

Staff Report

From: Michelle Hayes

RE: September 2019 Liquor Operations Financial Statements

Please find attached the September 2019 financial statements.

Items highlighted in PURPLE on the P&L's are areas I am noting. Please note, per the request of the council, the bond payments were moved into the normal net income/loss section. The bond payments are a true cost of doing business and should be noted here for realistic numbers.

On Sale – Net loss of \$10,982.02. There were a couple of categories that we had a particularly high spend in due to needing necessary repairs and updates at the sports bar. Items that are a little higher than usual include, repair, maintenance and supplies. Sales are just over \$63,500.00 which is about \$17,000 less than the previous month. Please note that August had Stacy Daze in it which resulted in higher sales. Looking at the trend, sales are about average what they have been each month this year. One final item of note is the wine COGS. It appears that I had some wine purchases that I have in liquor and non-alcoholic beverages when looking at the end of the month reports from the bar. This results in a slight adjustment in the COGS at the end of the month to balance to the actual totals.

Off Sale – Net income of \$32,088.15. Revenue was just above \$214,000 for the month. Sales are up just under \$16,000 from September 2018 and just over \$133,000.00 more from 2018 year to date. We had some gift certificates turned in for use throughout the month causing a swing in the miscellaneous/other income. Also, we received a check from the insurance company regarding the claim on the building in June where a vehicle struck the side. This is sitting in repairs to hold and offset the bills that will result from this getting fixed.

Net Income After Depreciation add back:

	<u>Month</u>	<u>Year-to-Date</u>
On Sale	(7,864.01)	(20,823.07)
Off Sale	34,459.91	60,132.20

**City of Stacy
Monthly P & L Summary
2019 Consolidated**

	Month									
	January	February	March	April	May	June	July	August	September	YTD
Sales										
On Sale										
Beer	19,315.84	18,581.04	25,432.47	20,537.10	20,310.99	19,468.08	19,647.53	23,760.86	17,601.70	184,655.61
Banquet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquor/Other Discounts	(678.57)	(735.28)	(943.87)	(821.37)	(61.13)	(9.75)	(27.28)	(32.50)	(39.66)	(3,349.41)
Food Discounts	(611.50)	(426.80)	(841.59)	(678.74)	(909.34)	(1,096.35)	(1,313.70)	(1,231.30)	(1,074.50)	(8,183.82)
Liquor	14,882.35	12,555.28	19,784.42	15,278.45	14,857.24	14,320.72	13,514.03	21,613.95	15,838.62	142,645.06
Wine	970.69	653.88	964.94	922.31	808.18	1,319.52	1,396.93	2,145.36	1,283.02	10,464.83
Cigarettes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food	22,477.55	19,364.60	26,990.81	22,698.55	26,927.90	28,256.48	29,285.47	31,266.39	28,228.38	235,496.13
Miscellaneous	1,291.77	1,333.82	1,893.90	1,793.70	2,237.65	1,916.24	1,846.16	2,522.01	1,697.72	16,532.97
Total On Sale	57,648.13	51,326.54	73,281.08	59,730.00	64,171.49	64,174.94	64,349.14	80,044.77	63,535.28	578,261.37
Off Sale										
Beer	80,910.00	80,436.44	99,469.64	105,202.85	127,528.10	131,786.43	136,011.94	140,199.31	113,328.84	1,014,873.55
Liquor	62,666.42	61,945.01	69,376.14	66,266.73	73,297.83	73,092.40	77,576.54	78,016.15	70,112.85	632,350.07
Wine	21,395.81	20,427.26	22,775.80	22,637.52	22,464.51	21,229.23	19,634.56	22,400.39	20,238.23	193,203.31
Mix	3,659.10	3,638.86	4,618.08	4,340.85	6,030.34	7,314.45	7,946.51	7,794.95	6,078.10	51,421.24
Cigarette/Tobacco	3,688.64	3,327.00	4,015.29	4,133.16	4,766.49	4,753.01	4,864.58	4,572.21	4,684.49	38,804.87
Other	127.17	293.42	62.93	228.39	259.17	167.96	361.85	568.19	(222.38)	1,846.70
Total Off Sale	172,447.14	170,067.99	200,317.88	202,809.50	234,346.44	238,343.48	246,395.98	253,551.20	214,220.13	1,932,499.74
ATM Income	864.85	724.85	1,174.70	1,001.15	807.10	822.20	761.45	333.40	559.30	7,049.00
Pull Tab Income	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,723.90	1,750.00	1,750.00	1,395.90	15,369.80
Vending Income	394.00	618.00	669.75	567.75	643.51	467.75	630.95	636.95	554.24	5,182.90
Total All Sales	233,104.12	224,487.38	277,193.41	265,858.40	301,718.54	305,532.27	313,887.52	336,316.32	280,264.85	2,538,362.81
Cost of Goods Sold										
On Sale Liquor	2,086.15	1,757.99	2,371.51	(3,287.67)	4,910.31	1,984.71	1,687.29	2,674.44	1,746.41	15,931.14
On Sale Food	13,086.91	8,590.97	10,891.45	7,332.48	12,584.77	10,961.21	12,557.74	13,528.92	13,516.63	103,051.08
On Sale Wine	332.70	1.31	482.38	(1,583.83)	1,490.15	670.27	578.24	143.92	(912.59)	1,202.55
On Sale Beer	6,468.73	5,369.78	5,624.18	6,633.95	6,441.63	4,808.42	5,629.45	7,896.20	4,429.85	53,302.19
On Sale N/A	1,286.88	242.50	857.83	1,035.84	697.60	124.59	1,035.30	1,227.62	1,278.14	7,786.30
On Sale Delivery	178.42	136.44	139.97	119.14	84.49	102.06	93.77	76.23	82.84	1,013.36
Bar Supplies	755.04	358.88	581.35	365.19	678.51	564.49	642.83	728.16	403.32	5,077.77
Off Sale COGS	139,513.37	126,796.53	151,453.25	155,644.12	181,350.49	177,990.43	187,743.65	190,328.05	163,623.26	1,474,443.15
Off Sale Delivery	970.21	989.95	1,196.85	844.12	1,016.35	1,393.04	1,003.40	829.54	1,012.95	9,256.41
Total COGS	164,678.41	144,244.35	173,598.77	167,103.34	209,254.30	198,599.22	210,971.67	217,433.08	185,180.81	1,671,063.95
Gross Profit	68,425.71	80,243.03	103,594.64	98,755.06	92,464.24	106,933.05	102,915.85	118,883.24	95,084.04	867,298.86
Expenses										
Advertising	1,302.00	815.85	699.46	569.92	1,457.02	1,047.84	928.80	1,038.13	864.96	8,723.98
Cash Short/(Over)	68.77	(177.64)	60.14	(16.53)	(55.56)	(106.25)	(64.91)	(81.66)	(52.60)	(426.24)
Accounting/Auditing	1,500.00	1,500.00	1,500.00	(4,266.66)	1,500.00	1,500.00	1,500.00	4,450.00	1,500.00	10,683.34
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Communications	523.66	529.67	413.29	564.67	584.99	407.07	405.85	750.50	571.79	4,751.49
Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation	5,507.61	5,507.61	5,489.77	5,489.77	5,489.77	5,489.77	5,489.77	5,489.77	5,489.77	49,443.61
Dues & Subscriptions	225.00	225.00	225.00	225.00	301.00	225.00	386.26	115.25	1,248.93	3,176.44
Employee Wellness	136.12	(461.20)	0.00	0.00	39.95	0.00	15.02	0.00	0.00	(270.11)
Fees/Service Charges	4,389.78	3,692.04	3,488.19	4,179.66	4,011.00	4,421.04	5,148.32	4,933.14	5,241.66	39,504.83
Insurance	2,495.41	2,495.41	2,495.41	2,495.41	2,495.41	2,495.49	2,211.27	2,142.26	2,142.26	21,468.33
Licenses & Permits	793.47	793.47	1,462.06	971.91	921.91	941.91	812.16	812.16	798.37	8,307.42
Maintenance	1,284.83	1,049.33	4,116.93	911.74	1,945.53	1,230.70	359.86	838.91	1,508.61	13,246.44
Miscellaneous	0.00	45.30	0.00	0.00	0.00	2,233.94	0.00	0.00	0.00	2,279.24
Music & Bar Entertainment	0.00	0.00	500.00	2,000.00	1,300.00	525.00	200.00	2,562.31	700.00	7,787.31
Payroll Expenses	44,453.54	35,365.94	35,933.80	35,055.29	38,453.14	37,278.85	41,354.97	46,989.73	42,519.70	357,404.96
Employee Health/Life/Dental	719.30	2,351.14	542.47	966.56	1,172.38	1,074.74	1,074.74	1,777.46	824.42	10,503.21
Employee 457 Plan Benefit	1,187.75	1,756.32	732.24	732.24	732.24	732.24	732.24	707.50	807.04	8,119.81
Unemployment Benefits	0.00	0.00	1,300.29	0.00	3,768.33	0.00	0.00	4,911.94	0.00	9,980.56
Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postage & Delivery	0.00	108.95	0.00	0.00	0.00	0.00	0.00	0.00	55.00	163.95
Professional Services	2,222.07	499.30	642.42	123.00	859.48	867.04	596.98	2,319.59	633.35	8,763.23
Rent	724.33	816.19	915.75	928.55	1,111.09	928.55	681.58	1,282.89	928.55	8,317.48
Repairs	3,676.82	1,538.08	1,083.56	430.00	2,060.84	962.05	19.84	456.62	(7,482.11)	2,745.70
Sales Tax Expense	27.53	9.67	3.41	1.06	174.93	15.07	14.11	14.85	12.13	272.76
Shipping/Freight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	2,995.34	2,993.79	2,012.51	2,658.39	2,617.29	2,591.70	3,897.02	5,846.97	4,479.14	30,092.15
Training/Education	0.00	187.50	0.00	1,671.50	0.00	0.00	0.00	0.00	40.00	1,899.00
Travel & Ent	0.00	0.00	0.00	448.05	317.98	0.00	0.00	0.00	0.00	766.03
Utilities	4,522.23	4,861.57	5,225.28	3,625.44	3,834.24	2,505.04	4,032.23	5,397.37	4,510.30	38,513.70
Total Expenses	78,755.56	66,503.29	68,841.98	59,764.97	75,092.96	67,366.79	69,796.11	92,755.69	67,341.27	646,218.62
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	(180.44)	(192.92)	(248.64)	(238.40)	(297.79)	(247.10)	(247.31)	(271.75)	(285.88)	(2,210.23)
Interest Expense	2,831.90	1,968.81	1,839.18	1,839.18	1,839.18	1,839.18	1,839.18	1,839.18	1,839.18	17,674.97
Prior Period Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bond Issuance Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bond Payment	175,083.33	5,083.33	5,083.33	5,083.33	5,083.33	5,083.33	5,083.33	5,083.33	5,083.34	215,749.98
Net Income	(188,064.64)	6,880.52	28,078.79	32,305.98	10,746.56	32,890.85	26,444.54	19,476.79	21,106.13	(10,134.48)
Add back Depreciation	5,507.61	5,507.61	5,489.77	5,489.77	5,489.77	5,489.77	5,489.77	5,489.77	5,489.77	49,443.61
Net After Depreciation Return	(182,557.03)	12,388.13	33,568.56	37,795.75	16,236.33	38,380.62	31,934.31	24,966.56	26,595.90	39,309.13

**6 month income
175,909.47**

**YTD Income
39,309.13**

**City of Stacy
Monthly P&L Summary
2019 On Sale**

	Month						YTD			
	April	May	June	July	August	September		month avg	ytd avg	normal avg
Sales										
On Sale										
Beer	20,537.10	20,310.99	19,468.08	19,647.53	23,760.86	17,601.70	184,655.61			
Banquet							0.00			
Liquor/Other Discounts	(821.37)	(61.13)	(9.75)	(27.28)	(32.50)	(39.66)	(3,349.41)			
Food discounts	(678.74)	(909.34)	(1,096.35)	(1,313.70)	(1,231.30)	(1,074.50)	(8,183.82)			
Liquor	15,278.45	14,857.24	14,320.72	13,514.03	21,613.95	15,838.62	142,645.06			
Wine	922.31	808.18	1,319.52	1,396.93	2,145.36	1,283.02	10,464.83			
Cigarettes							0.00			
Food	22,698.55	26,927.90	28,256.48	29,285.47	31,266.39	28,228.38	235,496.13			
Miscellaneous	1,793.70	2,237.65	1,916.24	1,846.16	2,522.01	1,697.72	16,532.97			
Total On Sale	59,730.00	64,171.49	64,174.94	64,349.14	80,044.77	63,535.28	578,261.37			
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	930.80	721.30	723.65	688.75	310.05	491.15	6,463.70			
Pull Tab Income	1,750.00	1,750.00	1,723.90	1,750.00	1,750.00	1,395.90	15,369.80			
Vending Income	567.75	643.51	467.75	630.95	636.95	554.24	5,182.90			
Total All Sales	62,978.55	67,286.30	67,090.24	67,418.84	82,741.77	65,976.57	605,277.77			
Cost of Goods Sold								month avg	ytd avg	normal avg
On Sale Liquor	(3,287.67)	4,910.31	1,984.71	1,687.29	2,674.44	1,746.41	15,931.14	19%	24%	30%
On Sale Food	7,332.48	12,584.77	10,961.21	12,557.74	13,528.92	13,516.63	103,051.08	44%	44%	40%
On Sale Wine	(1,583.83)	1,490.15	670.27	578.24	143.92	(912.59)	1,202.55			
On Sale Beer	6,633.95	6,441.63	4,808.42	5,629.45	7,896.20	4,429.85	53,302.19			
On Sale N/A	1,035.84	697.60	124.59	1,035.30	1,227.62	1,278.14	7,786.30			
Delivery	119.14	84.49	102.06	93.77	76.23	82.84	1,013.36			
Bar Supplies	365.19	678.51	564.49	642.83	728.16	403.32	5,077.77			
Total COGS	10,615.10	26,887.46	19,215.75	22,224.62	26,275.49	20,544.60	187,364.39			
Gross Profit	52,363.45	40,398.84	47,874.49	45,194.22	56,466.28	45,431.97	417,913.38			
Expenses										
Advertising	169.92	1,057.02	647.84	373.80	583.13	464.96	4,615.79			
Cash Short/(Over)	(8.15)	(64.39)	(186.33)	(121.66)	(80.51)	8.08	(491.19)			
Accounting/Auditing	(2,133.33)	750.00	750.00	750.00	2,225.00	750.00	5,341.67			
Bad Debt							0.00			
Communications	354.75	367.51	254.70	246.96	535.60	357.08	3,185.59			
Computer Expense							0.00			
Depreciation	3,118.01	3,118.01	3,118.01	3,118.01	3,118.01	3,118.01	28,062.09			
Dues & Subscriptions	66.67	142.67	66.67	22.76		90.00	588.78			
Employee Wellness							(230.60)			
Fees/Service Charges	1,126.47	1,067.49	1,114.57	1,142.77	1,122.42	1,282.95	9,857.14			
Insurance	1,757.12	1,757.12	1,757.18	1,381.20	1,322.60	1,322.60	14,569.18			
Licenses & Permits	674.45	674.45	694.45	564.70	564.70	564.69	6,044.06			
Maintenance	635.74	1,828.71	1,190.70	319.86	639.28	1,508.61	11,998.68			
Miscellaneous			2,233.94				2,279.24			
Music & Bar Entertainment	2,000.00	1,300.00	525.00	200.00	2,562.31	700.00	7,787.31			
Payroll Expenses	22,060.26	22,293.76	23,015.22	25,623.59	29,560.06	28,994.10	223,027.63			
Employee Health/Dental/Life	479.00	654.62	556.98	556.98	983.24	30.20	5,425.84			
Employee 457 Plan Benefit	0.00					99.54	1,466.07			
Unemployment Benefits		3,768.33			4,911.94		9,980.56			
Other Equipment							0.00			
Postage & Delivery						55.00	110.00			
Professional Services	123.00	844.48	546.52	596.98	2,240.67	633.35	6,754.87			
Rent	246.97	429.51	246.97		601.31	246.97	2,233.92			
Repairs	430.00	1,464.91	962.05	19.84	207.62	2,112.89	10,636.42			
Sales Tax Expense	1.06	163.18	1.78	14.11	14.85	12.13	223.32			
Shipping/Freight							0.00			
Supplies	1,988.17	2,000.76	1,988.66	3,182.39	5,054.35	4,188.68	24,793.08			
Training/Education	605.75						793.25			
Travel & Ent	163.42	147.20					310.62			
Utilities	2,453.95	2,783.22	1,667.77	2,372.74	3,661.13	3,092.92	25,985.58			
Total Expenses	36,313.23	46,548.56	41,152.68	40,365.03	59,827.71	49,632.76	405,348.90			
Other Income							0.00			
Interest Income	(119.82)	(149.65)	(124.35)	(125.32)	(137.81)	(141.29)	(1,112.22)			
Interest Expense	1,839.18	1,839.18	1,839.18	1,839.18	1,839.18	1,839.18	16,811.88			
Bond Issuance Fee							0.00			
Bond Payment	5,083.33	5,083.33	5,083.33	5,083.33	5,083.33	5,083.34	40,666.65			
Net Income	9,247.53	(12,922.58)	(76.35)	(1,968.00)	(10,146.13)	(10,982.02)	(43,801.83)			
Add back Depreciation	3,118.01	3,118.01	3,118.01	3,118.01	3,118.01	3,118.01	28,062.09			
Net After Depreciation Return	12,365.54	(9,804.57)	3,041.66	1,150.01	(7,028.12)	(7,864.01)	(20,823.07)			

6 month income
(23,389.51)

YTD Income
(20,823.07)

**City of Stacy
Monthly P&L Summary
2019 Off Sale**

	Month						YTD	current month	ytd avg	normal avg
	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									
Off Sale										
Beer	105,202.85	127,528.10	131,786.43	136,011.94	140,199.31	113,328.84	1,014,873.55			
Liquor	66,266.73	73,297.83	73,092.40	77,576.54	78,016.15	70,112.85	632,350.07			
Wine	22,637.52	22,464.51	21,229.23	19,634.56	22,400.39	20,238.23	193,203.31			
Mix	4,340.85	6,030.34	7,314.45	7,946.51	7,794.95	6,078.10	51,421.24			
Cigarette/Tobacco	4,133.16	4,766.49	4,753.01	4,864.58	4,572.21	4,684.49	38,804.87			
Other	228.39	259.17	167.96	361.85	568.19	(222.38)	1,846.70			
Total Off Sale	202,809.50	234,346.44	238,343.48	246,395.98	253,551.20	214,220.13	1,932,499.74			
ATM Income	70.35	85.80	98.55	72.70	23.35	68.15	585.30			
Pull Tab Income							0.00			
Vending Income							0.00			
Total All Sales	202,879.85	234,432.24	238,442.03	246,468.68	253,574.55	214,288.28	1,933,085.04			
Cost of Goods Sold										
On Sale Liquor/Misc							0.00			
On Sale Food							0.00			
Off Sales COGS	155,644.12	181,350.49	177,990.43	187,743.65	190,328.05	163,623.26	1,474,443.15	76.9%	76.8%	77%
Off Sale Delivery	844.12	1,016.35	1,393.04	1,003.40	829.54	1,012.95	9,256.41			
Total COGS	156,488.24	182,366.84	179,383.47	188,747.05	191,157.59	164,636.21	1,483,699.56			
Gross Profit	46,391.61	52,065.40	59,058.56	57,721.63	62,416.96	49,652.07	449,385.48			
Expenses										
Advertising	400.00	400.00	400.00	555.00	455.00	400.00	4,108.19			
Cash Short/(Over)	(8.38)	8.83	80.08	56.75	(1.15)	(60.68)	64.95			
Accounting/Auditing	(2,133.33)	750.00	750.00	750.00	2,225.00	750.00	5,341.67			
Bad Debt							0.00			
Communications	209.92	217.48	152.37	158.89	214.90	214.71	1,565.90			
Computer Expense							0.00			
Depreciation	2,371.76	2,371.76	2,371.76	2,371.76	2,371.76	2,371.76	21,381.52			
Dues & Subscriptions	158.33	158.33	158.33	363.50	115.25	1,158.93	2,587.66			
Employee Wellness	0.00	39.95		15.02			(39.51)			
Fees/Service Charges	3,053.19	2,943.51	3,306.47	4,005.55	3,810.72	3,958.71	29,647.69			
Insurance	738.29	738.29	738.31	830.07	819.66	819.66	6,899.15			
Licenses & Permits	297.46	247.46	247.46	247.46	247.46	233.68	2,263.36			
Maintenance	276.00	116.82	40.00	40.00	199.63		1,247.76			
Miscellaneous							0.00			
Music & Bar Entertainment							0.00			
Payroll Expenses	12,995.03	16,159.38	14,263.63	15,731.38	17,429.67	13,525.60	134,377.33			
Employee Health/Life/Dental	487.56	517.76	517.76	517.76	794.22	794.22	5,077.37			
Employee 457 Plan Benefit	732.24	732.24	732.24	732.24	707.50	707.50	6,653.74			
Unemployment Benefits							0.00			
Other Equipment							0.00			
Postage & Delivery							53.95			
Professional Services		15.00	320.52		78.92		2,008.36			
Rent	681.58	681.58	681.58	681.58	681.58	681.58	6,083.56			
Repairs		595.93			249.00	(9,595.00)	(7,890.72)			
Sales Tax Expense		11.75	13.29				49.44			
Shipping/Freight							0.00			
Operating/Office Supplies	670.22	616.53	603.04	714.63	792.62	290.46	5,299.07			
Training/Education	1,065.75					40.00	1,105.75			
Travel & Ent	284.63	170.78					455.41			
Utilities	1,171.49	1,051.02	837.27	1,659.49	1,736.24	1,417.38	12,528.12			
Total Expenses	23,451.74	28,544.40	26,214.11	29,431.08	32,927.98	17,708.51	240,869.72			
Other Income							0.00			
Interest Income	(118.58)	(148.14)	(122.75)	(121.99)	(133.94)	(144.59)	(1,098.01)			
Interest Expense							863.09			
Prior Period Expense							0.00			
Bond Issuance Fee							0.00			
Bond Payment	0.00	0.00	0.00	0.00	0.00	0.00	170,000.00			
Net Income	23,058.45	23,669.14	32,967.20	28,412.54	29,622.92	32,088.15	38,750.68			
Add back Depreciation	2,371.76	2,371.76	2,371.76	2,371.76	2,371.76	2,371.76	21,381.52			
Net After Depreciation Return	25,430.21	26,040.90	35,338.96	30,784.30	31,994.68	34,459.91	60,132.20			

**6 month income
184,048.96**

**YTD Income
60,132.20**

CITY OF STACY

Balance Sheet

Current Period: September 2019

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	\$0.00	\$0.00	\$0.00
!G 620-10102 Cash - Liquor		\$0.00	\$71,522.08	\$71,522.08	\$626,880.87	\$626,880.87	\$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	\$491.15	\$491.15	\$6,483.05	\$6,483.05	\$0.00
!G 620-10106 Liquor - Savings Account		\$0.00	\$9.47	\$9.47	\$28.35	\$28.35	\$0.00
!G 620-20200 Accounts Payable		\$0.00	\$10,577.63	\$10,577.63	\$71,488.18	\$71,488.18	\$0.00
!G 620-25300 Unreserved Fund Balance		\$0.00	\$154,967.84	\$154,967.84	\$1,442,647.85	\$1,442,647.85	\$0.00
<i>FUND 620 STACY BAR & GRILL</i>		\$0.00	\$237,568.17	\$237,568.17	\$2,147,528.30	\$2,147,528.30	\$0.00
FUND 621 STACY WINE & SPIRITS							
G 621-10102 Cash - Liquor		\$0.00	\$224,721.16	\$224,721.16	\$1,953,033.70	\$1,953,033.70	\$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	\$3.17	\$3.17	\$3.17	\$3.17	\$0.00
G 621-10106 Liquor - Savings Account		\$0.00	\$9.47	\$9.47	\$120.80	\$120.80	\$0.00
G 621-10113 Cash - Liquor - ATM Off Sale		\$0.00	\$68.28	\$68.28	\$587.23	\$587.23	\$0.00
G 621-20200 Accounts Payable		\$0.00	\$1,186.44	\$1,186.44	\$33,359.66	\$33,359.66	\$0.00
G 621-25300 Unreserved Fund Balance		\$0.00	\$416,315.17	\$416,315.17	\$3,741,935.00	\$3,741,935.00	\$0.00
<i>FUND 621 STACY WINE & SPIRITS</i>		\$0.00	\$642,303.69	\$642,303.69	\$5,729,039.56	\$5,729,039.56	\$0.00
FUND 622 ON & OFF SALE COMBINED							
!G 622-10100 Cash		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-10102 Cash - Liquor		\$564,217.56	\$550,231.96	\$444,650.94	\$4,539,594.71	\$4,577,504.64	\$526,307.63
!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		\$27,949.84	\$38,834.32	\$35,467.50	\$345,709.83	\$346,467.50	\$27,192.17
!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		\$150,220.42	\$9.47	\$0.00	\$66.98	\$0.00	\$150,287.40
!G 622-10113 Cash - Liquor - ATM Off Sale		\$3,141.13	\$2,888.28	\$0.00	\$34,363.91	\$34,000.00	\$3,505.04
!G 622-10200 Petty Cash		\$3,833.75	\$0.00	\$0.00	\$10,500.00	\$10,500.00	\$3,833.75
!G 622-10210 Cash On Hand		\$1,359.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,359.00
!G 622-10250 Transfer Account		\$41,377.31	\$35,467.50	\$41,160.00	\$380,467.50	\$373,000.00	\$48,844.81
!G 622-11500 Accounts Receivable		\$732.61	\$0.00	\$0.00	\$0.00	\$24.06	\$708.55
!G 622-11501 Accounts Receivable - House ch		\$2,551.83	\$0.00	\$0.00	\$222.49	\$133.44	\$2,640.88
!G 622-11800 Return Checks		\$224.06	\$0.00	\$0.00	\$0.00	\$0.00	\$224.06
!G 622-11900 Credit Cards Outstanding - Liq		\$22,882.27	\$213,351.60	\$241,408.41	\$1,922,726.60	\$1,937,196.23	\$8,412.64
!G 622-14100 Bar Supplies Inventory		\$711.89	\$586.36	\$552.68	\$4,918.72	\$5,243.13	\$387.48
!G 622-14101 Liquor Inventory		\$2,835.10	\$1,796.08	\$2,318.21	\$24,811.56	\$23,804.54	\$3,842.12
!G 622-14102 Beer Inventory		\$3,104.25	\$5,137.60	\$4,795.45	\$54,874.78	\$54,148.22	\$3,830.81
!G 622-14103 N/A Inventory		\$473.99	\$1,654.05	\$1,843.64	\$8,690.62	\$8,415.90	\$748.71
!G 622-14104 Wine Inventory		\$250.24	\$1,163.19	\$0.00	\$5,299.34	\$3,698.97	\$1,850.61
!G 622-14106 Misc. Clothing for Resale		\$0.00	\$0.00	\$0.00	\$72.00	\$72.00	\$0.00
!G 622-14110 Inventory Assets - Off Sale		\$432,851.07	\$141,511.01	\$164,442.43	\$1,449,162.32	\$1,485,256.25	\$396,757.14
!G 622-14200 Inventory Assets - Food On sal		\$3,658.05	\$21,293.85	\$20,816.18	\$111,099.84	\$111,053.91	\$3,703.98
!G 622-15500 Prepaid Items		\$22,299.16	\$426.78	\$7,869.09	\$41,719.07	\$39,837.40	\$24,180.83
!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

CITY OF STACY

Balance Sheet

Current Period: September 2019

Account	Last Dim Descr	Begin Yr	MTD Debit	MTD Credit	YTD Debit	YTD Credit	Current Balance
!G 622-16215	Accumulated Depreciation - Liq	-\$1,025,491.50	\$0.00	\$5,489.77	\$5,489.77	\$54,933.38	-\$1,074,935.11
!G 622-16400	Fixed Asset-Equip/Machinery	\$318,481.74	\$0.00	\$0.00	\$2,091.10	\$0.00	\$320,572.84
!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	-\$20,348.07	\$0.00	\$0.00	\$0.00	\$190.17	-\$20,538.24
!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	\$1,548.26	\$117,899.86	\$130,349.74	\$1,401,597.87	\$1,465,356.94	-\$62,210.81
!G 622-20400	Garnishments Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-20803	Sales Tax Payable	-\$28,005.90	\$26,154.87	\$25,935.06	\$264,056.93	\$234,939.11	\$1,111.92
!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	-\$13,208.65	\$0.00	\$1,839.18	\$15,850.38	\$17,484.80	-\$14,843.07
!G 622-21600	Accrued Wages & Salaries Paya	-\$24,832.47	\$17,241.93	\$18,321.48	\$189,321.36	\$185,368.16	-\$20,879.27
!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	\$2,288.22	\$2,288.22	\$25,313.62	\$25,205.16	\$108.46
!G 622-21702	State Withholding	\$0.00	\$1,341.81	\$1,341.81	\$13,376.21	\$13,312.77	\$63.44
!G 622-21703	FICA Tax Withholding	\$0.00	\$6,572.02	\$6,572.02	\$61,771.48	\$61,504.80	\$266.68
!G 622-21704	PERA	\$0.00	\$4,416.30	\$4,416.30	\$37,114.96	\$36,196.65	\$918.31
!G 622-21709	Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-21710	Other Deductions	-\$136.60	\$0.00	\$0.00	\$0.00	\$0.00	-\$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	\$0.00	\$807.04	\$4,572.22	\$8,031.49	-\$3,459.27
!G 622-22004	Gift Certificates	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
!G 622-22525	Current Amount	-\$101,000.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$101,000.00
!G 622-22530	Revenue Bonds Payable	-\$1,096,500.00	\$0.00	\$0.00	\$231,000.00	\$0.00	-\$865,500.00
!G 622-22535	Current Amount	\$101,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,000.00
!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	-\$1,384,618.07	\$256,302.36	\$283,884.27	\$2,359,515.22	\$2,552,491.77	-\$1,577,594.62
!G 622-26000	Transfers to City of Stacy -Li	\$100,000.00	\$0.00	\$0.00	\$120,000.00	\$0.00	\$220,000.00
!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	\$1,446,569.42	\$1,446,569.42	\$13,665,371.39	\$13,665,371.39	\$0.00
Grand Total		\$0.00	\$2,326,441.28	\$2,326,441.28	\$21,541,939.25	\$21,541,939.25	\$0.00