

Sample Salon
Dollars per Customer
For the Eight Months

Prepared by:
 KOPSA OTTE + ASSOCIATES
 Certified Public Accountants

(The following numbers are being used as an example, and are not intended to be viewed as an average.)

	Number of Customers		16,605		15,909	
	Jan - Aug 09	Dollars per Customer	Jan - Aug 08	Dollars per Customer		
Ordinary Income/Expense						
Income						
Service Sales	1,030,762.46	\$ 62.08	1,026,181.54	\$ 64.50		
Retail	140,827.55	8.48	127,741.14	8.03		
Refunds	(3,228.75)	(0.19)	(3,697.06)	(0.23)		
Total Income	1,168,361.26	\$ 70.36	1,150,225.62	\$ 72.30		
Cost of Goods Sold						
Professional Purchases	60,352.52	\$ 3.63	64,239.61	\$ 4.04		
Retail Purchases	72,053.00	4.34	72,221.60	4.54		
Salaries - Stylists	426,843.69	25.71	442,701.24	27.83		
Salaries - Assistants	69,118.05	4.16	37,073.41	2.33		
Commissions - Retail	17,274.56	1.04	11,011.72	0.69		
Payroll Taxes - Producers	55,148.03	3.32	51,516.29	3.24		
Complimentary	5,925.34	0.36	7,167.21	0.45		
Merchant Fees	21,764.89	1.31	21,624.38	1.36		
Total COGS	728,480.08	\$ 43.87	707,555.46	\$ 44.48		
Gross Profit	439,881.18	\$ 26.49	442,670.16	\$ 27.83		
Expense						
Advertising and Promotions	15,114.06	\$ 0.91	8,257.02	\$ 0.52		
Auto Expense	1,533.47	0.09	1,981.28	0.12		
Bank Charges	634.69	0.04	152.08	0.01		
Cash Over/Short	194.12	0.01	(873.74)	(0.05)		
Contributions	0.00	-	746.00	0.05		
Day Maker	88.11	0.01	124.84	0.01		
Depreciation Expense	8,232.41	0.50	8,493.95	0.53		
Dues and Subscriptions	1,087.85	0.07	1,147.53	0.07		
Employee Party/Meeting	2,152.38	0.13	2,744.23	0.17		
Employees' Promotional Expenses	476.15	0.03	0.00	-		
Gifts	1,073.29	0.06	304.95	0.02		
Insurance - Disability	57.36	0.00	(40.57)	(0.00)		
Insurance - Health	19,617.92	1.18	14,460.85	0.91		
Insurance - Liability	13,160.21	0.79	13,985.10	0.88		
Interest Expense	39.30	0.00	535.12	0.03		
Lease Expense	0.00	-	801.75	0.05		
Meals & Entertainment	1,541.62	0.09	2,201.07	0.14		
Miscellaneous	1,600.28	0.10	745.07	0.05		
Office Expense	3,818.43	0.23	4,620.88	0.29		
Payroll Services	2,459.42	0.15	2,240.12	0.14		
Professional Fees	15,160.06	0.91	17,457.90	1.10		
Postage	289.27	0.02	263.78	0.02		
Rent	86,120.00	5.19	82,120.00	5.16		
Repairs & Maintenance	8,144.65	0.49	2,219.23	0.14		
Salaries - Maintenance	3,905.24	0.24	19,410.22	1.22		
Salaries - Managers	65,087.10	3.92	78,725.48	4.95		
Salaries - Support Personnel	87,337.09	5.26	71,425.55	4.49		
Supplies	10,392.18	0.63	5,708.99	0.36		



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Taxes - Other	199.35	0.01	62.16	0.00
Taxes - Payroll	15,604.30	0.94	14,990.84	0.94
Telephone	8,643.01	0.52	6,873.01	0.43
Travel	2,495.00	0.15	7,082.98	0.45
Utilities	13,703.39	0.83	13,139.14	0.83
Total Expense	452,586.70	\$ 27.26	421,377.76	\$ 26.49
Net Ordinary Income	(12,705.52)	\$ (0.77)	21,292.40	\$ 1.34
Other Income/Expense				
Other Income				
Other Income	1,200.00	\$ 0.07	1,817.52	\$ 0.11
Interest Income	2,638.83	0.16	1.34	0.00
Total Other Income	3,838.83	\$ 0.23	1,818.86	\$ 0.11
Other Expense				
Other Expenses	25.00	\$ 0.00	0.00	\$ -
Taxes - State Business Tax	1,000.11	0.06	1,437.88	0.09
Total Other Expense	1,025.11	\$ 0.06	1,437.88	\$ 0.09
Net Other Income	2,813.72	\$ 0.17	380.98	\$ 0.02
Net Income	(9,891.80)	\$ (0.60)	21,673.38	\$ 1.36