



Plumbing Shop

BUSINESS PLAN

JAX PLUMBING

5101 Bell Street
Toledo, OH 44027

Jax Plumbing of Northern Ohio is a professional plumbing service franchise. The owners of this franchise attribute their growth and financial success to an established reputation for excellent customer service, state of the art equipment, and a unique networking opportunity. As a member of a worldwide franchise organization, Jax Plumbing receives support, training, marketing, and accounting services from other group franchisees.

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LETTER FROM THE PRESIDENT

Mr. Rooter Plumbing of Northern Ohio is located at 5101 Bell Street, Toledo, Ohio 44027. This location allows us to reach any customer in need of service in 30 minutes or less. The company, a franchise, was started in 1983. The principal owners are Harry Smith and Eric Lane.

Jax Plumbing of Northern Ohio is a professional plumbing company that has no equal in the areas we service. Our company believes the primary focus of the business should be on the customer. We fully realize that the customer is really our employer and that we need them much more than they need us. All field employees are trained how to keep customers for life. They realize the importance of our customers and the value of retaining them.

We are able to offer our customer the latest in technology. This includes high pressure water jetting equipment which enables grease problems to be a thing of the past for restaurants and other light commercial customers. We have line locators and cameras which allow our company to locate and view exactly where and what the problem is and solve the problem faster and less expensively than in the past. We also have the latest in bacteria products that have been approved in areas where most chemical products are now banned. All our products carry a private label, giving us a marketing edge over most of our competitors.

Of our fifteen technicians, seven have a state journeymans license and three others have earned a state masters license. The other five technicians are currently in state approved courses that will allow them to become licensed plumbers as well. This lends to our credibility in the communities we serve. We have always made education a priority, and we have a tuition reimbursement program available for all employees.

Jax Plumbing of Northern Ohio had sales of \$2,838,465 with a net profit of 16.48% in 1995. In 1996 we expect



to increase sales 19.29%, to \$3,386,000 with net profit of about 19%. How this will be accomplished is explained in the marketing strategy and financial data sections of this business plan.

Jax Plumbing is part of the Disson Group, a worldwide franchise organization operating in more than 2,800 locations across 29 countries. In addition to Jax Plumbing, the Disson Group also franchises Sun Carpet Cleaning and Dying, Clean Aire HVAC, Electric Solver, Levitt Accounting, Business Services for Today, Universal Refinishing, Kitchen Giants, and beginning in June 1996, Appliance Solver. The Disson Group is a publically traded company. It appears on the NASDAQ market under the stock symbol, DSSN.

By being a member of the Disson Group we are able to facilitate growth. They support the franchises from the home office and through four national conferences throughout the nation. Larry Samson, our regional director, is located in Columbus, Ohio. We also use other Disson Group franchisees for networking of customer bases and use their Levitt Accounting franchise for our accounting needs.

MISSION STATEMENTS

Mission Statement for the Disson Group

To be a world class company admired for the excellence that customers, franchisees and associates experience with The Disson Group.

Mission Statement for Jax Plumbing Corporation

The mission of Jax Plumbing is to be known as the world leader in the plumbing services industries. We are committed to the selection, development and support of individuals who are dedicated to excellence with their customers, their communities and themselves.

We are committed to provide our organization with superior service and continuous education as we recognize that growth only comes through applied knowledge.

Mission Statement for Jax Plumbing of Northern Ohio

The mission of Jax Plumbing services is to be known as Northern Ohio's leader in the plumbing, sewer and drain cleaning industry. We are committed to provide our customers with the highest quality of workmanship and service possible. We are dedicated to providing our personnel with continuous education, training, and support.

ORGANIZATION

Jax Plumbing of Northern Ohio consists of two (2) partners.

- Eric Lane (75%)
- Harry Smith (25%)

The organizational key employees are:

Eric Lane is president and has 22 years in the industry. He started his career with Plumbing World, a regional, privately owned company, in 1973 as a sewer and drain trainee. While working full time, he also attended Pinehurst College and earned an Associate Degree in Business Management in 1976 and a Bachelor of Business Administration in 1980. In 1983, Mr. Lane purchased the Jax Plumbing franchise for Pinehurst, Creston, and Benning Counties. In the 13 years since Mr. Lane started the franchise, sales have gone from \$110,000 in 1983 to record sales of \$2,838,465 with a net profit of 16.48% in 1995. As testimony to the success of the Jax Plumbing franchise, it was named Jax Plumbing Corporation Franchise of the Year both in 1994 and



1995. The franchise has won numerous awards in the 13 years of its existence.

Harry Smith came to Jax Plumbing in 1981. He holds a Master Plumbers license in 2 states and his knowledge in this area is unsurpassed. In 1985, Mr. Smith bought 25% of the Jax Plumbing of Northern Ohio franchise. It was his desire to be a part of the expected growth and management team that Mr. Lane was putting together.

Ellen Lane, Eric's wife, is also a graduate of Pinehurst College with a Bachelor of Business Administration. She has been with the business since its inception. She has experience with two major corporations as an executive assistant and as an office manager.

Jax Plumbing of Northern Ohio will conduct daily operations by utilizing a four tier reporting structure. The organizational flow begins with the President, Eric Lane, who will oversee three upper level managers: the Operations Manager, Harry Smith, the Sales Manager, Eric Lane (as acting manager), and the Office Manager, Ellen Lane.

The Operations Manager performs all the duties essential to maintaining the daily operations at the facility. Two managers report directly to the Operations Manager, the Warehouse Manager and the Field Manager.

The Field Manager oversees the work crew, which consists of a Master Plumber and fifteen technicians. The technicians report directly to the Master Plumber.

As Eric Lane is performing the duties of both the President and the (acting) Sales Manager, the chain of command is nonexistent at this time.

The Office Manager coordinates all the office procedures, guidelines, and miscellaneous tasks of the front office with a staff of eight individuals. The Office Manager oversees two clerical personnel, three dispatchers, and three customer service representatives.

PRODUCTS AND SERVICES

Jax Plumbing of Northern Ohio does full service plumbing as well as sewer and drain cleaning. The company is able to do any plumbing related job, from clearing an obstruction in a kitchen sink to installing a high efficient water heater to digging and installing a new septic system. We are equipped with state of the art machines, high pressure water jetters, cameras and line locaters.

Jax Plumbing of Northern Ohio is unique to the plumbing industry in regard to it's ability to keep their customers. We offer homeowners a service agreement program that is unparalleled in Northern Ohio. The service agreement is sold for one, two or three year periods, or customers can purchase a lifetime guarantee. These agreements allow our customers to benefit from discounted pricing, a complete home inspection twice a year, quarterly specials on products and services, preferred treatment, and peace of mind. To date, we have over 4,500 homeowners that have purchased service agreements representing 9,300 years and 1,100 of these are lifetime guarantees. This is a customer base that will use our services an average of once every 11 months, spending an average of \$258 each time. This represents a total service agreement base of \$1,161,000 in sales in 1996. We also have preventative maintenance contracts with 138 commercial accounts that are expected to generate \$ 118,000 in sales in 1996.

MARKETING STRATEGY

What we are selling the customer is our exceptional service. We give our customers the type of service that no other company is providing for them. Service that will never inconvenience them. We provide service 24 hours a day, 7 days a week, 365 days a year. We never charge extra for evening calls, weekends or holidays.

Currently our market is undergoing significant changes. The population in 1995 rose to an all time high of 418,000. In 1983, the population was 245,000. This growth, according to the Northern Ohio Chamber of Commerce, is expected to continue at 8% annually into the next century.



Our jobs are menu priced, meaning that all jobs have a predetermined price that the customer sees in a book before we start the job. They are aware of the charges before we start. This has resulted in 65% fewer complaints on pricing, since we began menu pricing in 1991. The menu pricing book has a standard price and a value price for all jobs. The value price is for service agreement customers only and is approximately 25% lower than the standard price. In 1995, 58% of our residential customers either had, or purchased, a service agreement. Service agreement customers will have no need to look for another plumbing company, as we offer the most competitive price. An additional benefit this system is that it is possible to actually lower our Yellow Page advertising costs if we chose to do so. It is less expensive to retain customers than it is to gain new customers.

According to latest National Association of Plumbing, Heating, Cooling Contractors, \$30 will be spent on plumbing products and services by each person in this country. With 418,000 people in Pinehurst, Creston, and Benning Counties, \$12,540,000 will be spent locally. We were able to achieve a 22.6% share of the market. In 1996, we expect to reach a 25% share of market, with sales of \$3,386,000. This translates to a profit of 19%. By the year 2000, we expect our market share to reach 33%, with sales of \$6,081,042. This will increase our profit to 22%.

This will be our 13th year in business in Northern Ohio and our name recognition is second to none. The Jax Plumbing national TV campaign is currently in the third year of a five year plan that will triple the amount of ads each year. During the 1995/1996 ad campaign, Jax Plumbing ads will air 153 times on all major networks. In addition, we will run 388 ads on local cable channels, including the local weather channel.

Even though we could cut Yellow Page advertising, due to the success of our service agreement sales, we chose to retain this advertising. We will remain in the premiere advertising position with a full page ad in our local directory, and with well-placed 1/2 page ads, in six other community directories.

We will continue direct marketing efforts in a number of different ways. Our technicians will place door hanger advertising materials, offering discounts on our products and services, to neighbors by all jobs they do. We will continue with a program that targets businesses, explaining what we have to offer. We will also continue with coupons mailers. Over the years we have been utilizing coupon services we have continually had a 2 to 3% return on mailings. In 1996, we will mail out 100,000 coupon mailers.

We use a wide variety of promotional literature on the job site, such as disposal, water heater, furnace, stack line stickers, door hangers, valve identification tags and other items that have our name and phone number on them.

We will continue to network our customer base with the five other Disson Group franchises in our area.

We will market to our customer to ensure we do not forget them, but more importantly, they do not forget us.

FINANCIAL DATA

Jax of Northern Ohio

1996 Budget

Amounts to be recorded in whole dollars - A = Actual, B = Budget, F = Forecast

Job Count Summary-1996

# of Jobs	1995A	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sew/Drain	6388	530	550	550	600	600	575	575	575	575	600	625	625
Jetting	220	15	15	19	28	28	24	24	24	24	24	24	28
Plumbing	4288	400	400	425	450	450	425	425	425	425	499	500	500
Pumping	305	27	27	31	31	35	35	35	35	35	35	35	35
Video Scan	47	5	5	6	7	7	6	6	6	6	6	6	7
Misc	61	3	3	4	4	5	5	5	5	5	5	5	5
TOTAL	11309	1100	1000	1035	1120	1125	1070	1070	1070	1070	1169	1195	1200
Con Prod	5000	500	500	518	660	662	535	535	535	535	584	597	600
Serv Agr	2439	210	210	220	225	225	230	230	230	230	250	255	260

Источник бизнес-плана: <http://www.referenceforbusiness.com>



Job Count Summary-1996

# of Jobs	1995A	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sew/Drain	6388	550	550	550	600	600	575	575	575	575	600	625	625
Jetting	220	15	15	19	28	28	24	24	24	24	24	24	28
Plumbing	4288	400	400	425	450	450	425	425	425	425	499	500	500
Pumping	305	27	27	31	31	35	35	35	35	35	35	35	35
Video Scan	47	5	5	6	7	7	6	6	6	6	6	6	7
Misc	61	3	3	4	4	5	5	5	5	5	5	5	5
TOTAL	11309	1000	1000	1035	1120	1125	1070	1070	1070	1070	1169	1195	1200
Con Prod	5000	500	500	518	660	662	535	535	535	535	584	597	600
Serv Agr	2439	210	210	220	225	225	230	230	230	230	250	255	260

%VAR

1996B

# of Jobs	1996B	VS 1995A	1997F	1998F	1999F	2000F
Sew\Drain	7000	9.58%	7500	8100	8750	9450
Jetting	277	25.91%	350	425	525	725
Plumbing	5324	24.16%	6400	7500	8500	10000
Pumping	396	29.84%	485	575	665	750
Video Scan	73	55.32%	100	125	150	175
Misc	54	-11.48%	65	75	85	100
TOTAL	13124	16.05%	14900	16800	18675	21200
Con Prod	6761	35.22%	7350	8400	9438	10600
Serv Agr	2775	13.78%	3000	3100	3200	3300

%VAR

1996B VS 1995A 1997F 1998F 1999F 2000F

# of Jobs	1996B	VS 1995A	1997F	1998F	1999F	2000F
Sew\Drain	7000	9.58%	7500	8100	8750	9450
Jetting	277	25.91%	350	425	525	725
Plumbing	5324	24.16%	6400	7500	8500	10000
Pumping	396	29.84%	485	575	665	750
Video Scan	73	55.32%	100	125	150	175
Misc	54	-11.48%	65	75	85	100
TOTAL	13124	16.05%	14900	16800	18675	21200
Con Prod	6761	35.22%	7350	8400	9438	10600
Serv Agr	2775	13.78%	3000	3100	3200	3300

Sales Summary - 1996

Sales	1995A	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sew/Drain	1117900	96250	96250	96250	105000	105000	100625	100625	100625	101200	105000	109375	109375
Jetting	93720	6450	6450	8170	12040	12040	10320	10320	10320	10320	10320	10320	12040
Plumb Lab	886830	84000	84000	89250	94500	94500	89250	89250	89250	89250	104790	105000	105000
Plumb Mat	305234	28000	28000	29750	31500	31500	29750	29750	29750	29750	34930	35000	35000
Pumping	42890	3915	3915	4495	5075	5075	5075	5075	5075	5075	5075	5075	5075
Con Prod	195000	20000	20000	20700	22400	22500	21400	21400	21400	21400	23380	23900	24000

Sales Summary - 1996

Sales	1995A	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sew/Drain	1117900	96250	96250	96250	105000	105000	100625	100625	100625	101200	105000	109375	109375
Jetting	93720	6450	6450	8170	12040	12040	10320	10320	10320	10320	10320	10320	12040
Plumb Lab	886830	84000	84000	89250	94500	94500	89250	89250	89250	89250	104790	105000	105000
Plumb Mat	305234	28000	28000	29750	31500	31500	29750	29750	29750	29750	34930	35000	35000
Pumping	42890	3915	3915	4495	5075	5075	5075	5075	5075	5075	5075	5075	5075



Sales Summary - 1996

Con Prod	195000	20000	20000	20700	22400	22500	21400	21400	21400	21400	23380	23900	24000
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VideoScan	20022	2150	2150	2580	3010	3010	2580	2580	2580	2580	2580	3010	
Misc	8578	435	435	580	580	725	725	725	725	725	725	725	
Serv Agr	168291	14490	14490	15180	15525	15525	15870	15870	15870	15870	17250	17950	
TOTAL	2838465	255600	255600	266955	289050	289875	275595	275595	275595	276170	304050	309570	312165

Video Scan	20022	2150	2150	2580	3010	3010	2580	2580	2580	2580	2580	2580	3010
Misc	8578	435	435	580	580	725	725	725	725	725	725	725	725
Serv Agr	168291	14490	14490	15180	15525	15525	15870	15870	15870	15870	17250	17595	17940
TOTAL	2838465	255690	255690	266955	289050	289875	275595	275595	275595	276170	304050	309570	312165

%VAR 1996B													
Sales	1996B	VS1995A	1997F	1998F	1999F	2000F							
Sew\Drain	1225575	9.63%	1380000	1498500	1645000	1795500							
Jetting	119110	27.09%	152250	187000	236250	326250							
Plumb Lab	1118040	26.07%	1344000	1664322	2000500	2347500							
Plumb Mat	372680	22.10%	442206	528750	631646	750967							
Pumping	57420	33.88%	72750	86825	102410	116250							
Con Prod	262480	34.61%	298000	336000	373500	424000							
Video Scan	31390	56.78%	43500	54750	66000	77875							
Misc	7830	-8.72%	9490	11025	12665	15000							
Serv Agr	191475	13.78%	207000	213900	220800	22770							
TOTAL	3386000	19.29%	3949196	4581072	5288771	6081042							

%VAR

1996B	1996B	VS 1995A	1997F	1998F	1999F	2000F
Sales						
Sew\Drain	1225575	9.63%	1380000	1498500	1645000	1795500
Jetting	119110	27.09%	152250	187000	236250	326250
Plumb Lab	1118040	26.07%	1344000	1664322	2000500	2347500
Plumb Mat	372680	22.10%	442206	528750	631646	750967
Pumping	57420	33.88%	72750	86825	102410	116250
Con Prod	262480	34.61%	298000	336000	373500	424000
Video Scan	31390	56.78%	43500	54750	66000	77875
Misc	7830	-8.72%	9490	11025	12665	15000
Serv Agr	191475	13.78%	207000	213900	220800	22770
TOTAL	3386000	19.29%	3949196	4581072	5288771	6081042

# of Employees	1995A	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
Techs	15	15	15	15	15	16	16	16	16	17	17	17
Office	8	8	8	8	8	9	9	9	9	9	9	9
Mgmt	6	6	6	6	6	6	6	6	6	6	6	6
TOTAL	29	29	29	29	29	31	31	31	31	32	32	32

# of Employees	1995A	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
Techs	15	15	15	15	15	16	16	16	16	17	17	17
Office	8	8	8	8	8	9	9	9	9	9	9	9
Mgmt	6	6	6	6	6	6	6	6	6	6	6	6
TOTAL	29	29	29	29	29	31	31	31	31	32	32	32

	1997F	1998F	1999F	2000F
Techs	19	21	23	26
Office	10	11	12	13
Mgmt	6	7	7	7
TOTAL	35	39	42	46

	1997F	1998F	1999F	2000F
Techs	19	21	23	26



	1997F	1998F	1999F	2000F
Office	10	11	12	13
Mgmt	6	7	7	7
TOTAL	35	39	42	46

Average Price/Job	1995A	1996B	1997F	1998F	1999F	2000F
Sew/Drain	175.00	175.08	184.00	185.00	188.00	190.00
Jetting	426.00	430.00	435.00	440.00	450.00	450.00
Plumbing	278.00	280.00	279.09	292.41	309.66	309.85
Pumping	140.62	145.00	150.00	151.00	154.00	155.00
Video Scan	426.00	430.00	435.00	438.00	440.00	445.00
Con Prod	17.24	20.00	20.00	20.00	20.00	20.00
Misc	140.62	145.00	146.00	147.00	149.00	150.00
Serv Agr	14.88	14.59	13.89	12.73	11.82	10.74
TOTAL	250.99	258.00	265.05	272.68	283.20	286.84

Average Price/Job	1995A	1996B	1997F	1998F	1999F	2000F
Sew/Drain	175.00	175.08	184.00	185.00	188.00	190.00
Jetting	426.00	430.00	435.00	440.00	450.00	450.00
Plumbing	278.00	280.00	279.09	292.41	309.66	309.85
Pumping	140.62	145.00	150.00	151.00	154.00	155.00
Video Scan	426.00	430.00	435.00	438.00	440.00	445.00
Con Prod	17.24	20.00	20.00	20.00	20.00	20.00
Misc	140.62	145.00	146.00	147.00	149.00	150.00
Serv Agr	14.88	14.59	13.89	12.73	11.82	10.74
TOTAL	250.99	258.00	265.05	272.68	283.20	286.84

Average Per Year	1995A	1996A	1997B	1998F	1999F	2000F
Per Tech Jobs	754	772	784	800	812	815
Per Tech Sales	189231	199176	207852	218146	229947	233886
Per Office Jobs	1414	1458	1490	1527	1556	1631
Per Office Sales	354808	376222	394920	416461	440731	467772
Per Mgmt Jobs	1885	2187	2483	2400	2668	3029
Mgmt Sales	473078	564333	658199	654439	755539	868720
Total Jobs	390	410	426	431	445	461
Total Sales	97878	105813	112834	117463	125923	132197

Average Per Year	1995A	1996A	1997B	1998F	1999F	2000F
Per Tech Jobs	754	772	784	800	812	815
Per Tech Sales	189231	199176	207852	218146	229947	233886
Per Office Jobs	1414	1458	1490	1527	1556	1631
Per Office Sales	354808	376222	394920	416461	440731	467772
Per Mgmt Jobs	1885	2187	2483	2400	2668	3029
Mgmt Sales	473078	564333	658199	654439	755539	868720
Total Jobs	390	410	426	431	445	461
Total Sales	97878	105813	112834	117463	125923	132197



Profit & Loss Statement

Date Prepared: Jan. 14, 1996 Year End 1995

Sales	\$	%
Sewer and Drain	1117900	39.38%
Jet Work	93720	3.30%
Plumbing Labor	886830	31.24%
Plumbing Materials	305234	10.75%
Gre/Sep Pumping	42890	1.51%
Consumer Products	118560	4.18%
Video Scan	20022	0.71%
Bacteria Systems	76440	2.69%
Miscellaneous	8578	0.30%
Service Agreements	168291	5.93%
Gross Sales	2838465	100%
(minus) Cost of Materials	102300	3.60%
(minus) Variable Costs	1045123	38.41%
(minus) Per/Ren/Subs	18655	0.66%
Gross Profit	1672387	57.33%
(minus) Fixed Costs	1159513	40.85%
Net Profit	512874	16.48%

Date Prepared: Jan. 14, 1996 Year End 1995

Sales	\$	%
Sewer and Drain	1117900	39.38%
Jet Work	93720	3.30%
Plumbing Labor	886830	31.24%
Plumbing Materials	305234	10.75%
Gre/Sep Pumping	42890	1.51%
Consumer Products	118560	4.18%
Video Scan	20022	0.71%
Bacteria Systems	76440	2.69%
Miscellaneous	8578	0.30%
Service Agreements	168291	5.93%
Gross Sales	2838465	100%
(minus) Cost of Materials	102300	3.60%
(minus) Variable Costs	1045123	38.41%
(minus) Per/Ren/Subs	18655	0.66%
Gross Profit	1672387	57.33%
(minus) Fixed Costs	1159513	40.85%
Net Profit	512874	16.48%

Variable Costs and Percentages

Variable Costs	\$	%
Franchise Fees	85154	3.00%
Advertising Fees	56769	2.00%
Payroll - Technicians	667607	23.52%
Taxes-Federal	85154	3.00%
Taxes - State	0	0.00%
Taxes-Local	0	0.00%
Taxes-FICA	46267	1.63%
Taxes-Unemploy	12205	0.43%
Insurance - Work Comp	45132	1.59%
Fuel	91966	3.24%
Miscellaneous	0	0.00%
Total Variable Costs	1045123	38.41%

Variable Costs	\$	%
Franchise Fees	85154	3.00%
Advertising Fees	56769	2.00%
Payroll - Technicians	667607	23.52%



Variable Costs	\$	%
Taxes - Federal	85154	3.00%
Taxes - State	0	0.00%
Taxes - Local	0	0.00%
Taxes - FICA	46267	1.63%
Taxes - Unemploy	12205	0.43%
Insurance - Work Comp	45132	1.59%
Fuel	91966	3.24%
Miscellaneous	0	0.00%
Total Variable Costs	1045123	38.41%

Fixed Costs and Percentages

Fixed Costs	\$	%
Salaries-Owner	127731	4.50%
Salaries-Office	175417	6.18%
Employee Benefits	1135	0.04%
Taxes-Federal	12773	0.45%
Taxes - State	0	0.00%
Taxes-Local	0	0.00%
Taxes-FICA	16179	0.57%
Taxes - Unemploy	3122	0.11%
Taxes-Property	0	0.00%
Utilities	14476	0.51%
Rent/Mortgage	14760	0.52%
Bad Debt	1703	0.06%
Bank Charges	24978	0.88%
Loan Interest	10786	0.38%

Fixed Costs	\$	%
Salaries-Owner	127731	4.50%
Salaries-Office	175417	6.18%
Employee Benefits	1135	0.04%
Taxes - Federal	12773	0.45%
Taxes - State	0	0.00%
Taxes - Local	0	0.00%
Taxes - FICA	16179	0.57%
Taxes - Unemploy	3122	0.11%
Taxes-Property	0	0.00%
Utilities	14476	0.51%
Rent/Mortgage	14760	0.52%
Bad Debt	1703	0.06%
Bank Charges	24978	0.88%
Loan Interest	10786	0.38%



Credit Card Fees	1419	0.05%
Legal/Accounting	38035	1.34%
Depreciation	91115	3.21%
Auto/Truck/Lease	70962	2.50%
Repair/Maint-Vehicle	44280	1.56%
Repair/Maint-Equip	26965	0.95%
Repair/Maint-Property	2838	0.10%
Equipment Rental	29520	1.04%
Licenses	16463	0.58%
Insurance - Health	11922	0.42%
Insurance - Liability	19018	0.67%
Insurance - Property	17315	0.61%
Insurance - Vehicle	17315	0.61%
Insurance - Work Comp	3690	0.13%
Advert - Yellow Page	166902	5.88%
Advert-General	30939	1.09%
Office Supplies	22992	0.81%
Postage	6245	0.22%
Outside Services	1703	0.06%
Educational	5109	0.18%
Uniforms	9935	0.35%
Telephone-Office	70678	2.49%
Telephone-Cellular	5109	0.18%
Pagers/Radios	7096	0.25%
Travel/Entertainment	40306	1.42%
Miscellaneous	7096	0.25%
Refunds	-568	-0.02%
Discounts/Coupons	-7948	-0.28%
Total Fixed Costs	1159513	40.85%

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Total Fixed Costs 1159513 40.85%

Balance Sheet

Date Prepared: Jan. 14, 1996 Year: Year End 1995

Assets	
Cash on Hand	200
Cash in Bank	-5914
Accounts Receivable	58518
Inventory	38692
Total Current Assets	\$91496
Equipment/Furniture	22752
Accumulated Depreciation	-4993
Vehicles	152680
Accumulated Depreciation	49566
Leasehold Improvements	19877
Accumulated Depreciation	-499
Total Fixed Assets	140251
Goodwill	285000
Accumulated Amortization	-28665
Franchise Fee	141935
Accumulated Amortization	-12465
Organization Expense	19334
Accumulated Amortization	-2453
Total Long-Term Assets	\$402686
Total Assets	\$634433

Date Prepared: Jan. 14, 1996 Year: End 1995

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Liabilities	
Sales Tax	495
Federal Withholding - FICA	163987
Accounts Payable	188350
Total Current Liabilities	\$352832
Note Payable - Bank	98799
Note Payable - Jim Brown	21976
Note Payable - John David	8314
Total Long-Term Liabilities	129089
Total Liabilities	\$481921
Capital	
Common Stock	158000
Returned Earnings Current	-5488
Total Capital	152512
Total Liabilities & Capital	\$634433

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Returned Earnings Current	-5488
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