



Jos 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	38,048.69	25,819.00	12,229.69	162,638.45	127,792.00	34,846.45
<u>Less: Direct Expenses</u>						
270 Purchases	12,648.92	6,850.00	5,798.92	52,689.14	44,086.00	8,603.14
290 Repairs & Maintenance	299.60	564.00	(264.40)	1,547.49	1,589.00	(41.51)
Total Direct Expenses	12,948.52	7,414.00	5,534.52	54,236.63	45,675.00	8,561.63
Gross Profit (Loss)	25,100.17	18,405.00	6,695.17	108,401.82	82,117.00	26,284.82
<u>Less: Expenses</u>						
300 Accountancy Fees	-	-	-	909.09	-	909.09
301 Administration Fees	74.15	477.00	(402.85)	444.90	1,656.00	(1,211.10)
302 Advertising	765.62	288.00	477.62	2,159.12	1,119.00	1,040.12
308 Bad Debts Written Off	420.30	-	420.30	420.30	-	420.30
309 Bank Charges	793.92	27.00	766.92	2,074.50	205.00	1,869.50
314 Cleaning	463.98	592.00	(128.02)	711.09	2,068.00	(1,356.91)
354 Electricity	1,003.86	1,170.00	(166.14)	5,660.40	4,930.00	730.40
358 Entertainment Expenses	1,504.64	131.00	1,373.64	2,113.48	1,544.00	569.48
366 Flowers & Decorations	-	239.00	(239.00)	696.64	1,163.00	(466.36)
369 Fuel & Oil	-	-	-	2,148.36	-	2,148.36
371 Gas	-	-	-	1,301.00	1,179.00	122.00
380 Insurance	52.61	505.00	(452.39)	716.66	3,030.00	(2,313.34)
381 Interest	-	1.00	(1.00)	-	73.00	(73.00)
387 Laundry & Dry Cleaning	299.60	298.00	1.60	2,668.45	2,950.00	(281.55)
400 Motor Vehicle Expenses	244.93	61.00	183.93	478.17	727.00	(248.83)
411 Postage	-	-	-	45.39	139.00	(93.61)
414 Printing & Stationery	76.16	208.00	(131.84)	144.07	1,125.00	(980.93)
427 Rent	-	-	-	6,818.18	1,987.00	4,831.18
460 Telephone	402.25	418.00	(15.75)	2,718.17	2,759.00	(40.83)
470 Wages	5,935.25	2,526.00	3,409.25	15,248.77	9,670.00	5,578.77
Total Expenses	12,037.27	6,941.00	5,096.27	47,476.74	36,324.00	11,152.74
Operating Profit (Loss)	13,062.90	11,464.00	1,598.90	60,925.08	45,793.00	15,132.08
<u>Less: Equity</u>						
479 Drawings	2,505.12	(2,453.00)	4,958.12	15,030.72	(14,718.00)	29,748.72
<u>GST Movements</u>						
891 GST Receivable	(1,783.62)	(1,180.10)	(603.52)	(1,003.00)	(7,205.10)	6,202.10
892 GST Payable	3,804.84	2,581.90	1,222.94	1,928.81	12,779.20	(10,850.39)
Net GST	2,021.22	1,401.80	619.42	925.81	5,574.10	(4,648.29)

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.



Jo's Restaurant

Cash Flow - Monthly (Excl GST) DEC 2006

Using Budget: 2006 Cash Flow

	<u>Dec 2003</u>	<u>Budget</u>	<u>Variance</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>
Net Cash Movement In (Out)	12,579.00	15,318.80	(2,739.80)	46,820.17	66,085.10	(19,264.93)

Cash Book Balances Summary

Opening Balance	44,722.57	-	-	10,481.40	-	-
Plus: Movement	12,579.00	-	12,579.00	46,820.17	-	46,820.17
Closing Balance	57,301.57	-	-	57,301.57	-	-