

FEC PROFIT & LOSS STATEMENT EXAMPLE

Profit Centers and Footage							
Profit Center / Area	Units	Sq.Ft.	% on Total	Profit Center / Area	Units	Sq.Ft.	% on Total
Bowling Lanes	26	21967	46%	Arcade - Games	68	3730	8%
Laser Tags	20	2843	6%	Party Rooms		3000	6%
Bar & Restaurant		3521	7%	Kitchen / Counter / Storage		3779	8%
Billiards	5	913	2%	Offices, Walkaway / misc.		3800	8%
Mini Golf	10	3010	6%	Kids Play		800	2%
Bumper Cars	7	904	2%	Total Building		48266	100%
Gross Revenues							
Bowling Activity						% on total house	Value
League Bowling						2%	\$75,541.00
Open Bowling						20%	\$665,156.30
Total Bowling Activity						22%	\$740,697.30
Shoe Rentals						7%	\$251,925.09
Bowling Related			Value per Unit	Value per sq.ft.	% on total house		Value
			\$38,177.78	\$45.19		29%	\$992,622.39
BOWLING RELATED REVENUE						29%	\$992,622.39
Games and Attractions			Value per Unit	Value per sq.ft.	% on total house		Value
Laser Tags			\$12,312.78	\$86.63		7.3%	\$246,255.53
Billiards			\$3,969.41	\$21.74		0.6%	\$19,847.07
Arcade			\$10,333.90	\$188.39		20.7%	\$702,705.22
Mini Golf			\$11,449.19	\$38.04		3.4%	\$114,491.94
Bumper Cars			\$7,214.59	\$55.87		1.5%	\$50,502.10
Kids Play				\$75.47		1.8%	\$60,375.93
GAMES & ATTRACTIONS REVENUE						35%	\$1,194,177.79
Other Revenues (vending, rooms rent, etc.)			Value per sq.ft.		% on total house		Value
Food			\$84.45			18%	\$616,458.47
Non Alcoholic Beverages			\$23.72			5%	\$173,145.77
Other Revenues (vending, rooms rent, etc.)			\$51.32			11%	\$374,619.08
Total Bar and Restaurant			\$159.48			34%	\$1,164,223.32
TOTAL F&B REVENUE						34%	\$1,164,223.32
Other Revenues (vending, rooms rent, etc.)							\$44,852.00
TOTAL OTHER REVENUE						1%	\$44,852.00
TOTAL HOUSE GROSS REVENUES							\$3,395,875.50
COGS - costs of goods sold							
			Margin	% on Sales		Value	
Food			63%	37%		\$231,028.50	
Soft Drinks			76%	24%		\$41,676.82	
Alcohol			73%	27%		\$101,992.59	
Total cost of F&B			68%	32%		\$374,697.90	
Cost of Redemption Prizes							\$114,375.94
TOTAL COST OF GOODS SOLD							\$489,073.84
Gross Margin					86%		\$2,906,801.65
Operating Expenses							
			% on Revenues		% on Op. Expenses		Value
Payroll (Staff + Management)			28%		51%		\$940,016.75
Advertising & Promotion			2.9%		5%		\$98,480.39
Insurance			1.7%		3%		\$57,729.88
Utilities			5.1%		9%		\$173,189.65
Supply, Repairs and Maintenance			4%		7%		\$130,267.93
Office Supply			0.5%		0.9%		\$16,979.38
Dues and Subscriptions			0.45%		1.4%		\$15,281.44
Janitorial			1.1%		2.1%		\$38,869.21
Other			11.2%		20.5%		\$380,100.01
TOTAL OPERATING EXPENSES							\$1,850,914.64
EBITDA (NET PROFIT)					31%		\$1,055,887.01

Disclaimer: these numbers are examples and not referred to any specific present or future business.



HYBRID ENTERTAINMENT CENTER PROFIT & LOSS STATEMENT EXAMPLE

Profit Centers and Footage							
Profit Center / Area	Units	Sq.Ft.	% on Total	Profit Center / Area	Units	Sq.Ft.	% on Total
Bowling Lanes	26	31850	54%	Arcade - Games	60	3291	6%
Laser Tags	18	2558	4%	Group Events / Party Rooms		2200	4%
Bar & Restaurant		6133	10%	Kitchen / Counter / Storage		5018	9%
Billiards	4	730	1%	Offices, Walkaway / misc.		3809	6%
Mini Golf	8	3111	5%	Total Building		58700	100%
Gross Revenues							
Bowling Activity						% on total house	Value
League Bowling						8%	\$358,528.90
Open Bowling						19%	\$824,126.92
Total Bowling Activity						27%	\$1,182,655.83
Shoe Rentals						9%	\$402,243.51
Bowling Related				Value per Unit	Value per sq.ft.	% on total house	Value
				\$60,957.67	\$49.76	36%	\$1,584,899.33
BOWLING RELATED REVENUE						36%	\$1,584,899.33
Games and Attractions				Value per Unit	Value per sq.ft.	% on total house	Value
Laser Tags				\$12,312.78	\$86.63	5.0%	\$221,629.97
Billiards				\$3,969.41	\$21.74	0.4%	\$15,877.66
Arcade				\$10,333.90	\$188.39	14.1%	\$620,034.01
Mini Golf				\$11,449.19	\$29.44	2.1%	\$91,593.56
GAMES & ATTRACTIONS REVENUE						22%	\$949,135.20
Bar and Restaurant					Value per sq.ft.	% on total house	Value
Food					\$84.45	21%	\$941,576.98
Non Alcoholic Beverages					\$19.91	5%	\$221,944.99
Other Revenues (vending, rooms rent, etc.)					\$55.13	14%	\$614,709.53
Total Bar and Restaurant					\$159.48	40%	\$1,778,231.50
TOTAL F&B REVENUE						40%	\$1,778,231.50
Other Revenues (vending, rooms rent, etc.)						2%	\$80,618.67
TOTAL OTHER REVENUE						2%	\$80,618.67
TOTAL HOUSE GROSS REVENUES							\$4,392,884.70
Other Revenues (vending, rooms rent, etc.)							
					Margin	% on Sales	Value
Food					75%	25%	\$231,028.50
Soft Drinks					81%	19%	\$41,676.82
Alcohol					73%	27%	\$167,358.84
Total cost of F&B					75%	25%	\$440,064.16
Cost of Redemption Prizes							\$59,008.82
TOTAL COST OF GOODS SOLD							\$499,072.97
Gross Margin					89%		\$3,893,811.73
Operating Expenses							
					% on Revenues	% on Op. Expenses	Value
Payroll (Staff + Management)					28%	51%	\$1,215,999.90
Advertising & Promotion					2.9%	5%	\$127,393.66
Insurance					1.7%	3%	\$74,679.04
Utilities					5.2%	10%	\$228,430.00
Supply, Repairs and Maintenance					4%	7%	\$168,513.80
Office Supply					0.4%	0.7%	\$17,571.54
Dues and Subscriptions					0.45%	1.3%	\$19,767.98
Janitorial					1.1%	2.1%	\$50,280.97
Other					11.2%	20.5%	\$491,694.94
TOTAL OPERATING EXPENSES							\$2,394,331.83
EBITDA (NET PROFIT)					34%		\$1,499,479.90

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BOUTIQUE CENTER PROFIT & LOSS STATEMENT EXAMPLE

Profit Centers and Footage								
Profit Center / Area	Units	Sq.Ft.	% on Total	Profit Center / Area	Units	Sq.Ft.	% on Total	
Main Bowling Lanes	8	6400	27%	Electronic Darts	3	338	1%	
Private VIP Lanes	4	5000	21%	Kitchen / Counter / Storage		2645	11%	
Bar & Restaurant		3047.5	13%	Offices, Walkaway / misc.		4300	18%	
Billiards	4	356	2%	Event Rooms		1150	5%	
Mechanical Bull	1	400	2%	Total Building		23636	100%	
Gross Revenues								
Bowling Activity						% on total house	Value	
Open and Private Bowling						18%	\$573,636.60	
Shoe Rentals						5%	\$143,409.15	
Bowling Related				Value per Unit	Value per sq.ft.	% on total house	Value	
				\$59,753.81	\$112.04	27%	\$717,045.75	
BOWLING RELATED REVENUE						27%	\$860,454.90	
Attractions				Value per Unit	Value per sq.ft.	% on total house	Value	
Pool Tables				\$16,283.33	\$182.96	2.1%	\$65,133.33	
Electronic Darts				\$10,468.00	\$93.05	1.0%	\$31,404.00	
Mechanical Bull				\$26,393.00	\$65.98	0.8%	\$26,393.00	
ATTRACTIONS REVENUE						4%	\$122,930.33	
Bar and Restaurant					Value per sq.ft.	% on total house	Value	
Food					\$155.08	28%	\$882,787.15	
Soft Drinks and Alcohol					\$180.46	33%	\$1,027,242.10	
Food & Beverage					\$335.53	61%	\$1,910,029.25	
TOTAL F&B REVENUE						61%	\$1,910,029.25	
Other Revenues (vending, rooms rent, etc.)						8%	\$250,188.00	
Other Revenues (vending, rooms rent, etc.)						8%	\$250,188.00	
TOTAL HOUSE GROSS REVENUES							\$3,143,602.48	
COGS - costs of goods sold								
Other Revenues (vending, rooms rent, etc.)				Margin		% on Sales	Value	
Food				69%		31%	\$273,664.02	
Soft Drinks and Alcohol				81%		19%	\$195,176.00	
Other Revenues (vending, rooms rent, etc.)				54%		46%	\$468,840.02	
TOTAL COST OF GOODS SOLD							\$468,840.02	
GROSS MARGIN						85%	\$2,674,762.47	
Operating Expenses								
						% on Revenues	% on Op. Expenses	Value
Payroll (Staff + Management)						30%	51%	\$940,016.75
Advertising & Promotion						2.9%	5%	\$91,164.47
Insurance						1.7%	3%	\$53,441.24
Utilities						5.1%	9%	\$160,323.73
Supply, Repairs and Maintenance						4%	7%	\$130,267.93
Office Supply						0.5%	0.8%	\$15,718.01
Dues and Subscriptions						0.45%	1.7%	\$14,146.21
Janitorial						1.2%	2.1%	\$38,869.21
Other						12.9%	22.0%	\$406,967.09
TOTAL OPERATING EXPENSES								\$1,850,914.64
EBITDA (NET PROFIT)						26%		\$823,847.83

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TRADITIONAL BOWLING CENTER PROFIT & LOSS STATEMENT EXAMPLE

Profit Centers and Footage								
Profit Center / Area	Units	Sq.Ft.	% on Total	Profit Center / Area	Units	Sq.Ft.	% on Total	
Bowling Lanes	36	27720	69%	Arcade Games	15	825	2%	
Bar and Quick Serve Dining Area		2415	6%	Kitchen / Counter / Storage		1100	3%	
Billiards	8	1680	4%	Offices, Walkaway / misc.		4300	11%	
Party / Event Rooms		1810	4%	Pro Shop		538	1%	
				Total Building		40388	100%	
Gross Revenues								
Bowling Activity				% on Bowling		% on total house		Value
Open Bowling				62%		28%		\$520,200.00
League Bowling				38%		18%		\$320,040.00
Total Bowling Activity								\$840,240.00
Shoe Rentals				18%		8%		\$151,243.20
Bowling Related				Value per Unit	Value per sq.ft.	% on total house		Value
				\$27,541.20	\$35.77	63%		\$991,483.20
BOWLING RELATED REVENUE						63%		\$1,142,726.40
Attractions				Value per Unit	Value per sq.ft.	% on total house		Value
Billiards				\$5,240.00	\$24.95	2.3%		\$41,920.00
Games				\$5,842.00	\$106.22	4.8%		\$87,630.00
ATTRACTIONS REVENUE						7%		\$129,550.00
Bar and Restaurant					Value per sq.ft.	% on total house		Value
Food and non Alcoholic Beverages					\$118.57	23%		\$416,780.00
Alcohol					\$25.20	5%		\$88,570.00
Food & Beverage					\$143.77	28%		\$505,350.00
TOTAL F&B REVENUE						28%		\$505,350.00
Other Revenues (vending, rooms rent, etc.)						1%		\$25,207.20
Pro Shop						1%		\$23,526.72
TOTAL OTHER REVENUE						1%		\$48,733.92
Other Revenues (vending, rooms rent, etc.)								\$1,826,360.32
COGS - costs of goods sold								
				Margin		% on Sales		Value
Other Revenues (vending, rooms rent, etc.)				71%		29%		\$120,866.20
Alcohol				82%		18%		\$15,942.60
Total cost of F&B				73%		7%		\$136,808.80
Redemption Prizes				81%		19%		\$16,649.70
TOTAL COST OF GOODS SOLD								\$136,808.80
GROSS MARGIN						93%		\$1,689,551.52
Operating Expenses								
				% on Revenues		% on Op. Expenses		Value
Payroll (Staff + Management)				29%		64%		\$529,644.49
Advertising & Promotion				3.0%		7%		\$54,790.81
Insurance				2.1%		5%		\$38,353.57
Utilities				4.9%		11%		\$89,491.66
Repairs and Maintenance				2%		3%		\$27,395.40
Bowling Supplies				2%		4%		\$29,744.50
Office Supply				0.8%		1.8%		\$14,610.88
Dues and Subscriptions				0.65%		1.4%		\$11,871.34
Janitorial, trash removal, cleaning				3.2%		2.1%		\$58,443.53
Other				1.0%		2.2%		\$18,263.60
TOTAL OPERATING EXPENSES								\$824,601.68
EBITDA (NET PROFIT)						47%		\$864,949.84

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