

Operating Expenses

Expense Inflation %

3.0%

Monthly Expenses	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Repairs and Maintenance	\$ 493	\$ 517	\$ 545	\$ 608	\$ 606	\$ 635	\$ 675	\$ 708	\$ 750	\$ 820
Direct Operating Expenses	\$ 1,478	\$ 1,551	\$ 1,634	\$ 1,738	\$ 1,818	\$ 1,905	\$ 2,026	\$ 2,124	\$ 2,250	\$ 2,342
Marketing	\$ 1,232	\$ 1,268	\$ 1,307	\$ 1,346	\$ 1,386	\$ 1,428	\$ 1,470	\$ 1,515	\$ 1,560	\$ 1,607
Building Lease	\$ 4,500	\$ 4,635	\$ 4,774	\$ 4,917	\$ 5,065	\$ 5,217	\$ 5,373	\$ 5,534	\$ 5,700	\$ 5,871
CAM	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
Utilities	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126	\$ 1,159	\$ 1,194	\$ 1,230	\$ 1,267	\$ 1,305
G&A	\$ 985	\$ 1,034	\$ 1,089	\$ 1,159	\$ 1,212	\$ 1,270	\$ 1,350	\$ 1,416	\$ 1,500	\$ 1,561
Total Monthly Expenses	\$ 9,987	\$ 10,336	\$ 10,710	\$ 11,161	\$ 11,512	\$ 11,914	\$ 12,389	\$ 12,827	\$ 13,328	\$ 13,805

Notes:

Lease Payment assumes 2,000 SF Restaurant Space Negotiated rate of \$2.25 p/sq ft = 4,500 - or whatever the negotiated rate is on the building
 Annual Increase in Lease rate: 3.00%

Current CAM is \$.15 p/sq ft at 2,000 sq ft = 300 p/month - or whatever the CAM rate is multiplied by the sq footage

G&A consists of:

Accounting and payroll processing, credit card expenses, alarm, bank fees, insurance, legal fees and licenses and permits

Direct Operating Expenses consists of:

Restaurant supplies, exterminator, etc

Sales Assumptions

Starting Date	TBD
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Days Open per Week Lunch (Monday - Sunday)	7
Days Open per Week Dinner (Monday - Sunday)	7
Weeks Open per Year	52
Days Open per year for Lunch	363
Days Open per year for Dinner	355
Days Open per Month Lunch	30
Days Open per Month Dinner	30
Annual Inflation Factor	3.0%
Number of Seats	60

<---- Includes outside seats

Lunch Eat In Food and NA Drink Revenue

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Percentage growth each year		3%	3%	3%	3%	3%	3%	3%	3%	3%
Total Number of Customers per lunch	28	29	30	31	32	32	33	35	37	38
Number of days open in the year	363	363	363	363	363	363	363	363	363	363
Average ticket per person - Lunch	\$12.50	\$12.50	\$12.50	\$12.75	\$12.75	\$12.75	\$13.00	\$13.00	\$13.00	\$13.00
Beer & Wine										
Avg Price	\$3.50	\$3.50	\$3.50	\$4.00	\$4.00	\$4.00	\$4.00	\$4.25	\$4.25	\$4.25
% of Customers	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Beer & Wine Sales										
Daily	\$5	\$5	\$5	\$6	\$6	\$6	\$7	\$7	\$8	\$8
Monthly	\$142	\$146	\$151	\$177	\$183	\$188	\$194	\$216	\$228	\$234
Lunch Eat-In Food & NA Bev Monthly Revenue Estimate	\$10,588	\$10,905	\$11,232	\$11,801	\$12,155	\$12,519	\$13,148	\$13,764	\$14,550	\$14,944

Dinner Eat In Food and NA Drink Revenue

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Percentage growth each year		3%	3%	3%	3%	3%	3%	3%	3%	3%
Total Number of Customers per dinner	45	46	48	49	51	52	54	55	57	59
Number of days open in the year	355	355	355	355	355	355	355	355	355	355
Average ticket per person - Dinner	\$19.50	\$19.50	\$19.50	\$20.00	\$20.00	\$20.00	\$20.50	\$20.50	\$21.00	\$21.00
Beer & Wine										
Avg Price	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00
% of Customers	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Beer & Wine Sales										
Daily	\$36	\$37	\$38	\$39	\$41	\$42	\$43	\$44	\$46	\$47
Monthly	\$1,044	\$1,075	\$1,108	\$1,141	\$1,175	\$1,210	\$1,247	\$1,284	\$1,323	\$1,362
Dinner Eat-In Food & NA Bev Monthly Revenue Estimate	\$25,959	\$26,738	\$27,540	\$29,094	\$29,967	\$30,866	\$32,586	\$33,564	\$35,414	\$36,477

Total Eat-In Revenue

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
\$36,547	\$37,643	\$38,773	\$40,894	\$42,121	\$43,385	\$45,734	\$47,328	\$49,964	\$51,420

Catered Events

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Pick-up Bulk Classified as Catering										
Average number of people per catering event	50	50	50	50	50	50	50	50	50	50
Number of catered events monthly	2	3	4	5	6	7	8	9	10	11
Average per person charge on catering	\$16.50	\$16.50	\$16.50	\$16.50	\$16.50	\$16.50	\$17.00	\$17.50	\$17.50	\$17.50
Off-site staff service charge	\$100	\$150	\$200	\$250	\$300	\$350	\$400	\$450	\$500	\$550

Lunch Take-Out Food and NA Drink Revenue

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Total Number of Customers Take-Out -Lunch	8	8	9	9	9	10	10	11	11	11
Number of days open per month	30	30	30	30	30	30	30	30	30	30
Average ticket per person - Take-Out Lunch	\$11.50	\$11.75	\$12.00	\$12.00	\$12.00	\$12.00	\$12.25	\$12.25	\$12.50	\$12.75
Lunch Take-Out Monthly Revenue Estimate	\$2,783	\$2,957	\$3,141	\$3,267	\$3,397	\$3,533	\$3,751	\$3,901	\$4,140	\$4,392

Dinner Take-Out Food and NA Drink Revenue

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Total Number of Customers Take-Out -Dinner	12	12	13	13	14	15	15	16	16	17
Number of days open per month	30	30	30	30	30	30	30	30	30	30
Average ticket per person - Take-Out Dinner	\$18.25	\$18.25	\$18.50	\$18.50	\$18.50	\$18.75	\$18.75	\$18.75	\$18.75	\$18.75

Dinner Take-Out Monthly Revenue Estimate

Total Take-Out Revenue

Merchandise sold per month
(Shirts, Hats, Sauces, Misc)

Avg Purchase: Food
Avg Prchs: Non Food
prchs: Food
prchs: Non Food

\$6,625	\$6,890	\$7,263	\$7,554	\$7,856	\$8,281	\$8,612	\$8,957	\$9,315	\$9,687
\$9,408	\$9,847	\$10,404	\$10,821	\$11,253	\$11,814	\$12,363	\$12,858	\$13,455	\$14,079
\$3.50	\$3.50	\$4.50	\$4.50	\$4.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
\$8.00	\$8.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
60	60	75	75	90	90	90	90	90	90
20	20	20	20	20	20	20	20	20	20
\$370	\$370	\$538	\$538	\$605	\$785	\$785	\$785	\$785	\$785

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 8 Year 9 Year 10

Total Monthly Food & NA Beverage

Total Monthly Beer & Wine

Total Monthly Merchandise

TOTAL MONTHLY SALES

TOTAL ANNUAL SALES

\$47,705	\$50,115	\$52,677	\$56,090	\$58,625	\$61,324	\$65,297	\$68,510	\$72,669	\$75,674
\$1,186	\$1,222	\$1,258	\$1,318	\$1,358	\$1,399	\$1,441	\$1,500	\$1,551	\$1,596
\$370	\$370	\$538	\$538	\$605	\$785	\$785	\$785	\$785	\$785
\$49,261	\$51,707	\$54,473	\$57,946	\$60,588	\$63,508	\$67,523	\$70,795	\$75,005	\$78,055
\$591,129	\$620,483	\$653,674	\$695,351	\$727,051	\$762,090	\$810,273	\$849,541	\$900,056	\$936,666
74%	73%	71%	71%	70%	68%	68%	67%	67%	66%
19%	19%	19%	19%	19%	19%	18%	18%	18%	18%

Eat-In
Take-Out

Cost of Goods Sold Assumptions

Includes Food, Beverage and Packaging

Year One

	Month 1	Month 2	Month 3	Month 4	Month 5
Food, Beverage and Packaging Costs	30%	29.5%	29%	28.5%	28.0%

Year Two

Food, Beverage and Packaging Costs	28%
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Year Three

Food, Beverage and Packaging Costs	28%
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Year Four

Food, Beverage and Packaging Costs	28%
------------------------------------	-----

Year Five

Food, Beverage and Packaging Costs	28%
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Year Six

Food, Beverage and Packaging Costs	28%
------------------------------------	-----

Year Seven

Food, Beverage and Packaging Costs	28%
------------------------------------	-----

Year Eight

Food, Beverage and Packaging Costs	28%
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Year Nine

Food, Beverage and Packaging Costs	28%
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Year Ten

Food, Beverage and Packaging Costs	28%
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Payroll Assumptions

Fast Casual / Counter Service

Management Salaries	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Manager	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067	\$5,219
Assistant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL MONTHLY ADMINISTRATIVE SALARIES	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637	\$4,776	\$4,919	\$5,067	\$5,219

Hourly Employee Rates: / Change these to your descriptions

Minimum Wage	\$ 11.00
Shift Leader	\$ 13.00
Cold Line Service AM	\$ 11.00
Cutter / Salads AM	\$ 11.00
Hot Line Service AM	\$ 11.00
Cashier AM	\$ 11.00
Prep / Dishwasher AM	\$ 11.00
Cook AM	\$ 13.00
FOH Service AM	\$ 11.00
Cold Line Service PM	\$ 11.00
Cutter / Salads PM	\$ 11.00
Hot Line Service PM	\$ 11.00
Cashier PM	\$ 11.00
Prep / Dishwasher PM	\$ 11.00
Cook PM	\$ 13.00
FOH Service PM	\$ 11.00
To Go Cashier	\$ 11.00
Catering Staff	\$ 11.00

Annual Salaries:

Manager	\$48,000	Scheduled Accordingly
Assistant	\$0	Scheduled Accordingly
Other	0	

Monthly Payroll Staff

Job Description	Hrs Open		TOTAL HOURS	Payrate Per Hour	Total
	11a - 9p	Hrs of Op: 7a - 10p			
SHIFT 1: Monday					
	Hrs Open	Hrs Op			
	10	15			
Manager			0:00		
Assistant			0:00		
Shift Leader AM	10:30 AM	2:00 PM	3:30	\$ 13.00	\$45.50
To Go Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher AM / FOH Bus	9:00 AM	4:00 PM	7:00	\$ 11.00	\$77.00
Cook AM	7:00 AM	3:00 PM	8:00	\$ 13.00	\$104.00
FOH Service AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
To Go Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher PM / FOH Bus	4:00 PM	10:00 PM	6:00	\$ 11.00	\$66.00
Cook PM	3:00 PM	10:00 PM	7:00	\$ 13.00	\$91.00
FOH Service PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Daily Totals					\$383.50

SHIFT 2: Tuesday

Job Description	Begin	End	TOTAL HOURS	Payrate Per Hour	Total
Manager			0:00		
Assistant			0:00		
Shift Leader AM	10:30 AM	2:00 PM	3:30	\$ 13.00	\$45.50
To Go Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher AM / FOH Bus	9:00 AM	4:00 PM	7:00	\$ 11.00	\$77.00
Cook AM	7:00 AM	3:00 PM	8:00	\$ 13.00	\$104.00
FOH Service AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
To Go Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher PM / FOH Bus	4:00 PM	10:00 PM	6:00	\$ 11.00	\$66.00
Cook PM	3:00 PM	10:00 PM	7:00	\$ 13.00	\$91.00
FOH Service PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Daily Totals					\$383.50

SHIFT 3: Wednesday

Job Description	Begin	End	TOTAL HOURS	Payrate Per Hour	Total
Manager			0:00		
Assistant			0:00		
Shift Leader AM	10:30 AM	2:00 PM	3:30	\$ 13.00	\$45.50
To Go Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher AM / FOH Bus	9:00 AM	4:00 PM	7:00	\$ 11.00	\$77.00
Cook AM	7:00 AM	3:00 PM	8:00	\$ 13.00	\$104.00
FOH Service AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
To Go Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher PM / FOH Bus	4:00 PM	10:00 PM	6:00	\$ 11.00	\$66.00
Cook PM	3:00 PM	10:00 PM	7:00	\$ 13.00	\$91.00
FOH Service PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Daily Totals					\$383.50

SHIFT 4: Thursday

Job Description	Begin	End	TOTAL HOURS	Payrate Per Hour	Total
Manager			0:00		
Assistant			0:00		
Shift Leader AM	10:30 AM	2:00 PM	3:30	\$ 13.00	\$45.50
To Go Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher AM / FOH Bus	9:00 AM	4:00 PM	7:00	\$ 11.00	\$77.00
Cook AM	7:00 AM	3:00 PM	8:00	\$ 13.00	\$104.00
FOH Service AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
To Go Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher PM / FOH Bus	4:00 PM	10:00 PM	6:00	\$ 11.00	\$66.00
Cook PM	3:00 PM	10:00 PM	7:00	\$ 13.00	\$91.00
FOH Service PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Daily Totals					\$383.50

SHIFT 5: Friday

Job Description	Begin	End	TOTAL HOURS	Payrate Per Hour	Total
Manager			0:00		
Assistant			0:00		
Shift Leader AM	10:30 AM	2:00 PM	3:30	\$ 13.00	\$45.50
To Go Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher AM / FOH Bus	9:00 AM	4:00 PM	7:00	\$ 11.00	\$77.00
Cook AM	7:00 AM	3:00 PM	8:00	\$ 13.00	\$104.00
FOH Service AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
To Go Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher PM / FOH Bus	4:00 PM	10:00 PM	6:00	\$ 11.00	\$66.00
Cook PM	3:00 PM	10:00 PM	7:00	\$ 13.00	\$91.00
FOH Service PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Daily Totals					\$383.50

SHIFT 6: Saturday

Job Description	Begin	End	TOTAL HOURS	Payrate Per Hour	Total
Manager			0:00		
Assistant			0:00		
Shift Leader AM	10:30 AM	2:00 PM	3:30	\$ 13.00	\$45.50
To Go Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher AM / FOH Bus	9:00 AM	4:00 PM	7:00	\$ 11.00	\$77.00
Cook AM	7:00 AM	3:00 PM	8:00	\$ 13.00	\$104.00
FOH Service AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
To Go Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher PM / FOH Bus	4:00 PM	10:00 PM	6:00	\$ 11.00	\$66.00
Cook PM	3:00 PM	10:00 PM	7:00	\$ 13.00	\$91.00
FOH Service PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Daily Totals					\$383.50

SHIFT 7: Sunday

Job Description	Begin	End	TOTAL HOURS	Payrate Per Hour	Total
Manager			0:00		
Assistant			0:00		
Shift Leader AM	10:30 AM	2:00 PM	3:30	\$ 13.00	\$45.50
To Go Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher AM / FOH Bus	9:00 AM	4:00 PM	7:00	\$ 11.00	\$77.00
Cook AM	7:00 AM	3:00 PM	8:00	\$ 13.00	\$104.00
FOH Service AM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
To Go Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Hot Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cold Line Server / Maintenance PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Cashier PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Prep / Dishwasher PM / FOH Bus	4:00 PM	10:00 PM	6:00	\$ 11.00	\$66.00
Cook PM	3:00 PM	10:00 PM	7:00	\$ 13.00	\$91.00
FOH Service PM	12:00 PM	12:00 PM	0:00	\$ 11.00	\$0.00
Daily Totals					\$383.50

Total Weekly - Hourly Staff **\$2,685 WEEKLY**

ANNUAL HOURLY STAFF PAYROLL - Year 1 **\$139,594 ANNUAL**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
MONTHLY CATERING STAFF - 15% OF CATERING SALES	\$248	\$371	\$495	\$619	\$743	\$866	\$1,020	\$1,181	\$1,313	\$1,444
TOTAL MONTHLY P/R - HOURLY AND CATERING STAFF	\$11,880	\$12,263	\$12,773	\$13,410	\$14,175	\$15,067	\$16,117	\$17,334	\$18,686	\$20,173
		plus 3%	3%	3%	3%	3%	3%	3%	3%	3%
Monthly Payroll- Salary and Hourly	\$15,880	\$16,357	\$16,847	\$17,353	\$17,873	\$18,410	\$18,962	\$19,531	\$20,117	\$20,720
		plus 3%	3%	3%	3%	3%	3%	3%	3%	3%
Total Annual Wages and Salaries	\$190,564									
TOTAL NUMBER OF EMPLOYEES	10	10	10	10	10	10	10	10	10	10

Payroll Taxes

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 7	Year 7	Year 7
FICA Payroll Tax %	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
FUTA Payroll Tax %	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
SUTA Payroll Tax %	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Workmans Compensation % of Payroll	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
		451	468	489	514	542	575	612	653	698
Total Payrol Taxes		2,195	2,402	2,501	2,614	2,741	2,885	3,048	3,226	3,419

Your Restaurant - Year One by Month /Operating Summary

	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Year 1	% of Total Sales
Sales														
Food and Beverage	\$49,260.73	\$49,260.73	\$49,260.73	\$49,260.73	\$49,260.73	\$49,260.73	\$49,260.73	\$49,260.73	\$49,260.73	\$49,260.73	\$49,260.73	\$49,260.73	\$591,129	100.00%
Total Sales	\$49,261	\$49,261	\$49,261	\$49,261	\$49,261	\$49,261	\$49,261	\$49,261	\$49,261	\$49,261	\$49,261	\$49,261	\$591,129	100.00%
Cost of Sales														
Food, Beverages and Packaging	\$14,778	\$14,778	\$14,778	\$14,778	\$14,778	\$14,778	\$14,286	\$14,039	\$13,793	\$13,793	\$13,793	\$13,793	\$172,166	29.13%
Total Cost Of Sales	\$14,778	\$14,778	\$14,778	\$14,778	\$14,778	\$14,778	\$14,286	\$14,039	\$13,793	\$13,793	\$13,793	\$13,793	\$172,166	29.13%
% of Total Sales	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	29.00%	28.50%	28.00%	28.00%	28.00%	28.00%	29.13%	
Gross Profit	\$34,483	\$34,483	\$34,483	\$34,483	\$34,483	\$34,483	\$34,975	\$35,221	\$35,468	\$35,468	\$35,468	\$35,468	\$418,962	70.88%
% of Total Sales	70.00%	70.00%	70.00%	70.00%	70.00%	70.00%	71.00%	71.50%	72.00%	72.00%	72.00%	72.00%	70.88%	
Operating Expenses														
Payroll Hourly Staff	\$11,880	\$11,880	\$11,880	\$11,880	\$11,880	\$11,880	\$11,880	\$11,880	\$11,880	\$11,880	\$11,880	\$11,880	\$142,564	24.12%
Management Salaries	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$48,000	8.12%
Repairs and Maintenance	\$493	\$493	\$493	\$493	\$493	\$493	\$493	\$493	\$493	\$493	\$493	\$493	\$5,911	1.00%
Direct Operating Expenses	\$1,478	\$1,478	\$1,478	\$1,478	\$1,478	\$1,478	\$1,478	\$1,478	\$1,478	\$1,478	\$1,478	\$1,478	\$17,734	3.00%
Marketing	\$1,232	\$1,232	\$1,232	\$1,232	\$1,232	\$1,232	\$1,232	\$1,232	\$1,232	\$1,232	\$1,232	\$1,232	\$14,778	2.50%
Building Lease	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$54,000	9.14%
CAM	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$3,600	0.61%
Utilities	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$12,000	2.03%
G&A	\$985	\$985	\$985	\$985	\$985	\$985	\$985	\$985	\$985	\$985	\$985	\$985	\$11,823	2.00%
Taxes Payroll/FICA	\$1,215	\$1,215	\$1,215	\$1,215	\$1,215	\$1,215	\$1,215	\$1,215	\$1,215	\$1,215	\$1,215	\$1,215	\$14,578	2.47%
Taxes/Payroll/FUTA	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$1,906	0.32%
Taxes Payroll/SUTA	\$318	\$318	\$318	\$318	\$318	\$318	\$318	\$318	\$318	\$318	\$318	\$318	\$3,811	0.64%
Workmans Compensation	\$437	\$437	\$437	\$437	\$437	\$437	\$437	\$437	\$437	\$437	\$437	\$437	\$5,241	0.89%
Total Operating Expenses	\$27,995	\$27,995	\$27,995	\$27,995	\$27,995	\$27,995	\$27,995	\$27,995	\$27,995	\$27,995	\$27,995	\$27,995	\$335,946	56.83%
% of Total Sales	56.83%	56.83%	56.83%	56.83%	56.83%	56.83%	56.83%	56.83%	56.83%	56.83%	56.83%	56.83%	56.83%	
						6 Month Tot	\$167,973							
Total Expenses	\$42,774	\$42,774	\$42,774	\$42,774	\$42,774	\$42,774	\$42,281	\$42,035	\$41,788	\$41,788	\$41,788	\$41,788	\$508,112	85.96%
% of Total Sales	86.83%	86.83%	86.83%	86.83%	86.83%	86.83%	85.83%	85.33%	84.83%	84.83%	84.83%	84.83%	85.96%	
Net Profit Before Income Taxes	\$6,487	\$6,487	\$6,487	\$6,487	\$6,487	\$6,487	\$6,980	\$7,226	\$7,472	\$7,472	\$7,472	\$7,472	\$83,017	14.04%
% of Total Sales	13.17%	13.17%	13.17%	13.17%	13.17%	13.17%	14.17%	14.67%	15.17%	15.17%	15.17%	15.17%	14.04%	

Notes:

First year's payroll percentage to sales is expected to be slightly higher due to training periods and higher staff levels from initial opening surges.

First six months food cost is expected to be slightly higher due to on-going training of food and service staff (preping, trimming, portioning, waste management and control)

Your Restaurant - Ten Year Operating Summary

	Year One	Year Two	Year Three	Year Four	Year Five	Year Six	Year Seven	Year Eight	Year Nine	Year Ten
Sales										
Food and Beverage	\$ 591,129	\$ 620,483	\$ 653,674	\$ 695,351	\$ 727,051	\$ 762,090	\$ 810,273	\$ 849,541	\$ 900,056	\$ 936,666
Beer, Wine & Merch										
Total Sales	\$ 591,129	\$ 620,483	\$ 653,674	\$ 695,351	\$ 727,051	\$762,090	\$810,273	\$849,541	\$900,056	\$936,666
% Change		5%	5%	6%	5%	5%	6%	5%	6%	4%
Cost of Sales										
Food, Beverages and Packaging	\$ 172,166	\$ 173,735	\$ 183,029	\$ 194,698	\$ 203,574	\$ 213,385	\$ 226,876	\$ 237,872	\$ 252,016	\$ 262,266
Total Cost Of Sales	\$ 172,166	\$ 173,735	\$ 183,029	\$ 194,698	\$ 203,574	\$213,385	\$226,876	\$237,872	\$252,016	\$262,266
% of Total Sales	29.13%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Gross Profit	\$ 418,962	\$ 446,748	\$ 470,646	\$ 500,652	\$ 523,477	\$548,705	\$583,397	\$611,670	\$648,040	\$674,399
% of Total Sales	70.88%	72.00%	72.00%	72.00%	72.00%	72.00%	72.00%	72.00%	72.00%	72.00%
Operating Expenses										
Payroll										
Payroll Hourly Staff	\$ 142,564	\$ 147,153	\$ 153,271	\$ 160,919	\$ 170,096	\$ 180,803	\$ 193,410	\$ 208,010	\$ 224,233	\$ 242,077
Management Salaries	\$ 48,000	\$ 49,440	\$ 50,923	\$ 52,451	\$ 54,024	\$ 55,645	\$ 57,315	\$ 59,034	\$ 60,805	\$ 62,629
Payroll Expenses	\$ 20,295	\$ 26,343	\$ 28,829	\$ 30,011	\$ 31,364	\$ 32,887	\$ 34,621	\$ 36,575	\$ 38,710	\$ 41,028
Workmans Compensation	\$ 5,241	\$ 5,406	\$ 5,615	\$ 5,868	\$ 6,163	\$ 6,502	\$ 6,895	\$ 7,344	\$ 7,839	\$ 8,379
Total Payroll	\$ 216,100	\$ 228,342	\$ 238,638	\$ 249,248	\$ 261,647	\$ 275,838	\$ 292,240	\$ 310,963	\$ 331,586	\$ 354,114
	37%	37%	37%	36%	36%	36%	36%	37%	37%	38%
Repairs and Maintenance	\$ 5,911	\$ 9,307	\$ 9,805	\$ 10,430	\$ 10,906	\$ 11,431	\$ 12,154	\$ 12,743	\$ 13,501	\$ 14,050
	1.0%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Direct Operating Expenses	\$ 17,734	\$ 24,819	\$ 26,147	\$ 27,814	\$ 29,082	\$ 30,484	\$ 32,411	\$ 33,982	\$ 36,002	\$ 37,467
	3%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Marketing	\$ 14,778	\$ 15,222	\$ 15,678	\$ 15,678	\$ 16,633	\$ 16,149	\$ 17,646	\$ 18,175	\$ 18,721	\$ 19,282
	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Occupancy										
Lease	\$ 54,000	\$ 55,620	\$ 57,289	\$ 59,007	\$ 60,777	\$ 62,601	\$ 64,479	\$ 66,413	\$ 68,406	\$ 70,458
CAM	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
Total Occupancy	\$ 57,600	\$ 59,220	\$ 60,889	\$ 62,607	\$ 64,377	\$ 66,201	\$ 68,079	\$ 70,013	\$ 72,006	\$ 74,058
	10%	10%	9%	9%	9%	9%	8%	8%	8%	8%
Utilities	\$ 12,000	\$ 12,360	\$ 12,731	\$ 13,113	\$ 13,506	\$ 13,911	\$ 14,329	\$ 14,758	\$ 15,201	\$ 15,657
	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
G&A	\$ 11,823	\$ 12,410	\$ 13,073	\$ 13,907	\$ 14,541	\$ 15,242	\$ 16,205	\$ 16,991	\$ 18,001	\$ 18,733
	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Total Operating Expenses	\$ 335,946	\$ 361,680	\$ 376,962	\$ 392,798	\$ 410,693	\$ 429,255	\$ 453,064	\$ 477,625	\$ 505,018	\$ 533,361
% of Total Sales	56.83%	58.29%	57.67%	56.49%	56.49%	56.33%	55.92%	56.22%	56.11%	56.94%
Net Profit Before Income Taxes	\$ 83,017	\$ 85,068	\$ 93,684	\$ 107,855	\$ 112,784	\$119,450	\$130,332	\$134,044	\$143,022	\$141,038
% of Total Sales	14.04%	13.71%	14.33%	15.51%	15.51%	15.67%	16.08%	15.78%	15.89%	15.06%