

Boom + Batten Monthly Comparative Income Statement

Date: May 1, 2021 to October 31, 2021

Sales Revenue	2021	%	2020	%	Variance \$	Variance %
Food Sales	\$ 1,910,211.65	58.00%	\$ 1,120,104.96	55.78%	\$ 790,106.69	2.22%
N/A Beverage Sales	\$ 66,081.16	2.01%	\$ 33,506.58	1.67%	\$ 32,574.58	0.34%
Liquor Sales	\$ 447,827.20	13.60%	\$ 241,188.40	12.01%	\$ 206,638.80	1.59%
Draft Beer Sales	\$ 137,278.55	4.17%	\$ 88,231.01	4.39%	\$ 49,047.54	-0.23%
Beer Sales	\$ 32,833.02	1.00%	\$ 15,314.78	0.76%	\$ 17,518.24	0.23%
Wine Sales	\$ 478,231.96	14.52%	\$ 310,374.99	15.46%	\$ 167,856.97	-0.94%
Café Food Sales	\$ 92,495.54	2.81%	\$ 92,981.07	4.63%	\$ (485.53)	-1.82%
Café N/A Beverage Sales	\$ 125,583.00	3.81%	\$ 99,622.94	4.96%	\$ 25,960.06	-1.15%
Café Retail Sales	\$ 2,817.00	0.09%	\$ 6,273.50	0.31%	\$ (3,456.50)	-0.23%
Catering	\$ -	0.00%	\$ 456.09	0.02%	\$ (456.09)	-0.02%
On Line Sales	\$ -	0.00%	\$ 23.80	0.00%	\$ (23.80)	0.00%
Total Sales	\$3,293,359.08	100.00%	\$2,008,078.12	100.00%	\$1,285,280.96	64.01%

Other Revenue	2021	%	2020	%	Variance \$	Variance %
Interest on BC Hydro Deposit	\$ 5.16	0.00%	\$ -	0.00%	\$ 5.16	0.00%
ATM Commission	\$ 1,343.00	0.04%	\$ 126.00	0.01%	\$ 1,217.00	0.03%
PST Commissions	\$ 1,188.00	0.04%	\$ 198.00	0.01%	\$ 990.00	0.03%
Suppliers Rebates	\$ -	0.00%	\$ 8,144.36	0.41%	\$ (8,144.36)	-0.41%
CEWS - Wage Subsidy	\$ 82,392.30	2.50%	\$ 242,294.25	12.07%	\$ (159,901.95)	-9.56%
BC Recovery Grant	\$ 10,000.00	0.30%	\$ -	0.00%	\$ 10,000.00	0.30%
Total Other Revenue	\$ 94,928.46	2.88%	\$ 250,762.61	12.49%	\$ (155,834.15)	-9.61%

Cost of Goods Sold	2021	%	2020	%	Variance \$	Variance %
Food Supplies	\$ 657,295.50	32.82%	\$ 373,299.66	30.76%	\$ 283,995.84	2.06%
N/A Beverage Supplies	\$ 63,860.71	33.32%	\$ 29,354.50	22.05%	\$ 34,506.21	11.27%
Liquor Supplies	\$ 83,238.96	18.59%	\$ 42,722.41	17.71%	\$ 40,516.55	0.87%
Beer Supplies	\$ 12,544.32	38.21%	\$ 6,315.30	41.24%	\$ 6,229.02	-3.03%
Draft Beer Supplies	\$ 35,374.82	25.77%	\$ 25,930.18	29.39%	\$ 9,444.64	-3.62%
Wine Supplies	\$ 182,084.77	38.07%	\$ 109,139.59	35.16%	\$ 72,945.18	2.91%
Gift Shop Supplies	\$ 589.40	20.92%	\$ 1,087.49	17.33%	\$ (498.09)	3.59%
Supplier Rebates	\$ (30,512.46)	-0.93%	\$ -	0.00%	\$ (30,512.46)	-0.93%
Total Cost of Goods Sold	\$1,004,476.02	30.50%	\$ 587,849.13	29.27%	\$ 447,139.35	1.23%

Investors Interest	2021	%	2020	%	Variance \$	Variance %
Interest Paid to Investors	\$ 5,160.60	0.16%	\$ 3,179.55	0.10%	\$ 1,981.05	0.06%
Total Investors Interest	\$ 5,160.60	0.16%	\$ 3,179.55	0.16%	\$ 1,981.05	0.00%

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Wage Cost	2021	%	2020	%	Variance \$	Variance %
Floor	\$ 501,334.18	15.22%	\$ 296,057.05	14.74%	\$ 205,277.13	0.48%
Kitchen	\$ 417,315.88	12.67%	\$ 286,545.89	14.27%	\$ 130,769.99	-1.60%
Administration	\$ 29,493.13	0.90%	\$ 20,697.00	1.03%	\$ 8,796.13	-0.14%
Floor Management	\$ 68,214.30	2.07%	\$ 59,943.73	2.99%	\$ 8,270.57	-0.91%
Kitchen Management	\$ 68,214.42	2.07%	\$ 62,409.01	3.11%	\$ 5,805.41	-1.04%
Vacation Earned	\$ 40,963.25	1.24%	\$ 28,027.22	1.40%	\$ 12,936.03	-0.15%
Casual Wages	\$ 2,576.35	0.08%	\$ 90.00	0.00%	\$ 2,486.35	0.07%
Stat Pay	\$ 26,837.19	0.81%	\$ 17,649.05	0.88%	\$ 9,188.14	-0.06%
EI Expense	\$ 25,056.84	0.76%	\$ 14,914.39	0.74%	\$ 10,142.45	0.02%
CPP Expense	\$ 52,948.60	1.61%	\$ 30,453.62	1.52%	\$ 22,494.98	0.09%
WCB Expense	\$ 13,878.94	0.42%	\$ 5,616.94	0.28%	\$ 8,262.00	0.14%
Medical/Dental Benefits	\$ 4,587.46	0.14%	\$ 2,778.87	0.14%	\$ 1,808.59	0.00%
EHT Expense	\$ 22,234.03	0.68%	\$ 13,202.75	0.66%	\$ 9,031.28	0.02%
Total Wage Cost	\$1,273,654.57	38.67%	\$ 838,385.52	41.75%	\$ 435,269.05	-3.08%

Controllable Costs	2021	%	2020	%	Variance \$	Variance %
Auto Expense	\$ 285.72	0.01%	\$ -	0.00%	\$ 285.72	0.01%
Interest & Bank Charges	\$ 3,615.32	0.11%	\$ 2,912.01	0.15%	\$ 703.31	-0.04%
Beer Gas	\$ 1,214.99	0.04%	\$ 241.30	0.01%	\$ 973.69	0.02%
Beer Line Cleaning	\$ 1,015.00	0.03%	\$ 445.00	0.02%	\$ 570.00	0.01%
Cable/Internet	\$ 2,809.70	0.09%	\$ 1,858.41	0.09%	\$ 951.29	-0.01%
Cash Short/Over	\$ 316.30	0.01%	\$ 89.79	0.00%	\$ 226.51	0.01%
Candles/Décor	\$ 5,085.79	0.15%	\$ 2,186.72	0.11%	\$ 2,899.07	0.05%
Cleaning Supplies	\$ 11,897.63	0.36%	\$ 13,604.39	0.68%	\$ (1,706.76)	-0.32%
Consulting	\$ 20.00	0.00%	\$ 2,950.00	0.15%	\$ (2,930.00)	-0.15%
Delivery, Courier, Postage	\$ 4,910.11	0.15%	\$ 2,437.27	0.12%	\$ 2,472.84	0.03%
Credit Card Fees	\$ 58,010.55	1.76%	\$ 37,817.65	1.88%	\$ 20,192.90	-0.12%
Dine + Dash	\$ 617.75	0.02%	\$ 441.95	0.02%	\$ 175.80	0.00%
Dishwashing Supplies	\$ 13,042.01	0.40%	\$ 6,134.70	0.31%	\$ 6,907.31	0.09%
Equipment Rental + Leases	\$ 12,574.73	0.38%	\$ 12,330.05	0.61%	\$ 244.68	-0.23%
First Aid and Safety Supplies	\$ 1,249.84	0.04%	\$ 2,461.89	0.12%	\$ (1,212.05)	-0.08%
Flowers	\$ -	0.00%	\$ 1,712.00	0.09%	\$ (1,712.00)	-0.09%
Garbage + Recycling	\$ 9,076.66	0.28%	\$ 6,719.68	0.33%	\$ 2,356.98	-0.06%
Glassware + Tableware	\$ 17,026.43	0.52%	\$ 7,607.43	0.38%	\$ 9,419.00	0.14%
Help Wanted Ads	\$ 10,207.45	0.31%	\$ -	0.00%	\$ 10,207.45	0.31%
Janitorial Expense	\$ 25,889.00	0.79%	\$ 22,244.60	1.11%	\$ 3,644.40	-0.32%
Kitchen Supplies	\$ 13,116.39	0.40%	\$ 9,564.14	0.48%	\$ 3,552.25	-0.08%
Landscaping	\$ 6,653.50	0.20%	\$ 4,557.73	0.23%	\$ 2,095.77	-0.02%
Linen/Laundry	\$ 21,172.92	0.64%	\$ 11,286.25	0.56%	\$ 9,886.67	0.08%
Laundry Kitchen	\$ 5,302.46	0.16%	\$ 5,384.56	0.27%	\$ (82.10)	-0.11%
Management Discount	\$ 22,955.10	0.70%	\$ 15,661.63	0.78%	\$ 7,293.47	-0.08%
Owners Discount	\$ 52,063.08	1.58%	\$ 34,549.96	1.72%	\$ 17,513.12	-0.14%
Meals and Entertainment	\$ 93.90	0.00%	\$ 1,414.45	0.07%	\$ (1,320.55)	-0.07%
Marina Staff Discount	\$ 652.62	0.02%	\$ 1,291.87	0.06%	\$ (639.25)	-0.04%

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Controllable Costs	2021	%	2020	%	Variance \$	Variance %
Menu Covers/Bill Covers	\$ 901.37	0.03%	\$ 931.11	0.05%	\$ (29.74)	-0.02%
Music/Band/Films	\$ 990.72	0.03%	\$ 2,090.72	0.10%	\$ (1,100.00)	-0.07%
Bar Supplies	\$ 2,464.89	0.07%	\$ 1,381.27	0.07%	\$ 1,083.62	0.01%
Napkins - Dinner	\$ 31.04	0.00%	\$ -	0.00%	\$ 31.04	0.00%
Patio Supplies	\$ 1,702.60	0.05%	\$ 3,739.65	0.19%	\$ (2,037.05)	-0.13%
Office Supplies	\$ 3,704.22	0.11%	\$ 3,500.50	0.17%	\$ 203.72	-0.06%
Paper Products - Napkins	\$ 833.17	0.03%	\$ 827.34	0.04%	\$ 5.83	-0.02%
Café Supplies	\$ 6,190.41	0.19%	\$ 7,781.10	0.39%	\$ (1,590.69)	-0.20%
Parking	\$ 3,000.00	0.09%	\$ 3,000.00	0.15%	\$ -	-0.06%
Penalty + Interest	\$ -	0.00%	\$ 6,330.13	0.32%	\$ (6,330.13)	-0.32%
Pest Control	\$ 1,465.00	0.04%	\$ 591.00	0.03%	\$ 874.00	0.02%
Printing Costs	\$ 5,060.48	0.15%	\$ 5,440.13	0.27%	\$ (379.65)	-0.12%
R&M - Building	\$ 6,283.43	0.19%	\$ 8,661.30	0.43%	\$ (2,377.87)	-0.24%
R&M - Electrical	\$ 3,419.45	0.10%	\$ 3,817.80	0.19%	\$ (398.35)	-0.09%
R&M - Equipment	\$ 4,910.01	0.15%	\$ 112.35	0.01%	\$ 4,797.66	0.14%
R&M - Décor	\$ -	0.00%	\$ 456.98	0.02%	\$ (456.98)	-0.02%
R&M - Kitchen Equipment	\$ 5,998.24	0.18%	\$ 3,425.52	0.17%	\$ 2,572.72	0.01%
R&M - Plumbing	\$ 551.49	0.02%	\$ 1,432.31	0.07%	\$ (880.82)	-0.05%
R&M - Refrigeration	\$ -	0.00%	\$ (332.24)	-0.02%	\$ 332.24	0.02%
Moving Expense	\$ -	0.00%	\$ 340.00	0.02%	\$ (340.00)	-0.02%
Security System	\$ 306.22	0.01%	\$ 300.90	0.01%	\$ 5.32	-0.01%
Smallware and Utensils	\$ 537.06	0.02%	\$ 3,130.04	0.16%	\$ (2,592.98)	-0.14%
Email Services	\$ -	0.00%	\$ 1,764.25	0.09%	\$ (1,764.25)	-0.09%
Scheduling Program	\$ 488.89	0.01%	\$ 469.64	0.02%	\$ 19.25	-0.01%
Squirrel Maint + Supplies	\$ 2,549.81	0.08%	\$ 1,081.63	0.05%	\$ 1,468.18	0.02%
Staff Meal Discount	\$ 34,336.60	1.04%	\$ 16,713.52	0.83%	\$ 17,623.08	0.21%
Rentals	\$ 804.74	0.02%	\$ 1,017.60	0.05%	\$ (212.86)	-0.03%
OpenTable	\$ 11,010.79	0.33%	\$ -	0.00%	\$ 11,010.79	0.33%
Staff Costs	\$ 1,400.00	0.04%	\$ -	0.00%	\$ 1,400.00	0.04%
Gas Expense	\$ -	0.00%	\$ 229.47	0.01%	\$ (229.47)	-0.01%
Storage	\$ 4,029.00	0.12%	\$ 3,588.44	0.18%	\$ 440.56	-0.06%
Subscriptions	\$ 2,047.40	0.06%	\$ 1,457.17	0.07%	\$ 590.23	-0.01%
Computer Software - Ann.	\$ 2,295.15	0.07%	\$ 2,241.65	0.11%	\$ 53.50	-0.04%
Take Out Supplies	\$ 7,652.78	0.23%	\$ 423.61	0.02%	\$ 7,229.17	0.21%
Food Delivery Costs	\$ 100.00	0.00%	\$ -	0.00%	\$ 100.00	0.00%
Telephone	\$ 159.95	0.00%	\$ 512.78	0.03%	\$ (352.83)	-0.02%
Utilities	\$ 47,304.36	1.44%	\$ 32,191.42	1.60%	\$ 15,112.94	-0.17%
Uniforms - Kitchen	\$ 506.25	0.02%	\$ 235.40	0.01%	\$ 270.85	0.00%
Uniforms - Servers	\$ 1,180.64	0.04%	\$ 1,200.05	0.06%	\$ (19.41)	-0.02%
Website Maintenance	\$ 1,824.00	0.06%	\$ 1,150.28	0.06%	\$ 673.72	0.00%
Total Controllable Costs	\$ 466,915.11	14.18%	\$ 329,140.25	16.39%	\$ 139,780.87	-2.21%

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Marketing Costs	2021	%	2020	%	Variance \$	Variance %
Advertising & Promotions	\$ 3,130.58	0.10%	\$ 2,981.88	0.15%	\$ 148.70	-0.05%
Marketing	\$ 3,607.91	0.11%	\$ 4,420.00	0.22%	\$ (812.09)	-0.11%
Wages - Marketing	\$ 3,953.91	0.12%	\$ -	0.00%	\$ 3,953.91	0.12%
Promo Gift Cards	\$ 3,450.00	0.10%	\$ 10,334.32	0.51%	\$ (6,884.32)	-0.41%
QSA + QSA 40	\$ 22,580.83	0.69%	\$ 15,877.93	0.79%	\$ 6,702.90	-0.11%
Coupons	\$ 1,803.58	0.05%	\$ 1,208.02	0.06%	\$ 595.56	-0.01%
Promo	\$ 8,251.05	0.25%	\$ 9,556.16	0.48%	\$ (1,305.11)	-0.23%
Food Delivery Expense	\$ -	0.00%	\$ 5,882.20	0.29%	\$ (5,882.20)	-0.29%
Total Marketing Cost	\$ 46,777.86	1.42%	\$ 50,260.51	2.50%	\$ (3,482.65)	-1.08%
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Fixed Expenses	2021	%	2020	%	Variance \$	Variance %
Accounting + Legal	\$ 6,584.39	0.20%	\$ 11,575.05	0.58%	\$ (4,990.66)	-0.38%
Bookkeeping	\$ 8,273.00	0.25%	\$ 9,928.00	0.49%	\$ (1,655.00)	-0.24%
Insurance	\$ 16,886.63	0.51%	\$ 15,951.64	0.79%	\$ 934.99	-0.28%
Business Fees + Licenses	\$ 1,045.00	0.03%	\$ 1,756.14	0.09%	\$ (711.14)	-0.06%
Additional Rent + Mgmt	\$ 32,499.01	0.99%	\$ 27,167.04	1.35%	\$ 5,331.97	-0.37%
Rent	\$ 121,870.02	3.70%	\$ 121,872.00	6.07%	\$ (1.98)	-2.37%
Percentage Rent	\$ 49,795.22	1.51%	\$ 12,500.07	0.62%	\$ 37,295.15	0.89%
CERS Rent Subsidy	\$ (9,249.68)	-0.28%	\$ (77,360.00)	-3.85%	\$ 68,110.32	3.57%
Total Fixed Expenses	\$ 227,703.59	6.91%	\$ 123,389.94	6.14%	\$ 104,313.65	0.77%
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Special Projects	2021	%	2020	%	Variance \$	Variance %
Special Events Misc	\$ 125.00	0.10%	\$ -	0.00%	\$ 125.00	0.10%
Total Special Projects	\$ 125.00	0.10%	\$ -	0.00%	\$ 125.00	0.10%
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Preopening Costs	2021	%	2020	%	Variance \$	Variance %
Suspense	\$ -	0.00%	\$ (41,645.02)	-2.07%	\$ 41,645.02	2.07%
Total Fixed Expenses	\$ -	0.00%	\$ (41,645.02)	-2.07%	\$ 41,645.02	2.07%
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Total Profit	\$ 363,474.79	10.73%	\$ 368,280.85	16.30%	\$ (4,806.06)	-5.58%