved control over cash receipts

We recommended several steps that unit managers should take to improve control over cash receipts and deposits. The unit managers had adopted most of these recommendations. However, surprise cash counts were not made and only the Longworth cafeteria cashiers were furnishing customers cash register receipts.

##### Management of petty cash and change funds

We recommended that checks instead of petty cash be used to pay expenses of special functions to improve internal control and enable the \$10,000 petty cash fund

maintained in the Restaurant accounting office to be reduced. Additionally, we recommended reducing the size of cashiers' banks and transferring responsibility for the \$3,700 change fund to the House Finance Office.

The Restaurant's administrative officer informed us that in January 1978 the Restaurant started using checks to pay waiters and expenses of special functions. Also amounts paid waiters are reported to the Internal Revenue Service. The administrative officer plans to reduce the \$10,000 petty cash fund. However, he feels that increasing sales require large cashier change banks and that the \$3,700 change fund arrangement is satisfactory.

We believe the activities of each cashier station should be analyzed and, where indicated, the size of the cashier's bank be reduced. Also, because the change fund is physically located and controlled by the House Finance Office, that office should assume accountability for the fund.

Improvement still needed in cash deposit procedures

Cashiers are responsible for counting daily cash receipts and depositing them with the House Finance Office. Unit managers are responsible for verifying the cash counts and insuring that the correct amount, date, and unit identification are shown on the deposit ticket.

The House Finance Office credits the deposit to the House Restaurant Revolving Fund control account and sends a copy of the deposit ticket to the Restaurant accounting office after depositing the moneys with the U.S. Treasury. The Restaurant accounting office uses the deposit ticket copy received from the Finance Office to record the cash receipts and daily sales for each unit.

The accounting office's staff, however, was not reconciling the Restaurant's cash account each month with the control account maintained by the House Finance Office. Although the accounting office began reconciling the two accounts in October 1976, it discontinued the procedure because it was too time consuming due to (1) the lag between when receipts were reported and when they were recorded by the House Finance Office and (2) a lack of information showing the date when the deposit tickets were processed by the House Finance Office. Also, the reconciliation was deterred because the Rayburn catering office often waited a



week or more after the catering to deposit sales receipts and combined several days receipts into one deposit.

Need to analyze tableware and kitchenware replacement expense

The estimated kitchenware and tableware expense for the 15-month period ended October 8, 1977, was \$91,903, a substantial increase over the \$59,548 charge for fiscal year 1976. Because of the continuing rise in costs and lack of information on the causes, we believe that the Restaurant management should take steps to determine the cause of the continuing increases and conduct periodic inventories of the tableware and kitchenware.

RECOMMENDATIONS

Although some improvements were made in internal controls, additional steps should be taken to further improve the Restaurant's cash control procedures. Therefore, we recommend that:

- The Committee on House Administration require all cashiers to give customers cash register receipts and that the Restaurant administrative officer be responsible for developing and conducting a systematic surprise cash count program.
- The Restaurant administrative officer (1) analyze the cash flow at each cashier station and determine whether the cashiers' banks are too large and (2) have the change fund transferred to the House Finance Office.
- The accounting office reinstitute the monthly cash reconciliation procedure. To facilitate this procedure the administrative office should arrange with the House Finance Office to note on the deposit slips the date that the receipts are credited to the revolving fund control account; and the Committee should direct the manager of the Rayburn catering office to deposit receipts daily.

Because of the substantial increase in tableware and kitchenware replacement expense, we also recommend that the Restaurant administrative officer (1) determine, in coordination with the Restaurant managers, the causes for the increase, (2) take periodic inventories of the tableware and kitchenware to ascertain whether the present cost allocation

procedures result in an accurate replacement expense charge, and (3) review the adequacy of physical controls over tableware and kitchenware and, as appropriate, establish more effective controls to reduce the replacement expense.

#### STATUS OF ACCOUNTS RECEIVABLE

During the previous 4 years, accounts receivable have shown steady annual increases averaging 38 percent. In fiscal year 1977 the accounts receivable decreased by 26.1 percent and amounted to \$131,160 at September 30, 1977. As of that date \$28,393, or 21.7 percent, was outstanding over 60 days, compared with \$45,311, or 25.5 percent, at June 30, 1976. A comparison of the accounts receivable between fiscal years 1977 and 1976 follows:

<u>Days outstanding</u>	<u>September 30, 1977</u>		<u>June 30, 1976</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
0 to 30	\$93,571	71.3	\$ 83,096	48.6
31 to 60	9,196	7.0	45,983	25.9
61 to 90	13,038	10.0	18,489	10.4
Over 90	<u>15,355</u>	<u>11.7</u>	<u>26,822</u>	<u>15.1</u>
Total	<u>\$131,160</u>	<u>100.0</u>	<u>\$177,390</u>	<u>100.0</u>

At January 16, 1978, 92.2 percent of the September 30, 1977, accounts receivable balance had been collected.

The Restaurant accounting office periodically prepared a list of outstanding accounts and submitted 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 8, 1977, and July 3, 1976; the results of its operations; and the changes in its financial position for the fiscal periods then ended.

Sincerely yours,

  
ACTING Comptroller General  
of the United States

## **SCHEDULES**

HOUSE OF REPRESENTATIVES RESTAURANT REVOLVING FUNDCOMPARATIVE STATEMENT OF ASSETS AND LIABILITIESOCTOBER 8, 1977, AND JULY 3, 1976

	<u>October 8, 1977</u>	<u>July 3, 1976</u>
<b>ASSETS</b>		
<b>CASH:</b>		
Funds with U.S. Treasury	\$307,485	\$182,212
Undeposited receipts (note a)	13,841	17,603
Petty cash and change funds	<u>19,750</u>	<u>19,200</u>
	\$341,076	\$219,015
PREPAID EXPENSES	2,984	3,277
ACCOUNTS RECEIVABLE	143,571	180,939
INVENTORY OF FOOD, BEVERAGES, MERCHANDISE, AND SUPPLIES, AT COST	<u>127,530</u>	<u>85,502</u>
Total assets	<u>\$615,161</u>	<u>\$488,733</u>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES:</b>		
Amounts due vendors	\$199,038	\$166,787
Net payroll and benefits	65,484	58,278
Federal and state with- holding taxes	10,764	13,080
Employees' accrued leave	78,517	70,794
Allowance for purchase of china, glassware, silver- ware, and kitchen utensils	<u>11,886</u>	<u>2,603</u>
Total liabilities	<u>\$365,689</u>	<u>\$311,542</u>
<b>EQUITY:</b>		
Contributed capital	50,000	50,000
Operating funds:		
Balance at beginning of year	127,191	126,657
Net income (sch. 2)	<u>72,281</u>	<u>534</u>
	199,472	127,191
Total equity	<u>249,472</u>	<u>177,191</u>
Total liabilities and equity	<u>\$615,161</u>	<u>\$488,733</u>

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

Our opinion on this statement appears on page 8 of the letter.

SCHEDULE 2

SCHEDULE 2

HOUSE OF REPRESENTATIVES RESTAURANT REVOLVING FUND

COMPARATIVE STATEMENT OF OPERATIONS

15-MONTH PERIOD AND FISCAL YEAR ENDED OCTOBER 8, 1977,  
TRANSITION PERIOD ENDED OCTOBER 9, 1976, AND FISCAL YEAR ENDED JULY 3, 1976

	15-month period ended October 8, 1977		Transition period ended October 9, 1976		Fiscal year ended July 3, 1976	
	Amount	Percent of sales	Amount	Percent of sales	Amount	Percent of sales
SALE OF FOOD:						
Regular services	\$3,531,519	82.7	\$2,834,636	81.3	\$2,531,336	82.7
Catering (note b)	739,613	17.3	653,340	18.7	529,716	17.3
Total	4,271,152	100.0	3,487,976	100.0	3,061,052	100.0
Cost of food sold	1,757,858	41.2	1,420,816	40.7	1,297,618	42.4
GROSS PROFIT	2,513,294	58.8	2,067,160	59.3	1,763,434	57.6
OPERATING EXPENSES: (note b)						
Salaries and wages	1,656,775	38.8	1,335,544	38.3	1,151,472	37.6
Straight time	101,176	2.4	72,832	2.1	96,720	3.2
Overtime	124,183	2.9	100,785	2.9	83,363	2.7
Leave expense	74,363	1.7	58,860	1.7	57,130	1.9
Employee meals	161,812	3.8	130,399	3.7	108,715	3.6
Employee benefits						
Administrative costs	139,458	3.3	112,559	3.2	95,007	3.1
Laundry	33,854	1.2	44,497	1.3	36,803	1.2
Paper supplies	166,099	3.9	134,667	3.9	114,544	3.7
Cleaning supplies	45,375	1.1	35,875	1.0	32,435	1.1
Miscellaneous	56,366	1.3	47,482	1.4	55,105	1.8
Replacement of china, glassware, silverware, and kitchen utensils	91,903	2.1	77,181	2.2	59,548	1.9
Total	2,671,364	62.5	2,150,681	61.7	1,890,842	61.2
LOSS ON FOOD OPERATIONS	158,070	3.7	83,521	2.4	127,408	4.2
TOBACCO AND CANDY STAND MERCHANDISE:						
Sales	918,123	100.0	740,819	100.0	545,795	100.0
Cost of sales	628,068	68.2	499,054	67.4	385,223	70.6
GROSS PROFIT	290,055	31.8	241,765	32.6	160,572	29.4
TOBACCO AND CANDY STAND LABOR AND BENEFITS (note d)	75,014	8.2	57,385	7.7	46,238	8.5
INCOME FROM TOBACCO AND CANDY OPERATIONS	217,041	23.6	184,380	24.9	114,334	20.9
VENDING MACHINE COMMISSION	17,098		13,813		13,608	
	76,069		114,872		534	
LOSS DUE TO FIRE	3,788					
NET INCOME OR (LOSS) FOR THE FISCAL YEAR	\$ 72,281		\$ 110,884		\$ 534	

CAO note: The accomplishing notes on page 4 are an integral part of this statement.

Our opinion on this statement appears on page 8 of the letter.

HOUSE OF REPRESENTATIVES RESTAURANT REVOLVING FUND  
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION  
FISCAL YEARS ENDED OCTOBER 8, 1977, AND JULY 3, 1976

	<u>October 8, 1977</u>	<u>July 3, 1976</u>
<b>FUNDS PROVIDED:</b>		
Sales and commissions	\$5,206,373	\$3,620,455
Increase in reserve for replacement of china, glassware, and silverware	<u>9,283</u>	<u>2,101</u>
Total	<u>\$5,215,656</u>	<u>\$3,622,556</u>
<b>FUNDS APPLIED:</b>		
Cost of merchandise sold	\$2,383,926	\$1,682,841
Salaries and wages	2,193,323	1,543,638
Other operating expenses	56,843	303,442
Increase in working capital	<u>81,564</u>	<u>2,635</u>
Total	<u>\$5,215,656</u>	<u>\$3,622,556</u>

ANALYSIS OF CHANGES IN WORKING CAPITAL  
FISCAL YEARS ENDED OCTOBER 8, 1977, AND JULY 3, 1977

	<u>October 8, 1977</u>	<u>July 3, 1976</u>
		Increase or decrease (-) <u>in working capital</u>
<b>WORKING CAPITAL CHANGES:</b>		
Cash	\$122,061	\$32,636
Accounts receivable	-37,368	50,448
Inventories	42,028	-2,670
Prepaid expenses	-293	600
Amounts due vendors	-32,251	-39,692
Payroll, benefits, and taxes payable	-4,890	-20,209
Employees' accrued leave	<u>-7,723</u>	<u>-18,478</u>
Increase in working capital	<u>\$ 81,564</u>	<u>\$ 2,635</u>

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

Our opinion on this statement appears on page 8 of the letter.

HOUSE OF REPRESENTATIVES RESTAURANT

REVOLVING FUND

NOTES TO FINANCIAL STATEMENTS

OCTOBER 8, 1977

a/Receipts sent to the House Finance Office for deposit to the credit of the Revolving Fund.

b/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.

c/Administrative costs for the 15-month period ended October 8, 1977, consist of straight time (\$118,589), leave expense (\$8,785), employee meals (\$1,448), and employee benefits (\$10,636).

d/Tobacco and candy stand labor and benefits for the 15-month period ended October 8, 1977, consist of straight time (\$58,769), overtime (\$3,265), leave expense (\$3,761), employee meals (\$2,250), and employee benefits (\$6,969).



**EXHIBITS**

HOUSE OF REPRESENTATIVES RESTAURANT  
STATEMENT OF OPERATIONS

FISCAL YEAR 19 76<sup>T</sup> 3rd ACCOUNTING PERIOD

FISCAL YEAR TO DATE - JULY 4, 1976 THRU OCTOBER 9, 1976

	COMBINED OPERATIONS		CONGRESSIONAL RESTAURANT		MEMBERS' DINING ROOM		CAPITOL CARRY-OUT		LONGWORTH CAFETERIA		LONGWORTH CARRY-OUT		CANNON CARRY-OUT		RAYBURN CAFETERIA		RAYBURN CARRY-OUT		RAYBURN 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																									
Food	696,903.16	89.0	76,852.69	89.0	7,296.15	100.0	36,506.17	100.0	216,928.86	96.5	65,714.37	100.0	60,083.27	100.0	161,323.92	92.5	44,663.96	100.0			37,533.87	100.0			
Catering	86,273.30	11.0	9,528.53	11.0					7,603.24	3.5					13,007.78	7.5			56,133.75	100.0				BAKERY SALES TO RESTAURANT	
TOTAL	783,176.46	100.0	86,381.22	100.0	7,296.15	100.0	36,506.17	100.0	214,532.10	100.0	65,714.37	100.0	60,083.27	100.0	174,331.60	100.0	44,663.96	100.0	56,133.75	100.0	37,533.87	100.0	32,728.82	100.0	
COST OF FOOD SOLD																									
Transfers from Bakers			2,242.14	2.6	249.12	3.4	2,221.89	6.1	12,248.51	5.7	2,666.08	4.1	3,051.78	5.1	7,386.87	4.2	1,919.45	4.3	742.98	1.3				(32,728.82)	100.0
Purchased from Vendors	337,042.28	43.0	36,125.27	41.8	3,041.99	41.7	12,680.48	34.7	88,152.17	41.1	28,277.32	43.0	26,347.89	43.9	72,554.92	41.6	19,139.22	42.9	11,113.10	19.8	20,890.84	55.7	18,719.08	57.2	
Less Inter Unit Sales																								(32,728.82)	100.0
TOTAL	337,042.28	43.0	38,367.41	44.4	3,291.11	45.1	14,902.37	40.8	100,400.68	46.8	30,943.40	47.1	29,399.67	49.0	79,941.79	45.8	21,058.67	47.2	11,856.08	21.1	20,890.84	55.7	18,719.08	57.2	
GROSS PROFIT ON FOOD	446,134.18	57.0	48,013.81	55.6	4,005.04	54.9	21,603.80	59.2	114,131.42	53.2	34,770.97	52.9	30,683.60	51.0	94,389.81	54.2	23,605.29	52.8	44,277.67	78.9	16,643.03	44.3	14,009.74	42.8	
OPERATING EXPENSES																									
Labor - Straight Time	321,231.47	41.0	77,454.96	89.7	8,838.21	121.1	10,311.77	28.3	70,540.69	32.9	15,928.33	24.2	13,191.30	22.0	69,520.79	39.9	11,419.95	25.6	17,597.33	31.4	14,375.56	38.3	12,052.58	36.8	
Overtime	28,343.44	3.6	16,821.02	19.5			565.31	1.6	5,492.01	2.6	890.35	1.4	1,678.97	2.8	771.20	.4	422.31	1.0	948.11	1.7	605.57	1.6	148.59	.5	
Employee Benefits	70,313.94	9.0	19,163.31	22.2	2,244.72	30.8	1,803.79	4.9	15,106.26	7.0	3,913.04	6.0	2,766.05	4.6	14,613.87	8.4	2,250.58	5.0	2,638.97	6.5	1,987.33	5.3	2,816.02	8.7	
TOTAL LABOR COSTS	419,888.85	53.6	113,439.29	131.4	11,082.93	151.9	12,680.87	34.8	91,138.96	42.5	20,731.72	31.6	17,636.32	29.4	84,905.86	48.7	14,092.84	31.6	22,194.41	39.6	16,968.46	44.2	15,017.19	46.0	
Administrative Costs	26,899.6	3.4	5,702.72	6.6	645.59	8.9	1,425.68	3.9	6,375.23	3.0	1,210.48	1.8	1,452.57	2.4	1,250.14	2.4	1,075.99	2.4	3,066.56	5.5	1,075.98	2.9	618.66	1.9	
Laundry	9,357.07	1.2	3,311.01	3.8	331.51	4.5	27.58	.1	1,359.14	.6	180.42	.3	137.25	.2	1,940.74	1.1	110.51	.3	1,169.49	2.1	537.45	1.4	251.97	.8	
Paper Supplies	31,432.26	4.0	2,218.50	2.6	186.80	2.6	2,396.87	6.6	5,041.59	2.4	3,229.51	4.9	3,257.46	5.4	6,243.30	3.6	2,311.46	5.2	2,963.15	5.3	2,723.10	7.3	860.52	2.6	
Cleaning Supplies	9,500.01	1.2	2,472.42	2.9	221.30	3.0	70.51	.2	2,219.40	1.0	138.29	.2	309.02	.5	3,128.37	1.8	130.25	.3	594.74	1.1	190.18	.5	25.53	.1	
Miscellaneous Expense	8,884.01	1.1	1,772.45	2.1	165.95	2.3	111.69	.3	710.12	.3	227.90	.4	188.84	.3	748.93	.4	270.89	.6	4,208.46	7.5	398.54	1.1	80.24	.2	
Replacements (China, Glass or Silverware & Kitchen Linens)	14,721.51	1.9	2,591.56	3.0	36.48	.5			7,508.62	3.5					2,614.98	1.5			1,684.01	3.0	187.67	.5	98.19	.3	
TOTAL OPERATING EXPENSES	520,683.31	66.4	131,507.95	152.4	12,670.56	173.7	16,713.20	45.9	114,353.06	53.3	25,718.32	39.2	22,981.46	38.2	103,832.32	59.5	17,991.94	40.4	35,880.82	64.1	22,081.38	58.9	16,952.30	51.9	
PROFIT OR (LOSS) ON FOOD OPERATIONS	(74,549.13)	(9.4)	(83,494.14)	(96.8)	(8,665.52)	(118.8)	4,890.60	13.3	(221.64)	(.0)	9,052.65	13.7	7,702.14	12.8	(9,442.51)	(5.3)	5,613.35	12.4	8,396.85	14.8	(5,438.35)	(14.6)	(2,942.56)	(9.1)	
TOBACCO AND CANDY STANDS																									
SALES	177,304.14	100.0	13,590.60	100.0			6,611.36	100.0	95,249.29	100.0					49,867.57	100.0					11,985.32	100.0			
COST OF SALES	127,013.58	71.6	9,651.34	71.0			4,694.23	71.0	68,050.22	71.4					35,753.34	71.7					8,864.45	74.0			
GROSS PROFIT	50,290.56	28.4	3,939.26	29.0			1,917.13	29.0	27,199.07	28.6					14,114.23	28.3					3,120.87	26.0			
Labor Expense & Benefits	17,629.55	9.9	656.58	4.8			286.25	4.3	10,969.32	11.5					5,423.04	10.9					294.36	2.5			
PROFIT OR (LOSS) ON TOBACCO AND CANDY STANDS OPERATIONS	32,661.01	18.5	3,282.68	24.2			1,630.88	24.7	16,229.75	17.1					8,691.19	17.4					2,826.51	23.5			
VENDING MACHINES COMMISSIONS	3,284.99												1,093.36				1,453.82				737.80				
NET PROFIT OR (LOSS) ON OPERATIONS	(38,603.13)		(80,211.46)		(8,665.52)		6,521.48		16,008.11		9,052.65		8,795.50		(751.32)		7,067.18		8,396.85		(1,874.04)		(2,942.56)		
EQUIPMENT EXPENDITURES																									
NET INCOME OR (DEFICIT)	(38,603.13)																								

