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Key Strategic Concept

Choice Dog Care is designed to be the leader and trend setter in its own newly created market of truly quality based dog day care services. The idea that “man’s best friend” deserves just as much attention and space as an average child during working hours is an idea that many people will agree with, offering the same quality care to their dogs that childcare offers to their children is one of the key focuses of *Choice Dog Care*. Giving people the choice and opportunity to provide their dogs with happiness and exercise while they are at work is something that dog owners and lovers will not deny their pets. This opportunity to truly revolutionize the way dog day cares are thought of is what *Choice Dog Care* is all about. Current market trends show that people are spending too much for too little, the strategy of charging a small amount more for a day’s worth of care that far exceeds our competition is the key to success. Small facilities, old toys and play structures, small staffs, and a lack of food and treat qualities are a few of the many problems with current dog day cares. We plan on changing this, with a large facility, new and more interactive toys and structures for the dogs to exercise with and around, a large enough staff to keep a good eye on all of the dogs as well as high quality foods without fillers and meats that do not qualify for human consumption, we will be able to offer the best quality care in the Portland Tri-Met area. Instead of focusing on grooming, retail sales, and training, we will focus on what our customers want in the first place; a day care for dogs.

Executive Summary

Currently in the Portland Tri-met market for dog daycares there are no high quality services being offered. This allows *Choice Dog Care* to establish and develop the ultra high quality dog daycare service in the Portland Tri-met area with a 100% market share in this quality based segment while utilizing only 0.09 – 0.4% of the estimated potential customer base. The six investors will execute this opportunity with an initial investment of \$250,000.00 from personal savings. We will take a small loan out from a public bank of \$114,180.00 so the total of \$364,180.00 will get our business going all the way through the second quarter of the first year. By the end of the first quarter of the second year we will maintain 0.14% of the possible clientele in the area, pay back the loan, and all six investors will have earned back their portions of the initial investment of \$250,000.00. We will maintain 100% of the market share at this time as well which will allow us to continue to be very profitable. Expansion can be reached by the 1st quarter of the 3rd year allowing for two facilities offering our service to the Portland Tri-Met area. Through these two facilities we will be able to post annual revenues about \$2 million while only accessing 0.4% of the potential market in the Portland Tri-Met area, with further expansion beyond the three year estimations there is only more profit to be made and more potential market to control. The six investors are all qualified and capable of running this business because we all have retained knowledge from Portland State University’s School of Business which is an extremely innovative program. Combined we have over 10 years of experience in business and individually possess the necessary skills to exceed at our elected positions within the company. To maintain our market share if new competitors come into our market, we will continue to offer the highest quality with guaranteed satisfaction and run our monthly promotions to gain an even larger client base. We will also achieve customer loyalty through our exceptional customer service by taking great care of their loved ones and keep them coming back to us and referring us to friends and family. *Choice Dog Care*’s quality level will truly be the reason for its success, so we will strive to keep an ultra high quality reputation and we will succeed!

Critical Events & Milestones Graphic (See Appendix A)

Organizational Issues

Name: *Choice Dog Care* is the chosen name for our company and service. It is an ideal name for the service we are offering because it is a classy and relatively tame name in comparison to most of our competition. Instead of having a childish or wacky name we are tailoring our name to our target market based on a segmentation of quality and not price, we are not focusing on being cute, or appearing to be anything we are not, we are instead conveying our choice service and maintaining a prestige through our name not only our service. *Choice Dog Care* is easy to remember, conveys a mature management mentality and describes our business at the same time as conveying the prestige of our service and the quality it offers. This name is known to be an available corporate name based on a search through the Oregon Secretary of State's Corporate Division website and its business name search ("Oregon Secretary of State Corporation Division").

Organizational Form: *Choice Dog Care* will be formed as a corporation. This will allow for a liability protection not offered through any other business form that also allows us easy expansion out of state. We will maintain the company shares privately and within the initial investors, to allow for no vote out of the initial investors and maintain a privately run and owned corporation. "Double Taxation" is one downside of the corporate business form, to avoid any "double taxation", all initial investors will maintain positions in the company at a "corporate" level and be paid a salary that is market competitive; based on responsibilities and skills. Bonuses will be awarded annually based on only, improved revenue and growth. Any remaining profits will spent in expansion of the company to new locations, improved services, etc. By reinvesting any remaining profits we will be able to avoid any "double taxation" by maintaining expenses at an equal level as revenue. There will be no lost profits through corporate and personal taxations on the same profits.

Our mission: Serve our community by offering the most exceptional care of their dogs, through a high level of quality in every aspect of our day care services and stand out as an industry leader and trend setter for all dog day cares.

General Objectives: Because of the tough economic time people are being careful on what and how to spend their money. Our company will make them feel like they are not only safe leaving their dog in our care, but that they are spending their money wisely by doing so. We will do this by offering quality and environmentally friendly resources to their dogs, we will offer things that our competitors are not currently offering such as organic treats and foods made with no wheat, corn, or other grain fillers. The little things we do like this will set us apart from the competitors and our friendly staff will also help gain customer loyalty.

First Year Objectives: Within one year of gaining financial support for *Choice Dog Care* we would like to spend no more than three months renovating a location, marketing the grand opening, and hiring any necessary employees. Within nine months of acquiring financial support we would like to have started building a customer base and see at least a 100% increase in customers since the opening day. By the end of the first year of business we would like to have paid all and any debts acquired through financial needs.

Two to Three Year Objectives: Throughout the second and third year we would like to continue building our customer base while continuing to earn enough revenue to expand to a second location. This location will need to be similar in size and should take no longer than three months to prepare after acquiring the necessary funding through sales at our first and original location. We would like to use this time to continue with market research and discover any needs not being addressed by ourselves and our competitors. By the time our second location opens we would like to improve any areas of weakness in our services and stay the industry leader in both locations.

Four Years and Beyond: After opening and maintaining our second location for at least a period of twelve months, we would like to continue with expanding our services to new areas and markets that may not be tapped by any competitors. This will mean opening third and fourth locations, these locations will need to be in the Pacific Northwest, they are not limited to Oregon, and will preferably be out of state and allow us to start becoming a regional company. When we have established a successful regional presence in the Pacific Northwest we would like to advance across the west coast of the United States, and eventually precede throughout the mid-west regions as well as the east coast regions of the United States becoming a nationally recognized brand and quality service provider.

Business Management Plan

Organizational Structure & Plan: *Choice Dog Care* consists of six key positions to run an effective business. Each position will focus on certain aspects to help keep our business as productive as possible.

1. **Chief Executive Officer (CEO):** The CEO of *Choice Dog Care* will be in charge of making sure this business is being operated properly as well as legally. The CEO will need to host routine checkups on all of the employees within the company to not only offer them guidance if needed but to make sure they are doing their jobs correctly. Maintaining legally and ethically sound operations will also fall under the scope of responsibility of the CEO, setting standards and precedence for all other employees. The CEO will report to the board of directors at any time necessary. *Choice Dog Care's* CEO will be investor Patrick Eghlidi, compensation will begin at an annual Salary of \$36,000 and will increase based on quarterly profits.
2. **Chief Marketing Officer (CMO):** The CMO will be responsible for informing customers of *Choice Dog Care*. Responsibilities will include creating a high level of prestige in all marketing aspects of the corporation. The main priority of the CMO is to get customers and maintain a majority market share in high quality dog care services. The CMO will also be in charge of creating any and all marketing materials and medias including but not limited to paper, print, video, and radio advertisements. This includes promotional idea's and services packages, as well as maintaining a continuing market research program to stay ahead of competitors and address any needs from customers. The CMO will report to the CEO for all major decisions as well as consult with the CFO on budgeting and cost based needs for programs and marketing campaigns. *Choice Dog Care's* CMO is investor Melissa Ward, compensation will begin at an annual Salary of \$36,000 and will increase based on quarterly profits.

3. **Chief Financial Officer (CFO):** The CFO will be in charge of payroll and bookkeeping. Because this position is not constantly needed, the responsibilities of the CFO will also be to continue looking for new locations, work to acquire any necessary funding for expansion, promotion, and capital. For this position the qualifications are as follows; four plus years of college or work experience in finance and accounting. The CFO will have an organized system in which all funds coming in and out of the company will be accounted for in case of an audit. The CEO and CMO will also rely on The CFO as a consultant in any major decisions made, and their capital needs. The CFO will also maintain a bi-weekly report of profits and cash flows to be presented to the CEO and CMO for strategic and tactical based decision making. *Choice Dog Care* CFO is investor Jessica Hernandez, compensation will begin at an annual Salary of \$36,000 and will increase based on quarterly profits.
4. **Daycare Manager:** The daycare manager will be in charge of the other employees as well as scheduling. We will supply them with 6 weeks of dog training course that they must attend. They must be friendly and good with both people and dogs. The manager will hold a key to the daycare, and will be in charge of ordering supplies when they are low, help out with all of the customers dogs needs, as well as oversee all other employees. *Choice Dog Care's* Daycare Manager is investor Amber Homeres-Brinkley, compensation will begin at an annual Salary of \$36,000 and will increase based on quarterly profits. Once a second location is open this position will be filled at original location by Amber Homeres-Brinkley, and at the second location by Matt Lewis.
5. **Assistant Daycare Manager:** This position will consist of taking on managers responsibilities on managers' days off. The assistant manager will also hold a key and will need to work open to close shifts on managers' days off. The assistant manager must also help supervise and educate employees about dogs. Qualifications for this position are as follows; no college education required, but must have graduated high school, must have at least 2 years of managerial experience, and also attend 6 weeks of dog training courses. Must be friendly and outgoing, and will be primary management position spending time with other employees and all pets in daycare each worked day. *Choice Dog Care's* Assistant Manager will be investor Matt Lewis, compensation will begin at an annual Salary of \$36,000 and will increase based on quarterly profits. Once second location is opened this position will be terminated replaced by a standard daycare floor employee.
6. **Daycare Floor Employee's:** Floor employees will be in charge of ensuring each and every customer's dog is happy. They must play with the dogs, feed the dogs and make sure the dogs are really getting their money's worth. They will also be in charge of cleaning up after the dogs and maintaining the quality environment and atmosphere of *Choice Dog Care*. At start up this position will be covered part time by all investors and full time by investor Nathan Emmet, compensation will begin at an annual Salary of \$36,000 and will increase based on quarterly profits. Once the amount of dogs exceeds 60 per day an additional floor employee will be hired for every 20 additional dogs that attended day care. These employees will be compensated at a rate of \$9.00 an hour for their services with no benefits.

Organization Chart (See Appendix B)

Corporate Governance Policies & Assurances: *Choice Dog Care* will be best run in the form of a corporation, with six initial investors making up the board of directors as well as the management team of the business. Investors will take on management positions based on skills and knowledge of positions. There will be a CEO who will have final say in operations and will be selected by a majority vote from the initial investors. The CEO will not have full power and final say in all aspects of the company however and at any time can be replaced by a majority vote from the initial six investors. This will maintain peace between investors and provide each investor with a sense of security knowing that they are not handing over their authority to one individual. There will be six members on the board and they will fill six main positions in the company including CEO, CMO, CFO, floor manager, assistant floor manager, and floor employee.

Key Advisors & Supportive Services: *Choice Dog Care* will prepare and submit all forms and legal documents internally. However on an annual schedule an auditing service will be hired to look through and report on statements of cash flows, revenues, income, and tax returns. We will also utilize dog trainers throughout the Tri-Met area to teach all floor employees through standard dog training courses how to interact correctly with dogs of all sizes and breeds. We will also rely on veterinary hospitals in the event of injury to any dogs in our care. For strategic advice we will rely on teamwork and ideas generated therein from the initial six investors that make up the board of directors as well as the management team.

Organizational Responsibility: *Choice Dog Care* will choose to take part in sponsoring bi-weekly dog adoption events. Every other Sunday from 6:00AM to 6:00PM which is our projected least busy day, we will offer a portion of our facility to be used by volunteers and activists throughout the community to bring dogs from local shelters and foster care and be paired with a new owner and home. We will provide food, water, and shelter for these dogs and an environment where more people are likely to come, where they can run outside with a hopeful companion or just play fetch inside our play room. Some studies have suggested that more people are deciding not to adopt because they do not want to be in the “depressing” environment of an animal shelter. By bringing these dogs to the adoptees and offering this experience in a bright happy place we hope to increase the adoption rate of dogs in the Tri-Met area. The cost will be minimal, no more than a few pounds of food and water, but the results will be something that the community can be proud of and appreciate. This is our responsibility to the community because our community is dogs, and without them we would have no business. So by giving back to the dogs and helping them we are providing for the base of our success.

Operations: There will be one main facility used by *Choice Dog Care* to house both the day care as well as our “corporate” offices. The facility will have three indoor areas, a main lobby and entrance that are adjoined to the managerial offices and meeting spaces as well as employee break and bathrooms. The rest of the facility will be split up one third for all small dogs, and two thirds for all large dogs. Outside will be a fenced off yard with both cement and grass play areas with covered and uncovered sections to accommodate the ever changing weather in Oregon. This area will also be split one third, two thirds for small and large dogs. The fences will be uniformly ten feet tall so that even the craftiest dogs would have a hard time escaping. That would be the primary layout of the initial day care facility. All management positions would conduct the necessary work in the allotted office space. The facility will most likely be a rented space to keep initial cost down as well as the limited availability to purchase sufficient space in

the tri-met area. Cost of development would range between \$75,000 and \$100,000 depending on available facilities. Most of the cost would be based on installing interior walls to split up offices, as well as the general day care space for dogs, the second most costly would be in fencing, to maintain a relatively low cost we will use a metal fence that is secure and still inexpensive. The cost of development will also include the cost of cameras and installation so that at any time our customers can log on to our website and see what their dog is doing. It will also include the cost of play structures and interactive play areas. We will also be providing food, treats, and toys for all the dogs and an estimated \$25,000 initial investment in toys, treats, and food. These will all be stored in the bad dog kennel spaces where we will be able to house up to ten dogs in individual kennels until their owners come to get them. Upon arrival, clients are greeted and if it is a return client, the dog is taken to their own kennel to get adjusted. Once dog is comfortable, they are taken to their play area. If they are a large breed they are put in with the large dogs, if a smaller breed then put in with the smaller dogs. This segregation helps keep possible injuries to a minimum and allows the dogs to feel comfortable while they stay with *Choice Dog Care*. During their stay they will receive repeated outdoor play time to increase their daily exercise as weather permits it. They are provided with high quality dog food for up to two meals while they are with us. If they have special needs, the owner has the option to leave any special dietary supplements or special dog food with us to implement for their own individual dog's needs. We also have an outside play area for nicer weather so the dogs can feel like they are in their own backyards. All play areas are constantly monitored by staff to ensure the safety of the animals. All customers will have an ongoing file in our computer database for their dog on any special needs, personality traits, or notes that our staff feels are important to provide the best care of each individual animal. Upon arrival, our staff will make sure this file is up to date by asking each client if there is anything new that we should be aware of with their pet. This information will be made available for our staff as a point of reference to provide the best care possible for the clients pet. All dogs must have current vaccinations with proof from a veterinarian, go through an intake evaluation by a staff member and pass a temperament assessment before attending daycare. Also all dogs must be spayed or neutered by 6 months of age.

See Appendix G for pricing and cost analysis.

See Appendix I for employee amount and cost analysis.

See Appendix J for facility layout map.

Market Feasibility & Viability

Service Description: *Choice Dog Care* provides a beautiful and welcoming, spacious environment so you can have peace of mind about man's best friend. We specialize in care for your dog and your busy lifestyle. We provide the best possible care for your dog when you don't have time and are on the go. We provide a wide array of services. Including, but not limited to: all day daycare, outside exercise for your pet, indoor areas for play and exercise, nutritious filler free foods and treats, and training reinforcement.

Current Development: We are in the process of securing a location for the business, a large space with a convenient location on the west side. Just outside of Portland to make it available to a wide array of people and lifestyles. Projected capital would be about \$300,000.00 to start with each business associate putting in equal amounts to get the business up and running. We would be looking at three months start with losses as we get known in the area, after that we would enter a period of six months to earn back initial investments. Beyond six months we would see profits that allow for expansion and raises in wages and salaries for employees.

Target Market & Segmentation: The most important aspect of *Choice Dog Care* is the target market and demographic that we are tailoring our business to; working class, excess income earning, young and middle aged couples and families. This is a broad market that will always be growing and expanding throughout the state and country. The age group of 25 – 64 years old is the most inclusive demographic that will need our service, this is the age range based on the average age of a college student (under 25) and the traditional age of a retiree. These are our target customers for three reasons; first they generally have a disposable income that can afford the services we offer. Second they are busy working longer than just the old nine to five job, which means they are gone more and not able to give as much attention to their dogs. Thirdly they are value based, they do not want to waste their money on cheap services that are not up to their standards, and they do not mind paying an extra four to ten dollars on a day of dog care if it has the value and quality we are offering. We would hope to differentiate ourselves from our competition enough that we can create our own brand new market and have a one hundred percent market share to start out, we believe that we can offer that new market by playing off of the weaknesses and strengths of our competitors. We have looked at what is offered traditionally by our competitors and what services are new and strongly supported by customers. By taking the best services, and the turning the worst into great services too we hope to develop a market that has yet to be explored by any competitors we would face in a fight over current market share (**See Appendix' C & H for market analysis chart & potential market calculations**).

Potential Annual Growth: Trends in the pet industry show that people are spending money on their pets, last year \$41.2 billion in revenues were pulled in across the country in pet related products and services (Nichole). Although the recession hit America, pet owners seem to not be affected. They are still going to spend high amounts of income on their pets. Although they may not spend as much on unnecessary luxury items for their pets, the services offered through *Choice Dog Care* are services that they will not be able to justify denying their dogs. The large amount of money that is being spent, and the fact that we are offering a service that is for the health and benefit of the customers dog will mean that we can acquire and maintain a percentage of the population as loyal customers. According to the United States Census Bureau there has been a 13.2% population increase in the Portland Tri-Met area (Clackamas,

Multnomah, Washington Counties) over the past 8 years. This shows that there has been a consistent increase in population and that means a consistent growth of customer base for our business. Bases on the information gathered there was an average of over 22,000 new residents in the tri-met area each year ("U.S. Census Bureau"). These new residents along with current residents will mean that we will always have a growing market to offer our services to.

Differentiation Strategy: Our competitive edge is that there are very few quality based dog daycare businesses on the west side (**See Appendix D for Perceptual Map**), and we would market our business to middle/upper working class clientele. The differences between our daycare and the daycare of our competitors will be based on quality. This would include but not be limited to larger daycare facility, indoor and outdoor play areas, interactive and engaging toys and structures, filler free quality foods and treats. We will not offer extra services such as grooming and retail sales, instead we will focus on spending time with the dogs while under our supervision. We will differ from our competitors by taking a new and innovative stance on what dog day care should be it is not just a place to take a dog so that they are not alone in a house or apartment all day. A dog day care in our view is a place for a dog to socialize with other dogs, exercise and play with other dogs, and a place to continue with training through reinforcement of tricks for treats, and status in the world of humans. These are all services that are offered here and there from various competitors, but not with the viewpoint that we take, and not in an all inclusive setting. This is what we believe our customers will want, a day care tailored to the dogs with price as the last restriction on what is offered. Advertising as the up-scale and prestigious daycare center that *Choice Dog Care* is will help let customers know that their dogs will receive the utmost care and treatment which is not only key to the health of the dog, but the health of the owner and our company. Focusing on clientele relationships and building friendships with our customers will allow us to take full advantage of the best marketing strategy known, word of mouth. This will be our cheapest and most effective form of marketing, and it will be through our differentiation that we will gain so much talk throughout the community.

Promotion Strategy: *Choice Dog Care* will use various methods to promote and market itself to customers and the community. We will begin with marketing through newspapers and magazines, such as the Oregonian, the Clipper, and the Red Plum. These are widely distributed medias, the Oregonian is distributed throughout the Tri-Met area and will allow a wide number of people to be exposed to our quality service. The Clipper and Red Plum magazines are distributed to specific markets and vary based on location and relevance of businesses and residence throughout the Washington county area. We will also use flyers handed out at local pet supply stores and posted throughout the area for people to see. We will work with local business firms, veterinary clinics, pet supply stores, and animal parks to allow us to market in and around their properties. We will offer coupons around the time of opening to allow the community to try our services and benefit from them at a lower than usual price, giving us a larger customer base to start and allow word of mouth to start throughout the community. We will also offer a website that will allow customers to learn about our company, mission, and objective in running our business.

Distribution: We will maintain a direct distribution channel with our customers. Being a service provider we will deal with customers on a face to face basis the majority of the time. This will allow us to have a relationship with our customers that we would not have any other way. A key focus around this distribution method will be building and maintaining a personal

relationship, we will take all forms of criticism constructively and immediately to allow for immediate correction and improvement.

Purchasing Methods: We will have initial purchases that will be based through retailers in the community, after the initial purchasing we will have very little fixed cost and purchasing. The main purchasing we will do is on bulk amounts of dog food and treats; we would prefer to do this with Castor & Pollux Pet Works, a local company based in Clackamas Oregon who produces food, treats, toys, accessories and cleaners. We would prefer to do most of our purchasing through Castor & Pollux to help support our local community and potentially build a relationship that would offer us an extra marketing method through a partnership with Castor & Pollux. All necessary fixed costs related to purchasing of supplies could be done with this one partnership allowing for a greater discount on food, toys, treats, cleaners etc. ("Castor & Pollux Pet Works").

Marketing Implementation Plan

Sales Tactics: *Choice Dog Care* will offer one service, and only one service; dog daycare. We will offer this for \$35.00 per day for up to 12 hours of dog daycare. We will offer \$20.00 half day daycare pricing (up to 6 hours of daycare), and we will offer promotional packages that include an extended amount of daycare days for a slightly discounted price. *Choice Dog Care* services will implement promotional offers for customers to ensure exceptional service in the following way(s). First time customers will receive 20% off coupons for their next full day of day care, along with a promotional 10% discount offer when customers purchase a package amount of days at one time. Staff members will put up flyers in local pet shops, groomers, and pet supply stores to reach a broader market. An ad campaign will be established where we will put a coupon with an advertisement for *Choice Dog Care's* grand opening in the Willamette week newspaper and when brought in they will receive 15% off a dog daycare package or \$5.00 off their visit on one full day of daycare. Good for first time customers, after the promotional purchase, day care goes back to regular price. Monthly specials will be available; will change depending on what owners decide for that month. If customers prefer a friend and the new client purchases a package of day care, the customer who referred the new client receives one day free of dog day care. We will offer day care packages to be bought online from our web site as well as in the day care center. All sales will be handled inside the day care at the check in counter where all floor employees will be trained in selling packages vs. day by day prices. By doing this we will increase the number of guaranteed days a customer will utilize our service and increase our revenues by a percentage higher than the discount associated with each package.

Services and Warranty Policies: Packages bought have no expiration and may be used for any dog in the client's household for day care. If our customers find that we have not provided optional care for their pet we have a full refund satisfaction guarantee. The intake evaluation for each dog is a form with a list of questions about the dog, containing but not limited to: has the dog ever attacked or bitten anyone, past aggression problems with men or women, any traits or conditions we should be aware of, past medical history, special needs, contact information of the owner and an alternative phone contact in case of an emergency and we are unable to reach the owner. This must signed by the staff member and owner of the dog after (s)he has passed a positive intake evaluation to assure the safety and well being for staff, owner and other dogs at the facility. The importance of continual service excellence is very important to *Choice Dog Care*, so we implement follow up calls to clients to ensure their experience with us was a

positive one and sending promotional flyers and discount coupons via email or via regular mail if they do not have an email account. This ensures that the customer knows we care about them, want to continue their day care with us and that they're business is important to us. Warranties such as the no expiration policy, dog intake evaluation form and a money back guarantee helps keep damages and losses to a minimum and cut down on liability issues. In order to guarantee the necessary funds are available for any refund to an unsatisfied customer there is a \$50,000 contingency budgeted for each facility that will cover any cost of refund to a customer or incident that may take place. This contingency will remain available and be replenished up to the original amount from revenues each time it is accessed.

Ongoing Market Evaluation: We will have comment cards by the check out area so customers can write down any thoughts, experiences or ideas they have about the day care. This is an important way to find out how we can better serve our customers and be better able to provide for their wants and needs. If we have not had a client bring their pet in for over a month we will send them an email or regular mail with promotional coupons and offers to give them incentive to use our services again. When a first time client signs up with us, we ask for their email. We will send online surveys out to all clients' e-mails in our data base as a way to see how we can improve our business. This will also keep us up to date on how many clients we have and the demographic of who our clientele are. We will do continuing research on new pet based businesses within a 5 mile radius to see and compare ourselves to our competitors. We will evaluate their services, prices, promotions and see how we can continually improve our own. On the first Monday of every month there will be a staff meeting. Bi-weekly at the managerial staff meeting, the managers will go over accounts, finances, scheduling and all upper management issues that need to be addresses. These meetings will also go over any promotional specials that will be happening that month and to keep staff up to date on any new information we need them to know. All information from surveys, comment cards, and market research will be discussed and evaluated at these meetings to determine any new directions that may need to be taken in strategy or tactics of the business.

International Element

Being dog day care center based in the United States our primary language will be English. Because we are a day care company that is based inside the United States we do not have much of an international element, we are not going to be distributing or shipping products from our business to international locations. Our service will directly benefit all residential and local citizens. The most complex our international affairs will be when a non-English speaking customer brings their dog in, for instance a Spanish speaking American citizen may be unable to communicate with our employees. This would be negative and in fact lose a customer base that may otherwise be untapped by local competition. So what we as a business can do to help cross the language barrier is set up a method in which we can understand non English speaking customers. We will make sure that we have a Spanish dictionary on site because the largest minority population in the Tri-Met area is of Spanish speaking descent. This dictionary can help whoever is on site or watching the dogs at this time to interpret and understand what the employee is being asked. Our main goal is to have all of our staff members have a general understanding of the Spanish language. The next thing that we will have is important because there are more than just Spanish speaking citizens. We plan to have a translation device or program available to all employees based at a check in counter. So if someone who speaks any language other than English comes in we can have them enter what they are trying to say on the computer and the computer can translate it to English and vice-versa. This will allow us to be available to any customer who was interested in utilizing our service no matter what culture or nationality they come from or the primary language they speak, giving us yet another edge over our competition setting us apart and allowing us to truly be a better choice in dog day care service.

Financial Plan

Capital Budgeting (See Appendix E): *Choice Dog Care* will have an initial investment of \$250,000 from its six investors, this along with a \$114,180 loan from a public bank will finance all necessary cost to start the business through the 2nd quarter of the first year. Pre-opening costs during the 1st quarter will total \$314,180 to pay for marketing, facility development, operating supplies and all other costs. We will maintain a contingency of \$50,000 for any unseen and uninsured events that occur. This will also cover the cost of an annual salary totaling \$36,000 a year for each of the six initial investors.

Operational Cash Flows (See Appendix F): Entering the 2nd quarter of the 1st year of operations *Choice Dog Care* assumes it will maintain a 100% market share in the ultra high quality dog daycare business and a 0.09% of the total potential customer base in the area (See Appendix H). By maintaining 55 dogs per day at an average price of \$30.00 per day the total revenues earned during this period will total \$148,500.00 and will cover operating expenses of \$136,400.00 leaving a profit of \$12,100.00 to be used in payment of the initial loan used to finance start up. Revenues are based on the assumption that there will be an increase of 10 - 15 dogs per day per quarter until reaching the maximum capacity of 120 dogs. Beginning the 2nd quarter of the 1st year we will hire our first 2 employees at \$9.00 an hour based on a 1:15 employee to dog ratio. By the end of the 1st quarter of the 2nd year *Choice Dog Care* will have paid the entire balance owed on the original bank financing. Allowing for a \$5,300.00 increase in investor salaries per investor and reaching the break-even point for all six investors, each following quarter all profits will be paid out evenly to each of the six investors through salaries to avoid any double taxation. During the 4th quarter of the 2nd year we will finance an additional \$190,000.00 through a public bank, \$140,000.00 for development of a second location during the 4th quarter and \$50,000.00 as contingency for the second location. We will open the second location during the 1st quarter of the 3rd year and use the same pricing but we will assume an increase of 20 - 25 dogs per quarter until reaching full capacity at the second location of 120 dogs. At the point of financing the second location we will determine salaries based on total revenues minus expenses, minus one third of our outstanding bank debt and maintain salaries at this level until the \$190,000.00 finance is paid in full through profits from the second location during the 3rd quarter of the 3rd year of operation. By the 4th quarter of the 3rd year we will see maximum capacity met at both the 1st and 2nd locations and a steady revenue totaling \$648,000 per quarter and salaries for the initial six investors at \$237,000.00 per year.

Aggregate Funding: *Choice Dog Care* will reach financial stability when it has paid all financial loans and investors have earned back their initial investment of \$250,000.00. This will be met by the end of the 1st quarter of the 2nd year, when revenues are maintained above \$200,000.00 per quarter. This will require an aggregate spending of over \$750,000.00 during a time frame of 1 year, when this has occurred enough funding has been provided to pay back all loans and again return through salaries the investors initial investments.

Contingencies and Cash Flow Sensitivities: Some possible changes in our critical assumptions might be the number of our potential customers. After doing some research and calculating our potential market, it was a fairly high number. During these economic times, we might see a slightly lower number than anticipated, causing us to have lower sales. Budgeting,

cash flows and aggregate funding are all based on a simple calculation of the potentially perfect market consisting of 832 potential dogs to utilize our day care services (**See Appendix H**). This means that our projections rely on possessing between 0.09% and 0.4% of this market, leaving a very low potential of not meeting our projections. However there is always a possibility of something happening whether it is vandalism on our equipment, or a dissatisfied customer who needs a refund, so we will maintain a \$50,000.00 contingency fund balance for each facility that is open and will replenish it with revenues each time it is accessed for something. This should cover any problems that arise and are not covered by our insurance, primarily in the event that we need to hold a large marketing campaign to gain a large customer base.

Financial Controls & Management Practices: To insure proper financial reporting and management practices there will be a bi-weekly meeting held with the original six investors and any additional managers from other facilities (beyond second year). These meetings will insure that all responsibilities have been met and appropriately handled throughout the previous 14 day period. This will be in addition to the routine checkups held by the CEO. To further insure proper financial practices in the 4th quarter of each year an outside auditing service will be hired to review all financial statements and budgeting as well as tax returns to insure proper steps and actions have been taken and nothing has been missed accidentally or intentionally. All managers will report any necessary information at the bi-weekly meetings including the CEO, CFO, CMO, and store manager, this information will be discussed and any decisions pertaining will be made by the original six investors.

Financing Sources & Form

Capital Structure: *Choice Dog Care* will utilize financing from public banks when financing is needed to fund the opening of a new location. Staying with a public bank we will not lose any control of our corporation to terms or conditions set by a venture capitalist or private bank. The higher interest rates offered through public banks will not be a huge problem based on the high revenues we will earn any loans taken will be for short periods of time totaling no longer than 18 months. We will initially invest a total of \$250,000 of our own money along with a bank loan of under \$120,000 and will pay this loan back within 18 months. We will maintain a private company and not offer any preferred or common stock, all ownership will be split evenly amount the initial 6 investors. Investors will be paid through salary for positions worked. Salary will be determined by splitting evenly any profits that remain at the end of the quarter, however if there is any outstanding debt to a public bank it will take priority and salaries will be frozen at the previous quarters rate until said loan is paid in full.

Long Term Financial Strategy: The long term financial strategy of *Choice Dog Care* will be a fairly simple pattern of developing a facility to reach its maximum capacity of customers, borrow the assumed appropriate amount from a public bank and develop another facility until it reaches maximum capacity and repeat leading to higher and higher profits as more and more markets are accessed. Investors will continue to see a return based on quarterly profits and once a point is reached where profits are equal to the total investment cost to develop a new location we will by-pass public bank loans altogether are finance internally any development thereafter. By financing in this way there are very few variables that would prevent us from expanding and we can maintain the highest possible investor returns to our company owners.

Critical Risks, Problems, and Assumptions

The most common risks and problems that can be run into for a business fall under the following categories listed.

1. Human errors
2. Equipment failures
3. Third-party failures
4. Environmental hazards
5. Fires and other disasters
6. Terrorism and sabotage

Some risks involved are possible scenarios where a dog could attack another dog even after temperament intake evaluation. This falls under human error, nothing was intentional and usually these are unforeseeable issues that happen. If the staff didn't notice an aggression towards another dog or person and something upset the animal or it was an instance where the animal was aggravated before it came into the facility there is nothing to do but handle the situation as it occurs. Having the client sign the intake evaluation form helps for legal reasons, but if not handled properly with some sort of compensation to the client it could be harmful to the business just by word of mouth that we handled the situation poorly and their dog was injured, a staff member was injured or whatever the case may be.

Since our daycare is based on a lot of information that is stored on our computer systems, a computer crash would be detrimental to our business. This would fall under equipment failure. A computer crash or having our systems database erased would negatively impact our business due to it being the main way we keep records of clients and dog information. We would need a backup of all our information and make sure we have an associate that was knowledgeable in computer technology to establish a system to keep everything in working order. We would need to have a contingency plan, such as a backup computer and hard drive that was updated regularly without information for if something like a hard drive gets wiped out or our computer system crashes.

Third party failures would be less of an issue at this point in our business; if we had a shipping issue with delivery of our dog food we could find a local substitute. Along with most of our products we would need to keep the business running, most everything we need could be purchased from local distributors with very low probability of this being a problem.

If something were to happen to make the work place a hazardous environment, we would not be able to have animals in the facility until the issues was cleared up. There is too much liability to have the business open in this kind of instance. If something like a water pipe burst and flooded the work space and then improper cleaning of the original damage resulted in mold spores in the building, this would extend the period of displacement from the building. This kind of damage would result in a loss of revenue due to the fact that we would have to remain closed and no dogs could be in daycare until everything was clean and in proper working order again.

Making sure we have proper insurance for these kinds of problems would be very important. Likewise, with fire, flooding, earthquake and other such unforeseeable disasters having full coverage insurance would be very beneficial in case something like that happened. Having business interruption insurance to replace revenues lost when the business cannot open for customers would be good add on to our general insurance.

Terrorism and sabotage would be highly unlikely, although not impossible. If a competitor or angry customer wanted to they may try and cause harm to staff or the business. This would lead to contacting law enforcement to try and rectify the situation.

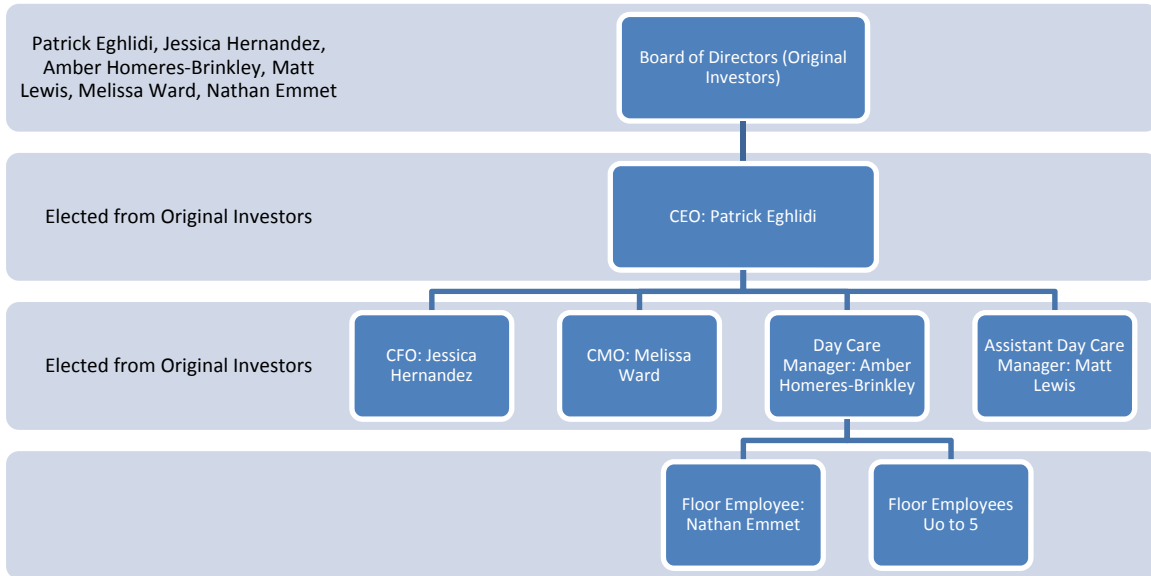
Appendix A: Critical Events & Milestones Graphic

Yr. 1 Q1	Establish and incorporate <i>Choice Dog Care</i> . Find location for first daycare center, have website up and running. Begin renovation of center and purchasing of necessary supplies. Begin marketing in local papers and magazines and face to face flyer handouts		Borrow \$114,180 from bank, invest \$250k. Total \$364,180 start up financing.
Yr. 1 Q2	Hold Grand Opening Event.	Average 55 dogs a day. Employ 2 non-investor employees.	Post revenues over \$100k.
Yr. 1 Q3		Average 65 dogs a day. Employ 4 non-investor employees.	Post revenues over \$150k.
Yr. 1 Q4	Market positions for hire in local paper and job websites.	Average 75 dogs a day.	Post revenues over \$200k.
Yr. 2 Q1		Average 85 dogs a day. Employ 6 non-investor employees.	Pay off bank loan & increase investor salaries. Break even on original investment.
Yr. 2 Q2	Market positions for hire in local paper and job websites.	Average 100 dogs a day. Employ 8 non-investor employees.	Increase investor salaries. Post revenues over \$250k.
Yr. 2 Q3		Average 110 dogs a day. Employ 10 non-investor employees.	Increase investor salaries.
Yr. 2 Q4	Find location for Second daycare center. Market positions for hire in local paper and job websites. Begin renovation of center and purchasing of necessary supplies	Average 120 dogs a day.	Borrow \$190k from bank to finance second location.
Yr. 3 Q1	Hold Grand Opening Event for second location and market positions for hire in local paper and job websites.	Average 175 dogs a day. Employ 16 non-investor employees.	Post revenues over \$400k.
Yr. 3 Q2	Market positions for hire in local paper and job websites.	Average 200 dogs a day. Employ 20 non-investor employees.	Post revenues over \$500k.
Yr. 3 Q3	Market positions for hire in local paper and job websites.	Average 220 dogs a day. Employ 24 non-investor employees.	Pay off bank loan & increase investor salaries. Post revenues over \$550k
Yr. 4 Q4		Average 240 dogs a day. Employ 26 non-investor employees.	Increase investor salaries. Post revenues over \$600k

Appendix B: Organization Chart

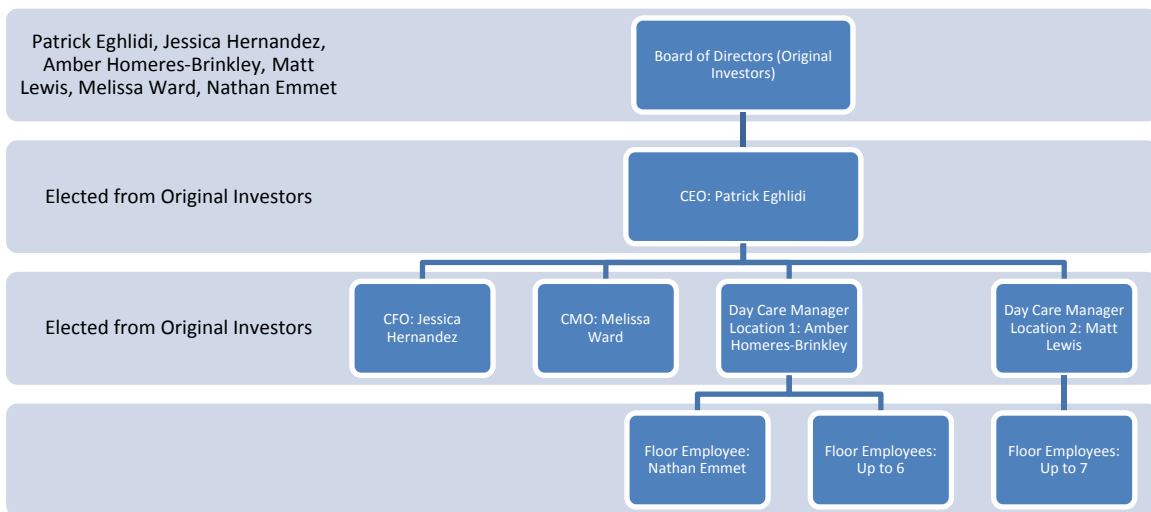
Year 1 Quarter 1 – Year 2 Quarter 4

Organization Chart



Year 3 Quarter 1 and Beyond

Organization Chart



Appendix C: Product Differentiation Chart

<u>Competitors</u>	<u>New</u>
Small Facility	Large Facility
Indoor or Outdoor	Indoor & Outdoor
No Separation of Dogs	Dogs Will Be Separated based on size
Varying Services	Day Care is only service offered
Retail Sales	No Retail Sales
Grooming	No Grooming
May Provide Walks	Guaranteed Outdoor Exercise
May Provide Training	Guaranteed Training Reinforcement
May Provide Food	Guaranteed 1 Meal a Day
May Provide Treats	Guaranteed Treats
No Quality Guarantee	Guaranteed Health Locally Produced Filler Free Foods

Services offered by competitors based on information gathered from phone communication and websites, all websites have been listed in works cited section.

Appendix D: Perceptual Map



Here is a perceptual map showing the price versus quality and where each of our competitor's falls assuming the price begins at \$20.00 a day and ends at a high of \$30.00.

- | | |
|--|------------------------------|
| 1. <i>Choice Dog Care</i> (\$30.00 ±5) | 12. Alpha Dog (\$22.00) |
| 2. The Dog House (\$26.00) | 13. Pet Smart (\$22.00) |
| 3. Hug-A-Bubbas (\$26.00) | 14. Dogs Dig It (\$21.00) |
| 4. Central Bark (\$26.00) | 15. Town & Country (\$20.00) |
| 5. Fetch (\$25.00) | 16. 4 Paws (\$20.00) |
| 6. Play and Chase (\$24.00) | 17. The Bark Park (\$20.00) |
| 7. Camp Doggie Tails (\$24.00) | |
| 8. Arf & Bark (\$24.00) | |
| 9. Virginia Woof (\$24.00) | |
| 10. Wag the Dog (\$23.00) | |
| 11. It's a Dog's Life (\$22.00) | |

CAPITAL BUDGET: SOURCES AND USES OF FUNDING

Sources of Funds	First Year				Second Year				Third Year			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Cash Balance at Beginning of Period	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Cash Flows from Operations	-	12,100	25,780	44,180	32,120	-	-	50,000	63,000	63,000	64,000	-
Owner Investment	250,000	-	-	-	-	-	-	-	-	-	-	-
Bank Debt	114,180	(12,100)	(25,780)	(44,180)	(32,120)	-	-	190,000	(63,000)	(63,000)	(64,000)	-
Other Debt	-	-	-	-	-	-	-	-	-	-	-	-
Equity Financing	-	-	-	-	-	-	-	-	-	-	-	-
Total Sources of Funds	\$ 364,180	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 290,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Uses of Funds												
Building/Real Estate	\$ 50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
Capital Equipment	25,000	-	-	-	-	-	-	25,000	-	-	-	-
Administrative Costs	15,000	-	-	-	-	-	-	15,000	-	-	-	-
Opening Inventory	25,000	-	-	-	-	-	-	25,000	-	-	-	-
Pre-opening Expenses	25,000	-	-	-	-	-	-	25,000	-	-	-	-
Owner Distributions	-	-	-	-	-	-	-	-	-	-	-	-
Working Capital Requirement (from Operating Cash Flow Analysis)	124,180	-	-	-	-	-	-	-	-	-	-	-
Contingency (State Assumptions and Explanation)	50,000	-	-	-	-	-	-	50,000	-	-	-	-
Total Uses of Funds for Capital Expenditures	\$ 314,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -
Investments for Operating Activities	-	-	-	-	-	-	-	-	-	-	-	-
Cash at End of Period	50,000	-	-	-	-	-	-	100,000	-	-	-	-
Total Uses of Funds for All Purposes	\$ 364,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -

OPERATING CASH FLOW ANALYSIS

Description/Period (Month, Quarter or Year)	First Year				Second Year				Third Year			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Cash Balance at Beginning of Period	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Cash Flows from Operating Activities												
+ Revenue earned (Sales)	\$ -	\$ 148,500	\$ 175,500	\$ 202,500	\$ 229,500	\$ 270,000	\$ 297,000	\$ 324,000	\$ 472,500	\$ 540,000	\$ 594,000	\$ 648,000
+ Other Income	-	-	-	-	-	-	-	-	-	-	-	-
- Purchases/Materials	8,250	9,750	11,250	12,750	15,000	16,500	18,000	24,750	27,750	33,000	36,000	36,000
- Salaries	54,000	54,000	54,000	54,000	85,990	147,290	167,970	133,220	169,410	212,220	252,500	355,780
- Floor Employee Wages	-	9,720	19,440	19,440	29,160	38,880	48,600	48,600	87,480	106,920	116,640	126,360
- Rent	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	90,000	90,000	90,000	90,000
- Utilities	1,000	1,000	1,100	1,200	1,300	1,400	1,500	1,500	3,000	3,000	3,000	3,000
- Telephone	30	30	30	30	30	30	30	30	60	60	60	60
- Advertising and Promotions	5,000	6,000	8,000	10,000	10,000	10,000	5,000	5,000	10,000	10,000	10,000	10,000
- Office Supplies and Expenses	900	900	900	900	900	900	900	900	1,800	1,800	1,800	1,800
- Insurance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000	20,000
- Legal and Accounting	-	-	-	5,000	-	-	-	5,000	-	-	-	5,000
Subtotal: Cash provided by/(used in) Operating Activities (Working Capital Requirement)	\$ (124,180)	\$ 12,100	\$ 25,780	\$ 44,180	\$ 32,120	\$ -	\$ -	\$ 50,000	\$ 63,000	\$ 63,000	\$ 64,000	\$ -
Cash Flows from Investment Activities												
+/- Investments in Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+/- Other Resources and Materials	-	-	-	-	-	-	-	-	-	-	-	-
+/- Capital Uses of Funds from Capital Budget (Excludes Working Capital Requirement)	(190,000)	-	-	-	-	-	-	(190,000)	-	-	-	-
Subtotal: Cash provided by/(used in) Investment Activities	\$ (190,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (190,000)	\$ -	\$ -	\$ -	\$ -
Cash Flows from Financing Activities												
+/- Owner Investments/Distributions	\$ 250,000	\$ -										
+/- Proceeds from Loans/Payments on Loans	114,180	(12,100)	(25,780)	(44,180)	(32,120)	-	-	190,000	(63,000)	(63,000)	(64,000)	-
+/- Proceeds from Common Stock Sales/Repurchases	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Cash provided by/(used in) Financing Activities	\$ 364,180	\$ (12,100)	\$ (25,780)	\$ (44,180)	\$ (32,120)	\$ -	\$ -	\$ 190,000	\$ (63,000)	\$ (63,000)	\$ (64,000)	\$ -
Total Cash Flows (Outflows) during Period	50,000	-	-	-	-	-	-	50,000	-	-	-	-
Cash Balance at End of Period	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Appendix G: Pricing and Cost Analysis

Customer Pricing:

- \$35.00 per full day (up to 12 hrs.) of dog day care per dog.
- \$20.00 per half day (up to 6 hrs.) of dog day care per dog.
- \$210.00 per 7 full day week per dog.
- \$140.00 per 7 have day week per dog.

Included in pricing:

- o Indoor play time & exercise.
- o Outdoor play time & exercise.
- o Training reinforcement (for treats!).
- o 2 full meals (1 for half day).
- o Water always available.

To determine total revenues:

55	*	\$30.00	=	\$1,650.00
Average number of dogs per day 1 st Year 2 nd Quarter.		Average price of day care based on discounts and regular pricing.		Revenue earned in one day during 1 st Year 2 nd Quarter.
\$1,650.00	*	90	=	\$148,500
Revenue earned in one day during 1 st Year 2 nd Quarter.		Estimated days in average Quarter		Estimated total revenues earned 1 st Year 2 nd Quarter.

Pricing based on estimated cost per dog per month.

Food & treats are estimated to cost \$50.00 per dog per month.

55	*	\$50.00	=	\$2750.00
Average number of dogs per day 1 st Year 2 nd Quarter.		Estimated cost of food and treats per dog per month.		Estimated monthly cost of food and treats during 1 st Year 2 nd Quarter.
\$2750.00	*	3	=	\$8250.00
Estimated monthly cost of food and treats during 1 st Year 2 nd Quarter.		Number of months in a Quarter.		Total estimated cost of food and treats for 1 st Year 2 nd Quarter.

All food and treats will be purchased during the prior quarter based on estimated average daily number of dogs.

Appendix H: Potential Market Calculation

Total Dog Population Size for Portland Tri-Met area:

557,706	/	2.67	=	208,879
Population of Portland as of July 2008.		National average for individuals per household.		Households in Portland area as of July 2008.
208,879	*	0.372	=	77,703
Households in Portland area as of July 2008.		Estimated percentage of dog owning households in the U.S.		Estimated dog owning households in Portland as of July 2008.
77,703	*	1.6	=	124,325
Estimated dog owning households in Portland as of July 2008.		National average number of dogs per household.		Estimated number of dogs in the Portland area as of July 2008.

Estimated Market Size in Portland Tri-Met area:

77,703	*	0.815	=	63,328
Estimated dog owning households in Portland as of July 2008.		Estimated average percentage living above poverty line.		Estimated households living above poverty line.
63,328	*	0.755	=	47,813
Estimated households living above poverty line.		Estimated percentage of household without children.		Estimated households above poverty line living without children.
47,813	*	0.781	=	37,342
Estimated households above poverty line living without children.		Estimated percentage of households not in the age range of 18 – 24 or 65+		Estimated households above poverty line, ages 25-64 and living without children
37,342	*	1.6	=	59,747
Estimated households above poverty line, ages 25-64 and living without children		National average dogs per household.		Total Estimated Potential Market Size

Source: (Dog Daycare Demographics)

Appendix I: Employee Amount and Cost Analysis

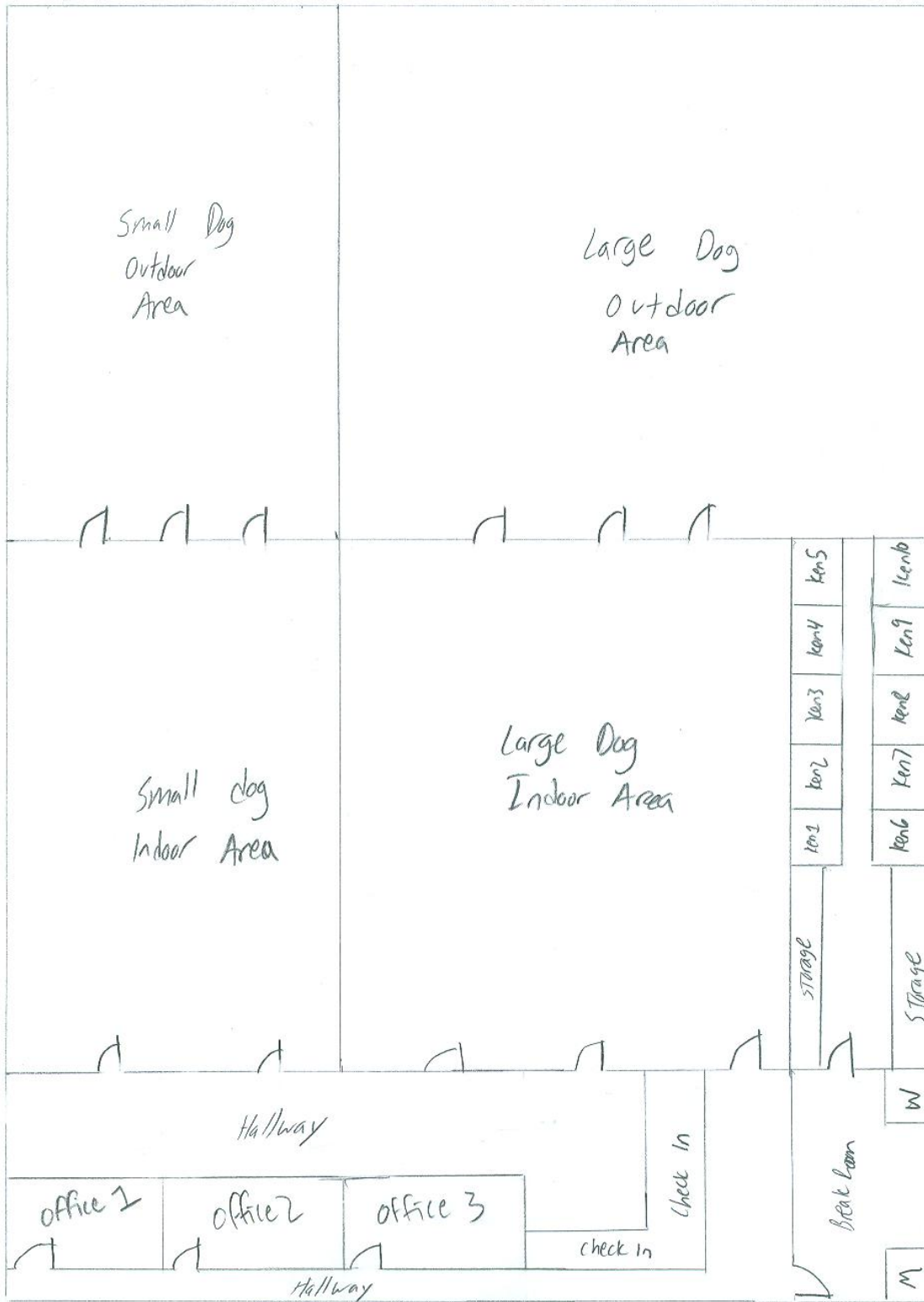
Cost Calculation per Quarter for Employees:

110	/	15	=	7 1/3
Estimated average daily amount of dogs during 2 nd Year 3 rd Quarter.		Number of dogs under supervision of one employee.		Total number of employees needed to safely supervise estimated amount of dogs.
8	-	3	=	5
Total number of employees needed to safely supervise estimated amount of dogs.		Number of investors working daycare facility floor positions.		Number of employees needed at any given time.
5	*	12	=	60
Number of employees needed at any given time.		Number of hours per day of operations.		Total number of hours to be paid based on amount of needed employees.
60	*	\$9.00	=	\$540.00
Total number of hours to be paid based on amount of needed employees.		Rate of pay per hour per employee.		Total amount of funds to be paid per day per estimated amount of employees.
\$540.00	*	90	=	\$48,600.00
Total amount of funds to be paid per day per estimated amount of employees.		Estimated amount of days per Quarter.		Total estimated cost of employees during Quarter.

Actual Amount of Employees Calculation:

165	/	15	=	11
Estimated average daily number of dogs 3 rd Year 1 st Quarter.		Number of dogs under supervision of one employee.		Total number of employees needed to safely supervise estimated amount of dogs.
11	-	3	=	8
Total number of employees needed to safely supervise estimated amount of dogs.		Number of investors working daycare facility floor positions.		Number of employees needed at any given time.
8	*	2	=	16
Number of employees needed at any given time.		To ensure there is always the estimated number of employees needed at any given time.		Total estimated number of employees to insure that there is always at least 1 employee per 15 dogs.

Appendix K: Facility Layout



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