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	MINIMUM	TARGET	STRETCH
	2024	2024	2024
Total Income (Revenue)	\$1,000,000	\$1,500,000	\$2,000,000
Total COGS (Cost of Goods Sold)	\$600,000	\$825,000	\$1,000,000
Gross Profit (Gross Margin)	\$400,000	\$675,000	\$1,000,000
As a % of Sales	40.00%	45.00%	50.00%
Total 8100 · Direct Labor	\$66,667	\$103,846	\$142,857
As a % of Sales	6.67%	6.92%	7.14%
dLER (Gross Margin / Direct Labor)	\$6.00	\$6.50	\$7.00
Contribution Margin	\$333,333	\$571,154	\$857,143
As a % of Sales	33.33%	38.08%	42.86%
Operating Expenses			
8200 · Management Labor	\$100,000	\$150,000	\$200,000
8300 · Marketing	\$50,000	\$75,000	\$100,000
8400 · Facilities	\$25,000	\$25,000	\$25,000
8500 · Payroll Taxes & Benefits	\$16,667	\$25,385	\$34,286
8600 · Other OPEX	\$70,000	\$105,000	\$140,000
Total Operating Expenses	\$261,667	\$380,385	\$499,286
OPEX As a % of Sales	26.17%	25.36%	24.96%
mLER (CM/ML)	\$3.33	\$3.81	\$4.29
Net Operating Income	\$71,667	\$190,769	\$357,857
NOI as a % of Sales	7.17%	12.72%	17.89%
NOI as a % of Gross Margin	17.92%	28.26%	35.79%
Other Income & Expenses			
Interest Income	\$5,000	\$5,000	\$5,000
Sale of Assets	\$0	\$0	\$0
<Interest Expense>	-\$3,000	-\$3,000	-\$3,000
<Depreciation>	-\$50,000	-\$50,000	-\$50,000
<Amortization>	\$0	\$0	\$0
Total Other Income & Expenses	-\$48,000	-\$48,000	-\$48,000
Net Income	\$23,667	\$142,769	\$309,857
NI as a % of Sales	2.37%	9.52%	15.49%
Facilities (As a % of CM)	7.50%	4.38%	2.92%
Marketing (As a % of Revenue)	5.00%	5.00%	5.00%
Payroll Tax & Benefits (As a % of Labor)	10.00%	10.00%	10.00%
Other OPEX (As a % of CM)	21.00%	18.38%	16.33%
Revenue/Marketing \$	\$20.00	\$20.00	\$20.00
CM/Marketing \$	\$6.67	\$7.62	\$8.57