US Coffee cart Business Case: An Extensive Sample Plan

Urban Brew Express LLC, founded March 15, 2024, is a Portland-based mobile coffee cart serving 101 daily customers at $5.80 average ticket. Founder Elena Ramirez (ex-Stumptown Coffee Roasters barista lead, Q Grader certified) targets $146,000 Year 1 revenue with 68% gross margins. SBA 7(a) loan request: $50,000.

EXECUTIVE SUMMARY

Downtown Portland mobile coffee vendors lose $2.1M annually due to slow service (Portland Bureau of Transportation data: 3.2-minute avg wait time vs. Urban Brew's 90-second target). We solve this with La Marzocco Linea Mini equipment enabling 120 drinks/hour throughput during 6:30-9:30 AM commuter peak. Direct-trade beans from Bridge City Roasters deliver 68% gross margin at $5.80 avg ticket versus competitors' 58-62%.

Revenue model: 101 daily customers (72% professionals) purchasing $5.80 avg ticket. Year 1 revenue: $146,000 (250 operating days). COGS: $46,720 (32% of revenue). Fixed costs: $38,500/year. Break-even at 814 drinks/month (achieved Month 10). Net profit: $9,800 Year 1 (6.7% margin).

Funding: $50,000 SBA 7(a) loan (6.5%, 10-year term) for equipment ($24,700) and working capital ($25,300). Milestones: Month 6 - 15% repeat customer rate via BrewRewards app; Month 10 - profitability; Month 18 - 15% downtown market share. Projected 13.6% net margin by Year 3 with $38,800 profit on $285,000 revenue.

COMPANY OVERVIEW

Urban Brew Express LLC (Oregon single-member LLC) operates under Portland Mobile Food Vendor Permit #MFV-2024-088. Chosen for liability protection and SBA 7(a) eligibility. Location: SW 6th & Morrison (permit zone 4B), selected for 12,500 daily transit riders (TriMet data) and zero competing carts within 0.2 miles. Ownership: Elena Ramirez (75%, $37,500 equity), Northwest Coffee Ventures (25%, $12,500 non-dilutive loan).

Key personnel: Elena Ramirez (Founder/Operations) - managed $420K/year Stumptown cart, reduced waste by 22% via composting system. Jordan Lee (Lead Barista) - 2022 Pacific Northwest Brewers Cup finalist, calibrated espresso machines for 18 cafes. Maria Chavez (Relief Barista) - trained 37 baristas at Coava Coffee.

Date	Milestone	Status	Next Steps
Mar 15, 2024	LLC formation	Complete	N/A
Apr 3, 2024	City permit secured	Complete	N/A
May 1, 2024	Cart construction complete	Complete	N/A
Jun 1, 2024	Soft launch (50 customers/day)	Complete	Track conversion rate
Sep 1, 2024	15% repeat customer rate	In progress	Optimize BrewRewards app
Jan 15, 2025	Profitability	Pending	Reduce pastry waste to <5%
Jun 1, 2025	15% downtown market share	Pending	Launch Pearl District cart
Dec 31, 2026	Year 3 revenue $285,000	Pending	Secure second SBA loan

MARKET ANALYSIS

TAM: $3.2B (US mobile coffee vendors, IBISWorld 2023). SAM: $980M (urban mobile vendors in cities >500k population). SOM: $12.5M (Portland mobile coffee carts). SOM calculation: 125 downtown workers/sq mile (Portland Metro) x 25% coffee buyers x $8.50 daily spend x 250 days = $12.5M. Urban Brew targets 1.2% SOM ($150,000) Year 1 via 101 daily customers at prime transit hub.

Target customer: 28-42 year olds earning $58,000-$92,000 (Portland State University workforce data). Buys coffee 4.2x/week, spends $5.50-$6.25. 68% prioritize speed (under 2-minute wait), 54% pay 15% premium for compostable packaging (Nielsen 2023). Budget: $24.65/week coffee spend.

Market trends: 1) Mobile coffee carts growing at 9.3% CAGR (2023-2028) vs. brick-and-mortar 2.1% (Statista). 2) 62% prefer independent vendors over chains (NCA 2023). 3) 47% of professionals use loyalty apps (Bond Brand Loyalty). 4) Cold brew demand up 18% annually (SPINS).

Segment	Size ($)	Growth Rate	Our Share Target	Rationale
Commuters	$5,625,000	8.7%	3.1%	Transit hub location captures 45% of sales
Remote Workers	$3,750,000	12.3%	2.8%	Cold brew focus drives 30% sales
Students	$1,875,000	6.2%	1.9%	PSU partnership drives 15% sales
Tourists	$1,250,000	14.1%	1.6%	Transit Mall location drives 10% sales

Category	Total Addressable	Serviceable Available	Serviceable Obtainable	Methodology
US Mobile Vendors	$3,200,000,000	N/A	N/A	IBISWorld 2023 report
Urban Centers >500k	N/A	$980,000,000	N/A	Census data x mobile vendor density
Portland Downtown	N/A	N/A	$12,500,000	125 workers/sq mile x 25% x $8.50 x 250 days

COMPETITIVE ANALYSIS

Direct competitors: Brewtopia Mobile ($140k revenue, 3 carts, $5.50 avg ticket), Caffeine Commute ($140k revenue, OHSU location), Grounded Express ($98k revenue, $4.25 avg ticket). Indirect: 6 Starbucks Reserve locations within 1 mile ($5.25 avg ticket), 4 Dutch Bros drive-thrus ($4.95 avg ticket). Market saturation: 8 mobile carts serve downtown core (Portland Business Journal).

Competitive advantages: 1) 90-second service cycle (vs. 192-second industry avg) via La Marzocco Linea Mini - validated by 37-second espresso pull time. 2) 68% gross margin (vs. 58-62% competitors) through direct-trade beans at $8.40/lb (vs. $9.20 industry avg). 3) Zero-waste certification (only 2 Portland carts certified). 4) 15% repeat customer rate Month 3 (vs. 8% industry avg) via BrewRewards app.

Competitor	Revenue Est.	Pricing	Key Strength	Key Weakness	Our Differentiation
Brewtopia Mobile	$140,000	$5.50	Social media presence	142-second avg service time	48% faster service
Caffeine Commute	$140,000	$5.75	Cold brew focus	Limited location (OHSU only)	Transit hub + 12k daily foot traffic
Grounded Express	$98,000	$4.25	Low price	62% gross margin, chain beans	26% higher margin, direct-trade beans
Starbucks Reserve	$320,000/store	$5.25	Brand recognition	210-second avg wait time	57% faster service
Dutch Bros	$210,000/cart	$4.95	Drive-thru model	No compostable packaging	Zero-waste certification

Strengths	Weaknesses	Opportunities	Threats
90-second service cycle	Single location risk	Pearl District expansion	City permit fee increase
68% gross margin	Weather-dependent sales	PSU campus contract	New Dutch Bros location
Zero-waste certification	Limited staff (2 baristas)	Corporate coffee subscriptions	Coffee bean price surge
15% repeat rate Month 3	No seating area	Transit Mall event partnerships	Health code violation

PRODUCTS & SERVICES

We serve 8 espresso-based drinks, 4 cold brew options, and 5 food items from 6:30 AM-3:00 PM. Process: Customer orders via counter (QR code app sign-up), barista pulls 18g espresso shot in 37 seconds using Mahlkönig EK43 grinder, steams milk in 45 seconds. Total service time: 82 seconds (validated by 30-day time study). All drinks use Bridge City Roasters beans (Colombia/Guatemala micro-lots), Oatly oat milk ($0.75 surcharge), Tasty Edge Bakery pastries.

Pricing: $5.80 average ticket (12% above Dutch Bros, 5% below Starbucks Reserve). Justified by 68% gross margin requirement: $1.86 COGS per drink ($0.85 beans, $0.32 milk, $0.69 labor/packaging). Psychological pricing: $4.75 latte (vs. $5.00). Bundles: $8.00 morning combo (latte + pastry) = 12% savings vs. a la carte.

Tier	Price	Features	Target Customer	Expected % Revenue	Gross Margin
Espresso Drinks	$3.00-$5.50	Single-origin beans, oat milk +$0.75	Commuters (45%)	68%	69.2%
Cold Brew	$4.50-$6.00	Nitro option, seasonal flavors	Remote workers (30%)	22%	71.5%
Food	$2.50-$4.50	Daily bakery delivery, vegan options	All segments	10%	64.0%

Metric	Value	Calculation/Notes
Price per unit	$5.80	Avg of 12 core items
COGS per unit	$1.86	$0.85 beans + $0.32 milk + $0.69 labor/packaging
Gross Profit per unit	$3.94	$5.80 - $1.86
Gross Margin %	68.0%	$3.94 / $5.80
CAC	$4.10	$5,000 marketing / 1,220 new customers
LTV	$116.00	20 visits x $5.80 x 68% margin

LTV:CAC	28.3:1	$116.00 / $4.10
Payback Period	0.7 months	CAC / (monthly profit per customer)

MARKETING & SALES

Go-to-market: 75% digital acquisition via geo-targeted Google Ads ($300/month) and Instagram/TikTok. Google Ads target "coffee near me" within 2-mile radius (CPC $2.40, CTR 3.2%, conversion 4.1% = 145 leads/month at $58.60 CAC). On-site QR codes drive app sign-ups (22% conversion rate). Partnerships: PSU Student Union (15,000 flyers, $0 cost), WeWork Portland (50-office coffee pass program).

Sales cycle: Awareness (Google/Instagram) -> Trial ($1 discount via QR code) -> Conversion (BrewRewards enrollment) -> Retention (10th drink free). Conversion rate: 68% trial -> conversion. Sales cycle: 2.3 days from first contact to loyalty enrollment. 15% repeat rate Month 3 (vs. 8% industry avg).

Retention: BrewRewards app tracks purchases (15% repeat rate Month 3). Monthly Brew Club drawing (free coffee for 1 winner). Referral program: $5 credit per friend ($15+ spend). Target churn: 4.2% monthly (vs. 7% industry avg). Expansion revenue: $22/month coffee subscriptions (target 50 subscribers by Year 2).

Channel	Monthly Budget	Expected CAC	Expected Leads/Month	Conversion Rate	Expected Customers/Month	ROI
Google Ads	$300	$58.60	145	4.1%	6	198%
Instagram	$150	$22.50	85	7.1%	6	416%
On-Site QR	$0	$0	210	22.0%	46	infinite
PSU Partnership	$0	$0	120	15.0%	18	infinite

Month	Google Ads	Social Media	Content/SEO	Events	Other	Total	Expected Leads	Expected Customers
1	$300	$150	$200	$0	$100	$750	460	76
2	$300	$150	$100	$0	$50	$600	385	64
3	$300	$150	$50	$0	$0	$500	310	52
4	$300	$150	$0	$100	$0	$550	325	54
5	$300	$150	$0	$150	$0	$600	340	57
6	$300	$150	$0	$200	$0	$650	355	59
7	$300	$150	$0	$250	$0	$700	370	62
8	$300	$150	$0	$200	$0	$650	355	59
9	$300	$150	$0	$150	$0	$600	340	57
10	$300	$150	$0	$100	$0	$550	325	54
11	$300	$150	$0	$50	$0	$500	310	52
12	$300	$150	$0	$0	$0	$450	295	49

OPERATIONS

Daily workflow: 5:00 AM - cart setup/generator check; 5:45 AM - inventory count (coffee, milk, pastries); 6:30 AM - open; 11:00 AM - shift change; 2:45 PM - close; 3:15 PM - waste audit/composting. Capacity: 120 drinks/hour peak (18g espresso x 2 groups). Daily throughput: 816 drinks (102 customers x 8 drinks). Waste target: <5% pastry, <3% coffee grounds. Compliance: Daily health log, weekly equipment calibration.

Key vendors: Bridge City Roasters ($420/50lb, 6-month contract), Tasty Edge Bakery ($180/week, next-day credit), EcoWare Supplies ($200/month compostables). Technology: Square POS ($60/month, includes inventory tracking), BrewRewards app ($709/month SaaS), Homebase scheduling (free).

Vendor/Supplier	Service	Monthly Cost	Contract Terms	Backup Option
Bridge City Roasters	Coffee beans	$360	6 months, 50lb min	Water Avenue Coffee
Tasty Edge Bakery	Pastries	$180	Week-to-week	Ken's Artisan Bakery
EcoWare Supplies	Packaging	$200	12 months	Green Paper Products
Oregon Dairy Co-op	Milk	$267	Monthly	Stremmel Dairy
Ice Express NW	Ice delivery	$75	Monthly	Portland Ice Co.

Tool	Purpose	Monthly Cost	Users	Alternatives Considered
Square Register	POS/inventory	$60	3	Toast, Clover
BrewRewards App	Loyalty program	$709	1	Loyverse, Stamp Me
Homebase	Scheduling	$0	2	When I Work
QuickBooks Online	Accounting	$30	1	Xero, FreshBooks
UpMenu	Inventory mgmt	$49	1	Sortly, inFlow

FINANCIAL PLAN

Key assumptions: Year 1 - 101 daily customers (250 days), $5.80 avg ticket, 32% COGS. Customer growth: +15% QoQ. Churn: 4.2% monthly. COGS: $1.86/drink (beans $0.85, milk $0.32, labor/packaging $0.69). Fixed costs: $3,208/month. Break-even: 814 drinks/month (8.1 days at 101 customers).

Revenue drivers: 1) Commuter capture (45% sales) via transit hub location. 2) Cold brew premium (22% sales) at $5.25 avg. 3) Loyalty program driving 15% repeat rate Month 3. Growth path: Year 2 - 160 customers/day (275 days), Year 3 - 190 customers/day (280 days) via Pearl District expansion.

Cost structure: 68% variable (COGS), 32% fixed (labor, permits, loan). Variable costs scale linearly with drinks sold. Fixed costs increase 8% Year 2 for second cart prep. Labor: $18/hr avg for 2 part-time baristas (50 hrs/week total).

Funding: $50,000 SBA loan covers $24,700 equipment and $25,300 working capital. Runway: 10 months to profitability. Milestones funded: Month 6 - 15% repeat rate; Month 10 - profitability; Month 18 - market share target.

Ca	Item	Cost	Notes
Equipment	Mobile Cart Construction	$18,000	Custom 8'x6' stainless steel
Equipment	La Marzocco Linea Mini	$12,500	Espresso machine
Equipment	Mahlkönig EK43 Grinder	$2,800	
Equipment	Cold Brew System	$1,200	Nuova Simonelli dispense
Technology	Square Setup	$3,000	Hardwar + software
Technology	BrewRewards App	$8,500	Custom developm
Initial Inventory	Coffee Beans (2 months)	$720	50lb x 2 @ $420

Initial Inventory	Packaging (3 months)	$600	EcoWare Supplies
Initial Inventory	Pastries (1 week)	$360	Tasty Edge Bakery
Marketing	Branding/Signage	$3,200	Cart wrap, menus
Marketing	Website Development	$3,600	Respons site + SEO
Permits	City Mobile Vendor Permit	$750	Annual fee
Permits	Health Department Permit	$120	Multnom County
Working Capital	3 Months Operating Expenses	$27,080	Based on $9,027 avg monthly OpEx
Contingency	10% Buffer	$8,750	Standard for food carts
	TOTAL	$87,500	

C	Type	M C	Annual Cost	Notes
Labor	Variable	$3,000	$36,000	2 baristas @ $18/hr avg

COGS	Variable	$3,933	$47,200	$1.86/drink x 2,115 drinks
Rent/Permits	Fixed	$725	$8,700	City permit + health permit
Utilities	Variable	$175	$2,100	Generator fuel, ice
Marketing	Fixed	$417	$5,000	Digital ads, events
Loan Payment	Fixed	$560	$6,720	SBA 7(a) $50k @ 6.5%
Insurance	Fixed	$200	$2,400	General liability + equipmen
Software	Fixed	$948	$11,376	Square, BrewRew QuickBoo
Maintenance	Fixed	$125	$1,500	Equipme service contract
Miscellaneous	Variable	$118	$1,416	Supplies, repairs
	FIXED TOTAL	$2,420	$29,040	
	VARIABLE TOTAL	$7,226	$86,712	
	COMBINED TOTAL	$9,646	$115,752	

Line Item	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Year 1
Revenue	$7,656	$8,700	$10,440	$11,880	$12,760	$13,640	$14,520	$13,640	$12,760	$13,640	$12,760	$11,880	$146,000
COGS	$2,450	$2,784	$3,341	$3,802	$4,083	$4,365	$4,646	$4,365	$4,083	$4,365	$4,083	$3,802	$46,720

Gross Profit	$5,206		$5,$97,1699	$8,078	$8,677	$9,275	$9,874	$9,275	$8,677	$9,275	$8,677	$8,078	$99,280	
Marketing	$750		$6$500	$550	$600	$650	$700	$650	$600	$550	$500	$450	$5,000	
Salaries	$3,000		$3$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$36,000	
Rent/Permits	$73		$7$73	$73	$73	$73	$73	$73	$73	$73	$73	$73	$870	
Software	$948		$9$948	$948	$948	$948	$948	$948	$948	$948	$948	$948	$11,376	
Insurance	$200		$2$200	$200	$200	$200	$200	$200	$200	$200	$200	$200	$2,400	
Other OpEx	$1,229		$1,179	$1,129	$1,179	$1,229	$1,279	$1,329	$1,279	$1,229	$1,179	$1,129	$1,079	$14,104
Total OpEx	$6,200		$6$5,900	$6,050	$6,200	$6,350	$6,500	$6,350	$6,200	$6,050	$5,900	$5,750	$72,750	
EBITDA	-$994		-$8$1,199	$2,028	$2,477	$2,925	$3,374	$2,925	$2,477	$3,225	$2,777	$2,328	$26,530	
Depreciation	$1,208		$1,$1,208	$1,208	$1,208	$1,208	$1,208	$1,208	$1,208	$1,208	$1,208	$1,208	$14,500	
EBIT	-$2,202		-$1,$92	$820	$1,269	$1,717	$2,166	$1,717	$1,269	$2,017	$1,569	$1,120	$12,030	
Interest	$271		$2$271	$271	$271	$271	$271	$271	$271	$271	$271	$271	$3,250	
Taxes (25%)	$0		$0$0	$137	$249	$361	$474	$361	$249	$436	$324	$212	$2,195	
Net Income	-$2,473		-$1,$563	$412	$749	$1,085	$1,421	$1,085	$749	$1,310	$974	$637	$6,585	

Line Item	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12
Beginning Cash	$27,080	$8,957	$7,394	$7,114	$7,526	$8,275	$9,360	$10,781	$11,866	$12,615	$13,925	$14,899
Cash In	$7,656	$8,700	$10,440	$11,880	$12,760	$13,640	$14,520	$13,640	$12,760	$13,640	$12,760	$11,880
Total Cash In	$7,656	$8,700	$10,440	$11,880	$12,760	$13,640	$14,520	$13,640	$12,760	$13,640	$12,760	$11,880
Cash Out	$26,303	$8,957	$10,724	$10,426	$10,367	$10,255	$10,159	$10,075	$9,991	$9,907	$9,823	$9,739
Total Cash Out	$26,303	$8,957	$10,724	$10,426	$10,367	$10,255	$10,159	$10,075	$9,991	$9,907	$9,823	$9,739
Net Cash Flow	-$18,647	-$257	-$284	$1,454	$2,393	$3,385	$4,361	$3,565	$2,769	$3,733	$2,937	$2,141
Ending Cash	$8,957	$7,394	$7,114	$7,526	$8,275	$9,360	$10,781	$11,866	$12,615	$13,925	$14,899	$17,040

Metric	Y1	Y2 Q1	Y2 Q2	Y2 Q3	Y2 Q4	Y3 Q1	Y3 Q2	Y3 Q3	Y3 Q4	Y3 Total

Revenue	$146,000	$58,000	$63,000	$68,000	$73,000	$78,000	$83,000	$88,000	$93,000	$285,000
COGS	$46,720	$18,560	$20,160	$21,760	$23,360	$24,960	$26,560	$28,160	$29,760	$91,200
Gross Profit	$99,280	$39,440	$42,840	$46,240	$49,640	$53,040	$56,440	$59,840	$63,240	$193,800
OpEx	$72,750	$29,100	$30,000	$30,900	$31,800	$40,500	$41,500	$42,500	$43,500	$155,000
EBITDA	$26,530	$10,340	$12,840	$15,340	$17,840	$12,540	$14,940	$17,340	$19,740	$38,800
Net Income	$6,585	$2,585	$3,210	$3,835	$4,460	$3,135	$3,735	$4,335	$4,935	$15,135
Ending Cash	$17,040	$20,210	$24,005	$28,360	$33,205	$37,055	$41,305	$45,970	$51,055	$51,055

Metric	Value	Calculation
Monthly Fixed Costs	$3,208	$2,420 fixed + $788 semi-variable
Variable Cost per Unit	$1.86	COGS breakdown
Price per Unit	$5.80	Average ticket
Contribution Margin per Unit	$3.94	$5.80 - $1.86
Contribution Margin %	68.0%	$3.94 / $5.80
Break-Even Units per Month	814	$3,208 / $3.94
Break-Even Revenue per Month	$4,721	814 x $5.80
Expected Break-Even Month	10	Cumulative revenue exceeds costs
Safety Margin	52.3%	(1,010 actual units - 814) / 1,010

Metric	Y1	Y2	Y3	Industry Benchmark
Gross Margin %	68.0%	67.8%	68.0%	58-62% (mobile coffee)

Operating Margin %	4.5%	13.5%	13.6%	3-5% (Year 1)
Net Profit Margin %	4.5%	13.4%	13.6%	0-2% (Year 1)
Current Ratio	1.8	2.4	2.7	1.5+ healthy
CAC Payback	0.7 months	0.6 months	0.5 months	6-18 months
LTV:CAC Ratio	28.3:1	31.2:1	34.1:1	3:1 minimum
Monthly Burn Rate	$9,027	$7,400	$6,800	N/A
Runway (months)	3.0	2.7	7.5	6+ safe

RISK ANALYSIS

Top risks: 1) Regulatory changes (probability 4/5, impact 4/5) - Portland City Council proposed 20% permit fee increase. 2) Equipment failure (probability 2/5, impact 5/5) - La Marzocco machine downtime costs $1,160/day revenue. 3) Weather impact (probability 4/5, impact 3/5) - Rain reduces foot traffic 35% (Portland Metro data). 4) Commodity inflation (probability 3/5, impact 4/5) - 10% coffee bean price increase reduces margin 3.2%.

Mitigation: 1) Engage Portland Mobile Vendors Association for fee negotiations; budget 15% permit cost increase. 2) $120/month La Marzocco service contract covers 24-hour repairs; spare grinder ($2,800) on hand. 3) Seasonal drink promotions (spiced mocha) offset 22% traffic loss; indoor event partnerships. 4) 6-month fixed-price contracts with Bridge City Roasters; pass 50% cost increases to customers via $0.15 price adjustments.

Risk	Probability (1-5)	Impact (1-5)	Risk Score	Mitigation Strategy	Contingency Plan	Owner
Permit fee increase	4	4	16	Association lobbying, 15% budget buffer	Reduce marketing spend by 20%	Ramirez
Espresso machine failure	2	5	10	Service contract, spare grinder	Partner with nearby cafe for overflow	Ramirez
Rainy season traffic drop	4	3	12	Seasonal drinks, indoor events	Shift to indoor pop-up locations	Lee
Coffee bean inflation	3	4	12	6-month fixed contracts	Adjust menu prices by $0.15	Ramirez
Health code violation	3	4	12	Weekly internal audits	Temporary closure for retraining	Chavez
Competitor price war	2	3	6	Loyalty program retention	Introduce $4.50 value option	Ramirez
PSU contract loss	1	2	2	Diversify student partnerships	Target Lewis & Clark College	Lee
Generator failure	2	3	6	Bi-weekly maintenance checks	Portable battery backup system	Chavez

IMPLEMENTATION TIMELINE

Year 1 priorities: Achieve 15% repeat customer rate by Month 6 through BrewRewards app optimization, reduce pastry waste to <5% by Month 9, hit profitability Month 10. Critical path: City permit approval (Month 1), app launch (Month 2), loyalty program enrollment (Month 3). Dependencies: PSU partnership requires 10% discount agreement by Month 4.

Month	Milestone	Deliverables	Resources Needed	Success Metric	Owner
1	City permit secured	Permit #MFV-2024-088	$750 fee, site plan	Permit issued	Ramirez
2	BrewRewards app launch	App store submission	$8,500 dev cost	10% sign-up rate	Ramirez
3	Loyalty program enrollment	500 active users	QR code signage	15% repeat rate	Lee
4	PSU partnership	Student Union agreement	10% discount offer	500 student customers	Ramirez
5	Cold brew system launch	Nitro Cold Brew menu item	$1,200 equipment	22% sales mix	Lee
6	15% repeat customer rate	App engagement report	Push notification setup	15% repeat rate	Ramirez
7	Summer event expansion	3 farmers market permits	$225 permit fees	275 operating days	Chavez
8	Pastry waste reduction	Daily waste logs	Bakery communication	<5% waste	Chavez
9	Staff cross-training	Certification records	SBDC training	100% staff certified	Ramirez
10	Profitability	Positive net income	Cost control measures	$1,310 net profit	Ramirez
11	Year 1 review	Financial analysis	QuickBooks data	6.7% net margin	Ramirez
12	Year 2 planning	Budget proposal	Market analysis	$212,000 revenue plan	Ramirez