

Collard & Sowizral, P.C.
 2007 Restaurant Comparison
 Revenues and Expense Summary

	%
SALES	
Food	65.9%
Beverages	6.8%
Liquor	8.1%
Wine	16.6%
Beer	2.6%
	100.0%
COST OF SALES (1)	
Food	30.1%
Beverages	26.7%
Liquor	24.0%
Wine	32.3%
Beer	30.7%
	29.7%
GROSS PROFIT	70.3%
OTHER INCOME	0.8%
Total Income	71.1%
CONTROLLABLE EXPENSES	
Payroll	32.9%
Employee benefits	6.6%
Direct operating	7.1%
Advertising and sales promotion	4.4%
Administrative and general	5.9%
Repairs and maintenance	1.4%
Total Controllable Expenses	58.3%
TOTAL BEFORE OCCUPANCY EXPENSES	12.8%
OCCUPANCY EXPENSES	10.8%
TOTAL BEFORE DEPRECIATION AND AMORTIZATION	2.1%
DEPRECIATION AND AMORTIZATION	3.7%
NET INCOME	-1.6%

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

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 Accompanying Information

	%
PAYROLL:	
Management	9.44%
Bartenders	1.12%
Waitstaffs & Bussers	4.38%
Dishwashers	1.45%
Doormen	0.06%
Clerical	0.21%
Catering	0.01%
Pastry Shop	0.43%
Kitchen	12.88%
Hosts	0.78%
Casual labor	0.64%
Administrative	0.91%
Other	0.46%
Employee bonuses	0.17%
	32.91%
EMPLOYEE BENEFITS:	
Officer's life and disability insurance	0.13%
Employee benefits	0.36%
Health insurance	1.12%
Payroll taxes	4.34%
Shift meals	0.14%
Workmen's compensation	0.48%
	6.57%
DIRECT OPERATING EXPENSES:	
Equipment rental	0.26%
Cable television	0.02%
Contract cleaning and supplies	1.01%
Delivery Expense	0.05%
Dishwashing expense	0.23%
Dry goods	0.26%
Flowers, decorations and music	0.30%
Ice	0.02%
Kitchen gas	0.66%
Kitchen and dining smallwares	0.63%
Laundry	1.09%
Licenses and permits	0.24%
Menus, printing and paper	0.37%
Miscellaneous operating expenses	0.45%
Pest control	0.10%
Security	0.05%
Supplies	0.65%
Uniforms	0.05%
Trash removal	0.42%
Valet Parking	0.19%
Wood and charcoal	0.08%
	7.11%

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ADVERTISING AND SALES PROMOTION:	
Advertising and promotion	1.14%
Media advertising	0.08%
Other sales promotion	0.28%
Music and entertainment	0.15%
Complimentary meals & bar	2.71%
	4.36%
ADMINISTRATIVE AND GENERAL:	
Bad debts	0.01%
Bank charges	0.06%
Cash over/short	0.03%
Chargebacks	0.00%
Charge card commissions	2.46%
Consulting	0.12%
Contributions	0.04%
Commissions	0.01%
Dues and subscriptions	0.06%
Insurance, general	0.89%
Legal & accounting/bookkeeping fees	0.54%
Licenses and permits	0.01%
Miscellaneous administrative expenses	0.07%
Office supplies	0.31%
Open Table	0.04%
Payroll processing fees	0.19%
Penalties	0.01%
Postage/delivery	0.03%
Research & development	0.17%
Security/spotter service	0.01%
Taxes general	0.07%
Telephone & Internet	0.31%
Travel, entertainment and market research	0.19%
Vehicle & delivery	0.33%
	5.94%
OCCUPANCY EXPENSES:	
Rent and common area expenses	6.54%
Real estate taxes	0.54%
Electricity, water, and sewer	2.37%
Parking and storage	0.08%
Interest Expense	1.25%
	10.78%