

# Boom + Batten Monthly Comparative Income Statement

Date: August 1 - August 31

Sales Revenue	2021	%	2020	%	Variance \$	Variance %
Food Sales	\$ 372,466.61	58.60%	\$ 271,647.03	56.87%	\$ 100,819.58	1.73%
N/A Beverage Sales	\$ 13,724.14	2.16%	\$ 9,312.25	1.95%	\$ 4,411.89	0.21%
Liquor Sales	\$ 85,325.85	13.42%	\$ 58,078.15	12.16%	\$ 27,247.70	1.27%
Draft Beer Sales	\$ 26,461.10	4.16%	\$ 22,242.51	4.66%	\$ 4,218.59	-0.49%
Beer Sales	\$ 6,271.50	0.99%	\$ 4,071.50	0.85%	\$ 2,200.00	0.13%
Wine Sales	\$ 88,023.81	13.85%	\$ 70,916.65	14.85%	\$ 17,107.16	-1.00%
Café Food Sales	\$ 18,389.86	2.89%	\$ 19,169.77	4.01%	\$ (779.91)	-1.12%
Café N/A Beverage Sales	\$ 24,672.04	3.88%	\$ 21,305.61	4.46%	\$ 3,366.43	-0.58%
Café - Retail	\$ 288.00	0.05%	\$ 960.00	0.20%	\$ (672.00)	-0.16%
<b>Total Sales</b>	<b>\$ 635,622.91</b>	<b>100.00%</b>	<b>\$ 477,703.47</b>	<b>100.00%</b>	<b>\$ 157,919.44</b>	<b>33.06%</b>
Other Revenue	2021	%	2020	%	Variance \$	Variance %
Interest on BC Hydro Deposit	\$ 5.16	0.00%	\$ -	0.00%	\$ 5.16	0.00%
ATM Commisions	\$ 364.00	0.06%	\$ 33.00	0.01%	\$ 331.00	0.05%
PST Commisions	\$ 198.00	0.03%	\$ -	0.00%	\$ 198.00	0.03%
Suppliers Rebates	\$ -	0.00%	\$ 500.00	0.10%	\$ (500.00)	-0.10%
CEWS - Wage Subsidy	\$ -	0.00%	\$ 99,284.99	20.78%	\$ (99,284.99)	-20.78%
<b>Total Other Revenue</b>	<b>\$ 567.16</b>	<b>0.09%</b>	<b>\$ 99,817.99</b>	<b>20.90%</b>	<b>\$ (99,250.83)</b>	<b>-20.81%</b>
Cost of Goods Sold	2021	%	2020	%	Variance \$	Variance %
Food Supplies	\$ 122,818.24	31.42%	\$ 88,019.64	30.27%	\$ 34,798.60	1.16%
N/A Beverage Supplies	\$ 10,122.04	26.36%	\$ 8,081.88	0.00%	\$ 2,040.16	26.36%
Liquor Supplies	\$ 12,672.82	14.85%	\$ 8,061.37	13.88%	\$ 4,611.45	0.97%
Beer Supplies	\$ 2,612.86	41.66%	\$ 1,425.95	35.02%	\$ 1,186.91	6.64%
Draft Beer Supplies	\$ 7,416.89	28.03%	\$ 5,637.79	25.35%	\$ 1,779.10	2.68%
Wine Supplies	\$ 32,280.46	36.67%	\$ 29,581.16	41.71%	\$ 2,699.30	-5.04%
Gift Shop Supplies	\$ (41.65)	-14.46%	\$ (49.95)	0.00%	\$ 8.30	-14.46%
<b>Total Cost of Goods Sold</b>	<b>\$ 187,881.66</b>	<b>29.56%</b>	<b>\$ 140,757.84</b>	<b>29.47%</b>	<b>\$ 47,123.82</b>	<b>0.09%</b>
Investors Interest	2021	%	2020	%	Variance \$	Variance %
Interest Paid to Investors	\$ 871.77	0.14%	\$ 874.20	0.14%	\$ (2.43)	0.00%
<b>Total Investors Interest</b>	<b>\$ 871.77</b>	<b>0.14%</b>	<b>\$ 874.20</b>	<b>0.18%</b>	<b>\$ (2.43)</b>	<b>-0.05%</b>

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Wage Cost	2021	%	2020	%	Variance \$	Variance %
Floor	\$ 95,143.39	14.97%	\$ 71,183.92	14.90%	\$ 23,959.47	0.07%
Kitchen	\$ 78,756.64	12.39%	\$ 60,520.28	12.67%	\$ 18,236.36	-0.28%
Administration	\$ 5,090.25	0.80%	\$ 3,358.00	0.70%	\$ 1,732.25	0.10%
Floor Management	\$ 11,293.05	1.78%	\$ 10,625.00	2.22%	\$ 668.05	-0.45%
Kitchen Management	\$ 11,841.90	1.86%	\$ 10,833.32	2.27%	\$ 1,008.58	-0.40%
Vacation Earned	\$ 7,696.82	1.21%	\$ 6,141.32	1.29%	\$ 1,555.50	-0.07%
Casual Wages	\$ 243.10	0.04%	\$ -	0.00%	\$ 243.10	0.04%
Stat Pay	\$ 6,328.14	1.00%	\$ 4,643.70	0.97%	\$ 1,684.44	0.02%
El Expense	\$ 4,756.62	0.75%	\$ 3,428.28	0.72%	\$ 1,328.34	0.03%
CPP Expense	\$ 10,017.34	1.58%	\$ 7,034.61	1.47%	\$ 2,982.73	0.10%
WCB Expense	\$ 1,857.22	0.29%	\$ 1,235.93	0.26%	\$ 621.29	0.03%
Medical/Dental Benefits	\$ 1,179.67	0.19%	\$ 1,135.99	0.24%	\$ 43.68	-0.05%
EHT Expense	\$ 4,194.48	0.66%	\$ 3,023.27	0.63%	\$ 1,171.21	0.03%
<b>Total Wage Cost</b>	<b>\$ 238,398.62</b>	<b>37.51%</b>	<b>\$ 183,163.62</b>	<b>38.34%</b>	<b>\$ 55,235.00</b>	<b>-0.84%</b>

Controllable Costs	2021	%	2020	%	Variance \$	Variance %
Auto Expense	\$ 47.62	0.01%	\$ -	0.00%	\$ 47.62	0.01%
Interest & Bank Charges	\$ 651.38	0.10%	\$ 525.97	0.11%	\$ 125.41	-0.01%
Beer Line Cleaning	\$ -	0.00%	\$ 140.00	0.03%	\$ (140.00)	-0.03%
Cable/Internet	\$ 465.37	0.07%	\$ 276.52	0.06%	\$ 188.85	0.02%
Cash Short/Over	\$ 1.49	0.00%	\$ (22.40)	0.00%	\$ 23.89	0.00%
Candles/Décor	\$ 874.08	0.14%	\$ 301.74	0.06%	\$ 572.34	0.07%
Cleaning Supplies	\$ 2,003.59	0.32%	\$ 2,901.06	0.61%	\$ (897.47)	-0.29%
Courier + Delivery	\$ 812.17	0.13%	\$ 527.93	0.11%	\$ 284.24	0.02%
Credit Card Fees	\$ 13,324.36	2.10%	\$ 9,180.13	1.92%	\$ 4,144.23	0.17%
Dine + Dash	\$ 138.50	0.02%	\$ 77.45	0.02%	\$ 61.05	0.01%
Dishwashing Supplies	\$ 1,375.71	0.22%	\$ 1,736.92	0.36%	\$ (361.21)	-0.15%
Equipment Rental + Leases	\$ 2,079.07	0.33%	\$ 2,109.07	0.44%	\$ (30.00)	-0.11%
First Aid + Safety Supplies	\$ 45.13	0.01%	\$ 328.39	0.07%	\$ (283.26)	-0.06%
Garbage + Recycling	\$ 1,845.36	0.29%	\$ 1,037.26	0.22%	\$ 808.10	0.07%
Glassware + Tableware	\$ 3,069.59	0.48%	\$ 654.62	0.14%	\$ 2,414.97	0.35%
Help Wanted Ads	\$ 3,872.40	0.61%	\$ -	0.00%	\$ 3,872.40	0.61%
Janitorial Services	\$ 4,242.00	0.67%	\$ 4,352.00	0.91%	\$ (110.00)	-0.24%
Kitchen Supplies	\$ 1,896.93	0.30%	\$ 2,652.64	0.56%	\$ (755.71)	-0.26%
Landscaping	\$ 772.54	0.12%	\$ 53.90	0.01%	\$ 718.64	0.11%
Linen/Laundry	\$ 3,614.30	0.57%	\$ 3,329.26	0.70%	\$ 285.04	-0.13%
Laundry Kitchen	\$ 1,057.79	0.17%	\$ 981.63	0.21%	\$ 76.16	-0.04%

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Controllable Costs	2021	%	2020	%	Variance \$	Variance %
Management Discount	\$ 4,357.25	0.69%	\$ 3,272.75	0.69%	\$ 1,084.50	0.00%
Owners Discount	\$ 14,298.75	2.25%	\$ 11,279.93	2.36%	\$ 3,018.82	-0.11%
Meals and Entertainment	\$ -	0.00%	\$ 90.24	0.02%	\$ (90.24)	-0.02%
Marina Staff Discount	\$ 120.76	0.02%	\$ 267.32	0.06%	\$ (146.56)	-0.04%
Menu Covers/Bill Covers	\$ -	0.00%	\$ 931.11	0.19%	\$ (931.11)	-0.19%
Music/Band/Films	\$ 330.24	0.05%	\$ 965.12	0.20%	\$ (634.88)	-0.15%
Bar Supplies	\$ 438.44	0.07%	\$ 186.28	0.04%	\$ 252.16	0.03%
Office Supplies	\$ 413.52	0.07%	\$ -	0.00%	\$ 413.52	0.07%
Café Supplies	\$ 3,095.49	0.49%	\$ 767.63	0.16%	\$ 2,327.86	0.33%
Parking	\$ 500.00	0.08%	\$ 500.00	0.10%	\$ -	-0.03%
Penalty + Interest	\$ -	0.00%	\$ 1,655.23	0.35%	\$ (1,655.23)	-0.35%
Pest Control	\$ 89.00	0.01%	\$ 284.00	0.06%	\$ (195.00)	-0.05%
Printing Costs	\$ 2,823.94	0.44%	\$ 215.24	0.05%	\$ 2,608.70	0.40%
R&M - Building	\$ 2,714.93	0.43%	\$ 5,234.76	1.10%	\$ (2,519.83)	-0.67%
R&M - Electrical	\$ 766.05	0.12%	\$ -	0.00%	\$ 766.05	0.12%
R&M - Equipment	\$ 1,901.77	0.30%	\$ -	0.00%	\$ 1,901.77	0.30%
R&M - Kitchen Equipment	\$ 1,093.00	0.17%	\$ -	0.00%	\$ 1,093.00	0.17%
R&M - Plumbing	\$ 255.50	0.04%	\$ -	0.00%	\$ 255.50	0.04%
R&M - Refrigeration	\$ -	0.00%	\$ (577.99)	-0.12%	\$ 577.99	0.12%
Security System	\$ 51.48	0.01%	\$ 50.15	0.01%	\$ 1.33	0.00%
Smallwares + Utensils	\$ 94.10	0.01%	\$ -	0.00%	\$ 94.10	0.01%
Email Services	\$ -	0.00%	\$ 778.27	0.16%	\$ (778.27)	-0.16%
Scheduling Program	\$ 82.38	0.01%	\$ 80.84	0.02%	\$ 1.54	0.00%
Squirrel Maint + Supplies	\$ 225.70	0.04%	\$ 236.25	0.05%	\$ (10.55)	-0.01%
Staff Meal Discount	\$ 6,730.72	1.06%	\$ 4,112.24	0.86%	\$ 2,618.48	0.20%
OpenTable Reservation System	\$ 1,857.26	0.29%	\$ -	0.00%	\$ 1,857.26	0.29%
Staff Costs	\$ 500.00	0.08%	\$ -	0.00%	\$ 500.00	0.08%
Gas Expense	\$ -	0.00%	\$ 56.87	0.01%	\$ (56.87)	-0.01%
Storage	\$ 669.00	0.11%	\$ 835.98	0.17%	\$ (166.98)	-0.07%
Subscriptions	\$ 217.13	0.03%	\$ -	0.00%	\$ 217.13	0.03%
Take Out Supplies	\$ 1,063.07	0.17%	\$ -	0.00%	\$ 1,063.07	0.17%
Telephone	\$ 31.99	0.01%	\$ 31.99	0.01%	\$ -	0.00%
Utilities	\$ 7,093.90	1.12%	\$ 8,037.76	1.68%	\$ (943.86)	-0.57%
Uniforms - Servers	\$ (25.00)	0.00%	\$ 439.46	0.09%	\$ (464.46)	-0.10%
Website Maintenance	\$ 850.00	0.13%	\$ 320.00	0.07%	\$ 530.00	0.07%
<b>Total Controllable Costs</b>	<b>\$ 96,850.75</b>	<b>15.24%</b>	<b>\$ 73,215.52</b>	<b>15.33%</b>	<b>\$ 23,634.23</b>	<b>-0.09%</b>

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Date: August 1 - August 31

Marketing Costs	2021	%	2020	%	Variance \$	Variance %
Advertising + Promotions	\$ 96.09	0.02%	\$ 1,709.75	0.36%	\$ (1,613.66)	-0.34%
Marketing	\$ 1,059.98	0.17%	\$ 1,560.00	0.33%	\$ (500.02)	-0.16%
Wages - Marketing	\$ 685.74	0.11%	\$ -	0.00%	\$ 685.74	0.11%
Promo Gift Cards	\$ 1,025.00	0.16%	\$ 775.00	0.16%	\$ 250.00	0.00%
QSA + QSA 40	\$ 5,212.04	0.82%	\$ 3,895.07	0.82%	\$ 1,316.97	0.00%
Coupons	\$ 317.00	0.05%	\$ 266.02	0.06%	\$ 50.98	-0.01%
Promo	\$ 1,522.72	0.24%	\$ 1,226.20	0.26%	\$ 296.52	-0.02%
Food Delivery Expense	\$ -	0.00%	\$ 1,767.85	0.37%	\$ (1,767.85)	-0.37%
<b>Total Marketing Cost</b>	<b>\$ 9,918.57</b>	<b>1.56%</b>	<b>\$ 11,199.89</b>	<b>2.34%</b>	<b>\$ 332.34</b>	<b>-0.78%</b>
<b>Fixed Expenses</b>	<b>2021</b>	<b>%</b>	<b>2020</b>	<b>%</b>	<b>Variance \$</b>	<b>Variance %</b>
Accounting + Legal	\$ 3,408.60	0.54%	\$ 599.20	0.13%	\$ 2,809.40	0.41%
Bookkeeping	\$ 1,424.00	0.22%	\$ 1,408.00	0.29%	\$ 16.00	-0.07%
Insurance	\$ 2,819.90	0.44%	\$ 7,426.68	1.55%	\$ (4,606.78)	-1.11%
Business Fees + Licenses	\$ 80.00	0.01%	\$ 1,330.00	0.28%	\$ (1,250.00)	-0.27%
Additional Rent - Common Costs	\$ 5,422.06	0.85%	\$ 4,527.84	0.95%	\$ 894.22	-0.09%
Rent	\$ 20,311.67	3.20%	\$ 4,840.00	1.01%	\$ 15,471.67	2.18%
Percentage Rent	\$ 14,467.42	2.28%	\$ 5,536.01	1.16%	\$ 8,931.41	1.12%
<b>Total Fixed Expenses</b>	<b>\$ 47,933.65</b>	<b>7.54%</b>	<b>\$ 25,667.73</b>	<b>5.37%</b>	<b>\$ 22,265.92</b>	<b>2.17%</b>
<b>Total Profit</b>	<b>\$ 54,335.05</b>	<b>8.54%</b>	<b>\$ 142,642.66</b>	<b>24.70%</b>	<b>\$ (88,307.61)</b>	<b>-16.16%</b>