

ACTUAL VS. THEORETICAL REPORT

This report can be used to compare the actual costs and the theoretical costs for all inventoried product. The “actual” cost refers to the value of the inventory of a specific product over a post period. The “theoretical” cost refers to the cost of the items and recipe components sold, based on the POS system. This report also shows the variance between the two costs.

Where to Find the Report: **Inventory > Reports > Actual/Theoretical Cost**

- When you first arrive on the screen, select the post period range that you would like to review. Then this first page will give you the cost of goods broken down in G/L categories. See below:

Actual/Theoretical Cost Close											
From: 12/30/2020		To: 01/12/2021		Total Net Sales (\$): 34,827.00			Total Cost of Goods Sold (\$): 7,313.07		Cost (%): 21.00		Retrieve
P&L Substructure	GL Code/Description	Actual		Theoretical		Variance		Logged Waste			
		Value	%	Value	%	Value	%	Value	%		
Cost of Goods											
	51000 - COGS CHEESE	1,200.43	3.86	1,155.54	3.71	-44.89	-0.14	0.00	0.00		
	51100 - COGS CHICKEN	918.91	2.95	897.96	2.88	-20.95	-0.07	0.00	0.00		
	51200 - COGS MEATS	1,128.77	3.63	1,117.93	3.59	-10.84	-0.03	0.00	0.00		
	51300 - COGS PRODUCE	684.38	2.20	693.14	2.23	8.76	0.03	0.00	0.00		
	51400 - COGS DRY	868.28	2.79	972.08	3.12	103.80	0.33	0.00	0.00		
	51500 - COGS FROZEN	954.45	3.07	851.39	2.73	-103.06	-0.33	0.00	0.00		
	51600 - COGS NA BEV	257.09	0.83	267.03	0.86	9.94	0.03	0.00	0.00		
	51700 - COGS OTHER FOOD	432.32	1.39	316.65	1.02	-115.67	-0.37	0.00	0.00		
Total Cost of Goods		6,444.63	20.70	6,271.72	20.15	-172.91	-0.56	0.00	0.00		
Cost of Goods Adult Bev											
	52000 - COGS BEER	547.44	26.85	498.72	24.46	-48.72	-2.39	0.00	0.00		
	52100 - COGS WINE	159.03	22.23	175.13	24.48	16.10	2.25	0.00	0.00		
	52200 - COGS LIQUOR	155.44	16.53	128.51	13.66	-26.93	-2.86	0.00	0.00		
	52300 - COGS OTHER BAR	6.53	0.69	23.55	2.50	17.02	1.81	0.00	0.00		
Total Cost of Goods Adult Bev		868.44	23.50	825.91	22.35	-42.53	-1.15	0.00	0.00		
Total Cost of Goods Sold		7,313.07	21.00	7,097.63	20.38	-215.44	-0.62	0.00	0.00		

- From here, you can select a specific GL Code or category of food that you want to dive into. The next page will give you a list of all products listed under that GL Code. See below:

51000 - COGS CHEESE (12/30/2020 — 01/12/2021) Close												
Pro...	Product Name	Inv....	Actual		Theoretical		Variance		Logged Waste		Approx. U...	
			Value	%	Value	%	Value	%	Value	%		
P1006	CHEESE- WHITE CHEDDAR	LB	126.92	0.41	105.82	0.34	-21.10	-0.07	0.00	0.00	-6.00	
P1004	CHEESE- MOZZARELLA	LB	748.36	2.40	730.40	2.35	-17.96	-0.06	0.00	0.00	-9.00	
P1009	CHEESE- RICOTTA	LB	16.80	0.05	4.84	0.02	-11.96	-0.04	0.00	0.00	-7.00	
P1002	CHEESE- FETA	LB	24.83	0.08	13.27	0.04	-11.56	-0.04	0.00	0.00	-4.00	
P1001	CHEESE- CHEDDAR	LB	136.35	0.44	124.91	0.40	-11.44	-0.04	0.00	0.00	-4.00	
P1012	CHEESE- VEGAN	LB	14.96	0.05	6.66	0.02	-8.30	-0.03	0.00	0.00	-2.00	
P1010	CHEESE- ROMANO	LB	54.39	0.17	49.23	0.16	-5.16	-0.02	0.00	0.00	-1.00	
P1699	CHEESE- PARMESAN SHAVED	LB	44.71	0.14	40.00	0.13	-4.71	-0.02	0.00	0.00	-1.00	
P1003	CHEESE- GOAT LOG	LB	13.98	0.04	12.42	0.04	-1.56	-0.01	0.00	0.00	0.00	
P1697	CHEESE- PROVOLONE	LB	11.36	0.04	11.57	0.04	0.21	0.00	0.00	0.00	0.00	
P2023	CHEESE- ASIAGO	LB	19.79	0.06	37.03	0.12	17.24	0.06	0.00	0.00	5.00	
P1008	CHEESE- FRESH MOZZ SLCD	LB	-12.02	-0.04	19.39	0.06	31.41	0.10	0.00	0.00	8.00	
	Total		1,200.43	3.86	1,155.54	3.71	-44.89	-0.14	0.00	0.00		
	Total 51000 - COGS CHEESE		1,200.43	3.86	1,155.54	3.71	-44.89	-0.14	0.00	0.00		

3. From here, you have two more options to dive into a specific product.

- a. If you click on the value listed for a specific product under the **Actual** column, this will give you a list of the daily depletion of the product based on the sales, as well as a breakdown below the chart of the beginning inventory, transfers, purchases, ending post totals, sales of that specific product and inventory variances.

P1006 — CHEESE- WHITE CHEDDAR (12/30/2020 — 01/12/2021)												
Date	Type	Number	Source / Destination	Actual Cost (Value)					Consumption (Value)			
				Transfers In	Transfers Out	Produc...	Prod. Cons. Reversal	Purcha...	Sales Depletion	Inv. Adj.	Inv. Variance	Produc... Depletion
12/30/2020	POS Consum...									14.52		
12/31/2020	POS Consum...									28.34		
01/01/2021	POS Consum...									16.21		
01/02/2021	POS Consum...									14.19		
01/03/2021	POS Consum...									12.97		
01/04/2021	POS Consum...									6.71		
01/05/2021	POS Consum...									2.65		
01/05/2021	Variance										21.54	
01/05/2021	Vendor Order	1393763	PFG SPRING...					141.95				
01/06/2021	POS Consum...									8.26		
01/07/2021	POS Consum...									1.53		
Total				0.00	0.00	0.00	0.00	141.95	105.38	0.00	21.54	0.00

Beginning:	134.16		
+Transfers In:	0.00		
-Transfers Out:	0.00		
+Production:	0.00	Sales:	105.38
-Prod. Cons. Reversal:	0.00	+Inv. Adj.:	0.00
+Purchases:	141.95	+Inv Variance:	21.54
-Ending:	149.19	+Production Depletion:	0.00
Actual Cost:	126.92	Consumption:	126.92

- b. The other option is to click on the **Theoretical** value, and this will give a list of all of the recipes that this product is associated with. (This also gives you an option to see that recipe details if you click on the menu item in the list.)

Theoretical Cost Detail — P1009 — CHEESE- RICOTTA (12/30/2020 — 01/12/2021)						
Product Number	PLU Number	Product Name	Sold Quantity	Sale Unit	Theoretical Depletion (LB)	Theoretical Cost
R2227	11474	*LG MTBL+RICTA- TO	2.00	EA	0.47	0.84
R2228	11472	*LG MTBL+RICTA- DI	2.00	EA	0.47	0.84
R2257	11473	*RG MTBL+RICTA TO	3.00	EA	0.47	0.84
R2226	11475	*IN MTBL+RICTA- TO	5.00	EA	0.39	0.70
R2194	11470	*IN MTBL+RICTA- DI	4.00	EA	0.31	0.56
R2230	11471	*RG MTBL+RICTA- DI	2.00	EA	0.31	0.56
R2235	11358	DEEP MEATBALLS APP	18.00	EA	0.28	0.50
Total P1009 - CHEESE- RICOTTA					2.70	4.84