



Jo's Restaurant

Cash Flow - Monthly (Excl GST) DEC 2006

Using Budget: 2006 Cash Flow

	<u>Dec 2006</u>	<u>Budget</u>	<u>Variance</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>
<u>Income</u>						
230 Sales	38,687.57	30,500.00	8,187.57	201,361.56	201,500.00	(138.44)
232 Export Sales	-	16,500.00	(16,500.00)	-	148,500.00	(148,500.00)
Total Income	38,687.57	47,000.00	(8,312.43)	201,361.56	350,000.00	(148,638.44)
<u>Less: Direct Expenses</u>						
270 Purchases	12,367.84	7,900.00	4,467.84	64,696.63	71,200.00	(6,503.37)
290 Repairs & Maintenance	292.94	650.00	(357.06)	2,659.80	2,600.00	59.80
Total Direct Expenses	12,660.78	8,550.00	4,110.78	67,356.43	73,800.00	(6,443.57)
Gross Profit (Loss)	26,026.79	38,450.00	(12,423.21)	134,005.13	276,200.00	(142,194.87)
<u>Less: Expenses</u>						
300 Accountancy Fees	-	16,500.00	(16,500.00)	888.89	148,500.00	(147,611.11)
301 Administration Fees	72.50	250.00	(177.50)	652.50	2,250.00	(1,597.50)
302 Advertising	748.62	350.00	398.62	2,528.70	1,650.00	878.70
308 Bad Debts Written Off	420.30	-	420.30	420.30	-	420.30
309 Bank Charges	793.92	30.00	763.92	2,465.44	450.00	2,015.44
314 Cleaning	453.67	750.00	(296.33)	1,016.53	2,950.00	(1,933.47)
354 Electricity	981.56	1,350.00	(368.44)	8,108.54	8,100.00	8.54
358 Entertainment Expenses	1,471.20	150.00	1,321.20	2,170.34	1,950.00	220.34
366 Flowers & Decorations	-	150.00	(150.00)	881.32	1,350.00	(468.68)
369 Fuel & Oil	-	-	-	2,100.62	2,600.00	(499.38)
371 Gas	-	-	-	1,272.09	3,600.00	(2,327.91)
380 Insurance	176.58	600.00	(423.42)	1,586.78	5,400.00	(3,813.22)
381 Interest	-	-	-	45.34	140.00	(94.66)
387 Laundry & Dry Cleaning	292.94	350.00	(57.06)	3,650.31	4,200.00	(549.69)
400 Motor Vehicle Expenses	161.06	50.00	111.06	525.80	1,100.00	(574.20)
411 Postage	-	-	-	76.11	170.00	(93.89)
414 Printing & Stationery	74.46	250.00	(175.54)	245.45	1,400.00	(1,154.55)
422 Rates & Taxes	-	-	-	-	1,150.00	(1,150.00)
427 Rent	-	-	-	6,666.67	2,300.00	4,366.67
460 Telephone	303.58	500.00	(196.42)	4,257.74	3,200.00	1,057.74
470 Wages	5,935.25	2,900.00	3,035.25	17,789.87	12,100.00	5,689.87
Total Expenses	11,885.64	24,180.00	(12,294.36)	57,349.34	204,560.00	(147,210.66)
Operating Profit (Loss)	14,141.15	14,270.00	(128.85)	76,655.79	71,640.00	5,015.79
<u>Less: Equity</u>						
479 Drawings	2,553.53	2,800.00	(246.47)	22,174.01	25,200.00	(3,025.99)

GST Movements

Reports prepared by Accounting Associates. Reports prepared on a cash basis for the client's use only. Accounting Associates accepts no responsibility to any third party for the information supplied.



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891 GST Receivable	(867.58)	(1,075.00)	207.42	(280.89)	(20,108.75)	19,827.86
892 GST Payable	1,858.96	362.50	1,496.46	1,216.20	3,087.50	(1,871.30)
Net GST	991.38	(712.50)	1,703.88	935.31	(17,021.25)	17,956.56
Net Cash Movement In (Out)	12,579.00	10,757.50	1,821.50	55,417.09	29,418.75	25,998.34

Cash Book Balances Summary

Opening Balance	44,722.57	-	-	1,884.48	-	-
Plus: Movement	12,579.00	-	12,579.00	55,417.09	-	55,417.09
Closing Balance	57,301.57	-	-	57,301.57	-	-