

Collard & Sowizral, P.C.
 2008 Restaurant Comparison
 Revenues and Expense Summary

	%
SALES	
Food	65.4%
Beverages	6.7%
Liquor	8.8%
Wine	16.0%
Beer	3.1%
	100.0%
COST OF SALES (1)	
Food	30.3%
Beverages	27.4%
Liquor	23.9%
Wine	31.7%
Beer	28.9%
	29.7%
GROSS PROFIT	70.3%
OTHER INCOME	0.7%
Total Income	71.0%
CONTROLLABLE EXPENSES	
Payroll	33.6%
Employee benefits	6.5%
Direct operating	6.9%
Advertising and sales promotion	4.2%
Administrative and general	6.0%
Repairs and maintenance	1.3%
Total Controllable Expenses	58.6%
TOTAL BEFORE OCCUPANCY EXPENSES	12.4%
OCCUPANCY EXPENSES	11.3%
TOTAL BEFORE DEPRECIATION AND AMORTIZATION	1.1%
DEPRECIATION AND AMORTIZATION	4.7%
NET INCOME	-3.6%

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

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 Accompanying Information

	%
PAYROLL:	
Management	9.61%
Bartenders	1.11%
Waitstaffs & Bussers	4.30%
Dishwashers	1.50%
Doormen	0.05%
Clerical	0.27%
Catering	0.00%
Pastry Shop	0.42%
Kitchen	13.50%
Hosts	0.73%
Casual labor	0.61%
Administrative	0.94%
Other	0.43%
Employee bonuses	0.14%
	33.64%
EMPLOYEE BENEFITS:	
Officer's life and disability insurance	0.12%
Employee benefits	0.42%
Health insurance	1.13%
Payroll taxes	4.35%
Shift meals	0.15%
Workmen's compensation	0.38%
	6.55%
DIRECT OPERATING EXPENSES:	
Equipment rental	0.21%
Cable television	0.01%
Contract cleaning and supplies	1.00%
Delivery Expense	0.03%
Dishwashing expense	0.27%
Dry goods	0.35%
Flowers, decorations and music	0.23%
Ice	0.02%
Kitchen gas	0.68%
Kitchen and dining smallwares	0.62%
Laundry	1.14%
Licenses and permits	0.22%
Menus, printing and paper	0.40%
Miscellaneous operating expenses	0.36%
Pest control	0.10%
Security	0.04%
Supplies	0.52%
Uniforms	0.07%
Trash removal	0.41%
Valet Parking	0.13%
Wood and charcoal	0.09%
	6.88%

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ADVERTISING AND SALES PROMOTION:	
Advertising and promotion	1.12%
Media advertising	0.05%
Other sales promotion	0.38%
Music and entertainment	0.11%
Complimentary meals & bar	2.58%
	4.23%
ADMINISTRATIVE AND GENERAL:	
Bad debts	0.09%
Bank charges	0.09%
Cash over/short	0.01%
Chargebacks	0.01%
Charge card commissions	2.46%
Consulting	0.10%
Contributions	0.05%
Commissions	0.01%
Dues and subscriptions	0.07%
Insurance, general	0.87%
Legal & accounting/bookkeeping fees	0.50%
Licenses and permits	0.01%
Miscellaneous administrative expenses	0.03%
Office supplies	0.33%
Open Table	0.03%
Payroll processing fees	0.19%
Penalties	0.01%
Postage/delivery	0.03%
Research & development	0.16%
Security/spotter service	0.01%
Taxes general	0.04%
Telephone & Internet	0.35%
Travel, entertainment and market research	0.15%
Vehicle & delivery	0.36%
	5.98%
OCCUPANCY EXPENSES:	
Rent and common area expenses	6.66%
Real estate taxes	0.55%
Electricity, water, and sewer	2.64%
Parking and storage	0.07%
Interest Expense	1.36%
	11.28%