

Fiscal Year 2014	Your Data	Sales to \$300,000	\$300,000 to \$1,000,000	Sales above \$1,000,000	Variance
Number of Respondents		10	12	8	
Average Net Sales		\$187,426	\$476,513	\$1,921,986	
<i>New book sales</i>		66.9%	77.7%	79.9%	
<i>Used book sales</i>		19.5%	11.6%	1.2%	
<i>Non-book sales</i>		13.6%	10.7%	18.9%	
Cost of Goods Sold		51.4%	52.0%	55.5%	
Gross Margin		48.6%	48.0%	44.5%	
<i>Owner's compensation</i>		6.8%	5.2%	3.1%	
<i>Wages & salaries</i>		12.5%	16.3%	15.2%	
<i>Payroll taxes</i>		1.2%	2.1%	1.8%	
<i>Employee benefits</i>		0.3%	0.6%	1.3%	
<i>Payroll service</i>		0.2%	0.2%	0.0%	
<i>Other payroll expense</i>		0.0%	0.0%	0.0%	
Total Compensation		21.0%	24.4%	21.4%	
<i>Rent</i>		10.8%	9.1%	6.3%	
<i>Repairs & maintenance</i>		0.5%	0.4%	0.3%	
<i>Utilities</i>		2.2%	1.4%	0.7%	
<i>Other occupancy costs</i>		0.0%	0.3%	0.6%	
Total Occupancy		13.5%	11.2%	7.9%	
<i>Advertising & promotion</i>		2.0%	1.9%	1.0%	
<i>Telecommunications</i>		1.2%	0.9%	0.4%	
<i>Professional services</i>		0.8%	0.6%	0.4%	
<i>Office expenses</i>		0.9%	1.3%	1.5%	
<i>Depreciation</i>		0.5%	0.3%	0.5%	
<i>Travel & entertainment</i>		0.4%	0.8%	0.5%	
<i>Insurance</i>		1.4%	0.8%	0.4%	
<i>Interest expense</i>		1.3%	0.4%	0.1%	
<i>Credit card services</i>		2.4%	2.2%	2.2%	
<i>Dues & subscriptions</i>		0.4%	0.4%	0.2%	
<i>Freight out</i>		1.0%	0.7%	0.7%	
<i>Miscellaneous taxes</i>		0.7%	0.2%	0.1%	
<i>Web expenses</i>		1.0%	0.4%	0.3%	
<i>Data processing</i>		0.2%	0.1%	0.1%	
<i>Other operating costs</i>		1.2%	2.2%	1.9%	
Total Operations		15.4%	13.2%	10.3%	
Total Costs		49.8%	48.8%	39.7%	
Operating Income		-1.2%	-0.8%	4.8%	
Other Income		0.9%	0.0%	0.8%	
Other Expenses		0.4%	0.6%	1.3%	
Net Income Before Taxes		-7.0%	-1.4%	4.3%	

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Detail of Non-book Sales		13.6%	10.7%	18.9%	
Calendars		0.9%	0.4%	0.7%	
Cards / Stationery		1.9%	4.4%	2.0%	
Food / Beverage		2.6%	2.3%	4.0%	
Other merchandise		8.2%	3.6%	12.2%	
Digital Offerings					
% of stores offering online sales		80%	75%	88%	
% of stores offering ebooks		50%	50%	38%	
% of stores offering ereaders		30%	17%	38%	
Online sales (annual average)		\$10,337	\$36,935	\$45,571	
Ebook sales (annual average)		\$88	\$447	*	
Ereader sales (annual average)		*	*	*	
Ending Inventory (in dollars)		\$191,697	\$217,237	\$584,524	
Ending Inventory (as % of sales)		119%	41%	28%	
Square Footage					
Average total square footage		2,377	3,347	6,341	
Average selling square footage		1,800	2,856	5,217	
Average sales/selling sq ft		\$118	\$259	\$334	
Store Employees					
Employees (headcount)		5	9	21	
FTE number of employees		3.0	4.1	11.9	
Average sales per FTE		\$71,864	\$122,299	\$180,350	
Average costs per FTE		\$14,824	\$28,792	\$39,079	
Average Salary					
Manager		\$19,860	\$29,563	\$40,545	
Buyer		*	\$23,719	\$33,894	
Event coordinator / Publicist		*	*	\$24,322	
Frontline bookseller		\$11,683	\$14,012	\$17,422	
General Information					
Years in Business		22	19	26	
Net income (in dollars)		-\$2,577	\$304	\$95,246	

* insufficient data to report