

Collard & Sowizral, P.C.
 2006 Restaurant Comparison
 Revenues and Expense Summary

	%
SALES	
Food	65.4%
Beverages	2.6%
Liquor	9.6%
Wine	19.4%
Beer	3.0%
	100.0%
COST OF SALES (1)	
Food	28.6%
Beverages	31.2%
Liquor	21.9%
Wine	31.5%
Beer	28.3%
	28.6%
GROSS PROFIT	71.4%
OTHER INCOME	0.8%
Total Income	72.2%
CONTROLLABLE EXPENSES	
Payroll	31.4%
Employee benefits	6.6%
Direct operating	6.7%
Advertising and sales promotion	3.7%
Administrative and general	5.9%
Repairs and maintenance	1.3%
Total Controllable Expenses	55.6%
TOTAL BEFORE OCCUPANCY EXPENSES	16.6%
OCCUPANCY EXPENSES	10.8%
TOTAL BEFORE DEPRECIATION AND AMORTIZATION	5.8%
DEPRECIATION AND AMORTIZATION	3.6%
NET INCOME	2.2%

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

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 Accompanying Information

	%
PAYROLL:	
Management	8.67%
Bartenders	0.87%
Waitstaffs & Bussers	4.48%
Dishwashers	1.62%
Doormen	0.06%
Clerical	0.33%
Catering	0.01%
Pastry Shop	0.50%
Kitchen	11.79%
Hosts	0.68%
Casual labor	0.61%
Administrative	0.81%
Other	0.67%
Employee bonuses	0.30%
	31.40%
EMPLOYEE BENEFITS:	
Officer's life and disability insurance	0.15%
Employee benefits	0.53%
Health insurance	1.01%
Payroll taxes	4.25%
Shift meals	0.12%
Workmen's compensation	0.51%
	6.57%
DIRECT OPERATING EXPENSES:	
Equipment rental	0.21%
Cable television	0.01%
Contract cleaning and supplies	0.99%
Delivery Expense	0.05%
Dishwashing expense	0.16%
Dry goods	0.22%
Flowers, decorations and music	0.25%
Ice	0.02%
Kitchen gas	0.59%
Kitchen and dining smallwares	0.59%
Laundry	1.08%
Licenses and permits	0.22%
Menus, printing and paper	0.29%
Miscellaneous operating expenses	0.49%
Pest control	0.08%
Security	0.03%
Supplies	0.76%
Uniforms	0.05%
Trash removal	0.35%
Valet Parking	0.18%
Wood and charcoal	0.05%
	6.69%

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ADVERTISING AND SALES PROMOTION:	
Advertising and promotion	1.13%
Media advertising	0.09%
Other sales promotion	0.31%
Music and entertainment	0.07%
Complimentary meals & bar	2.06%
	3.66%
ADMINISTRATIVE AND GENERAL:	
Bad debts	0.05%
Bank charges	0.05%
Cash over/short	0.01%
Chargebacks	0.04%
Charge card commissions	2.40%
Consulting	0.10%
Contributions	0.05%
Commissions	0.01%
Dues and subscriptions	0.07%
Insurance, general	0.93%
Legal & accounting/bookkeeping fees	0.43%
Licenses and permits	0.02%
Miscellaneous administrative expenses	0.07%
Office supplies	0.32%
Open Table	0.01%
Payroll processing fees	0.15%
Penalties	0.01%
Postage/delivery	0.04%
Research & development	0.16%
Security/spotter service	0.02%
Taxes general	0.06%
Telephone & Internet	0.28%
Travel, entertainment and market research	0.31%
Vehicle & delivery	0.34%
	5.95%
OCCUPANCY EXPENSES:	
Rent and common area expenses	6.51%
Real estate taxes	0.45%
Electricity, water, and sewer	2.50%
Parking and storage	0.09%
Interest Expense	1.30%
	10.85%