

**Heather Gardens Metropolitan District  
Restaurant P&L  
3/31/2024**

	<b>CURR MONTH ACTUAL</b>	<b>CURR MONTH BUDGET</b>	<b>CURR MONTH VARIANCE</b>	<b>YTD ACTUAL</b>	<b>YTD BUDGET</b>	<b>YTD VARIANCE</b>	<b>ANNUAL BUDGET</b>	
<b>SUMMARY</b>								
Sales	57,539	141,836	(84,296)	143,472	362,763	(219,291)	1,624,697	
Cost of Goods Sold	18,761	45,289	26,528	51,643	116,262	64,619	520,223	
<b>Gross Profit</b>	<b>38,778</b>	<b>96,547</b>	<b>(57,769)</b>	<b>91,829</b>	<b>246,501</b>	<b>(154,672)</b>	<b>1,104,474</b>	
Wages & Benefits	36,248	98,200	61,952	105,894	290,622	184,728	1,157,750	
Operating Expense	12,633	27,298	14,664	41,367	78,015	36,648	317,629	
<b>Net Income/(Loss)</b>	<b>(10,103)</b>	<b>(28,951)</b>	<b>18,848</b>	<b>(55,432)</b>	<b>(122,136)</b>	<b>66,704</b>	<b>(370,905)</b>	
<b>SALES</b>								
D506 Restaurant Food	47,823	116,146	(68,323)	118,613	298,567	(179,954)	1,339,450	
D506.1 Restaurant Beer	3,423	9,489	(6,066)	8,252	22,191	(13,939)	101,671	
D506.2 Restaurant Wine	3,297	7,881	(4,584)	9,051	23,010	(13,959)	92,732	
D506.3 Restaurant Liquor	2,996	8,319	(5,323)	7,557	18,995	(11,439)	90,844	
<b>TOTAL SALES</b>	<b>57,539</b>	<b>141,835</b>	<b>(84,296)</b>	<b>143,473</b>	<b>362,763</b>	<b>(219,291)</b>	<b>1,624,697</b>	
<b>COST OF GOODS SOLD</b>								
H450 COGS - Food	15,061	40,070	25,009	43,499	103,006	59,507	462,111	COGS Percentages
H455 COGS - Beer	986	2,363	1,377	2,177	5,526	3,349	25,317	Current YTD
H455.1 COGS - Wine	1,803	1,899	96	3,665	5,545	1,880	22,347	31.5% 36.7%
H455.2 COGS - Liquor	911	957	46	2,302	2,185	(117)	10,448	28.8% 26.4%
<b>TOTAL COST OF GOODS</b>	<b>18,761</b>	<b>45,289</b>	<b>26,528</b>	<b>51,643</b>	<b>116,262</b>	<b>64,619</b>	<b>520,223</b>	54.7% 40.5%
<b>GROSS PROFIT</b>	<b>38,778</b>	<b>96,546</b>	<b>(57,768)</b>	<b>91,830</b>	<b>246,501</b>	<b>(154,671)</b>	<b>1,104,474</b>	30.4% 30.5%
	67%	68%		64%	66%			32.6% 36.0%
<b>WAGES/BENEFITS</b>								
H500 Salaries - Full Time	25,439	52,610	27,171	75,063	154,436	79,373	623,659	
H510 Salaries - Part Time	3,826	25,098	21,271	9,944	75,293	65,348	301,171	
H520 Salaries - Overtime	835	0	(835)	2,391	0	(2,391)	0	
H540 Taxes - Payroll	3,704	11,027	7,323	11,079	32,599	21,519	115,214	
H550 Retirement Expense	115	2,331	2,216	429	6,892	6,463	27,745	
H553 Insurance Emp Health	2,329	7,084	4,755	6,987	21,253	14,266	89,261	
H574 Recruiting/Training	0	50	50	0	150	150	700	
<b>TOTAL WAGES/BENEFITS</b>	<b>36,248</b>	<b>98,200</b>	<b>61,951</b>	<b>105,893</b>	<b>290,623</b>	<b>184,728</b>	<b>1,157,750</b>	
<b>OPERATING EXPENSES</b>								
H673 Maintenance Hours	207	217	9	1,074	1,336	262	9,152	
H674 Custodial Hours	936	935	0	2,560	2,609	49	9,699	
<b>CHARGE-OUTS SUBTOTAL</b>	<b>1,143</b>	<b>1,152</b>	<b>9</b>	<b>3,634</b>	<b>3,945</b>	<b>311</b>	<b>18,851</b>	
H639 Software & IT	795	500	(295)	6,064	1,500	(4,564)	6,000	
H640 Electric	1,570	5,382	3,812	6,076	18,297	12,220	70,447	
H643 Gas	1,433	2,224	792	2,328	7,492	5,164	29,439	
H644 Water	101	260	158	324	804	480	5,315	
H645 Phone & TV	366	350	(16)	1,134	1,050	(84)	4,200	
H646 Trash Removal	78	1,187	1,110	131	3,561	3,430	14,244	
H651 Uniforms	567	900	333	567	1,800	1,233	4,800	
H652 Discounts & Comps	1,052	1,656	604	3,380	4,969	1,589	19,876	
H655 Linen Service	0	1,151	1,151	555	3,453	2,899	13,803	
H662 Office Supplies	362	150	(212)	523	300	(223)	900	
H665 Rent - Equipment	205	0	(205)	663	0	(663)	0	
H671 Outside Contractors	575	1,000	425	785	3,000	2,215	12,000	
H681 Credit Card Fees	2,466	3,167	702	5,063	8,789	3,726	46,603	
H683 Repairs - Equipment	0	3,400	3,400	327	4,600	4,273	10,000	
H684 China/Glass/Flatware	0	201	201	0	603	603	2,400	
H684.1 Kitchen Supplies	1,113	2,000	887	6,213	6,000	(213)	24,000	
H685 Cleaning Supplies	659	417	(242)	1,501	1,251	(250)	5,000	
H688 Non Capital Equipment	0	1,100	1,100	1,314	3,300	1,986	13,200	
H689 Marketing	150	1,000	850	785	3,000	2,215	12,000	
H690 Licenses	0	0	0	0	0	0	3,350	
H690.1 Membership Dues	0	100	100	0	300	300	1,200	
<b>TOTAL OPERATING EXPENSES</b>	<b>12,635</b>	<b>27,297</b>	<b>14,664</b>	<b>41,367</b>	<b>78,014</b>	<b>36,647</b>	<b>317,628</b>	
<b>NET REVENUE &amp; EXPENSE</b>	<b>(10,106)</b>	<b>(28,951)</b>	<b>18,847</b>	<b>(55,430)</b>	<b>(122,136)</b>	<b>66,704</b>	<b>(370,904)</b>	