

Table 5-1: **Characteristics**  
 Composition of Bakery/Desserts Restaurants  
 Number of Respondents: 26

|                                  | % of<br>Respondents |
|----------------------------------|---------------------|
| <b>Service Offerings:</b>        | %                   |
| Food                             | 100                 |
| Nonalcoholic Beverages*          | 76.92               |
| Wine                             | 0                   |
| Beer                             | 0                   |
| Liquor                           | 0                   |
| Other                            | 0                   |
| <b>Years in Service:</b>         | %                   |
| 1 to 5 Years                     | 53.85               |
| Over 10 Years                    | 46.15               |
| <b>Affiliation:</b>              | %                   |
| Multi Unit Independent           | 100                 |
| <b>Sales Volume:</b>             | %                   |
| \$500,000 - \$999,999            | 100                 |
| <b>Restaurant Location:</b>      | %                   |
| Food Court                       | 23.08               |
| Free Standing                    | 53.85               |
| Retail Complex/Shopping Center   | 23.08               |
| <b>Average Weekly Customers:</b> | %                   |
| 2,000 – 5,000                    | 100                 |

| <b>Average</b>             |              |
|----------------------------|--------------|
| Check <sup>5</sup>         | \$4.11       |
| Full Time Weekly Employees | 7.84         |
| Part Time Weekly Employees | 5.89         |
| Number of Seats            | 22.85        |
| Sales Volume               | \$686,738.94 |
| Square Feet                | 790.38       |
| Weekly Customers (Q1)      | 3211.92      |
| Weekly Customers (Q2)      | 3030.38      |
| Weekly Customers (Q3)      | 3568.08      |
| Weekly Customers (Q4)      | 3032.5       |

|  | % of<br>Respondents |
|--|---------------------|
| <b>Type of Restaurant:</b>               | %                   |
| Quick-Service                            | 100                 |
| <b>Total Number of Seats:</b>            | %                   |
| Less than 100                            | 100                 |
| <b>Total Square Feet:</b>                | %                   |
| Under 2,500                              | 100                 |
| <b>Average Check:</b> <sup>β</sup>       | %                   |
| Under \$10.00 Per Person                 | 100                 |
| <b>Additional Services:</b> <sup>^</sup> | %                   |
| Drive-Thru                               | 23.08               |
| Take out                                 | 100                 |
| Off-premise Catering                     | 0                   |
| Bar                                      | 0                   |
| <b>Net Profit:</b>                       | %                   |
| Net Profit                               | 100                 |
| Net Loss                                 | 0                   |

\* Reported separately. Otherwise included in Food.

<sup>β</sup> Per person, all meals

<sup>^</sup> Offered by restaurants as a percentage of respondents.

Table 5-2: **Statement of Income and Expenses**  
Composition of Bakery/Desserts Restaurants

|  | \$ Per Sq. Ft. | \$ Per Seat     | % of Sales   | % of Bev. Sales |
|--|----------------|-----------------|--------------|-----------------|
| <b>Sales</b>                           |                |                 |              |                 |
| Food                                   | 868.87         | 39070.49        | 100          |                 |
| Beverage                               | 0              | 0               | 0            |                 |
| Beer                                   | 0              | 0               | 0            | 0               |
| Liquor                                 | 0              | 0               | 0            | 0               |
| Wine                                   | 0              | 0               | 0            | 0               |
| Other                                  | 0              | 0               | 0            |                 |
| <b>Total Sales</b>                     | <b>868.87</b>  | <b>39070.49</b> | <b>100</b>   |                 |
| <b>Cost Of Sales</b>                   |                |                 |              |                 |
| Food                                   | 108.64         | 4885.44         | 12.5         |                 |
| Beverage                               | 0              | 0               | 0            | 0               |
| Beer                                   | 0              | 0               | 0            | 0               |
| Liquor                                 | 0              | 0               | 0            | 0               |
| Wine                                   | 0              | 0               | 0            | 0               |
| Other                                  | 0              | 0               | 0            |                 |
| <b>Total Cost of Sales</b>             | <b>108.64</b>  | <b>4885.44</b>  | <b>12.5</b>  |                 |
| <b>Gross Profit</b>                    | <b>760.22</b>  | <b>34185.05</b> | <b>87.5</b>  | <b>0</b>        |
| <b>Operating Expenses</b>              |                |                 |              |                 |
| Salaries & Wages                       | 207.92         | 9349.38         | 23.93        |                 |
| Employee Benefits                      | 32.58          | 1464.99         | 3.75         |                 |
| Marketing & Entertainment              | 6.66           | 299.4           | 0.77         |                 |
| Utility Services                       | 11.6           | 521.52          | 1.33         |                 |
| Restaurant Occupancy Costs             | 71.17          | 3200.22         | 8.19         |                 |
| Repairs & Maintenance                  | 10.12          | 455.14          | 1.16         |                 |
| Depreciation                           | 3.64           | 163.57          | 0.42         |                 |
| Administrative & Professional Expenses | 23.72          | 1066.74         | 2.73         |                 |
| Corporate Overhead                     | 19.67          | 884.68          | 2.26         |                 |
| Other Expense                          | 23.41          | 1052.52         | 2.69         |                 |
| <b>Total Operating Expenses</b>        | <b>410.48</b>  | <b>18458.15</b> | <b>47.24</b> |                 |
| <b>Income Before Income Taxes</b>      | <b>349.74</b>  | <b>15726.9</b>  | <b>40.25</b> |                 |

|                                  |   |
|----------------------------------|---|
| <b>Beer: Costs/Sales Ratio</b>   | 0 |
| <b>Liquor: Costs/Sales Ratio</b> | 0 |
| <b>Wine: Costs/ Sales Ratio</b>  | 0 |