

Financial Statement of Club Operations

Here are the instructions for properly completing Form #233. Each licensee shall make a sworn report to the commission for each month on or before the fifteenth of the following month. Being post marked does not meet the requirement. Failure to complete this form is a violation and will result in administrative action from the commission.

We will start with section one:

- 1)** The top header of the form is straight forward we are looking for club information please include the number of current members and your liquor license number in this section.

We will now go over the second section:

- 2) Income for Month:** Fill in all four items and total income for month. The line item(a) is placed in the **Profit and Loss box line (a)** for total income.

We will now go over the third section:

- 3) Cost of Goods Sold:** Inventory beginning figures you will transfer from previous months form under ending inventory. Cigarettes, chips, snacks are examples of miscellaneous items. Total all lines and enter figure on right hand column.

Add-Purchases: Here you add in all purchases for the month item by item then total in column on right.

Deduct-Inventory: Here you total all inventory on hand at the end of the month then total in column on right.

Merchandise Available: Add in all merchandise on hand in column on right.

Next add together all columns on right and enter in (b) Cost of Goods Sold then transfer the figure from line (b) to the **Profit and Loss box line (b)**.

We will now go over the fourth section:

4) Rent: Line (d) Enter in mortgage or lease company information and amount paid transfer this figure to the Operating Expenses box line (d).

Salaries: Line(f) Enter in whose is on payroll and their corresponding salaries total all salaries paid at bottom on column. Transfer figure to Operating Expenses box line (f).

5) Operating Expenses: Transfer total from line (d) and line (f). List all expenses paid for the month on corresponding lines and total on line (c). Transfer this figure to the **Profit and Loss box line (c). Total figures in the profit and loss box.**

6) Balance Sheet: The bottom of form #233 a monthly basis is preferred, if not done monthly required annually. You must fill in all **Assets** on corresponding lines and then totaled. Then you fill in all **Liabilities&Surplus** on corresponding lines and then totaled.

7) Certification to the Commissioners: Date, Officers Signature, Title and Expiration Date

This Statement shall be forwarded to the Commission PRIOR to the 15th day of the Following Month. Subject to administrative action if late.
Email completed form to: ENEAudit@liquor.nh.gov

State of New Hampshire STATE LIQUOR COMMISSION FINANCIAL STATEMENT OF CLUB OPERATIONS

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NAME OF CLUB _____
 Address _____ City or Town _____
 Statement for Month Ending _____ 20____ Membership to Date _____ License No. _____

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STATEMENTS OF PROFIT AND LOSS

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INCOME FOR MONTH	OPERATING EXPENSES
Sale of Liquor \$ _____	Rent (Indicate to whom paid in space (d) below) \$ _____
Sale of Beer _____	Salaries (Itemize in space (f) below) _____
Dues _____	Heat, Light, Water, Telephone _____
Miscellaneous (Itemize in space (e) below) _____	Insurance and Interest _____
(a) Total Income → \$ _____	Janitorial Services & Supplies _____
COSTS OF GOODS	Repairs and Alterations _____
Liquor _____	Taxes _____
Beer _____	Donations _____
Bar Supplies _____	Licenses _____
Miscellaneous _____	Transportation _____
Total _____ \$ _____	Socials & Benefits _____
Add – Purchases: \$ _____	Entertainment _____
Liquor _____	Loss and Waste _____
Beer _____	Contract Service Expense _____
Bar Supplies _____	
Miscellaneous _____	
Total Merchandise \$ _____	
Available Deduct – \$ _____	
Inventory Ending:	
Liquor _____	
Beer _____	
Bar Supplies _____	
Miscellaneous _____	
Total \$ _____	
Merchandise Available \$ _____	
(b) Costs of Goods Sold → \$ _____	
	(c) Total Expenses _____
	PROFIT AND LOSS
	(a) Total Income → \$ _____
	(b) Less – Costs of Goods Sold → _____
	Gross Profit (or Loss) _____
	(c) Less – Operating Expenses → _____
	Net Profit (or Loss) \$ _____

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(d) Rent (To Whom Paid)	(f) Salaries
Name	Name
Amount	Amount
_____ \$ _____	_____ \$ _____
_____ \$ _____	_____ \$ _____
Miscellaneous Income _____ \$ _____	_____ \$ _____
(e) Sundries – Food _____ \$ _____	_____ \$ _____
Socials Etc. _____ \$ _____	_____ \$ _____

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BALANCE SHEET

ASSETS	First of Month	Last of Month	LIABILITIES & SURPLUS	First of Month	Last of Month
Checking Account	\$ _____	\$ _____	Accounts Payable	\$ _____	\$ _____
Savings Account	\$ _____	\$ _____	Notes Payable	\$ _____	\$ _____
Cash on Hand	\$ _____	\$ _____	Mortgage Payable	\$ _____	\$ _____
Petty Cash or Change Fund	\$ _____	\$ _____	Taxes Payable	\$ _____	\$ _____
Merchandise Inventory	\$ _____	\$ _____	Surplus	\$ _____	\$ _____
Bonds	\$ _____	\$ _____	Total Liabilities & Surplus	\$ _____	\$ _____
Real Estate	\$ _____	\$ _____	<i>Note: Assets for each month should balance with Liabilities and Surplus</i>		
Furniture and Equipment	\$ _____	\$ _____			
Total Assets	\$ _____	\$ _____			

– CERTIFICATION TO THE COMMISSIONERS –

I/We certify and affirm declare that all answers herein above contained are true and correct to the best of my/our knowledge and belief and understand that this statement is made subject to the penalties of unsworn falsification described in RSA 641:3.

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(Date) _____ (Officers Signature) _____ (Title) _____ (Expiration Date) _____
 (Date) _____ (Officers Signature) _____ (Title) _____ (Expiration Date) _____

This Statement shall be forwarded to the Commission prior to the fifteenth (15) day of the following month. Subject to administrative action if late.

– COMMISSION USE –

Date Received: _____ Late: _____ Days Analyzed by: _____ Date: _____ Audited by: _____ Date: _____