

HG Heather Gardens Association
 Restaurant Profit or Loss
 10/31/2020

	CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET
SUMMARY							
Sales	31,250	54,644	(23,394)	223,181	577,074	(353,893)	690,294
Cost of Goods Sold	8,939	20,979	12,042	75,879	221,560	145,681	265,028
Gross Profit	22,311	33,665	(11,354)	147,302	355,514	(208,212)	425,266
Wages & Benefits	23,372	32,552	9,180	244,908	333,085	88,176	402,827
Operating Expense	8,130	10,047	1,919	61,784	113,061	51,277	134,543
Net Income/(Loss)	(9,191)	(8,934)	(257)	(159,390)	(90,632)	(68,758)	(112,104)
SALES							
D506 Restaurant Food	24,763	46,266	(21,503)	183,015	488,600	(305,585)	584,461
D506.1 Restaurant Beer/Wine/Liquor	6,487	8,378	(1,891)	40,166	88,474	(48,308)	105,833
TOTAL SALES	31,250	54,644	(23,394)	223,181	577,074	(353,893)	690,294
COST OF GOODS SOLD							
H450 COGS - Food	7,148	18,969	11,821	66,843	200,326	133,483	239,629
H455 COGS - Beer/Wine/Liquor	1,791	2,010	221	9,036	21,234	12,198	25,399
TOTAL COST OF GOODS	8,939	20,979	12,042	75,879	221,560	145,681	265,028
GROSS PROFIT	22,311	33,665	(11,354)	147,302	355,514	(208,212)	425,266
WAGES/BENEFITS							
H500 Salaries - Full Time	10,976	15,021	4,045	145,715	150,211	4,496	183,754
H510 Salaries - Part Time	8,190	12,568	4,378	54,075	132,727	78,652	158,767
H520 Salaries - Overtime	0	199	199	606	3,239	2,633	4,151
H540 Taxes - Payroll	2,106	2,223	117	20,125	24,632	4,507	29,496
H550 Retirement Expense	432	751	319	4,268	7,511	3,242	9,013
H553 Insurance Emp Health	765	1,011	246	13,761	10,108	(3,653)	12,130
H574 Recruiting/Training	602	95	(507)	1,726	1,065	(661)	1,255
H575 Employee Bonus	0	0	0	0	900	900	1,200
H588 Workers Com Insurance	301	684	383	4,280	2,692	(1,588)	3,061
H588.1 Wrkers Comp Adjustments	0	0	0	352	0	(352)	0
TOTAL WAGES/BENEFITS	23,372	32,552	9,180	244,908	333,085	88,176	402,827
OPERATING EXPENSES							
H673 Maintenance Hours	130	260	130	4,048	2,600	(1,448)	3,120
H674 Custodial Hours	263	525	263	2,083	5,325	3,243	6,375
H675.2 Salaries-Charged Out	0	0	0	(10,078)	0	10,078	0
CHARGE-OUTS SUBTOTAL	393	785	393	(3,947)	7,925	11,873	9,495
H639 Software & IT	113	300	187	1,605	3,000	1,395	3,600
H640 Electric	1,625	1,812	187	16,099	18,803	2,704	22,777
H643 Gas	455	316	(139)	2,976	3,569	592	4,384
H644 Water	125	320	195	1,751	2,122	371	2,480
H645 Phone & TV	312	200	(112)	3,355	2,000	(1,355)	2,400
H646 Trash Removal	400	342	(58)	4,054	3,420	(634)	4,104
H651 Uniforms	0	0	0	681	1,000	319	1,000
H652 Discounts & Comps	420	541	121	3,000	5,410	2,410	6,500
H655 Linen Service	0	392	392	993	3,920	2,927	4,704
H662 Office Supplies	0	55	55	182	550	368	660
H671 Outside Contractors	1,675	695	(980)	4,202	6,330	2,128	6,730
H681 Credit Card Fees	1,324	1,639	316	8,406	17,312	8,906	20,709
H683 Repairs - Equipment	152	600	448	2,242	6,000	3,758	7,200
H684 China/Glass/Flatware	105	250	145	1,879	2,500	621	3,000
H684.1 Kitchen Supplies	639	1,500	861	6,434	15,000	8,566	18,000
H685 Cleaning Supplies	392	300	(92)	3,044	3,000	(44)	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	8,130	10,047	1,919	61,784	113,061	51,277	134,543
NET REVENUE & EXPENSE	(9,191)	(8,934)	(255)	(159,390)	(90,632)	(68,759)	(112,104)

COGS Percentages	
Current	YTD
28.9%	36.5%
27.6%	22.5%
28.6%	34.0%