Kimberly Rein

I have worked at the same restaurant in Athens, Georgia for eleven years.  When I first started there, I was a server.  At the end of each shift, we were responsible for a server checkout.  The checkout would include your total sales, credit card sales, credit card fees, tip-out and any gratuities you may have had during the shift.  To find out what the tip-out would be for the shift, I had to find a certain percentage of a whole.  The tip-out was 3.25% of total sales.  I also had to find 2.5% of my total credit card tips to account for a portion of the credit card fees the restaurant is charged with by each credit card company.  Percentages were also used if I waited on a table of six or more people.  An 18% gratuity was added to the check total.  Of course, as servers, at the end of every shift we would look at the total sales and compare it with the tip total to see if 20% of the total sales was earned--that was the goal!

After waiting tables for two years, I was moved to a management position.  Not only would I be running the floor during busy shifts, but I was also made the comptroller.  A comptroller is a management level position responsible for supervising the accounting and financial reporting of an organization.  I was apprehensive starting this new position nine years ago because I have always been aware that math is not my strong suit.  I have come to enjoy it though, especially the numbers aspect of it.  A majority of my paperwork, whether it is completing the daily sales reports or the profit and loss statements, rely heavily on finding percentages.  Before I can enter the daily sales report numbers into the accounting software, I need to adjust each credit card sales total.  I have to account for the fees we are charged by the credit card companies.  I have to take out 2.95% for American Express, another 2.2% for Visa and MC, and 1.85% for Discover.  In order to do this, I first convert the percentage into a decimal.  I then multiply the decimal value with the credit card total for each card.  I then take that number and subtract it from the credit card total to accurately show the restaurant's profit from each credit card.  In regards to the profit and loss statements I create at the end of each week, knowing how to correctly use and understand percentages is extremely important.  A profit and loss statement is a simplified statement that details revenue, expenses, and profit for any given time.  In order to get an accurate idea of the total labor costs for the P&L, I must look at labor as a percentage of sales.  I take the total revenue from sales for each week and divide it by the total payroll for each week.  We try our hardest to keep our labor under 30%.

I never realized how often I use estimation, the process of finding an approximate answer to a math problem.  At the Last Resort Grill, we offer our guests layered cakes and cheesecakes baked by local bakers.  One of my responsibilities is to order the cakes daily keeping in mind that the end goal is to run out of desserts by the end of the shift.  The first thing I do each morning before placing our cake orders with the bakers is to assess what is left from the shift before.  I use a combination of the total sales from the previous year and the amount, if any, of cakes left in the dessert case to make an estimate of what I think the restaurant will need to get us through both the lunch and dinner shifts.  I also find myself using estimation when I place our coffee order.  We work with a local roaster, Jittery Joe's.  Every Thursday I place a coffee order that includes regular coffee beans, decaf coffee beans, regular espresso beans and decaf espresso beans.  The goal when ordering, much like the dessert orders, is to almost run out right as the next order is delivered.  I must estimate how much coffee will be used per day for an entire week to ensure this happens.  If I over order and there is too much product going over to the next week, it will negatively affect the food cost.

Although I still think math is not my strong suit, there is something satisfying working with numbers and having concrete answers.  I love the organization my job requires and have enjoyed learning the behind-the-scenes aspect of the restaurant.