

HG Heather Gardens Association
 Restaurant Profit or Loss
 06/30/2020

	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
SUMMARY							
Sales	0	60,591	(69,564)	127,716	351,344	(223,628)	690,296
Cost of Goods Sold	0	23,263	23,263	47,258	134,894	87,635	265,028
Gross Profit	0	37,328	(37,328)	80,458	216,450	(135,992)	425,268
Wages & Benefits	10,209	34,031	23,822	151,026	201,150	50,123	402,827
Operating Expense	3,487	11,308	7,821	42,341	72,316	29,975	134,543
Net Income/(Loss)	(13,696)	(8,011)	(5,685)	(112,909)	(57,016)	(55,893)	(112,102)
SALES							
D506 Restaurant Food	0	51,302	(58,899)	108,139	297,477	(189,338)	584,462
D506.1 Restaurant Beer/Wine/Liquor	0	9,289	(10,665)	19,577	53,867	(34,290)	105,834
TOTAL SALES	0	60,591	(69,564)	127,716	351,344	(223,628)	690,296
COST OF GOODS SOLD							
H450 COGS - Food	0	21,034	21,034	43,288	121,966	78,677	239,629
H455 COGS - Beer/Wine/Liquor	0	2,229	2,229	# 3,970	12,928	8,958	25,399
TOTAL COST OF GOODS	0	23,263	23,263	47,258	134,894	87,635	265,028
GROSS PROFIT	0	37,328	(37,328)	80,458	216,450	(135,992)	425,268
WAGES/BENEFITS							
H500 Salaries - Full Time	8,284	15,021	6,737	93,867	90,127	(3,740)	183,754
H510 Salaries - Part Time	0	13,936	13,936	29,283	80,809	51,526	158,767
H520 Salaries - Overtime	0	378	378	449	1,448	998	4,151
H540 Taxes - Payroll	648	2,371	1,723	12,801	15,505	2,703	29,496
H550 Retirement Expense	154	751	597	796	4,506	3,711	9,013
H553 Insurance Emp Health	781	1,011	230	9,462	6,065	(3,397)	12,130
H574 Recruiting/Training	0	95	95	804	585	(219)	1,255
H575 Employee Bonus	0	300	300	0	600	600	1,200
H588 Workers Com Insurance	342	168	(174)	2,994	1,505	(1,489)	3,061
H588.1 Wrkers Comp Adjustments	0	0	0	570	0	(570)	0
TOTAL WAGES/BENEFITS	10,209	34,031	23,822	151,026	201,150	50,123	402,827
OPERATING EXPENSES							
H673 Maintenance Hours	130	260	130	3,515	1,560	(1,955)	3,120
H674 Custodial Hours	560	525	(35)	1,278	3,188	1,910	6,375
CHARGE-OUTS SUBTOTAL	690	785	95	4,793	4,748	(45)	9,495
H639 Software & IT	106	300	194	766	1,800	1,034	3,600
H640 Electric	1,417	1,628	211	9,966	11,375	1,409	22,777
H643 Gas	45	386	341	1,849	2,308	460	4,384
H644 Water	194	211	17	777	900	122	2,480
H645 Phone & TV	347	200	(147)	2,074	1,200	(874)	2,400
H646 Trash Removal	400	342	(58)	2,452	2,052	(400)	4,104
H651 Uniforms	0	0	0	681	1,000	319	1,000
H652 Discounts & Comps	0	541	541	1,684	3,246	1,562	6,500
H655 Linen Service	0	392	392	993	2,352	1,359	4,704
H662 Office Supplies	0	55	55	182	330	148	660
H671 Outside Contractors	0	200	200	1,842	3,365	1,523	6,730
H681 Credit Card Fees	98	1,818	1,720	5,539	10,540	5,001	20,709
H683 Repairs - Equipment	0	600	600	1,228	3,600	2,372	7,200
H684 China/Glass/Flatware	0	250	250	262	1,500	1,238	3,000
H684.1 Kitchen Supplies	0	1,500	1,500	3,250	9,000	5,750	18,000
H685 Cleaning Supplies	90	300	210	1,552	1,800	248	3,600
H688 Non Capital Equipment	0	0	0	0	8,700	8,700	8,700
H690 Licenses	100	1,800	1,700	2,451	2,500	49	4,500
TOTAL OPERATING EXPENSES	3,487	11,308	7,821	42,341	72,316	29,975	134,543
NET REVENUE & EXPENSE	(13,696)	(8,011)	(5,685)	(112,909)	(57,016)	(55,894)	(112,102)

COGS Percentages	
Current	YTD
#DIV/0!	40.0%
#DIV/0!	20.3%
#DIV/0!	37.0%