

TABLE B**RESTAURANT PERFORMANCE BASED ON AVERAGE VOLUME – TOP
HALF**

Average Net Sales¹	\$ 1,113,455	100%
Cost of Goods Sold²		
Food Cost	\$ 234,326	21.00%
Paper Cost	\$ 43,208	3.90%
Total Cost of Goods Sold	\$ 277,533	24.90%
Payroll³		
Management	\$ 100,886	9.10%
Crew	\$ 193,630	17.40%
Payroll Taxes ⁴	\$ 28,128	2.50%
Workers Comp ⁵	\$ 7,807	0.70%
Total Payroll	\$ 330,451	29.70%
Other Expenses		
Royalties ⁶	\$ 66,807	6.00%
Advertising ⁷	\$ 33,404	3.00%
Occupancy Cost ⁸	\$ 90,000	8.10%
Utilities ⁹	\$ 43,928	3.90%
Repairs ¹⁰	\$ 7,694	0.70%
Maintenance ¹¹	\$ 3,145	0.30%
Operating Expense ¹²	\$ 29,649	2.70%
Contacts & Fees ¹³	\$ 5,847	0.50%
Insurance ¹⁴	\$ 6,000	0.50%
Professional Fees ¹⁵	\$ 4,000	0.40%
Total Fixed Expense¹⁶	\$ 290,474	26.10%
Total Expenses	\$ 898,458	80.70%
EBITDA¹⁷	\$ 214,997	19.30%