

**Konsolidierte Budgetkalkulation
(Sitz Firma und 5 Vertriebskanäle)**

BUDGET 3 Jahre - konsolidiert		Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA	
							N	O	R	M	A	L	C	A	S	E		
I. Umsatz		27'056'092	243'749	609'371	1'096'869	1'706'240	1'218'743	1'828'114	2'559'360	3'412'480	2'193'737	3'046'857	4'021'852	5'118'720	27'056'092	100.0%	1'965'334	
Lernende		24'728'703	222'781	556'953	1'002'515	1'559'468	1'113'906	1'670'858	2'339'202	3'118'936	2'005'030	2'784'764	3'675'888	4'678'403	24'728'703	91.4%	1'796'274	
	Response		0.3%	0.5%	0.8%	1.0%	1.3%	1.5%	1.8%	2.0%	2.3%	2.5%	2.8%	3.0%			v. Lernstufen	
Vorschule		3'056'334	27'535	68'836	123'905	192'742	137'673	206'509	289'113	385'484	247'811	344'182	454'320	578'225	3'056'334			
Primarstufe		3'061'644	27'582	68'956	124'121	193'077	137'912	206'868	289'615	386'153	248'241	344'780	455'109	579'230	3'061'644			
Sekundar I		1'571'027	14'153	35'383	63'690	99'074	70'767	106'150	148'611	198'148	127'381	176'917	233'531	297'221	1'571'027			
Sekundar II		2'215'065	19'956	49'889	89'800	139'689	99'778	149'667	209'533	279'378	179'600	249'444	329'266	419'066	2'215'065			
Tertiärstufe		2'300'026	20'721	51'802	93'244	145'047	103'605	155'407	217'570	290'093	186'489	259'012	341'896	435'140	2'300'026			
berufliche Weiterbildung		8'421'718	75'871	189'678	341'421	531'099	379'357	569'035	796'649	1'062'199	682'842	948'392	1'251'877	1'593'298	8'421'718			
freie Weiterbildung		4'102'888	36'963	92'407	166'333	258'741	184'815	277'222	388'111	517'481	332'667	462'037	609'889	776'222	4'102'888			
Ausbildende		2'327'389	20'967	52'419	94'354	146'772	104'837	157'256	220'158	293'545	188'707	262'093	345'963	440'317	2'327'389	8.6%	169'060	
	Response		0.3%	0.5%	0.8%	1.0%	1.3%	1.5%	1.8%	2.0%	2.3%	2.5%	2.8%	3.0%			v. Lernstufen	
Vorschule		59'798	539	1'347	2'424	3'771	2'694	4'040	5'657	7'542	4'848	6'734	8'889	11'313	59'798			
Primarstufe		264'956	2'387	5'967	10'741	16'709	11'935	17'902	25'063	33'418	21'483	29'837	39'385	50'127	264'956			
Sekundar I		107'935	972	2'431	4'376	6'807	4'862	7'293	10'210	13'613	8'752	12'155	16'044	20'420	107'935			
Sekundar II		190'564	1'717	4'292	7'726	12'018	8'584	12'876	18'026	24'035	15'451	21'460	28'327	36'053	190'564			
Tertiärstufe		451'675	4'069	10'173	18'311	28'484	20'346	30'519	42'726	56'968	36'622	50'864	67'141	85'452	451'675			
berufliche Weiterbildung		842'172	7'587	18'968	34'142	53'110	37'936	56'904	79'665	106'220	68'284	94'839	125'188	159'330	842'172			
freie Weiterbildung		410'289	3'696	9'241	16'633	25'874	18'481	27'722	38'811	51'748	33'267	46'204	60'989	77'622	410'289			
II. Warenaufwand		18'581'890	167'404	418'511	753'320	1'171'831	837'022	1'255'533	1'757'746	2'343'662	1'506'640	2'092'555	2'762'173	3'515'493	18'581'890	68.7%	1'349'774	
	Anteil non books		30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%				
books	Marge 30%	13'574'382	122'292	305'729	550'313	856'042	611'459	917'188	1'284'063	1'712'084	1'100'626	1'528'647	2'017'814	2'568'126	13'574'382			
non books	Marge 45%	5'007'507	45'113	112'782	203'007	315'789	225'563	338'345	473'683	631'578	406'014	563'908	744'359	947'366	5'007'507			
	BRUTTOGEWINN I	8'474'202	76'344	190'860	343'549	534'409	381'721	572'581	801'614	1'068'818	687'097	954'302	1'259'679	1'603'227	8'474'202	31.3%	615'559	
III. Personalaufwand	Stellen:	13.8	8.3	12.5	14.6	14.6	14.2	14.2	14.2	14.2	14.6	14.6	14.6	14.6	13.8		1	
5600	Löhne	5'560	2'530'380	79'650	102'330	240'840	230'340	230'340	230'340	230'340	236'340	236'340	236'340	236'340	2'530'380			
5700	Sozialleistungen	20%	506'076	15'930	20'466	48'168	46'068	46'068	46'068	46'068	47'268	47'268	47'268	47'268	506'076			
	Total Personalaufw.	3'036'456	95'580	122'796	289'008	289'008	276'408	276'408	276'408	276'408	283'608	283'608	283'608	283'608	3'036'456	11.2%	220'566	
IV. Raumaufwand																		
6000	Miete m2/sfr. (+NK)	259 899	2'013'530	23'068	41'493	111'060	141'769	119'481	151'329	189'547	234'134	174'540	220'723	273'503	2'013'530			
6010	Parkplätze Anz./sfr.	292 1100	200'400	16'500	16'500	16'740	16'740	16'740	16'740	16'740	16'740	16'740	16'740	16'740	200'400			
	Vermietungen (-Fertigstell.)		0	0	0	0	0	0	0	0	0	0	0	0	0			
	Total Raumaufwand	2'213'930	39'568	57'993	127'800	158'509	136'221	168'069	206'287	250'874	191'280	237'463	290'243	349'621	2'213'930	8.2%	160'818	
	BRUTTOGEWINN II	3'223'816	-58'804	10'071	-73'260	86'892	-30'908	128'104	318'919	541'536	212'209	433'231	685'827	969'998	3'223'816	11.9%	234'176	
V. übr. Betriebsaufwand																		
6100	Leasing Betr.mittel		187'200	5'100	5'100	17'700	17'700	17'700	17'700	17'700	17'700	17'700	17'700	17'700	187'200	0.7%	13'598	
6220	Sachversich. (W'thur)		60'250	9'550	9'550	12'350	0	5'400	0	9'000	0	5'400	0	9'000	60'250	0.2%	4'377	
6110	Unterhalt+ Betr.mat.		34'800	2'600	2'600	2'960	2'960	2'960	2'960	2'960	2'960	2'960	2'960	2'960	34'800	0.1%	2'528	
6120	Unterhalt EDV		32'400	2'100	2'100	2'820	2'820	2'820	2'820	2'820	2'820	2'820	2'820	2'820	32'400	0.1%	2'354	
6200	Unterhalt Fahrzeug		80'400	3'300	3'300	11'700	6'900	6'900	6'900	6'900	6'900	6'900	6'900	6'900	80'400	0.3%	5'840	
6550	Büromaterial		97'600	2'950	2'350	9'550	9'550	9'150	9'150	9'150	9'150	9'150	9'150	9'150	97'600	0.4%	7'090	
6410	Zeitschriften		14'040	720	720	3'720	720	1'920	720	720	1'920	720	720	720	14'040	0.1%	1'020	
6510	Telefon/Fax/Porti		29'200	2'100	2'100	2'500	2'500	2'500	2'500	2'500	2'500	2'500	2'500	2'500	29'200	0.1%	2'121	
6520	Beiträge / Mitglied		19'500	750	750	4'250	750	750	4'250	750	750	750	4'250	750	19'500	0.1%	1'416	

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6400	Weiterbildung	88'800	7'400	7'400	7'400	7'400	7'400	7'400	7'400	7'400	7'400	7'400	7'400	7'400	7'400	88'800	0.3%	6'450
6640	Aquisitionsspesen	6'000	500	500	500	500	500	500	500	500	500	500	500	500	500	6'000	0.0%	436
6530	Beratungskosten TrH	17'800	4'000	2'000	2'000	600	2'000	0	2'000	600	2'000	0	2'000	600	17'800	0.1%	1'293	
	Total übr. Betriebsaufwand	667'990	41'070	38'470	77'450	52'400	60'000	51'400	65'900	52'000	60'000	51'400	65'900	52'000	667'990	2.5%	48'522	
	- Werbekosten																	
6650	CI/CD/Briefschaften	15'000	8'000	0	7'000	0	0	0	0	0	0	0	0	0	15'000			
1550	Website / e-mail	67'950	7'200	4'200	14'700	4'650	4'650	4'650	4'650	4'650	4'650	4'650	4'650	4'650	67'950			
6600	Reklame/Inserate PR	176'400	12'200	12'200	15'200	15'200	15'200	15'200	15'200	15'200	15'200	15'200	15'200	15'200	176'400			
6610	Mailings	142'000	100'000	0	22'000	20'000	0	0	0	0	0	0	0	0	142'000			
	Total Werbekosten	401'350	127'400	16'400	58'900	39'850	19'850	19'850	19'850	19'850	19'850	19'850	19'850	19'850	401'350	1.5%	29'154	
	BRUTTOGEWINN III	2'154'476	-227'274	-44'799	-209'610	-5'358	-110'758	56'854	233'169	469'686	132'359	361'981	600'077	898'148	2'154'476	7.96%	156'499	
	VI. a.o. Erlös																	
	Events / Lizenzeeinnahmen	127'200	4'200	6'000	9'000	12'000	12'000	12'000	12'000	12'000	12'000	12'000	12'000	12'000	127'200			
	Total a.o. Erlös	127'200	4'200	6'000	9'000	12'000	12'000	12'000	12'000	12'000	12'000	12'000	12'000	12'000	127'200	0.5%	9'240	
	VII. a.o. Aufwand																	
	Kapitalkosten 7.00%	247'800	47'775	47'775	47'775	47'775	47'775	47'775	47'775	47'775	47'775	47'775	47'775	47'775	573'300			
8990	Unvorhergesehenes 8.00%	505'578	24'289	18'853	44'253	43'181	39'398	41'258	45'476	47'931	44'379	47'386	52'768	56'406	505'578			
	Total a.o. Aufwand	753'378	72'064	66'628	92'028	90'956	87'173	89'033	93'251	95'706	92'154	95'161	100'543	104'181	1'078'878	4.0%	78'369	
	VIII. Investitionen																	
	Fertigstellung, Bezug	371'000	355'000	0	16'000	0	0	0	0	0	0	0	0	0	371'000			
	Ladenbau, Licht	70'000	70'000	0	0	0	0	0	0	0	0	0	0	0	70'000			
1510	Möbiliar	120'000	110'000	0	10'000	0	0	0	0	0	0	0	0	0	120'000			
	Regalsystem	165'000	125'000	0	40'000	0	0	0	0	0	0	0	0	0	165'000			
	IT / EDV / Telecom	55'000	45'000	0	10'000	0	0	0	0	0	0	0	0	0	55'000			
	Kassasystem	53'000	45'000	0	8'000	0	0	0	0	0	0	0	0	0	53'000			
	Total Investitionen	834'000	750'000	0	84'000	0	0	0	0	0	0	0	0	0	834'000	3.1%	60'581	
	IX. Geldabfluss																	
	Steuern 20.0%	1'490'626	0	0	0	0	16'440	29'570	58'161	95'844	39'700	77'183	120'022	186'902	623'822			
6300	Abschreibungen 25.0%	612'930	51'078	51'078	51'078	51'078	51'078	51'078	51'078	51'078	51'078	51'078	51'078	51'078	612'930			
	Total Geldabfluss	2'103'556	51'078	51'078	51'078	51'078	67'518	80'648	109'239	146'921	90'777	128'261	171'099	237'979	1'236'752	4.6%	89'837	
	IX. Geldzufluss																	
	seed money / Eigenkapital / Spons.	660'000	60'000	0	60'000	60'000	60'000	60'000	60'000	60'000	60'000	60'000	60'000	60'000	660'000			
	Kredite / Venture	2'730'000	1'090'000	200'000	430'000	190'000	260'000	160'000	100'000	50'000	70'000	50'000	70'000	60'000	2'730'000			
	Total Geldzufluss	3'390'000	1'150'000	200'000	490'000	250'000	320'000	220'000	160'000	110'000	130'000	110'000	130'000	120'000	3'390'000	12.5%	246'247	
	LIQUIDITÄT	1'980'742	53'784	43'496	62'285	114'609	66'551	119'173	202'680	349'059	91'428	260'560	470'435	687'988	2'522'046	9.32%	183'199	
	LIQUIDITÄT kum.	kum.	53'784	97'279	159'565	274'173	340'724	459'897	662'576	1'011'636	1'103'064	1'363'623	1'834'058	2'522'046	kum.			
N O R M A L C A S E																		
BUDGET 3 Jahre - konsolidiert		Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA	

BUDGET 5 Jahre - konsolidiert		Jahr 1				Jahr 2				Jahr 3				Jahr 4				Jahr 5			
		vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A		
		Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h			
I. Umsatz		3'656'229	100.0%	292'498	28	9'018'697	100.0%	635'120	70	14'381'166	100.0%	985'011	112	20'086'846	100.0%	1'357'219	192	28'424'539	100.0%	1'870'035	271
Lernende		3'341'717	91.4%	267'337		8'242'901	91.4%	580'486		13'144'085	91.4%	900'280		18'363'221	91.4%	1'240'758		25'979'435	91.4%	1'709'173	
Response		0.70%	v. dt. CH			1.72%	v. dt. CH			2.74%	v. dt. CH			3.13%	v. dt. CH			4.46%	v. dt. CH		
Vorschule		413'018	11.3%			1'018'778	11.3%			1'624'538	11.3%			2'285'475	11.4%			3'210'918	11.3%		
Primarstufe		413'736	11.3%			1'020'548	11.3%			1'627'360	11.3%			2'294'957	11.4%			3'216'496	11.3%		
Sekundar I		212'301	5.8%			523'676	5.8%			835'050	5.8%			1'163'476	5.8%			1'650'487	5.8%		
Sekundar II		299'333	8.2%			738'355	8.2%			1'177'377	8.2%			1'640'439	8.2%			2'327'099	8.2%		
Tertiärstufe		310'814	8.5%			766'675	8.5%			1'222'536	8.5%			1'703'360	8.5%			2'416'357	8.5%		
berufliche Weiterbildung		1'138'070	31.1%			2'807'239	31.1%			4'476'409	31.1%			6'236'982	31.1%			8'847'673	31.1%		
freie Weiterbildung		554'444	15.2%			1'367'629	15.2%			2'180'815	15.2%			3'038'530	15.1%			4'310'405	15.2%		
Ausbildende		314'512	8.6%	25'161		775'796	8.6%	54'634		1'237'081	8.6%	84'732		1'723'625	8.6%	116'461		2'445'104	8.6%	160'862	
Response		0.07%	v. dt. CH			0.16%	v. dt. CH			0.26%	v. dt. CH			0.29%	v. dt. CH			0.42%	v. dt. CH		
Vorschule		8'081	0.2%			19'933				31'784				44'285				62'822			
Primarstufe		35'805	1.0%			88'319				140'833				196'222				278'357			
Sekundar I		14'586	0.4%			35'978				57'371				79'935				113'395			
Sekundar II		25'752	0.7%			63'521				101'291				141'128				200'202			
Tertiärstufe		61'037	1.7%			150'558				240'080				334'503				474'520			
berufliche Weiterbildung		113'807	3.1%			280'724				447'641				623'698				884'767			
freie Weiterbildung		55'444	1.5%			136'763				218'081				303'853				431'040			
II. Warenaufwand		2'511'066	68.7%	200'885		6'193'963	68.7%	436'195		9'876'860	68.7%	676'497		13'854'302	69.0%	936'102		19'702'946	69.3%	1'296'246	
Anteil non books			30%				30%				30%				30%				30%		
books		1'834'376				4'524'794				7'215'212				10'099'498				14'327'714			
non books		676'690				1'669'169				2'661'648				3'754'804				5'375'232			
BRUTTOGEWINN I		1'145'162	31.3%	91'613		2'824'734	31.3%	198'925		4'504'306	31.3%	308'514		6'232'543	31.0%	421'118		8'721'593	30.7%	573'789	
III. Personalaufwand		1250%		1		1420%		1		1460%		1		1480%		1		1520%		1	
Löhne		663'660				921'360				945'360				957'360				981'360			
Sozialleistungen		132'732				184'272				189'072				191'472				196'272			
Total Personalaufw.		796'392	21.8%	63'711	48.8%	1'105'632	12.3%	77'861	50.8%	1'134'432	7.9%	77'701	45.2%	1'148'832	5.7%	77'624	39.4%	1'177'632	4.1%	77'476	35.4%
IV. Raumaufwand																					
Miete m2/sfr. (+NK)		317'391				694'491				1'001'648				1'388'290				1'774'878			
Parkplätze Anz./sfr.		66'480				66'960				66'960				66'960				66'960			
+Vermiet. / (-Fertigstell.)		0				0				0				0				0			
Total Raumaufwand		383'871	10.5%	30'710	23.5%	761'451	8.4%	53'623	35.0%	1'068'608	7.4%	73'192	42.5%	1'455'250	7.2%	98'328	50.0%	1'841'838	6.5%	121'174	55.3%
BRUTTOGEWINN II		-35'100	-1.0%	-2'808		957'651	10.6%	67'440		2'301'266	16.0%	157'621		3'628'461	18.1%	245'166		5'702'123	20.1%	375'140	
V. übr. Betriebsaufwand																					
Leasing Betr. mittel		45'600	1.2%	3'648		70'800	0.8%	4'986		70'800	0.5%	4'849		70'800	0.4%	4'784		70'800	0.2%	4'658	
Sachversich. (W/thur)		31'450	0.9%	2'516		14'400	0.2%	1'014		14'400	0.1%	986		14'400	0.1%	973		14'400	0.1%	947	
Unterhalt+ Betr.mat.		11'120	0.3%	890		11'840	0.1%	834		11'840	0.1%	811		11'840	0.1%	800		11'840	0.0%	779	
Unterhalt EDV		9'840	0.3%	787		11'280	0.1%	794		11'280	0.1%	773		11'280	0.1%	762		11'280	0.0%	742	
Unterhalt Fahrzeug		25'200	0.7%	2'016		27'600	0.3%	1'944		27'600	0.2%	1'890		27'600	0.1%	1'865		27'600	0.1%	1'816	
Büromaterial		24'400	0.7%	1'952		36'600	0.4%	2'577		36'600	0.3%	2'507		36'600	0.2%	2'473		36'600	0.1%	2'408	
Zeitschriften		5'880	0.2%	470		4'080	0.0%	287		4'080	0.0%	279		4'080	0.0%	276		4'080	0.0%	268	
Telefon/Fax/Porti		9'200	0.3%	736		10'000	0.1%	704		10'000	0.1%	685		10'000	0.0%	676		10'000	0.0%	658	
Beiträge / Mitglied		6'500	0.2%	520		6'500	0.1%	458		6'500	0.0%	445		6'500	0.0%	439		6'500	0.0%	428	

**Konsolidierte Budgetkalkulation
(Sitz Firma und 5 Vertriebskanäle)**

6400	Weiterbildung	29'600	0.8%	2'368	29'600	0.3%	2'085	29'600	0.2%	2'027	29'600	0.1%	2'000	29'600	0.1%	1'947					
6640	Aquisitionsspesen	2'000	0.1%	160	2'000	0.0%	141	2'000	0.0%	137	2'000	0.0%	135	2'000	0.0%	132					
6530	Beratungskosten TrH	8'600	0.2%	688	4'600	0.1%	324	4'600	0.0%	315	4'600	0.0%	311	4'600	0.0%	303					
	Total übr. Betriebsaufwand	209'390	5.7%	16'751	229'300	2.5%	16'148	229'300	1.6%	15'705	229'300	1.1%	15'493	229'300	0.8%	15'086					
	• Werbekosten																				
6650	CI/CD/Briefschaften	15'000			0			0			0			0							
1550	Website / e-mail	30'750			18'600			18'600			18'600			18'600							
6600	Reklame/Inserate PR	54'800			60'800			60'800			60'800			60'800							
6610	Mailings	142'000			0			0			0			0							
	Total Werbekosten	242'550	6.6%	19'404	79'400	0.9%	5'592	79'400	0.6%	5'438	79'400	0.4%	5'365	79'400	0.3%	5'224					
	BRUTTOGEWINN III	-487'040	-13.32%	-38'963	648'951	7.20%	45'701	1'992'566	13.86%	136'477	3'319'761	16.53%	224'308	5'393'423	18.97%	354'830					
	VI. a.o. Erlös																				
	Events / Lizenzentnahmen	31'200			48'000			48'000			48'000			48'000							
	Total a.o. Erlös	31'200	0.9%	2'496	48'000	0.5%	3'380	48'000	0.3%	3'288	48'000	0.2%	3'243	48'000	0.2%	3'158					
	VII. a.o. Aufwand																				
	Kapitalkosten	191'100			191'100			191'100			0			0							
8990	Unvorhergesehenes	130'576			174'063			200'939			211'790			248'563							
	Total a.o. Aufwand	321'676	8.8%	25'734	365'163	4.0%	25'716	392'039	2.7%	26'852	211'790	1.1%	14'310	248'563	0.9%	16'353					
	VIII. Investitionen																				
	Fertigstellung, Bezug	371'000			0			0			0			0							
	Ladenbau, Licht	70'000			0			0			0			0							
1510	Möbiliar	120'000			0			0			0			0							
	Regalsystem	165'000			0			0			0			0							
	IT / EDV / Telecom	55'000			0			0			0			0							
	Kassasystem	53'000			0			0			0			0							
	Total Investitionen	834'000	22.8%	66'720	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0					
	IX. Geldabfluss																				
	Steuern	0			200'016			423'806			710'256			1'110'373							
6300	Abschreibungen	204'310			204'310			204'310			204'184			107'944							
	Total Geldabfluss	204'310	5.6%	16'345	404'326	4.5%	28'474	628'116	4.4%	43'022	914'440	4.6%	61'787	1'218'317	4.3%	80'152					
	IX. Geldzufluss																				
	Seed / Eigenkap. / Spons.	180'000			240'000			240'000			240'000			240'000							
	Kredite / Venture	1'910'000			570'000			250'000			240'000			170'000							
	Total Geldzufluss	2'090'000	57.2%	167'200	810'000	9.0%	57'042	490'000	3.4%	33'562	480'000	2.4%	32'432	410'000	1.4%	26'974					
	LIQUIDITÄT	274'173	7.50%	21'934	737'462	8.18%	51'934	1'510'411	10.50%	103'453	2'721'531	13.55%	183'887	4'384'543	15.43%	288'457					
	BUDGET 5 Jahre - konsolidiert	Jahr 1	vom U	pro MA	vom A	Jahr 2	vom U	pro MA	vom A	Jahr 3	vom U	pro MA	vom A	Jahr 4	vom U	pro MA	vom A	Jahr 5	vom U	pro MA	vom A

BUDGET 3 Jahre - Sitz Firma		Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA	
							N	O	R	M	A	L	C	A	S	E		
I. Umsatz		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
Lernende		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
	Response																	
	Vorschule	0																
	Primarstufe	0																
	Sekundar I	0																
	Sekundar II	0																
	Tertiärstufe	0																
	berufliche Weiterbildung	0																
	freie Weiterbildung	0																
Ausbildende		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
	Response																	
	Vorschule	0																
	Primarstufe	0																
	Sekundar I	0																
	Sekundar II	0																
	Tertiärstufe	0																
	berufliche Weiterbildung	0																
	freie Weiterbildung	0																
II. Warenaufwand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
	Anteil non books																	
	books	0																
4210	non books	0																
	Marge																	
	Marge																	
BRUTTOGEWINN I		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
III. Personalaufwand	Stellen:	1.3	170%	170%	170%	170%	110%	110%	110%	110%	110%	110%	110%	110%	130%		1	
5600	Löhne	7'500	351'000	38'250	38'250	38'250	38'250	24'750	24'750	24'750	24'750	24'750	24'750	24'750	351'000			
5700	Sozialleistungen	20%	70'200	7'650	7'650	7'650	7'650	4'950	4'950	4'950	4'950	4'950	4'950	4'950	70'200			
	Total Personalaufw.	421'200	45'900	45'900	45'900	45'900	29'700	29'700	29'700	29'700	29'700	29'700	29'700	29'700	421'200	1.6%	324'000	
IV. Raumaufwand	s. Shop Wint																	
6000	Miete m2/sfr. (+NK)	0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6010	Parkplätze Anz./sfr.	0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Vermietungen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Raumaufwand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
BRUTTOGEWINN II		-421'200	-45'900	-45'900	-45'900	-45'900	-29'700	-29'700	-29'700	-29'700	-29'700	-29'700	-29'700	-29'700	-421'200	-1.6%	-324'000	
V. übr. Betriebsaufwand																		
6100	Leasing Betr.mittel	7'200	600	600	600	600	600	600	600	600	600	600	600	600	7'200	0.0%	5'538	
6220	Sachversch. (W'thur)	46'650	9'550	9'550	9'550	0	0	0	9'000	0	0	0	9'000	0	46'650	0.2%	35'885	
6110	Unterhalt+ Betr.mat.	4'200	350	350	350	350	350	350	350	350	350	350	350	350	4'200	0.0%	3'231	
6120	Unterhalt EDV	3'600	300	300	300	300	300	300	300	300	300	300	300	300	3'600	0.0%	2'769	
6200	Unterhalt Fahrzeug	18'000	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	18'000	0.1%	13'846	
6550	Büromaterial	8'800	1'000	1'000	1'000	1'000	600	600	600	600	600	600	600	600	8'800	0.0%	6'769	
6410	Zeitschriften	2'520	210	210	210	210	210	210	210	210	210	210	210	210	2'520	0.0%	1'938	
6510	Telefon/Fax/Porti	5'400	450	450	450	450	450	450	450	450	450	450	450	450	5'400	0.0%	4'154	
6520	Beiträge / Mitglied	9'000	750	750	750	750	750	750	750	750	750	750	750	750	9'000	0.0%	6'923	

Budgetkalkulation
Sitz Firma

6400	Weiterbildung	16'800	1'400	1'400	1'400	1'400	1'400	1'400	1'400	1'400	1'400	1'400	1'400	1'400	16'800	0.1%	12'923
6640	Aquisitionsspesen	6'000	500	500	500	500	500	500	500	500	500	500	500	500	6'000	0.0%	4'615
6530	Beratungskosten TrH	14'000	2'000	2'000	2'000	0	2'000	0	2'000	0	2'000	0	2'000	0	14'000	0.1%	10'769
	Total übr. Betriebsaufwand	142'170	18'610	18'610	18'610	7'060	8'660	6'660	17'660	6'660	8'660	6'660	17'660	6'660	142'170	0.5%	109'362
	• Werbekosten																
6650	CI/CD/Briefschaften	5'000	0	0	5'000	0	0	0	0	0	0	0	0	0	5'000		
1550	Website / e-mail	8'000	0	0	8'000	0	0	0	0	0	0	0	0	0	8'000		
6600	Reklame/Inserate PR	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
6610	Mailings	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total Werbekosten	13'000	0	0	13'000	0	0	0	0	0	0	0	0	0	13'000	0.0%	10'000
	BRUTTOGEWINN III	-576'370	-64'510	-64'510	-77'510	-52'960	-38'360	-36'360	-47'360	-36'360	-38'360	-36'360	-47'360	-36'360	-576'370	-2.1%	-443'362
	VI. a.o. Erlös																
	Lizeneinnahmen / (Events)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total a.o. Erlös	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
	VII. a.o. Aufwand																
	Kapitalkosten 7%	0	12'775	12'775	12'775	12'775	12'775	12'775	12'775	12'775	12'775	12'775	12'775	12'775	153'300		
8990	Unvorhergesehenes 8%	46'110	5'161	5'161	6'201	4'237	3'069	2'909	3'789	2'909	3'069	2'909	3'789	2'909	46'110		
	Total a.o. Aufwand	46'110	17'936	17'936	18'976	17'012	15'844	15'684	16'564	15'684	15'844	15'684	16'564	15'684	199'410	0.7%	153'392
	VIII. Investitionen																
	Fertigstellung, Bezug 0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Ladenbau, Licht	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1510	Möbiliar	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Regalsystem	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	IT / EDV / Telecom	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Kassasystem	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total Investitionen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
	IX. Geldabfluss																
	Steuern	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
6300	Abschreibungen	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total Geldabfluss	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
	IX. Geldzufluss																
	seed money / Eigenkapital / Spons.	60'000	60'000	0	0	0	0	0	0	0	0	0	0	0	60'000		
	Kredite	730'000	30'000	80'000	100'000	70'000	50'000	50'000	70'000	50'000	50'000	50'000	70'000	60'000	730'000		
	Total Geldzufluss	790'000	90'000	80'000	100'000	70'000	50'000	50'000	70'000	50'000	50'000	70'000	60'000	790'000	2.9%	607'692	
	LIQUIDITÄT	167'520	7'554	-2'446	3'514	28	-4'204	-2'044	6'076	-2'044	-4'204	-2'044	6'076	7'956	14'220	0.1%	10'939
	LIQUIDITÄT kum.	kum.	7'554	5'108	8'623	8'651	4'447	2'403	8'479	6'436	2'232	188	6'264	14'220	kum.		
N O R M A L C A S E																	
BUDGET 3 Jahre - Sitz Firma		Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA

BUDGET 5 Jahre - Sitz Firma		Jahr 1			Jahr 2			Jahr 3			Jahr 4			Jahr 5		
		vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A
I. Umsatz		0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0
Lernende		0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0
	Response	0.00%			0.00%			0.00%			0.00%			0.00%		
	Vorschule	0			0			0			0			0		
	Primarstufe	0			0			0			0			0		
	Sekundar I	0			0			0			0			0		
	Sekundar II	0			0			0			0			0		
	Tertiärstufe	0			0			0			0			0		
	berufliche Weiterbildung	0			0			0			0			0		
	freie Weiterbildung	0			0			0			0			0		
Ausbildende		0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0
	Response	0.00%			0.00%			0.00%			0.00%			0.00%		
	Vorschule	0			0			0			0			0		
	Primarstufe	0			0			0			0			0		
	Sekundar I	0			0			0			0			0		
	Sekundar II	0			0			0			0			0		
	Tertiärstufe	0			0			0			0			0		
	berufliche Weiterbildung	0			0			0			0			0		
	freie Weiterbildung	0			0			0			0			0		
II. Warenaufwand		0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0
	Anteil non books	0%			0%			0%			0%			0%		
	books	0			0			0			0			0		
	non books	0			0			0			4'210			0		
4210	BRUTTOGEWINN I	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0
III. Personalaufwand		170%		1	110%		1	110%		1	110%		1	110%		1
5600	Löhne	153'000			99'000			99'000			99'000			99'000		
5700	Sozialleistungen	30'600			19'800			19'800			19'800			19'800		
	Total Personalaufw.	183'600	5.0%	108'000	118'800	1.3%	108'000	118'800	0.8%	108'000	118'800	0.6%	108'000	118'800	0.4%	108'000
6000	IV. Raumaufwand															
	Miete m2/sfr. (+NK)	0			0			0			73'080			0		
6010	Parkplätze Anz./sfr.	0			0			0			0			0		
	+Vermiet. / (-Fertigstell.)	0			0			0			0			0		
	Total Raumaufwand	0	0.0%	0	0	0.0%	0	0	0.0%	0	73'080	0.4%	66'436	0	0.0%	0
	BRUTTOGEWINN II	-183'600	-5.0%	-108'000	-118'800	-1.3%	-108'000	-118'800	-0.8%	-108'000	-191'880	-1.0%	-174'436	-118'800	-0.4%	-108'000
V. übr. Betriebsaufwand																
6100	Leasing Betr.mittel	2'400	0.1%	1'412	2'400	0.0%	2'182	2'400	0.0%	2'182	2'400	0.0%	2'182	2'400	0.0%	2'182
6220	Sachversich. (W'thur)	28'650	0.8%	16'853	9'000	0.1%	8'182	9'000	0.1%	8'182	9'000	0.0%	8'182	9'000	0.0%	8'182
6110	Unterhalt+ Betr.mat.	1'400	0.0%	824	1'400	0.0%	1'273	1'400	0.0%	1'273	1'400	0.0%	1'273	1'400	0.0%	1'273
6120	Unterhalt EDV	1'200	0.0%	706	1'200	0.0%	1'091	1'200	0.0%	1'091	1'200	0.0%	1'091	1'200	0.0%	1'091
6200	Unterhalt Fahrzeug	6'000	0.2%	3'529	6'000	0.1%	5'455	6'000	0.0%	5'455	6'000	0.0%	5'455	6'000	0.0%	5'455
6550	Büromaterial	4'000	0.1%	2'353	2'400	0.0%	2'182	2'400	0.0%	2'182	2'400	0.0%	2'182	2'400	0.0%	2'182
6410	Zeitschriften	840	0.0%	494	840	0.0%	764	840	0.0%	764	840	0.0%	764	840	0.0%	764
6510	Telefon/Fax/Porti	1'800	0.0%	1'059	1'800	0.0%	1'636	1'800	0.0%	1'636	1'800	0.0%	1'636	1'800	0.0%	1'636
6520	Beiträge / Mitglied	3'000	0.1%	1'765	3'000	0.0%	2'727	3'000	0.0%	2'727	3'000	0.0%	2'727	3'000	0.0%	2'727

6400	Weiterbildung	5'600	0.2%	3'294		5'600	0.1%	5'091		5'600	0.0%	5'091		5'600	0.0%	5'091					
6640	Aquisitionsspesen	2'000	0.1%	1'176		2'000	0.0%	1'818		2'000	0.0%	1'818		2'000	0.0%	1'818					
6530	Beratungskosten TrH	6'000	0.2%	3'529		4'000	0.0%	3'636		4'000	0.0%	3'636		4'000	0.0%	3'636					
	Total übr. Betriebsaufwand	62'890	1.7%	36'994	24.2%	39'640	0.4%	36'036	25.0%	39'640	0.3%	36'036	25.0%	39'640	0.2%	36'036	17.1%	39'640	0.1%	36'036	25.0%
	- Werbekosten																				
6650	CI/CD/Briefschaften	5'000				0				0				0				0			
1550	Website / e-mail	8'000				0				0				0				0			
6600	Reklame/Inserate PR	0				0				0				0				0			
6610	Mailings	0				0				0				0				0			
	Total Werbekosten	13'000	0.4%	7'647	5.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	BRUTTOGEWINN III	-259'490	-7.1%	-152'641		-158'440	-1.8%	-144'036		-158'440	-1.1%	-144'036		-231'520	#DIV/0!	-210'473		-158'440	#DIV/0!	-144'036	
	VI. a.o. Erlös																				
	Lizenzentnahmen / (Events)	0				0				0				0				0			
	Total a.o. Erlös	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0	
	VII. a.o. Aufwand																				
8990	Kapitalkosten	51'100				51'100				51'100				0				0			
	Unvorhergesehenes	20'759				12'675				12'675				6'755				6'755			
	Total a.o. Aufwand	71'859	2.0%	42'270		63'775	0.7%	57'977		63'775	0.4%	57'977		6'755	0.0%	6'141		6'755	0.0%	6'141	
	VIII. Investitionen																				
1510	Fertigstellung, Bezug	0				0				0				0				0			
	Ladenbau, Licht	0				0				0				0				0			
	Möbiliar	0				0				0				0				0			
	Regalsystem	0				0				0				0				0			
	IT / EDV / Telecom	0				0				0				0				0			
	Kassasystem	0				0				0				0				0			
	Total Investitionen	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0	
	IX. Geldabfluss																				
6300	Steuern	0				0				0				0				0			
	Abschreibungen	0				0				0				3'500				3'500			
	Total Geldabfluss	0	0.0%	0		0	0.0%	0		0	0.0%	0		3'500	0.0%	3'182		3'500	0.0%	3'182	
	IX. Geldzufluss																				
	Seed / Eigenkap. / Spons.	60'000				0				0				0				0			
	Kredite / Venture	280'000				220'000				230'000				240'000				170'000			
	Total Geldzufluss	340'000	9.3%	200'000		220'000	2.4%	200'000		230'000	1.6%	209'091		240'000	1.2%	218'182		170'000	0.6%	154'545	
	LIQUIDITÄT kum.	8'651	0.2%	5'089		-2'215	0.0%	-2'014		7'785	0.1%	7'077		-1'775	0.0%	-1'614		1'305	0.0%	1'186	
		8'651				6'436				14'220				12'445				13'750			
	BUDGET 5 Jahre - Sitz Firma	Jahr 1	vom U	pro MA	vom A	Jahr 2	vom U	pro MA	vom A	Jahr 3	vom U	pro MA	vom A	Jahr 4	vom U	pro MA	vom A	Jahr 5	vom U	pro MA	vom A

BUDGET 3 Jahre - Shop Zh Rc		Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA	
							N	O	R	M	A	L	C	A	S	E		
I. Umsatz		6'391'203	57'578	143'946	259'103	403'049	287'892	431'838	604'573	806'098	518'206	719'730	950'044	1'209'146	6'391'203	100.0%	1'751'014	
Lernende	Fokus	5'841'426	52'625	131'564	236'815	368'378	263'127	394'691	552'567	736'756	473'629	657'818	868'320	1'105'135	5'841'426		1'600'391	
	Response		0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%	0.45%	0.50%	0.55%	0.60%		v. Lernstufen		
Vorschule	1.20	721'969	6'504	16'261	29'269	45'530	32'521	48'782	68'294	91'059	58'538	81'303	107'320	136'589	721'969			
Primarstufe	1.20	723'223	6'516	16'289	29'320	45'609	32'578	48'866	68'413	91'217	58'640	81'444	107'506	136'826	723'223			
Sekundar I	1.20	371'109	3'343	8'358	15'045	23'403	16'717	25'075	35'105	46'807	30'090	41'792	55'165	70'210	371'109			
Sekundar II	1.20	523'244	4'714	11'785	21'213	32'997	23'570	35'354	49'496	65'995	42'425	58'924	77'779	98'992	523'244			
Tertiärstufe	1.20	543'313	4'895	12'237	22'026	34'263	24'474	36'710	51'394	68'526	44'052	61'184	80'763	102'789	543'313			
berufliche Weiterbildung	1.20	1'989'382	17'922	44'806	80'651	125'457	89'612	134'418	188'185	250'913	161'301	224'030	295'719	376'370	1'989'382			
freie Weiterbildung	1.20	969'186	8'731	21'829	39'291	61'120	43'657	65'486	91'680	122'240	78'583	109'143	144'068	183'360	969'186			
Ausbildende	Fokus	549'777	4'953	12'382	22'288	34'671	24'765	37'147	52'006	69'341	44'577	61'912	81'724	104'012	549'777	8.6%	150'624	
	Response		0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%	0.45%	0.50%	0.55%	0.60%		v. Lernstufen		
Vorschule	1.20	14'125	127	318	573	891	636	954	1'336	1'782	1'145	1'591	2'100	2'672	14'125			
Primarstufe	1.20	62'588	564	1'410	2'537	3'947	2'819	4'229	5'920	7'894	5'075	7'048	9'304	11'841	62'588			
Sekundar I	1.20	25'497	230	574	1'034	1'608	1'148	1'723	2'412	3'216	2'067	2'871	3'790	4'824	25'497			
Sekundar II	1.20	45'015	406	1'014	1'825	2'839	2'028	3'042	4'258	5'678	3'650	5'069	6'691	8'516	45'015			
Tertiärstufe	1.20	106'695	961	2'403	4'325	6'729	4'806	7'209	10'093	13'457	8'651	12'015	15'860	20'186	106'695			
berufliche Weiterbildung	1.20	198'938	1'792	4'481	8'065	12'546	8'961	13'442	18'818	25'091	16'130	22'403	29'572	37'637	198'938			
freie Weiterbildung	1.20	96'919	873	2'183	3'929	6'112	4'366	6'549	9'168	12'224	7'858	10'914	14'407	18'336	96'919			
II. Warenaufwand		4'186'238	37'714	94'285	169'712	263'997	188'569	282'854	395'995	527'994	339'425	471'423	622'279	791'991	4'186'238	65.5%	1'146'914	
	Anteil non books		30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%				
books	Marge 30%	3'131'689	28'213	70'534	126'960	197'494	141'067	211'601	296'241	394'988	253'921	352'668	465'521	592'482	3'131'689			
non books	Marge 45%	1'054'548	9'500	23'751	42'752	66'503	47'502	71'253	99'755	133'006	85'504	118'755	156'757	199'509	1'054'548			
BRUTTOGEWINN I		2'204'965	19'865	49'661	89'390	139'052	99'323	148'984	208'578	278'104	178'781	248'307	327'765	417'156	2'204'965	34.5%	604'100	
III. Personalaufwand	Stellen:	3.7	200%	380%	380%	380%	380%	380%	380%	380%	380%	380%	380%	380%	365%		1	
5600 Löhne	5'400	646'920	10'800	20'520	61'560	61'560	61'560	61'560	61'560	61'560	61'560	61'560	61'560	61'560	646'920			
5700 Sozialleistungen	20%	129'384	2'160	4'104	12'312	12'312	12'312	12'312	12'312	12'312	12'312	12'312	12'312	12'312	129'384			
Total Personalaufw.		776'304	12'960	24'624	73'872	73'872	73'872	73'872	73'872	73'872	73'872	73'872	73'872	73'872	776'304	6.1%	212'686	
IV. Raumaufwand	% v. Umsatz		15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%				
6000 Miete m2/sfr. (inkl. NK)	83	958'680	8'637	21'592	38'865	60'457	43'184	64'776	90'686	120'915	77'731	107'960	142'507	181'372	958'680			
6010 Parkplätze Anz./sfr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Vermietungen / (-Fertigstell.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Total Raumaufwand		958'680	8'637	21'592	38'865	60'457	43'184	64'776	90'686	120'915	77'731	107'960	142'507	181'372	958'680	15.0%	262'652	
BRUTTOGEWINN II		469'981	-1'732	3'445	-23'347	4'723	-17'733	10'336	44'020	83'317	27'178	66'475	111'387	161'912	469'981	13.4%	128'762	
V. übr. Betriebsaufwand																		
6100 Leasing Betr.mittel		18'000	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	18'000	0.1%	4'932	
6220 Sachversich. (W'thur)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6110 Unterhalt+ Betr.mat.		9'000	750	750	750	750	750	750	750	750	750	750	750	750	9'000	0.1%	2'466	
6120 Unterhalt EDV		5'400	450	450	450	450	450	450	450	450	450	450	450	450	5'400	0.0%	1'479	
6200 Unterhalt Fahrzeug		7'200	600	600	600	600	600	600	600	600	600	600	600	600	7'200	0.0%	1'973	
6550 Büromaterial		4'800	400	400	400	400	400	400	400	400	400	400	400	400	4'800	0.0%	1'315	
6410 Zeitschriften		1'800	150	150	150	150	150	150	150	150	150	150	150	150	1'800	0.0%	493	
6510 Telefon/Fax/Porti		5'400	450	450	450	450	450	450	450	450	450	450	450	450	5'400	0.0%	1'479	
6520 Beiträge / Mitglied		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	

**Budgetkalkulation
Shop Zürich RailCity**

6400	Weiterbildung	24'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	24'000	0.2%	6'575
6640	Acquisitionsspesen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
6530	Beratungskosten TrH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
Total übr. Betriebsaufwand		75'600	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	75'600	0.5%	20'712
- Werbekosten																		
6650	CI/CD/Briefschaften	2'000	2'000	0	0	0	0	0	0	0	0	0	0	0	0	2'000		
1550	Webside / e-mail	12'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	12'000		
6600	Reklame/Inserate PR	36'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	36'000		
6610	Mailings	30'000	30'000	0	0	0	0	0	0	0	0	0	0	0	0	30'000		
Total Werbekosten		80'000	36'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	80'000	0.3%	21'918
BRUTTOGEWINN III		314'381	-44'032	-6'855	-33'647	-5'577	-28'033	36	33'720	73'017	16'878	56'175	101'087	151'612	314'381	12.5%	86'132	
VI. a.o. Erlös																		
	Kurse / Veranstalt.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total a.o. Erlös		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
VII. a.o. Aufwand																		
	Kapitalkosten 7%	63'000	9'800	9'800	9'800	9'800	9'800	9'800	9'800	9'800	9'800	9'800	9'800	9'800	9'800	117'600		
8990	Unvorhergesehenes 8%	151'247	5'112	4'521	9'843	11'570	10'188	11'916	13'989	16'407	12'952	15'371	18'134	21'244	151'247			
Total a.o. Aufwand		214'247	14'912	14'321	19'643	21'370	19'988	21'716	23'789	26'207	22'752	25'171	27'934	31'044	268'847	2.6%	73'657	
VIII. Investitionen																		
	Fertigstellung, Bezug 83 70	110'000	110'000	0	0	0	0	0	0	0	0	0	0	0	110'000			
	Ladenbau, Licht	15'000	15'000	0	0	0	0	0	0	0	0	0	0	0	15'000			
1510	Mobiliar	30'000	30'000	0	0	0	0	0	0	0	0	0	0	0	30'000			
	Regalsystem	35'000	35'000	0	0	0	0	0	0	0	0	0	0	0	35'000			
	IT / EDV / Telecom	15'000	15'000	0	0	0	0	0	0	0	0	0	0	0	15'000			
	Kassasystem	15'000	15'000	0	0	0	0	0	0	0	0	0	0	0	15'000			
Total Investitionen		220'000	220'000	0	0	0	0	0	0	0	0	0	0	0	220'000	0.0%	60'274	
IX. Geldabfluss																		
	Steuern 20%	407'871	0	0	0	0	0	0	6'744	14'603	3'376	11'235	20'217	30'322	86'498			
6300	Abschreibungen 25% 4 J.	165'000	13'750	13'750	13'750	13'750	13'750	13'750	13'750	13'750	13'750	13'750	13'750	13'750	165'000			
Total Geldabfluss		572'871	13'750	13'750	13'750	13'750	13'750	13'750	20'494	28'353	17'126	24'985	33'967	44'072	251'498	3.6%	68'903	
IX. Geldzufluss		395'000																
	seed money / Eigenkapital / Spons.	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Kredite	560'000	300'000	30'000	70'000	40'000	60'000	40'000	10'000	0	10'000	0	0	0	560'000			
Total Geldzufluss		560'000	300'000	30'000	70'000	40'000	60'000	40'000	10'000	0	10'000	0	0	0	560'000	0.0%	153'425	
LIQUIDITÄT		-132'737	7'306	-4'926	2'960	-698	-1'772	4'571	-563	18'457	-13'000	6'020	39'185	76'496	134'036	6.3%	36'722	
LIQUIDITÄT kum.		kum.	7'306	2'380	5'340	4'642	2'871	7'442	6'879	25'335	12'336	18'355	57'540	134'036	kum.			
N O R M A L C A S E																		
BUDGET 3 Jahre - Shop Zh Rc		Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA	

	BUDGET 5 Jahre - Shop Zh Rc				Jahr 1				Jahr 2				Jahr 3				Jahr 4				Jahr 5			
		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A				
		Anzahl Käufer pro h			Anzahl Käufer pro h			Anzahl Käufer pro h			Anzahl Käufer pro h			Anzahl Käufer pro h										
I. Umsatz	863'676	100.0%	257'814	8	2'130'401	100.0%	560'632	20	3'397'126	100.0%	893'980	32	4'606'272	100.0%	1'212'177	44	6'333'624	100.0%	1'666'743	60				
Lernende	789'382	91.4%	235'636	8	1'947'142		512'406	19	3'104'902		817'079	30	4'210'037		1'107'904	40	5'788'800		1'523'369	55				
Response	0.16%	v. dt. CH		v.Ls	0.41%	v. dt. CH		v.Ls	0.65%	v. dt. CH		v.Ls	0.88%	v. dt. CH		0.80%	v.Ls	1.21%	v. dt. CH		1.10%	v.Ls		
Vorschule	97'563	11.3%		1	240'656			2	383'749			4	520'338	11.3%		5	715'464	11.3%		7				
Primarstufe	97'733	11.3%		1	241'074			2	384'416			4	521'242	11.3%		5	716'708	11.3%		7				
Sekundar I	50'150	5.8%		0	123'703			1	197'256			2	267'466	5.8%		3	367'765	5.8%		4				
Sekundar II	70'709	8.2%		1	174'415			2	278'120			3	377'113	8.2%		4	518'530	8.2%		5				
Tertiärstufe	73'421	8.5%		1	181'104			2	288'788			3	391'577	8.5%		4	538'419	8.5%		5				
berufliche Weiterbildung	268'835	31.1%		3	663'127			6	1'057'419			10	1'433'789	31.1%		14	1'971'460	31.1%		19				
freie Weiterbildung	130'971	15.2%		3	323'062			3	515'153			5	698'513	15.2%		7	960'455	15.2%		9				
Ausbildende	74'294	8.6%	22'177	1	183'259	8.6%	48'226	2	292'224	8.6%	76'901	3	396'236	8.6%	104'273	4	544'824	8.6%	143'375	5				
Response	0.02%	v. dt. CH		0.18%	v.dCH		0.04%	v. dt. CH		0.44%	v.dCH		0.06%	v. dt. CH		0.71%	v.dCH		0.08%	v. dt. CH		0.96%	v.dCH	
Vorschule	1'909	0.2%		0	4'708			0	7'508			0	10'181	0.2%		0	13'998	0.2%		0				
Primarstufe	8'458	1.0%		0	20'863			0	33'268			0	45'109	1.0%		0	62'024	1.0%		1				
Sekundar I	3'445	0.4%		0	8'499			0	13'552			0	18'376	0.4%		0	25'267	0.4%		0				
Sekundar II	6'083	0.7%		0	15'005			0	23'927			0	32'443	0.7%		0	44'610	0.7%		0				
Tertiärstufe	14'418	1.7%		0	35'565			0	56'712			1	76'897	1.7%		1	105'734	1.7%		1				
berufliche Weiterbildung	26'884	3.1%		0	66'313			1	105'742			1	143'379	3.1%		1	197'146	3.1%		2				
freie Weiterbildung	13'097	1.5%		0	32'306			0	51'515			0	69'851	1.5%		1	96'045	1.5%		1				
II. Warenaufwand	565'708	65.5%	168'868		1'395'413	65.5%	367'214		2'225'117	65.5%	585'557		3'017'108	65.5%	793'976		4'148'524	65.5%	1'091'717					
Anteil non books		30%				30%				30%				30%				30%						
books	423'201	49.0%			1'043'896				1'664'592				2'257'073				3'103'476							
non books	142'507	16.5%			351'516				560'526				760'035				1'045'048							
BRUTTOGEWINN I	297'968	34.5%	88'946		734'988	34.5%	193'418		1'172'008	34.5%	308'423		1'589'164	34.5%	418'201		2'185'100	34.5%	575'026					
III. Personalaufwand	335%		1		380%		1		380%		1		380%		1		380%		1					
Löhne	154'440	17.9%			246'240	11.6%			246'240	7.2%			246'240	5.3%			246'240	3.9%						
Sozialleistungen	30'888	3.6%			49'248	2.3%			49'248	1.4%			49'248	1.1%			49'248	0.8%						
Total Personalaufw.	185'328	21.5%	55'322	47.8%	295'488	13.9%	77'760	45.0%	295'488	8.7%	77'760	34.9%	295'488	6.4%	77'760	28.8%	295'488	4.7%	77'760	23.0%				
IV. Raumaufwand																								
Mietofferte:	15.0%				15.0%				15.0%				15.0%				15.0%							
Miete m2/sfr. (inkl. NK)	129'551	15.0%			319'560	15.0%			509'569	15.0%			690'941	15.0%			950'044	15.0%						
Parkplätze Anz./sfr.	0	0.0%			0	0.0%			0	0.0%			0	0.0%			0	0.0%						
+Vermiet. / (-Fertigstell.)	0	0.0%			0	0.0%			0	0.0%			0	0.0%			0	0.0%						
Total Raumaufwand	129'551	15.0%	38'672	33.4%	319'560	15.0%	84'095	48.7%	509'569	15.0%	134'097	60.2%	690'941	15.0%	181'827	67.2%	950'044	15.0%	250'011	73.8%				
BRUTTOGEWINN II	-16'911	-2.0%	-5'048		119'940	5.6%	31'563		366'952	10.8%	96'566		602'735	13.1%	158'615		939'569	14.8%	247'255					
V. übr. Betriebsaufwand																								
Leasing Betr.mittel	6'000	0.7%	1'791		6'000	0.3%	1'579		6'000	0.2%	1'579		6'000	0.1%	1'579		6'000	0.1%	1'579					
Sachversich. (W'thur)	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0					
Unterhalt+ Betr.mat.	3'000	0.3%	896		3'000	0.1%	789		3'000	0.1%	789		3'000	0.1%	789		3'000	0.0%	789					
Unterhalt EDV	1'800	0.2%	537		1'800	0.1%	474		1'800	0.1%	474		1'800	0.0%	474		1'800	0.0%	474					
Unterhalt Fahrzeug	2'400	0.3%	716		2'400	0.1%	632		2'400	0.1%	632		2'400	0.1%	632		2'400	0.0%	632					
Büromaterial	1'600	0.2%	478		1'600	0.1%	421		1'600	0.0%	421		1'600	0.0%	421		1'600	0.0%	421					
Zeitschriften	600	0.1%	179		600	0.0%	158		600	0.0%	158		600	0.0%	158		600	0.0%	158					
Telefon/Fax/Porti	1'800	0.2%	537		1'800	0.1%	474		1'800	0.1%	474		1'800	0.0%	474		1'800	0.0%	474					
Beiträge / Mitglied	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0					

**Budgetkalkulation
Shop Zürich RailCity**

6400	Weiterbildung	8'000	0.9%	2'388		8'000	0.4%	2'105		8'000	0.2%	2'105		8'000	0.2%	2'105		8'000	0.1%	2'105	
6640	Aquisitionsspesen	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0	
6530	Beratungskosten TrH	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0	
	Total übr. Betriebsaufwand	25'200	2.9%	7'522	6.5%	25'200	1.2%	6'632	3.8%	25'200	0.7%	6'632	3.0%	25'200	0.5%	6'632	2.5%	25'200	0.4%	6'632	2.0%
	- Werbekosten																				
6650	CI/CD/Briefschaften	2'000	0.2%			0				0				0				0			
1550	Webside / e-mail	4'000	0.5%			4'000				4'000				4'000				4'000			
6600	Reklame/Inserate PR	12'000	1.4%			12'000				12'000				12'000				12'000			
6610	Mailings	30'000	3.5%			0				0				0				0			
	Total Werbekosten	48'000	5.6%	14'328	12.4%	16'000	0.8%	4'211	2.4%	16'000	0.5%	4'211	1.9%	16'000	0.3%	4'211	1.6%	16'000	0.3%	4'211	1.2%
	BRUTTOGEWINN III	-90'111	-10.4%	-26'899		78'740	3.7%	20'721		325'752	9.6%	85'724		561'535	12.2%	147'772		898'369	14.2%	236'413	
	VI. a.o. Erlös																				
	Kurse / Veranstalt.	0				0				0				0				0			
	Total a.o. Erlös	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0	
	VII. a.o. Aufwand																				
8990	Kapitalkosten	39'200	4.5%			39'200	1.8%			39'200	1.2%			0	0.0%			0	0.0%		
	Unvorhergesehenes	31'046	3.6%			52'500	2.5%			67'701	2.0%			82'210	1.8%			102'939	1.6%		
	Total a.o. Aufwand	70'246	8.1%	20'969		91'700	4.3%	24'132		106'901	3.1%	28'132		82'210	1.8%	21'634		102'939	1.6%	27'089	
	VIII. Investitionen																				
1510	Fertigstellung, Bezug	110'000	12.7%			0				0				0				0			
	Ladenbau, Licht	15'000	1.7%			0				0				0				0			
	Möbiliar	30'000	3.5%			0				0				0				0			
	Regalsystem	35'000	4.1%			0				0				0				0			
	IT / EDV / Telecom	15'000	1.7%			0				0				0				0			
	Kassasystem	15'000	1.7%			0				0				0				0			
	Total Investitionen	220'000	25.5%	65'672		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0	
	IX. Geldabfluss																				
6300	Steuern	0	0.0%			21'347	1.0%			65'150	1.9%			112'307	2.4%			179'674	2.8%		
	Abschreibungen	55'000	6.4%			55'000	2.6%			55'000	1.6%			55'000	1.2%			0	0.0%		
	Total Geldabfluss	55'000	6.4%	16'418		76'347	3.6%	20'091		120'150	3.5%	31'619		167'307	3.6%	44'028		179'674	2.8%	47'283	
	IX. Geldzufluss																				
	Seed / Eigenkap. / Spons.	0	0.0%			0				0				0				0			
	Kredite / Venture	440'000	50.9%			110'000				10'000				0				0			
	Total Geldzufluss	440'000	50.9%	131'343		110'000	5.2%	28'947		10'000	0.3%	2'632		0	0.0%	0		0	0.0%	0	
	LIQUIDITÄT kum.	4'642	0.5%	1'386		20'693	1.0%	5'446		108'701	3.2%	28'605		312'018	6.8%	82'110		615'756	9.7%	162'041	
	kum.	4'642				25'335				134'036				446'054				1'061'810			
	BUDGET 5 Jahre - Shop Zh Rc	Jahr 1	vom U	pro MA	vom A	Jahr 2	vom U	pro MA	vom A	Jahr 3	vom U	pro MA	vom A	Jahr 4	vom U	pro MA	vom A	Jahr 5	vom U	pro MA	vom A

BUDGET 3 Jahre - Shop Zh Ea		Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA	
							N	O	R	M	A	L	C	A	S	E		
I. Umsatz		5'059'702	45'583	113'957	205'123	319'080	227'915	341'872	478'620	638'161	410'246	569'786	752'118	957'241	5'059'702	100.0%	1'632'162	
Lernende	Fokus	4'624'462	41'662	104'155	187'478	291'633	208'309	312'464	437'449	583'266	374'956	520'773	687'420	874'898	4'624'462		1'491'762	
	Response		0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%	0.45%	0.50%	0.55%	0.60%		v. Lernstufen		
Vorschule	0.95	571'559	5'149	12'873	23'171	36'044	25'746	38'619	54'066	72'088	46'343	64'365	84'961	108'133	571'559			
Primarstufe	0.95	572'552	5'158	12'895	23'212	36'107	25'791	38'686	54'160	72'214	46'423	64'477	85'109	108'321	572'552			
Sekundar I	0.95	293'794	2'647	6'617	11'911	18'528	13'234	19'851	27'791	37'055	23'821	33'085	43'672	55'583	293'794			
Sekundar II	0.95	414'235	3'732	9'330	16'793	26'123	18'659	27'989	39'184	52'246	33'587	46'648	61'575	78'369	414'235			
Tertiärstufe	0.95	430'123	3'875	9'687	17'437	27'125	19'375	29'062	40'687	54'250	34'875	48'437	63'937	81'375	430'123			
berufliche Weiterbildung	0.95	1'574'928	14'189	35'471	63'848	99'320	70'943	106'414	148'980	198'640	127'697	177'357	234'111	297'959	1'574'928			
freie Weiterbildung	0.95	767'272	6'912	17'281	31'106	48'387	34'562	51'843	72'580	96'773	62'211	86'405	114'054	145'160	767'272			
Ausbildende	Fokus	435'240	3'921	9'803	17'645	27'448	19'605	29'408	41'171	54'895	35'290	49'014	64'698	82'343	435'240	8.6%	140'400	
	Response		0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%	0.45%	0.50%	0.55%	0.60%		v. Lernstufen		
Vorschule	0.95	11'183	101	252	453	705	504	756	1'058	1'410	907	1'259	1'662	2'116	11'183			
Primarstufe	0.95	49'549	446	1'116	2'009	3'125	2'232	3'348	4'687	6'249	4'017	5'580	7'365	9'374	49'549			
Sekundar I	0.95	20'185	182	455	818	1'273	909	1'364	1'909	2'546	1'637	2'273	3'000	3'819	20'185			
Sekundar II	0.95	35'637	321	803	1'445	2'247	1'605	2'408	3'371	4'495	2'889	4'013	5'297	6'742	35'637			
Tertiärstufe	0.95	84'467	761	1'902	3'424	5'327	3'805	5'707	7'990	10'653	6'849	9'512	12'556	15'980	84'467			
berufliche Weiterbildung	0.95	157'493	1'419	3'547	6'385	9'932	7'094	10'641	14'898	19'864	12'770	17'736	23'411	29'796	157'493			
freie Weiterbildung	0.95	76'727	691	1'728	3'111	4'839	3'456	5'184	7'258	9'677	6'221	8'640	11'405	14'516	76'727			
II. Warenaufwand		3'314'105	29'857	74'642	134'356	208'998	149'284	223'926	313'496	417'995	268'711	373'210	492'637	626'993	3'314'105	65.5%	1'069'066	
Anteil non books			30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%				
books	Marge 30%	2'479'254	22'336	55'839	100'510	156'349	111'678	167'517	234'524	312'699	201'021	279'195	368'538	469'048	2'479'254			
non books	Marge 45%	834'851	7'521	18'803	33'845	52'648	37'606	56'409	78'972	105'297	67'691	94'015	124'099	157'945	834'851			
BRUTTOGEWINN I		1'745'597	15'726	39'315	70'767	110'083	78'631	117'946	165'124	220'165	141'535	196'576	259'481	330'248	1'745'597	34.5%	563'096	
III. Personalaufwand	Stellen:	3.1	200%	320%	320%	320%	320%	320%	320%	320%	320%	320%	320%	320%	310%		1	
5600 Löhne	5'400	546'480	10'800	17'280	51'840	51'840	51'840	51'840	51'840	51'840	51'840	51'840	51'840	51'840	546'480			
5700 Sozialleistungen	20%	109'296	2'160	3'456	10'368	10'368	10'368	10'368	10'368	10'368	10'368	10'368	10'368	10'368	109'296			
Total Personalaufw.		655'776	12'960	20'736	62'208	62'208	62'208	62'208	62'208	62'208	62'208	62'208	62'208	62'208	655'776	6.5%	211'541	
IV. Raumaufwand	% v. Umsatz		8.0%	8.0%	8.0%	8.0%	9.0%	9.0%	9.0%	9.0%	10.0%	10.0%	10.0%	10.0%				
6000 Miete m2/sfr. (inkl. NK)	164	475'430	3'647	9'117	16'410	25'526	20'512	30'768	43'076	57'434	41'025	56'979	75'212	95'724	475'430			
6010 Parkplätze Anz./sfr.	0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Vermietungen / (-Fertigstell.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Total Raumaufwand		475'430	3'647	9'117	16'410	25'526	20'512	30'768	43'076	57'434	41'025	56'979	75'212	95'724	475'430	10.0%	153'364	
BRUTTOGEWINN II		614'392	-881	9'463	-7'850	22'348	-4'090	24'969	59'840	100'523	38'302	77'390	122'061	172'316	614'392	18.0%	198'191	
V. übr. Betriebsaufwand																		
6100 Leasing Betr.mittel		18'000	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	18'000	0.2%	5'806	
6220 Sachversich. (W'thur)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6110 Unterhalt+ Betr.mat.		9'000	750	750	750	750	750	750	750	750	750	750	750	750	9'000	0.1%	2'903	
6120 Unterhalt EDV		5'400	450	450	450	450	450	450	450	450	450	450	450	450	5'400	0.0%	1'742	
6200 Unterhalt Fahrzeug		7'200	600	600	600	600	600	600	600	600	600	600	600	600	7'200	0.1%	2'323	
6550 Büromaterial		4'800	400	400	400	400	400	400	400	400	400	400	400	400	4'800	0.0%	1'548	
6410 Zeitschriften		1'800	150	150	150	150	150	150	150	150	150	150	150	150	1'800	0.0%	581	
6510 Telefon/Fax/Porti		5'400	450	450	450	450	450	450	450	450	450	450	450	450	5'400	0.0%	1'742	
6520 Beiträge / Mitglied		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	

Budgetkalkulation
Shop Zürich Europa Allee

6400	Weiterbildung	24'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	24'000	0.2%	7'742
6640	Acquisitionsspesen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
6530	Beratungskosten TrH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
Total übr. Betriebsaufwand		75'600	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	75'600	0.7%	24'387
- Werbekosten																		
6650	CI/CD/Briefschaften	2'000	2'000	0	0	0	0	0	0	0	0	0	0	0	2'000			
1550	Webside / e-mail	12'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	12'000			
6600	Reklame/Inserate PR	36'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	36'000			
6610	Mailings	30'000	30'000	0	0	0	0	0	0	0	0	0	0	0	30'000			
Total Werbekosten		80'000	36'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	80'000	0.4%	25'806	
BRUTTOGEWINN III		458'792	-43'181	-837	-18'150	12'048	-14'390	14'669	49'540	90'223	28'002	67'090	111'761	162'016	458'792	16.9%	147'997	
VI. a.o. Erlös																		
Kurse / Veranstalt.		0			0	0	0	0	0	0	0	0	0	0	0			
Total a.o. Erlös		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
VII. a.o. Aufwand																		
Kapitalkosten 7%		73'500	11'725	11'725	11'725	11'725	11'725	11'725	11'725	11'725	11'725	11'725	11'725	11'725	140'700			
8990	Unvorhergesehenes 8%	102'944	4'713	3'212	7'113	7'843	7'442	8'262	9'247	10'395	9'083	10'359	11'818	13'459	102'944			
Total a.o. Aufwand		176'444	16'438	14'937	18'838	19'568	19'167	19'987	20'972	22'120	20'808	22'084	23'543	25'184	243'644	2.6%	78'595	
VIII. Investitionen																		
Fertigstellung, Bezug 164 70		220'000	220'000	0	0	0	0	0	0	0	0	0	0	0	220'000			
Ladenbau, Licht		30'000	30'000	0	0	0	0	0	0	0	0	0	0	0	30'000			
1510	Möbiliar	40'000	40'000	0	0	0	0	0	0	0	0	0	0	0	40'000			
Regalsystem		45'000	45'000	0	0	0	0	0	0	0	0	0	0	0	45'000			
IT / EDV / Telecom		15'000	15'000	0	0	0	0	0	0	0	0	0	0	0	15'000			
Kassasystem		15'000	15'000	0	0	0	0	0	0	0	0	0	0	0	15'000			
Total Investitionen		365'000	365'000	0	0	0	0	0	0	0	0	0	0	0	365'000	0.0%	117'742	
IX. Geldabfluss																		
Steuern 20%		291'076	0	0	0	0	0	2'934	9'908	18'045	5'600	13'418	22'352	32'403	104'660			
6300	Abschreibungen 25% 4 J.	273'780	22'815	22'815	22'815	22'815	22'815	22'815	22'815	22'815	22'815	22'815	22'815	22'815	273'780			
Total Geldabfluss		564'856	22'815	22'815	22'815	22'815	22'815	25'749	32'723	40'860	28'415	36'233	45'167	55'218	378'440	5.8%	122'078	
IX. Geldzufluss																		
seed money / Eigenkapital / Spons.		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Kredite		670'000	450'000	40'000	60'000	30'000	60'000	30'000	0	0	0	0	0	0	670'000			
Total Geldzufluss		670'000	450'000	40'000	60'000	30'000	60'000	30'000	0	0	0	0	0	0	670'000	0.0%	216'129	
LIQUIDITÄT																		
LIQUIDITÄT		22'491	2'567	1'410	196	-334	3'629	-1'067	-4'155	27'243	-21'221	8'773	43'051	81'614	141'707	8.5%	45'712	
LIQUIDITÄT kum.		kum.	2'567	3'977	4'174	3'839	7'468	6'401	2'246	29'489	8'269	17'041	60'093	141'707	kum.			
N O R M A L C A S E																		
BUDGET 3 Jahre - Shop Zh Ea		Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA	

	BUDGET 5 Jahre - Shop Zh Ea				Jahr 1				Jahr 2				Jahr 3				Jahr 4				Jahr 5			
		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A
		Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h						
I. Umsatz	683'744	100.0%	235'774	7	1'686'567	100.0%	527'052	16	2'689'391	100.0%	840'435	26	3'646'632	100.0%	1'139'573	35	5'014'119	100.0%	1'566'912	48				
Lernende	624'927	91.4%	215'492	6	1'541'487		481'715	15	2'458'047		768'140	23	3'332'946		1'041'546	32	4'582'800		1'432'125	44				
Response	0.13%	v. dt. CH		v.Ls	0.32%	v. dt. CH		v.Ls	0.51%	v. dt. CH		v.Ls	0.69%	v. dt. CH	0.80%	v.Ls	0.96%	v. dt. CH	1.10%	v.Ls				
Vorschule	77'238	11.3%		1	190'520			2	303'801			3	411'934	11.3%		4	566'409	11.3%		5				
Primarstufe	77'372	11.3%		1	190'851			2	304'329			3	412'650	11.3%		4	567'393	11.3%		5				
Sekundar I	39'702	5.8%		0	97'931			1	156'161			1	211'744	5.8%		2	291'148	5.8%		3				
Sekundar II	55'978	8.2%		1	138'078			1	220'179			2	298'547	8.2%		3	410'503	8.2%		4				
Tertiärstufe	58'125	8.5%		1	143'374			1	228'624			2	309'999	8.5%		3	426'248	8.5%		4				
berufliche Weiterbildung	212'828	31.1%		2	524'976			5	837'124			8	1'135'083	31.1%		11	1'560'739	31.1%		15				
freie Weiterbildung	103'685	15.2%		1	255'757			2	407'830			4	552'989	15.2%		5	760'360	15.2%		7				
Ausbildende	58'816	8.6%	20'281	1	145'080	8.6%	45'338	1	231'344	8.6%	72'295	2	313'687	8.6%	98'027	3	431'319	8.6%	134'787	4				
Response	0.01%	v. dt. CH	0.14%	v.dCH	0.03%	v. dt. CH	0.35%	v.dCH	0.05%	v. dt. CH	0.56%	v.dCH	0.07%	v. dt. CH	0.76%	v.dCH	0.09%	v. dt. CH	1.05%	v.dCH				
Vorschule	1'511	0.2%		0	3'728			0	5'944			0	8'060	0.2%		0	11'082	0.2%		0				
Primarstufe	6'696	1.0%		0	16'516			0	26'337			0	35'711	1.0%		0	49'102	1.0%		0				
Sekundar I	2'728	0.4%		0	6'728			0	10'729			0	14'548	0.4%		0	20'003	0.4%		0				
Sekundar II	4'816	0.7%		0	11'879			0	18'942			0	25'684	0.7%		0	35'316	0.7%		0				
Tertiärstufe	11'414	1.7%		0	28'156			0	44'897			0	60'877	1.7%		1	83'706	1.7%		1				
berufliche Weiterbildung	21'283	3.1%		0	52'498			1	83'712			1	113'508	3.1%		1	156'074	3.1%		1				
freie Weiterbildung	10'369	1.5%		0	25'576			0	40'783			0	55'299	1.5%		1	76'036	1.5%		1				
II. Warenaufwand	447'852	65.5%	154'432		1'104'702	65.5%	345'219		1'761'551	65.5%	550'485		2'388'544	65.5%	746'420		3'284'248	65.5%	1'026'328					
Anteil non books		30%				30%				30%				30%				30%						
books	335'034	49.0%			826'418				1'317'802				1'786'850				2'456'918							
non books	112'818	16.5%			278'284				443'750				601'694				827'330							
BRUTTOGEWINN I	235'892	34.5%	81'342		581'866	34.5%	181'833		927'840	34.5%	289'950		1'258'088	34.5%	393'153		1'729'871	34.5%	540'585					
III. Personalaufwand	290%		1		320%		1		320%		1		320%		1		320%		1					
Löhne	131'760	19.3%			207'360	12.3%			207'360	7.7%			207'360	5.7%			207'360	4.1%						
Sozialleistungen	26'352	3.9%			41'472	2.5%			41'472	1.5%			41'472	1.1%			41'472	0.8%						
Total Personalaufw.	158'112	23.1%	54'521	55.3%	248'832	14.8%	77'760	56.3%	248'832	9.3%	77'760	44.5%	248'832	6.8%	77'760	36.0%	248'832	5.0%	77'760	27.9%				
IV. Raumaufwand	Mietofferte: 8.0%				Mietofferte: 9.0%				Mietofferte: 10.0%				Mietofferte: 11.0%				Mietofferte: 12.0%							
Miete m2/sfr. (inkl. NK)	54'699	8.0%			151'791	9.0%			268'939	10.0%			401'130	11.0%			601'694	12.0%						
Parkplätze Anz./sfr.	0	0.0%			0	0.0%			0	0.0%			0	0.0%			0	0.0%						
+Vermiet. / (-Fertigstell.)	0	0.0%			0	0.0%			0	0.0%			0	0.0%			0	0.0%						
Total Raumaufwand	54'699	8.0%	18'862	19.1%	151'791	9.0%	47'435	34.4%	268'939	10.0%	84'043	48.1%	401'130	11.0%	125'353	58.0%	601'694	12.0%	188'029	67.5%				
BRUTTOGEWINN II	23'080	3.4%	7'959		181'243	10.7%	56'638		410'069	15.2%	128'147		608'127	16.7%	190'040		879'345	17.5%	274'795					
V. übr. Betriebsaufwand																								
Leasing Betr.mittel	6'000	0.9%	2'069		6'000	0.4%	1'875		6'000	0.2%	1'875		6'000	0.2%	1'875		6'000	0.1%	1'875					
Sachversich. (W'thur)	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0					
Unterhalt+ Betr.mat.	3'000	0.4%	1'034		3'000	0.2%	938		3'000	0.1%	938		3'000	0.1%	938		3'000	0.1%	938					
Unterhalt EDV	1'800	0.3%	621		1'800	0.1%	563		1'800	0.1%	563		1'800	0.0%	563		1'800	0.0%	563					
Unterhalt Fahrzeug	2'400	0.4%	828		2'400	0.1%	750		2'400	0.1%	750		2'400	0.1%	750		2'400	0.0%	750					
Büromaterial	1'600	0.2%	552		1'600	0.1%	500		1'600	0.1%	500		1'600	0.0%	500		1'600	0.0%	500					
Zeitschriften	600	0.1%	207		600	0.0%	188		600	0.0%	188		600	0.0%	188		600	0.0%	188					
Telefon/Fax/Porti	1'800	0.3%	621		1'800	0.1%	563		1'800	0.1%	563		1'800	0.0%	563		1'800	0.0%	563					
Beiträge / Mitglied	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0					

Budgetkalkulation
Shop Zürich Europa Allee

6400	Weiterbildung	8'000	1.2%	2'759	8'000	0.5%	2'500	8'000	0.3%	2'500	8'000	0.2%	2'500	8'000	0.2%	2'500	
6640	Aquisitionsspesen	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	
6530	Beratungskosten TrH	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	
	Total übr. Betriebsaufwand	25'200	3.7%	8'690	25'200	1.5%	7'875	25'200	0.9%	7'875	25'200	0.7%	7'875	25'200	0.5%	7'875	
	- Werbekosten																
6650	CI/CD/Briefschaften	2'000	0.3%		0			0			0			0			
1550	Webside / e-mail	4'000	0.6%		4'000			4'000			4'000			4'000			
6600	Reklame/Inserate PR	12'000	1.8%		12'000			12'000			12'000			12'000			
6610	Mailings	30'000	4.4%		0			0			0			0			
	Total Werbekosten	48'000	7.0%	16'552	16'000	0.9%	5'000	16'000	0.6%	5'000	16'000	0.4%	5'000	16'000	0.3%	5'000	
	BRUTTOGEWINN III	-50'120	-7.3%	-17'283	140'043	8.3%	43'763	368'869	13.7%	115'272	566'927	15.5%	177'165	838'145	16.7%	261'920	
	VI. a.o. Erlös																
	Kurse / Veranstalt.	0			0			0			0			0			
	Total a.o. Erlös	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	
	VII. a.o. Aufwand																
	Kapitalkosten	46'900	6.9%		46'900	2.8%		46'900	1.7%		0	0.0%		0	0.0%		
8990	Unvorhergesehenes	22'881	3.3%		35'346	2.1%		44'718	1.7%		55'293	1.5%		71'338	1.4%		
	Total a.o. Aufwand	69'781	10.2%	24'062	82'246	4.9%	25'702	91'618	3.4%	28'631	55'293	1.5%	17'279	71'338	1.4%	22'293	
	VIII. Investitionen																
	Fertigstellung, Bezug	220'000	32.2%		0			0			0			0			
	Ladenbau, Licht	30'000	4.4%		0			0			0			0			
1510	Möbiliar	40'000	5.9%		0			0			0			0			
	Regalsystem	45'000	6.6%		0			0			0			0			
	IT / EDV / Telecom	15'000	2.2%		0			0			0			0			
	Kassasystem	15'000	2.2%		0			0			0			0			
	Total Investitionen	365'000	53.4%	125'862	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	
	IX. Geldabfluss																
	Steuern	0	0.0%		30'886	1.8%		73'774	2.7%		113'385	3.1%		167'629	3.3%		
6300	Abschreibungen	91'260	13.3%		91'260	5.4%		91'260	3.4%		91'250	2.5%		91'260	1.8%		
	Total Geldabfluss	91'260	13.3%	31'469	122'146	7.2%	38'171	165'034	6.1%	51'573	204'635	5.6%	63'949	258'889	5.2%	80'903	
	IX. Geldzufluss																
	Seed / Eigenkap. / Spons.	0	0.0%		0			0			0			0			
	Kredite / Venture	580'000	84.8%		90'000			0			0			0			
	Total Geldzufluss	580'000	84.8%	200'000	90'000	5.3%	28'125	0	0.0%	0	0	0.0%	0	0	0.0%	0	
	LIQUIDITÄT kum.	3'839	0.6%	1'324	25'650	1.5%	8'016	112'217	4.2%	35'068	306'998	8.4%	95'937	507'918	10.1%	158'724	
	kum.	3'839			29'489			141'707			448'705			956'623			
	BUDGET 5 Jahre - Shop Zh Ea	Jahr 1	vom U	pro MA	vom A	Jahr 2	vom U	pro MA	vom A	Jahr 3	vom U	pro MA	vom A	Jahr 4	vom U	pro MA	vom A

BUDGET 3 Jahre - Shop Winterthur		Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA	
							N	O	R	M	A	L	C	A	S	E		
I. Umsatz		3'461'902	31'188	77'971	140'347	218'318	155'942	233'912	327'477	436'636	280'695	389'854	514'607	654'954	3'461'902	100.0%	1'116'742	
Lernende	Fokus	3'164'106	28'505	71'264	128'275	199'538	142'527	213'791	299'307	399'076	256'549	356'318	470'340	598'615	3'164'106		1'020'679	
	Response		0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%	0.45%	0.50%	0.55%	0.60%		v. Lernstufen		
Vorschule	0.65	391'066	3'523	8'808	15'854	24'662	17'616	26'423	36'993	49'324	31'708	44'039	58'131	73'986	391'066			
Primarstufe	0.65	391'746	3'529	8'823	15'882	24'705	17'646	26'469	37'057	49'409	31'763	44'116	58'232	74'114	391'746			
Sekundar I	0.65	201'017	1'811	4'527	8'149	12'677	9'055	13'582	19'015	25'354	16'299	22'637	29'881	38'030	201'017			
Sekundar II	0.65	283'424	2'553	6'383	11'490	17'874	12'767	19'150	26'810	35'747	22'980	31'917	42'131	53'621	283'424			
Tertiärstufe	0.65	294'295	2'651	6'628	11'931	18'559	13'257	19'885	27'839	37'118	23'862	33'141	43'747	55'677	294'295			
berufliche Weiterbildung	0.65	1'077'582	9'708	24'270	43'686	67'956	48'540	72'810	101'933	135'911	87'372	121'349	160'181	203'867	1'077'582			
freie Weiterbildung	0.65	524'976	4'730	11'824	21'283	33'107	23'648	35'471	49'660	66'213	42'566	59'119	78'037	99'320	524'976			
Ausbildende	Fokus	297'796	2'683	6'707	12'073	18'780	13'414	20'121	28'170	37'560	24'146	33'536	44'267	56'340	297'796	8.6%	96'063	
	Response		0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%	0.45%	0.50%	0.55%	0.60%		v. Lernstufen		
Vorschule	0.65	7'651	69	172	310	483	345	517	724	965	620	862	1'137	1'448	7'651			
Primarstufe	0.65	33'902	305	764	1'374	2'138	1'527	2'291	3'207	4'276	2'749	3'818	5'039	6'414	33'902			
Sekundar I	0.65	13'811	124	311	560	871	622	933	1'306	1'742	1'120	1'555	2'053	2'613	13'811			
Sekundar II	0.65	24'383	220	549	989	1'538	1'098	1'648	2'307	3'075	1'977	2'746	3'625	4'613	24'383			
Tertiärstufe	0.65	57'793	521	1'302	2'343	3'645	2'603	3'905	5'467	7'289	4'686	6'508	8'591	10'934	57'793			
berufliche Weiterbildung	0.65	107'758	971	2'427	4'369	6'796	4'854	7'281	10'193	13'591	8'737	12'135	16'018	20'387	107'758			
freie Weiterbildung	0.65	52'498	473	1'182	2'128	3'311	2'365	3'547	4'966	6'621	4'257	5'912	7'804	9'932	52'498			
II. Warenaufwand		2'267'546	20'428	51'071	91'928	142'998	102'142	153'213	214'498	285'997	183'855	255'354	337'068	428'995	2'267'546	65.5%	731'466	
	Anteil non books		30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30.0%			
books	Marge 30%	1'696'332	15'282	38'206	68'770	106'976	76'411	114'617	160'464	213'952	137'540	191'028	252'157	320'928	1'696'332			
non books	Marge 45%	571'214	5'146	12'865	23'157	36'022	25'730	38'596	54'034	72'045	46'315	64'326	84'910	108'067	571'214			
BRUTTOGEWINN I		1'194'356	10'760	26'900	48'420	75'320	53'800	80'700	112'980	150'640	96'840	134'500	177'539	225'959	1'194'356	34.5%	385'276	
III. Personalaufwand	Stellen:	3.1	200%	320%	320%	320%	320%	320%	320%	320%	320%	320%	320%	320%	310%		1	
5600 Löhne	5'400	546'480	10'800	17'280	51'840	51'840	51'840	51'840	51'840	51'840	51'840	51'840	51'840	51'840	546'480			
5700 Sozialleistungen	20%	109'296	2'160	3'456	10'368	10'368	10'368	10'368	10'368	10'368	10'368	10'368	10'368	10'368	109'296			
Total Personalaufw.		655'776	12'960	20'736	62'208	62'208	62'208	62'208	62'208	62'208	62'208	62'208	62'208	62'208	655'776	9.5%	211'541	
IV. Raumaufwand	p.m.																	
6000 Miete m2/sfr. (inkl. NK)	176 3595	129'420	10'785	10'785	10'785	10'785	10'785	10'785	10'785	10'785	10'785	10'785	10'785	10'785	129'420			
6010 Büro Events m2/sfr.	291 5500	198'000	16'500	16'500	16'500	16'500	16'500	16'500	16'500	16'500	16'500	16'500	16'500	16'500	198'000			
Vermietungen / (-Fertigstell.)		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Total Raumaufwand		327'420	27'285	27'285	27'285	27'285	27'285	27'285	27'285	27'285	27'285	27'285	27'285	27'285	327'420	4.2%	105'619	
BRUTTOGEWINN II		211'160	-29'485	-21'121	-41'073	-14'173	-35'693	-8'793	23'487	61'147	7'347	45'007	88'046	136'466	211'160	20.8%	68'116	
V. übr. Betriebsaufwand																		
6100 Leasing Betr.mittel		18'000	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	1'500	18'000	0.2%	5'806	
6220 Sachversich. (W'thur)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6110 Unterhalt+ Betr.mat.		9'000	750	750	750	750	750	750	750	750	750	750	750	750	9'000	0.1%	2'903	
6120 Unterhalt EDV		5'400	450	450	450	450	450	450	450	450	450	450	450	450	5'400	0.1%	1'742	
6200 Unterhalt Fahrzeug		7'200	600	600	600	600	600	600	600	600	600	600	600	600	7'200	0.1%	2'323	
6550 Büromaterial		5'400	1'000	400	400	400	400	400	400	400	400	400	400	400	5'400	0.1%	1'742	
6410 Zeitschriften		1'800	150	150	150	150	150	150	150	150	150	150	150	150	1'800	0.0%	581	
6510 Telefon/Fax/Porti		5'400	450	450	450	450	450	450	450	450	450	450	450	450	5'400	0.1%	1'742	
6520 Beiträge / Mitglied		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	

6400	Weiterbildung		24'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	2'000	24'000	0.3%	7'742
6640	Aquisitionsspesen		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
6530	Beratungskosten TrH		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
Total übr. Betriebsaufwand			76'200	6'900	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	6'300	76'200	1.0%	24'581
- Werbekosten																		
6650	CI/CD/Briefschaften		2'000	2'000	0	0	0	0	0	0	0	0	0	0	0	2'000		
1550	Webside / e-mail		12'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	1'000	12'000		
6600	Reklame/Inserate PR		36'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	36'000		
6610	Mailings		30'000	30'000	0	0	0	0	0	0	0	0	0	0	30'000			
Total Werbekosten			80'000	36'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	4'000	80'000	0.6%	25'806
BRUTTOGEWINN III			54'960	-72'385	-31'421	-51'373	-24'473	-45'993	-19'093	13'187	50'847	-2'953	34'707	77'746	126'166	54'960	19.3%	17'729
VI. a.o. Erlös																		
	Kurse / Veranstalt.		36'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	36'000		
Total a.o. Erlös			36'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	36'000	0.5%	11'613
VII. a.o. Aufwand																		
	Kapitalkosten	7%	69'300	10'325	10'325	10'325	10'325	10'325	10'325	10'325	10'325	10'325	10'325	10'325	10'325	123'900		
8990	Unvorhergesehenes	8%	91'152	6'652	4'666	7'983	7'983	7'983	7'983	7'983	7'983	7'983	7'983	7'983	7'983	91'152		
Total a.o. Aufwand			160'452	16'977	14'991	18'308	18'308	18'308	18'308	18'308	18'308	18'308	18'308	18'308	18'308	215'052	2.8%	69'372
VIII. Investitionen																		
	Fertigstellung, Bezug	176 70	25'000	25'000	0	0	0	0	0	0	0	0	0	0	0	25'000		
	Ladenbau, Licht		25'000	25'000	0	0	0	0	0	0	0	0	0	0	0	25'000		
1510	Mobiliar		40'000	40'000	0	0	0	0	0	0	0	0	0	0	0	40'000		
	Regalsystem		45'000	45'000	0	0	0	0	0	0	0	0	0	0	0	45'000		
	IT / EDV / Telecom		15'000	15'000	0	0	0	0	0	0	0	0	0	0	0	15'000		
	Kassasystem		15'000	15'000	0	0	0	0	0	0	0	0	0	0	0	15'000		
Total Investitionen			165'000	165'000	0	0	0	0	0	0	0	0	0	0	0	165'000	0.0%	53'226
IX. Geldabfluss																		
	Steuern	20%	494'047	0	0	0	0	0	2'637	10'169	-591	6'941	15'549	25'233	59'940			
6300	Abschreibungen	25% 4 J.	123'750	10'313	10'313	10'313	10'313	10'313	10'313	10'313	10'313	10'313	10'313	10'313	123'750			
Total Geldabfluss			617'797	10'313	10'313	10'313	10'313	10'313	12'950	20'482	9'722	17'254	25'862	35'546	183'690	5.4%	59'255	
IX. Geldzufluss																		
	seed money / Eigenkapital / Spons.		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Kredite		590'000	270'000	50'000	80'000	50'000	70'000	40'000	20'000	0	10'000	0	0	0	590'000		
Total Geldzufluss			590'000	270'000	50'000	80'000	50'000	70'000	40'000	20'000	0	10'000	0	0	0	590'000	0.0%	190'323
LIQUIDITÄT			-262'289	8'326	-3'724	3'006	-94	-1'614	-4'714	4'928	15'056	-17'984	2'144	36'576	75'312	117'219	11.5%	37'812
LIQUIDITÄT kum.				8'326	4'602	7'607	7'513	5'899	1'185	6'113	21'170	3'186	5'330	41'906	117'219	kum.		
N O R M A L C A S E																		
BUDGET 3 Jahre - Shop Winterthur			Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA

BUDGET 5 Jahre - Shop Winterthur		Jahr 1				Jahr 2				Jahr 3				Jahr 4				Jahr 5						
		vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A					
		Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h						
I. Umsatz		467'825	100.0%	161'319	4	1'153'967	100.0%	360'615	11	1'840'110	100.0%	575'034	18	2'495'064	100.0%	779'708	24	3'430'713	100.0%	1'072'098	33			
Lernende		427'582	91.4%	147'442	4	1'054'702		329'594	10	1'681'822		525'569	16	2'280'437		712'636	22	3'135'600		979'875	30			
Response		0.09%	v. dt. CH		v.Ls	0.22%	v. dt. CH		v.Ls	0.35%	v. dt. CH		v.Ls	0.48%	v. dt. CH		0.80%	v.Ls	0.65%	v. dt. CH		1.10%	v.Ls	
Vorschule		52'847	11.3%		1	130'355			1	207'864			2	281'850	11.3%		3	387'543	11.3%		4			
Primarstufe		52'939	11.3%		1	130'582			1	208'225			2	282'339	11.3%		3	388'217	11.3%		4			
Sekundar I		27'164	5.8%		0	67'006			1	106'847			1	144'877	5.8%		1	199'206	5.8%		2			
Sekundar II		38'300	8.2%		0	94'475			1	150'649			1	204'269	8.2%		2	280'870	8.2%		3			
Tertiärstufe		39'770	8.5%		0	98'098			1	156'427			1	212'104	8.5%		2	291'643	8.5%		3			
berufliche Weiterbildung		145'619	31.1%		1	359'194			3	572'769			5	776'636	31.1%		7	1'067'874	31.1%		10			
freie Weiterbildung		70'943	15.2%		1	174'992			2	279'041			3	378'361	15.2%		4	520'246	15.2%		5			
Ausbildende		40'243	8.6%	13'877	0	99'265	8.6%	31'020	1	158'288	8.6%	49'465	2	214'628	8.6%	67'071	2	295'113	8.6%	92'223	3			
Response		0.01%	v. dt. CH		0.10%	v. dt. CH		0.24%	v. dt. CH	0.03%	v. dt. CH		0.38%	v. dt. CH	0.04%	v. dt. CH		0.52%	v. dt. CH	0.06%	v. dt. CH		0.72%	v. dt. CH
Vorschule		1'034	0.2%		0	2'550			0	4'067			0	5'514	0.2%		0	7'582	0.2%		0			
Primarstufe		4'581	1.0%		0	11'301			0	18'020			0	24'434	1.0%		0	33'596	1.0%		0			
Sekundar I		1'866	0.4%		0	4'604			0	7'341			0	9'954	0.4%		0	13'686	0.4%		0			
Sekundar II		3'295	0.7%		0	8'128			0	12'960			0	17'573	0.7%		0	24'164	0.7%		0			
Tertiärstufe		7'810	1.7%		0	19'264			0	30'719			0	41'653	1.7%		0	57'272	1.7%		1			
berufliche Weiterbildung		14'562	3.1%		0	35'919			0	57'277			1	77'664	3.1%		1	106'787	3.1%		1			
freie Weiterbildung		7'094	1.5%		0	17'499			0	27'904			0	37'836	1.5%		0	52'025	1.5%		0			
II. Warenaufwand		306'425	65.5%	105'664		755'849	65.5%	236'203		1'205'272	65.5%	376'647		1'634'267	65.5%	510'708		2'247'117	65.5%	702'224				
Anteil non books			30%				30%				30%				30%				30%					
books		229'234	49.0%			565'444				901'654				1'222'581				1'681'049						
non books		77'191	16.5%			190'405				303'618				411'686				566'068						
BRUTTOGEWINN I		161'399	34.5%	55'655		398'119	34.5%	124'412		634'838	34.5%	198'387		860'797	34.5%	268'999		1'183'596	34.5%	369'874				
III. Personalaufwand		290%		1		320%		1		320%		1		320%		1		320%		1				
Löhne		131'760	28.2%			207'360	18.0%			207'360	11.3%			207'360	8.3%			207'360	6.0%					
Sozialleistungen		26'352	5.6%			41'472	3.6%			41'472	2.3%			41'472	1.7%			41'472	1.2%					
Total Personalaufw.		158'112	33.8%	54'521	46.4%	248'832	21.6%	77'760	62.3%	248'832	13.5%	77'760	62.3%	248'832	10.0%	77'760	62.3%	248'832	7.3%	77'760	62.3%			
IV. Raumaufwand																								
Miete m2/sfr. (inkl. NK)		43'140	9.2%			43'140	3.7%			43'140	2.3%			43'140	1.7%			43'140	1.3%					
Büro Events m2/sfr.		66'000	14.1%			66'000				66'000				66'000				66'000						
+Vermiet. / (-Fertigstell.)		0	0.0%			0				0				0				0						
Total Raumaufwand		109'140	23.3%	37'634	32.0%	109'140	9.5%	34'106	27.3%	109'140	5.9%	34'106	27.3%	109'140	4.4%	34'106	27.3%	109'140	3.2%	34'106	27.3%			
BRUTTOGEWINN II		-105'853	-22.6%	-36'501		40'147	3.5%	12'546		276'866	15.0%	86'521		502'825	20.2%	157'133		825'624	24.1%	258'008				
V. übr. Betriebsaufwand																								
Leasing Betr.mittel		6'000	1.3%	2'069		6'000	0.5%	1'875		6'000	0.3%	1'875		6'000	0.2%	1'875		6'000	0.2%	1'875				
Sachversch. (W'thur)		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0				
Unterhalt+ Betr.mat.		3'000	0.6%	1'034		3'000	0.3%	938		3'000	0.2%	938		3'000	0.1%	938		3'000	0.1%	938				
Unterhalt EDV		1'800	0.4%	621		1'800	0.2%	563		1'800	0.1%	563		1'800	0.1%	563		1'800	0.1%	563				
Unterhalt Fahrzeug		2'400	0.5%	828		2'400	0.2%	750		2'400	0.1%	750		2'400	0.1%	750		2'400	0.1%	750				
Büromaterial		2'200	0.5%	759		1'600	0.1%	500		1'600	0.1%	500		1'600	0.1%	500		1'600	0.0%	500				
Zeitschriften		600	0.1%	207		600	0.1%	188		600	0.0%	188		600	0.0%	188		600	0.0%	188				
Telefon/Fax/Porti		1'800	0.4%	621		1'800	0.2%	563		1'800	0.1%	563		1'800	0.1%	563		1'800	0.1%	563				
Beiträge / Mitglied		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0				

6400	Weiterbildung	8'000	1.7%	2'759		8'000	0.7%	2'500		8'000	0.4%	2'500		8'000	0.3%	2'500		8'000	0.2%	2'500	
6640	Aquisitionsspesen	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0	
6530	Beratungskosten TrH	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0	
	Total übr. Betriebsaufwand	25'800	5.5%	8'897	7.6%	25'200	2.2%	7'875	6.3%	25'200	1.4%	7'875	6.3%	25'200	1.0%	7'875	6.3%	25'200	0.7%	7'875	6.3%
	• Werbekosten																				
6650	CI/CD/Briefschaften	2'000	0.4%			0				0				0				0			
1550	Webside / e-mail	4'000	0.9%			4'000				4'000				4'000				4'000			
6600	Reklame/Inserate PR	12'000	2.6%			12'000				12'000				12'000				12'000			
6610	Mailings	30'000	6.4%			0				0				0				0			
	Total Werbekosten	48'000	10.3%	16'552	14.1%	16'000	1.4%	5'000	4.0%	16'000	0.9%	5'000	4.0%	16'000	0.6%	5'000	4.0%	16'000	0.5%	5'000	4.0%
	BRUTTOGEWINN III	-179'653	-38.4%	-61'949		-1'053	-0.1%	-329		235'666	12.8%	73'646		461'625	18.5%	144'258		784'424	22.9%	245'133	
	VI. a.o. Erlös																				
	Kurse / Veranstalt.	12'000				12'000				12'000				12'000				12'000			
	Total a.o. Erlös	12'000	2.6%	4'138		12'000	1.0%	3'750		12'000	0.7%	3'750		12'000	0.5%	3'750		12'000	0.3%	3'750	
	VII. a.o. Aufwand																				
8990	Kapitalkosten	41'300	8.8%			41'300	3.6%			41'300	2.2%			0	0.0%			0	0.0%		
	Unvorhergesehenes	27'284	5.8%			31'934	2.8%			31'934	1.7%			31'934	1.3%			31'934	0.9%		
	Total a.o. Aufwand	68'584	14.7%	23'650		73'234	6.3%	22'886		73'234	4.0%	22'886		31'934	1.3%	9'979		31'934	0.9%	9'979	
	VIII. Investitionen																				
	Fertigstellung, Bezug	25'000	5.3%			0				0				0				0			
	Ladenbau, Licht	25'000	5.3%			0				0				0				0			
1510	Möbiliar	40'000	8.6%			0				0				0				0			
	Regalsystem	45'000	9.6%			0				0				0				0			
	IT / EDV / Telecom	15'000	3.2%			0				0				0				0			
	Kassasystem	15'000	3.2%			0				0				0				0			
	Total Investitionen	165'000	35.3%	56'897		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0	
	IX. Geldabfluss																				
	Steuern	0	0.0%			12'807	1.1%			47'133	2.6%			92'325	3.7%			156'885	4.6%		
6300	Abschreibungen	41'250	8.8%			41'250	3.6%			41'250	2.2%			41'250	1.7%			0	0.0%		
	Total Geldabfluss	41'250	8.8%	14'224		54'057	4.7%	16'893		88'383	4.8%	27'620		133'575	5.4%	41'742		156'885	4.6%	49'027	
	IX. Geldzufluss																				
	Seed / Eigenkap. / Spons.	0	0.0%			0				0				0				0			
	Kredite / Venture	450'000	96.2%			130'000				10'000				0				0			
	Total Geldzufluss	450'000	96.2%	155'172		130'000	11.3%	40'625		10'000	0.5%	3'125		0	0.0%	0		0	0.0%	0	
	LIQUIDITÄT kum.	7'513	1.6%	2'591		13'656	1.2%	4'268		96'049	5.2%	30'015		308'116	12.3%	96'286		607'605	17.7%	189'877	
	kum.	7'513				21'170				117'219				425'335				1'032'940			
	BUDGET 5 Jahre - Shop Winterthur	Jahr 1	vom U	pro MA	vom A	Jahr 2	vom U	pro MA	vom A	Jahr 3	vom U	pro MA	vom A	Jahr 4	vom U	pro MA	vom A	Jahr 5	vom U	pro MA	vom A

**Budgetkalkulation
1 Shopmobil**

BUDGET 3 Jahre - 1 Mobil		Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA
		N O R M A L C A S E															
I. Umsatz		3'089'081	27'830	69'574	125'233	194'807	139'148	208'722	292'210	389'614	250'466	347'870	459'188	584'421	3'089'081	100.0%	1'765'189
Lernende	Fokus	2'823'356	25'436	63'589	114'460	178'049	127'178	190'767	267'074	356'099	228'921	317'945	419'688	534'148	2'823'356	91.4%	1'613'346
	Response		0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%	0.45%	0.50%	0.55%	0.60%			v. Lernstufen
Vorschule	0.58	348'952	3'144	7'859	14'147	22'006	15'719	23'578	33'009	44'012	28'293	39'296	51'871	66'018	348'952	11.3%	
Primarstufe	0.58	349'558	3'149	7'873	14'171	22'044	15'746	23'619	33'066	44'088	28'343	39'365	51'961	66'133	349'558	11.3%	
Sekundar I	0.58	179'369	1'616	4'040	7'272	11'312	8'080	12'120	16'967	22'623	14'543	20'199	26'663	33'935	179'369	5.8%	
Sekundar II	0.58	252'901	2'278	5'696	10'253	15'949	11'392	17'088	23'923	31'897	20'505	28'480	37'593	47'846	252'901	8.2%	
Tertiärstufe	0.58	262'601	2'366	5'914	10'646	16'560	11'829	17'743	24'841	33'121	21'292	29'572	39'035	49'681	262'601	8.5%	
berufliche Weiterbildung	0.58	961'535	8'662	21'656	38'981	60'637	43'312	64'969	90'956	121'275	77'962	108'281	142'931	181'912	961'535	31.1%	
freie Weiterbildung	0.58	468'440	4'220	10'550	18'991	29'541	21'101	31'651	44'312	59'083	37'982	52'752	69'633	88'624	468'440	15.2%	
Ausbildende	Fokus	265'726	2'394	5'985	10'773	16'757	11'970	17'954	25'136	33'515	21'545	29'924	39'500	50'272	265'726	8.6%	151'843
	Response		0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%	0.45%	0.50%	0.55%	0.60%			v. Lernstufen
Vorschule	0.58	6'827	62	154	277	431	308	461	646	861	554	769	1'015	1'292	6'827	0.2%	
Primarstufe	0.58	30'251	273	681	1'226	1'908	1'363	2'044	2'862	3'815	2'453	3'407	4'497	5'723	30'251	1.0%	
Sekundar I	0.58	12'323	111	278	500	777	555	833	1'166	1'554	999	1'388	1'832	2'331	12'323	0.4%	
Sekundar II	0.58	21'757	196	490	882	1'372	980	1'470	2'058	2'744	1'764	2'450	3'234	4'116	21'757	0.7%	
Tertiärstufe	0.58	51'569	465	1'161	2'091	3'252	2'323	3'484	4'878	6'504	4'181	5'807	7'666	9'756	51'569	1.7%	
berufliche Weiterbildung	0.58	96'153	866	2'166	3'898	6'064	4'331	6'497	9'096	12'127	7'796	10'828	14'293	18'191	96'153	3.1%	
freie Weiterbildung	0.58	46'844	422	1'055	1'899	2'954	2'110	3'165	4'431	5'908	3'798	5'275	6'963	8'862	46'844	1.5%	
II. Warenaufwand		2'023'348	18'228	45'571	82'028	127'599	91'142	136'713	191'398	255'197	164'055	227'855	300'768	382'796	2'023'348	65.5%	1'156'199
Anteil non books			30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%			
books	Marge 30%	1'513'650	13'636	34'091	61'364	95'455	68'182	102'274	143'183	190'911	122'728	170'456	225'002	286'366	1'513'650	49.0%	
non books	Marge 45%	509'698	4'592	11'480	20'663	32'143	22'959	34'439	48'215	64'286	41'327	57'398	75'766	96'429	509'698	16.5%	
BRUTTOGEWINN I		1'065'733	9'601	24'003	43'205	67'208	48'006	72'009	100'813	134'417	86'411	120'015	158'420	201'625	1'065'733	34.5%	608'990
III. Personalaufwand	Stellen:	1.8	0%	0%	210%	210%	210%	210%	210%	210%	210%	210%	210%	210%	1.75%		1
Löhne	4'500	283'500	0	0	28'350	28'350	28'350	28'350	28'350	28'350	28'350	28'350	28'350	28'350	283'500	9.2%	
Sozialleistungen	20%	56'700	0	0	5'670	5'670	5'670	5'670	5'670	5'670	5'670	5'670	5'670	5'670	56'700	1.8%	
Total Personalaufw.		340'200	0	0	34'020	34'020	34'020	34'020	34'020	34'020	34'020	34'020	34'020	34'020	340'200	11.0%	194'400
IV. Raumaufwand																	
Miete / Standmiete	0 0	450'000	0	0	45'000	45'000	45'000	45'000	45'000	45'000	45'000	45'000	45'000	45'000	450'000	14.6%	
Parkplätze Anz./sfr.	1 0	2'400			240	240	240	240	240	240	240	240	240	240	2'400	0.1%	
Vermietungen		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	
Total Raumaufwand		452'400	0	0	45'240	45'240	45'240	45'240	45'240	45'240	45'240	45'240	45'240	45'240	452'400	14.6%	258'514
BRUTTOGEWINN II		273'133	9'601	24'003	-36'055	-12'052	-31'254	-7'251	21'553	55'157	7'151	40'755	79'160	122'365	273'133	8.8%	156'076
V. übr. Betriebsaufwand																	
Leasing Betr.mittel (Truck/IT)		126'000	0	0	12'600	12'600	12'600	12'600	12'600	12'600	12'600	12'600	12'600	12'600	126'000	4.1%	72'000
Sachversich. (W'thur)		13'600	0	0	2'800	0	5'400	0	0	0	5'400	0	0	0	13'600	0.4%	7'771
Unterhalt+ Betr.mat.		3'600	0	0	360	360	360	360	360	360	360	360	360	360	3'600	0.1%	2'057
Unterhalt EDV		7'200	0	0	720	720	720	720	720	720	720	720	720	720	7'200	0.2%	4'114
Unterhalt Fahrzeug / Benzin		40'800	0	0	8'400	3'600	3'600	3'600	3'600	3'600	3'600	3'600	3'600	3'600	40'800	1.3%	23'314
Übernachtungen		72'000	0	0	7'200	7'200	7'200	7'200	7'200	7'200	7'200	7'200	7'200	7'200	72'000	2.3%	41'143
Corporate Fashion		5'400	0	0	3'000	0	1'200	0	0	0	1'200	0	0	0	5'400	0.2%	3'086
Telefon/Fax/Porti		4'000	0	0	400	400	400	400	400	400	400	400	400	400	4'000	0.1%	2'286
Beiträge / Mitglied		10'500	0	0	3'500	0	0	0	3'500	0	0	0	3'500	0	10'500	0.3%	6'000

**Budgetkalkulation
1 Shopmobil**

6400	Weiterbildung		0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6640	Aquisitionsspesen		0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6530	Beratungskosten (TrH)		0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0		
	Total übr. Betriebsaufwand		283'100	0	0	38'980	24'880	31'480	24'880	28'380	24'880	31'480	24'880	28'380	24'880	283'100	9.2%	161'771
	• Werbekosten																	
6650	CI/CD/Briefschaften		2'000	0	0	2'000	0	0	0	0	0	0	0	0	0	2'000	0.1%	
1550	Webside / e-mail		6'550	0	0	2'500	450	450	450	450	450	450	450	450	450	6'550	0.2%	
6600	Reklame/Inserate PR		30'000	0	0	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	3'000	30'000	1.0%	
6610	Mailings		12'000	0	0	12'000	0	0	0	0	0	0	0	0	12'000	0.4%		
	Total Werbekosten		50'550	0	0	19'500	3'450	3'450	3'450	3'450	3'450	3'450	3'450	3'450	3'450	50'550	1.6%	28'886
	BRUTTOGEWINN III		-60'517	9'601	24'003	-94'535	-40'382	-66'184	-35'581	-10'277	26'827	-27'779	12'425	47'330	94'035	-60'517	-2.0%	-34'581
	VI. a.o. Erlös																	
	Beiträge / Reservationsgebühren		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
	Total a.o. Erlös		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
	VII. a.o. Aufwand																	
	Kapitalkosten 7%		29'400	2'450	2'450	2'450	2'450	2'450	2'450	2'450	2'450	2'450	2'450	2'450	2'450	29'400		
8990	Unvorhergesehenes 8%		90'100	0	0	11'019	8'607	9'135	8'607	8'887	8'607	9'135	8'607	8'887	8'607	90'100		
	Total a.o. Aufwand		119'500	2'450	2'450	13'469	11'057	11'585	11'057	11'337	11'057	11'585	11'057	11'337	11'057	119'500	3.9%	68'286
	VIII. Investitionen																	
	Fertigstellung / Leasing 0 0		16'000	0	0	16'000	0	0	0	0	0	0	0	0	0	16'000	0.5%	
	Ladenbau, Licht		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	
1510	Mobiliar		10'000	0	0	10'000	0	0	0	0	0	0	0	0	0	10'000	0.3%	
	Regalsystem		40'000	0	0	40'000	0	0	0	0	0	0	0	0	0	40'000	1.3%	
	IT / EDV / Telecom		10'000	0	0	10'000	0	0	0	0	0	0	0	0	0	10'000	0.3%	
	Kassasystem		8'000	0	0	8'000	0	0	0	0	0	0	0	0	0	8'000	0.3%	
	Total Investitionen		84'000	0	0	84'000	0	0	0	0	0	0	0	0	0	84'000	2.7%	48'000
	IX. Geldabfluss																	
	Steuern 20%		76'017	0	0	0	0	0	0	0	0	0	0	0	18'807	18'807	0.6%	
6300	Abschreibungen 20%		50'400	4'200	4'200	4'200	4'200	4'200	4'200	4'200	4'200	4'200	4'200	4'200	4'200	50'400	1.6%	
	Total Geldabfluss		126'417	4'200	4'200	4'200	4'200	4'200	4'200	4'200	4'200	4'200	4'200	4'200	23'007	69'207	2.2%	39'547
	IX. Geldzufluss		689'600															
	seed money / Eigenkapital / Spons.		600'000	0	0	60'000	60'000	60'000	60'000	60'000	60'000	60'000	60'000	60'000	60'000	600'000	19.4%	
	Kredite		140'000	0	0	120'000	0	20'000	0	0	0	0	0	0	140'000	140'000	4.5%	
	Total Geldzufluss		740'000	0	0	180'000	60'000	80'000	60'000	60'000	60'000	60'000	60'000	60'000	60'000	740'000	24.0%	422'857
	LIQUIDITÄT		349'566	2'951	17'353	-16'204	4'361	-1'969	9'162	34'185	71'570	16'436	57'168	91'793	119'971	406'776	13.2%	232'443
	LIQUIDITÄT kum.		kum.	2'951	20'304	4'100	8'462	6'492	15'654	49'840	121'409	137'845	195'013	286'805	406'776	kum.		
N O R M A L C A S E																		
BUDGET 3 Jahre - 1 Mobil			Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA

Budgetkalkulation
1 Shopmobil

BUDGET 5 Jahre - 1 Mobil		Jahr 1				Jahr 2				Jahr 3				Jahr 4				Jahr 5								
		vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A	vom U	pro MA	vom A							
		Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h								
I. Umsatz		417'443	100.0%	397'565	4	1'029'694	100.0%	490'330	10	1'641'944	100.0%	781'878	16	1'997'631	100.0%	951'253	19	2'226'365	100.0%	1'060'174	21					
Lernende		381'535	91.4%	363'366	4	941'119	91.4%	448'152	9	1'500'703	91.4%	714'620	14	1'830'056	91.6%	871'455	17	2'034'851	91.4%	968'977	19					
Response		0.08%	v. dt. CH		v.Ls	0.20%	v. dt. CH		v.Ls	0.31%	v. dt. CH		v.Ls	0.38%	v. dt. CH		0.70%	v.Ls	0.42%	v. dt. CH		0.80%	v.Ls			
Vorschule		47'156	11.3%		0	116'317	11.3%		1	185'479	11.3%		2	242'065	12.1%		2	251'497	11.3%		2					
Primarstufe		47'238	11.3%		0	116'519	11.3%		1	185'801	11.3%		2	247'997	12.4%		2	251'934	11.3%		2					
Sekundar I		24'239	5.8%		0	59'790	5.8%		1	95'340	5.8%		1	113'116	5.7%		1	129'275	5.8%		1					
Sekundar II		34'176	8.2%		0	84'300	8.2%		1	134'425	8.2%		1	159'487	8.0%		2	182'271	8.2%		2					
Tertiärstufe		35'487	8.5%		0	87'534	8.5%		1	139'581	8.5%		1	165'604	8.3%		2	189'262	8.5%		2					
berufliche Weiterbildung		129'937	31.1%		1	320'512	31.1%		3	511'086	31.1%		5	606'373	30.4%		6	692'998	31.1%		7					
freie Weiterbildung		63'303	15.2%		1	156'147	15.2%		1	248'991	15.2%		2	295'413	14.8%		3	337'614	15.2%		3					
Ausbildende		35'909	8.6%	34'199	0	88'575	8.6%	42'179	1	141'241	8.6%	67'258	1	167'575	8.4%	79'797	2	191'514	8.6%	91'197	2					
Response		0.007%	v. dt. CH		0.09%	v.dCH	0.018%	v. dt. CH		0.21%	v.dCH	0.029%	v. dt. CH		0.34%	v.dCH	0.035%	v. dt. CH		0.42%	v.dCH	0.040%	v. dt. CH		0.46%	v.dCH
Vorschule		923	0.2%		0	2'276	0.2%		0	3'629	0.2%		0	4'306	0.2%		0	4'921	0.2%		0					
Primarstufe		4'088	1.0%		0	10'084	1.0%		0	16'079	1.0%		0	19'077	1.0%		0	21'802	1.0%		0					
Sekundar I		1'665	0.4%		0	4'108	0.4%		0	6'550	0.4%		0	7'771	0.4%		0	8'882	0.4%		0					
Sekundar II		2'940	0.7%		0	7'252	0.7%		0	11'565	0.7%		0	13'721	0.7%		0	15'681	0.7%		0					
Tertiärstufe		6'969	1.7%		0	17'190	1.7%		0	27'411	1.7%		0	32'521	1.6%		0	37'167	1.7%		0					
berufliche Weiterbildung		12'994	3.1%		0	32'051	3.1%		0	51'109	3.1%		0	60'637	3.0%		1	69'300	3.1%		1					
freie Weiterbildung		6'330	1.5%		0	15'615	1.5%		0	24'899	1.5%		0	29'541	1.5%		0	33'761	1.5%		0					
II. Warenaufwand		273'425	65.5%	260'405		674'449	65.5%	321'166		747'363	45.5%	355'887		1'308'448	65.5%	623'070		1'458'269	65.5%	694'414						
Anteil non books			30%				30%				30%				30%				30%							
books		204'547	49.0%			504'550	49.0%			804'553	49.0%			978'839	49.0%			1'090'919	49.0%							
non books		68'878	16.5%			169'899	16.5%			270'921	16.5%			329'609	16.5%			367'350	16.5%							
BRUTTOGEWINN I		144'018	34.5%	137'160		355'244	34.5%	169'164		393'649	24.0%	187'452		689'183	34.5%	328'182		768'096	34.5%	365'760						
III. Personalaufwand		105%		1		210%		1		210%		1		210%		1		210%		1						
Löhne		56'700	13.6%			113'400	11.0%			113'400	6.9%			113'400	5.7%			113'400	5.1%							
Sozialleistungen		11'340	2.7%			22'680	2.2%			22'680	1.4%			22'680	1.1%			22'680	1.0%							
Total Personalaufw.		68'040	16.3%	64'800	27.7%	136'080	13.2%	64'800	30.9%	136'080	8.3%	64'800	30.9%	136'080	6.8%	64'800	30.9%	136'080	6.1%	64'800	30.9%					
IV. Raumaufwand																										
Miete / Standmiete		90'000	21.6%			180'000	17.5%			180'000	11.0%			180'000	9.0%			180'000	8.1%							
Parkplätze Anz./sfr.		480	0.1%			960	0.1%			960	0.1%			960	0.0%			960	0.0%							
+Vermiet. / (-Fertigstell.)		0	0.0%			0	0.0%			0	0.0%			0	0.0%			0	0.0%							
Total Raumaufwand		90'480	21.7%	86'171	36.9%	180'960	17.6%	86'171	41.1%	180'960	11.0%	86'171	41.1%	180'960	9.1%	86'171	41.1%	180'960	8.1%	86'171	41.1%					
BRUTTOGEWINN II		-14'502	-3.5%	-13'811		38'204	3.7%	18'193		249'431	15.2%	118'777		372'143	18.6%	177'211		451'056	20.3%	214'789						
V. übr. Betriebsaufwand																										
Leasing Betr.mittel (Truck/IT)		25'200	6.0%	24'000		50'400	4.9%	24'000		50'400	3.1%	24'000		50'400	2.5%	24'000		50'400	2.3%	24'000						
Sachversch. (W'thur)		2'800	0.7%	2'667		5'400	0.5%	2'571		5'400	0.3%	2'571		5'400	0.3%	2'571		5'400	0.2%	2'571						
Unterhalt+ Betr.mat.		720	0.2%	686		1'440	0.1%	686		1'440	0.1%	686		1'440	0.1%	686		1'440	0.1%	686						
Unterhalt EDV		1'440	0.3%	1'371		2'880	0.3%	1'371		2'880	0.2%	1'371		2'880	0.1%	1'371		2'880	0.1%	1'371						
Unterhalt Fahrzeug / Benzin		12'000	2.9%	11'429		14'400	1.4%	6'857		14'400	0.9%	6'857		14'400	0.7%	6'857		14'400	0.6%	6'857						
Übernachtungen		14'400	3.4%	13'714		28'800	2.8%	13'714		28'800	1.8%	13'714		28'800	1.4%	13'714		28'800	1.3%	13'714						
Corporate Fashion		3'000	0.7%	2'857		1'200	0.1%	571		1'200	0.1%	571		1'200	0.1%	571		1'200	0.1%	571						
Telefon/Fax/Porti		800	0.2%	762		1'600	0.2%	762		1'600	0.1%	762		1'600	0.1%	762		1'600	0.1%	762						
Beiträge / Mitglied		3'500	0.8%	3'333		3'500	0.3%	1'667		3'500	0.2%	1'667		3'500	0.2%	1'667		3'500	0.2%	1'667						

6400	Weiterbildung	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	
6640	Aquisitionsspesen	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	
6530	Beratungskosten (TrH)	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	
	Total übr. Betriebsaufwand	63'860	15.3%	60'819	26.0%	109'620	10.6%	52'200	24.9%	109'620	6.7%	52'200	24.9%	109'620	5.5%	52'200	24.9%
	• Werbekosten																
6650	CI/CD/Briefschaften	2'000	0.5%			0	0.0%			0	0.0%			0	0.0%		
1550	Website / e-mail	2'950	0.7%			1'800	0.2%			1'800	0.1%			1'800	0.1%		
6600	Reklame/Inserate PR	6'000	1.4%			12'000	1.2%			12'000	0.7%			12'000	0.6%		
6610	Mailings	12'000	2.9%			0	0.0%			0	0.0%			0	0.0%		
	Total Werbekosten	22'950	5.5%	21'857	9.4%	13'800	1.3%	6'571	3.1%	13'800	0.8%	6'571	3.1%	13'800	0.7%	6'571	3.1%
	BRUTTOGEWINN III	-101'312	-24.3%	-96'488		-85'216	-8.3%	-40'579		126'011	7.7%	60'005		248'723	12.5%	118'439	
	VI. a.o. Erlös																
	Beitr. / Reservationsgeb.	0				0				0				0			
	Total a.o. Erlös	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0	
	VII. a.o. Aufwand																
	Kapitalkosten	9'800	2.3%			9'800	1.0%			9'800	0.6%			0	0.0%		
8990	Unvorhergesehenes	19'626	4.7%			35'237	3.4%			35'237	2.1%			28'843	1.4%		
	Total a.o. Aufwand	29'426	7.0%	28'025		45'037	4.4%	21'446		45'037	2.7%	21'446		28'843	1.4%	13'735	
	VIII. Investitionen																
	Fertigstellung / Leasing	16'000	3.8%			0	0.0%			0	0.0%			0	0.0%		
	Ladenbau, Licht	0	0.0%			0	0.0%			0	0.0%			0	0.0%		
1510	Möbiliar	10'000	2.4%			0	0.0%			0	0.0%			0	0.0%		
	Regalsystem	40'000	9.6%			0	0.0%			0	0.0%			0	0.0%		
	IT / EDV / Telecom	10'000	2.4%			0	0.0%			0	0.0%			0	0.0%		
	Kassasystem	8'000	1.9%			0	0.0%			0	0.0%			0	0.0%		
	Total Investitionen	84'000	20.1%	80'000		0	0.0%	0		0	0.0%	0		0	0.0%	0	
	IX. Geldabfluss																
	Steuern	0	0.0%			0	0.0%			18'807	1.1%			49'745	2.5%		
6300	Abschreibungen	16'800	4.0%			16'800	1.6%			16'800	1.0%			9'684	0.5%		
	Total Geldabfluss	16'800	4.0%	16'000		16'800	1.6%	8'000		35'607	2.2%	16'956		59'429	3.0%	28'299	
	IX. Geldzufluss																
	Seed / Eigenkap. / Spons.	120'000	28.7%			240'000	23.3%			240'000	14.6%			240'000	12.0%		
	Kredite / Venture	120'000	28.7%			20'000	1.9%			0	0.0%			0	0.0%		
	Total Geldzufluss	240'000	57.5%	228'571		260'000	25.3%	123'810		240'000	14.6%	114'286		240'000	12.0%	114'286	
	LIQUIDITÄT kum.	8'462	2.0%	8'059		112'948	11.0%	53'785		285'367	17.4%	135'889		400'451	20.0%	190'691	
		8'462				121'409				406'776				807'227			
	BUDGET 5 Jahre - 1 Mobil																
		Jahr 1	vom U	pro MA	vom A	Jahr 2	vom U	pro MA	vom A	Jahr 3	vom U	pro MA	vom A	Jahr 4	vom U	pro MA	vom A

BUDGET 3 Jahre - e-shop			Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA	
								N	O	F	M	A	L	C	A	S	E		
I. Umsatz			9'054'204	81'569	203'924	367'062	570'986	407'847	611'771	856'479	1'141'972	734'125	1'019'618	1'345'895	1'712'958	9'054'204	100.0%	10'447'159	
Lernende			8'275'353	74'553	186'382	335'487	521'869	372'764	559'146	782'804	1'043'738	670'975	931'909	1'230'120	1'565'607	8'275'353	91.4%	9'548'485	
Response				0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%	0.45%	0.50%	0.55%	0.60%		v. Lernstufen		
Vorschule	1.70	1'022'789	9'214	23'036	41'464	64'500	46'072	69'107	96'750	129'000	82'929	115'179	152'036	193'501	1'022'789	11.3%			
Primarstufe	1.70	1'024'566	9'230	23'076	41'536	64'612	46'152	69'227	96'918	129'225	83'073	115'379	152'300	193'837	1'024'566	11.3%			
Sekundar I	1.70	525'737	4'736	11'841	21'314	33'155	23'682	35'523	49'732	66'309	42'627	59'205	78'150	99'464	525'737	5.8%			
Sekundar II	1.70	741'262	6'678	16'695	30'051	46'746	33'390	50'085	70'119	93'492	60'102	83'475	110'188	140'239	741'262	8.2%			
Tertiärstufe	1.70	769'694	6'934	17'335	31'204	48'539	34'671	52'006	72'809	97'078	62'408	86'677	114'414	145'618	769'694	8.5%			
berufliche Weiterbildung	1.70	2'818'292	25'390	63'475	114'255	177'730	126'950	190'425	266'595	355'460	228'510	317'375	418'935	533'190	2'818'292	31.1%			
freie Weiterbildung	1.70	1'373'014	12'369	30'924	55'663	86'586	61'847	92'771	129'880	173'173	111'325	154'619	204'097	259'759	1'373'014	15.2%			
Ausbildende			778'851	7'017	17'542	31'575	49'117	35'083	52'625	73'675	98'233	63'150	87'708	115'775	147'350	778'851	8.6%	898'674	
Response				0.05%	0.10%	0.15%	0.20%	0.25%	0.30%	0.35%	0.40%	0.45%	0.50%	0.55%	0.60%		v. Lernstufen		
Vorschule	1.70	20'011	180	451	811	1'262	901	1'352	1'893	2'524	1'623	2'254	2'975	3'786	20'011	0.2%			
Primarstufe	1.70	88'666	799	1'997	3'595	5'592	3'994	5'991	8'387	11'183	7'189	9'985	13'180	16'775	88'666	1.0%			
Sekundar I	1.70	36'120	325	814	1'464	2'278	1'627	2'441	3'417	4'556	2'929	4'068	5'369	6'834	36'120	0.4%			
Sekundar II	1.70	63'771	575	1'436	2'585	4'022	2'873	4'309	6'032	8'043	5'171	7'181	9'480	12'065	63'771	0.7%			
Tertiärstufe	1.70	151'151	1'362	3'404	6'128	9'532	6'809	10'213	14'298	19'064	12'255	17'022	22'468	28'596	151'151	1.7%			
berufliche Weiterbildung	1.70	281'829	2'539	6'348	11'426	17'773	12'695	19'043	26'660	35'546	22'851	31'738	41'894	53'319	281'829	3.1%			
freie Weiterbildung	1.70	137'301	1'237	3'092	5'566	8'659	6'185	9'277	12'988	17'317	11'133	15'462	20'410	25'976	137'301	1.5%			
II. Warenaufwand			6'790'653	61'177	152'943	275'297	428'239	305'885	458'828	642'359	856'479	550'593	764'713	1'009'421	1'284'718	6'790'653	75.0%	7'835'369	
Anteil non books				30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%				
books	Marge 25%	4'753'457	42'824	107'060	192'708	299'768	214'120	321'180	449'651	599'535	385'415	535'299	706'595	899'303	4'753'457				
non books	Marge 25%	2'037'196	18'353	45'883	82'589	128'472	91'766	137'648	192'708	256'944	165'178	229'414	302'826	385'415	2'037'196				
BRUTTOGEWINN I			2'263'551	20'392	50'981	91'766	142'746	101'962	152'943	214'120	285'493	183'531	254'904	336'474	428'239	2'263'551	25.0%	2'611'790	
III. Personalaufwand			0.9	60%	60%	60%	60%	80%	80%	80%	80%	120%	120%	120%	120%	87%		1	
5600	Löhne 5'000	156'000	9'000	9'000	9'000	9'000	12'000	12'000	12'000	12'000	18'000	18'000	18'000	18'000	156'000				
5700	Sozialleistungen 20%	31'200	1'800	1'800	1'800	1'800	2'400	2'400	2'400	2'400	3'600	3'600	3'600	3'600	31'200				
Total Personalaufw.			187'200	10'800	10'800	10'800	10'800	14'400	14'400	14'400	14'400	21'600	21'600	21'600	21'600	187'200	1.3%	216'000	
IV. Raumaufwand			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6000	Miete m2/sfr. (+NK) 0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
6010	Parkplätze Anz./sfr. 0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Vermietungen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
BRUTTOGEWINN II			2'076'351	9'592	40'181	80'966	131'946	87'562	138'543	199'720	271'093	161'931	233'304	314'874	406'639	2'076'351	23.7%	2'395'790	
V. übr. Betriebsaufwand			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6100	Leasing Betr.mittel (Lizenz Software)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6220	Sachversch. (W/thur)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6110	Unterhalt+ Betr.mat.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6120	Unterhalt EDV IT	5'400	450	450	450	450	450	450	450	450	450	450	450	450	5'400	0.0%	6'231		
6200	Unterhalt Fahrzeug	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6550	Büromaterial	1'800	150	150	150	150	150	150	150	150	150	150	150	150	1'800	0.0%	2'077		
6410	Zeitschriften	720	60	60	60	60	60	60	60	60	60	60	60	60	720	0.0%	831		
6510	Telefon/Fax/Porti	3'600	300	300	300	300	300	300	300	300	300	300	300	300	3'600	0.0%	4'154		
6520	Beiträge / Mitglied	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0		

6400	Weiterbildung		0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6640	Aquisitionsspesen		0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0	
6530	Beratungskosten TrH		3'800	2'000	0	0	600	0	0	0	600	0	0	600	3'800	0.0%	4'385	
	Total übr. Betriebsaufwand		15'320	2'960	960	960	1'560	960	960	960	1'560	960	960	960	1'560	0.1%	17'677	
	• Werbekosten																	
6650	CI/CD/Briefschaften		2'000	2'000											2'000			
1550	Website / e-mail		17'400	4'200	1'200	1'200	1'200	1'200	1'200	1'200	1'200	1'200	1'200	1'200	17'400			
6600	Reklame/Inserate PR		38'400	3'200	3'200	3'200	3'200	3'200	3'200	3'200	3'200	3'200	3'200	3'200	38'400			
6610	Mailings		40'000	10'000	0	10'000	20'000	0	0	0	0	0	0	0	40'000			
	Total Werbekosten		97'800	19'400	4'400	14'400	24'400	4'400	4'400	4'400	4'400	4'400	4'400	4'400	97'800	0.3%	112'846	
	BRUTTOGEWINN III		1'963'231	-12'768	34'821	65'606	105'986	82'202	133'183	194'360	265'133	156'571	227'944	309'514	400'679	23.4%	2'265'267	
	VI. a.o. Erlös																	
	Werbung / Banner		91'200	1'200	3'000	6'000	9'000	9'000	9'000	9'000	9'000	9'000	9'000	9'000	9'000	91'200		
	Total a.o. Erlös		91'200	1'200	3'000	6'000	9'000	9'000	9'000	9'000	9'000	9'000	9'000	9'000	9'000	91'200	0.5%	105'231
	VII. a.o. Aufwand																	
	Kapitalkosten 7%		12'600	700	700	700	700	700	700	700	700	700	700	700	8'400			
8990	Unvorhergesehenes 8%		24'026	2'653	1'293	2'093	2'941	1'581	1'581	1'581	1'629	2'157	2'157	2'157	2'205	24'026		
	Total a.o. Aufwand		36'626	3'353	1'993	2'793	3'641	2'281	2'281	2'281	2'329	2'857	2'857	2'857	2'905	32'426	0.2%	37'414
	VIII. Investitionen																	
	Fertigstellung, Bezug 0 0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Ladenbau, Licht		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1510	Möbiliar / Versand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Regalsystem		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	IT / EDV / Telecom		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Kassasystem / IT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Investitionen		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	0
	IX. Geldabfluss																	
	Steuern 20%		221'616	0	0	0	0	16'440	26'637	38'872	53'027	31'314	45'589	61'903	80'136	353'917		
6300	Abschreibungen 30%		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total Geldabfluss		221'616	0	0	0	0	16'440	26'637	38'872	53'027	31'314	45'589	61'903	80'136	353'917	4.7%	408'366
	IX. Geldzufluss																	
	seed money / Eigenkapital / Spons.		40'000	0	0	0	0	0	0	0	0	0	0	0	0	40'000		
	Kredite		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total Geldzufluss		40'000	40'000	0	0	0	0	0	0	0	0	0	0	0	40'000	0.0%	46'154
	LIQUIDITÄT																	
	LIQUIDITÄT kum.		1'836'189	25'080	35'828	68'813	111'346	72'481	113'265	162'207	218'778	131'400	188'499	253'754	326'639	1'708'088	19.1%	1'970'871
	LIQUIDITÄT kum.		25'080	60'908	129'720	241'066	313'547	426'812	589'019	807'796	939'197	1'127'695	1'381'450	1'708'088				
N O R M A L C A S E																		
BUDGET 3 Jahre - e-shop			Total 3J	Q 01	Q 02	Q 03	Q 04	Q 05	Q 06	Q 07	Q 08	Q 09	Q 10	Q 11	Q 12	Total 3J	vom U	pro MA

	BUDGET 5 Jahre - e-shop				Jahr 1				Jahr 2				Jahr 3				Jahr 4				Jahr 5								
		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A		vom U	pro MA	vom A					
		Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h				Anzahl Käufer pro h											
I. Umsatz	1'223'541	100.0%	2'039'235	12	3'018'068	100.0%	3'772'585	29	4'812'595	100.0%	4'010'496	46	7'341'247	100.0%	5'243'748	70	11'419'717	100.0%	6'344'287	109									
Lernende	1'118'291	91.4%	1'863'818	11	2'758'451	91.4%	3'448'064	26	4'398'611	91.4%	3'665'509	42	6'709'746	91.4%	4'792'676	64	10'437'383	91.4%	5'798'546	100									
Response	0.23%	v. dt. CH		v.Ls	0.57%	v. dt. CH		v.Ls	0.92%	v. dt. CH		v.Ls	1.40%	v. dt. CH		v.Ls	0.90%	v. dt. CH		v.Ls	2.18%	v. dt. CH		v.Ls	1.40%	v. dt. CH		v.Ls	
Vorschule	138'215	11.3%		1	340'930			3	543'645			5	829'288	11.3%		8	1'290'004	11.3%		12									
Primarstufe	138'455	11.3%		1	341'522			3	544'589			5	830'729	11.3%		8	1'292'245	11.3%		12									
Sekundar I	71'046	5.8%		1	175'246			2	279'446			3	426'274	5.8%		4	663'092	5.8%		6									
Sekundar II	100'171	8.2%		1	247'087			2	394'004			4	601'023	8.2%		6	934'925	8.2%		9									
Tertiärstufe	104'013	8.5%		1	256'565			2	409'117			4	624'076	8.5%		6	970'785	8.5%		9									
berufliche Weiterbildung	380'850	31.1%		4	939'431			9	1'498'011			14	2'285'101	31.1%		22	3'554'602	31.1%		34									
freie Weiterbildung	185'542	15.2%		2	457'671			4	729'800			7	1'113'254	15.2%		11	1'731'729	15.2%		17									
Ausbildende	105'250	8.6%	175'417	1	259'617	8.6%	324'521	2	413'984	8.6%	344'986	4	631'501	8.6%	451'072	6	982'334	8.6%	545'741	9									
Response	0.02%	v. dt. CH		0.26%	v.dCH		0.05%	v. dt. CH		0.63%	v.dCH		0.09%	v. dt. CH		1.00%	v.dCH		0.13%	v. dt. CH		1.53%	v.dCH		0.20%	v. dt. CH		2.38%	v.dCH
Vorschule	2'704	0.2%		0	6'670			0	10'637			0	16'225	0.2%		0	25'239	0.2%		0									
Primarstufe	11'982	1.0%		0	29'555			0	47'129			0	71'892	1.0%		1	111'832	1.0%		1									
Sekundar I	4'881	0.4%		0	12'040			0	19'199			0	29'287	0.4%		0	45'557	0.4%		0									
Sekundar II	8'618	0.7%		0	21'257			0	33'896			0	51'707	0.7%		0	80'432	0.7%		1									
Tertiärstufe	20'426	1.7%		0	50'384			0	80'342			1	122'555	1.7%		1	190'641	1.7%		2									
berufliche Weiterbildung	38'085	3.1%		0	93'943			1	149'801			1	228'510	3.1%		2	355'460	3.1%		3									
freie Weiterbildung	18'554	1.5%		0	45'767			0	72'980			1	111'325	1.5%		1	173'173	1.5%		2									
II. Warenaufwand	917'656	75.0%	1'529'426		2'263'551	75.0%	2'829'439		3'609'446	75.0%	3'007'872		5'505'935	75.0%	3'932'811		8'564'788	75.0%	4'758'215										
Anteil non books		30%				30%				30%				30%				30%											
books	642'359	52.5%			1'584'486				2'526'612				3'854'154				5'995'351												
non books	275'297	22.5%			679'065				1'082'834				1'651'780				2'569'436												
BRUTTOGEWINN I	305'885	25.0%	509'809		754'517	25.0%	943'146		1'203'149	25.0%	1'002'624		1'835'312	25.0%	1'310'937		2'854'929	25.0%	1'586'072										
III. Personalaufwand	60%		1		80%		1		120%		1		140%		1		180%		1										
Löhne	36'000	2.9%			48'000	1.6%			72'000	1.5%			84'000	1.1%			108'000	0.9%											
Sozialleistungen	7'200	0.6%			9'600	0.3%			14'400	0.3%			16'800	0.2%			21'600	0.2%											
Total Personalaufw.	43'200	3.5%	72'000	38.5%	57'600	1.9%	72'000	72.3%	86'400	1.8%	72'000	79.7%	100'800	1.4%	72'000	82.1%	129'600	1.1%	72'000	85.5%									
IV. Raumaufwand																													
Miete m2/sfr. (+NK)	0	0.0%			0				0				0				0												
Parkplätze Anz./sfr.	0	0.0%			0				0				0				0												
+Vermiet. / (-Fertigstell.)	0	0.0%			0				0				0				0												
Total Raumaufwand	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%									
BRUTTOGEWINN II	262'685	21.5%	437'809		696'917	21.5%	871'146		1'116'749	23.1%	930'624		1'734'512	23.6%	1'238'937		2'725'329	23.9%	1'514'072										
V. übr. Betriebsaufwand																													
Leasing Betr.mittel	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0										
Sachversich. (W'thur)	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0										
Unterhalt+ Betr.mat.	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0										
Unterhalt EDV IT	1'800	0.1%	3'000		1'800	0.1%	2'250		1'800	0.0%	1'500		1'800	0.0%	1'286		1'800	0.0%	1'000										
Unterhalt Fahrzeug	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0										
Büromaterial	600	0.0%	1'000		600	0.0%	750		600	0.0%	500		600	0.0%	429		600	0.0%	333										
Zeitschriften	240	0.0%	400		240	0.0%	300		240	0.0%	200		240	0.0%	171		240	0.0%	133										
Telefon/Fax/Porti	1'200	0.1%	2'000		1'200	0.1%	1'500		1'200	0.0%	1'000		1'200	0.0%	857		1'200	0.0%	667										
Beiträge / Mitglied	0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0		0	0.0%	0										

6400	Weiterbildung	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0					
6640	Aquisitionsspesen	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0					
6530	Beratungskosten TrH	2'600	0.2%	4'333	600	0.2%	750	600	0.0%	500	600	0.0%	429	600	0.0%	333					
	Total übr. Betriebsaufwand	6'440	0.5%	10'733	4'440	0.1%	5'550	4'440	0.1%	3'700	4'440	0.1%	3'171	4'440	0.0%	2'467					
	- Werbekosten																				
6650	CI/CD/Briefschaften	2'000	0.2%	0	0		0	0		0	0		0	0		0					
1550	Website / e-mail	7'800	0.6%	4'800	4'800		4'800	4'800		4'800	4'800		4'800	4'800		4'800					
6600	Reklame/Inserate PR	12'800	1.0%	12'800	12'800		12'800	12'800		12'800	12'800		12'800	12'800		12'800					
6610	Mailings	40'000	3.3%	0	0		0	0		0	0		0	0		0					
	Total Werbekosten	62'600	5.1%	104'333	17'600	5.1%	22'000	17'600	0.6%	14'667	17'600	0.2%	12'571	17'600	0.2%	9'778					
	BRUTTOGEWINN III	193'645	15.8%	322'742	674'877	15.8%	843'596	1'094'709	22.4%	912'257	1'712'472	23.3%	1'223'194	2'703'289	23.7%	1'501'827					
	VI. a.o. Erlös																				
	Werbung / Banner	19'200		36'000	36'000		36'000	36'000		36'000	36'000		36'000	36'000		36'000					
	Total a.o. Erlös	19'200	1.6%	32'000	36'000	1.6%	45'000	36'000	1.2%	30'000	36'000	0.5%	25'714	36'000	0.3%	20'000					
	VII. a.o. Aufwand																				
	Kapitalkosten	2'800	0.2%	2'800	2'800	0.1%	2'800	2'800	0.1%	2'800	2'800	0.0%	0	0	0.0%	0					
8990	Unvorhergesehenes	8'979	0.7%	6'371	6'371	0.2%	8'675	8'675	0.2%	6'755	6'755	0.1%	6'755	6'755	0.1%	6'755					
	Total a.o. Aufwand	11'779	1.0%	19'632	9'171	1.0%	11'464	11'475	0.3%	9'563	6'755	0.1%	4'825	6'755	0.1%	3'753					
	VIII. Investitionen																				
	Fertigstellung, Bezug	0	0.0%	0	0		0	0		0	0		0	0		0					
	Ladenbau, Licht	0	0.0%	0	0		0	0		0	0		0	0		0					
1510	Möbiliar / Versand	0	0.0%	0	0		0	0		0	0		0	0		0					
	Regalsystem	0	0.0%	0	0		0	0		0	0		0	0		0					
	IT / EDV / Telecom	0	0.0%	0	0		0	0		0	0		0	0		0					
	Kassasystem / IT	0	0.0%	0	0		0	0		0	0		0	0		0					
	Total Investitionen	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0					
	IX. Geldabfluss																				
	Steuern	0	0.0%	134'975	134'975	4.5%	218'942	218'942	4.5%	342'494	342'494	4.7%	540'658	540'658	4.7%	540'658					
6300	Abschreibungen	0	0.0%	0	0	0.0%	0	0	0.0%	3'500	3'500	0.0%	3'500	3'500	0.0%	3'500					
	Total Geldabfluss	0	0.0%	0	134'975	0.0%	168'719	218'942	4.5%	182'451	345'994	4.7%	247'139	544'158	4.8%	302'310					
	IX. Geldzufluss																				
	Seed / Eigenkap. / Spons.	0	0.0%	0	0		0	0		0	0		0	0		0					
	Kredite / Venture	40'000	3.3%	0	0		0	0		0	0		0	0		0					
	Total Geldzufluss	40'000	3.3%	66'667	0	3.3%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0					
	LIQUIDITÄT kum.	241'066	19.7%	401'777	566'730	19.7%	708'413	900'292	18.8%	750'243	1'395'722	19.0%	996'945	2'188'376	19.2%	1'215'765					
	kum.	241'066			807'796			1'708'088			3'103'811			5'292'187							
	BUDGET 5 Jahre - e-shop	Jahr 1	vom U	pro MA	vom A	Jahr 2	vom U	pro MA	vom A	Jahr 3	vom U	pro MA	vom A	Jahr 4	vom U	pro MA	vom A	Jahr 5	vom U	pro MA	vom A