

Collard & Sowizral, P.C.
 Restaurant Comparison
 Revenues and Expense Summary

	%
SALES	
Food	65.01%
Beverages	2.00%
Liquor	12.60%
Wine	13.15%
Beer	<u>7.23%</u>
	<u>100.00%</u>
COST OF SALES (1)	
Food	30.82%
Beverages	27.05%
Liquor	20.84%
Wine	28.77%
Beer	<u>24.20%</u>
	<u>28.74%</u>
GROSS PROFIT	71.26%
OTHER INCOME	<u>2.60%</u>
Total Income	<u>73.86%</u>
CONTROLLABLE EXPENSES	
Payroll	32.96%
Employee benefits	6.20%
Direct operating	5.78%
Advertising and sales promotion	3.27%
Administrative and general	6.53%
Repairs and maintenance	<u>1.19%</u>
Total Controllable Expenses	<u>55.93%</u>
TOTAL BEFORE OCCUPANCY EXPENSES	17.93%
OCCUPANCY EXPENSES	<u>7.81%</u>
TOTAL BEFORE DEPRECIATION AND AMORTIZATION	10.12%
DEPRECIATION AND AMORTIZATION	<u>2.47%</u>
NET INCOME	<u><u>7.65%</u></u>

(1): Based on individual department sales. %'s will not add.

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%

PAYROLL:

Management	9.02%
Bartenders	0.83%
Waitstaffs & Bussers	5.37%
Dishwashers	1.43%
Clerical	0.20%
Pastry Shop	0.08%
Kitchen	14.55%
Hosts	0.66%
Casual labor	0.19%
Administrative	0.21%
Other	0.12%
Employee bonuses	0.29%
	<u>32.96%</u>

EMPLOYEE BENEFITS:

Officer's life and disability insurance	0.12%
Employee benefits	0.34%
Health insurance	1.04%
Payroll taxes	4.33%
Workmen's compensation	0.38%
	<u>6.20%</u>

DIRECT OPERATING EXPENSES:

Equipment rental	0.13%
Cable television	0.00%
Contract cleaning and supplies	1.00%
Dishwashing expense	0.15%
Dry goods	0.56%
Flowers, decorations and music	0.22%
Ice	0.01%
Kitchen gas	0.38%
Kitchen and dining smallwares	0.46%
Laundry	0.95%
Licenses and permits	0.20%
Menus, printing and paper	0.39%
Miscellaneous operating expenses	0.35%
Pest control	0.09%
Security	0.05%
Supplies	0.26%
Uniforms	0.04%
Trash removal	0.37%
Valet Parking	0.11%
Wood and charcoal	0.06%
	<u>5.78%</u>

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ADVERTISING AND SALES PROMOTION:

Advertising and promotion	0.88%
Other sales promotion	0.10%
Complimentary meals & bar	<u>2.30%</u>
	<u>3.27%</u>

ADMINISTRATIVE AND GENERAL:

Bad debts	0.00%
Bank charges	0.04%
Cash over/short	0.06%
Charge card commissions	2.87%
Consulting	0.04%
Contributions	0.12%
Dues and subscriptions	0.09%
Insurance, general	0.83%
Legal & accounting/bookkeeping fees	0.63%
Licenses and permits	0.03%
Miscellaneous administrative expenses	0.06%
Office supplies	0.37%
Open Table	0.08%
Payroll processing fees	0.21%
Penalties	0.01%
Postage/delivery	0.04%
Research & development	0.17%
Taxes general	0.05%
Telephone & Internet	0.31%
Travel, entertainment and market research	0.27%
Vehicle & delivery	<u>0.26%</u>
	<u>6.53%</u>

OCCUPANCY EXPENSES:

Rent and common area expenses	5.00%
Real estate taxes	0.39%
Electricity, water, and sewer	2.01%
Parking and storage	0.04%
Interest Expense	<u>0.38%</u>
	<u>7.81%</u>