

Date: December 16, 2018

Staff Report

From: Michelle Hayes

RE: November 2018 Liquor Operations Financial Statements

Please find attached the November 2018 financial statements.

Total consolidated net income was \$22,167.46. Year to date income is \$190,530.23.

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 \$1,892.01. Revenue was just over \$66,500.00 for the month. Sales are almost \$200 higher than November 2017 and about \$26,000 lower than 2017 year to date which is just under 4%. The beer credit that we were waiting on has come in and is reflected in the current month numbers. The cell phone for the bar was paid off in November for \$376.75 resulting in a higher communications amount than normal. There were unemployment benefits that were paid totaling \$4,181.06 in November. Repairs were needed to the freezer for \$680.81 which is slightly higher than previous months. There is also a miscellaneous expense noted. This was payout for prizes for the Halloween Costume contest that was held at the bar.

Off Sale – Net income of \$24,059.47. Revenue was just above \$206,500 for the month. Sales are up just under \$8,000 from November 2017 and down just under \$14,000 or 0.6% over 2017 year to date.

Net Income After Bond Payments and Depreciation add back:

	<u>Month</u>	<u>Year-to-Date</u>
On Sale	(3,857.34)	(34,167.38)
Off Sale	23,115.73	224,697.61

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

	Month						YTD
	June	July	August	September	October	November	
Sales							
On Sale							
Beer	16,749.49	16,552.14	23,313.03	15,240.21	17,047.48	19,596.59	207,570.19
Banquet	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquor/Other Discounts	(397.36)	(153.62)	(246.88)	(267.02)	(631.86)	(486.61)	(7,483.86)
Food Discounts	(792.08)	(637.87)	(474.12)	(745.57)	(477.83)	(588.41)	(5,420.40)
Liquor	13,548.41	12,757.82	20,292.61	13,143.27	15,408.78	17,273.26	169,655.74
Wine	889.42	809.72	626.25	907.72	918.20	673.98	7,899.83
Cigarettes	0.00	0.00	0.00	0.00	0.00	0.00	161.50
Food	26,504.50	28,111.56	26,405.88	25,554.30	24,664.03	25,831.79	279,007.56
Miscellaneous	1,765.58	1,684.35	1,826.62	1,668.70	2,052.78	1,563.89	18,311.77
Total On Sale	58,267.96	59,124.10	71,743.39	55,501.61	58,981.58	63,864.49	669,702.33
Off Sale							
Beer	123,292.84	121,895.93	121,587.47	106,081.38	98,287.40	99,019.02	1,128,362.12
Liquor	71,820.46	67,646.27	72,471.71	62,316.26	64,018.65	72,442.30	718,917.27
Wine	21,216.26	20,763.30	21,599.26	19,758.19	23,368.94	26,514.69	243,560.54
Mix	7,626.80	7,216.18	6,713.00	5,472.07	4,360.80	4,759.70	59,064.02
Cigarette/Tobacco	5,234.01	5,214.54	5,185.56	4,460.31	4,033.77	3,903.90	48,165.77
Other	479.30	60.31	399.77	269.19	243.81	(21.07)	1,921.75
Total Off Sale	229,669.67	222,796.53	227,956.77	198,357.40	194,313.37	206,618.54	2,199,991.47
ATM Income	868.20	945.65	1,165.65	784.60	946.10	847.05	10,041.25
Pull Tab Income	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	18,878.60
Vending Income	183.00	0.00	363.00	241.00	54.00	249.00	3,502.75
Total All Sales	290,738.83	284,616.28	302,978.81	256,634.61	256,045.05	273,329.08	2,902,116.40
Cost of Goods Sold							
On Sale Liquor	10,682.40	8,940.24	4,362.65	2,265.23	3,786.41	3,143.59	86,015.12
On Sale Food	11,416.32	12,437.14	11,600.21	10,414.24	12,923.97	13,029.87	122,027.41
On Sale Wine	0.00	0.00	106.74	69.71	444.59	236.42	857.46
On Sale Beer	0.00	0.00	5,870.35	7,446.49	6,492.37	4,966.25	24,775.46
On Sale N/A	0.00	0.00	1,890.13	937.00	851.42	739.08	4,417.63
On Sale Delivery	98.93	176.38	158.37	69.57	70.32	169.61	1,316.26
Bar Supplies	0.00	195.44	62.90	1,060.25	688.16	579.02	2,585.77
Off Sale COGS	175,248.68	167,917.92	171,823.14	149,447.39	145,159.95	155,147.24	1,645,610.55
Off Sale Delivery	1,599.98	718.22	1,425.16	733.98	1,013.71	1,111.29	11,215.68
Total COGS	199,046.31	190,385.34	197,299.65	172,443.86	171,430.90	179,122.37	1,898,821.34
Gross Profit	91,692.52	94,230.94	105,679.16	84,190.75	84,614.15	94,206.71	1,003,295.06
Expenses							
Advertising	2,392.31	2,019.98	2,006.28	2,710.71	966.00	1,429.29	17,789.91
Cash Short/(Over)	80.86	(56.34)	27.62	(148.72)	48.75	(60.27)	(376.86)
Accounting/Auditing	1,200.00	1,200.00	4,100.00	1,200.00	1,928.75	1,570.00	17,198.75
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Communications	487.84	487.17	401.86	565.06	491.62	863.62	6,499.22
Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation	5,595.84	5,521.64	5,507.61	5,507.61	5,507.61	5,507.61	61,781.49
Dues & Subscriptions	0.00	585.00	225.00	225.00	225.00	261.00	1,536.00
Employee Wellness	63.46	67.24	53.55	0.00	0.00	0.00	392.89
Fees/Service Charges	3,933.92	4,038.98	4,091.38	4,075.62	3,895.34	3,697.00	41,345.14
Insurance	2,170.78	2,495.41	2,495.41	2,495.41	2,495.41	2,495.41	25,501.33
Licenses & Permits	783.78	615.68	615.72	948.16	728.66	748.66	8,032.05
Maintenance	1,512.73	2,460.55	1,973.69	1,701.08	2,203.44	1,225.65	23,777.14
Miscellaneous	0.00	325.57	50.00	22.59	108.89	100.00	632.05
Music & Bar Entertainment	2,150.00	590.00	5,658.65	200.00	1,450.00	900.00	17,963.37
Payroll Expenses	38,831.84	36,428.47	37,375.57	37,217.41	37,816.42	36,768.85	404,332.10
Employee Health/Life/Dental	742.97	844.83	329.96	705.52	668.98	687.25	8,711.89
Employee 457 Plan Benefit	1,046.39	1,046.39	1,526.77	1,187.75	1,079.85	1,187.75	12,434.32
Unemployment Benefits	0.00	3,537.82	0.00	0.00	0.00	4,181.06	8,004.49
Other Equipment	0.00	0.00	0.00	0.00	1,229.29	0.00	1,229.29
Postage & Delivery	0.00	0.00	50.00	0.00	61.39	50.00	379.99
Professional Services	30.00	15.00	61.00	294.18	394.75	115.49	2,230.42
Rent	681.58	1,028.55	1,207.73	965.97	1,025.68	1,028.25	10,341.33
Repairs	2,890.78	712.53	0.00	336.00	1,263.40	680.81	9,749.16
Sales Tax Expense	60.10	67.04	72.05	118.61	50.61	21.43	494.66
Shipping/Freight	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	1,714.50	2,330.90	2,173.65	1,445.42	2,713.95	2,294.55	21,472.31
Training/Education	0.00	0.00	0.00	60.00	0.00	0.00	2,989.50
Travel & Ent	0.00	0.00	0.00	0.00	0.00	0.00	166.23
Utilities	4,012.74	4,948.37	4,398.71	4,527.46	4,546.14	3,566.62	47,453.15
Total Expenses	70,382.42	71,310.78	74,402.21	66,360.84	70,899.93	69,320.03	752,061.32
Other Income	0.00						
Interest Income	(137.05)	(115.90)	(118.53)	(109.03)	(103.84)	(112.68)	(1,183.81)
Interest Expense	2,833.79	2,869.41	2,832.09	2,831.90	2,831.90	2,831.90	31,468.82
Prior Period Expense	0.00						
Bond Issuance Fee	0.00	475.00	0.00	0.00	0.00	0.00	575.00
Net Income	18,613.36	19,691.65	28,563.39	15,107.04	10,986.16	22,167.46	220,373.73
Bond Payment	8,416.66	8,416.66	8,416.66	8,416.67	8,416.68	8,416.68	100,041.67
Add back Depreciation	5,595.84	5,521.64	5,507.61	5,507.61	5,507.61	5,507.61	61,781.49
Net After Bond Payment	15,792.54	16,796.63	25,654.34	12,197.98	8,077.09	19,258.39	182,113.55

6 month income
97,776.97

YTD Income
190,530.23

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

	Month						YTD	month avg	ytd avg	normal avg
	June	July	August	September	October	November				
Sales										
On Sale										
Beer	16,749.49	16,552.14	23,313.03	15,240.21	17,047.48	19,596.59	207,570.19			
Banquet							0.00			
Liquor/Other Discounts	(397.36)	(153.62)	(246.88)	(267.02)	(631.86)	(486.61)	(7,483.86)			
Food discounts	(792.08)	(637.87)	(474.12)	(745.57)	(477.83)	(588.41)	(5,420.40)			
Liquor	13,548.41	12,757.82	20,292.61	13,143.27	15,408.78	17,273.26	169,655.74			
Wine	889.42	809.72	626.25	907.72	918.20	673.98	7,899.83			
Cigarettes							161.50			
Food	26,504.50	28,111.56	26,405.88	25,554.30	24,664.03	25,831.79	279,007.56			
Miscellaneous	1,765.58	1,684.35	1,826.62	1,668.70	2,052.78	1,563.89	18,311.77			
Total On Sale	58,267.96	59,124.10	71,743.39	55,501.61	58,981.58	63,864.49	669,702.33			
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	814.30	884.70	1,109.40	735.40	887.50	809.60	9,537.30			
Pull Tab Income	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	18,878.60			
Vending Income	183.00		363.00	241.00	54.00	249.00	3,502.75			
Total All Sales	61,015.26	61,758.80	74,965.79	58,228.01	61,673.08	66,673.09	701,620.98			
Cost of Goods Sold										
On Sale Liquor	10,682.40	8,940.24	4,362.65	2,265.23	3,786.41	3,143.59	86,015.12	25%	30%	30%
On Sale Food	11,416.32	12,437.14	11,600.21	10,414.24	12,923.97	13,029.87	122,027.41	48%	44%	40%
On Sale Wine			106.74	69.71	444.59	236.42	857.46			
On Sale Beer			5,870.35	7,446.49	6,492.37	4,966.25	24,775.46			
On Sale N/A			1,890.13	937.00	851.42	739.08	4,417.63			
Delivery	98.93	176.38	158.37	69.57	70.32	169.61	1,316.26			
Bar Supplies		195.44	62.90	1,060.25	688.16	579.02	2,585.77			
Total COGS	22,197.65	21,749.20	24,051.35	22,262.49	25,257.24	22,863.84	241,995.11			
Gross Profit	38,817.61	40,009.60	50,914.44	35,965.52	36,415.84	43,809.25	459,625.87			
Expenses										
Advertising	1,992.31	1,619.98	1,227.18	1,340.71	566.00	1,029.29	11,830.81			
Cash Short/(Over)	(76.42)	(83.23)	(68.50)	(174.97)	(40.67)	(75.74)	(917.07)			
Accounting/Auditing	600.00	600.00	2,050.00	600.00	964.37	785.00	8,599.37			
Bad Debt							0.00			
Communications	293.31	294.43	249.57	331.05	451.38	668.95	4,256.31			
Computer Expense							0.00			
Depreciation	3,192.21	3,118.01	3,118.01	3,118.01	3,118.01	3,118.01	35,131.04			
Dues & Subscriptions		246.67	66.67	66.67	66.67	102.67	549.35			
Employee Wellness		67.24	53.55				220.79			
Fees/Service Charges	894.87	897.44	889.76	951.60	966.89	1,007.37	10,122.75			
Insurance	1,509.11	1,757.12	1,757.12	1,757.12	1,757.12	1,757.12	17,840.01			
Licenses & Permits	539.55	371.45	371.45	700.70	481.20	481.20	5,265.79			
Maintenance	1,349.08	2,153.54	1,630.73	1,218.18	2,163.44	1,185.65	21,453.49			
Miscellaneous		265.57		22.59	108.89	100.00	497.05			
Music & Bar Entertainment	2,150.00	590.00	5,658.65	200.00	1,450.00	900.00	17,963.37			
Payroll Expenses	22,159.70	21,578.25	23,600.37	22,298.22	23,605.17	22,981.07	241,012.16			
Employee Health/Dental/Life	117.97	157.56	267.69	187.76	151.22	169.49	3,763.80			
Employee 457 Plan Benefit	478.50	478.50	455.51	455.51	455.51	455.51	4,315.31			
Unemployment Benefits		3,537.82				4,181.06	8,004.49			
Other Equipment					1,229.29		1,229.29			
Postage & Delivery			50.00		11.39	50.00	230.99			
Professional Services			61.00	15.00	295.75	115.49	1,559.24			
Rent		346.97	526.15	284.39	344.10	346.67	2,803.95			
Repairs	1,655.62	712.53		336.00	453.22	680.81	6,279.94			
Sales Tax Expense	48.15	51.21	56.43	102.30	37.84	8.24	388.16			
Shipping/Freight							0.00			
Supplies	1,269.98	1,877.13	1,918.05	723.47	2,328.57	1,383.31	17,076.33			
Training/Education				20.00			2,039.50			
Travel & Ent							0.00			
Utilities	2,639.06	3,114.54	2,731.70	2,825.40	2,957.70	2,359.10	31,249.96			
Total Expenses	40,813.00	43,752.73	46,671.09	37,379.71	43,923.06	43,790.27	452,766.18			
Other Income							0.00			
Interest Income	(70.09)	(59.68)	(60.98)	(55.84)	(53.39)	(57.82)	(609.83)			
Interest Expense	1,968.81	2,001.32	1,969.00	1,968.81	1,968.81	1,968.81	21,809.61			
Bond Issuance Fee							0.00			
Net Income	(3,894.11)	(5,684.77)	2,335.33	(3,327.16)	(9,422.64)	(1,892.01)	(14,340.09)			
Bond Payment	5,083.33	5,083.33	5,083.33	5,083.34	5,083.34	5,083.34	60,041.67			
Add back Depreciation	3,192.21	3,118.01	3,118.01	3,118.01	3,118.01	3,118.01	35,131.04			
Net After Bond Payment	(5,785.23)	(7,650.09)	370.01	(5,292.49)	(11,387.97)	(3,857.34)	(39,250.72)			

6 month income
(33,603.11)

YTD Income
(34,167.38)

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

	Month						YTD				
	June	July	August	September	October	November					
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	123,292.84	121,895.93	121,587.47	106,081.38	98,287.40	99,019.02	1,128,362.12				
Liquor	71,820.46	67,646.27	72,471.71	62,316.26	64,018.65	72,442.30	718,917.27				
Wine	21,216.26	20,763.30	21,599.26	19,758.19	23,368.94	26,514.69	243,560.54				
Mix	7,626.80	7,216.18	6,713.00	5,472.07	4,360.80	4,759.70	59,064.02				
Cigarette/Tobacco	5,234.01	5,214.54	5,185.56	4,460.31	4,033.77	3,903.90	48,165.77				
Other	479.30	60.31	399.77	269.19	243.81	(21.07)	1,921.75				
Total Off Sale	229,669.67	222,796.53	227,956.77	198,357.40	194,313.37	206,618.54	2,199,991.47				
ATM Income	53.90	60.95	56.25	49.20	58.60	37.45	503.95				
Pull Tab Income								0.00			
Vending Income								0.00			
Total All Sales	229,723.57	222,857.48	228,013.02	198,406.60	194,371.97	206,655.99	2,200,495.42				
Cost of Goods Sold									current month	ytd avg	normal avg
On Sale Liquor/Misc								0.00			
On Sale Food								0.00			
Off Sales COGS	175,248.68	167,917.92	171,823.14	149,447.39	145,159.95	155,147.24	1,645,610.55	75.6%	75.3%	77%	
Off Sale Delivery	1,599.98	718.22	1,425.16	733.98	1,013.71	1,111.29	11,215.68				
Total COGS	176,848.66	168,636.14	173,248.30	150,181.37	146,173.66	156,258.53	1,656,826.23				
Gross Profit	52,874.91	54,221.34	54,764.72	48,225.23	48,198.31	50,397.46	543,669.19				
Expenses											
Advertising	400.00	400.00	779.10	1,370.00	400.00	400.00	5,959.10				
Cash Short/(Over)	157.28	26.89	96.12	26.25	89.42	15.47	540.21				
Accounting/Auditing	600.00	600.00	2,050.00	600.00	964.38	785.00	8,599.38				
Bad Debt								0.00			
Communications	194.53	192.74	152.29	234.01	40.24	194.67	2,242.91				
Computer Expense								0.00			
Depreciation	2,403.63	2,403.63	2,389.60	2,389.60	2,389.60	2,389.60	26,650.45				
Dues & Subscriptions	338.33		158.33	158.33	158.33	158.33	986.65				
Employee Wellness	63.46							172.10			
Fees/Service Charges	3,039.05	3,141.54	3,201.62	3,124.02	2,928.45	2,689.63	31,222.39				
Insurance	661.67	738.29	738.29	738.29	738.29	738.29	7,661.32				
Licenses & Permits	244.23	244.23	244.27	247.46	247.46	267.46	2,766.26				
Maintenance	163.65	307.01	342.96	482.90	40.00	40.00	2,323.65				
Miscellaneous	60.00		50.00					135.00			
Music & Bar Entertainment								0.00			
Payroll Expenses	16,672.14	14,850.22	13,775.20	14,919.19	14,211.25	13,787.78	163,319.94				
Employee Health/Life/Dental	625.00	687.27	62.27	517.76	517.76	517.76	4,948.09				
Employee 457 Plan Benefit	567.89	567.89	1,071.26	732.24	624.34	732.24	8,119.01				
Unemployment Benefits								0.00			
Other Equipment								0.00			
Postage & Delivery								149.00			
Professional Services	30.00	15.00	279.18		99.00	671.18					
Rent	681.58	681.58	681.58	681.58	681.58	681.58	7,537.38				
Repairs	1,235.16	15.62		0.00	810.18	3,469.22					
Sales Tax Expense	11.95	15.83	16.31	16.31	12.77	13.19	106.50				
Shipping/Freight								0.00			
Operating/Office Supplies	444.52	453.77	255.60	721.95	385.38	911.24	4,395.98				
Training/Education								950.00			
Travel & Ent								166.23			
Utilities	1,373.68	1,833.83	1,667.01	1,702.06	1,588.44	1,207.52	16,203.19				
Total Expenses	29,569.42	27,558.05	27,731.12	28,981.13	26,976.87	25,529.76	299,295.14				
Other Income								0.00			
Interest Income	(66.96)	(56.22)	(57.55)	(53.19)	(50.45)	(54.86)	(573.98)				
Interest Expense	864.98	868.09	863.09	863.09	863.09	863.09	9,659.21				
Prior Period Expense								0.00			
Bond Issuance Fee	475.00							575.00			
Net Income	22,507.47	25,376.42	26,228.06	18,434.20	20,408.80	24,059.47	234,713.82				
Bond Payment	3,333.33	3,333.33	3,333.33	3,333.33	3,333.34	3,333.34	40,000.00				
Add back Depreciation	2,403.63	2,403.63	2,389.60	2,389.60	2,389.60	2,389.60	26,650.45				
Net After Bond Payment	21,577.77	24,446.72	25,284.33	17,490.47	19,465.06	23,115.73	221,364.27				

6 month income
131,380.08

YTD Income
224,697.61

CITY OF STACY

Balance Sheet

Current Period: November 2018

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	\$1,750.00	\$1,750.00	\$0.00
!G 620-10102 Cash - Liquor		\$0.00	\$68,887.90	\$68,887.90	\$744,291.17	\$744,291.17	\$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	\$812.79	\$812.79	\$44,129.41	\$44,129.41	\$0.00
!G 620-10106 Liquor - Savings Account		\$0.00	\$0.00	\$0.00	\$28.08	\$28.08	\$0.00
!G 620-20200 Accounts Payable		\$0.00	\$7,537.95	\$7,537.95	\$111,355.41	\$111,355.41	\$0.00
!G 620-25300 Unreserved Fund Balance		\$0.00	\$143,447.18	\$143,447.18	\$1,632,493.68	\$1,632,493.68	\$0.00
<i>FUND 620 STACY BAR & GRILL</i>		\$0.00	\$220,685.82	\$220,685.82	\$2,534,047.75	\$2,534,047.75	\$0.00
FUND 621 STACY WINE & SPIRITS							
G 621-10102 Cash - Liquor		\$0.00	\$207,011.16	\$207,011.16	\$2,220,610.15	\$2,220,610.15	\$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	\$28.08	\$28.08	\$0.00
G 621-10113 Cash - Liquor - ATM Off Sale		\$0.00	\$37.67	\$37.67	\$2,522.26	\$2,522.26	\$0.00
G 621-20200 Accounts Payable		\$0.00	\$1,181.67	\$1,181.67	\$59,850.89	\$59,850.89	\$0.00
G 621-25300 Unreserved Fund Balance		\$0.00	\$394,574.81	\$394,574.81	\$4,284,425.77	\$4,284,425.77	\$0.00
<i>FUND 621 STACY WINE & SPIRITS</i>		\$0.00	\$602,805.31	\$602,805.31	\$6,567,437.15	\$6,567,437.15	\$0.00
FUND 622 ON & OFF SALE COMBINED							
!G 622-10100 Cash		\$0.00	\$0.00	\$0.00	\$58.18	\$58.18	\$0.00
!G 622-10102 Cash - Liquor		\$479,468.91	\$571,053.48	\$533,360.64	\$5,500,627.48	\$5,469,680.32	\$510,416.07
!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		\$36,622.69	\$38,192.79	\$42,000.00	\$512,241.56	\$526,426.90	\$22,437.35
!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		\$150,145.33	\$0.00	\$0.00	\$56.16	\$0.00	\$150,201.49
!G 622-10113 Cash - Liquor - ATM Off Sale		\$1,768.37	\$1,457.67	\$4,000.00	\$32,986.90	\$32,760.00	\$1,995.27
!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		\$1,359.00	\$0.00	\$0.00	\$208,160.00	\$208,160.00	\$1,359.00
!G 622-10250 Transfer Account		\$18,416.81	\$130,800.00	\$123,600.00	\$852,347.40	\$823,506.90	\$47,257.31
!G 622-11500 Accounts Receivable		\$732.61	\$0.00	\$0.00	\$35.00	\$35.00	\$732.61
!G 622-11501 Accounts Receivable - House ch		\$1,763.62	\$0.00	\$0.00	\$5,706.44	\$4,918.23	\$2,551.83
!G 622-11800 Return Checks		\$150.02	\$0.00	\$0.00	\$314.41	\$240.37	\$224.06
!G 622-11900 Credit Cards Outstanding - Liq		\$34,295.86	\$208,850.74	\$202,282.85	\$2,335,500.20	\$2,350,173.81	\$19,622.25
!G 622-14100 Bar Supplies Inventory		\$9,691.14	\$711.58	\$561.27	\$89,277.22	\$97,812.34	\$1,156.02
!G 622-14101 Liquor Inventory		\$0.00	\$4,522.11	\$3,446.97	\$17,491.61	\$13,834.61	\$3,657.00
!G 622-14102 Beer Inventory		\$0.00	\$6,399.55	\$6,255.35	\$29,312.83	\$26,118.09	\$3,194.74
!G 622-14103 N/A Inventory		\$0.00	\$398.48	\$739.08	\$5,294.54	\$4,566.16	\$728.38
!G 622-14104 Wine Inventory		\$0.00	\$310.80	\$236.42	\$1,284.31	\$857.46	\$426.85
!G 622-14110 Inventory Assets - Off Sale		\$464,893.71	\$154,207.68	\$161,792.43	\$1,661,196.76	\$1,690,070.72	\$436,019.75
!G 622-14200 Inventory Assets - Food On sal		\$2,684.65	\$13,719.15	\$13,271.46	\$126,749.09	\$123,904.02	\$5,529.72
!G 622-15500 Prepaid Items		\$18,095.19	\$346.70	\$4,654.12	\$45,793.75	\$39,996.63	\$23,892.31
!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		\$32,980.84	\$0.00	\$0.00	\$0.00	\$0.00	\$32,980.84
!G 622-16215 Accumulated Depreciation - Liq		-\$958,202.40	\$0.00	\$5,507.61	\$5,507.61	\$67,289.10	-\$1,019,983.89
!G 622-16400 Fixed Asset-Equip/Machinery		\$318,481.74	\$0.00	\$0.00	\$0.00	\$0.00	\$318,481.74

CITY OF STACY

Balance Sheet

Current Period: November 2018

Account	Last Dim Descr	Begin Yr	MTD Debit	MTD Credit	YTD Debit	YTD Credit	Current Balance
!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
!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	\$2,091.87	-\$20,157.90
!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	\$125,925.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,925.00
!G 622-20200	Accounts Payable	-\$67,323.65	\$130,378.86	\$130,526.66	\$1,992,266.83	\$1,923,394.92	\$1,548.26
!G 622-20400	Garnishments Payable	\$0.00	\$0.00	\$0.00	\$2,633.83	\$2,633.83	\$0.00
!G 622-20803	Sales Tax Payable	-\$28,139.42	\$23,679.57	\$25,401.98	\$272,106.89	\$269,062.02	-\$25,094.55
!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	\$33,409.38	\$29,343.80	-\$10,566.92
!G 622-21600	Accrued Wages & Salaries Paya	-\$19,841.01	\$16,249.94	\$18,642.90	\$192,168.27	\$193,527.95	-\$21,200.69
!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	\$1,973.78	\$1,973.78	\$28,596.79	\$28,596.79	\$0.00
!G 622-21702	State Withholding	\$0.00	\$1,019.04	\$1,019.04	\$15,012.46	\$15,012.46	\$0.00
!G 622-21703	FICA Tax Withholding	\$0.00	\$5,651.42	\$5,651.42	\$64,697.10	\$64,697.10	\$0.00
!G 622-21704	PERA	\$0.00	\$3,197.73	\$3,197.73	\$40,032.61	\$40,032.61	\$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	\$3,613.40	\$3,750.00	-\$136.60
!G 622-21711	AFLAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21715	457 Retirement	\$0.00	\$1,187.75	\$1,187.75	\$12,512.19	\$12,512.19	\$0.00
!G 622-22004	Gift Certificates	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-22525	Current Amount	-\$99,500.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$99,500.00
!G 622-22530	Revenue Bonds Payable	-\$1,196,000.00	\$0.00	\$0.00	\$99,500.00	\$0.00	-\$1,096,500.00
!G 622-22535	Current Amount	\$99,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,500.00
!G 622-24001	Deferred Inflows of Resources	-\$121,608.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$121,608.00
!G 622-24100	Fund Balance For Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-24500	Net Pension Liability	-\$293,661.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$293,661.00
!G 622-25300	Unreserved Fund Balance	-\$1,228,636.12	\$245,023.88	\$267,191.34	\$2,657,956.56	\$2,879,383.38	-\$1,450,062.94
!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	\$1,559,332.70	\$1,559,332.70	\$16,944,447.76	\$16,944,447.76	\$0.00
Grand Total		\$0.00	\$2,382,823.83	\$2,382,823.83	\$26,045,932.66	\$26,045,932.66	\$0.00