Sakura Kitchen LLC

E-2 Treaty Investor Business Plan

Prepared for: Aiko Mori (fictional)

Nationality: Japan

Business Location: Miami, FL

Total Investment: $350,000

Scenario date: 2026-10-17

FICTIONAL PUBLIC SAMPLE - NOT FOR FILING

Fictional restaurant example. Business details are illustrative assumptions; projections are calculated from those assumptions and are not customer results. Not for filing.

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Executive Summary

Sakura Kitchen LLC is a Japanese neighborhood restaurant planned for Miami, Florida. The business would serve a focused menu of rice bowls, noodles and cooked small plates, with dine-in and direct pickup. The plan allocates $350,000.00 of owner equity to a 40-seat restaurant with a $32.00 average check and 6 non-owner employees at opening.

Year 1 revenue is projected at $532,253.02, with enterprise net income of -$100,952.58 after $54,000.00 in owner compensation. Year 5 revenue reaches $1,181,608.11 and enterprise net income reaches $204,187.69. The first-year result reflects the cost of a full opening team while sales build. Later improvement depends on the volume and cost assumptions set out in this plan.

The owner would direct menu pricing, purchasing, scheduling and cash control. A head chef and line cook lead production; a kitchen assistant, two servers and a dishwasher support service. Two additional employees enter during Year 3. The plan separates people, scheduled hours, wage expense and owner compensation so that job counts do not stand in for a payroll calculation.

The investment allocation leaves $160,000.00 as working capital after $190,000.00 in other startup uses. Year 1 ends with $94,649.14 cash; the lowest modeled Year 1 month-end balance is $86,056.88. No borrowing, additional equity or distributions are assumed. Cash is not profit: the statements also account for depreciation, inventory, supplier terms and the original capital contribution.

The next investment decision is site selection. Before signing a lease, the owner would confirm restaurant use, kitchen infrastructure, occupancy costs and the customer catchment. The investment and opening sequence would then be updated against quotes and the approval schedule.

Aiko Mori (fictional) is a national of Japan, an E-2 treaty country.

E-2 Requirement	Evidence	Plan Reference
Substantial Investment	applicant-reported investment $350,000; applicant-reported startup use allocation $350,000; not an independent enterprise cost estimate; supporting records not verified; reported deployment amounts are questionnaire information and have not been independently verified in this model	Source of Funds; Financial Projections; Appendix Tab C
Bona Fide Enterprise	Assumed Florida LLC; planned Miami location; 6 non-owner employees projected at opening	Company Description; Appendix Tab D
More Than a Marginal Enterprise	Enterprise income and economic-contribution facts: Year 1 modeled owner compensation $54,000 and enterprise net income -$100,953; Year 5 modeled owner compensation $54,000 and enterprise net income $204,188. Year 5 staffing projects 8 non-owner employees with modeled non-owner wages, excluding owner compensation and benefits, of $267,904. Modeled total payroll including owner compensation and benefits is $370,190. These are forecasts subject to the stated operating assumptions.	Financial Projections; Hiring Plan
Develop and Direct	Aiko Mori (fictional) holds 100% ownership; role: Owner and General Manager with operational authority over purchasing, staffing and cost control	Investor Qualifications; Company Description; Appendix Tab D

Company Description

The scenario assumes a wholly investor-owned Florida LLC operating under the fictional name Sakura Kitchen LLC. A Miami neighborhood location would be evaluated before lease commitment. The ZIP code in the model is a geographic placeholder, not an identified site or a claim about that area's demand.

The menu would focus on rice bowls, noodles and a short selection of cooked small plates. Shared ingredients and a limited menu would make preparation easier to schedule and allow the owner to compare theoretical food usage with invoices and waste logs. There is no alcohol program in the projection.

The $32.00 average check is an assumed blended transaction value, excluding sales tax and tips. The model treats all sales within one dining-capacity model; direct pickup is an alternative way to serve the same modeled customers, not an extra revenue stream. Delivery-platform commissions and catering contracts are not included.

The dining-room plan uses 40 seats and capacity for 3.5 daily turns across lunch and dinner. The restaurant would trade six days a week for eight customer-service hours per day. Preparation, ordering and closing must fit the staffing roster as well as customer hours; the owner would reduce service periods if coverage or demand did not support them.

A lease decision would depend on permitted restaurant use, kitchen ventilation, utility capacity, occupancy limits, accessibility, waste arrangements and the full cost of occupancy. The $5,500.00 monthly rent allowance is not a landlord quote. No specific street address, supplier or signed agreement is invented.

Investor Qualifications

The investor scenario gives Aiko Mori experience managing purchasing, kitchen scheduling and daily closing for a small Japanese restaurant. She would apply that operating experience to an owner-managed Miami location.

Aiko Mori is a fictional Japanese national with assumed full ownership and managerial control. Her planned role is Owner and General Manager, with 45 scheduled hours per week and $54,000.00 annual compensation. Compensation is a business expense; enterprise net income is shown separately and is not treated as a personal take-home-income promise.

The owner would approve purchasing budgets and staffing, review bank and point-of-sale reconciliations, maintain the permit calendar and monitor menu margins. The head chef would direct food preparation and kitchen training. Front-of-house staff would handle order accuracy, service and direct pickup within scheduled shifts.

The owner would retain control of hiring, supplier approval, pricing and capital spending. A weekly meeting with the head chef would connect kitchen execution to food cost, waste and customer feedback. Daily reconciliations and a monthly cash review would provide a consistent view of operations.

Japan is an E-2 treaty country. This fictional example does not assess an applicant's eligibility.

Source of Funds

The fictional funding plan assumes $350,000.00 of owner equity, with no loan or other owner's contribution. No funds are represented as already deployed. The cash-flow statement recognizes the assumed contribution in its first modeled month.

For a real case, the investor would document the lawful origin of each component of the contribution and the transfer path into the business. A bank balance alone would not explain source, ownership or control. Account statements, employment income records, tax records and transfer confirmations would need to tell the same story.

The full contribution is assumed to be available before opening. Personal living costs and personal taxes remain outside the enterprise forecast and must be budgeted separately from the restaurant's working capital.

Commitment of capital and availability of supporting records would be assessed separately from a spreadsheet allocation. The plan makes no claim that an unspent reserve has been irrevocably committed or that any investment amount satisfies an immigration test.

Use of Funds / Investment Deployment

The assumed startup uses total $350,000.00, equal to the modeled owner-equity contribution. Of this, $160,000.00 remains a working-capital reserve. The other $190,000.00 funds the planned premises, equipment and opening requirements.

Equipment and renovations total $179,000.00 in the investment allocation. A refundable lease deposit accounts for the remaining non-reserve use. These allowances would be replaced with dated supplier, contractor and lease records before deployment.

The cash statement places equipment, renovations and the refundable deposit in the first month's investing outflow. Depreciation applies to equipment and renovations. The deposit remains an asset, assumed refundable after the projection period. Inventory is funded through operating working-capital changes; marketing, professional services and consumables are funded through the operating allowances. No separate opening-inventory, launch-marketing or professional-fee asset is recognized.

The reserve covers early operating losses and timing differences. It is part of the original investment, not extra financing. Later year-end cash assumes earnings stay in the business; no owner distributions, replacement equipment program or expansion site is modeled.

Scenario investment allocation

Use	Amount	Basis
Equipment	$89,000.00	Illustrative assumption
Renovations	$90,000.00	Illustrative assumption
Working capital	$160,000.00	Illustrative assumption
Lease deposit	$11,000.00	Illustrative assumption
Total	$350,000.00	Equals owner equity

Illustrative planning assumptions unless a source is stated; not verified operating results. USD.

Market and Industry Analysis

The intended customers are nearby residents and workers seeking a repeatable Japanese lunch or casual evening meal. Citywide Census context provides a starting point for research; site selection still requires a narrower review of local customers and competing meal options.

Before choosing premises, the owner would define the walk-in and pickup catchment and observe lunch and dinner periods. Site research would record customer presence, access, parking and competing meal prices.

Published Brickell menus provide a starting comparison. Tokyo Tuna lists noodle soups at $21.99 and pork gyoza at $9.99, totaling $31.98 for one main and starter before tax or service. SuViche lists an $18.95 weekday dine-in lunch special and a $24 miso salmon main. Sakura Kitchen's assumed $32 blended check is above that lunch special and close to the main-plus-starter comparison; it therefore depends on an order mix that includes more than a discounted lunch entree.

Those menu prices do not establish the average check Sakura Kitchen could capture or prove demand. They are neither a representative market average nor a competitor catchment, because premises have not been selected. The owner would compare actual nearby alternatives, observe service periods and test menu costing before retaining the $32 assumption.

BLS reports a $17.66 mean hourly wage for the broad food preparation and serving group in May 2024 across the Miami-Fort Lauderdale-West Palm Beach three-county region. That is regional occupational context, not a role-specific salary quote or wage rule, and it was not used to set this plan's salaries. A hiring budget would still need current role-specific comparisons, scheduling and applicable wage checks.

Census QuickFacts reports a July 1 2025 Miami city population estimate of 489,812 and 2020-2024 median household income of $62,462 in 2024 dollars. These citywide figures describe context, not the unselected site's catchment. Household income is not restaurant spending, and neither figure is used to calculate sales.

The service concept competes on a focused cooked-food menu, reliable order times and owner-led quality control. Those are operating choices to test. They are not claims of an underserved market, a price advantage or superior customer ratings.

The lease decision would combine occupancy costs, site compliance, customer observations, menu costing and a documented comparison of alternatives. Until that review is complete, revenue remains a capacity-based assumption.

Miami citywide context

Measure	Value	Period and geography
Population estimate	489,812	July 1 2025 estimate V2025; Miami city Florida
Median household income	$62,462	2020-2024; in 2024 dollars; Miami city Florida

Source: US Census Bureau QuickFacts, Miami city Florida FIPS 1245000. Retrieved October 17 2026. Citywide context is not the restaurant catchment; household income is not customer spending or evidence for projected revenue.

Published menu comparisons

Restaurant and location	Published menu items	Price
Tokyo Tuna Brickell; 1063 Brickell Plaza, Miami FL 33131	Tonkotsu, miso or vegetarian noodle soup; ramen or udon	$21.99 each
Tokyo Tuna Brickell	Chicken katsu / pork gyoza	$22.00 / $9.99
SuViche Brickell; 49 SW 11 St, Miami FL 33130	Eight-piece Spicy Maguro / SuViche roll	$14.00 / $16.00
SuViche Brickell	Miso salmon with rice and vegetables	$24.00
SuViche Brickell	Weekday dine-in lunch special through 3 pm; starter, entree and dessert or beverage	$18.95

Official restaurant menus and location pages linked below; retrieved October 17 2026. Published item prices, not observed checks. SuViche menu states an 18% service charge. Comparisons exclude tax and service charges. The site is unidentified; these are city comparisons, not a defined catchment or representative market average.

Tokyo Tuna official Brickell menu; retrieved October 17 2026

Tokyo Tuna official menus and Brickell address; retrieved October 17 2026

SuViche official menu SoBe and Brickell section; retrieved October 17 2026

SuViche official locations and Brickell address; retrieved October 17 2026

BLS Miami regional May 2024 occupational wages release; retrieved October 17 2026

US Census QuickFacts Miami city Florida; population V2025 and income 2020-2024; retrieved October 17 2026

US Census County Business Patterns methodology and data access

BLS Occupational Employment and Wage Statistics for wage validation

Marketing Strategy

The marketing plan starts with discoverability near the eventual site, accurate business information and a small menu that can be photographed and priced consistently. There are no assumed followers, reviews, preorders or conversion rates.

Before opening, the owner would publish the actual menu, trading hours and pickup process, then invite limited soft-opening service to test the kitchen and handoff. Paid campaigns would begin only after the team could serve the advertised menu at the modeled check and within scheduled labor hours.

Marketing is budgeted at 3.00% of revenue, or $15,967.60 in Year 1. Launch activity must fit that operating budget and is funded from working capital, not an additional capitalized marketing asset. Discounting must be reflected in the realized average check rather than treated as free customer acquisition.

The owner would compare campaign spend with transaction counts and repeat visits using consented customer records and point-of-sale reports. A channel that brings unprofitable orders would be paused. Direct pickup would remain within the existing revenue capacity; the model does not add unsupported online-order sales on top.

Retention would depend on order accuracy, consistent portions and a manageable service promise. Customer feedback could inform menu changes, but no review score, ranking, award or customer endorsement is claimed in this example.

Operations Plan

Opening depends on an acceptable site, documented build-out scope, applicable approvals, equipment commissioning and staff training. No exact opening date is promised. January 2027 is a projection convention, not a permit or lease milestone.

The owner would first confirm site suitability and occupancy costs, then obtain a contractor scope and equipment list before committing the renovation budget. Supplier onboarding would require ingredient specifications, delivery schedules, food-safety controls and alternatives for critical items. No supplier agreement is represented as signed.

During service, kitchen preparation would be organized around common ingredients and small-batch replenishment. Staff would record receiving temperatures, storage checks, cleaning completion and waste. The head chef would review recipe yields and actual purchase prices; the owner would compare those records with the 32.00% food-cost assumption.

The weekly roster must cover six trading days, preparation, close and breaks. Opening non-owner hours total 192 per week, plus 45 owner hours. Two front-of-house employees share service windows; the owner provides additional front-of-house and administrative coverage. Kitchen and cleaning shifts overlap at busy periods. This is a staffing budget, not a completed shift roster or proof of labor-law compliance.

The owner would reconcile daily point-of-sale receipts, refunds, deposits and cash, then review supplier invoices and scheduled payroll before the next service cycle. Monthly close would compare revenue, food cost, labor hours, rent and cash against this model. A weak sales month should trigger a purchasing and scheduling review rather than an unexplained new revenue assumption.

Licensing and opening requirements must be checked with the relevant authorities for the actual address and service format. The Florida regulator link below is a starting point for validation, not evidence that this fictional business has approval. Alcohol sales are excluded; no liquor license or associated revenue is assumed.

Florida DBPR Division of Hotels and Restaurants for licensing validation

Hiring Plan

The plan opens with 6 non-owner employees and one working owner. Each staffing row represents one person, not a group. Year 1 scheduled non-owner capacity is 4.80 full-time equivalents on a 40-hour basis; including the owner, the model reports 5.80 FTE.

All employee annual pay figures are the total pay for the stated weekly hours, not full-time salaries to be prorated again. Starting hourly equivalents are derived from annual pay divided by 52 weeks and scheduled hours. Tip credits, tips and overtime are not used to reduce modeled wages. The sample is not a wage-law or exemption determination.

Year 1 employee wages are $200,096.04, separate from $54,000.00 owner compensation. The model adds 15.00% for payroll taxes and benefits, producing $292,210.44 total payroll expense. This burden is an aggregate allowance, not a calculation of statutory taxes, insurance premiums or a promised benefits package.

An additional full-time line cook starts in Month 25 and an additional 28-hour server starts in Month 31. Their Year 3 wages reflect those start months rather than a full year for both. Year 5 has 8 non-owner people and 6.50 non-owner FTE. No unspecified future hires or benchmark wages are added.

The owner would hire against service needs and available cash, train staff before independent shifts and retain payroll and work-authorization records. Hiring is a scenario commitment for the calculation, not a claim that candidates have accepted offers. Actual schedules, wage changes and leave coverage would need an updated forecast.

Individual staffing schedule

Position	People	Hours/week	Start month	Annual pay	Hourly equivalent
Owner and General Manager	1	45	1	$54,000.00	$23.08
Head Chef	1	40	1	$52,000.00	$25.00
Line Cook	1	40	1	$41,600.00	$20.00
Kitchen Assistant	1	32	1	$31,616.00	$19.00
Server A	1	28	1	$26,208.00	$18.00
Server B	1	28	1	$26,208.00	$18.00
Dishwasher	1	24	1	$22,464.00	$18.00
Line Cook Expansion	1	40	25	$41,600.00	$20.00
Server Expansion	1	28	31	$26,208.00	$18.00

Fictional starting pay for scheduled hours. Owner hourly equivalent is illustrative, not a payroll rate. No tip credit or overtime assumed.

Annual staffing and payroll

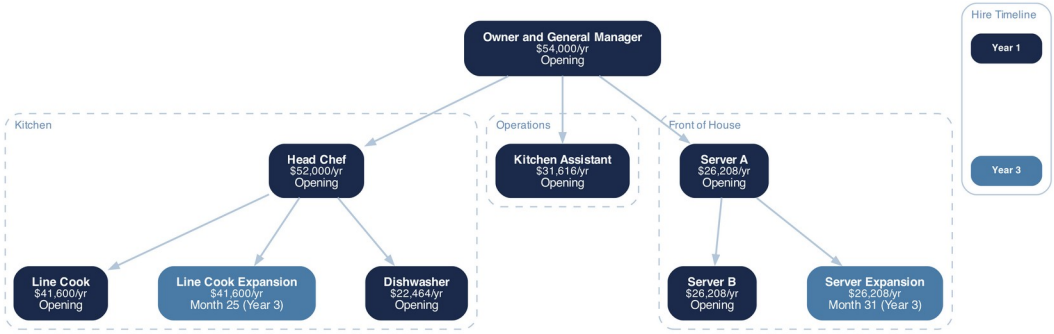
Year	Non-owner people	Non-owner FTE	Employee wages	Owner pay	Payroll burden
1	6	4.80	$200,096.04	$54,000.00	$38,114.40
2	6	4.80	$200,096.04	$54,000.00	$38,114.40
3	8	6.50	$254,800.08	$54,000.00	$46,320.00
4	8	6.50	$267,904.08	$54,000.00	$48,285.60
5	8	6.50	$267,904.08	$54,000.00	$48,285.60

Illustrative planning assumptions unless a source is stated; not verified operating results. USD.

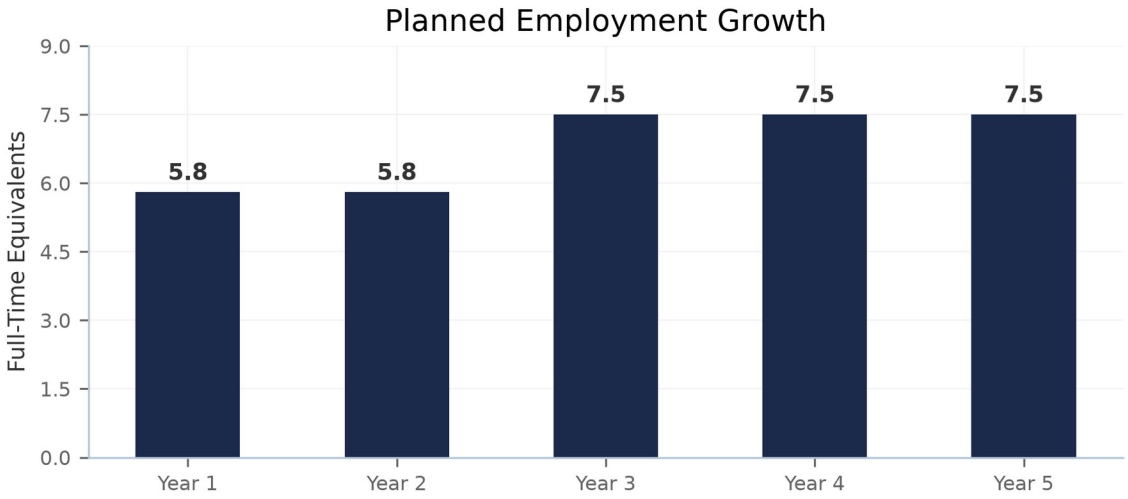
Five-Year Staffing Plan

Position	Hire Date	FT/PT	Starting Annual Pay	Y1	Y2	Y3	Y4	Y5
Owner and General Manager	Opening	FT	$54,000	1	1	1	1	1
Head Chef	Opening	FT	$52,000	1	1	1	1	1
Line Cook	Opening	FT	$41,600	1	1	1	1	1
Kitchen Assistant	Opening	PT	$31,616	1	1	1	1	1
Server A	Opening	PT	$26,208	1	1	1	1	1
Server B	Opening	PT	$26,208	1	1	1	1	1
Dishwasher	Opening	PT	$22,464	1	1	1	1	1
Line Cook Expansion	Month 25	FT	$41,600			1	1	1
Server Expansion	Month 31	PT	$26,208			1	1	1
Non-owner employees				6	6	8	8	8
Total positions incl. owner				7	7	9	9	9

Organizational Chart



Planned Employment Growth



Economic Impact

The enterprise projects 8 non-owner employee positions at peak staffing, $350,000 in capital investment, and $1,679,920 in owner-inclusive labor costs over five years. The questionnaire does not establish employees' U.S. worker eligibility.

Job Creation

The business projects 8 non-owner employee positions by Year 3, with the following timeline:

Year 1: 6 non-owner employees (7 total including owner)
Year 2: 6 non-owner employees (7 total including owner)
Year 3: 8 non-owner employees (9 total including owner)

Year 4: 8 non-owner employees (9 total including owner)
Year 5: 8 non-owner employees (9 total including owner)

Payroll Taxes and Benefits

Projected employer payroll taxes and benefits total $219,120 across the five-year projection period:

Year 1: $38,114 in employer payroll taxes and benefits (cumulative: $38,114)
Year 2: $38,114 in employer payroll taxes and benefits (cumulative: $76,229)
Year 3: $46,320 in employer payroll taxes and benefits (cumulative: $122,549)
Year 4: $48,286 in employer payroll taxes and benefits (cumulative: $170,834)
Year 5: $48,286 in employer payroll taxes and benefits (cumulative: $219,120)

Total Compensation

Total projected labor cost, including owner compensation, employee wages, payroll taxes, and benefits, reaches $1,679,920 over five years:

Year 1: $292,210 total compensation
Year 2: $292,210 total compensation
Year 3: $355,120 total compensation
Year 4: $370,190 total compensation
Year 5: $370,190 total compensation

The enterprise also projects $350,000 in capital investment and $219,120 in employer payroll taxes and benefits.

Financial Projections and Analysis

Amounts in USD. Totals may differ slightly because of rounding.

Revenue is sales before costs. Cost of goods sold (COGS) covers ingredients and other direct sales costs. Payroll burden adds employer payroll taxes and benefits to wages. EBITDA is earnings before interest, taxes, depreciation and amortization. Net income includes depreciation; cash flow also reflects startup spending, inventory and payment timing.

The capacity calculation uses 40 seats, 3.5 turns per day, $32.00 per transaction and 26 days per month. Applying 72% steady-state occupancy produces $83,865.60 steady-state monthly revenue. The owner would validate this sales capacity against the actual dining-room layout, service times and observed customer demand.

Year 1 revenue is the steady-state base multiplied by the monthly ramp and seasonal factors listed in Assumptions. Month 1 is $21,385.73 and Month 12 is $62,689.54; Year 1 totals $532,253.02. The ramp is a multiplier on the already occupancy-adjusted base, not the occupancy percentage itself.

Year 2 totals $1,024,036.71, a 92.40% change from the ramp-suppressed Year 1. This increase includes a three-month transition toward steady-state sales as well as growth in the sales base. Later annual statements use the same capacity and seasonal framework. Achieving that transition is a central operating risk, not a guaranteed result.

Year 1 cost of goods is $170,320.96. Rent is $66,000.00, marketing is $15,967.60 and payroll including owner compensation and burden is $292,210.44. Depreciation is $25,571.40. The LLC is modeled as pass-through with no entity income-tax provision; owner-level taxes and living expenses are outside the forecast.

The first month with positive monthly net income is Month 12. Cumulative net income first becomes positive in Month 20, recovering the forecast's earlier operating losses, not the initial investment. A separate monthly revenue threshold of $69,627.27 uses the fully scheduled staffing and fixed costs as of Month 31 (July 2029). The three measures answer different questions and should not be treated as one break-even date.

The cash-flow tables show projected cash balances. Cumulative net-income recovery is a separate measure: it does not mean the original investment has been recovered or that cash has crossed zero. Cash remains positive throughout this forecast.

Year 1 cash begins at zero before the contribution. Owner equity of $350,000.00, non-reserve startup outflows of $190,000.00 and operating cash flow of -$65,350.86 produce $94,649.14 ending cash. Operating cash adds back depreciation and includes receivable, inventory and payable changes. No debt repayment or distribution is assumed.

The five-year cash and balance-sheet tables reconcile at each year end. Later cash accumulation assumes no distributions, replacement capital spending or tax changes. Starting wages and selected fixed costs are held constant. The owner would refresh wages, lease terms, maintenance and replacement equipment in each annual budget rather than treat the accumulated cash as fully distributable.

Year 1 monthly cash flow

Measure	M1	M2	M3	M4	M5	M6
Beginning cash	$0.00	$143,588.43	$127,088.79	$114,406.72	$105,161.44	$99,694.34
Net income	-$21,964.23	-$19,341.77	-$15,779.16	-$12,315.52	-$8,604.44	-$6,006.71
Depreciation addback	$2,130.95	$2,130.95	$2,130.95	$2,130.95	$2,130.95	$2,130.95
Receivables change	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Inventory change	-$3,421.72	-$711.18	-$966.13	-$939.30	-$1,006.38	-$704.47
Payables change	$6,843.43	$1,422.36	$1,932.27	$1,878.59	$2,012.77	$1,408.94
Cash from operations	-$16,411.57	-$16,499.64	-$12,682.07	-$9,245.28	-$5,467.10	-$3,171.29
Startup and capital outflows	-$190,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Owner contribution	$350,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Loan proceeds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Loan principal repayment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cash from financing	$350,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Net cash change	$143,588.43	-$16,499.64	-$12,682.07	-$9,245.28	-$5,467.10	-$3,171.29
Ending cash	$143,588.43	$127,088.79	$114,406.72	$105,161.44	$99,694.34	$96,523.05

Illustrative planning assumptions unless a source is stated; not verified operating results. USD.

Year 1 monthly cash flow continued

Measure	M7	M8	M9	M10	M11	M12
Beginning cash	$96,523.05	$94,062.52	$90,545.27	$86,056.88	$87,659.63	$89,240.99
Net income	-$4,893.40	-$5,487.17	-$6,377.81	-$1,776.12	-$811.25	$2,405.00
Depreciation addback	$2,130.95	$2,130.95	$2,130.95	$2,130.95	$2,130.95	$2,130.95
Receivables change	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Inventory change	-$301.92	$161.02	$241.54	-$1,247.92	-$261.67	-$872.20
Payables change	$603.84	-$322.05	-$483.07	$2,495.84	$523.33	$1,744.40
Cash from operations	-$2,460.53	-$3,517.25	-$4,488.39	$1,602.75	$1,581.36	$5,408.15
Startup and capital outflows	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Owner contribution	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Loan proceeds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Loan principal repayment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cash from financing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Net cash change	-$2,460.53	-$3,517.25	-$4,488.39	$1,602.75	$1,581.36	$5,408.15
Ending cash	$94,062.52	$90,545.27	$86,056.88	$87,659.63	$89,240.99	$94,649.14

Illustrative planning assumptions unless a source is stated; not verified operating results. USD.

Assumptions and Validation Checklist

Business-specific values are fictional assumptions, including seasonality, ramp, growth, food cost, expense ratios and working-capital timing. Census, BLS and published-menu figures supply context only; they do not validate the site's demand, projected revenue or salary budget. Other official links identify validation methods.

The tables show the assumptions used in the forecast. A real plan would replace rent and build-out allowances with site documents, menu and food-cost inputs with recipe and supplier records, wage assumptions with a dated local review, and revenue expectations with documented capacity and demand evidence.

Required supporting records would include formation and ownership documents, investor qualifications, source and transfer of funds, the lease and permitted-use checks, contractor and equipment quotes, licenses, supplier terms and a shift roster. Supporting documents are listed for illustration and are not attached.

This fictional sample does not establish immigration eligibility or filing readiness. Internal reconciliation does not validate external facts, legal compliance, tax treatment or document authenticity. All business-specific inputs remain assumptions until supported by records.

Revenue ramp and seasonality

Month	Ramp multiplier	Seasonal multiplier
1	0.3	0.85
2	0.35	0.88
3	0.4	0.95
4	0.45	1.0
5	0.5	1.05
6	0.55	1.05
7	0.6	1.0
8	0.6	0.98
9	0.6	0.95
10	0.65	1.02
11	0.65	1.05
12	0.65	1.15

Illustrative planning assumptions; not local observations.

Additional model conventions

Parameter	Value	Evidence status
Steady-state monthly revenue	$83,865.60	Derived capacity calculation
Unadjusted capacity ceiling	$116,480.00	Before seasonal factors
Growth of base Y2 Y3 Y4 Y5	5.00%, 5.00%, 4.00%, 3.00%	Illustrative assumption
Receivable / inventory / payable days	0 / 15 / 30	Illustrative assumption
Depreciation years	7	Illustrative assumption
Monthly depreciation	$2,130.95	Calculated from stated inputs
Entity income tax	No provision; pass-through assumed	Illustrative assumption
Distributions and replacement capex	None	Illustrative assumption
Wage inflation	None in this Florida scenario	Illustrative assumption

Illustrative planning assumptions unless a source is stated; not verified operating results. USD.

Expense ratios applied to revenue

Expense	Ratio	Evidence status
Marketing	3.00%	Illustrative assumption
Professional Services	1.00%	Illustrative assumption
Technology	1.00%	Illustrative assumption
Supplies	2.00%	Illustrative assumption
Miscellaneous	2.00%	Illustrative assumption

Rent, property tax, utilities, insurance and maintenance use the entered fixed amounts. Payroll burden is applied to wages, not revenue.

Financial Forecast Facts

The projections use the stated operating assumptions; actual results may differ. Enterprise net income is projected at -$100,953 in Year 1 and $204,188 in Year 5. Modeled owner compensation is $54,000 in Year 1.

Year 1 Monthly Income Projection (Months 1–6)

	M1	M2	M3	M4	M5	M6
Revenue	$21,386	$25,831	$31,869	$37,740	$44,029	$48,432
COGS	$6,843	$8,266	$10,198	$12,077	$14,089	$15,498
Gross Profit	$14,542	$17,565	$21,671	$25,663	$29,940	$32,934
Owner's Comp.	$4,500	$4,500	$4,500	$4,500	$4,500	$4,500
Op. Exp. incl. Owner	$36,507	$36,907	$37,450	$37,978	$38,544	$38,941
Net Income	-$21,964	-$19,342	-$15,779	-$12,316	-$8,604	-$6,007

Year 1 Monthly Income Projection (Months 7–12)

	M7	M8	M9	M10	M11	M12	Year Total
Revenue	$50,319	$49,313	$47,803	$55,603	$57,238	$62,690	$532,253
COGS	$16,102	$15,780	$15,297	$17,793	$18,316	$20,061	$170,321
Gross Profit	$34,217	$33,533	$32,506	$37,810	$38,922	$42,629	$361,932

	M7	M8	M9	M10	M11	M12	Year Total
Owner's Comp.	$4,500	$4,500	$4,500	$4,500	$4,500	$4,500	$54,000
Op. Exp. incl. Owner	$39,111	$39,020	$38,884	$39,586	$39,733	$40,224	$462,885
Net Income	-$4,893	-$5,487	-$6,378	-$1,776	-$811	$2,405	-$100,953

Five-Year Income Projection

	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue	$532,253	$1,024,037	$1,103,070	$1,147,192	$1,181,608
Cost of Goods Sold	$170,321	$327,692	$352,982	$367,102	$378,115
Gross Profit	$361,932	$696,345	$750,087	$780,091	$803,494
Gross Margin %	68.0%	68.0%	68.0%	68.0%	68.0%
Owner's Compensation	$54,000	$54,000	$54,000	$54,000	$54,000
Employee Wages	$200,096	$200,096	$254,800	$267,904	$267,904
Payroll Taxes & Benefits	$38,114	$38,114	$46,320	$48,286	$48,286
Rent	$66,000	$66,000	$66,000	$66,000	$66,000
Property Tax	$0	$0	$0	$0	$0
Utilities	$14,400	$14,400	$14,400	$14,400	$14,400
Marketing	$15,968	$30,721	$33,092	$34,416	$35,448
Insurance	$9,600	$9,600	$9,600	$9,600	$9,600
Professional Services	$5,323	$10,240	$11,031	$11,472	$11,816
Technology	$5,323	$10,240	$11,031	$11,472	$11,816
Supplies	$10,645	$20,481	$22,061	$22,944	$23,632
Maintenance & Repairs	$7,200	$7,200	$7,200	$7,200	$7,200
Royalties	$0	$0	$0	$0	$0
Advertising Fund	$0	$0	$0	$0	$0
Miscellaneous	$10,645	$20,481	$22,061	$22,944	$23,632
Depreciation & Amort.	$25,571	$25,571	$25,571	$25,571	$25,571

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Operating Exp.	$462,885	$507,145	$577,168	$596,208	$599,306
EBITDA	-$75,381	$214,771	$198,491	$209,454	$229,759
EBIT	-$100,953	$189,200	$172,920	$183,882	$204,188
Interest Expense	$0	$0	$0	$0	$0
Earnings Before Tax	-$100,953	$189,200	$172,920	$183,882	$204,188
Tax Provision	$0	$0	$0	$0	$0
Net Income (Loss)	-$100,953	$189,200	$172,920	$183,882	$204,188

Projected income depends on the inputs listed in Key Financial Assumptions. Replace planning allowances with operating records before relying on these figures for filing.

These projections assume pass-through tax treatment for the LLC. They show no entity income-tax provision; actual tax treatment depends on the LLC's tax election and should be confirmed.

Five-Year Cash Flow Statement

	Year 1	Year 2	Year 3	Year 4	Year 5
Operating Activities					
Net Income	-$100,953	$189,200	$172,920	$183,882	$204,188
Depreciation	$25,571	$25,571	$25,571	$25,571	$25,571
Changes in Working Capital	$10,030	$6,173	$810	$681	$531
Net Cash from Operations	-$65,351	$220,944	$199,301	$210,134	$230,290
Investing Activities					
Capital Expenditures	-$190,000	$0	$0	$0	$0
Net Cash from Investing	-$190,000	$0	$0	$0	$0
Financing Activities					
Owner Investment	$350,000	$0	$0	$0	$0
Loan proceeds / repayment	$0	$0	$0	$0	$0

	Year 1	Year 2	Year 3	Year 4	Year 5
Net Cash from Financing	$350,000	$0	$0	$0	$0
Net Change in Cash	$94,649	$220,944	$199,301	$210,134	$230,290
Ending Cash Balance	$94,649	$315,593	$514,894	$725,028	$955,318

Five-Year Balance Sheet

	Year 1	Year 2	Year 3	Year 4	Year 5
ASSETS					
Cash	$94,649	$315,593	$514,894	$725,028	$955,318
Accounts Receivable	$0	$0	$0	$0	$0
Inventory	$10,030	$16,203	$17,013	$17,694	$18,224
Prepaid Expenses / Other Current Assets	$11,000	$11,000	$11,000	$11,000	$11,000
Fixed Assets (net)	$153,429	$127,857	$102,286	$76,714	$51,143
Commercial Real Estate Interest	$0	$0	$0	$0	$0
Liquor License Interest	$0	$0	$0	$0	$0
Total Assets	$269,108	$470,653	$645,193	$830,436	$1,035,685
LIABILITIES					
Accounts Payable	$20,061	$32,406	$34,026	$35,387	$36,449
Accrued Expenses	$0	$0	$0	$0	$0
Loan Payable	$0	$0	$0	$0	$0
Total Liabilities	$20,061	$32,406	$34,026	$35,387	$36,449
EQUITY					
Owner's Equity	$350,000	$350,000	$350,000	$350,000	$350,000

	Year 1	Year 2	Year 3	Year 4	Year 5
Retained Earnings	-$100,953	$88,247	$261,167	$445,049	$649,237
Total Equity	$249,047	$438,247	$611,167	$795,049	$999,237
Total Liabilities + Equity	$269,108	$470,653	$645,193	$830,436	$1,035,685

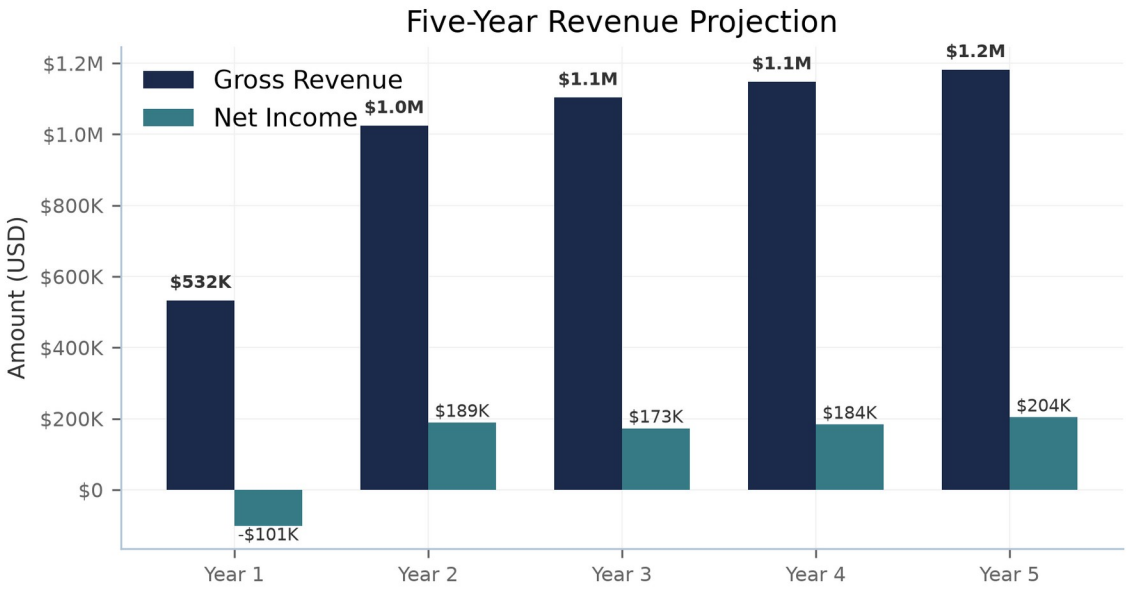
Investment Deployment / Startup Costs

Category	Amount	% of Total
Equipment	$89,000	25.4%
Renovations	$90,000	25.7%
Working capital	$160,000	45.7%
Lease deposit	$11,000	3.1%
Total Investment	$350,000	100.0%

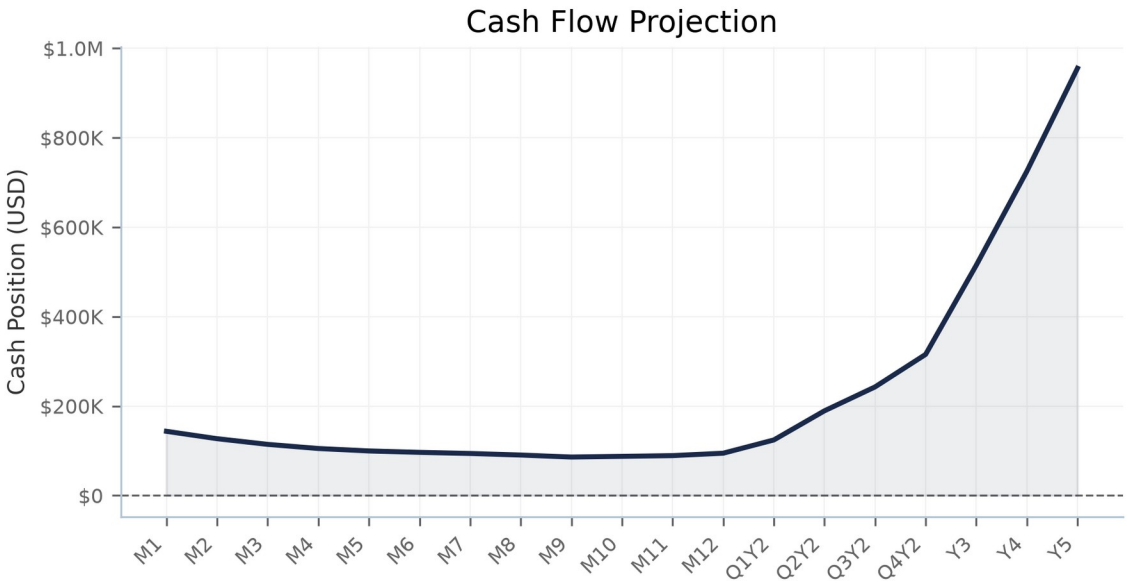
Key Financial Assumptions

Assumption	Value	Source
Owner's annual salary	$54,000	Illustrative assumption
Projection period begins	January 2027	Illustrative assumption
Seat count	40	Illustrative assumption
Turns per day	3.5	Illustrative assumption
Average check	$32	Illustrative assumption
Operating days/month	26	Illustrative assumption
Occupancy (steady-state)	72%	Illustrative assumption
Monthly rent	$5,500	Illustrative assumption
Property tax	$0/year ($0.00/month)	Illustrative assumption
Utilities	$14,400/year ($1,200.00/month)	Illustrative assumption
Insurance	$9,600/year ($800.00/month)	Illustrative assumption
Maintenance and repairs	$7,200/year ($600.00/month)	Illustrative assumption
COGS %	32%	Illustrative assumption
Sales-base growth Y1 to Y2	5%	Illustrative assumption
Total investment	$350,000	Illustrative assumption

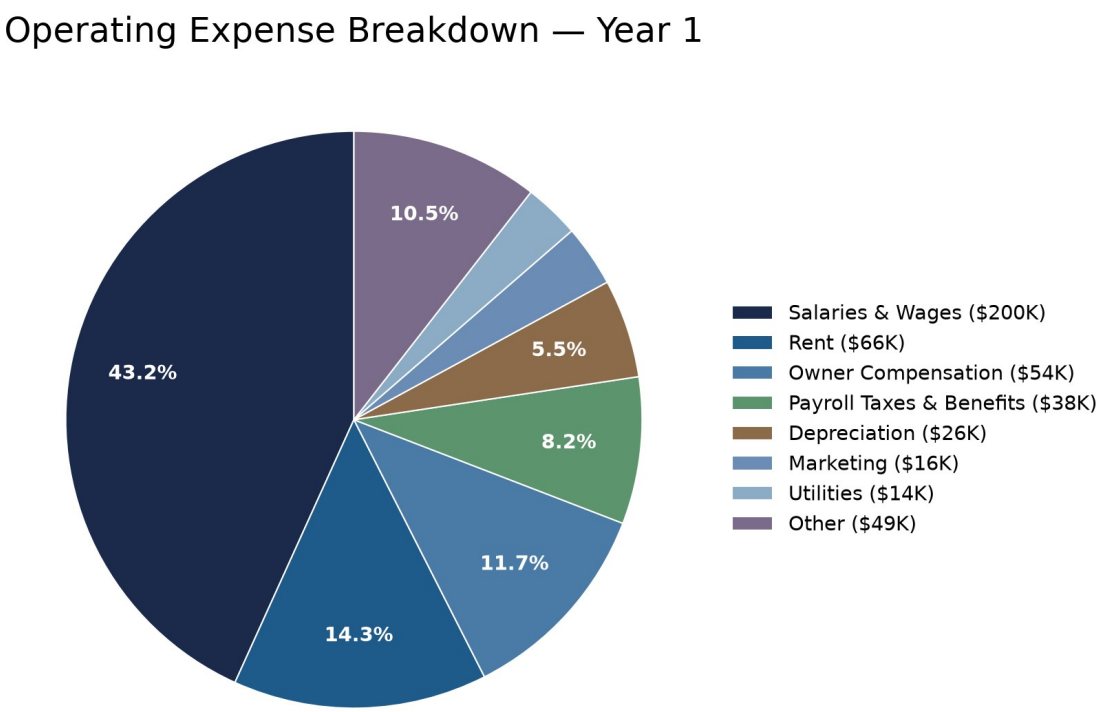
Five-Year Revenue Projection



Cash Flow Projection



Operating Expense Breakdown



Risk Analysis

The primary risk is that the assumed transaction volume, average check and improvement after Year 1 do not occur. A positive later-year forecast does not validate those inputs. The reserve is finite and the sample does not assume emergency borrowing.

Demand risk would be monitored through actual covers, transaction value and repeat visits. If results lag, the owner would revisit trading periods, menu pricing and promotional spend using recorded evidence. Reducing hours or delaying the Year 3 hires would require a revised service plan and financial model; this example does not claim those savings while retaining the same output.

Food-cost risk comes from ingredient prices, waste and portion control. Menu costing and supplier alternatives would be reviewed before raising prices. Labor risk includes recruitment, absence coverage, wage changes and overtime. The fixed starting wages and aggregate burden used here may understate future costs; no external wage survey has validated them.

Site and opening risks include renovation overruns, equipment delays, licensing, ventilation and occupancy restrictions. The owner would obtain a site-specific schedule and quotes before deployment. A delayed opening would consume cash without the modeled sales; no delay scenario is concealed within the base projection.

Liquidity should be assessed from the month-end cash schedule, not net income alone. The lowest Year 1 modeled balance is $86,056.88. That value is conditional on supplier terms, startup classification and sales assumptions. It is not a guaranteed available bank balance or a lender commitment.

The operating plan and financial forecast can inform an applicant's explanation, but they cannot replace evidence of ownership, lawful funds, real operations or intent. The sample provides no approval prediction, filing advice or assurance that any financial ratio satisfies an E-2 requirement.

Appendices

Illustrative checklist only. No supporting exhibits, permits, bank records or client documents are attached.

Future exhibit checklist. No supporting documents are attached to this fictional sample. Collect and verify records for an actual application. Follow the specific consulate's current instructions for required forms, exhibits and tab structure.

Tab A — Application Forms

Applicant cover letter to prepare, DS-160 confirmation page, passport-style photographs, and interview appointment letter

Tab B — Treaty Nationality

Passport copy (biographical page) of investor and any co-owners, proof of treaty country nationality, and evidence of nationality of enterprise ownership

Tab C — Source of Funds

Bank statements, wire transfer confirmations, source of funds documentation, and evidence that funds have been irrevocably committed to the enterprise

Tab D — Enterprise Documentation

Articles of incorporation or organization, operating agreement, EIN confirmation, business licenses, and lease agreement

Tab E — Business Plan

Final applicant business plan to prepare and verify

Tab F — Financial Evidence

Verified applicant financial projections to prepare, most recent tax returns or audited financial statements, accountant verification letter, and bank statements for the current calendar year

Tab G — Supporting Evidence

Investor resume/CV, premises photographs, executed contracts and supplier agreements, G-28 Notice of Entry of Appearance as Attorney (if represented by counsel), and any additional evidence of business viability

Exhibits Index

#	Document	Supports
1	Articles of Organization / Certificate of Formation	Bona fide enterprise

#	Document	Supports
2	LLC Operating Agreement / Shareholder Agreement	Develop and direct / investor control
3	Bank statements showing source and deployment of funds	Substantial investment / source of funds
4	Wire transfer records and/or bank confirmation of funds deployment	Substantial investment / funds at risk
5	Receipts and invoices for capital expenditures	Substantial investment / funds at risk / non-marginality
6	Commercial lease agreement	Physical premises / operating enterprise
7	Investor passport (treaty country nationality)	Treaty country eligibility
8	Investor resume / CV	Investor qualifications
9	EIN confirmation letter	Bona fide enterprise
10	Business licenses and permits	Operating enterprise