

HG Heather Gardens Association
 Restaurant Profit or Loss
 09/30/2020

	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
SUMMARY							
Sales	28,416	54,442	(26,026)	191,930	522,432	(330,502)	690,294
Cost of Goods Sold	9,326	20,902	11,576	66,941	200,580	133,639	265,028
Gross Profit	19,090	33,540	(14,450)	124,989	321,852	(196,863)	425,266
Wages & Benefits	22,301	32,703	10,401	221,536	300,534	78,996	402,827
Operating Expense	6,369	10,368	4,000	53,655	103,014	49,359	134,543
Net Income/(Loss)	(9,580)	(9,531)	(49)	(150,202)	(81,696)	(68,506)	(112,104)
SALES							
D506 Restaurant Food	22,339	46,095	(23,756)	158,251	442,335	(284,084)	584,461
D506.1 Restaurant Beer/Wine/Liquor	6,077	8,347	(2,270)	33,679	80,097	(46,418)	105,833
TOTAL SALES	28,416	54,442	(26,026)	191,930	522,432	(330,502)	690,294
COST OF GOODS SOLD							
H450 COGS - Food	7,492	18,899	11,407	59,695	181,357	121,662	239,629
H455 COGS - Beer/Wine/Liquor	1,834	2,003	169	7,246	19,223	11,977	25,399
TOTAL COST OF GOODS	9,326	20,902	11,576	66,941	200,580	133,639	265,028
GROSS PROFIT	19,090	33,540	(14,450)	124,989	321,852	(196,863)	425,266
WAGES/BENEFITS							
H500 Salaries - Full Time	12,392	15,021	2,629	134,739	135,190	451	183,754
H510 Salaries - Part Time	4,296	12,522	8,225	45,885	120,159	74,274	158,767
H520 Salaries - Overtime	23	563	540	606	3,041	2,434	4,151
H540 Taxes - Payroll	1,900	2,272	373	18,019	22,409	4,390	29,496
H550 Retirement Expense	2,238	751	(1,487)	3,836	6,760	2,923	9,013
H553 Insurance Emp Health	1,051	1,011	(40)	12,996	9,097	(3,899)	12,130
H574 Recruiting/Training	319	95	(224)	1,124	970	(154)	1,255
H575 Employee Bonus	0	300	300	0	900	900	1,200
H588 Workers Com Insurance	301	168	(134)	3,979	2,008	(1,971)	3,061
H588.1 Wrkers Comp Adjustments	(219)	0	219	352	0	(352)	0
TOTAL WAGES/BENEFITS	22,301	32,703	10,401	221,536	300,534	78,996	402,827
OPERATING EXPENSES							
H673 Maintenance Hours	111	260	150	3,918	2,340	(1,578)	3,120
H674 Custodial Hours	0	563	563	1,820	4,800	2,980	6,375
H675.2 Salaries-Charged Out	(753)	0	753	(10,078)	0	10,078	0
CHARGE-OUTS SUBTOTAL	(642)	823	1,466	(4,340)	7,140	11,480	9,495
H639 Software & IT	170	300	131	1,492	2,700	1,208	3,600
H640 Electric	1,540	1,932	392	14,474	16,991	2,517	22,777
H643 Gas	344	310	(34)	2,521	3,253	732	4,384
H644 Water	272	290	17	1,626	1,802	176	2,480
H645 Phone & TV	312	200	(112)	3,043	1,800	(1,243)	2,400
H646 Trash Removal	400	342	(58)	3,654	3,078	(576)	4,104
H651 Uniforms	0	0	0	681	1,000	319	1,000
H652 Discounts & Comps	280	541	261	2,581	4,869	2,288	6,500
H655 Linen Service	0	392	392	993	3,528	2,535	4,704
H662 Office Supplies	0	55	55	182	495	313	660
H671 Outside Contractors	20	900	880	2,527	5,635	3,108	6,730
H681 Credit Card Fees	1,281	1,633	352	7,082	15,673	8,591	20,709
H683 Repairs - Equipment	862	600	(262)	2,090	5,400	3,310	7,200
H684 China/Glass/Flatware	84	250	166	1,774	2,250	476	3,000
H684.1 Kitchen Supplies	1,241	1,500	259	5,795	13,500	7,705	18,000
H685 Cleaning Supplies	205	300	95	2,652	2,700	48	3,600
H688 Non Capital Equipment	0	0	0	1,365	8,700	7,335	8,700
H690 Licenses	0	0	0	3,463	2,500	(963)	4,500
TOTAL OPERATING EXPENSES	6,369	10,368	4,000	53,655	103,014	49,359	134,543
NET REVENUE & EXPENSE	(9,580)	(9,531)	(49)	(150,202)	(81,696)	(68,508)	(112,104)

COGS Percentages	
Current	YTD
33.5%	37.7%
30.2%	21.5%
32.8%	34.9%