

INCOME STATEMENT

	Dollars \$	Percent %
Sales		
Food		
Beverage		
Other		
Total Sales		100%
Cost of sales		
Food		
Beverage		
Other		
Total cost of sales		
Gross Profit		
Controllable expenses		
Salaries and wages		
Employee benefits		
Direct operating expenses*		
Music and entertainment		
Marketing		
Promotions		
Heat, gas		
Light, electric		
Repair and maintenance		
Administrative and general		
Communications		
Total controllable expenses		
Fixed expenses		
Rent		
Other occupation costs		
Insurance		
Licenses and memberships		
Total operating expenses		
Income before interest, depreciation, and taxes		
Interest		
Depreciation		
Net income before taxes		
Income taxes		
Net Income		

*Direct operating expenses include the following categories, which can be separated out if an operator wants to track them individually: laundry and linens, china, glass and silverware replacement, paper supplies, bar supplies, menus, paper, postage, printing, legal services, office supplies, and landscaping.