

**Heather Gardens Metropolitan District
Restaurant P&L
6/30/2024**

		CURR MONTH ACTUAL	CURR MONTH BUDGET	CURR MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	ANNUAL BUDGET		
SUMMARY										
Sales		87,096	162,194	(80,850)	362,695	803,373	(440,678)	1,624,697		
Cost of Goods Sold		33,948	51,639	17,691	141,864	257,426	115,562	520,223		
Gross Profit		53,148	110,555	(57,407)	220,831	545,947	(325,116)	1,104,474		
Wages & Benefits		48,864	94,166	45,303	259,565	577,744	318,177	1,157,750		
Operating Expense		23,693	29,555	5,866	95,623	158,633	63,011	317,629		
Net Income/(Loss)		(19,409)	(13,166)	(6,237)	(134,357)	(190,430)	56,072	(370,905)		
SALES										
D506	Restaurant Food	71,270	131,193	(59,923)	299,702	661,005	(361,303)	1,339,450		
D506.1	Restaurant Beer	5,785	12,733	(6,948)	22,232	54,901	(32,669)	101,671		
D506.2	Restaurant Wine	4,894	8,779	(3,886)	21,124	44,825	(23,702)	92,732		
D506.3	Restaurant Liquor	5,147	9,489	(4,342)	19,637	42,642	(23,005)	90,844		
	TOTAL SALES	87,096	162,194	(75,099)	362,695	803,373	(440,679)	1,624,697		
COST OF GOODS SOLD										
H450	COGS - Food	25,535	45,262	19,727	121,953	228,048	106,095	462,111	35.8%	40.7%
H455	COGS - Beer	1,751	3,170	1,419	6,027	13,671	7,644	25,317	30.3%	27.1%
H455.1	COGS - Wine	5,731	2,116	(3,615)	10,227	10,802	575	22,347	117.1%	48.4%
H455.2	COGS - Liquor	930	1,091	161	3,657	4,905	1,248	10,448	18.1%	18.6%
H460	COGS - Other Beverages	215	0	(215)	346	0	(346)	0	0.2%	0.1%
	TOTAL COST OF GOODS	33,948	51,639	17,691	141,864	257,426	115,562	520,223	39.0%	39.1%
	GROSS PROFIT	53,148	110,555	(57,407)	220,831	545,947	(325,117)	1,104,474		
		61%	68%		61%	68%				
WAGES/BENEFITS										
H500	Salaries - Full Time	30,999	50,913	19,914	166,808	308,873	142,065	623,659		
H510	Salaries - Part Time	7,226	25,098	17,872	40,861	150,585	109,724	301,171		
H520	Salaries - Overtime	2,141	0	(2,141)	7,403	0	(7,403)	0		
H540	Taxes - Payroll	4,813	8,741	3,928	25,689	61,696	36,008	115,214		
H550	Retirement Expense	450	2,280	1,830	2,453	13,784	11,331	27,745		
H553	Insurance Emp Health	3,188	7,084	3,896	16,095	42,505	26,410	89,261		
H574	Recruiting/Training	45	50	5	257	300	43	700		
	TOTAL WAGES/BENEFITS	48,864	94,166	45,303	259,565	577,744	318,177	1,157,750		
OPERATING EXPENSES										
H673	Maintenance Hours	759	722	(36)	2,863	3,467	604	9,152		
H674	Custodial Hours	739	886	148	4,850	5,170	319	9,699		
	CHARGE-OUTS SUBTOTAL	1,498	1,608	112	7,713	8,637	923	18,851		
H639	Software & IT	1,245	500	(745)	9,694	3,000	(6,694)	6,000		
H640	Electric	2,235	5,695	3,460	11,691	33,934	22,243	70,447		
H643	Gas	751	2,800	2,049	4,978	15,466	10,488	29,439		
H644	Water	244	491	247	900	2,210	1,310	5,315		
H645	Phone & TV	412	350	(62)	2,324	2,100	(224)	4,200		
H646	Trash Removal	54	1,187	1,134	369	7,122	6,753	14,244		
H651	Uniforms	50	900	850	717	3,600	2,883	4,800		
H652	Discounts & Comps	1,937	1,656	(280)	7,985	9,938	1,953	19,876		
H655	Linen Service	626	1,151	525	2,676	6,907	4,231	13,803		
H662	Office Supplies	188	0	(188)	968	450	(518)	900		
H665	Rent - Equipment	205	0	(205)	1,278	0	(1,278)	0		
H671	Outside Contractors	0	1,000	1,000	1,395	6,000	4,605	12,000		
H681	Credit Card Fees	3,316	4,299	983	13,910	21,460	7,550	46,603		
H683	Repairs - Equipment	0	600	600	327	6,400	6,073	10,000		
H684	China/Glass/Flatware	629	201	(428)	629	1,206	577	2,400		
H684.1	Kitchen Supplies	7,772	2,000	(5,772)	18,475	12,000	(6,475)	24,000		
H685	Cleaning Supplies	1,207	417	(790)	3,461	2,502	(959)	5,000		
H688	Non Capital Equipment	375	1,100	725	1,689	6,600	4,911	13,200		
H689	Marketing	640	1,000	360	2,040	6,000	3,960	12,000		
H690	Licenses	308	2,500	2,192	2,404	2,500	96	3,350		
H690.1	Membership Dues	0	100	100	0	600	600	1,200		
	TOTAL OPERATING EXPENSES	23,693	29,555	5,866	# 95,623	158,633	63,011	317,629		
	NET REVENUE & EXPENSE	(19,410)	(13,166)	(6,238)	(134,357)	(190,430)	56,071	(370,905)		