

Date: March 16, 2018

Staff Report

From: Amy Hill

RE: February 2018 Liquor Operations Financial Statements

Please find attached the February 2018 financial statements.

Total consolidated net income was \$12,553.71. Year to date income is \$28,534.48.

Items highlighted in **PURPLE on the P&L's** are areas I am noting. This is new and will continue for both the on sale and off sale.

On Sale – Net income of \$2,400.88. Revenue was just above \$58,000 for the month. Sales are down about \$3900 from 2017. COGS was low for liquor last month and it looks like it corrected itself in February as it is higher. High maintenance and repair costs.

Off Sale – Net income of \$10,152.83. Revenue was just above \$160,000 for the month. Sales increased about \$4,000 from 2017. Nothing unusual to report.

Net Income After Bond Payments and Depreciation add back:

	<u>Month</u>	<u>Year-to-Date</u>
On Sale	617.06	(189.71)
Off Sale	9,289.79	24,388.79

**City of Stacy
Monthly P&L Summary
2018 Consolidated**

	Month						
	January	February	March	April	May	June	YTD
Sales							
On Sale							
Beer	19,124.09	18,078.24	0.00	0.00	0.00	0.00	37,202.33
Banquet	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Discounts	(758.25)	(916.35)	0.00	0.00	0.00	0.00	(1,674.60)
Liquor	13,756.92	14,526.13	0.00	0.00	0.00	0.00	28,283.05
Wine	487.40	493.99	0.00	0.00	0.00	0.00	981.39
Cigarettes	28.50	85.50	0.00	0.00	0.00	0.00	114.00
Food	21,957.35	22,010.52	0.00	0.00	0.00	0.00	43,967.87
Miscellaneous	1,450.04	1,510.97	0.00	0.00	0.00	0.00	2,961.01
Total On Sale	56,046.05	55,789.00	0.00	0.00	0.00	0.00	111,835.05
Off Sale							
Beer	79,435.19	75,948.62	0.00	0.00	0.00	0.00	155,383.81
Liquor	56,133.88	55,622.26	0.00	0.00	0.00	0.00	111,756.14
Wine	20,849.84	21,408.54	0.00	0.00	0.00	0.00	42,258.38
Mix	3,954.69	3,918.42	0.00	0.00	0.00	0.00	7,873.11
Cigarette/Tobacco	3,896.44	3,233.60	0.00	0.00	0.00	0.00	7,130.04
Other	(59.39)	0.13	0.00	0.00	0.00	0.00	(59.26)
Total Off Sale	164,210.65	160,131.57	0.00	0.00	0.00	0.00	324,342.22
ATM Income	830.40	763.65	0.00	0.00	0.00	0.00	1,594.05
Pull Tab Income	1,750.00	1,378.60	0.00	0.00	0.00	0.00	3,128.60
Vending Income	305.00	474.00	0.00	0.00	0.00	0.00	779.00
Total All Sales	223,142.10	218,536.82	0.00	0.00	0.00	0.00	441,678.92
Cost of Goods Sold							
On Sale Liquor/Misc	8,838.13	10,383.61	0.00	0.00	0.00	0.00	19,221.74
On Sale Food	9,258.15	7,425.99	0.00	0.00	0.00	0.00	16,684.14
On Sale Delivery	61.84	118.76	0.00	0.00	0.00	0.00	180.60
Off Sale COGS	119,139.53	123,921.05	0.00	0.00	0.00	0.00	243,060.58
Off Sale Delivery	847.84	731.36	0.00	0.00	0.00	0.00	1,579.20
Total COGS	138,145.49	142,580.77	0.00	0.00	0.00	0.00	280,726.26
Gross Profit	84,996.61	75,956.05	0.00	0.00	0.00	0.00	160,952.66
Expenses							
Advertising	520.00	856.00	0.00	0.00	0.00	0.00	1,376.00
Cash Short/(Over)	-21.55	-5.84	0.00	0.00	0.00	0.00	(27.39)
Accounting/Auditing	1,200.00	1,200.00	0.00	0.00	0.00	0.00	2,400.00
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Communications	600.74	412.60	0.00	0.00	0.00	0.00	1,013.34
Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation	5,769.80	5,769.80	0.00	0.00	0.00	0.00	11,539.60
Dues & Subscriptions	0.00	15.00	0.00	0.00	0.00	0.00	15.00
Employee Wellness	108.64	0.00	0.00	0.00	0.00	0.00	108.64
Fees/Service Charges	4,070.46	3,184.96	0.00	0.00	0.00	0.00	7,255.42
Insurance	2,170.70	2,170.70	0.00	0.00	0.00	0.00	4,341.40
Licenses & Permits	916.19	427.16	0.00	0.00	0.00	0.00	1,343.35
Maintenance	1,873.70	3,288.80	0.00	0.00	0.00	0.00	5,162.50
Miscellaneous	25.00	0.00	0.00	0.00	0.00	0.00	25.00
Music & Bar Entertainment	950.00	0.00	0.00	0.00	0.00	0.00	950.00
Payroll Expenses	36,535.98	33,010.06	0.00	0.00	0.00	0.00	69,546.04
Employee Health/Life/Dental	732.72	832.72	0.00	0.00	0.00	0.00	1,565.44
Employee 457 Plan Benefit	957.72	957.72	0.00	0.00	0.00	0.00	1,915.44
Unemployment Benefits	285.61	0.00	0.00	0.00	0.00	0.00	285.61
Postage & Delivery	68.60	0.00	0.00	0.00	0.00	0.00	68.60
Professional Services	775.00	0.00	0.00	0.00	0.00	0.00	775.00
Rent	968.55	928.55	0.00	0.00	0.00	0.00	1,897.10
Repairs	488.00	2,309.96	0.00	0.00	0.00	0.00	2,797.96
Sales Tax Expense	-57.42	40.85	0.00	0.00	0.00	0.00	(16.57)
Shipping/Freight	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	1,313.74	1,056.91	0.00	0.00	0.00	0.00	2,370.65
Training/Education	1,012.50	0.00	0.00	0.00	0.00	0.00	1,012.50
Travel & Ent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	4,637.62	4,192.94	0.00	0.00	0.00	0.00	8,830.56
Total Expenses	65,902.30	60,648.89	0.00	0.00	0.00	0.00	126,551.19
Other Income	0.00						
Interest Income	(94.33)	(80.81)	0.00	0.00	0.00	0.00	(175.14)
Interest Expense	3,107.87	2,834.26	0.00	0.00	0.00	0.00	5,942.13
Prior Period Expense					0.00		0.00
Bond Issuance Fee	100.00	0.00	0.00	0.00	0.00	0.00	100.00
Net Income	15,980.77	12,553.71	0.00	0.00	0.00	0.00	28,534.48
Bond Payment	7,458.34	8,416.66	8,416.66	8,416.66	8,416.66	8,416.66	100,041.67
Add back Depreciation	5,769.80	5,769.80	0.00	0.00	0.00	0.00	11,539.60
Net After Bond Payment	14,292.23	9,906.85	(8,416.66)	(8,416.66)	(8,416.66)	(8,416.66)	(59,967.59)

**6 month Income
24,199.08**

**YTD Income
24,199.08**

**City of Stacy
Monthly P & L Summary
2018 On Sale**

	Month							YTD
	January	February	March	April	May	June		
Sales								
On Sale								
Beer	19,124.09	18,078.24						37,202.33
Banquet								0.00
Cash Discounts	(758.25)	(916.35)						(1,674.60)
Liquor	13,756.92	14,526.13						28,283.05
Wine	487.40	493.99						981.39
Cigarettes	28.50	85.50						114.00
Food	21,957.35	22,010.52						43,967.87
Miscellaneous	1,450.04	1,510.97						2,961.01
Total On Sale	56,046.05	55,789.00	0.00	0.00	0.00	0.00	0.00	111,835.05
Off Sale								
Beer								0.00
Liquor								0.00
Wine								0.00
Mix								0.00
Cigarette/Tobacco								0.00
Other								0.00
Total Off Sale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ATM Income	800.00	728.55						1,528.55
Pull Tab Income	1,750.00	1,378.60						3,128.60
Vending Income	305.00	474.00						779.00
Total All Sales	58,901.05	58,370.15	0.00	0.00	0.00	0.00	0.00	117,271.20
Cost of Goods Sold								
On Sale Liquor/Misc	8,838.13	10,383.61						19,221.74
On Sale Food	9,258.15	7,425.99						16,684.14
Delivery	61.84	118.76						180.60
Total COGS	18,158.12	17,928.36	0.00	0.00	0.00	0.00	0.00	36,086.48
Gross Profit	40,742.93	40,441.79	0.00	0.00	0.00	0.00	0.00	81,184.72
Expenses								
Advertising	120.00	456.00						576.00
Cash Short/(Over)	(81.47)	(58.47)						(139.94)
Accounting/Auditing	600.00	600.00						1,200.00
Bad Debt								0.00
Communications	321.86	412.60						734.46
Computer Expense								0.00
Depreciation	3,299.51	3,299.51						6,599.02
Dues & Subscriptions								0.00
Employee Wellness								0.00
Fees/Service Charges	851.78	847.01						1,698.79
Insurance	1,509.06	1,509.06						3,018.12
Licenses & Permits	671.96	182.93						854.89
Maintenance	1,700.53	2,990.82						4,691.35
Miscellaneous								0.00
Music & Bar Entertainment	950.00							950.00
Payroll Expenses	21,583.14	19,472.27						41,055.41
Employee Health/Dental/Life	381.28	481.28						862.56
Employee 457 Plan Benefit	193.09	193.09						386.18
Unemployment Benefits	285.61							285.61
Postage & Delivery	19.60							19.60
Professional Services	775.00							775.00
Rent	246.97	246.97						493.94
Repairs	228.00	1,792.96						2,020.96
Sales Tax Expense	-28.71	29.08						0.37
Shipping/Freight								0.00
Supplies	1,062.33	896.09						1,958.42
Training/Education	1,012.50							1,012.50
Travel & Ent								0.00
Utilities	2,985.12	2,760.66						5,745.78
Total Expenses	38,687.16	36,111.86	0.00	0.00	0.00	0.00	0.00	74,799.02
Other Income								
Interest Income	(49.40)	(42.12)						0.00
Interest Expense	2,086.45	1,971.17						(91.52)
Bond Issuance Fee								4,057.62
								0.00
Net Income	18.72	2,400.88	0.00	0.00	0.00	0.00	0.00	2,419.60
Bond Payment	4,125.00	5,083.33	5,083.33	5,083.33	5,083.33	5,083.33		60,041.67
Add back Depreciation	3,299.51	3,299.51	0.00	0.00	0.00	0.00		6,599.02
Net After Bond Payment	(806.77)	617.06	(5,083.33)	(5,083.33)	(5,083.33)	(5,083.33)	(5,083.33)	(51,023.05)

	month avg	ytd avg	normal avg
On Sale Liquor/Misc	31%	28%	26%
On Sale Food	34%	38%	43%

6 month income
(189.71)

YTD Income
(189.71)

**City of Stacy
Monthly P & L Summary
2018 Off Sale**

	Month						YTD				
	January	February	March	April	May	June					
Sales											
On Sale											
Beer							0.00				
Banquet							0.00				
Liquor							0.00				
Wine							0.00				
Cigarettes							0.00				
Food							0.00				
Miscellaneous							0.00				
Total On Sale	0.00										
Off Sale											
Beer	79,435.19	75,948.62						155,383.81			
Liquor	56,133.88	55,622.26						111,756.14			
Wine	20,849.84	21,408.54						42,258.38			
Mix	3,954.69	3,918.42						7,873.11			
Cigarette/Tobacco	3,896.44	3,233.60						7,130.04			
Other	(59.39)	0.13						(59.26)			
Total Off Sale	164,210.65	160,131.57	0.00	0.00	0.00	0.00	0.00	324,342.22			
ATM Income	30.40	35.10						65.50			
Pull Tab Income								0.00			
Vending Income								0.00			
Total All Sales	164,241.05	160,166.67	0.00	0.00	0.00	0.00	0.00	324,407.72			
Cost of Goods Sold									current month	ytd avg	normal avg
On Sale Liquor/Misc								0.00			
On Sale Food								0.00			
Off Sales COGS	119,139.53	123,921.05						243,060.58	77.8%	75.4%	77%
Off Sale Delivery	847.84	731.36						1,579.20			
Total COGS	119,987.37	124,652.41	0.00	0.00	0.00	0.00	0.00	244,639.78			
Gross Profit	44,253.68	35,514.26	0.00	0.00	0.00	0.00	0.00	79,767.94			
Expenses											
Advertising	400.00	400.00						800.00			
Cash Short/(Over)	59.92	52.63						112.55			
Accounting/Auditing	600.00	600.00						1,200.00			
Bad Debt								0.00			
Communications	278.88							278.88			
Computer Expense								0.00			
Depreciation	2,470.29	2,470.29						4,940.58			
Dues & Subscriptions		15.00						15.00			
Employee Wellness	108.64							108.64			
Fees/Service Charges	3,218.68	2,337.95						5,556.63			
Insurance	661.64	661.64						1,323.28			
Licenses & Permits	244.23	244.23						488.46			
Maintenance	173.17	297.98						471.15			
Miscellaneous	25.00							25.00			
Music & Bar Entertainment								0.00			
Payroll Expenses	14,952.84	13,537.79						28,490.63			
Employee Health/Life/Dental	351.44	351.44						702.88			
Employee 457 Plan Benefit	764.63	764.63						1,529.26			
Unemployment Benefits								0.00			
Postage & Delivery	49.00							49.00			
Professional Services								0.00			
Rent	721.58	681.58						1,403.16			
Repairs	260.00	517.00						777.00			
Sales Tax Expense	-28.71	11.77						(16.94)			
Shipping/Freight								0.00			
Supplies	251.41	160.82						412.23			
Training/Education								0.00			
Travel & Ent								0.00			
Utilities	1,652.50	1,432.28						3,084.78			
Total Expenses	27,215.14	24,537.03	0.00	0.00	0.00	0.00	0.00	51,752.17			
Other Income								0.00			
Interest Income	(44.93)	(38.69)						(83.62)			
Interest Expense	1,021.42	863.09						1,884.51			
Prior Period Expense								0.00			
Bond Issuance Fee	100.00							100.00			
Net Income	15,962.05	10,152.83	0.00	0.00	0.00	0.00	0.00	26,114.88			
Bond Payment	3,333.34	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	40,000.00			
Add back Depreciation	2,470.29	2,470.29	0.00	0.00	0.00	0.00	0.00	4,940.58			
Net After Bond Payment	15,099.00	9,289.79	(3,333.33)	(3,333.33)	(3,333.33)	(3,333.33)	(3,333.33)	(8,944.54)			

**6 month income
24,388.79**

**YTD Income
24,388.79**

CITY OF STACY

Balance Sheet

Current Period: February 2018

Account	Last Dim Descr	Begin Yr	MTD Debit	MTD Credit	YTD Debit	YTD Credit	Current Balance
FUND 620 STACY BAR & GRILL							
IG 620-10100	Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IG 620-10102	Cash - Liquor	\$0.00	\$58,920.44	\$58,920.44	\$118,199.94	\$118,199.94	\$0.00
IG 620-10103	Cash - Liquor - Imprest Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IG 620-10104	Cash - Liquor - ATM Account	\$0.00	\$822.77	\$822.77	\$1,627.43	\$1,627.43	\$0.00
IG 620-10106	Liquor - Savings Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IG 620-20200	Accounts Payable	\$0.00	\$11,086.60	\$11,086.60	\$19,161.88	\$19,161.88	\$0.00
IG 620-25300	Unreserved Fund Balance	\$0.00	\$131,256.13	\$131,256.13	\$273,069.59	\$273,069.59	\$0.00
FUND 620 STACY BAR & GRILL		\$0.00	\$202,085.94	\$202,085.94	\$412,058.84	\$412,058.84	\$0.00
FUND 621 STACY WINE & SPIRITS							
G 621-10102	Cash - Liquor	\$0.00	\$161,952.67	\$161,952.67	\$326,478.88	\$326,478.88	\$0.00
G 621-10103	Cash - Liquor - Imprest Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G 621-10104	Cash - Liquor - ATM Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G 621-10106	Liquor - Savings Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
G 621-10113	Cash - Liquor - ATM Off Sale	\$0.00	\$35.43	\$35.43	\$66.01	\$66.01	\$0.00
G 621-20200	Accounts Payable	\$0.00	\$7,467.03	\$7,467.03	\$11,168.61	\$11,168.61	\$0.00
G 621-25300	Unreserved Fund Balance	\$0.00	\$323,405.73	\$323,405.73	\$677,232.87	\$677,232.87	\$0.00
FUND 621 STACY WINE & SPIRITS		\$0.00	\$492,860.86	\$492,860.86	\$1,014,946.37	\$1,014,946.37	\$0.00
FUND 622 ON & OFF SALE COMBINED							
IG 622-10100	Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IG 622-10102	Cash - Liquor	\$479,468.91	\$378,888.51	\$367,939.70	\$790,081.96	\$830,825.35	\$438,725.52
IG 622-10103	Cash - Liquor - Imprest Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IG 622-10104	Cash - Liquor - ATM Account	\$36,622.69	\$35,652.32	\$37,000.00	\$70,576.98	\$72,000.00	\$35,199.67
IG 622-10105	ATM Holding Account - Liquor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IG 622-10106	Liquor - Savings Account	\$150,145.33	\$0.00	\$0.00	\$0.00	\$0.00	\$150,145.33
IG 622-10113	Cash - Liquor - ATM Off Sale	\$1,768.37	\$1,595.43	\$0.00	\$3,206.01	\$0.00	\$4,974.38
IG 622-10200	Petty Cash	\$3,833.75	\$0.00	\$0.00	\$0.00	\$0.00	\$3,833.75
IG 622-10210	Cash On Hand	\$1,359.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,359.00
IG 622-10250	Transfer Account	\$18,416.81	\$37,000.00	\$36,480.00	\$72,000.00	\$72,180.00	\$18,236.81
IG 622-11500	Accounts Receivable	\$732.61	\$0.00	\$0.00	\$0.00	\$0.00	\$732.61
IG 622-11501	Accounts Receivable - House ch	\$1,763.62	\$179.46	\$275.00	\$1,336.21	\$1,446.35	\$1,653.48
IG 622-11800	Return Checks	\$150.02	\$0.00	\$0.00	\$0.00	\$0.00	\$150.02
IG 622-11900	Credit Cards Outstanding - Liq	\$34,295.86	\$158,739.59	\$157,720.02	\$318,973.62	\$343,633.56	\$9,635.92
IG 622-14100	Inventory Assets - On Sale	\$9,691.14	\$9,683.48	\$10,501.03	\$21,550.93	\$22,082.91	\$9,159.16
IG 622-14110	Inventory Assets - Off Sale	\$464,893.71	\$101,932.14	\$110,462.53	\$232,645.96	\$261,545.81	\$435,993.86
IG 622-14200	Inventory Assets - Food On sal	\$2,684.65	\$9,116.62	\$7,686.54	\$17,735.65	\$16,832.54	\$3,587.76
IG 622-15500	Prepaid Items	\$18,095.19	\$1,829.68	\$3,081.32	\$3,177.71	\$6,306.61	\$14,966.29
IG 622-16200	Fixed Asset-Buildings	\$2,118,293.06	\$0.00	\$0.00	\$0.00	\$0.00	\$2,118,293.06
IG 622-16205	Fixed Assets - Leasehold Impro	\$32,980.84	\$0.00	\$0.00	\$0.00	\$0.00	\$32,980.84
IG 622-16215	Accumulated Depreciation - Liq	-\$953,102.56	\$0.00	\$5,769.80	\$0.00	\$11,539.60	-\$964,642.16
IG 622-16400	Fixed Asset-Equip/Machinery	\$318,481.74	\$0.00	\$0.00	\$0.00	\$0.00	\$318,481.74
IG 622-16420	Fixed Asset-Office Equipment	\$1,852.29	\$0.00	\$0.00	\$0.00	\$0.00	\$1,852.29
IG 622-16460	Furniture & Fixtures	\$1,834.54	\$0.00	\$0.00	\$0.00	\$0.00	\$1,834.54
IG 622-17100	Bond Discount	\$22,821.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,821.00

CITY OF STACY

Balance Sheet

Current Period: February 2018

Account	Last Dim Descr	Begin Yr	MTD Debit	MTD Credit	YTD Debit	YTD Credit	Current Balance
!G 622-17200	Bond Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-17500	Accum Amort - Discount	-\$18,066.03	\$0.00	\$190.17	\$0.00	\$380.34	-\$18,446.37
!G 622-17550	Accum Amort - Issuance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-19900	Deferred Outflows of Resources	\$160,207.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160,207.00
!G 622-20200	Accounts Payable	-\$77,047.46	\$159,645.37	\$141,917.24	\$304,105.63	\$281,054.58	-\$53,996.41
!G 622-20400	Garnishments Payable	\$0.00	\$932.52	\$932.52	\$1,888.68	\$1,888.68	\$0.00
!G 622-20803	Sales Tax Payable	-\$28,139.42	\$20,585.15	\$20,206.99	\$48,724.57	\$40,792.43	-\$20,207.28
!G 622-20804	Loan Payable City of Stacy liq	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21500	Accrued Interest Payable	-\$14,632.50	\$0.00	\$2,641.73	\$17,559.00	\$5,568.23	-\$2,641.73
!G 622-21600	Accrued Wages & Salaries Paya	-\$19,841.01	\$22,643.25	\$23,022.64	\$47,918.84	\$52,813.02	-\$24,735.19
!G 622-21601	Accrued Payroll	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21700	Accrued Payroll Deductions Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21701	Federal Withholding	\$0.00	\$2,515.86	\$2,515.86	\$5,543.54	\$5,543.54	\$0.00
!G 622-21702	State Withholding	\$0.00	\$1,352.23	\$1,352.23	\$2,642.76	\$2,642.76	\$0.00
!G 622-21703	FICA Tax Withholding	\$0.00	\$5,284.98	\$5,284.98	\$10,331.70	\$10,331.70	\$0.00
!G 622-21704	PERA	\$0.00	\$3,176.50	\$3,210.08	\$6,516.07	\$6,516.07	\$0.00
!G 622-21709	Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21710	Other Deductions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21711	AFLAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21715	457 Retirement	\$0.00	\$957.72	\$957.72	\$1,915.44	\$1,915.44	\$0.00
!G 622-22004	Gift Certificates	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-22525	Current Amount	-\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$80,000.00
!G 622-22530	Revenue Bonds Payable	-\$1,217,500.00	\$0.00	\$0.00	\$99,500.00	\$0.00	-\$1,118,000.00
!G 622-22535	Current Amount	\$101,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,500.00
!G 622-24001	Deferred Inflows of Resources	-\$24,156.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$24,156.00
!G 622-24100	Fund Balance For Debt Service	-\$34,196.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$34,196.00
!G 622-24500	Net Pension Liability	-\$381,617.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$381,617.00
!G 622-25300	Unreserved Fund Balance	-\$1,333,594.15	\$210,277.18	\$222,839.89	\$437,809.33	\$467,901.07	-\$1,363,685.89
!G 622-26000	Transfers to City of Stacy -Li	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
!G 622-26740	Retained Earnings - Liquor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 622 ON & OFF SALE COMBINED		\$0.00	\$1,161,987.99	\$1,161,987.99	\$2,515,740.59	\$2,515,740.59	\$0.00
Grand Total		\$0.00	\$1,856,934.79	\$1,856,934.79	\$3,942,745.80	\$3,942,745.80	\$0.00

CITY OF STACY
***Revenue Guideline©**

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Current Period: February 2018

		2018	2018	February	2018	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
STACY BAR & GRILL						
Active	R 620-49769-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49769-36210 Interest Earnings	\$0.00	\$91.52	\$42.12	-\$91.52	0.00%
Active	R 620-49769-37821 Pull Tab Income -	\$0.00	\$3,128.60	\$1,378.60	-\$3,128.60	0.00%
Active	R 620-49769-37911 Liquor Sales -On	\$0.00	\$28,283.05	\$14,526.13	-\$28,283.05	0.00%
Active	R 620-49769-37912 Beer Sales -On S	\$0.00	\$37,202.33	\$18,078.24	-\$37,202.33	0.00%
Active	R 620-49769-37913 Wine Sales -On S	\$0.00	\$981.39	\$493.99	-\$981.39	0.00%
Active	R 620-49769-37914 Soft Drinks -On S	\$0.00	\$2,593.01	\$1,270.97	-\$2,593.01	0.00%
Active	R 620-49769-37915 Other Merchandis	\$0.00	\$368.00	\$240.00	-\$368.00	0.00%
Active	R 620-49769-37916 Food Sales - On	\$0.00	\$43,967.87	\$22,010.52	-\$43,967.87	0.00%
Active	R 620-49769-37917 Cigarette - On	\$0.00	\$114.00	\$85.50	-\$114.00	0.00%
Active	R 620-49769-37918 Banquet Sales - O	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 620-49769-37919 ATM Income - On	\$0.00	\$1,528.55	\$728.55	-\$1,528.55	0.00%
Active	R 620-49769-37920 Vending Machine	\$0.00	\$779.00	\$474.00	-\$779.00	0.00%
Active	R 620-49769-37930 Cash Discounts -	\$0.00	-\$1,674.60	(\$916.35)	\$1,674.60	0.00%
Active	R 620-49769-37940 Cash Over -On S	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total STACY BAR & GRILL		\$0.00	\$117,362.72	\$58,412.27	-\$117,362.72	0.00%
STACY WINE & SPIRITS						
Active	R 621-49750-36200 Miscellaneous Re	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 621-49750-36210 Interest Earnings	\$0.00	\$83.62	\$38.69	-\$83.62	0.00%
Active	R 621-49750-37811 Liquor Sales -Off	\$0.00	\$111,756.14	\$55,622.26	-\$111,756.14	0.00%
Active	R 621-49750-37812 Beer Sales -Off S	\$0.00	\$155,383.81	\$75,948.62	-\$155,383.81	0.00%
Active	R 621-49750-37813 Wine Sales -Off S	\$0.00	\$42,258.38	\$21,408.54	-\$42,258.38	0.00%
Active	R 621-49750-37814 Soft Drinks -Off S	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 621-49750-37815 Other Merchandis	\$0.00	-\$59.26	\$0.13	\$59.26	0.00%
Active	R 621-49750-37816 Tobacco Sales -	\$0.00	\$365.43	\$132.85	-\$365.43	0.00%
Active	R 621-49750-37817 Mix Sales - Off	\$0.00	\$7,873.11	\$3,918.42	-\$7,873.11	0.00%
Active	R 621-49750-37818 Cigarette - Off	\$0.00	\$6,764.61	\$3,100.75	-\$6,764.61	0.00%
Active	R 621-49750-37819 ATM Income - Off	\$0.00	\$65.50	\$35.10	-\$65.50	0.00%
Active	R 621-49750-37820 Vending Machine	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total STACY WINE & SPIRITS		\$0.00	\$324,491.34	\$160,205.36	-\$324,491.34	0.00%
ON & OFF SALE COMBINED						
Active	R 622-49750-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total ON & OFF SALE COMBINED		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Report Total		\$0.00	\$441,854.06	\$218,617.63	-\$441,854.06	0.00%

CITY OF STACY
***Expenditure Guideline©**

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Current Period: February 2018

		2018	2018	February	Enc	2018	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
STACY BAR & GRILL							
Active	E 620-49769-101 Full-Time Employ	\$0.00	\$10,456.02	\$3,701.70	\$0.00	-\$10,456.02	0.00%
Active	E 620-49769-102 Overtime Compe	\$0.00	\$2,446.72	\$1,133.31	\$0.00	-\$2,446.72	0.00%
Active	E 620-49769-103 Part-Time Emplo	\$0.00	\$22,994.81	\$11,967.57	\$0.00	-\$22,994.81	0.00%
Active	E 620-49769-120 Employer Contrib	\$0.00	\$386.18	\$193.09	\$0.00	-\$386.18	0.00%
Active	E 620-49769-121 PERA Employer	\$0.00	\$1,810.48	\$915.87	\$0.00	-\$1,810.48	0.00%
Active	E 620-49769-122 FICA Employer	\$0.00	\$2,712.92	\$1,421.41	\$0.00	-\$2,712.92	0.00%
Active	E 620-49769-123 Medicare	\$0.00	\$634.46	\$332.41	\$0.00	-\$634.46	0.00%
Active	E 620-49769-131 Employer Paid H	\$0.00	\$862.56	\$481.28	\$0.00	-\$862.56	0.00%
Active	E 620-49769-136 Employer Paid Di	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-142 Unemployment B	\$0.00	\$285.61	\$0.00	\$0.00	-\$285.61	0.00%
Active	E 620-49769-200 Office Supplies (\$0.00	\$63.82	\$0.00	\$0.00	-\$63.82	0.00%
Active	E 620-49769-207 Computer Supplie	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-208 Training and Instr	\$0.00	\$1,012.50	\$0.00	\$0.00	-\$1,012.50	0.00%
Active	E 620-49769-211 Cleaning Supplie	\$0.00	\$459.22	\$127.60	\$0.00	-\$459.22	0.00%
Active	E 620-49769-214 Operating Supplie	\$0.00	\$1,435.38	\$768.49	\$0.00	-\$1,435.38	0.00%
Active	E 620-49769-259 Cost of Goods So	\$0.00	\$19,221.74	\$10,383.61	\$0.00	-\$19,221.74	0.00%
Active	E 620-49769-260 Cost of Goods So	\$0.00	\$16,684.14	\$7,425.99	\$0.00	-\$16,684.14	0.00%
Active	E 620-49769-261 COGS - Delivery	\$0.00	\$180.60	\$118.76	\$0.00	-\$180.60	0.00%
Active	E 620-49769-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-301 Auditing and Acct	\$0.00	\$1,200.00	\$600.00	\$0.00	-\$1,200.00	0.00%
Active	E 620-49769-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-304 Legal Fees	\$0.00	\$775.00	\$0.00	\$0.00	-\$775.00	0.00%
Active	E 620-49769-307 Employee Wellne	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-314 Bank Fees	\$0.00	\$1,698.79	\$847.01	\$0.00	-\$1,698.79	0.00%
Active	E 620-49769-315 License & Permit	\$0.00	\$854.89	\$182.93	\$0.00	-\$854.89	0.00%
Active	E 620-49769-320 Communications	\$0.00	\$734.46	\$412.60	\$0.00	-\$734.46	0.00%
Active	E 620-49769-322 Postage	\$0.00	\$19.60	\$0.00	\$0.00	-\$19.60	0.00%
Active	E 620-49769-326 Web Page/Email	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-333 Shipping/Freight	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-340 Advertising	\$0.00	\$576.00	\$456.00	\$0.00	-\$576.00	0.00%
Active	E 620-49769-360 Insurance (GENE	\$0.00	\$3,018.12	\$1,509.06	\$0.00	-\$3,018.12	0.00%
Active	E 620-49769-381 Electric Utilities	\$0.00	\$5,745.78	\$2,760.66	\$0.00	-\$5,745.78	0.00%
Active	E 620-49769-383 Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-406 Maintenance	\$0.00	\$4,691.35	\$2,990.82	\$0.00	-\$4,691.35	0.00%
Active	E 620-49769-407 Repairs	\$0.00	\$2,020.96	\$1,792.96	\$0.00	-\$2,020.96	0.00%
Active	E 620-49769-415 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-420 Depreciation	\$0.00	\$6,599.02	\$3,299.51	\$0.00	-\$6,599.02	0.00%
Active	E 620-49769-431 Cash Short	\$0.00	-\$139.94	(\$58.47)	\$0.00	\$139.94	0.00%
Active	E 620-49769-432 Uncollectable Ch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-433 Dues and Subscri	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-437 Other Miscellane	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-438 Sales Tax	\$0.00	\$0.37	\$29.08	\$0.00	-\$0.37	0.00%
Active	E 620-49769-442 Music & Bar Ente	\$0.00	\$950.00	\$0.00	\$0.00	-\$950.00	0.00%
Active	E 620-49769-443 Rent Expense	\$0.00	\$493.94	\$246.97	\$0.00	-\$493.94	0.00%
Active	E 620-49769-604 Bond Issuance F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 620-49769-610 Interest	\$0.00	\$4,057.62	\$1,971.17	\$0.00	-\$4,057.62	0.00%
Active	E 620-49770-259 Cost of Goods So	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total STACY BAR & GRILL		\$0.00	\$114,943.12	\$56,011.39	\$0.00	-\$114,943.12	0.00%
STACY WINE & SPIRITS							

CITY OF STACY
***Expenditure Guideline©**

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Current Period: February 2018

		2018	2018	February	Enc	2018	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 621-49750-101 Full-Time Employ	\$0.00	\$15,997.38	\$7,665.95	\$0.00	-\$15,997.38	0.00%
Active	E 621-49750-102 Overtime Compe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-103 Part-Time Emplo	\$0.00	\$8,994.50	\$4,179.36	\$0.00	-\$8,994.50	0.00%
Active	E 621-49750-120 Employer Contrib	\$0.00	\$1,529.26	\$764.63	\$0.00	-\$1,529.26	0.00%
Active	E 621-49750-121 PERA Employer	\$0.00	\$1,680.28	\$803.81	\$0.00	-\$1,680.28	0.00%
Active	E 621-49750-122 FICA Employer	\$0.00	\$1,473.78	\$720.23	\$0.00	-\$1,473.78	0.00%
Active	E 621-49750-123 Medicare	\$0.00	\$344.69	\$168.44	\$0.00	-\$344.69	0.00%
Active	E 621-49750-131 Employer Paid H	\$0.00	\$702.88	\$351.44	\$0.00	-\$702.88	0.00%
Active	E 621-49750-136 Employer Paid Di	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-142 Unemployment B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-200 Office Supplies (\$0.00	\$68.79	\$0.00	\$0.00	-\$68.79	0.00%
Active	E 621-49750-208 Training and Instr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-214 Operating Supplie	\$0.00	\$343.44	\$160.82	\$0.00	-\$343.44	0.00%
Active	E 621-49750-259 Cost of Goods So	\$0.00	\$243,060.58	\$123,921.05	\$0.00	-\$243,060.58	0.00%
Active	E 621-49750-261 COGS - Delivery	\$0.00	\$1,579.20	\$731.36	\$0.00	-\$1,579.20	0.00%
Active	E 621-49750-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-301 Auditing and Acct	\$0.00	\$1,200.00	\$600.00	\$0.00	-\$1,200.00	0.00%
Active	E 621-49750-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-307 Employee Wellne	\$0.00	\$108.64	\$0.00	\$0.00	-\$108.64	0.00%
Active	E 621-49750-314 Bank Fees	\$0.00	\$5,556.63	\$2,337.95	\$0.00	-\$5,556.63	0.00%
Active	E 621-49750-315 License & Permit	\$0.00	\$488.46	\$244.23	\$0.00	-\$488.46	0.00%
Active	E 621-49750-320 Communications	\$0.00	\$278.88	\$0.00	\$0.00	-\$278.88	0.00%
Active	E 621-49750-322 Postage	\$0.00	\$49.00	\$0.00	\$0.00	-\$49.00	0.00%
Active	E 621-49750-326 Web Page/Email	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-331 Travel Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-333 Shipping/Freight	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-340 Advertising	\$0.00	\$800.00	\$400.00	\$0.00	-\$800.00	0.00%
Active	E 621-49750-360 Insurance (GENE	\$0.00	\$1,323.28	\$661.64	\$0.00	-\$1,323.28	0.00%
Active	E 621-49750-381 Electric Utilities	\$0.00	\$3,084.78	\$1,432.28	\$0.00	-\$3,084.78	0.00%
Active	E 621-49750-383 Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-406 Maintenance	\$0.00	\$471.15	\$297.98	\$0.00	-\$471.15	0.00%
Active	E 621-49750-407 Repairs	\$0.00	\$777.00	\$517.00	\$0.00	-\$777.00	0.00%
Active	E 621-49750-415 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-420 Depreciation	\$0.00	\$4,940.58	\$2,470.29	\$0.00	-\$4,940.58	0.00%
Active	E 621-49750-431 Cash Short	\$0.00	\$112.55	\$52.63	\$0.00	-\$112.55	0.00%
Active	E 621-49750-432 Uncollectable Ch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-433 Dues and Subscri	\$0.00	\$15.00	\$15.00	\$0.00	-\$15.00	0.00%
Active	E 621-49750-437 Other Miscellane	\$0.00	\$25.00	\$0.00	\$0.00	-\$25.00	0.00%
Active	E 621-49750-438 Sales Tax	\$0.00	-\$16.94	\$11.77	\$0.00	\$16.94	0.00%
Active	E 621-49750-443 Rent Expense	\$0.00	\$1,403.16	\$681.58	\$0.00	-\$1,403.16	0.00%
Active	E 621-49750-604 Bond Issuance F	\$0.00	\$100.00	\$0.00	\$0.00	-\$100.00	0.00%
Active	E 621-49750-610 Interest	\$0.00	\$1,884.51	\$863.09	\$0.00	-\$1,884.51	0.00%
Active	E 621-49751-259 Cost of Goods So	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total STACY WINE & SPIRITS	\$0.00	\$298,376.46	\$150,052.53	\$0.00	-\$298,376.46	0.00%
	Report Total	\$0.00	\$413,319.58	\$206,063.92	\$0.00	-\$413,319.58	0.00%