

Maple Restaurant LLC

Open 6 days A week

Profit & Loss

January through December 2026

Accrual Basis

Jan - Dec 26

Ordinary Income/Expense	
<b>Income</b>	
<b>41 · SALES INCOME</b>	
4101 · Food Sales	500,031.33
4190 · Overrings/Shortages	7.61
<b>Total 41 · SALES INCOME</b>	<b>500,038.94</b>
<b>42 · OTHER INCOME</b>	
4203 · Miscellaneous Income	0.10
<b>Total 42 · OTHER INCOME</b>	<b>0.10</b>
<b>Total Income</b>	<b>500,039.04</b>
<b>Cost of Goods Sold</b>	
5101 · Food Purchases	218,273.15
5102 · Ice/Pop Purchases	408.02
<b>Total COGS</b>	<b>218,681.17</b>
<b>Gross Profit</b>	<b>281,357.87</b>
<b>Expense</b>	
<b>52 · OVERHEAD EXPENSES</b>	
<b>5201 · EMPLOYER EXPENSES</b>	
52011 · Wages	175,583.07
52012 · Payroll Tax Expense	23,945.55
52013 · Payroll Fees	3,374.95
52100 · Health Insurance - Key Employee	2,694.48
<b>Total 5201 · EMPLOYER EXPENSES</b>	<b>205,598.05</b>
5202 · Advertising/Promotional	1,403.84
5203 · Insurance	5,014.87
5205 · Accounting Fees	3,775.00
5206 · Office Expense	404.14
5207 · Interest Expense	1,779.83
5208 · Mercantile Taxes	772.28
5210 · Rent Expense	15,250.00
5212 · Telephone	3,216.49
5213 · Utilities	17,373.35
5214 · Repairs/Maintenance	3,418.85
5216 · Bank Charges	337.93
5218 · Credit Card Fees	14,631.34
5250 · Property Taxes	1,736.07
<b>Total 52 · OVERHEAD EXPENSES</b>	<b>274,712.04</b>
<b>53 · OPERATING EXPENSES</b>	
5301 · Restaurant Supplies/Decor	1,932.64
5302 · Equipment Rental	2,595.94
5303 · Exterminating Expense	746.30
5305 · Uniform Expense	3,100.58
5307 · Garbage / Grease Removal	3,288.60
5310 · Licenses & Permits	933.45
<b>Total 53 · OPERATING EXPENSES</b>	<b>12,597.51</b>
5999 · Uncategorized Expenses	1,140.00
<b>Total Expense</b>	<b>288,449.55</b>
<b>Net Ordinary Income</b>	<b>-7,091.68</b>
<b>Net Income</b>	<b>-7,091.68</b>

OWNER Income included IN SALARY Expense + "RENT"

**Maple Restaurant LLC  
Profit & Loss by Class  
January through December 2025**

*OWNER Income Included  
IN SALARY EXPENSE &  
"RENT"*

Accrual Basis

	JIM'S		MAPLE		Total unclassified	
	Jan - Dec 25	Jan - Dec 24	Jan - Dec 25	Jan - Dec 24	Jan - Dec 25	Jan - Dec 24
5218 · Credit Card Fees	0.00	1,087.57	0.00	0.00	16,485.93	29,949.50
5230 · Depreciation Expense	0.00	12,226.50	0.00	0.00	0.00	4,130.50
5235 · Amortization of Start Up Costs	0.00	1,107.33	0.00	0.00	0.00	0.00
5250 · Property Taxes	0.00	3,287.53	0.00	0.00	3,250.11	1,813.74
<b>Total 52 · OVERHEAD EXPENSES</b>	<b>0.00</b>	<b>34,442.96</b>	<b>449.87</b>	<b>0.00</b>	<b>555,644.65</b>	<b>570,013.17</b>
<b>53 · OPERATING EXPENSES</b>						
5301 · Restaurant Supplies/Decor	0.00	25.41	0.00	0.00	14,333.49	8,857.46
5302 · Equipment Rental	0.00	494.20	0.00	0.00	1,729.70	2,574.90
5303 · Exterminating Expense	0.00	0.00	0.00	0.00	1,605.00	1,501.10
5305 · Uniform Expense	0.00	0.00	0.00	0.00	5,041.45	5,040.47
5307 · Garbage / Grease Removal	0.00	140.40	0.00	0.00	6,294.36	5,002.66
5310 · Licenses & Permits	0.00	747.02	0.00	0.00	1,216.50	2,619.69
5312 · Computer Maintenance	0.00	0.00	0.00	0.00	0.00	90.32
5390 · POS License/Agmt	0.00	214.00	0.00	0.00	1,592.09	4,419.82
53 · OPERATING EXPENSES - Other	0.00	0.00	0.00	0.00	0.00	113.87
<b>Total 53 · OPERATING EXPENSES</b>	<b>0.00</b>	<b>1,621.03</b>	<b>0.00</b>	<b>0.00</b>	<b>31,812.59</b>	<b>30,220.29</b>
5999 · Uncategorized Expenses	0.00	0.00	0.00	0.00	1,495.11	114.27
<b>Total Expense</b>	<b>0.00</b>	<b>36,063.99</b>	<b>449.87</b>	<b>0.00</b>	<b>588,952.35</b>	<b>600,347.73</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>-38,317.29</b>	<b>-449.87</b>	<b>0.00</b>	<b>11,105.43</b>	<b>28,061.28</b>
<b>Other Income/Expense</b>						
<b>Other Income</b>						
5550 · Prior Year Adjustment	0.00	0.00	0.00	0.00	622.82	0.00
6200 · Gain (Loss) on Sale of Assets	0.00	-35,433.53	0.00	0.00	0.00	0.00
6250 · Sales Tax Commission	0.00	0.00	0.00	0.00	528.25	0.00
<b>Total Other Income</b>	<b>0.00</b>	<b>-35,433.53</b>	<b>0.00</b>	<b>0.00</b>	<b>1,151.07</b>	<b>0.00</b>
<b>Other Expense</b>						
6005 · Donations	0.00	0.00	0.00	0.00	0.00	200.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-35,433.53</b>	<b>0.00</b>	<b>0.00</b>	<b>1,151.07</b>	<b>-200.00</b>
<b>Net Income</b>	<b>0.00</b>	<b>-73,750.82</b>	<b>-449.87</b>	<b>0.00</b>	<b>12,256.50</b>	<b>27,861.28</b>

*open 6 days a week*

**Maple Restaurant LLC**  
**Profit & Loss by Class**  
**January through December 2025**

Accrual Basis

	TOTAL	
	Jan - Dec 25	Jan - Dec 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>41 · SALES INCOME</b>		
4101 · Food Sales	1,000,195.48	983,590.99
4103 · Tax Exempt Sales	0.00	46,894.90
4190 · Overrings/Shortages	318.28	261.64
<b>Total 41 · SALES INCOME</b>	<b>1,000,513.76</b>	<b>1,030,747.53</b>
<b>42 · OTHER INCOME</b>		
4201 · Commissions	-62.70	296.20
4203 · Miscellaneous Income	1,513.89	170.34
<b>Total 42 · OTHER INCOME</b>	<b>1,451.19</b>	<b>466.54</b>
<b>Total Income</b>	<b>1,001,964.95</b>	<b>1,031,214.07</b>
<b>Cost of Goods Sold</b>		
5101 · Food Purchases	400,810.47	404,428.38
5102 · Ice/Pop Purchases	1,096.70	629.98
<b>Total COGS</b>	<b>401,907.17</b>	<b>405,058.36</b>
<b>Gross Profit</b>	<b>600,057.78</b>	<b>626,155.71</b>
<b>Expense</b>		
<b>52 · OVERHEAD EXPENSES</b>		
<b>5201 · EMPLOYER EXPENSES</b>		
52011 · Wages	373,623.13	369,835.97
52012 · Payroll Tax Expense	45,069.69	45,742.00
52013 · Payroll Fees	4,397.06	3,067.49
52017 · Employee - Other Costs	-18.63	188.21
52100 · Health Insurance - Key Employee	2,997.20	3,872.00
<b>Total 5201 · EMPLOYER EXPENSES</b>	<b>426,068.45</b>	<b>422,705.67</b>
5202 · Advertising/Promotional	-81.73	2,175.80
5203 · Insurance	12,077.28	15,935.30
5205 · Accounting Fees	1,707.72	3,423.08
5206 · Office Expense	2,296.61	1,670.60
5207 · Interest Expense	4,687.36	15,614.07
5208 · Mercantile Taxes	1,509.04	1,538.90
5210 · Rent Expense	24,850.00	29,600.00
5211 · Lease - Equipment	782.28	0.00
5212 · Telephone	5,256.75	3,911.26
5213 · Utilities	38,944.54	41,460.56
5214 · Repairs/Maintenance	17,725.36	12,490.86
5216 · Bank Charges	534.82	327.36

**Maple Restaurant LLC**  
**Profit & Loss by Class**  
**January through December 2025**

Accrual Basis

	TOTAL	
	Jan - Dec 25	Jan - Dec 24
5218 · Credit Card Fees	16,485.93	31,037.07
5230 · Depreciation Expense	0.00	16,357.00
5235 · Amortization of Start Up Costs	0.00	1,107.33
5250 · Property Taxes	3,250.11	5,101.27
<b>Total 52 · OVERHEAD EXPENSES</b>	<b>556,094.52</b>	<b>604,456.13</b>
<b>53 · OPERATING EXPENSES</b>		
5301 · Restaurant Supplies/Decor	14,333.49	8,882.87
5302 · Equipment Rental	1,729.70	3,069.10
5303 · Exterminating Expense	1,605.00	1,501.10
5305 · Uniform Expense	5,041.45	5,040.47
5307 · Garbage / Grease Removal	6,294.36	5,143.06
5310 · Licenses & Permits	1,216.50	3,366.71
5312 · Computer Maintenance	0.00	90.32
5390 · POS License/Agmt	1,592.09	4,633.82
53 · OPERATING EXPENSES - Other	0.00	113.87
<b>Total 53 · OPERATING EXPENSES</b>	<b>31,812.59</b>	<b>31,841.32</b>
5999 · Uncategorized Expenses	1,495.11	114.27
<b>Total Expense</b>	<b>589,402.22</b>	<b>636,411.72</b>
<b>Net Ordinary Income</b>	<b>10,655.56</b>	<b>-10,256.01</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
5550 · Prior Year Adjustment	622.82	0.00
6200 · Gain (Loss) on Sale of Assets	0.00	-35,433.53
6250 · Sales Tax Commission	528.25	0.00
<b>Total Other Income</b>	<b>1,151.07</b>	<b>-35,433.53</b>
<b>Other Expense</b>		
6005 · Donations	0.00	200.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>200.00</b>
<b>Net Other Income</b>	<b>1,151.07</b>	<b>-35,633.53</b>
<b>Net Income</b>	<b>11,806.63</b>	<b>-45,889.54</b>

**Maple Restaurant LLC**  
**Profit & Loss by Class**  
**January through December 2025**

Accrual Basis

	JIM'S		MAPLE		Total unclassified	
	Jan - Dec 25	Jan - Dec 24	Jan - Dec 25	Jan - Dec 24	Jan - Dec 25	Jan - Dec 24
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>41 · SALES INCOME</b>						
4101 · Food Sales	0.00	6,459.45	0.00	0.00	1,000,195.48	977,131.54
4103 · Tax Exempt Sales	0.00	0.00	0.00	0.00	0.00	46,894.90
4190 · Overrings/Shortages	0.00	62.16	0.00	0.00	318.28	199.48
<b>Total 41 · SALES INCOME</b>	<b>0.00</b>	<b>6,521.61</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,513.76</b>	<b>1,024,225.92</b>
<b>42 · OTHER INCOME</b>						
4201 · Commissions	0.00	21.20	0.00	0.00	-62.70	275.00
4203 · Miscellaneous Income	0.00	0.00	0.00	0.00	1,513.89	170.34
<b>Total 42 · OTHER INCOME</b>	<b>0.00</b>	<b>21.20</b>	<b>0.00</b>	<b>0.00</b>	<b>1,451.19</b>	<b>445.34</b>
<b>Total Income</b>	<b>0.00</b>	<b>6,542.81</b>	<b>0.00</b>	<b>0.00</b>	<b>1,001,964.95</b>	<b>1,024,671.26</b>
<b>Cost of Goods Sold</b>						
5101 · Food Purchases	0.00	8,796.11	0.00	0.00	400,810.47	395,632.27
5102 · Ice/Pop Purchases	0.00	0.00	0.00	0.00	1,096.70	629.98
<b>Total COGS</b>	<b>0.00</b>	<b>8,796.11</b>	<b>0.00</b>	<b>0.00</b>	<b>401,907.17</b>	<b>396,262.25</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>-2,253.30</b>	<b>0.00</b>	<b>0.00</b>	<b>600,057.78</b>	<b>628,409.01</b>
<b>Expense</b>						
<b>52 · OVERHEAD EXPENSES</b>						
<b>5201 · EMPLOYER EXPENSES</b>						
52011 · Wages	0.00	4,622.64	0.00	0.00	373,623.13	365,213.33
52012 · Payroll Tax Expense	0.00	818.77	0.00	0.00	45,069.69	44,923.23
52013 · Payroll Fees	0.00	0.00	0.00	0.00	4,397.06	3,067.49
52017 · Employee - Other Costs	0.00	0.00	0.00	0.00	-18.63	188.21
52100 · Health Insurance - Key Employee	0.00	0.00	0.00	0.00	2,997.20	3,872.00
<b>Total 5201 · EMPLOYER EXPENSES</b>	<b>0.00</b>	<b>5,441.41</b>	<b>0.00</b>	<b>0.00</b>	<b>426,068.45</b>	<b>417,264.26</b>
5202 · Advertising/Promotional	0.00	0.00	0.00	0.00	-81.73	2,175.80
5203 · Insurance	0.00	0.00	0.00	0.00	12,077.28	15,935.30
5205 · Accounting Fees	0.00	0.00	0.00	0.00	1,707.72	3,423.08
5206 · Office Expense	0.00	0.00	0.00	0.00	2,296.61	1,670.60
5207 · Interest Expense	0.00	5,806.12	405.78	0.00	4,281.58	9,807.95
5208 · Mercantile Taxes	0.00	0.00	0.00	0.00	1,509.04	1,538.90
5210 · Rent Expense	0.00	0.00	0.00	0.00	24,850.00	29,600.00
5211 · Lease - Equipment	0.00	0.00	0.00	0.00	782.28	0.00
5212 · Telephone	0.00	0.00	0.00	0.00	5,256.75	3,911.26
5213 · Utilities	0.00	4,624.00	0.00	0.00	38,944.54	36,836.56
5214 · Repairs/Maintenance	0.00	672.00	0.00	0.00	17,725.36	11,818.86
5216 · Bank Charges	0.00	190.50	44.09	0.00	490.73	136.86