

HG Heather Gardens Association
 Restaurant Profit or Loss
 05/31/2020

| | CURR MONTH ACTUAL | CURR MONTH BUDGET | CURR MONTH VARIANCE | YTD ACTUAL | YTD BUDGET | YTD VARIANCE | ANNUAL BUDGET |
|------------------------------------|----------------------|----------------------|------------------------|-----------------|-----------------|------------------|------------------|
| SUMMARY | | | | | | | |
| Sales | 0 | 69,564 | (69,564) | 127,716 | 290,754 | (163,037) | 690,296 |
| Cost of Goods Sold | 124 | 26,709 | 26,585 | 47,258 | 111,631 | 64,373 | 265,028 |
| Gross Profit | (124) | 42,855 | (42,979) | 80,458 | 179,123 | (98,665) | 425,268 |
| Wages & Benefits | 15,639 | 36,353 | 20,714 | 140,816 | 167,120 | 26,301 | 402,827 |
| Operating Expense | 5,871 | 9,832 | 3,961 | 38,853 | 61,009 | 22,156 | 134,543 |
| Net Income/(Loss) | (21,634) | (3,330) | (18,304) | (99,211) | (49,006) | (50,205) | (112,102) |
| SALES | | | | | | | |
| D506 Restaurant Food | 0 | 58,899 | (58,899) | 108,139 | 246,176 | (138,037) | 584,462 |
| D506.1 Restaurant Beer/Wine/Liquor | 0 | 10,665 | (10,665) | 19,577 | 44,578 | (25,000) | 105,834 |
| TOTAL SALES | 0 | 69,564 | (69,564) | 127,716 | 290,754 | (163,037) | 690,296 |
| COST OF GOODS SOLD | | | | | | | |
| H450 COGS - Food | 124 | 24,149 | 24,025 | 43,288 | 100,932 | 57,644 | 239,629 |
| H455 COGS - Beer/Wine/Liquor | 0 | 2,560 | 2,560 | 3,970 | 10,699 | 6,729 | 25,399 |
| TOTAL COST OF GOODS | 124 | 26,709 | 26,585 | 47,258 | 111,631 | 64,373 | 265,028 |
| GROSS PROFIT | (124) | 42,855 | (42,979) | 80,458 | 179,123 | (98,665) | 425,268 |
| WAGES/BENEFITS | | | | | | | |
| H500 Salaries - Full Time | 12,819 | 15,021 | 2,202 | 85,582 | 75,106 | (10,477) | 183,754 |
| H510 Salaries - Part Time | 0 | 16,000 | 16,000 | 29,283 | 66,873 | 37,590 | 158,767 |
| H520 Salaries - Overtime | 0 | 301 | 301 | 449 | 1,070 | 620 | 4,151 |
| H540 Taxes - Payroll | 1,031 | 2,506 | 1,475 | 12,153 | 13,134 | 980 | 29,496 |
| H550 Retirement Expense | 154 | 751 | 597 | 641 | 3,755 | 3,114 | 9,013 |
| H553 Insurance Emp Health | 1,293 | 1,011 | (282) | 8,681 | 5,054 | (3,627) | 12,130 |
| H574 Recruiting/Training | 0 | 95 | 95 | 804 | 490 | (314) | 1,255 |
| H575 Employee Bonus | 0 | 0 | 0 | 0 | 300 | 300 | 1,200 |
| H588 Workers Com Insurance | 342 | 668 | 326 | 2,653 | 1,338 | (1,315) | 3,061 |
| H588.1 Wrkers Comp Adjustments | 0 | 0 | 0 | 570 | 0 | (570) | 0 |
| TOTAL WAGES/BENEFITS | 15,639 | 36,353 | 20,714 | 140,816 | 167,120 | 26,301 | 402,827 |
| OPERATING EXPENSES | | | | | | | |
| H673 Maintenance Hours | 644 | 260 | (384) | 3,385 | 1,300 | (2,085) | 3,120 |
| H674 Custodial Hours | 0 | 563 | 563 | 718 | 2,663 | 1,945 | 6,375 |
| CHARGE-OUTS SUBTOTAL | 644 | 823 | 179 | 4,103 | 3,963 | (140) | 9,495 |
| H639 Software & IT | 109 | 300 | 191 | 660 | 1,500 | 840 | 3,600 |
| H640 Electric | 1,514 | 1,725 | 211 | 8,549 | 9,747 | 1,198 | 22,777 |
| H643 Gas | 217 | 371 | 154 | 1,803 | 1,922 | 119 | 4,384 |
| H644 Water | 84 | 146 | 62 | 583 | 689 | 106 | 2,480 |
| H645 Phone & TV | 347 | 200 | (147) | 1,727 | 1,000 | (727) | 2,400 |
| H646 Trash Removal | 400 | 342 | (58) | 2,052 | 1,710 | (342) | 4,104 |
| H651 Uniforms | 0 | 0 | 0 | 681 | 1,000 | 319 | 1,000 |
| H652 Discounts & Comps | 0 | 541 | 541 | 1,684 | 2,705 | 1,021 | 6,500 |
| H655 Linen Service | 0 | 392 | 392 | 993 | 1,960 | 967 | 4,704 |
| H662 Office Supplies | 0 | 55 | 55 | 182 | 275 | 93 | 660 |
| H671 Outside Contractors | 1,072 | 200 | (872) | 1,842 | 3,165 | 1,323 | 6,730 |
| H681 Credit Card Fees | 90 | 2,087 | 1,997 | 5,441 | 8,723 | 3,282 | 20,709 |
| H683 Repairs - Equipment | 48 | 600 | 552 | 1,228 | 3,000 | 1,772 | 7,200 |
| H684 China/Glass/Flatware | 0 | 250 | 250 | 262 | 1,250 | 988 | 3,000 |
| H684.1 Kitchen Supplies | 155 | 1,500 | 1,345 | 3,250 | 7,500 | 4,250 | 18,000 |
| H684.3 Equipment | (275) | 0 | 275 | 0 | 0 | 0 | 0 |
| H685 Cleaning Supplies | 115 | 300 | 185 | 1,462 | 1,500 | 38 | 3,600 |
| H688 Non Capital Equipment | 0 | 0 | 0 | 0 | 8,700 | 8,700 | 8,700 |
| H690 Licenses | 1,351 | 0 | (1,351) | 2,351 | 700 | (1,651) | 4,500 |
| TOTAL OPERATING EXPENSES | 5,871 | 9,832 | 3,961 | 38,853 | 61,009 | 22,156 | 134,543 |
| NET REVENUE & EXPENSE | (21,634) | (3,330) | (18,304) | (99,211) | (49,006) | (50,208) | (112,102) |

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