

Date: November 17, 2017

Staff Report

From: Amy Hill

RE: October 2017 Liquor Operations Financial Statements

Please find attached the October 2017 financial statements.

Total consolidated net income was \$18,661.48. Year to date income is \$190,590.22.

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 (1,728.41). Revenue was just below \$66,000 for the month. Cost of goods sold seems a little high but may have been an adjustment from last month. Higher Supplies expense – assessment from City of \$600 and had a September invoice of \$1100.00 not entered until October.

Off Sale – Net income of \$20,389.89. Revenue was just below \$204,000 for the month. Unemployment benefits paid of \$725 for the quarter. I expect this to go on for the next 6 months or so.

Net Income After Bond Payments:

	<u>Month</u>	<u>Year-to-Date</u>
On Sale	(5,853.41)	(43,811.98)
Off Sale	17,056.56	157,443.89

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

	Month							
	May	June	July	August	September	October	YTD	
Sales								
On Sale								
Beer	20,806.14	18,770.88	17,389.48	24,649.61	16,672.50	19,218.16	200,793.71	
Banquet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash Discounts	(620.20)	(640.58)	(662.10)	(370.78)	(515.41)	(864.27)	(5,420.35)	
Liquor	14,854.82	11,463.59	12,070.50	19,774.02	11,832.55	15,235.26	142,906.24	
Wine	648.87	597.32	650.91	768.09	813.72	706.87	6,960.04	
Cigarettes	171.00	247.00	190.00	228.00	123.50	95.00	1,420.75	
Food	28,505.76	29,067.86	28,480.23	29,267.27	26,557.86	26,193.91	266,176.01	
Miscellaneous	1,847.51	1,949.25	1,838.34	2,238.46	2,060.45	2,420.15	19,253.58	
Total On Sale	66,213.90	61,455.32	59,957.36	76,554.67	57,545.17	63,005.08	632,089.98	
Off Sale								
Beer	109,867.06	130,459.16	125,464.52	123,181.89	118,838.83	103,133.04	1,041,770.34	
Liquor	66,956.32	75,019.61	70,324.84	75,133.55	70,054.36	66,376.23	662,628.37	
Wine	19,954.30	20,686.46	19,046.34	22,786.91	22,196.17	23,960.44	208,853.61	
Mix	5,989.38	7,784.48	7,791.21	7,046.69	7,228.91	5,243.40	56,367.51	
Cigarette/Tobacco	4,198.16	5,354.98	5,075.01	5,638.56	4,648.64	4,864.86	44,216.50	
Other	161.94	508.62	(18.96)	380.51	33.20	(85.94)	1,298.78	
Total Off Sale	207,127.16	239,813.31	227,682.96	234,168.11	223,000.11	203,492.03	2,015,135.11	
ATM Income	646.40	658.95	664.40	1,111.80	833.95	973.95	7,949.35	
Pull Tab Income	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	17,323.60	
Vending Income	214.00	139.00	160.00	106.00	166.00	225.50	2,444.50	
Total All Sales	275,951.46	303,816.58	290,214.72	313,690.58	283,295.23	269,446.56	2,674,942.54	
Cost of Goods Sold								
On Sale Liquor/Misc	8,694.27	8,882.08	8,371.61	14,490.81	7,425.37	10,924.02	98,013.86	normal avg 27% 26%
On Sale Food	12,232.85	12,169.10	13,536.60	11,008.87	12,041.17	11,837.81	113,851.64	43% 43%
On Sale Delivery	63.96	77.76	87.40	96.38	100.16	107.04	920.18	
Off Sale	160,939.96	186,259.28	165,851.51	175,290.09	161,047.68	151,497.29	1,520,599.22	76% 76%
Off Sale Delivery	1,109.08	1,304.03	835.54	1,226.52	1,097.17	1,138.00	10,347.50	
Total COGS	183,040.12	208,692.25	188,682.66	202,112.67	181,711.55	175,504.16	1,743,732.40	
Gross Profit	92,911.34	95,124.33	101,532.06	111,577.91	101,583.68	93,942.40	931,210.14	
Expenses								
Advertising	1,070.00	2,261.00	1,381.67	1,233.61	873.00	520.00	12,515.60	
Cash Short/(Over)	(26.84)	369.70	15.09	171.18	116.69	111.06	885.74	
Accounting/Auditing	4,026.66	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	14,626.66	
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	50.00	
Communications	752.87	759.93	789.42	404.96	592.06	562.83	6,643.64	
Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Depreciation	5,913.57	5,913.57	5,913.57	5,913.57	5,913.57	5,838.51	58,670.42	
Dues & Subscriptions	0.00	0.00	1,700.00	0.00	0.00	0.00	1,700.00	
Employee Wellness	0.00	0.00	0.00	0.00	0.00	41.38	101.36	
Fees/Service Charges	4,279.47	4,375.56	4,916.11	4,832.49	4,905.84	4,546.55	42,929.75	
Insurance	3,520.76	3,520.73	3,076.14	1,417.20	2,795.76	2,170.70	30,584.33	
Licenses & Permits	316.84	316.84	414.90	239.13	483.36	483.36	3,666.91	
Maintenance	2,443.80	2,424.73	2,116.78	3,501.89	1,930.63	1,229.67	21,822.38	
Miscellaneous	0.00	25.00	0.00	0.00	0.00	0.00	25.00	
Music & Bar Entertainment	3,150.00	1,200.00	3,300.00	5,341.82	3,849.67	3,321.00	31,509.00	
Payroll Expenses	36,781.55	36,881.97	37,003.38	39,374.65	34,483.49	37,372.43	357,832.00	
Employee Health/Life/Dental	3,061.81	488.08	468.90	1,022.92	914.94	1,279.50	11,213.64	
Employee 457 Plan Benefit	567.89	1,750.25	1,350.95	1,344.39	957.72	957.72	9,200.48	
Unemployment Benefits	0.00	0.00	3,482.25	0.00	0.00	725.00	6,104.08	
Postage & Delivery	0.00	49.00	49.00	0.00	0.00	98.00	364.75	
Professional Services	217.00	0.00	279.00	0.00	2,832.08	325.50	5,697.08	
Rent	896.34	896.34	896.34	896.34	896.34	1,086.67	8,938.97	
Repairs	0.00	1,570.36	808.35	481.30	1,215.38	0.00	11,633.60	
Sales Tax Expense	40.98	96.35	41.27	44.17	41.16	23.73	518.03	
Shipping/Freight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Supplies	1,458.85	2,531.84	1,574.35	2,598.54	1,950.65	6,254.86	25,535.14	
Training/Education	165.00	0.00	0.00	0.00	30.00	0.00	5,749.75	
Travel & Ent	157.82	0.00	0.00	189.93	0.00	0.00	347.75	
Utilities	3,641.30	3,812.55	4,631.41	4,671.92	4,174.27	4,105.41	40,751.69	
Total Expenses	72,435.67	70,443.80	75,408.88	74,880.01	70,156.61	72,253.88	709,617.75	
Other Income	0.00							
Interest Income	(112.12)	(119.64)	(98.87)	(88.28)	(106.74)	(89.63)	(1,020.19)	
Interest Expense	2,221.43	3,117.66	3,121.68	3,119.42	3,113.92	3,116.67	31,472.36	
Prior Period Expense	0.00							
Bond Issuance Fee	0.00	0.00	450.00	0.00	0.00	0.00	550.00	
Net Income	18,366.36	21,682.51	22,650.37	33,666.76	28,419.89	18,661.48	190,590.22	
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	10,908.03	14,224.18	15,192.04	26,208.43	20,961.56	11,203.15	98,715.25	

**6 month income
98,697.39**

**YTD Income
113,631.91**

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

	Month						YTD
	May	June	July	August	September	October	
Sales							
On Sale							
Beer	20,806.14	18,770.88	17,389.48	24,649.61	16,672.50	19,218.16	200,793.71
Banquet							0.00
Cash Discounts	(620.20)	(640.58)	(662.10)	(370.78)	(515.41)	(864.27)	(5,420.35)
Liquor	14,854.82	11,463.59	12,070.50	19,774.02	11,832.55	15,235.26	142,906.24
Wine	648.87	597.32	650.91	768.09	813.72	706.87	6,960.04
Cigarettes	171.00	247.00	190.00	228.00	123.50	95.00	1,420.75
Food	28,505.76	29,067.86	28,480.23	29,267.27	26,557.86	26,193.91	266,176.01
Miscellaneous	1,847.51	1,949.25	1,838.34	2,238.46	2,060.45	2,420.15	19,253.58
Total On Sale	66,213.90	61,455.32	59,957.36	76,554.67	57,545.17	63,005.08	632,089.98
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	611.30	612.10	629.30	1,042.45	777.70	939.85	7,489.90
Pull Tab Income	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	17,323.60
Vending Income	214.00	139.00	160.00	106.00	166.00	225.50	2,444.50
Total All Sales	68,789.20	63,956.42	62,496.66	79,453.12	60,238.87	65,920.43	659,347.98
Cost of Goods Sold							
On Sale Liquor/Misc	8,694.27	8,882.08	8,371.61	14,490.81	7,425.37	10,924.02	98,013.86
On Sale Food	12,232.85	12,169.10	13,536.60	11,008.87	12,041.17	11,837.81	113,851.64
Off Sale							0.00
Delivery	63.96	77.76	87.40	96.38	100.16	107.04	920.18
Total COGS	20,991.08	21,128.94	21,995.61	25,596.06	19,566.70	22,868.87	212,785.68
Gross Profit	47,798.12	42,827.48	40,501.05	53,857.06	40,672.17	43,051.56	446,562.30
Expenses							
Advertising	670.00	1,541.00	931.67	833.61	473.00	120.00	8,061.60
Cash Short/(Over)	(12.41)	(21.67)	(21.18)	(43.40)	(34.48)	54.90	(306.87)
Accounting/Auditing	2,013.33	600.00	600.00	600.00	600.00	600.00	7,313.33
Bad Debt							0.00
Communications	394.60	326.18	326.96	250.93	320.00	395.35	3,335.16
Computer Expense							0.00
Depreciation	3,428.69	3,428.69	3,428.69	3,428.69	3,428.69	3,368.22	34,274.75
Dues & Subscriptions							0.00
Employee Wellness							59.98
Fees/Service Charges	943.10	1,024.92	889.18	933.07	1,038.10	866.96	9,060.29
Insurance	2,262.36	2,262.34	1,941.15	1,076.97	1,862.06	1,509.06	19,963.38
Licenses & Permits	141.03	141.03	239.13	239.13	239.13	239.13	1,897.82
Maintenance	2,293.75	2,201.83	1,893.88	3,253.29	1,707.69	1,090.88	19,809.71
Miscellaneous							0.00
Music & Bar Entertainment	3,150.00	1,200.00	3,300.00	5,341.82	3,849.67	3,321.00	31,509.00
Payroll Expenses	22,214.28	21,700.79	21,726.19	23,013.91	19,926.17	22,144.09	215,805.89
Employee Health/Dental/Life	1,811.81	488.08	468.90	1,022.92	914.94	928.06	8,960.34
Employee 457 Plan Benefit		598.95	199.65	193.09	193.09	193.09	1,377.87
Unemployment Benefits			437.25				2,334.08
Postage & Delivery		49.00				49.00	217.75
Professional Services	108.50		279.00		2,832.08	325.50	3,710.08
Rent	214.76	214.76	214.76	214.76	214.76	365.09	2,083.17
Repairs		1,570.36		275.00	1,215.38		7,343.03
Sales Tax Expense	31.26	86.50	25.41	27.86	29.32	23.73	424.59
Shipping/Freight							0.00
Supplies	1,149.87	1,252.49	1,299.90	2,077.01	908.75	4,400.21	18,010.46
Training/Education	165.00						4,868.75
Travel & Ent				189.93			189.93
Utilities	2,305.41	2,375.67	2,814.00	2,808.89	2,675.23	2,737.21	25,457.26
Total Expenses	43,285.34	41,040.92	40,994.54	45,737.48	42,393.58	42,731.48	425,761.35
Other Income							0.00
Interest Income	(58.96)	(62.07)	(51.51)	(45.73)	(55.47)	(46.76)	(538.02)
Interest Expense	1,200.01	2,095.25	2,095.25	2,098.00	2,092.50	2,095.25	21,109.28
Bond Issuance Fee							0.00
Net Income	3,371.73	(246.62)	(2,537.23)	6,067.31	(3,758.44)	(1,728.41)	229.69
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	(753.27)	(4,371.62)	(6,662.23)	1,942.31	(7,883.44)	(5,853.41)	(52,061.98)

mmt avg ytd avg normal avg
30% 27% 26%
45% 43% 43%

6 month income
(23,581.66)

YTD income
(43,811.98)

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

	Month						YTD	
	May	June	July	August	September	October		
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	109,867.06	130,459.16	125,464.52	123,181.89	118,838.83	103,133.04	1,041,770.34	
Liquor	66,956.32	75,019.61	70,324.84	75,133.55	70,054.36	66,376.23	662,628.37	
Wine	19,954.30	20,686.46	19,046.34	22,786.91	22,196.17	23,960.44	208,853.61	
Mix	5,989.38	7,784.48	7,791.21	7,046.69	7,228.91	5,243.40	56,367.51	
Cigarette/Tobacco	4,198.16	5,354.98	5,075.01	5,638.56	4,648.64	4,864.86	44,216.50	
Other	161.94	508.62	(18.96)	380.51	33.20	(85.94)	1,298.78	
Total Off Sale	207,127.16	239,813.31	227,682.96	234,168.11	223,000.11	203,492.03	2,015,135.11	
ATM Income	35.10	46.85	35.10	69.35	56.25	34.10	459.45	
Pull Tab Income							0.00	
Vending Income							0.00	
Total All Sales	207,162.26	239,860.16	227,718.06	234,237.46	223,056.36	203,526.13	2,015,594.56	
Cost of Goods Sold								
On Sale Liquor/Misc							0.00	
On Sale Food							0.00	
Off Sale	160,939.96	186,259.28	165,851.51	175,290.09	161,047.68	151,497.29	1,520,599.22	
Off Sale Delivery	1,109.08	1,304.03	835.54	1,226.52	1,097.17	1,138.00	10,347.50	
Total COGS	162,049.04	187,563.31	166,687.05	176,516.61	162,144.85	152,635.29	1,530,946.72	
Gross Profit	45,113.22	52,296.85	61,031.01	57,720.85	60,911.51	50,890.84	484,647.84	
Expenses								
Advertising	400.00	720.00	450.00	400.00	400.00	400.00	4,454.00	
Cash Short/(Over)	(14.43)	391.37	36.27	214.58	151.17	56.16	1,192.61	
Accounting/Auditing	2,013.33	600.00	600.00	600.00	600.00	600.00	7,313.33	
Bad Debt							50.00	
Communications	358.27	433.75	462.46	154.03	272.06	167.48	3,308.48	
Computer Expense							0.00	
Depreciation	2,484.88	2,484.88	2,484.88	2,484.88	2,484.88	2,470.29	24,395.67	
Dues & Subscriptions			1,700.00				1,700.00	
Employee Wellness						41.38	41.38	
Fees/Service Charges	3,336.37	3,350.64	4,026.93	3,899.42	3,867.74	3,679.59	33,869.46	
Insurance	1,258.40	1,258.39	1,134.99	340.23	933.70	661.64	10,620.95	
Licenses & Permits	175.81	175.81	175.77		244.23	244.23	1,769.09	
Maintenance	150.05	222.90	222.90	248.60	222.94	138.79	2,012.67	
Miscellaneous		25.00					25.00	
Music & Bar Entertainment							0.00	
Payroll Expenses	14,567.27	15,181.18	15,277.19	16,360.74	14,557.32	15,228.34	142,026.11	
Employee Health/Life/Dental	1,250.00					351.44	2,253.30	
Employee 457 Plan Benefit	567.89	1,151.30	1,151.30	1,151.30	764.63	764.63	7,822.61	
Unemployment Benefits			3,045.00			725.00	3,770.00	
Postage & Delivery			49.00			49.00	147.00	
Professional Services	108.50						1,987.00	
Rent	681.58	681.58	681.58	681.58	681.58	721.58	6,855.80	
Repairs			808.35	206.30			4,290.57	
Sales Tax Expense	9.72	9.85	15.86	16.31	11.84		93.44	
Shipping/Freight							0.00	
Supplies	308.98	1,279.35	274.45	521.53	1,041.90	1,854.65	7,524.68	
Training/Education					30.00		881.00	
Travel & Ent	157.82						157.82	
Utilities	1,335.89	1,436.88	1,817.41	1,863.03	1,499.04	1,368.20	15,294.43	
Total Expenses	29,150.33	29,402.88	34,414.34	29,142.53	27,763.03	29,522.40	283,856.40	
Other Income								
Interest Income	(53.16)	(57.57)	(47.36)	(42.55)	(51.27)	(42.87)	(482.17)	
Interest Expense	1,021.42	1,022.41	1,026.43	1,021.42	1,021.42	1,021.42	10,363.08	
Prior Period Expense							0.00	
Bond Issuance Fee			450.00				550.00	
Net Income	14,994.63	21,929.13	25,187.60	27,599.45	32,178.33	20,389.89	190,360.53	
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	11,661.30	18,595.80	21,854.27	24,266.12	28,845.00	17,056.56	150,777.23	

**6 month income
122,279.05**

**YTD Income
157,443.89**

CITY OF STACY

Balance Sheet

Current Period: October 2017

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	\$0.02	\$0.02	\$0.00
IG 620-10102 Cash - Liquor		\$0.00	\$66,922.81	\$66,922.81	\$660,870.90	\$660,870.90	\$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	\$943.98	\$943.98	\$7,547.59	\$7,547.59	\$0.00
IG 620-10106 Liquor - Savings Account		\$0.00	\$0.00	\$0.00	\$7.83	\$7.83	\$0.00
IG 620-20200 Accounts Payable		\$0.00	\$8,837.06	\$8,837.06	\$114,894.18	\$114,894.18	\$0.00
IG 620-25300 Unreserved Fund Balance		\$0.00	\$133,046.04	\$133,046.04	\$1,380,224.49	\$1,380,224.49	\$0.00
FUND 620 STACY BAR & GRILL		\$0.00	\$209,749.89	\$209,749.89	\$2,163,545.01	\$2,163,545.01	\$0.00
FUND 621 STACY WINE & SPIRITS							
G 621-10102 Cash - Liquor		\$0.00	\$204,734.73	\$204,734.73	\$2,022,818.16	\$2,022,818.16	\$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	\$7.82	\$7.82	\$0.00
G 621-10113 Cash - Liquor - ATM Off Sale		\$0.00	\$34.34	\$34.34	\$461.49	\$461.49	\$0.00
G 621-20200 Accounts Payable		\$0.00	\$6,498.25	\$6,498.25	\$66,116.49	\$66,116.49	\$0.00
G 621-25300 Unreserved Fund Balance		\$0.00	\$385,956.24	\$385,956.24	\$3,891,067.51	\$3,891,067.51	\$0.00
FUND 621 STACY WINE & SPIRITS		\$0.00	\$597,223.56	\$597,223.56	\$5,980,471.47	\$5,980,471.47	\$0.00
FUND 622 ON & OFF SALE COMBINED							
IG 622-10100 Cash		\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00
IG 622-10102 Cash - Liquor		\$567,258.02	\$486,517.66	\$452,740.05	\$4,820,797.73	\$4,912,274.87	\$475,780.88
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		\$45,120.61	\$41,103.98	\$40,000.00	\$414,367.59	\$426,698.00	\$32,790.20
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		\$110.76	\$0.00	\$0.00	\$300,015.65	\$150,000.00	\$150,126.41
IG 622-10113 Cash - Liquor - ATM Off Sale		\$537.36	\$2,014.34	\$4,000.00	\$20,861.49	\$19,500.00	\$1,898.85
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		\$1,279.00	\$80.00	\$0.00	\$280.00	\$200.00	\$1,359.00
IG 622-10250 Transfer Account		\$21,258.31	\$44,000.00	\$42,140.00	\$576,198.00	\$577,300.00	\$20,156.31
IG 622-11500 Accounts Receivable		\$1,100.61	\$1,105.60	\$126.00	\$6,877.96	\$5,863.96	\$2,114.61
IG 622-11501 Accounts Receivable - House ch		\$3,922.71	\$173.60	\$225.00	\$23,399.46	\$24,997.20	\$2,324.97
IG 622-11800 Return Checks		\$222.89	\$0.00	\$0.00	\$110.72	\$235.14	\$98.47
IG 622-11900 Credit Cards Outstanding - Liq		\$32,795.30	\$194,888.90	\$212,676.21	\$1,906,700.52	\$1,929,503.91	\$9,991.91
IG 622-14100 Inventory Assets - On Sale		\$7,237.28	\$12,174.57	\$10,924.02	\$100,173.22	\$98,450.98	\$8,959.52
IG 622-14110 Inventory Assets - Off Sale		\$432,987.66	\$145,311.43	\$152,525.19	\$1,618,354.22	\$1,601,632.83	\$449,709.05
IG 622-14200 Inventory Assets - Food On sal		\$3,883.40	\$11,957.10	\$11,849.07	\$113,495.10	\$114,550.24	\$2,828.26
IG 622-15500 Prepaid Items		\$25,898.26	\$330.11	\$3,198.62	\$35,418.09	\$39,948.66	\$21,367.69
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		\$31,614.84	\$0.00	\$0.00	\$1,366.00	\$0.00	\$32,980.84
IG 622-16215 Accumulated Depreciation - Liq		-\$882,755.12	\$0.00	\$5,838.51	\$0.00	\$58,670.42	-\$941,425.54
IG 622-16400 Fixed Asset-Equip/Machinery		\$308,965.24	\$0.00	\$0.00	\$9,966.50	\$450.00	\$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: October 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	\$1,901.70	-\$17,685.69
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	\$193,537.03	\$173,882.96	\$2,045,382.35	\$2,053,982.54	-\$94,349.51
G 622-20400	Garnishments Payable	\$0.00	\$1,029.93	\$1,029.93	\$36,770.70	\$36,770.70	\$0.00
G 622-20803	Sales Tax Payable	-\$27,314.00	\$25,986.27	\$24,797.58	\$246,933.15	\$244,512.49	-\$24,893.34
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	\$29,544.84	-\$8,779.50
G 622-21600	Accrued Wages & Salaries Paya	-\$20,797.60	\$10,733.19	\$14,556.81	\$162,655.59	\$159,886.02	-\$18,028.03
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	\$3,120.80	\$3,120.80	\$34,878.91	\$34,878.91	\$0.00
G 622-21702	State Withholding	\$0.00	\$1,365.13	\$1,365.13	\$15,211.98	\$15,211.98	\$0.00
G 622-21703	FICA Tax Withholding	\$0.00	\$5,383.94	\$5,383.94	\$57,764.60	\$57,764.60	\$0.00
G 622-21704	PERA	\$0.00	\$3,538.39	\$3,538.39	\$36,388.68	\$36,388.68	\$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	\$5,434.35	\$4,089.96	\$13,125.23	\$14,082.95	-\$957.72
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	\$235,602.40	\$254,263.88	\$2,398,471.19	\$2,589,060.15	-\$1,297,722.02
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	\$1,425,388.72	\$1,425,388.72	\$15,238,796.19	\$15,238,796.19	\$0.00
Grand Total		\$0.00	\$2,232,362.17	\$2,232,362.17	\$23,382,812.67	\$23,382,812.67	\$0.00

CITY OF STACY
***Revenue Guideline©**

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Current Period: October 2017

		2017	2017	October	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	\$538.02	\$46.76	-\$538.02	0.00%
Active	R 620-49769-37821 Pull Tab Income -	\$0.00	\$17,323.60	\$1,750.00	-\$17,323.60	0.00%
Active	R 620-49769-37911 Liquor Sales -On	\$0.00	\$142,906.24	\$15,235.26	-\$142,906.24	0.00%
Active	R 620-49769-37912 Beer Sales -On S	\$0.00	\$201,048.14	\$19,218.16	-\$201,048.14	0.00%
Active	R 620-49769-37913 Wine Sales -On S	\$0.00	\$6,960.04	\$706.87	-\$6,960.04	0.00%
Active	R 620-49769-37914 Soft Drinks -On S	\$0.00	\$17,154.08	\$1,760.15	-\$17,154.08	0.00%
Active	R 620-49769-37915 Other Merchandis	\$0.00	\$2,099.50	\$660.00	-\$2,099.50	0.00%
Active	R 620-49769-37916 Food Sales - On	\$0.00	\$266,176.01	\$26,193.91	-\$266,176.01	0.00%
Active	R 620-49769-37917 Cigarette - On	\$0.00	\$1,420.75	\$95.00	-\$1,420.75	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	\$7,489.90	\$939.85	-\$7,489.90	0.00%
Active	R 620-49769-37920 Vending Machine	\$0.00	\$2,444.50	\$225.50	-\$2,444.50	0.00%
Active	R 620-49769-37930 Cash Discounts -	\$0.00	-\$5,674.78	(\$864.27)	\$5,674.78	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	\$659,886.00	\$65,967.19	-\$659,886.00	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	\$482.17	\$42.87	-\$482.17	0.00%
Active	R 621-49750-37811 Liquor Sales -Off	\$0.00	\$662,628.37	\$66,376.23	-\$662,628.37	0.00%
Active	R 621-49750-37812 Beer Sales -Off S	\$0.00	\$1,043,270.04	\$103,133.04	-\$1,043,270.04	0.00%
Active	R 621-49750-37813 Wine Sales -Off S	\$0.00	\$208,853.61	\$23,960.44	-\$208,853.61	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	\$1,298.78	(\$85.94)	-\$1,298.78	0.00%
Active	R 621-49750-37816 Tobacco Sales -	\$0.00	\$2,646.75	\$278.67	-\$2,646.75	0.00%
Active	R 621-49750-37817 Mix Sales - Off	\$0.00	\$56,367.51	\$5,243.40	-\$56,367.51	0.00%
Active	R 621-49750-37818 Cigarette - Off	\$0.00	\$41,569.75	\$4,586.19	-\$41,569.75	0.00%
Active	R 621-49750-37819 ATM Income - Off	\$0.00	\$459.45	\$34.10	-\$459.45	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	\$2,016,076.73	\$203,569.00	-\$2,016,076.73	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	\$2,675,962.73	\$269,536.19	-\$2,675,962.73	0.00%

CITY OF STACY
***Expenditure Guideline©**

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Current Period: October 2017

		2017	2017	October	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	\$59,756.83	\$8,323.60	\$0.00	-\$59,756.83	0.00%
Active	E 620-49769-102 Overtime Compe	\$0.00	\$2,565.33	\$98.94	\$0.00	-\$2,565.33	0.00%
Active	E 620-49769-103 Part-Time Emplo	\$0.00	\$124,380.18	\$10,987.72	\$0.00	-\$124,380.18	0.00%
Active	E 620-49769-120 Employer Contrib	\$0.00	\$1,377.87	\$193.09	\$0.00	-\$1,377.87	0.00%
Active	E 620-49769-121 PERA Employer	\$0.00	\$10,274.84	\$1,013.87	\$0.00	-\$10,274.84	0.00%
Active	E 620-49769-122 FICA Employer	\$0.00	\$15,259.86	\$1,393.94	\$0.00	-\$15,259.86	0.00%
Active	E 620-49769-123 Medicare	\$0.00	\$3,568.85	\$326.02	\$0.00	-\$3,568.85	0.00%
Active	E 620-49769-131 Employer Paid H	\$0.00	\$8,685.53	\$928.06	\$0.00	-\$8,685.53	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	\$1,269.25	\$682.59	\$0.00	-\$1,269.25	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	\$2,689.60	\$173.14	\$0.00	-\$2,689.60	0.00%
Active	E 620-49769-214 Operating Supplie	\$0.00	\$13,496.19	\$3,544.48	\$0.00	-\$13,496.19	0.00%
Active	E 620-49769-259 Cost of Goods So	\$0.00	\$98,013.86	\$10,924.02	\$0.00	-\$98,013.86	0.00%
Active	E 620-49769-260 Cost of Goods So	\$0.00	\$113,851.64	\$11,837.81	\$0.00	-\$113,851.64	0.00%
Active	E 620-49769-261 COGS - Delivery	\$0.00	\$920.18	\$107.04	\$0.00	-\$920.18	0.00%
Active	E 620-49769-300 Professional Srvs	\$0.00	\$3,680.58	\$0.00	\$0.00	-\$3,680.58	0.00%
Active	E 620-49769-301 Auditing and Acct	\$0.00	\$6,738.33	\$600.00	\$0.00	-\$6,738.33	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	\$604.50	\$325.50	\$0.00	-\$604.50	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	\$9,060.29	\$866.96	\$0.00	-\$9,060.29	0.00%
Active	E 620-49769-315 License & Permit	\$0.00	\$1,897.82	\$239.13	\$0.00	-\$1,897.82	0.00%
Active	E 620-49769-320 Communications	\$0.00	\$3,335.16	\$395.35	\$0.00	-\$3,335.16	0.00%
Active	E 620-49769-322 Postage	\$0.00	\$217.75	\$49.00	\$0.00	-\$217.75	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	\$8,061.60	\$120.00	\$0.00	-\$8,061.60	0.00%
Active	E 620-49769-360 Insurance (GENE	\$0.00	\$19,963.38	\$1,509.06	\$0.00	-\$19,963.38	0.00%
Active	E 620-49769-381 Electric Utilities	\$0.00	\$25,457.26	\$2,737.21	\$0.00	-\$25,457.26	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	\$19,809.71	\$1,090.88	\$0.00	-\$19,809.71	0.00%
Active	E 620-49769-407 Repairs	\$0.00	\$7,343.03	\$0.00	\$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	\$34,274.75	\$3,368.22	\$0.00	-\$34,274.75	0.00%
Active	E 620-49769-431 Cash Short	\$0.00	-\$306.87	\$54.90	\$0.00	\$306.87	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	\$393.33	\$23.73	\$0.00	-\$393.33	0.00%
Active	E 620-49769-442 Music & Bar Ente	\$0.00	\$31,509.00	\$3,321.00	\$0.00	-\$31,509.00	0.00%
Active	E 620-49769-443 Rent Expense	\$0.00	\$2,083.17	\$365.09	\$0.00	-\$2,083.17	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	\$21,109.25	\$2,095.25	\$0.00	-\$21,109.25	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	\$659,656.28	\$67,695.60	\$0.00	-\$659,656.28	0.00%

STACY WINE & SPIRITS

CITY OF STACY
***Expenditure Guideline©**

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Current Period: October 2017

		2017	2017	October	Enc	2017	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 621-49750-101 Full-Time Employ	\$0.00	\$69,599.74	\$8,567.22	\$0.00	-\$69,599.74	0.00%
Active	E 621-49750-102 Overtime Compe	\$0.00	\$252.47	\$0.00	\$0.00	-\$252.47	0.00%
Active	E 621-49750-103 Part-Time Emplo	\$0.00	\$53,104.36	\$4,807.41	\$0.00	-\$53,104.36	0.00%
Active	E 621-49750-120 Employer Contrib	\$0.00	\$7,822.61	\$764.63	\$0.00	-\$7,822.61	0.00%
Active	E 621-49750-121 PERA Employer	\$0.00	\$9,015.95	\$881.70	\$0.00	-\$9,015.95	0.00%
Active	E 621-49750-122 FICA Employer	\$0.00	\$8,148.02	\$787.77	\$0.00	-\$8,148.02	0.00%
Active	E 621-49750-123 Medicare	\$0.00	\$1,905.57	\$184.24	\$0.00	-\$1,905.57	0.00%
Active	E 621-49750-131 Employer Paid H	\$0.00	\$2,152.34	\$351.44	\$0.00	-\$2,152.34	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	\$3,770.00	\$725.00	\$0.00	-\$3,770.00	0.00%
Active	E 621-49750-200 Office Supplies (\$0.00	\$4,571.47	\$1,442.17	\$0.00	-\$4,571.47	0.00%
Active	E 621-49750-208 Training and Instr	\$0.00	\$881.00	\$0.00	\$0.00	-\$881.00	0.00%
Active	E 621-49750-214 Operating Supplie	\$0.00	\$2,953.21	\$412.48	\$0.00	-\$2,953.21	0.00%
Active	E 621-49750-259 Cost of Goods So	\$0.00	\$1,520,599.22	\$151,497.29	\$0.00	-\$1,520,599.22	0.00%
Active	E 621-49750-261 COGS - Delivery	\$0.00	\$10,348.79	\$1,138.00	\$0.00	-\$10,348.79	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	\$6,163.33	\$600.00	\$0.00	-\$6,163.33	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	\$41.38	\$41.38	\$0.00	-\$41.38	0.00%
Active	E 621-49750-314 Bank Fees	\$0.00	\$33,869.46	\$3,679.59	\$0.00	-\$33,869.46	0.00%
Active	E 621-49750-315 License & Permit	\$0.00	\$1,769.09	\$244.23	\$0.00	-\$1,769.09	0.00%
Active	E 621-49750-320 Communications	\$0.00	\$3,308.48	\$167.48	\$0.00	-\$3,308.48	0.00%
Active	E 621-49750-322 Postage	\$0.00	\$147.00	\$49.00	\$0.00	-\$147.00	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	\$4,454.00	\$400.00	\$0.00	-\$4,454.00	0.00%
Active	E 621-49750-360 Insurance (GENE	\$0.00	\$10,620.95	\$661.64	\$0.00	-\$10,620.95	0.00%
Active	E 621-49750-381 Electric Utilities	\$0.00	\$15,294.43	\$1,368.20	\$0.00	-\$15,294.43	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	\$2,012.67	\$138.79	\$0.00	-\$2,012.67	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	\$24,395.67	\$2,470.29	\$0.00	-\$24,395.67	0.00%
Active	E 621-49750-431 Cash Short	\$0.00	\$1,192.61	\$56.16	\$0.00	-\$1,192.61	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	\$0.00	\$0.00	-\$83.72	0.00%
Active	E 621-49750-443 Rent Expense	\$0.00	\$6,855.80	\$721.58	\$0.00	-\$6,855.80	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	\$10,363.08	\$1,021.42	\$0.00	-\$10,363.08	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	\$1,825,717.49	\$183,179.11	\$0.00	-\$1,825,717.49	0.00%
Report Total		\$0.00	\$2,485,373.77	\$250,874.71	\$0.00	-\$2,485,373.77	0.00%