

Date: October 13, 2017

Staff Report

From: Amy Hill

RE: September 2017 Liquor Operations Financial Statements

Please find attached the September 2017 financial statements.

Total consolidated net income was \$28,419.89. Year to date income is \$171,928.74.

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 loss of (3,758.44). Revenue was just above \$60,000 for the month. There was a large legal bill assessed to the On Sale for \$2800.00. Also, higher than normal repairs.

Off Sale – Net income of \$32,178.33. Revenue was just above \$223,000 for the month. COGS is low again, coming in at 72.7%. I spoke with Rod and he has been trying to increase his gross profit on some items so this may be the net effect. High cash shortage again this month, but Rod is working on issues like missed voids/sloppy cash handling.

Net Income After Bond Payments:

	<u>Month</u>	<u>Year-to-Date</u>
On Sale	(7,883.44)	(37,958.57)
Off Sale	28,845.00	140,387.33

**City of Stacy
Monthly P & L Summary
2017 Consolidated**

	Month						YTD		
	April	May	June	July	August	September			
Sales									
On Sale									
Beer	21,384.74	20,806.14	18,770.88	17,389.48	24,649.61	16,672.50	181,575.55		
Banquet	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Cash Discounts	(475.85)	(620.20)	(640.58)	(662.10)	(370.78)	(515.41)	(4,556.08)		
Liquor	14,247.63	14,854.82	11,463.59	12,070.50	19,774.02	11,832.55	127,670.98		
Wine	714.79	648.87	597.32	650.91	768.09	813.72	6,253.17		
Cigarettes	114.00	171.00	247.00	190.00	228.00	123.50	1,325.75		
Food	26,917.26	28,505.76	29,067.86	28,480.23	29,267.27	26,557.86	239,982.10		
Miscellaneous	1,696.73	1,847.51	1,949.25	1,838.34	2,238.46	2,060.45	16,833.43		
Total On Sale	64,599.30	66,213.90	61,455.32	59,957.36	76,554.67	57,545.17	569,084.90		
Off Sale									
Beer	97,769.29	109,867.06	130,459.16	125,464.52	123,181.89	118,838.83	938,637.30		
Liquor	63,814.41	66,956.32	75,019.61	70,324.84	75,133.55	70,054.36	596,252.14		
Wine	21,217.82	19,954.30	20,686.46	19,046.34	22,786.91	22,196.17	184,893.17		
Mix	4,896.20	5,989.38	7,784.48	7,791.21	7,046.69	7,228.91	51,124.11		
Cigarette/Tobacco	4,146.15	4,198.16	5,354.98	5,075.01	5,638.56	4,648.64	39,351.64		
Other	137.00	161.94	508.62	(18.96)	380.51	33.20	1,384.72		
Total Off Sale	191,980.87	207,127.16	239,813.31	227,682.96	234,168.11	223,000.11	1,811,643.08		
ATM Income	835.00	646.40	658.95	664.40	1,111.80	833.95	6,975.40		
Pull Tab Income	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	15,573.60		
Vending Income	323.00	214.00	139.00	160.00	106.00	166.00	2,219.00		
Total All Sales	259,488.17	275,951.46	303,816.58	290,214.72	313,690.58	283,295.23	2,405,495.98		
Cost of Goods Sold									
On Sale Liquor/Misc	9,965.32	8,694.27	8,882.08	8,371.61	14,490.81	7,425.37	87,089.84	26%	26%
On Sale Food	10,411.79	12,232.85	12,169.10	13,536.60	11,008.87	12,041.17	102,013.83	43%	43%
On Sale Delivery	78.86	63.96	77.76	87.40	96.38	100.16	813.14		
Off Sale	148,385.25	160,939.96	186,259.28	165,851.51	175,290.09	161,047.68	1,369,101.93	76%	76%
Off Sale Delivery	929.14	1,109.08	1,304.03	835.54	1,226.52	1,097.17	9,209.50		
Total COGS	169,770.36	183,040.12	208,692.25	188,682.66	202,112.67	181,711.55	1,568,228.24		
Gross Profit	89,717.81	92,911.34	95,124.33	101,532.06	111,577.91	101,583.68	837,267.74		
Expenses									
Advertising	2,264.65	1,070.00	2,261.00	1,381.67	1,233.61	873.00	11,995.60		
Cash Short/(Over)	150.42	(26.84)	369.70	15.09	171.18	116.69	774.68		
Accounting/Auditing	1,150.00	4,026.66	1,200.00	1,200.00	1,200.00	1,200.00	13,426.66		
Bad Debt	50.00	0.00	0.00	0.00	0.00	0.00	50.00		
Communications	659.97	752.87	759.93	789.42	404.96	592.06	6,080.81		
Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Depreciation	5,909.60	5,913.57	5,913.57	5,913.57	5,913.57	5,913.57	52,831.91		
Dues & Subscriptions	0.00	0.00	0.00	1,700.00	0.00	0.00	1,700.00		
Employee Wellness	0.00	0.00	0.00	0.00	0.00	0.00	59.98		
Fees/Service Charges	3,727.83	4,279.47	4,375.56	4,916.11	4,832.49	4,905.84	38,383.20		
Insurance	3,520.76	3,520.76	3,520.73	3,076.14	1,417.20	2,795.76	28,413.63		
Licenses & Permits	336.84	316.84	316.84	414.90	239.13	483.36	3,183.55		
Maintenance	1,308.71	2,443.80	2,424.73	2,116.78	3,501.89	1,930.63	20,592.71		
Miscellaneous	0.00	0.00	25.00	0.00	0.00	0.00	25.00		
Music & Bar Entertainment	3,630.00	3,150.00	1,200.00	3,300.00	5,341.82	3,849.67	28,188.00		
Payroll Expenses	35,043.43	36,781.55	36,881.97	37,003.38	39,374.65	34,483.49	320,459.57		
Employee Health/Life/Dental	538.17	3,061.81	488.08	468.90	1,022.92	914.94	9,934.14		
Employee 457 Plan Benefit	567.89	567.89	1,750.25	1,350.95	1,344.39	957.72	8,242.76		
Unemployment Benefits	0.00	0.00	0.00	3,482.25	0.00	0.00	5,379.08		
Postage & Delivery	98.00	0.00	49.00	49.00	0.00	0.00	266.75		
Professional Services	325.50	217.00	0.00	279.00	0.00	2,832.08	5,371.58		
Rent	896.34	896.34	896.34	896.34	896.34	896.34	7,852.30		
Repairs	1,596.41	0.00	1,570.36	808.35	481.30	1,215.38	11,633.60		
Sales Tax Expense	40.72	40.98	96.35	41.27	44.17	41.16	494.30		
Shipping/Freight	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Supplies	2,074.55	1,458.85	2,531.84	1,574.35	2,598.54	1,950.65	19,280.28		
Training/Education	1,252.50	165.00	0.00	0.00	0.00	30.00	5,749.75		
Travel & Ent	0.00	157.82	0.00	0.00	189.93	0.00	347.75		
Utilities	3,658.94	3,641.30	3,812.55	4,631.41	4,671.92	4,174.27	36,646.28		
Total Expenses	68,801.23	72,435.67	70,443.80	75,408.88	74,880.01	70,156.61	637,363.87		
Other Income	0.00								
Interest Income	(103.02)	(112.12)	(119.64)	(98.87)	(88.28)	(106.74)	(930.56)		
Interest Expense	3,340.48	2,221.43	3,117.66	3,121.68	3,119.42	3,113.92	28,355.69		
Prior Period Expense	0.00								
Bond Issuance Fee	0.00	0.00	0.00	450.00	0.00	0.00	550.00		
Net Income	17,679.12	18,366.36	21,682.51	22,650.37	33,666.76	28,419.89	171,928.74		
Bond Payment	7,458.33	7,458.33	7,458.33	7,458.33	7,458.33	7,458.33	91,874.97		
Net After Bond Payment	10,220.79	10,908.03	14,224.18	15,192.04	26,208.43	20,961.56	80,053.77		

**6 month income
97,715.03**

**YTD Income
102,428.76**

**City of Stacy
Monthly P&L Summary
2017 On Sale**

	Month						YTD			
	April	May	June	July	August	September				
Sales										
On Sale										
Beer	21,384.74	20,806.14	18,770.88	17,389.48	24,649.61	16,672.50	181,575.55			
Banquet							0.00			
Cash Discounts	(475.85)	(620.20)	(640.58)	(662.10)	(370.78)	(515.41)	(4,556.08)			
Liquor	14,247.63	14,854.82	11,463.59	12,070.50	19,774.02	11,832.55	127,670.98			
Wine	714.79	648.87	597.32	650.91	768.09	813.72	6,253.17			
Cigarettes	114.00	171.00	247.00	190.00	228.00	123.50	1,325.75			
Food	26,917.26	28,505.76	29,067.86	28,480.23	29,267.27	26,557.86	239,982.10			
Miscellaneous	1,696.73	1,847.51	1,949.25	1,838.34	2,238.46	2,060.45	16,833.43			
Total On Sale	64,599.30	66,213.90	61,455.32	59,957.36	76,554.67	57,545.17	569,084.90			
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			
ATM Income	809.30	611.30	612.10	629.30	1,042.45	777.70	6,550.05			
Pull Tab Income	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	15,573.60			
Vending Income	323.00	214.00	139.00	160.00	106.00	166.00	2,219.00			
Total All Sales	67,481.60	68,789.20	63,956.42	62,496.66	79,453.12	60,238.87	593,427.55			
Cost of Goods Sold										
On Sale Liquor/Misc	9,965.32	8,694.27	8,882.08	8,371.61	14,490.81	7,425.37	87,089.84	mnt avg	ytd avg	normal avg
On Sale Food	10,411.79	12,232.85	12,169.10	13,536.60	11,008.87	12,041.17	102,013.83	24%	26%	26%
Off Sale							0.00	45%	43%	43%
Delivery	78.86	63.96	77.76	87.40	96.38	100.16	813.14			
Total COGS	20,455.97	20,991.08	21,128.94	21,995.61	25,596.06	19,566.70	189,916.81			
Gross Profit	47,025.63	47,798.12	42,827.48	40,501.05	53,857.06	40,672.17	403,510.74			
Expenses										
Advertising	1,805.15	670.00	1,541.00	931.67	833.61	473.00	7,941.60			
Cash Short/(Over)	(55.16)	(12.41)	(21.67)	(21.18)	(43.40)	(34.48)	(361.77)			
Accounting/Auditing	575.00	2,013.33	600.00	600.00	600.00	600.00	6,713.33			
Bad Debt							0.00			
Communications	313.44	394.60	326.18	326.96	250.93	320.00	2,939.81			
Computer Expense							0.00			
Depreciation	3,424.72	3,428.69	3,428.69	3,428.69	3,428.69	3,428.69	30,906.53			
Dues & Subscriptions							0.00			
Employee Wellness							59.98			
Fees/Service Charges	892.78	943.10	1,024.92	889.18	933.07	1,038.10	8,193.33			
Insurance	2,262.36	2,262.36	2,262.34	1,941.15	1,076.97	1,862.06	18,454.32			
Licenses & Permits	161.03	141.03	141.03	239.13	239.13	239.13	1,658.69			
Maintenance	1,176.72	2,293.75	2,201.83	1,893.88	3,253.29	1,707.69	18,718.83			
Miscellaneous							0.00			
Music & Bar Entertainment	3,630.00	3,150.00	1,200.00	3,300.00	5,341.82	3,849.67	28,188.00			
Payroll Expenses	21,516.26	22,214.28	21,700.79	21,726.19	23,013.91	19,926.17	193,661.80			
Employee Health/Dental/Life	538.17	1,811.81	488.08	468.90	1,022.92	914.94	8,032.28			
Employee 457 Plan Benefit			598.95	199.65	193.09	193.09	1,184.78			
Unemployment Benefits				437.25			2,334.08			
Postage & Delivery	49.00		49.00				168.75			
Professional Services	15.00	108.50		279.00		2,832.08	3,384.58			
Rent	214.76	214.76	214.76	214.76	214.76	214.76	1,718.08			
Repairs	398.28		1,570.36		275.00	1,215.38	7,343.03			
Sales Tax Expense	30.39	31.26	86.50	25.41	27.86	29.32	400.86			
Shipping/Freight							0.00			
Supplies	1,115.79	1,149.87	1,252.49	1,299.90	2,077.01	908.75	13,610.25			
Training/Education	687.50	165.00					4,868.75			
Travel & Ent					189.93		189.93			
Utilities	2,347.84	2,305.41	2,375.67	2,814.00	2,808.89	2,675.23	22,720.05			
Total Expenses	41,099.03	43,285.34	41,040.92	40,994.54	45,737.48	42,393.58	383,029.87			
Other Income										
Interest Income	(54.98)	(58.96)	(62.07)	(51.51)	(45.73)	(55.47)	(491.26)			
Interest Expense	2,319.06	1,200.01	2,095.25	2,095.25	2,098.00	2,092.50	19,014.03			
Bond Issuance Fee							0.00			
Net Income	3,662.52	3,371.73	(246.62)	(2,537.23)	6,067.31	(3,758.44)	1,958.10			
Bond Payment	4,125.00	4,125.00	4,125.00	4,125.00	4,125.00	4,125.00	52,291.67			
Net After Bond Payment	(462.48)	(753.27)	(4,371.62)	(6,662.23)	1,942.31	(7,883.44)	(50,333.57)			

6 month income
(18,190.73)

YTD Income
(37,958.57)

**City of Stacy
Monthly P&L Summary
2017 Off Sale**

	Month						YTD			
	April	May	June	July	August	September				
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Off Sale										
Beer	97,769.29	109,867.06	130,459.16	125,464.52	123,181.89	118,838.83				938,637.30
Liquor	63,814.41	66,956.32	75,019.61	70,324.84	75,133.55	70,054.36				596,252.14
Wine	21,217.82	19,954.30	20,686.46	19,046.34	22,786.91	22,196.17				184,893.17
Mix	4,896.20	5,989.38	7,784.48	7,791.21	7,046.69	7,228.91				51,124.11
Cigarette/Tobacco	4,146.15	4,198.16	5,354.98	5,075.01	5,638.56	4,648.64				39,351.64
Other	137.00	161.94	508.62	(18.96)	380.51	33.20				1,384.72
Total Off Sale	191,980.87	207,127.16	239,813.31	227,682.96	234,168.11	223,000.11				1,811,643.08
ATM Income	25.70	35.10	46.85	35.10	69.35	56.25				425.35
Pull Tab Income										0.00
Vending Income										0.00
Total All Sales	192,006.57	207,162.26	239,860.16	227,718.06	234,237.46	223,056.36				1,812,068.43
Cost of Goods Sold										
On Sale Liquor/Misc										0.00
On Sale Food										0.00
Off Sale	148,385.25	160,939.96	186,259.28	165,851.51	175,290.09	161,047.68		1,369,101.93	72.7%	76%
Off Sale Delivery	929.14	1,109.08	1,304.03	835.54	1,226.52	1,097.17		9,209.50	76%	76%
Total COGS	149,314.39	162,049.04	187,563.31	166,687.05	176,516.61	162,144.85		1,378,311.43		
Gross Profit	42,692.18	45,113.22	52,296.85	61,031.01	57,720.85	60,911.51		433,757.00		
Expenses										
Advertising	459.50	400.00	720.00	450.00	400.00	400.00		4,054.00		
Cash Short/(Over)	205.58	(14.43)	391.37	36.27	214.58	151.17		1,136.45		
Accounting/Auditing	575.00	2,013.33	600.00	600.00	600.00	600.00		6,713.33		
Bad Debt	50.00							50.00		
Communications	346.53	358.27	433.75	462.46	154.03	272.06		3,141.00		
Computer Expense								0.00		
Depreciation	2,484.88	2,484.88	2,484.88	2,484.88	2,484.88	2,484.88		21,925.38		
Dues & Subscriptions				1,700.00				1,700.00		
Employee Wellness								0.00		
Fees/Service Charges	2,835.05	3,336.37	3,350.64	4,026.93	3,899.42	3,867.74		30,189.87		
Insurance	1,258.40	1,258.40	1,258.39	1,134.99	340.23	933.70		9,959.31		
Licenses & Permits	175.81	175.81	175.81	175.77		244.23		1,524.86		
Maintenance	131.99	150.05	222.90	222.90	248.60	222.94		1,873.88		
Miscellaneous			25.00					25.00		
Music & Bar Entertainment								0.00		
Payroll Expenses	13,527.17	14,567.27	15,181.18	15,277.19	16,360.74	14,557.32		126,797.77		
Employee Health/Life/Dental		1,250.00						1,901.86		
Employee 457 Plan Benefit	567.89	567.89	1,151.30	1,151.30	1,151.30	764.63		7,057.98		
Unemployment Benefits				3,045.00				3,045.00		
Postage & Delivery	49.00			49.00				98.00		
Professional Services	310.50	108.50						1,987.00		
Rent	681.58	681.58	681.58	681.58	681.58	681.58		6,134.22		
Repairs	1,198.13			808.35	206.30			4,290.57		
Sales Tax Expense	10.33	9.72	9.85	15.86	16.31	11.84		93.44		
Shipping/Freight								0.00		
Supplies	958.76	308.98	1,279.35	274.45	521.53	1,041.90		5,670.03		
Training/Education	565.00					30.00		881.00		
Travel & Ent		157.82						157.82		
Utilities	1,311.10	1,335.89	1,436.88	1,817.41	1,863.03	1,499.04		13,926.23		
Total Expenses	27,702.20	29,150.33	29,402.88	34,414.34	29,142.53	27,763.03		254,334.00		
Other Income								0.00		
Interest Income	(48.04)	(53.16)	(57.57)	(47.36)	(42.55)	(51.27)		(439.30)		
Interest Expense	1,021.42	1,021.42	1,022.41	1,026.43	1,021.42	1,021.42		9,341.66		
Prior Period Expense								0.00		
Bond Issuance Fee				450.00				550.00		
Net Income	14,016.60	14,994.63	21,929.13	25,187.60	27,599.45	32,178.33		169,970.64		
Bond Payment	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33	3,333.33		39,583.30		
Net After Bond Payment	10,683.27	11,661.30	18,595.80	21,854.27	24,266.12	28,845.00		130,387.34		

**6 month income
115,905.76**

**YTD Income
140,387.33**

CITY OF STACY

Balance Sheet

Current Period: September 2017

Account	Last Dim Descr	Begin Yr	MTD Debit	MTD Credit	YTD Debit	YTD Credit	Current Balance
FUND 620 STACY BAR & GRILL							
!G 620-10100 Cash		\$0.00	\$0.00	\$0.00	\$0.02	\$0.02	\$0.00
!G 620-10102 Cash - Liquor		\$0.00	\$60,081.25	\$60,081.25	\$593,948.09	\$593,948.09	\$0.00
!G 620-10103 Cash - Liquor - Imprest Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 620-10104 Cash - Liquor - ATM Account		\$0.00	\$782.10	\$782.10	\$6,603.61	\$6,603.61	\$0.00
!G 620-10106 Liquor - Savings Account		\$0.00	\$7.81	\$7.81	\$7.83	\$7.83	\$0.00
!G 620-20200 Accounts Payable		\$0.00	\$16,638.59	\$16,638.59	\$106,057.12	\$106,057.12	\$0.00
!G 620-25300 Unreserved Fund Balance		\$0.00	\$117,807.82	\$117,807.82	\$1,247,022.37	\$1,247,022.37	\$0.00
<i>FUND 620 STACY BAR & GRILL</i>		\$0.00	\$195,317.57	\$195,317.57	\$1,953,639.04	\$1,953,639.04	\$0.00
FUND 621 STACY WINE & SPIRITS							
G 621-10102 Cash - Liquor		\$0.00	\$223,556.50	\$223,556.50	\$1,818,083.43	\$1,818,083.43	\$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	\$7.82	\$7.82	\$7.82	\$7.82	\$0.00
G 621-10113 Cash - Liquor - ATM Off Sale		\$0.00	\$56.43	\$56.43	\$427.15	\$427.15	\$0.00
G 621-20200 Accounts Payable		\$0.00	\$5,079.88	\$5,079.88	\$59,618.24	\$59,618.24	\$0.00
G 621-25300 Unreserved Fund Balance		\$0.00	\$412,422.17	\$412,422.17	\$3,505,111.27	\$3,505,111.27	\$0.00
<i>FUND 621 STACY WINE & SPIRITS</i>		\$0.00	\$641,122.80	\$641,122.80	\$5,383,247.91	\$5,383,247.91	\$0.00
FUND 622 ON & OFF SALE COMBINED							
!G 622-10100 Cash		\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00
!G 622-10102 Cash - Liquor		\$567,258.02	\$472,164.78	\$501,259.06	\$4,334,280.07	\$4,459,534.82	\$442,003.27
!G 622-10103 Cash - Liquor - Imprest Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-10104 Cash - Liquor - ATM Account		\$45,120.61	\$33,462.10	\$40,198.00	\$373,263.61	\$386,698.00	\$31,686.22
!G 622-10105 ATM Holding Account - Liquor		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-10106 Liquor - Savings Account		\$110.76	\$15.63	\$0.00	\$300,015.65	\$150,000.00	\$150,126.41
!G 622-10113 Cash - Liquor - ATM Off Sale		\$537.36	\$2,556.43	\$0.00	\$18,847.15	\$15,500.00	\$3,884.51
!G 622-10200 Petty Cash		\$3,833.75	\$0.00	\$0.00	\$0.00	\$0.00	\$3,833.75
!G 622-10210 Cash On Hand		\$1,279.00	\$200.00	\$200.00	\$200.00	\$200.00	\$1,279.00
!G 622-10250 Transfer Account		\$21,258.31	\$40,198.00	\$35,180.00	\$532,198.00	\$535,160.00	\$18,296.31
!G 622-11500 Accounts Receivable		\$1,100.61	\$626.62	\$893.56	\$5,772.36	\$5,737.96	\$1,135.01
!G 622-11501 Accounts Receivable - House ch		\$3,922.71	\$765.39	\$2,262.20	\$23,225.86	\$24,772.20	\$2,376.37
!G 622-11800 Return Checks		\$222.89	\$0.00	\$0.00	\$110.72	\$235.14	\$98.47
!G 622-11900 Credit Cards Outstanding - Liq		\$32,795.30	\$204,518.22	\$190,780.46	\$1,711,811.62	\$1,716,827.70	\$27,779.22
!G 622-14100 Inventory Assets - On Sale		\$7,237.28	\$7,111.43	\$7,425.37	\$87,998.65	\$87,526.96	\$7,708.97
!G 622-14110 Inventory Assets - Off Sale		\$432,987.66	\$166,184.81	\$163,406.41	\$1,473,042.79	\$1,449,107.64	\$456,922.81
!G 622-14200 Inventory Assets - Food On sal		\$3,883.40	\$10,982.94	\$12,057.14	\$101,538.00	\$102,701.17	\$2,720.23
!G 622-15500 Prepaid Items		\$25,898.26	\$330.11	\$2,985.58	\$35,087.98	\$36,750.04	\$24,236.20
!G 622-16200 Fixed Asset-Buildings		\$2,118,293.06	\$0.00	\$0.00	\$0.00	\$0.00	\$2,118,293.06
!G 622-16205 Fixed Assets - Leasehold Impro		\$31,614.84	\$0.00	\$0.00	\$1,366.00	\$0.00	\$32,980.84
!G 622-16215 Accumulated Depreciation - Liq		-\$882,755.12	\$0.00	\$5,913.57	\$0.00	\$52,831.91	-\$935,587.03
!G 622-16400 Fixed Asset-Equip/Machinery		\$308,965.24	\$0.00	\$0.00	\$9,966.50	\$450.00	\$318,481.74
!G 622-16420 Fixed Asset-Office Equipment		\$1,852.29	\$0.00	\$0.00	\$0.00	\$0.00	\$1,852.29
!G 622-16460 Furniture & Fixtures		\$1,834.54	\$0.00	\$0.00	\$0.00	\$0.00	\$1,834.54
!G 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: September 2017

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	-\$15,783.99	\$0.00	\$190.17	\$0.00	\$1,711.53	-\$17,495.52
!G 622-17550	Accum Amort - Issuance	\$0.00	\$0.00	\$0.00	\$895.24	\$895.24	\$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	-\$85,749.32	\$241,555.61	\$186,846.77	\$1,851,845.32	\$1,880,099.58	-\$114,003.58
!G 622-20400	Garnishments Payable	\$0.00	\$1,263.32	\$1,263.32	\$35,740.77	\$35,740.77	\$0.00
!G 622-20803	Sales Tax Payable	-\$27,314.00	\$28,664.84	\$25,986.14	\$220,946.88	\$219,714.91	-\$26,082.03
!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	-\$16,031.80	\$0.00	\$2,926.50	\$36,797.14	\$26,618.34	-\$5,853.00
!G 622-21600	Accrued Wages & Salaries Paya	-\$20,797.60	\$8,403.05	\$9,851.42	\$151,922.40	\$145,329.21	-\$14,204.41
!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	\$3,051.14	\$3,051.14	\$31,758.11	\$31,758.11	\$0.00
!G 622-21702	State Withholding	\$0.00	\$1,308.26	\$1,308.26	\$13,846.85	\$13,846.85	\$0.00
!G 622-21703	FICA Tax Withholding	\$0.00	\$5,179.06	\$5,179.06	\$52,380.66	\$52,380.66	\$0.00
!G 622-21704	PERA	\$0.00	\$3,459.49	\$3,459.49	\$32,850.29	\$32,850.29	\$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	\$2,855.77	\$2,855.77	\$0.00
!G 622-21711	AFLAC	\$0.00	\$0.00	\$0.00	\$583.41	\$583.41	\$0.00
!G 622-21715	457 Retirement	\$0.00	\$0.00	\$957.72	\$7,690.88	\$9,992.99	-\$2,302.11
!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	-\$1,319,000.00	\$0.00	\$0.00	\$101,500.00	\$0.00	-\$1,217,500.00
!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	-\$1,107,133.06	\$236,186.26	\$264,606.15	\$2,162,868.79	\$2,334,796.27	-\$1,279,060.54
!G 622-26000	Transfers to City of Stacy -Li	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$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	\$1,468,387.49	\$1,468,387.49	\$13,813,407.47	\$13,813,407.47	\$0.00
Grand Total		\$0.00	\$2,304,827.86	\$2,304,827.86	\$21,150,294.42	\$21,150,294.42	\$0.00

CITY OF STACY
***Revenue Guideline©**

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Current Period: September 2017

		2017	2017	September	2017	% 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	\$491.26	\$55.47	-\$491.26	0.00%
Active	R 620-49769-37821 Pull Tab Income -	\$0.00	\$15,573.60	\$1,750.00	-\$15,573.60	0.00%
Active	R 620-49769-37911 Liquor Sales -On	\$0.00	\$127,670.98	\$11,832.55	-\$127,670.98	0.00%
Active	R 620-49769-37912 Beer Sales -On S	\$0.00	\$181,829.98	\$16,672.50	-\$181,829.98	0.00%
Active	R 620-49769-37913 Wine Sales -On S	\$0.00	\$6,253.17	\$813.72	-\$6,253.17	0.00%
Active	R 620-49769-37914 Soft Drinks -On S	\$0.00	\$15,393.93	\$1,650.45	-\$15,393.93	0.00%
Active	R 620-49769-37915 Other Merchandis	\$0.00	\$1,439.50	\$410.00	-\$1,439.50	0.00%
Active	R 620-49769-37916 Food Sales - On	\$0.00	\$239,982.10	\$26,557.86	-\$239,982.10	0.00%
Active	R 620-49769-37917 Cigarette - On	\$0.00	\$1,325.75	\$123.50	-\$1,325.75	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	\$6,550.05	\$777.70	-\$6,550.05	0.00%
Active	R 620-49769-37920 Vending Machine	\$0.00	\$2,219.00	\$166.00	-\$2,219.00	0.00%
Active	R 620-49769-37930 Cash Discounts -	\$0.00	-\$4,810.51	(\$515.41)	\$4,810.51	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	\$593,918.81	\$60,294.34	-\$593,918.81	0.00%
STACY WINE & SPIRITS						
Active	R 621-49750-36200 Miscellaneous Re	\$0.00	-\$1,499.70	\$0.00	\$1,499.70	0.00%
Active	R 621-49750-36210 Interest Earnings	\$0.00	\$439.30	\$51.27	-\$439.30	0.00%
Active	R 621-49750-37811 Liquor Sales -Off	\$0.00	\$596,252.14	\$70,054.36	-\$596,252.14	0.00%
Active	R 621-49750-37812 Beer Sales -Off S	\$0.00	\$940,137.00	\$118,838.83	-\$940,137.00	0.00%
Active	R 621-49750-37813 Wine Sales -Off S	\$0.00	\$184,893.17	\$22,196.17	-\$184,893.17	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	\$1,384.72	\$33.20	-\$1,384.72	0.00%
Active	R 621-49750-37816 Tobacco Sales -	\$0.00	\$2,368.08	\$235.73	-\$2,368.08	0.00%
Active	R 621-49750-37817 Mix Sales - Off	\$0.00	\$51,124.11	\$7,228.91	-\$51,124.11	0.00%
Active	R 621-49750-37818 Cigarette - Off	\$0.00	\$36,983.56	\$4,412.91	-\$36,983.56	0.00%
Active	R 621-49750-37819 ATM Income - Off	\$0.00	\$425.35	\$56.25	-\$425.35	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	\$1,812,507.73	\$223,107.63	-\$1,812,507.73	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	\$2,406,426.54	\$283,401.97	-\$2,406,426.54	0.00%

CITY OF STACY
***Expenditure Guideline©**

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Current Period: September 2017

		2017	2017	September	Enc	2017	% 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	\$51,433.23	\$7,164.23	\$0.00	-\$51,433.23	0.00%
Active	E 620-49769-102 Overtime Compe	\$0.00	\$2,466.39	\$33.40	\$0.00	-\$2,466.39	0.00%
Active	E 620-49769-103 Part-Time Emplo	\$0.00	\$113,392.46	\$10,161.16	\$0.00	-\$113,392.46	0.00%
Active	E 620-49769-120 Employer Contrib	\$0.00	\$1,184.78	\$193.09	\$0.00	-\$1,184.78	0.00%
Active	E 620-49769-121 PERA Employer	\$0.00	\$9,260.97	\$986.91	\$0.00	-\$9,260.97	0.00%
Active	E 620-49769-122 FICA Employer	\$0.00	\$13,865.92	\$1,280.89	\$0.00	-\$13,865.92	0.00%
Active	E 620-49769-123 Medicare	\$0.00	\$3,242.83	\$299.58	\$0.00	-\$3,242.83	0.00%
Active	E 620-49769-131 Employer Paid H	\$0.00	\$7,757.47	\$914.94	\$0.00	-\$7,757.47	0.00%
Active	E 620-49769-136 Employer Paid Di	\$0.00	\$274.81	\$0.00	\$0.00	-\$274.81	0.00%
Active	E 620-49769-142 Unemployment B	\$0.00	\$2,334.08	\$0.00	\$0.00	-\$2,334.08	0.00%
Active	E 620-49769-200 Office Supplies (\$0.00	\$586.66	\$101.64	\$0.00	-\$586.66	0.00%
Active	E 620-49769-207 Computer Supplie	\$0.00	\$555.42	\$0.00	\$0.00	-\$555.42	0.00%
Active	E 620-49769-208 Training and Instr	\$0.00	\$4,868.75	\$0.00	\$0.00	-\$4,868.75	0.00%
Active	E 620-49769-211 Cleaning Supplie	\$0.00	\$2,516.46	\$144.45	\$0.00	-\$2,516.46	0.00%
Active	E 620-49769-214 Operating Supplie	\$0.00	\$9,951.71	\$662.66	\$0.00	-\$9,951.71	0.00%
Active	E 620-49769-259 Cost of Goods So	\$0.00	\$87,089.84	\$7,425.37	\$0.00	-\$87,089.84	0.00%
Active	E 620-49769-260 Cost of Goods So	\$0.00	\$102,013.83	\$12,041.17	\$0.00	-\$102,013.83	0.00%
Active	E 620-49769-261 COGS - Delivery	\$0.00	\$813.14	\$100.16	\$0.00	-\$813.14	0.00%
Active	E 620-49769-300 Professional Srvs	\$0.00	\$3,680.58	\$2,832.08	\$0.00	-\$3,680.58	0.00%
Active	E 620-49769-301 Auditing and Acct	\$0.00	\$6,138.33	\$600.00	\$0.00	-\$6,138.33	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	\$279.00	\$0.00	\$0.00	-\$279.00	0.00%
Active	E 620-49769-307 Employee Wellne	\$0.00	\$59.98	\$0.00	\$0.00	-\$59.98	0.00%
Active	E 620-49769-314 Bank Fees	\$0.00	\$8,193.33	\$1,038.10	\$0.00	-\$8,193.33	0.00%
Active	E 620-49769-315 License & Permit	\$0.00	\$1,658.69	\$239.13	\$0.00	-\$1,658.69	0.00%
Active	E 620-49769-320 Communications	\$0.00	\$2,939.81	\$320.00	\$0.00	-\$2,939.81	0.00%
Active	E 620-49769-322 Postage	\$0.00	\$168.75	\$0.00	\$0.00	-\$168.75	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	\$189.93	\$0.00	\$0.00	-\$189.93	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	\$7,941.60	\$473.00	\$0.00	-\$7,941.60	0.00%
Active	E 620-49769-360 Insurance (GENE	\$0.00	\$18,454.32	\$1,862.06	\$0.00	-\$18,454.32	0.00%
Active	E 620-49769-381 Electric Utilities	\$0.00	\$22,720.05	\$2,675.23	\$0.00	-\$22,720.05	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	\$18,718.83	\$1,707.69	\$0.00	-\$18,718.83	0.00%
Active	E 620-49769-407 Repairs	\$0.00	\$7,343.03	\$1,215.38	\$0.00	-\$7,343.03	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	\$30,906.53	\$3,428.69	\$0.00	-\$30,906.53	0.00%
Active	E 620-49769-431 Cash Short	\$0.00	-\$361.77	(\$34.48)	\$0.00	\$361.77	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	\$31.26	\$0.00	\$0.00	-\$31.26	0.00%
Active	E 620-49769-438 Sales Tax	\$0.00	\$369.60	\$29.32	\$0.00	-\$369.60	0.00%
Active	E 620-49769-442 Music & Bar Ente	\$0.00	\$28,188.00	\$3,849.67	\$0.00	-\$28,188.00	0.00%
Active	E 620-49769-443 Rent Expense	\$0.00	\$1,718.08	\$214.76	\$0.00	-\$1,718.08	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	\$19,014.00	\$2,092.50	\$0.00	-\$19,014.00	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	\$591,960.68	\$64,052.78	\$0.00	-\$591,960.68	0.00%

STACY WINE & SPIRITS

CITY OF STACY
***Expenditure Guideline©**

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Current Period: September 2017

		2017	2017	September	Enc	2017	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 621-49750-101 Full-Time Employ	\$0.00	\$61,032.52	\$7,983.47	\$0.00	-\$61,032.52	0.00%
Active	E 621-49750-102 Overtime Compe	\$0.00	\$252.47	\$223.22	\$0.00	-\$252.47	0.00%
Active	E 621-49750-103 Part-Time Empl	\$0.00	\$48,296.95	\$4,475.19	\$0.00	-\$48,296.95	0.00%
Active	E 621-49750-120 Employer Contrib	\$0.00	\$7,057.98	\$764.63	\$0.00	-\$7,057.98	0.00%
Active	E 621-49750-121 PERA Employer	\$0.00	\$8,134.25	\$866.38	\$0.00	-\$8,134.25	0.00%
Active	E 621-49750-122 FICA Employer	\$0.00	\$7,360.25	\$817.80	\$0.00	-\$7,360.25	0.00%
Active	E 621-49750-123 Medicare	\$0.00	\$1,721.33	\$191.26	\$0.00	-\$1,721.33	0.00%
Active	E 621-49750-131 Employer Paid H	\$0.00	\$1,800.90	\$0.00	\$0.00	-\$1,800.90	0.00%
Active	E 621-49750-136 Employer Paid Di	\$0.00	\$100.96	\$0.00	\$0.00	-\$100.96	0.00%
Active	E 621-49750-142 Unemployment B	\$0.00	\$3,045.00	\$0.00	\$0.00	-\$3,045.00	0.00%
Active	E 621-49750-200 Office Supplies (\$0.00	\$3,129.30	\$878.58	\$0.00	-\$3,129.30	0.00%
Active	E 621-49750-208 Training and Instr	\$0.00	\$881.00	\$30.00	\$0.00	-\$881.00	0.00%
Active	E 621-49750-214 Operating Supplie	\$0.00	\$2,540.73	\$163.32	\$0.00	-\$2,540.73	0.00%
Active	E 621-49750-259 Cost of Goods So	\$0.00	\$1,369,101.93	\$161,047.68	\$0.00	-\$1,369,101.93	0.00%
Active	E 621-49750-261 COGS - Delivery	\$0.00	\$9,210.79	\$1,097.17	\$0.00	-\$9,210.79	0.00%
Active	E 621-49750-300 Professional Srvs	\$0.00	\$2,966.50	\$0.00	\$0.00	-\$2,966.50	0.00%
Active	E 621-49750-301 Auditing and Acct	\$0.00	\$5,563.33	\$600.00	\$0.00	-\$5,563.33	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	\$170.50	\$0.00	\$0.00	-\$170.50	0.00%
Active	E 621-49750-307 Employee Wellne	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 621-49750-314 Bank Fees	\$0.00	\$30,189.87	\$3,867.74	\$0.00	-\$30,189.87	0.00%
Active	E 621-49750-315 License & Permit	\$0.00	\$1,524.86	\$244.23	\$0.00	-\$1,524.86	0.00%
Active	E 621-49750-320 Communications	\$0.00	\$3,141.00	\$272.06	\$0.00	-\$3,141.00	0.00%
Active	E 621-49750-322 Postage	\$0.00	\$98.00	\$0.00	\$0.00	-\$98.00	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	\$157.82	\$0.00	\$0.00	-\$157.82	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	\$4,054.00	\$400.00	\$0.00	-\$4,054.00	0.00%
Active	E 621-49750-360 Insurance (GENE	\$0.00	\$9,959.31	\$933.70	\$0.00	-\$9,959.31	0.00%
Active	E 621-49750-381 Electric Utilities	\$0.00	\$13,926.23	\$1,499.04	\$0.00	-\$13,926.23	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	\$1,873.88	\$222.94	\$0.00	-\$1,873.88	0.00%
Active	E 621-49750-407 Repairs	\$0.00	\$4,290.57	\$0.00	\$0.00	-\$4,290.57	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	\$21,925.38	\$2,484.88	\$0.00	-\$21,925.38	0.00%
Active	E 621-49750-431 Cash Short	\$0.00	\$1,136.45	\$151.17	\$0.00	-\$1,136.45	0.00%
Active	E 621-49750-432 Uncollectable Ch	\$0.00	\$50.00	\$0.00	\$0.00	-\$50.00	0.00%
Active	E 621-49750-433 Dues and Subscri	\$0.00	\$1,700.00	\$0.00	\$0.00	-\$1,700.00	0.00%
Active	E 621-49750-437 Other Miscellane	\$0.00	\$34.72	\$0.00	\$0.00	-\$34.72	0.00%
Active	E 621-49750-438 Sales Tax	\$0.00	\$83.72	\$11.84	\$0.00	-\$83.72	0.00%
Active	E 621-49750-443 Rent Expense	\$0.00	\$6,134.22	\$681.58	\$0.00	-\$6,134.22	0.00%
Active	E 621-49750-604 Bond Issuance F	\$0.00	\$550.00	\$0.00	\$0.00	-\$550.00	0.00%
Active	E 621-49750-610 Interest	\$0.00	\$9,341.66	\$1,021.42	\$0.00	-\$9,341.66	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	\$1,642,538.38	\$190,929.30	\$0.00	-\$1,642,538.38	0.00%
	Report Total	\$0.00	\$2,234,499.06	\$254,982.08	\$0.00	-\$2,234,499.06	0.00%