

**Heather Gardens Metropolitan District
Restaurant P&L
1/31/2024**

	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET	
SUMMARY								
Sales	40,351	112,961	(72,610)	40,351	112,961	(72,610)	1,624,697	
Cost of Goods Sold	13,893	36,347	22,454	13,893	36,347	22,454	520,223	
Gross Profit	26,458	76,614	(50,156)	26,458	76,614	(50,156)	1,104,474	
Wages & Benefits	33,071	98,200	65,129	33,071	98,200	65,129	1,157,750	
Operating Expense	13,660	25,805	12,147	13,660	25,805	12,147	317,628	
Net Income/(Loss)	(20,273)	(47,391)	27,118	(20,273)	(47,391)	27,118	(370,904)	
SALES								
D506 Restaurant Food	32,812	93,666	(60,854)	32,812	93,666	(60,854)	1,339,450	
D506.1 Restaurant Beer	2,559	6,293	(3,734)	2,559	6,293	(3,734)	101,671	
D506.2 Restaurant Wine	2,542	7,699	(5,157)	2,542	7,699	(5,157)	92,732	
D506.3 Restaurant Liquor	2,438	5,303	(2,865)	2,438	5,303	(2,865)	90,844	
TOTAL SALES	40,351	112,961	(72,610)	40,351	112,961	(72,610)	1,624,697	
COST OF GOODS SOLD								COGS Percentages
H450 COGS - Food	12,576	32,315	19,739	12,576	32,315	19,739	462,111	<u>Current</u> <u>YTD</u>
H455 COGS - Beer	265	1,567	1,302	265	1,567	1,302	25,317	38.3% 38.3%
H455.1 COGS - Wine	978	1,855	877	978	1,855	877	22,347	10.4% 10.4%
H455.2 COGS - Liquor	74	610	536	74	610	536	10,448	38.5% 38.5%
TOTAL COST OF GOODS	13,893	36,347	22,454	13,893	36,347	22,454	520,223	3.0% 3.0%
GROSS PROFIT	26,458	76,614	(50,156)	26,458	76,614	(50,156)	1,104,474	
	66%	68%		66%	68%			
WAGES/BENEFITS								
H500 Salaries - Full Time	20,259	52,610	32,351	20,259	52,610	32,351	623,659	
H510 Salaries - Part Time	5,907	25,098	19,191	5,907	25,098	19,191	301,171	
H520 Salaries - Overtime	581	0	(581)	581	0	(581)	0	
H540 Taxes - Payroll	3,777	11,027	7,250	3,777	11,027	7,250	115,214	
H550 Retirement Expense	212	2,331	2,119	212	2,331	2,119	27,745	
H553 Insurance Emp Health	2,335	7,084	4,749	2,335	7,084	4,749	89,261	
H574 Recruiting/Training	0	50	50	0	50	50	700	
TOTAL WAGES/BENEFITS	33,071	98,200	65,129	33,071	98,200	65,129	1,157,750	
OPERATING EXPENSES								
H673 Maintenance Hours	470	578	108	470	578	108	9,152	
H674 Custodial Hours	837	886	49	837	886	49	9,699	
CHARGE-OUTS SUBTOTAL	1,307	1,464	157	1,307	1,464	157	18,851	
H639 Software & IT	2,660	500	(2,160)	2,660	500	(2,160)	6,000	
H640 Electric	2,329	6,430	4,101	2,329	6,430	4,101	70,447	
H643 Gas	1,012	2,795	1,783	1,012	2,795	1,783	29,439	
H644 Water	96	264	168	96	264	168	5,315	
H645 Phone & TV	366	350	(16)	366	350	(16)	4,200	
H646 Trash Removal	0	1,187	1,187	0	1,187	1,187	14,244	
H651 Uniforms	0	900	900	0	900	900	4,800	
H652 Discounts & Comps	1,398	1,656	259	1,398	1,656	259	19,876	
H655 Linen Service	255	1,151	897	255	1,151	897	13,803	
H662 Office Supplies	85	150	65	85	150	65	900	
H671 Outside Contractors	0	1,000	1,000	0	1,000	1,000	12,000	
H681 Credit Card Fees	1,187	2,540	1,353	1,187	2,540	1,353	46,603	
H683 Repairs - Equipment	0	600	600	0	600	600	10,000	
H684 China/Glass/Flatware	0	201	201	0	201	201	2,400	
H684.1 Kitchen Supplies	2,094	2,000	(94)	2,094	2,000	(94)	24,000	
H685 Cleaning Supplies	386	417	31	386	417	31	5,000	
H688 Non Capital Equipment	0	1,100	1,100	0	1,100	1,100	13,200	
H689 Marketing	485	1,000	515	485	1,000	515	12,000	
H690 Licenses	0	0	0	0	0	0	3,350	
H690.1 Membership Dues	0	100	100	0	100	100	1,200	
TOTAL OPERATING EXPENSES	13,660	25,805	12,147	13,660	25,805	12,147	317,628	
NET REVENUE & EXPENSE	(20,273)	(47,391)	27,120	(20,273)	(47,391)	27,120	(370,904)	