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|   |   | • **R E S T A U R A N T** • |   |   |   |   |   |
|   |   |   |   |   |   |   |
|   |   | PROFIT & LOSS STATEMENT |   |   |   |   |   |
|   |   |   |   |   |   |   |
|   |   |   |   |   | Restaurant: **COSMOPOLITAN**Period: **May 2021** |   |   |   |
|  |   |  |   |   |  |   |   |
|   |   |   |   |   |  |   |   |
|   |   |   |   |   |   |   |   |   |
|   |  | **REVENUE** |  |  | **EXPENSES** |  |   |   |
|   |   | **SALES** |  |   | **LABOR EXPENSE** |  |   |   |
|   |   | Food - Breakfast | $10,000.00 |   | Management | $15,000.00 |   |   |
|   |   | Food - Lunch | $75,000.00 |   | Staff | $12,000.00 |   |   |
|   |   | Food - Dinner | $12,000.00 |   | Benefits | $0.00 |   |   |
|   |   | Liquer | $1,000.00 |   | Other | $0.00 |   |   |
|   |   | Beer | $2,000.00 |   | **TOTAL LABOR EXPENSE** | **$27,000.00** |   |   |
|   |   | Wine | $15,000.00 |   |   |   |   |   |
|   |   | Merchandise | $1,000.00 |   | **OTHER EXPENSE** |  |   |   |
|   |   | Other Income | $2,000.00 |   | Direct Operating Expenses  | $0.00 |   |   |
|   |  | **TOTAL SALES** | **$118,000.00** |   | Music & Entertainment  | $2,000.00 |   |   |
|   |   |   |   |   | Advertising & Promotion | $0.00 |   |   |
|   |   | **COST OF GOODS SOLD** |  |   | Utilities  | $0.00 |   |   |
|   |   | Food - Breakfast | $8,000.00 |   | General & Administrative Expenses | $0.00 |   |   |
|   |   | Food - Lunch | $40,000.00 |   | Repair & Maintenance  | $0.00 |   |   |
|   |   | Food - Dinner | $3,000.00 |   | Rent premises | $0.00 |   |   |
|   |   | Liquer | $500.00 |   | Equipment Lease | $0.00 |   |   |
|   |   | Beer | $1,200.00 |   | Corporate Overhead | $0.00 |   |   |
|   |   | Wine | $10,000.00 |   | Depreciation & Amortization | $0.00 |   |   |
|   |   | Merchandise | $500.00 |   | Interest Expense | $0.00 |   |   |
|   |   | Bar consumables | $500.00 |   | Other Expense | $0.00 |   |   |
|   |   | **TOTAL GOODS SOLD** | **$63,700.00** |   | **TOTAL OTHER EXPENSE** | **$2,000.00** |   |   |
|   |   |   |   |   |   |   |   |   |
|   |   | **GROSS PROFIT** | **$54,300.00** |   | **TOTAL EXPENSES** | **$29,000.00** |   |   |
|   |   |  |   |   |   |   |   |   |
|   |   |   |   |   | **NET INCOME** |   |   |
|   |   |   |   |   | **$25,300.00** |   |   |
|   |   |   |   |   |  |  |   |   |
|   |   |   |   |   |   |  |   |   |
|   | This monetary statement lists the sales, costs, and expenses of your restaurant in a set period of time. This financial statement enables you to analyse your restaurant's financial progress. You'll be able to see exactly where your restaurant is making or losing money, so you can take the necessary steps to improve your bottom line. |   |   |   |
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