

HG Heather Gardens Association
Restaurant Profit or Loss
04/30/2020

	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
SUMMARY							
Sales	0	58,526	(58,526)	127,716	221,190	(93,473)	690,296
Cost of Goods Sold	(136)	22,470	22,606	47,134	84,922	37,788	265,028
Gross Profit	136	36,056	(35,920)	80,582	136,268	(55,686)	425,268
Wages & Benefits	19,816	33,340	13,525	125,178	130,766	5,587	402,827
Operating Expense	4,509	10,809	6,302	32,984	51,177	18,193	134,543
Net Income/(Loss)	(24,189)	(8,093)	(16,096)	(77,580)	(45,675)	(31,906)	(112,102)
SALES							
D506 Restaurant Food	0	49,552	(49,552)	108,139	187,277	(79,138)	584,462
D506.1 Restaurant Beer/Wine/Liquor	0	8,974	(8,974)	19,577	33,913	(14,335)	105,834
TOTAL SALES	0	58,526	(58,526)	127,716	221,190	(93,473)	690,296
COST OF GOODS SOLD							
H450 COGS - Food	(136)	20,316	20,452	43,164	76,783	33,619	239,629
H455 COGS - Beer/Wine/Liquor	0	2,154	2,154	3,970	8,139	4,169	25,399
TOTAL COST OF GOODS	(136)	22,470	22,606	47,134	84,922	37,788	265,028
GROSS PROFIT	136	36,056	(35,920)	80,582	136,268	(55,686)	425,268
WAGES/BENEFITS							
H500 Salaries - Full Time	14,616	15,021	405	72,763	60,084	(12,679)	183,754
H510 Salaries - Part Time	2,045	13,461	11,416	29,283	50,873	21,590	158,767
H520 Salaries - Overtime	0	247	247	449	769	319	4,151
H540 Taxes - Payroll	1,238	2,586	1,348	11,123	10,628	(495)	29,496
H550 Retirement Expense	185	751	566	487	3,004	2,517	9,013
H553 Insurance Emp Health	1,553	1,011	(542)	7,388	4,043	(3,345)	12,130
H574 Recruiting/Training	58	95	38	804	395	(409)	1,255
H575 Employee Bonus	0	0	0	0	300	300	1,200
H588 Workers Com Insurance	342	168	(174)	2,311	670	(1,641)	3,061
H588.1 Wrkers Comp Adjustments	(221)	0	221	570	0	(570)	0
TOTAL WAGES/BENEFITS	19,816	33,340	13,525	125,178	130,766	5,587	402,827
OPERATING EXPENSES							
H673 Maintenance Hours	20	260	241	2,741	1,040	(1,701)	3,120
H674 Custodial Hours	0	525	525	718	2,100	1,383	6,375
CHARGE-OUTS SUBTOTAL	20	785	766	3,459	3,140	(318)	9,495
H639 Software & IT	109	300	191	551	1,200	649	3,600
H640 Electric	1,509	1,851	342	7,035	8,022	987	22,777
H643 Gas	327	394	67	1,586	1,551	(36)	4,384
H644 Water	175	148	(27)	500	543	43	2,480
H645 Phone & TV	347	200	(147)	1,381	800	(581)	2,400
H646 Trash Removal	450	342	(108)	1,652	1,368	(284)	4,104
H651 Uniforms	0	0	0	681	1,000	319	1,000
H652 Discounts & Comps	0	541	541	1,684	2,164	480	6,500
H655 Linen Service	0	392	392	993	1,568	575	4,704
H662 Office Supplies	0	55	55	182	220	38	660
H671 Outside Contractors	380	695	315	1,045	2,965	1,920	6,730
H681 Credit Card Fees	879	1,756	877	5,351	6,636	1,285	20,709
H683 Repairs - Equipment	0	600	600	1,180	2,400	1,220	7,200
H684 China/Glass/Flatware	0	250	250	262	1,000	738	3,000
H684.1 Kitchen Supplies	38	1,500	1,463	3,095	6,000	2,905	18,000
H685 Cleaning Supplies	275	300	25	1,347	1,200	(147)	3,600
H688 Non Capital Equipment	0	0	0	0	8,700	8,700	8,700
H690 Licenses	0	700	700	1,000	700	(300)	4,500
TOTAL OPERATING EXPENSES	4,509	10,809	6,302	32,984	51,177	18,193	134,543
NET REVENUE & EXPENSE	(24,189)	(8,093)	(16,093)	(77,580)	(45,675)	(31,906)	(112,102)

COGS Percentages	
Current	YTD
#DIV/0!	39.9%
#DIV/0!	20.3%
#DIV/0!	36.9%