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9 Attorneys for Defendants Déjà Vu Services, Inc.,
10 Harry Mohny, Grapevine Entertainment, Inc. d/b/a
11 Déjà Vu Showgirls; Nite Life East, LLC d/b/a Little
12 Darlings; SP Star Enterprise, Inc. d/b/a Déjà Vu;
13 Coldwater, LLC d/b/a Deja Vu Showgirls; 3610
14 Barnett Ave., LLC d/b/a Adult Superstore; Jolar
15 Cinema of San Diego, Ltd. d/b/a Jolar Cinema
16 Showgirls; Showgirls of San Diego, Inc. d/b/a Deja
17 Vu Showgirls; Bijou – Century, LLC d/b/a New
18 Century Theatre; BT California, LLC d/b/a The
19 Penthouse Club & Steakhouse; Chowderhouse, Inc.,
20 d/b/a Hungry I; Deja Vu – San Francisco, LLC d/b/a
21 Centerfolds; Deja Vu Showgirls of San Francisco,
22 LLC d/b/a Little Darlings of San Francisco; Gold
23 Club – S.F., LLC d/b/a Gold Club; S.A.W.
24 Entertainment, Ltd., d/b/a Hustler San Francisco and
25 the Condor Club; San Francisco Garden of Eden, LLC
26 d/b/a Garden of Eden; San Francisco Roaring 20’s,
27 LLC d/b/a Roaring 20’s; and Stockton Enterprises,
28 LLC d/b/a Deja Vu Showgirls

16 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**

17 **COUNTY OF SAN DIEGO**

18 Jane Roes, et al.,

Case No. 37-2018-28044-CU-OE-CTL

19 Plaintiff,

**DECLARATION OF MARK COHEN IN
SUPPORT OF RESPONSE TO OPPOSITION TO
MOTION TO MOTION FOR PRELIMINARY
APPROVAL**

20 v.

21 Deja Vu Services, Inc., et al.,

Assigned to: Hon. Timothy Taylor
22 Dept: C-72
23 Complaint Filed: July 6, 2018

24 Defendant.

Hearing date: November 30, 2018
25 Hearing time: 1:30 pm
26
27
28

1 I, Mark Cohen, declare as follows:

2 1. The facts set forth herein are personally known to me or they are facts that I have been
3 made aware of that experts in my field reasonably rely upon in forming opinions on the subjects herein.
4 I could and would competently testify to the matters contained in this declaration if called upon to do so
5 in court.

6 2. I am the Chief Economist at Cohen Volk Economic Consulting Group in Walnut Creek,
7 CA. I perform valuations of businesses and economic loss estimates in business, personal injury,
8 wrongful death, labor and marital litigation. I also specializes in the preparation of statistical analyses,
9 vocational, labor and job market consultation. I have given over 700 depositions and testified in over 200
10 trials. I earned a Bachelor's Degree from the University of California, Berkeley. I then earned a Master's
11 Degree in Management with emphasis in International Finance from Boston University, as well as a
12 Masters in Counseling with an Emphasis in Vocational Rehabilitation and Career Counseling from St.
13 Mary's College, Moraga CA. I was formally an Adjunct Professor at the Dominican University in San
14 Rafael, CA and at the European Business School in Brussels, Belgium. In addition, I have obtained the
15 designation of Certified Earnings Analyst from the American Rehabilitation Economics Association and
16 am associated with the Association American Society of Appraisers for Business Valuation, the
17 American Economics Association, the National Association of Forensic Economics, and the Western
18 Economics Association.

19 3. A copy of my curriculum vitae is attached hereto as **Exhibit 1**. The information contained
20 therein is true and accurate.

21 4. A true and accurate copy of my Annual Value Above Minimum Wage Cost of
22 Employment Report (the "Report") is attached hereto as **Exhibit 2**.

23 5. I have been retained to evaluate and report on the annual monetary value of changed
24 business practices as part of a settlement agreement entered into by parties in the above-captioned action.
25 Specifically, I have been asked to determine the value of certain changes in the business practices of
26 designated establishments set forth in the settlement agreement that provide for remuneration to exotic
27 dancer entertainers ("Entertainers") over and above what the law requires for employees (minimum
28 wages, etc.). I have been asked to conduct this valuation for a one-year period.

1 6. The valuation and my Report apply to twenty-two gentlemen’s clubs located in the State
2 of California, being: 1) Grapevine Entertainment, Inc., d/b/a Deja Vu Showgirls; 2) Cathay
3 Entertainment, Inc., d/b/a Deja Vu Showgirls; 3) Nite Life East, LLC, d/b/a Little Darlings; 4) SP Star
4 Enterprise, Inc., d/b/a Deja Vu; 5) Coldwater, LLC, d/b/a Deja Vu Showgirls; 6) Showgirls of San Diego,
5 Inc., d/b/a Deja Vu Showgirls; 7) Stockton Enterprises, LLC, d/b/a Deja Vu Showgirls; 8) Hollywood &
6 Vine Club, LLC, d/b/a Deja Vu Showgirls; 9) Deja Vu Showgirls-Sacramento, LLC, d/b/a Deja Vu
7 Showgirls; 10) DV of LA, LLC, d/b/a Deja Vu of LA –Main St.; 11) EF5 Acquisitions Group, LLC, d/b/a
8 Deja Vu Showgirls Torrance; and 12) JGMA, Anaheim Hospitality, Inc., d/b/a Sam’s After Dark; 13)
9 Bijou – Century, LLC d/b/a New Century Theatre; 14) BT California, LLC d/b/a The Penthouse Club &
10 Steakhouse; 15) Chowderhouse, Inc., d/b/a Hungry I; 16) Deja Vu – San Francisco, LLC d/b/a
11 Centerfolds; 17) Deja Vu Showgirls of San Francisco, LLC d/b/a Little Darlings of San Francisco; 18)
12 Gold Club – S.F., LLC d/b/a Gold Club; 19&20) S.A.W. Entertainment, Ltd., d/b/a Hustler San Francisco
13 and the Condor Club; 21) San Francisco Garden of Eden, LLC d/b/a Garden of Eden; and 22) San
14 Francisco Roaring 20’s, LLC d/b/a Roaring 20’s (the “Clubs,” with each one being a “Club”). The Clubs
15 subject to this Report do not include Deja Vu Services, Inc.; 3610 Barnett Ave., LLC d/b/a Adult
16 Superstore; Jolar Cinema of San Diego, Ltd. d/b/a Jolar Cinema Showgirls, or Eyefull, Inc. d/b/a Deja
17 Vu Showgirls.

18 7. For purposes of this valuation I was provided with certain data that I requested from two
19 California Clubs, Showgirls of San Diego, Inc., d/b/a Deja Vu Showgirls and Coldwater, LLC, d/b/a Deja
20 Vu Showgirls. I generally refer to these two Clubs, respectively, as “San Diego” and “North Hollywood.”
21 These Clubs were chosen based on the assumption that they were average-performing Clubs in terms of
22 gross income from Entertainer sales of dances, as well as their ability to provide the appropriate data
23 within the necessary timeframe.

24 8. For both San Diego and North Hollywood I was provided with data for the calendar year
25 2017, specifically from January 1, 2017 to January 1, 2018. The data provided included, for each
26 Entertainer: the total number of days performed, the total number of hours performed, the gross of all
27 sales by the Entertainer, the Entertainer’s share of sales, and the Club’s share of sales. The Entertainer’s
28 share of sales was provided both by the year and by the month. I was also provided with a list of all

1 Clubs identifying each Club’s location and the total number of Entertainers who performed at each Club
2 in 2017.

3 9. I have also been provided with a copy of the Release and Settlement Agreement
4 (“Settlement Agreement”), with exhibits, in the above-captioned matter

5 10. For purposes of this Declaration and my Report, I refer to the “San Francisco Clubs” as
6 those Clubs situated within the City of San Francisco, California, or otherwise subject to its wage and
7 hour laws, those being: Bijou – Century, LLC d/b/a New Century Theatre; BT California, LLC d/b/a The
8 Penthouse Club & Steakhouse; Chowderhouse, Inc., d/b/a Hungry I; Deja Vu – San Francisco, LLC d/b/a
9 Centerfolds; Deja Vu Showgirls of San Francisco, LLC d/b/a Little Darlings of San Francisco; Gold Club
10 – S.F., LLC d/b/a Gold Club; S.A.W. Entertainment, Ltd., d/b/a Hustler San Francisco and the Condor
11 Club; San Francisco Garden of Eden, LLC d/b/a Garden of Eden; and San Francisco Roaring 20’s, LLC
12 d/b/a Roaring 20’s.

13 11. For purposes of this Declaration and my Report, I refer to the “Los Angeles Clubs” as
14 those Clubs situated within the City and County of Los Angeles or otherwise subject to its wage and hour
15 laws, those being; SP Star Enterprise, Inc., d/b/a Deja Vu; Coldwater, LLC, d/b/a Deja Vu Showgirls;
16 Hollywood & Vine Club, LLC, d/b/a Deja Vu Showgirls; DV of LA, LLC, d/b/a Deja Vu of LA –Main
17 St.; Cathay Entertainment, Inc., d/b/a Deja Vu Showgirls; EF5 Acquisitions Group, LLC, d/b/a Deja Vu
18 Showgirls Torrance; and JGMA, Anaheim Hospitality, Inc., d/b/a Sam’s After Dark.

19 12. For purposes of this Declaration and my Report, I refer to the “Remaining Clubs” as those
20 Clubs not located in or subject to the wage and hour laws of San Francisco or Los Angeles, those being
21 Grapevine Entertainment, Inc., d/b/a Deja Vu Showgirls; Nite Life East, LLC, d/b/a Little Darlings;
22 Showgirls of San Diego, Inc., d/b/a Deja Vu Showgirls; Stockton Enterprises, LLC, d/b/a Deja Vu
23 Showgirls; and Deja Vu Showgirls-Sacramento, LLC, d/b/a Deja Vu Showgirls.

24 13. Using the North Hollywood and San Diego data, the average total number of hours
25 performed was divided by the average total number of days performed to determine an average shift
26 length of approximately 5.5 hours (the actual figure was 5.26 hours, but was rounded up to conservatively
27 estimate future practices). I also determined the average number of days and months the Entertainers
28 performed during the year. On average, Entertainers performed 56.05 days per year and 2.58 months per

1 year.

2 14. Using the North Hollywood and San Diego data on gross income earned per shift, I
3 determined that the Entertainers averaged \$324.00 in gross sales per shift.

4 15. I determined employment payroll costs using the rates as of January 1, 2019, for the
5 California Disability and Unemployment Insurance; California Workers' Compensation, federal
6 unemployment tax, federal insurance contribution and federal Medicare. For San Francisco, I also
7 included the current local tax rate (0.71%).

8 16. For costume costs I assumed a costume allowance of \$25.00 per costume for one (1)
9 costume per month per Entertainer for the San Francisco Clubs, and two (2) costumes per month for the
10 Los Angeles Clubs and the Remaining Clubs. I also included a shoe allowance of \$25.00 per month for
11 the Los Angeles and Remaining Clubs, as part of costume costs per the Settlement Agreement.

12 17. For minimum wage rates, I used the legally-required rates as of January 1, 2019, being:
13 \$15.00 per hour for the San Francisco Clubs, \$14.25 per hour for the Los Angeles Clubs, and \$12.00 per
14 hour for the Remaining Clubs.

15 18. I used average Entertainer hours and the applicable wage rate to determine the annual
16 average Entertainer minimum wage earnings, to which I then applied the employment payroll costs. The
17 average number of Entertainer months was then used to determine annual costume costs, using the
18 applicable costume costs for each Club group. With minimum wage earnings, payroll costs, and costume
19 cost, I could then calculate the average minimum wage and employments costs, per Entertainer.

20 19. I then summed the wage earnings, costume, and payroll costs on a per Entertainer basis,
21 which could be multiplied by the known number of Entertainers for each Club group for 2017 in order to
22 determine the total employment costs for each Club group.

23 20. To determine gross income from Entertainer sales for each group, I used the average gross
24 income per shift multiplied by the average number of shifts per year, multiplied by the number of
25 Entertainers in each group.

26 21. For the Los Angeles Clubs and Remaining Clubs, I calculated the difference between
27 gross income for each group and the employment costs (average employment cost per Entertainer x
28 number of Entertainers in each group), per the terms of the Settlement Agreement. I then applied Dance

1 Fee commissions at 20% (per the terms of the Settlement Agreement) to that difference and subtracted
2 the rate of total employment costs (a percentage of total payroll costs/minimum wage earnings) to arrive
3 at the total value of remuneration above the minimum wage cost of employment.

4 22. For the San Francisco Clubs, I calculated the difference between gross income for the
5 group and the product of \$150.00 (an amount specified in the Settlement Agreement) multiplied by the
6 average Entertainer days per year and the number of Entertainers in the group. I then applied Dance Fee
7 commissions at 20% (per the terms of the Settlement Agreement) to that difference. In this case, there
8 was no need to subtract the total employment costs (a percentage of total payroll costs/minimum wage
9 earnings) to arrive at the total value of remuneration above the minimum wage cost of employment,
10 because San Francisco Entertainers are paid minimum wage plus 20% commission above \$150 in dance
11 fees, per the terms of the Settlement Agreement.

12 23. Based on the Settlement Agreement, the data supplied to me, the calculations applied and
13 explained above, and my professional judgment, the annual value of the enhanced employment terms of
14 the Settlement Agreement above the legally required minimum wages is: \$4,366,702.00 for the San
15 Francisco Clubs, \$5,149,346.00 for the Los Angeles Clubs, and \$2,938,834.00 for the Remaining Clubs,
16 for a **total annual value of \$12,454,882.00**. This figure does not include drink commissions as provided
17 for in the Settlement Agreement at some of the Clubs, so it is on the conservative side.

18 I declare under penalty of perjury under the laws of the State of California that the foregoing is
19 true and correct.

20
21 Dated: November 21, 2018



Mark Cohen

EXHIBIT 1

MARK COHEN

CURRICULUM VITAE

FINANCIAL, STATISTICAL & REHABILITATION ECONOMIST

COHEN VOLK ECONOMIC CONSULTING GROUP, Walnut Creek, CA, 1995 to Present.

Principal, Chief Economist. Valuation of businesses and economic losses in business, personal injury, wrongful death, labor, landlord, tenant and marital litigation. Preparation of statistical analyses, vocational, labor and job market consultation and studies. Development and placement of structured settlement alternatives.

THE UDINSKY GROUP, Berkeley, CA, 1984 to 1995.

Vice President. Valuation of businesses and economic losses in business, personal injury, wrongful death, labor and marital litigation. Preparation of statistical analyses, labor and job market consultation and studies. Development and placement of structured settlement alternatives.

TEACHING EXPERIENCE

DOMINICAN UNIVERSITY, San Rafael, CA, 1992 to 1998.

Adjunct Professor of Graduate Level International Finance, Monetary Systems and Investments, M.B.A. Program; Undergraduate Level International Finance and Investments, Business School Program.

EUROPEAN BUSINESS SCHOOL, Brussels, Belgium, 1991.

Adjunct Professor of Undergraduate Level Money and Banking, Statistics, and Management.

EDUCATION

UNIVERSITY OF CALIFORNIA AT BERKELEY. Bachelors of Science, Business Administration, 1982. Emphasis in Finance.

BOSTON UNIVERSITY. Masters of Science, Management, 1991. Emphasis in International Finance. Graduated first in class.

ST. MARY'S COLLEGE. Masters of Arts, Counseling, 1998. Emphasis in Vocational Rehabilitation and Career Counseling.

LINDENWOOD COLLEGE: (1) Principles of Business Valuation, (2) Business Valuation Theory and Methodology, (3) Business Valuation: Selected Advanced Topics.

BOARD OF DIRECTOR MEMBERSHIP

AMERICAN REHABILITATION ECONOMICS ASSOCIATION, 2015 to 2017.

SMITHWAY ASSOCIATES, INC., 2014 to Present.

BAY AREA PSYCHOTHERAPY TRAINING INSTITUTE, 1994 to 2001.

PUBLICATIONS AND INVITED PRESENTATIONS

“Income and Net Worth Analysis for Punitive Damages Testimony,” presented to the American Rehabilitation Economics Association Reno, Nevada, June 2014.

“Economic Issues For Vocational Experts To Consider in Vocational Analysis,” presented to the California Association of Rehabilitation and Re-Employment Professionals, Oakland, November 2002.

“Estimating Economic Loss To Injured Self Employed Workers,” presented to the American Rehabilitation Economics Associations (AREA), Reno, May 1998.

“Methodologies to Improve Economic and Vocational Analysis in Personal Injury Litigation,” with Thomas Yankowski, M.S., C.V.E., Litigation Economics Digest, National Association of Forensic Economics, Missouri. Volume II, Issue No. 2, Summer 1997. Also published in Vocational Evaluation and Work Adjustment Journal, The Professional Journal of The Vocational Evaluation and Work Adjustment Association, Volume 31, No. 3/4, Fall/Winter 1998.

“Vocational Evaluation and Economic Analysis in Personal Injury and Wrongful Termination Cases,” with Thomas Yankowski, M.S., C.V.E., presented to the National Association of Rehabilitation Professional in the Private Sector; San Francisco, April 1995.

“The Economics of Employment Discharge and Your Case,” with Jerald H. Udinsky, Ph.D., A.S.A., The Lawyer’s Brief, Business Laws, Inc., Ohio. Volume 20, Issue No. 5, March 15, 1990.

“Estimation of Future Medical and Rehabilitation Care Costs: Issues and Questions for The Attention of Rehabilitation Professionals,” presented to the Registered Nurses Professionals Association, Santa Clara Valley Medical Center, January 1990.

LICENSES, CERTIFICATIONS AND ASSOCIATIONS

Certified Earnings Analyst, American Rehabilitation Economics Association.

American Academy of Economic and Financial Experts.

American Society of Appraisers, Business Valuation.

American Economics Association.

National Association of Forensic Economics.

EXHIBIT 2

Annual Value Above Minimum Wage Cost of Employment Report

ROES v. DV Services

November 20, 2018

Table 1

Summary of Settlement Analyses

| | | <u>Annual Value Above Minimum Wage Cost of Employment</u> |
|---------|----------------------|---|
| Table 2 | San Francisco Clubs: | \$ 4,366,702 |
| Table 3 | Los Angeles Clubs: | \$ 5,149,346 |
| Table 4 | Remaining Clubs: | <u>\$ 2,938,834</u> |
| | Total: | <u>\$ 12,454,882</u> |

Table 2

San Francisco Settlement Analysis
Based on 2017 Data for San Diego and North Hollywood

| | | | |
|---|-----------|------------------|----------|
| Gross Income San Diego and North Hollywood | \$ | 6,746,461 | |
| Performance Days - San Diego | | 8,233 | |
| Performance Days - North Hollywood | | 12,563 | |
| Total Performance Days | | 20,796 | |
| Performance Hours - San Diego | | 42,742.42 | |
| Performance Hours - North Hollywood | | 66,713.31 | |
| Total Performance Hours | | 109,455.73 | |
| San Diego Performers | | 130 | |
| North Hollywood Performers | | 241 | |
| Total Number of Performers | | 371 | |
| Gross Income per shift | \$ | 324 | |
| Average Performer Days / Year | | 56.05 | |
| Average Performer Months / Year | | 2.58 | |
| Shift length | | 5.50 | hours |
| Average annual work hours | | 308.28 | hours |
| Minimum Wage Rate | \$ | 15.00 | per hour |
| Annual Average Performer Minimum Wage Earnings | \$ | 4,624 | per year |
| <u>Employment Payroll Costs</u> | | | |
| CA UIA | \$ | 310 | 6.70% |
| CA WC | \$ | 208 | 4.50% |
| FUTA | \$ | 37 | 1% |
| FICA | \$ | 287 | 6.2% |
| Medicare | \$ | 67 | 1.45% |
| San Francisco Local Tax | \$ | 33 | 0.71% |
| Total Annual Employment Payroll Costs | \$ | 942 | 20.36% |
| <u>Costume Costs</u> | | | |
| Costumes per Month | | 1 | |
| Per Costume Allowance Amount | \$ | 25 | |
| Total Costume Allowance per Month | \$ | 25 | |
| Total Costume Cost per Month | \$ | 25 | |
| Average Months of Employment per Year | \$ | 2.58 | |
| Total Average Annual Costume Cost | \$ | 65 | |
| Total Annual Minimum Wage Earnings, Costume, and Employment Payroll | | | |
| Costs Per Performer: | \$ | 5,631 | |
| Number of Performers in San Francisco Settlement | | 1,860 | |
| Total Minimum Wage Earnings and Employment Costs | \$ | 10,473,660 | |
| Gross Income For San Francisco Settlement Class Members | | | |
| | | 33,777,972 | |
| Less Value of Performance Days at \$150 per Day | | (15,637,950) | |
| Less Total Minimum Wage Earnings and Employment Costs | | - | |
| Difference: | | 18,140,022 | |
| 20% Commissions | \$ | 3,628,004 | |
| Plus Employee Payroll Costs of 20.36% | \$ | 738,698 | |
| Total Value of Settlement Above \$150 per Day Performance Rate | \$ | 4,366,702 | |

Table 3

Los Angeles Settlement Analysis
Based on 2017 Data for San Diego and North Hollywood

| | | | |
|---|-----------|------------------|----------|
| Gross Income San Diego and North Hollywood | \$ | 6,746,461 | |
| Performance Days - San Diego | | 8,233 | |
| Performance Days - North Hollywood | | 12,563 | |
| Total Performance Days | | 20,796 | |
| Performance Hours - San Diego | | 42,742.42 | |
| Performance Hours - North Hollywood | | 66,713.31 | |
| Total Performance Hours | | 109,455.73 | |
| San Diego Performers | | 130 | |
| North Hollywood Performers | | 241 | |
| Total Number of Performers | | 371 | |
| Gross Income per shift | \$ | 324 | |
| Average Performer Days / Year | | 56.05 | |
| Average Performer Months / Year | | 2.58 | |
| Shift length | | 5.50 | hours |
| Average annual work hours | | 308.28 | hours |
| Minimum Wage Rate | \$ | 14.25 | per hour |
| Annual Average Performer Minimum Wage Earnings | \$ | 4,393 | per year |
| <u>Employment Payroll Costs</u> | | | |
| CA UIA | \$ | 294 | 6.70% |
| CA WC | \$ | 198 | 4.50% |
| FUTA | \$ | 35 | 1% |
| FICA | \$ | 272 | 6.2% |
| Medicare | \$ | 64 | 1.45% |
| Total Annual Employment Payroll Costs | \$ | 863 | 19.65% |
| <u>Costume Costs</u> | | | |
| Costumes per Month | | 2 | |
| Per Costume Allowance Amount | \$ | 25 | |
| Total Costume Allowance per Month | \$ | 50 | |
| <u>Shoe Costs</u> | | | |
| Shoes per Month (pair) | | 1 | |
| Per Shoe Allowance Amount | \$ | 25 | |
| Total Shoe Allowance per Month | \$ | 25 | |
| Total Costume and Shoe Costs per Month | \$ | 75 | |
| Average Months of Employment per Year | \$ | 2.58 | |
| Total Average Annual Costume and Shoe Cost | \$ | 194 | |
| Total Annual Minimum Wage Earnings, Costume and Shoes, and Employment Payroll Costs Per Performer: | \$ | 5,450 | |
| Number of Performers in Los Angeles Settlement | | 1,693 | |
| Total Minimum Wage Earnings and Employment Costs | \$ | 9,226,850 | |
| Gross Income For Los Angeles Settlement Class Members | | 30,745,219 | |
| Less Total Minimum Wage Earnings and Employment Costs | | (9,226,850) | |
| Difference: | | 21,518,369 | |
| 20% Commissions | \$ | 4,303,674 | |
| Plus Employee Payroll Costs of 19.65% | \$ | 845,672 | |
| Total Value of Settlement Above Minimum Wage Cost of Employment on a One Year Basis: | \$ | 5,149,346 | |

Table 4

Remaining Clubs Settlement Analysis
Based on 2017 Data for San Diego and North Hollywood

| | | | |
|---|-----------|------------------|----------|
| Gross Income San Diego and North Hollywood | \$ | 6,746,461 | |
| Performance Days - San Diego | | 8,233 | |
| Performance Days - North Hollywood | | 12,563 | |
| Total Performance Days | | 20,796 | |
| Performance Hours - San Diego | | 42,742.42 | |
| Performance Hours - North Hollywood | | 66,713.31 | |
| Total Performance Hours | | 109,455.73 | |
| San Diego Performers | | 130 | |
| North Hollywood Performers | | 241 | |
| Total Number of Performers | | 371 | |
| Gross Income per shift | \$ | 324.0 | |
| Average Performer Days / Year | | 56.05 | |
| Average Performer Months / Year | | 2.58 | |
| Shift length | | 5.50 | hours |
| Average annual work hours | | 308.28 | hours |
| Minimum Wage Rate | \$ | 12.00 | per hour |
| Annual Average Performer Minimum Wage Earnings | \$ | 3,699 | per year |
| <u>Employment Payroll Costs</u> | | | |
| CA UIA | \$ | 248 | 6.70% |
| CA WC | \$ | 166 | 4.50% |
| FUTA | \$ | 30 | 1% |
| FICA | \$ | 229 | 6.2% |
| Medicare | \$ | 54 | 1.45% |
| Total Annual Employment Payroll Costs | \$ | 727 | 19.65% |
| <u>Costume Costs</u> | | | |
| Costumes per Month | | 2 | |
| Per Costume Allowance Amount | \$ | 25 | |
| Total Costume Allowance per Month | \$ | 50 | |
| <u>Shoe Costs</u> | | | |
| Shoes per Month (pair) | | 1 | |
| Per Shoe Allowance Amount | \$ | 25 | |
| Total Shoe Allowance per Month | \$ | 25 | |
| Total Costume and Shoe Costs per Month | \$ | 75 | |
| Average Months of Employment per Year | \$ | 2.58 | |
| Total Average Annual Costume and Shoe Cost | \$ | 194 | |
| Total Annual Minimum Wage Earnings, Costume and Shoes, and Employment Payroll Costs Per Performer: | \$ | 4,620 | |
| Number of Performers in Global Settlement | | 907 | |
| Total Minimum Wage Earnings and Employment Costs | \$ | 4,190,340 | |
| Gross Income For Global Settlement Class Members | | 16,471,301 | |
| Less Total Minimum Wage Earnings and Employment Costs | | (4,190,340) | |
| Difference: | | 12,280,961 | |
| 20% Commissions | \$ | 2,456,192 | |
| Plus Employee Payroll Costs of 19.65% | \$ | 482,642 | |
| Total Value of Settlement Above Minimum Wage Cost of Employment on a One Year Basis: | \$ | 2,938,834 | |