

# Sample Profit & Loss (Comparative)

Comparative Profit/Loss  
Atlanta Stores  
For Period Ending May, 1995

	1000		2000		4000	
	\$\$\$	%	\$\$\$	%	\$\$\$	%
<b>Sales</b>						
Sales - All Net	108,977.19	102.27	121,316.91	101.66	156,708.39	100.66
Sales - Non Product	<2,417.30>	< 2.27>	<1,88.98>	< 1.66>	<1,024.88>	< .66>
<b>PRODUCT SALES</b>	<b>106,559.89</b>	<b>100.00</b>	<b>119,332.93</b>	<b>100.00</b>	<b>155,683.51</b>	<b>100.00</b>
<b>Cost of Sales</b>						
Food Costs	27,225.36	25.55	31,049.09	26.02	37,999.02	24.41
Paper Costs	5,435.45	5.10	6,977.89	5.85	5,225.89	3.36
<b>Total Cost of Sales</b>	<b>32,660.81</b>	<b>30.65</b>	<b>38,026.98</b>	<b>31.87</b>	<b>43,224.91</b>	<b>27.76</b>
<b>GROSS PROFIT</b>	<b>73,899.08</b>	<b>69.35</b>	<b>81,305.95</b>	<b>68.13</b>	<b>112,458.60</b>	<b>72.24</b>
<b>Controllable Expenses</b>						
Hourly Labor	21,916.26	20.57	23,443.90	19.65	25,353.71	16.29
Salary Labor	3,189.07	2.99	3,254.61	2.73	5,182.72	3.33
Advertising	4,280.11	4.02	4,761.36	3.99	6,141.62	3.94
Cash (Over)/Short	86.64	.08	52.43	.04	84.11	.05
Electricity	2,805.65	2.63	4,074.35	3.41	5,338.90	3.43
Linen & Laundry	223.68	.21	249.01	.21	321.65	.21
Miscellaneous Expense	22.15	.02	22.26	.02	0.00	0.00
Office Supplies	372.39	.35	414.56	.35	535.50	.34
Operating Supplies	1,030.5	.97	1,012.33	.85	992.09	.64
Outside Services	1,053.02	.99	1,119.86	.94	1,349.88	.87
Payroll Taxes	2,134.41	2.0	2,268.63	1.90	2,591.90	1.66
Promotion	711.94	.67	508.58	.43	470.33	.30
Repairs & Maintenance	585.90	.55	868.03	.73	861.77	.55
Telephone	122.77	.12	136.67	.11	176.54	.11
Water & Sewage	345.18	.32	338.72	.28	193.25	.12
<b>Total Controllable Expense</b>	<b>38,879.82</b>	<b>36.49</b>	<b>42,525.30</b>	<b>35.64</b>	<b>49,593.97</b>	<b>31.86</b>
<b>PROFIT AFTER CONTROLLABLES</b>	<b>35,019.26</b>	<b>32.86</b>	<b>38,780.65</b>	<b>32.50</b>	<b>62,864.63</b>	<b>40.38</b>
<b>Non-Controllable Expenses</b>						
Depreciation	5,534.08	5.19	2,774.74	2.33	716.46	.46
Franchise - Amortization	187.50	.18	3,333.33	2.79	0.00	0.00
Insurance - Group	269.24	.25	299.73	.25	387.17	.25
Insurance - Other	2,450.94	2.30	2,571.97	2.16	2,861.14	1.84
Interest & Bank Charges	2,012.35	1.89	1,870.52	1.57	0.00	0.00
Legal & Accounting	120.00	.11	120.00	.10	120.00	.08
Rent - Regular	4,850.00	4.55	4,225.00	3.54	28,625.00	18.39
Rent - % Of Sales	5,273.19	4.95	5,918.30	4.96	176.46	.11
Service Fees	3,729.59	3.50	4,176.65	3.50	4,660.25	2.99
Taxes & Licenses	2,123.43	1.99	1,738.64	1.46	625.49	.40
<b>Total Non Controllable Expense</b>	<b>26,550.32</b>	<b>24.92</b>	<b>27,028.88</b>	<b>22.65</b>	<b>38,171.97</b>	<b>24.52</b>
<b>PROFIT AFTER NON-CONTROLLABLES</b>	<b>8,468.94</b>	<b>7.95</b>	<b>11,751.77</b>	<b>9.85</b>	<b>24,692.66</b>	<b>15.86</b>
<b>Other (Income) And Expense</b>						
Sales Tax Discount	<30.00>	< .03>	<30.00>	< .03>	<30.00>	< .02>
Miscellaneous Income	<112.05>	< .11>	<170.86>	< .14>	<82.70>	< .05>
Management Fees	1,046.90	.98	1,165.44	.98	1,505.43	.97
Non-Product Sales	<2,417.30>	< 2.27>	<1,983.98>	< 1.66>	<1,024.88>	< .66>
Non-Product Costs	2,226.03	2.09	1,931.12	1.62	1,401.91	.90
<b>Total Other (Income) &amp; Expense</b>	<b>713.58</b>	<b>.67</b>	<b>911.72</b>	<b>.76</b>	<b>1,769.76</b>	<b>1.14</b>
<b>NET INCOME (LOSS)</b>	<b>7,755.36</b>	<b>7.28</b>	<b>10,840.05</b>	<b>9.08</b>	<b>22,922.90</b>	<b>14.72</b>