

**Heather Gardens Metropolitan District
Restaurant P&L
5/31/2024**

		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET		
SUMMARY										
Sales		73,907	139,344	(80,850)	275,601	641,179	(365,578)	1,624,697		
Cost of Goods Sold		29,718	44,750	15,032	107,917	205,787	97,870	520,223		
Gross Profit		44,189	94,594	(50,405)	167,684	435,392	(267,708)	1,104,474		
Wages & Benefits		62,314	97,314	35,001	210,703	483,578	272,873	1,157,750		
Operating Expense		16,068	25,864	9,798	71,932	129,075	57,147	317,629		
Net Income/(Loss)		(34,193)	(28,584)	(5,605)	(114,951)	(177,261)	62,312	(370,905)		
SALES										
D506	Restaurant Food	61,477	114,869	(53,393)	228,433	529,812	(301,379)	1,339,450		
D506.1	Restaurant Beer	4,653	10,774	(6,121)	16,448	42,168	(25,720)	101,671		
D506.2	Restaurant Wine	3,992	6,835	(2,843)	16,230	36,046	(19,816)	92,732		
D506.3	Restaurant Liquor	3,785	6,866	(3,081)	14,490	33,153	(18,663)	90,844		
	TOTAL SALES	73,907	139,344	(65,438)	275,601	641,179	(365,578)	1,624,697		
COST OF GOODS SOLD										
H450	COGS - Food	27,193	39,630	12,437	96,418	182,786	86,368	462,111	COGS Percentages	
H455	COGS - Beer	1,626	2,683	1,057	4,276	10,501	6,225	25,317	Current	YTD
H455.1	COGS - Wine	695	1,647	952	4,496	8,686	4,190	22,347	44.2%	42.2%
H455.2	COGS - Liquor	203	790	587	2,727	3,814	1,087	10,448	34.9%	26.0%
H460	COGS - Other Beverages	131	0	(131)	131	0	(131)	0	17.4%	27.7%
	TOTAL COST OF GOODS	29,718	44,750	15,032	107,917	205,787	97,870	520,223	5.4%	18.8%
									0.2%	0.0%
	TOTAL COST OF GOODS	29,718	44,750	15,032	107,917	205,787	97,870	520,223	40.2%	39.2%
	GROSS PROFIT	44,189	94,594	(50,405)	167,684	435,392	(267,708)	1,104,474		
		60%	68%		61%	68%				
WAGES/BENEFITS										
H500	Salaries - Full Time	33,746	52,610	18,864	135,809	257,960	122,151	623,659		
H510	Salaries - Part Time	16,000	25,098	9,098	33,636	125,488	91,852	301,171		
H520	Salaries - Overtime	1,795	0	(1,795)	5,262	0	(5,262)	0		
H540	Taxes - Payroll	5,682	10,141	4,459	20,875	52,955	32,080	115,214		
H550	Retirement Expense	1,092	2,331	1,239	2,003	11,503	9,501	27,745		
H553	Insurance Emp Health	3,875	7,084	3,209	12,907	35,421	22,514	89,261		
H574	Recruiting/Training	122	50	(72)	212	250	38	700		
	TOTAL WAGES/BENEFITS	62,314	97,314	35,001	210,703	483,578	272,873	1,157,750		
OPERATING EXPENSES										
H673	Maintenance Hours	524	433	(90)	2,104	2,744	640	9,152		
H674	Custodial Hours	763	886	123	4,112	4,283	172	9,699		
	CHARGE-OUTS SUBTOTAL	1,287	1,319	33	6,216	7,027	812	18,851		
H639	Software & IT	1,330	500	(830)	8,448	2,500	(5,948)	6,000		
H640	Electric	1,730	5,057	3,327	9,457	28,239	18,782	70,447		
H643	Gas	1,175	2,569	1,394	4,227	12,666	8,439	29,439		
H644	Water	150	457	307	655	1,718	1,063	5,315		
H645	Phone & TV	412	350	(62)	1,912	1,750	(162)	4,200		
H646	Trash Removal	78	1,187	1,110	316	5,935	5,620	14,244		
H651	Uniforms	50	900	850	667	2,700	2,033	4,800		
H652	Discounts & Comps	1,664	1,656	(8)	6,049	8,282	2,233	19,876		
H655	Linen Service	803	1,151	348	2,050	5,756	3,706	13,803		
H662	Office Supplies	161	150	(11)	780	450	(330)	900		
H665	Rent - Equipment	205	0	(205)	1,073	0	(1,073)	0		
H671	Outside Contractors	0	1,000	1,000	1,395	5,000	3,605	12,000		
H681	Credit Card Fees	2,062	4,150	2,088	10,594	17,161	6,567	46,603		
H683	Repairs - Equipment	0	600	600	327	5,800	5,473	10,000		
H684	China/Glass/Flatware	0	201	201	0	1,005	1,005	2,400		
H684.1	Kitchen Supplies	3,123	2,000	(1,123)	10,702	10,000	(702)	24,000		
H685	Cleaning Supplies	197	417	220	2,254	2,085	(169)	5,000		
H688	Non Capital Equipment	0	1,100	1,100	1,314	5,500	4,186	13,200		
H689	Marketing	150	1,000	850	1,400	5,000	3,600	12,000		
H690	Licenses	1,490	0	(1,490)	2,096	0	(2,096)	3,350		
H690.1	Membership Dues	0	100	100	0	500	500	1,200		
	TOTAL OPERATING EXPENSES	16,068	25,864	9,798	# 71,932	129,075	57,147	317,629		
	NET REVENUE & EXPENSE	(34,194)	(28,584)	(5,606)	(114,951)	(177,261)	62,312	(370,905)		