

SPIRIT IN BUSINESS

GUIDE FOR STARTING A COMMUNITY KITCHEN

ACKNOWLEDGMENTS

One World Everybody Eats would like to thank all of the people and entities who have helped us through the years. As we have grown, so has the list which has become too long to mention here. So we will just say a BIG THANK YOU to all of our patrons, special supporters, employees and volunteers, and other community kitchens and their supporters, who have helped us and our mission spread. We cannot do this without you, nor would we want to.

INTRODUCTION

One World Everybody Eats truly wants to help humanity. We believe that anybody who wants to do this type of work will be making a real difference and a significant contribution to the world and their community in their lifetime. Setting up a community kitchen might feel to you like you're jumping off the rim of the Grand Canyon. I know that's how I felt when I first started and I was sure I would splat at the bottom. But now that I and others have done it, I suggest you take the leap. We are at the bottom looking up at you. Our experience can be your safety net. We've done it and have proved it can work.

Denise Cerreta

Founder, One World Everybody Eats

Overview

The need for a community kitchen lies in the urgency for another way to address food insecurity and a place for people in a community to form a better relationship with each other. Plus, a most basic need for people is for them to know they have control over what and how they eat. One World Everybody Eats serves what we believe is the healthiest, most well-prepared food that we can. This, say our customers, is part of what makes it a place they want to share and return to again and again.

The other part is that One World Everybody Eats is a community space. All people from the community are invited and welcomed to enjoy the quiches, salads, desserts, soups and entrees in an environment where people aren't seen in terms of any of the common definers; class, age, race, ethnicity, nationality, economic level, education, gender, orientation, lifestyle, politics, religion or ability. The intent of One World Everybody Eats speaks through its food. The people, looking for good food, feel the intent, decide to engage, and help create the atmosphere.

The atmosphere of community in each venue and the service it provides becomes something other people want to recreate in their own cities and towns. And we want to help you do this.

So many people have told us they want to establish their own community kitchens; we have to assume the true desire is much greater. So, we've developed this, our guide for starting a community kitchen. The board of One World Everybody Eats is not interested in franchising or otherwise restricting the free flow of intent to help build community and end hunger and food insecurity, so we are providing this guide so that you can offer meals to all members of your community in socially acceptable ways. We ask only that the intent is honored, which is the forming of an eating establishment that includes the following aspects as they can best relate to your unique community:

Operate in a no set-prices, no set-menu manner with as many options to eat with dignity as possible- This builds community through personal responsibility.

Choose your own portions - This helps end food waste

Serve organic food and anti-biotic and hormone-free meat and dairy as much as possible - This promotes good health, supports organic farmers and helps recover the environment.

Use volunteers and provide job training skills for those that want to move into other areas of the food industry - This is a hand up rather than a hand out.

Pay employees a living wage – This helps end poverty.

We are committed to helping others set up their own community kitchen. That is the reason for this guide. It is a collection that we put together from years of experience and from our own mistakes and "not to do" lists. It includes many "to do" ideas and is written in a conversational style, mostly in Denise's voice. We can always be contacted directly with any questions and are willing to mentor you voluntarily and even come on location if we can to support your effort. Subsequent references in this guide to One World Everybody Eats will be expressed as "OWEE."

Model

a. No Set Prices

This is one of the bedrocks upon which the concept is built and is crucial to our goal of ending hunger, food insecurity and food waste. By having people choose and pay for the amount of food they eat, which is offered at reasonable prices, they usually eat everything on their plate. And no one has to feel they don't get enough to eat since they can always come back for more. This almost guarantees lower food waste. After making soup stock, we compost our scraps into our organic garden.

We also don't force people to overeat (too much on the plate) or waste food (getting things they don't want) which often happens in other restaurants that choose portions for their customers. In this way, people really do get the most for their money. We do suggest fair prices that can eliminate the stress placed on customers who want to treat you and them fairly but do not know what to pay and this allows our establishment to treat itself fairly and pay our bills. We believe that if we have enough options for people to do the right thing, they will. The options that we suggest are:

1. Pay the suggested price for the amount of food that you took. The prices are listed on a menu board before you are asked to select your food.
2. Volunteer and earn a meal as well as a skill in the food industry.
3. Enjoy our complimentary dish that is our gift to everyone, use this as a pivotal point in your selection if you are on a very limited budget, or if you have no time or money please enjoy this dish on us with a clear conscience.

Point of Accountability

Through the years we have tried many different ways to help the food insecure and all others of the community, eat healthy, organic food, and to end waste in the food industry while bring community together. We have tried many different payment methods, some of which were more than trusting and fair to the diner, but unfair and an unequal relationship to the community kitchen. We will not get into detail all of our trials and errors, we will share with you today what we find works best and let you incorporate it as you wish.

We find that having some "point of accountability" (POA) in the system helps people choose an option that you offer that is fair to you and them. This POA can be a cash register, a box with a slot, or any other device as long as the customer is HANDING their donation to someone. This automatically cuts down on the amount of people who would pay far less than they should because nobody will know.

We used to take on being the POA, and that can still work, although it is important to realize that you are still creating a POA and its your time and energy spent in this manner. We found that our time was taken up having to keep track of people who were not donating money or taking us up on any of the other options. We did a lot of soul searching and realized what was truly important to us:

To end hunger, food waste and to build a healthy community and for that to happen we feel we must all work together and treat each other fairly. So we changed the payment structure of the "honor" system (an unmonitored drop box) and felt like we moved into the "honorable" system (a POA).

We want to help those with food insecurities and will accept a donation that is less but "in the ballpark", that is why some people give a little more. The atmosphere is relaxed and all donations are accepted with gratitude. Any extra donation also goes towards covering volunteer earned meals and to cover the "community dish" that nobody is expected to pay for. There are also some members of our community that we feel need our extra support and acceptance and we provide full meals with no financial obligations or volunteering necessary. It becomes a relationship.

Someone who is able, but not contributing or volunteering that you notice at the POA and it is clear that they are not making it up every other time etc. is our opportunity to "hear their story", invite them to volunteer, or ask them to incorporate our "complimentary dish" into their selection to be fair and respectful to what we are trying to provide in our community. This is a unique concept and not everybody understands how it works.

b. No Menus

The no menu philosophy is also crucial for many reasons:

It lets us eat with the seasons which we believe is healthier, as well as work with local farmers.

It lets us buy produce in season at a reasonable cost, making good business sense, and we don't have to participate in driving a "false market" for out of season produce.

It lets cooks be constantly creative.

It lets our customers share their inspired cooking and family ideas with us.

Patrons come more frequently because they don't want to miss out on fabulous dishes. Thus, we have more regulars because of our no menu policy, and this is great for business.

Our purveyors know that we create our dishes out of what we have so if they need to move certain things, they give us a great deal on special items they otherwise might lose.

It allows us to utilize fresh, local food donations immediately.

But when we say "no menus," we don't mean "no planning." We have to determine what we can afford and what is in season before deciding what weekly orders to place and which foods to prep on a daily basis. We may get a large number of "seconds" that we decide will be part of several types of foods over the following week. And we need to schedule employees and volunteers with the skills to prepare and cook those foods so they'll be ready to serve within a certain time frame. So, although we don't provide printed menus, we do have an idea of what we'll be serving tomorrow and how that will flow into the next day.

c. Our Complimentary Community Dish

This is something that we always serve. We came up with this idea a while ago on a recent trip to India. We struggled for years on what to do with patrons that didn't pay and didn't want to volunteer. What we failed to realize is that often, there are circumstances that prevent people from being able to volunteer. Those circumstances may include not enough time due to working 2-3 jobs to make ends meet or having small children, or children with special needs, or a person may have physical or mental illness, be a single parent, newly divorced, etc. We were making them perhaps feel like a thief because we did not have another option for them to choose from. So, now we offer a daily,

complimentary community dish that is healthy and a gift from us to everybody. The chef can plan a low cost yet nutritious dish, or incorporate more expensive yet donated items so you can afford to keep giving this away. Most customers choose it and people enjoy it. While some donate afterwards, some don't. But either way, Everybody Eats, in the community.

2. Function

a. The Leaders of the Vision

The assumption is that you are passionate enough about doing this that you're fully willing to learn as you go. It usually goes something like this, you heard or read something about one of the community kitchens and know it is something you are meant to do, or it keeps resurfacing for you until you must do something! Either way you are going to be part of bringing this to your community. These are some of the things we have found to be important:

First, you have to like people enough to want to see all types of them, up close and personal, everyday and you have a strong desire to help humanity and make a difference in your community.

Secondly, you have to be altruistic enough to believe you can actually be part of several movements at once (organic, slow food, social entrepreneurship, the community kitchen ,etc) while believing you are making a dent in the problem of food insecurity in your community, food waste, and world hunger at large through community building. It requires a pretty open mind and some serious commitment.

Third, you have to be realistic enough with yourself to ask if this is something you are willing to go the distance for.

You have the skills, resource or the determination to move this forward in the financial realm.

None of this is not to say business experience isn't valuable. It's just to also say it isn't always necessary. As Henry Ford used to say, " If you believe you can or can't, you're right"!!!!

1. Living Wage

We believe in paying a living wage at OWEE. A well paid, happy employee saves you money. We have very little turnover and therefore, we can keep a core staff keeping things much more productive in the venue. Plus, it's the right thing to do to help eliminate food insecurity and poverty.

2. Scheduling

By now, we have a good idea of what it takes to staff the kitchen, and this responsibility is up to managers such that everything and everybody is taken care of without going overboard on payroll. You need to have proper "Time Management" to keep your cost down and to have things run smoothly. This is an important skill. We did not know how to properly schedule a full functioning kitchen and lost a lot of money for our organization by believing that it was being scheduled and run efficiently. You really need to talk to some experts in this area, see if you can observe a high volume kitchen in your area, or call me to evaluate your situation before opening.

In the rush after some exceptionally good publicity, you might feel you need to staff up, but you can be overstaffed during the inevitable slow periods. Balance and flexibility are essential. A good mix of part time and full time staff and volunteers is important to meet all financial needs and to keep to your operating budget. That is the importance of a strong volunteer list you can call on if you get a new article to help you for a few days of extra business without having to hire extra people.

4. Payroll and Forms

One of the best things that you will ever do is to hire a payroll service. We really can't stress this enough. It saves time, headaches, financial problems, paperwork and disaster. The services vary slightly, but OWEE uses one that withholds all taxes including FICA. They also made the initial contract for us to Workman's Compensation.

You will also need to keep on hand W-4 and I-9 forms. The I-9 form is required by law to insure your employees are U.S. Citizens or hold a green card. It specifies combinations of identification that you must copy and keep in your records. The most common combination is driver's license and social security card. Stiff fines may result without proof of this documentation.

The W-4 form collects withholding information that your payroll service needs. Keep signed originals of both forms on hand for your records. At the end of the year, your payroll service will send you W-2 forms showing withholding from your employees based on the information on the W-4s. These, along with any other necessary permits, must be completed and filed before the employee is placed on the schedule. Don't let

this fall between the cracks.

A payroll service will also have all of your records on file in the case of an audit or any other circumstances. It is very common to be audited regarding payroll. We have been audited at least 3 times and just refer them to my payroll service who gives them all of the information they need without involving us. Most services charge by the number of employees and most have a minimum charge of \$25 per pay period. OWEE uses Payroll Experts in Provo, Utah. Our 12 employees cost us \$50 monthly with bi-monthly pay periods.

5. Insurance & Benefit Plans

We consider liability insurance a necessity considering any accident on your premises that causes injury could end up costing you thousands of dollars. A slippery floor, a broken tooth or a reaction to something in your fare could cause the more litigious among your clients to take you to court. You need to be prepared for those possibilities. You should always have liability insurance for your Board of Directors if possible.

We don't offer life insurance but are working toward being able to provide minimum health and dental coverage. This insurance can be prohibitively expensive but new hybrid, cafeteria plans and small business collectives are starting to bring the costs down. As far as retirement benefits, we are planning to eventually offer something. But we don't suggest even thinking about this until your third year of operation and with revenue above what the kitchen needs to survive. These priorities can get tricky because you can get too top heavy.

b. Employees

When we opened, we had no kitchen experience but realized we would be wise to make our first employee someone with 3-5 years experience in running a kitchen (including ordering). We ran the operation for around 6 months until it turned its first corner (remember this was back when there were no other community kitchens and everybody thought we were crazy!) Then we hired our first employee that had 5 years kitchen experience. It is well worth it to have someone with that kind of experience. It makes a world of difference.

It is also important to find people with good people skills AND cooking skills, AND who believe in what you are trying to do. This is important because the staff cooks and food is served from the kitchen counter. There should be Harmony in the work place. People know what they like, and what they like is a cohesive staff working together to make amazing food in a friendly relaxed, professional atmosphere.

The staff likes it too because they aren't just cooking and serving. They are making a

difference and are valued in their work by the community. So, the working environment is collegial, professional and fun. The affection and respect our people have for each other is so palatable, our customers can taste it.

We have often hired from our volunteer staff or by placing an ad on Craig's List. Your experience may be different. However, if you're bringing someone straight onto the staff, one thing we think is a good idea is to have several people in on the interview process, including a board member if you are a nonprofit. More eyes and ears on a potential employee can spot problems early. Ask them to volunteer in the kitchen for a shift or two to get a feel for their abilities and character. Finally, make sure they understand the mission. If a new crew member does not work out, you are best to let them go sooner than later.

c. Volunteers

When we first opened One World Cafe back in 2003, we had no idea that the "community kitchen" concept was about to develop. We did not start out having volunteers and then when we did we did not schedule them in order to save payroll. You do not have to make this costly mistake! So with that said how we consult people today is to spend time developing a volunteer program before you open. You should have regular employees that cover the operation bare bones and fill in the rest with volunteers. The trick is to select reliable volunteers that are looking to do a community service that will commit 1/week to your organization.

We structure a "volunteer supervisor" for each shift. They are in charge of all the other volunteers. If you are a larger operation have 2 supervisors on for the front of the house and one for the food service area. This person knows the needs of the chef for the day and your system and how it should run. They can train others, sign them in, and delegate work and take charge of writing out meal vouchers for those who want them. This is important to have because otherwise your staff will be continually bothered and cannot finish their work. Your "volunteer supervisor" is also responsible for gathering and maintaining a core group that will show up on their shift. We always have room for more, but this system provides more stability and develops a group who works well together as a team.

Our commitment has been to always provide a volunteer opportunity to anyone who wants one, especially if it is for a meal voucher. One of the nice things about our system is that all types of people volunteer for all types of reasons. Something we call "intangible mentoring" can take place when you have a wide variety of volunteers working together. Whatever the reason, treat all volunteers honorably. Also, when looking for full time workers, look first to your volunteer staff. You've had a chance to evaluate their performance and personality and know them better than someone off the street. This is one of the reasons why establishing a volunteer program early is very

important. Not only does it help fulfill the mission of giving people a hand by providing job training skills, but it also provides a pool of trained and reliable workers.

Different states have different rules regarding who can work in the kitchen. Salt Lake City requires a food handler's permit for anyone on the food side of the operation. So even dishwashers and food preps and servers must have a current food handler's permit.

Everybody who wants to volunteer should be encouraged to get a food handler's permit. You can also work with your Health Department to develop your own food safety class, specifically for your volunteers that will not cost them any money. This cannot be used anywhere but at your facility. Check with your state's Health Department to find out what is required.

However, there may be people who want to volunteer who don't want to work in the kitchen or due to other concerns cannot be allowed in the kitchen. For them, handing out fliers, folding laundry, working in the garden, doing minor maintenance or keeping the area around the kitchen and the building clean could work out for them. We accept everything from prayer and meditation to approved help for local, organic farmers. We're also mindful that there is something for everyone in their skill set and physical capabilities. We even have an ongoing crocheted afghan that people can work on and then the kitchen sells it. Legitimate effort gets meal vouchers for all volunteers. When working with volunteers, set objectives, curriculum and a process for completion of the work. OWEE uses volunteers in a way that will make our organization effective, efficient and able to expand. This is important to the success. Sustainability of the model means letting people know they are needed and that they are contributing to the vision, not receiving a hand out.

In the case of either volunteers or employees that show bad attitudes, bad intent, or poor learning ability, we suggest this be addressed quickly and openly to the individual.

If they are unwilling to work with us, they should be asked to leave. Utah is a right to fire, right to hire state but your state laws for hiring and firing may be different, require certain documentation, etc. Check your own specific requirements. Negative energy poisons the atmosphere for everyone.

Here is a list of some common volunteer positions:

- prepping veggies
- creating side dishes and entrees
- washing dishes

- cleaning tables
- cleaning bathrooms
- sweeping
- mopping
- passing out fliers
- dusting
- serving food
- a greeter at the door to relay the concept
- clearing plates for diners

1. Educational Program

As you grow, you might want to develop an educational program that volunteers can participate in. OWEE trains dishwashers, cooks and prep cooks, and they can take this experience with them to get a job elsewhere if they choose. Several of our former workers have taken what they've learned with us and gone on to higher paying positions. We give a letter of recommendation and our phone number to those who we think are well trained enough to get a job. This is also a good tool if you need to make room for more volunteers.

d. SELECTING A BOARD OF DIRECTORS

Most of the groups I mentor are non profits. This does not mean that a for profit will not work, it will if you follow my advice, but non profits seem to be the norm.

Whether a Board of Directors or a group of supporting friends, you need a network of people to help you succeed.

It is often said "You are only as strong as your Board" and we think this is true. It is important to have a committed, yet diverse Board with different skills. Someone once told us that you should look for the 4 W's....to have on your Board, Work, Wealth, Wisdom, and WAAAAAAAAAAAAAAAAAAAAAAAAAAAAA!!!!!!!!!!!!!!...

Work:

Board members who can put in the time working for the organization (IRS paperwork, fund raising, event planning PR, marketing, etc...) .

Wealth:

Members who either have wealth or contact to those with wealth,

Wisdom:

Someone who has wisdom and experience to share (in this case the restaurant industry, non profits, etc..)

WAAAAAAAAAAAAA:

Are those somebodies that can spread the word, the excitement, get people involved? They tend to be movers and shakers, charismatic, etc....

There are also people who you would like to be on your advisory board. Advisory Board members are people who might not have much time to give but they can be called on for their particular expertise at critical times. (attorneys, marketing executives, architects, mechanics, electricians, etc...)

e. Budget

Our mantra is to Think BIG, But Start SMALL!! Do not get in over your head with your first venue; remember you can grow from there!

There are no hard numbers here, in part, because we don't know what you have to work with or what you have in mind and costs vary depending on where you live. Consider salary and number of employees you will need to function in the size space, rent, utilities, food costs, equipment costs, furnishings, cleaning supplies, permits, upgrades and renovations, taxes, application fees, marketing costs (although very low) and auto expenses, just to name a few. But in contrast to all this, we'd say take your time and give yourself at least 6 months to a year to sit with the idea and accumulate equipment, expertise, community support, and resources you'll need to actually open. And remember that this type of business is about community, so start networking and asking for help. Tell people what you're doing while you're doing it. Collect names and emails for future customers, volunteers and board members, gather your troops and scouting locations, find out about permits, look for equipment, start having a few fund raisers or look for weed money if you do not have it. Most people want to see people succeed at hard things because we all like everyday heroes. When you start this in earnest, help

will come at unexpected times, in unexpected places and from unexpected people. That's part of the serendipity of this concept. Perhaps you can partner with another established nonprofit, you might belong to a church or some other charitable group that might want to take this project on. Remember a selling point is that once you open, this model can be sustainable and even make a surplus that you can use to help another community start a kitchen.

You do need to be realistic about money (the green stuff so many people want!). We do believe that you can get a lot of things donated, equipment, dishes, etc but there does need to be some money to rent a space, buy food, have some resources as your reputation for good food and a community service spreads. We are happy to mentor groups or people individually through this process. We are also happy to try to come out if your group is planning a fund raiser to add to its momentum.

f. For-Profit, vs. Non-Profit

We ran One World Cafe as a for-profit establishment for more than 2 ½ years before filing for non-profit status. Initially, all we had was a business license for a DBA (Doing Business As). After operating a few months with our new model we organized the One World Café, LLC (Limited Liability Company) on the advice of our accountant. After receiving tax exemption, we changed the name to One World Everybody Eats.

The conventional purpose for a company or corporation is to make money and to maximize profit. This is where we made a radical departure to social entrepreneurship. From the beginning our intentions were to eliminate world hunger and waste in the food industry - both of which are considered charitable purposes but not typical business purposes. We used a conventional business setting to conduct unconventional business purposes. At first, our intuition strongly guided her to be a for-profit business. The resulting experience:

Helped us to create a successful, profitable business model

Helped us to become a better business people

Made our business model more legitimate to the public

Helped us learn the power of community

Later, our intuition told us that the time was right to pursue non-profit status. Again this was possible because our charitable purposes had not changed even though the means to accomplish them had. This required creating a non-profit corporation. A for-profit business is created either as a DBA (sole-proprietor), a partnership, or some form of company or a corporation.

1. Business Structure

If you want to conduct any kind of business you at least need to register a DBA. Otherwise your state will consider what you do as illegal. This is because almost all states derive their income from taxing business transactions so all businesses must be registered and licensed so that the tax can be collected.

The DBA is the simplest business form and generally only requires the filing of the business name and its address. However, it has the highest amount of risk for if the DBA is sued and you lose the court case, then all of your assets, including your bank accounts, retirement plans, house, car and even your possessions can be liquidated to pay for a judgment against you.

The process of creating the DBA is regulated through the appropriate state agency and usually in the state where the business is located. Each state has a Department of Commerce or State which helps owners establish their businesses. Many divisions allow on line business registration through their website and offer step by step help free of charge.

In order to protect personal wealth, some choose to form a company or a corporation. They differ from a DBA in that a company is privately owned while a corporation issues stock to raise capital. Usually stock is sold in exchange for pieces of ownership in the corporation. When the value of the corporation rises, this is reflected in stock value and dividends are paid to the share holders. Companies, on the other hand, are usually small businesses and the state law limits the personal liability of the private owners. Hence they are commonly referred to as limited liability companies or LLCs.

To make it easier, you should become acquainted with the corporate law of your state. The laws of each state are written so that anyone can figure out what is and isn't legally doable. These codes are often available on the Internet. Since the job of the division of corporations is to uphold the law, they will expect you (or your representative) to know it well enough to follow it in setting up your company or corporation.

2. What the Government requires ...

Companies and corporations typically require that a board of directors be established that is authorized to make decisions for the entity. A board of directors will also be required to adopt a set of by-laws that govern the actions of the board members. You will need to check to see if the by-laws need to also be filed with the division of corporations. A new company or corporation also has to file with the Internal Revenue Service (IRS) for an employee identification number (EIN) for tax purposes. And a new company or corporation also must register with the state tax division to pay state sales and state income tax. State income tax is usually referred to as franchise tax and the

company or corporation is issued a state tax identity number that is separate from its EIN. A company or corporation is legally equivalent to an individual and therefore has to pay taxes both for income and also usually for sales transactions.

The act of creating the non-profit corporation also involves the filing of Articles of Incorporation with the state. The articles need to address the purposes of the non-profit and confirm that those purposes are of a tax exempt nature as viewed by the IRS.

In addition, you should be aware that that the IRS looks for two key requirements of the articles of incorporation in judging if a corporation is capable of receiving an exemption.

The first is referred to as the organization requirement. This requirement states what the purpose of the corporation is and must contain language that limits the corporation to only charitable purposes. The IRS closely examines the purpose to ensure that there is no for-profit purpose. The second key requirement is the operated requirement. This means that the organization must be operated to further the exempt purposes specified.

Thus, the IRS looks for language that indicates;

The organization will not engage in individual political campaigns at any governmental level. Assets and earnings do not unjustly enrich the board members, officers or employees,

The organization doesn't authorize the conduct of a trade or business, and

Upon dissolution, the assets will be disbursed to other tax-exempt organizations.

It took 18 months for OWEE to get its 501(c)(3) exemption, partly because the concept was so unusual to the IRS that they scrutinized it for many additional months beyond their average approval time line before granting it. Our 1023 form along with its addenda took the most effort. This is the form that the IRS requires, which lets you define your mission and distinguishes your non-profit from a for-profit. There are two related IRS documents that should be consulted while you tackle your 1023 form. The first is document I-1023, "Tax-Exempt Status for Your Organization" (Revised June 2006).

The second is Publication 557 entitled "Status of Your Non-Profit Entity". The IRS reviewer who is responsible for your application case will likely ask you to clarify parts of your 1023 form. But they should give you plenty of time to do so and you can ask for an extension from the reviewer if you need one. During the process, always be polite and respectful in tone to the IRS reviewer whether in writing or on the phone. It may be a long and occasionally frustrating process, but stay focused on the goal.

We are happy to send you all of our documents so you can use them as a template for

your own community kitchen. This will make the process a lot easier and should speed things up for your exempt status. Just email me for those.

3. After Receiving your Non-Profit Status

If your exemption application is approved by the IRS, you will receive a letter granting your tax exempt status. Once you have your exempt letter, you will need to file a copy with the state division of corporations to prove to them that your corporation has its exemption and is a true non-profit entity. You'll also have to file a copy with your state tax division so you won't have to pay state income tax. And you'll need to consult with them for a sales tax exemption so that you don't have to pay taxes on supplies or equipment.

Guidestar gives a thumbnail overview of individual non-profit organizations, their mission and its board members, as well as linking to any related documents they file such as their 1023, their financial statements and tax-exempt letter. If you decide to pursue a non-profit entity, consider registering it at Guidestar.

This is an important point that we did not know when we filed for our nonprofit status. If you decide to be a non-profit, you can actually operate as a non-profit while waiting for your 501(c)(3) status. Although you may feel like you are operating in limbo; not a tax paying business and not officially non-profit yet, you can proceed "as if." There is a risk that you take by doing this however, which is if you fail to achieve exemptions, you will be responsible to pay taxes on the income and business transactions accumulated in the interim. Save taxes you would've paid just in case. But since OWEE has been granted its exemption, it may be possible for you as well.

In summary, there are many benefits to operating a community kitchen as a non-profit, instead of as a for-profit. The most obvious benefit is that you don't pay income or sometimes sales tax depending on what your state allows. This means what money would have been paid as taxes can be used to further your exempt purposes. People who eat in your establishment cannot use their meal donation as a tax write off. This has to be a pure donation without any exchange.

As a non-profit you can accept donations from others including for-profit businesses that can be money, property, even organic food, restaurant equipment and supplies. If someone donates without receiving compensation, then that donation is tax deductible for themselves as an individual donor. You can also work and partner with other non profits which we think is a wonderful opportunity to share resources and to make a bigger dent in needed social change.

4. Taxes and Supplemental Income

It should also be noted however, that we are not saying that a non-profit corporation pays no taxes, or files no financial reports with the IRS. If you have paid employees, your non-profit corporation must deduct from their pay social security, and state and federal income taxes; all of which are a part of the payroll cost. A payroll service is important here. Also the non-profit corporation has to pay taxes on what is known as Unrelated Business Income (UBI). Occasionally, the non-profit may generate an income from an activity that is not directly related to fulfilling its exempt purposes. For example, your community kitchen may have the opportunity to provide catering services to a business event or fund raising activity of another non-profit. Since such an opportunity provides for exposure of the kitchen to others who may become interested in getting involved or donating, your organization has a legal right to participate. But since catering is typically a commercial trade or business activity, it cannot be considered as an exempt purpose. Thus the money from the catering job must be reported to the IRS as UBI, and if the amount is large enough, income tax must be paid.

UBI must be small in comparison to donations or you could lose your exempt status. Loss of exemption carries the risk of having to pay taxes on all income for previous years plus penalties and interest depending on circumstances. If you receive more than \$25,000 a year, your non-profit corporation must file a Form 990 with the IRS and a 990-T if there is any UBI. These are like 1040 tax forms for individuals, but report the financial details of an organization so that the IRS can decide if there are any improper

5. A Different Kind of Non-Profit

We believe it is very important to stress here that non-profits should really figure out how to be sustainable. Otherwise, you will always be dependent on donations from grants or fundraisers and this will take away from your main focus of eliminating hunger, community building or whatever your goals are. Indeed many conventional non-profits are mostly funded by individual contributions or grants. The problem is as the economy fluctuates, so may donations. Worthy charitable organizations have gone under for failure to achieve true self-sustainability.

But there are two methods for attaining self-sustainability that we think are worth mentioning. First, a non-profit corporation can own other businesses as subsidiaries. The net income (after taxes) from the for-profit business is paid to the non-profit as a charitable contribution. Such an arrangement does not extinguish the tax exemption of the nonprofit because the commercial activity is conducted by a separate entity. If a non-profit has a substantial commercial purpose in addition to its other exempt purposes, it will lose its exemption from the IRS. The details of how to accomplish this are extensive and cannot be detailed here. If your board is interested, it should consult a non-profit corporate tax attorney or search for guides on the subject.

Secondly, Section 513 of the Internal Revenue Code stipulates exemptions to UBI as “any trade or business in which substantially all of the work is in carrying on such trade or business is performed for the organization without compensation” or “any trade or business which consists of selling merchandise, substantially all of which has been received by the organization as gifts or contributions”. Thus your organization can operate a thrift store with volunteers and take items as donations for later sale. All of the money from such activity is exempt from UBI tax and can be used for furthering your exempt purposes.

Whether you choose to operate a community kitchen as a for-profit or a non-profit venture there will be two sets of business licenses that you will need. The first is whatever Health Department certificates the local government requires. These may include licenses for the business and various kinds of permits like a food handlers permit. The second may be an occupancy license from the Fire Department or other municipal agency.

3. Preparation

a. Location

We feel that it is important to be in a location where all members of your community can easily reach you. We are located in a spot that has a college to the east, the downtown in to the west, an affluent neighborhood just north, and one of the city's poorest neighborhoods (apartments) just south. In other words, we were fortunate to be in a location that all types of people pass through. Look for those neighborhoods that are at the crossroads of eclectic, hip or up and coming, and business-oriented, without being too pricey. Although it is still a "numbers game" and as the "community kitchen" is getting to be better known and supported you may want to consider a place with a bigger seating capacity and rent, especially if you already know what you are doing in the food service industry. Please run a location by me if you would like. There are different scenarios to discuss and depending on how you decide to collect your donations I am happy to help you evaluate them. An important point I like to remember is that those suffering from food insecurity are not centered in one specific area. You may have no idea who really needs extra help and support.

We've also found that it takes every economic class to make this work. Our unique environment lends itself to conversation among patrons. People feel free to talk to others and converse over the food, especially since it may look like a restaurant, but they get to seat themselves. Often people will ask if they can share your table if seating is limited, which rarely happens in other situations.

Before you sign any lease, do these things:

Canvas the area to see what is already there. If there are any food places, how are they doing? A neighborhood with other restaurants is a good sign. It means they have located themselves where they are because they've identified and attracted sustaining traffic. Try to find out what they are paying in rent to see if your space is in the same category.

Is there plenty of parking (unless you are in Manhattan or a similar city)?

Are there plenty of people walking or driving by?

Will your location have plenty of "street appeal" and exposure?

Visit the planning and zoning office and have them pull up all of the information on your considered location to see if it's zoned for a food establishment. If so, can it be a sit-down cafe or restaurant? Can you or do you have outdoor seating and how much will that cost? If the space you like is not properly zoned, there can always be something called a "variance". This is done at a special meeting through your city planning and zoning department. So if there is a location you have in mind and it is not zoned accordingly, dig a little deeper and see if that can be changed at one of these meetings and what you would have to do to make that happen.

Have the Health Department representatives do a site visit to tell you what needs to be done before you buy or sign a lease. The health department can look at an existing kitchen and tell you what will need to be added or changed, and if you are putting in a kitchen from scratch they may have some suggestions.

Ask an electrician, if there is not a kitchen in there already (or even if there is) if there is enough power to operate safely. Or will you need expensive upgrades?

Is the building handicapped accessible? Do you need any handicap upgrades? If so, get estimates on the costs. Will the landlord cover these?

Finally, it may be advantageous to move into a place that has already been a cafe since this means you may be "grand fathered" into laws now in place (in most cities, but check first before renting), thus saving you thousands of dollars in upgrades. Something called a CHANGE OF USAGE can be costly. You have to come up to standard on all of the current city codes in order to operate.

We were in a building built in 1957 that had not been a cafe and had to bring it up to 2003 building codes. Most of the money went to handicap upgrades and cost nearly \$10,000.

Also call the fire department and see what the "occupancy" would be for that location so you know how many people can sit in there at the same time and see if there are any fire codes that are not in compliance.

b. Landlord

It's important to find a landlord that understands your social mission and is supportive of your goals. The landlord should believe in you and your work and be someone who might even be a bit of a humanitarian themselves.

Some landlords will let you work and get set up for a month or two before they start charging rent. Remember, you will probably be upgrading their property. You might ask them to pay for any paint, lighting, bathroom fixtures or at least split the cost and deduct it from the rent while you provide the labor. Our original landlord, the late and great Jim Neville, bought all the paint, lighting fixtures and tile. We picked it out and paid to have it installed. We also did most of the work, saving a lot in labor costs. Mr. Neville allowed us to not pay rent for three months to provide us with a "hand up". We had been a long time good renter in the rest of the building and we had a good, trusting and respectful relationship. Jim was a special man, he wanted others to succeed and he was a smart businessman. We are proud that he was one of our important mentors.

Because the idea is so different, some landlords may have concerns that you'll go under because they fear it won't work. Or, that you'll draw nothing but "homeless" people, thus inflaming the anger of the neighborhood for bringing down property values or increasing crime or upsetting their other renters. These things haven't happened with us and we believe they won't happen with you. There are about 8 community kitchens at the time of this updated version and nobody has had any problem. The unique venue is about participation, community, and social accountability, not a continued hand out, which draws a mixed and motivated crowd. Plus the food is always high quality and excellent and EVERYBODY want to eat it. You will actually receive a lot of good initial press which will help you grow and the busier you get the busier the other things around you will become. (More about that later.) If your landlord has such concerns, please have them contact OWEE, and we would be glad to share our success stories with them. Our model has thus far shown it can be successful in terms of profit generation and community building.

Finally, whatever agreement you and your landlord come to, get it in writing.

c. Size

If this is your first endeavor and you do not have any experience running your own cafe or restaurant, I suggest looking for a smallish space. We recommend between 800 and 1300 square feet. Depending on your circumstances, look at getting a transitional or

older area that still has all the economic balance and charm we talked about before. You want it to be vibrant enough or close to neighborhoods where people will come to eat. Don't get buried in extremely high rents. If you think a regular restaurant could make it in that space, than you can too. If you do not think a regular cafe or restaurant could make it in that space, then you will not either. We know this can vary from city to city; large metropolitan areas can cost a lot more. But look for a space around \$1,000 a month or less. It's not impossible to achieve. Seek out people, get connected.

We would strongly suggest that your goal be to owe NOTHING when you open your doors. Too many cafes and restaurants go under (usually first time owners), because they buy all new equipment and because they owe too much money and cannot wait it out as their business and reputation naturally builds.

d. Equipment

Buying the right types and right amount of equipment is one of the most important things you will do. Here is a list of equipment that I recommend starting with.

Look for used or second hand equipment. It can be found on Craig's List, auctions, and used restaurant equipment stores. Some of your equipment can be donated. Most restaurateurs have gotten new equipment through the years and have saved their older pieces. You can approach your local restaurants, tell them about what you are trying to accomplish, show them newspaper articles on all the other community kitchens and see if they will give you anything or even let you borrow it until you can buy it from them, or buy another one. A few pieces were purchased new but do not need to be. We mostly did this before we knew that there was used equipment available.

Here is a list of things you will need. IWe have broken it up into small and large equipment. If you rent a venue that already has a kitchen, chances are it will have the large items, and may even have all of the small.

<u>Small Items</u>	<u>Large Items</u>
Dishes	Convection Oven
Coffee Mugs	Pizza Oven
Serving Bowls	Double Burner
Rice Cooker	Refrigeration
2 Soup Pots	Triple Sink
Hand Sink	Mop Sink
Knives	Prep Tables
Soup Bowls	Prep Sink
Soup Ladles	Tables and Chairs
Silverware	Gas stove and hood (if you can)
Miscellaneous zests, graters and whisks	

Food Processor	
Coffee Maker	
Insulated Coffee Pump Pot	
Coffee Grinder	
Hand Mixer or Table Mixer	
Stainless Steel Pots [durable and inexpensive]	
Cookie Sheets	
Baking Dishes	
Pie and Quiche Pans	

Before buying too many appliances, make sure there is enough electrical service in your planned location to run them as well as your lights and fans. Consult an electrician about your own special needs before leasing your space. All sinks, metal racks and counter-tops, as well as refrigerators, ice machines and other appliances must be National Sanitation Foundation (NSF) rated, and will be identified by a small blue sticker on the back of the equipment which will read "NSF". Older electrical equipment, like cookers, electric burners, and other appliances, may only have the Underwriter's Laboratory label on it and will read "UL."

When you get to a point near opening, insure all equipment has been thoroughly cleaned and tested before your Health Department inspector arrives.

When looking for pieces with which to equip your kitchen, post lists for family, friends and co-workers at church, at work, at the gym and on the front of your new location, etc. For some pieces, you may have to look at some other possibilities. They include:

Craig's list

Freecycle.org

Used restaurant equipment stores

Restaurant auctions

Asking other cafe owners if they have any equipment they don't use anymore.

In other words, beat the street. Most small businesses have equipment they don't use anymore and will sell it for cheap. It might be old, but if it works and passes inspection, it doesn't have to be new.

If there is a local business you know has recently closed, try to contact the owner.

They might make a package deal with you on a payment plan.

All facilities will need (a) a triple sink (at proper height) large enough to submerge your large cookware, (b) a hand sink (the bathroom sink doesn't count), and (c) a mop sink somewhere on the premises. And, before buying any used equipment, check its price in equipment catalogs and familiarize yourself with its costs so you know if you're getting a good deal.

Buy equipment when it comes up at a good price throughout your planning year.

Although appliances may be used, make sure they are of good quality and meet temperature requirements for county or state health departments. Test them on-site before you walk away with them. That means remember to bring thermometers, extension cords and possibly a multimeter.

Shop at Goodwill, garage sales and moving sales for small things like dishes, silverware, kitchen tools, coffee mugs, etc. You should be able to pick these up for almost nothing. Ask friends for extra or odd plates. Circulate your list. Nothing at our community kitchen matches and many call it charming. The advantage of this is when a piece breaks, there's no anxiety over messing up a set of something or seeing money wasted. And as far as things breaking, "when" not "if" something breaks is a general rule, so do not invest a lot of money in breakables.

e. Kitchen Design/Layout

The open design of your kitchen, we think is crucial. We feel that one of the reasons why the model works is that the people who make the food and serve the food are connected to the customer. When you enter OWEE, you actually walk into our small kitchen and are greeted by the cook and server. There should be no barrier walls in your kitchen and nothing to block you and your staff from your customers. The prep should also be done in this area if possible.

The dish washing should be done in this open area as well because we also believe it is important for the dishwasher to be seen. It is one of the most important positions we have and doesn't deserve to be hidden in a back room somewhere. Although this design is ideal, we have helped put in many other kitchens that could not do this EXACTLY and they have been successful.

It is important that your customers can see the food, be served the portion size they want by a server and feel welcome and cared for. We also like the open design so the staff feels part of the whole mission, gets to see who is eating and appreciating their food, and gets to hear the wonderful compliments.

4. Consumables Related

a. Food Sources

We feel that organic food is essential to our success and to our vision of good, healthy food for everyone to eat. In Salt Lake, we use Albert's Organics and United Natural Foods, both of which have national distribution. We have found they work best for us although there are smaller organic distributors in some of the larger cities that you might want to look into. We use as much local pesticide free and organic produce during our growing season as possible. In Salt Lake, we also use a local dairy that does not treat their cattle with antibiotics, and often buy a local grass feed, grass finished whole cow, which does not use antibiotics in their animals or chemicals in grazing. We use a local fish purveyor.

We also support our local organic farmers because we feel it is essential to establish relationships with them. We feel it is also better, in terms of health and sustainability, to eat locally. The Salt Lake area growing season is short, but our farmers utilize it fully.

There are a few months out of the year in the height of the season where we don't place a produce order from our national distributors because we are throwing more support to local farmers. The best way to support them is to buy their foodstuffs, as well as advertise that you buy their foodstuffs. Offer employees and volunteers the opportunity to participate in Community Supported Agriculture (CSA) and help organic farmers during planting and harvest seasons. We are a CSA drop off destination and by facilitating this we are donated a box of produce too. Any customers who do not pick up their box make an automatic donation to our kitchen. This works out really well for all parties concerned.

We also are big on "seconds" - fruits or vegetables that are not in perfect condition but that we buy at a fair and further reduced wholesale price from our local farmers. It becomes a win-win situation since that food usually goes to waste and the farmer can't sell it. You might also partner with a local organic farmer and have them grow things exclusively for you. We like the "grow a row" idea and have asked farmers and residential neighbors to donate a row of their garden to our organization. During the growing season it is not uncommon for customers to drop off their garden extras or call us to pick one of their fruit trees.

b. Distributors

It's best to contact your organic distributors at least one month before opening since

there are application forms and logistics that need to be worked out. You may need someone to personally guarantee your application if you don't have any established credit, so start thinking of a good friend, board member, or family member who might do that.

That leads to another important point. Try to put all of your purchases on a C.O.D. type system. Instead of paying cash, give the driver a check or send it by mail after the delivery. We suggest NOT going 30 NET, which means you have 30 days before you have to pay for your order. You can get in a lot of trouble that way. Ask for 10 day NET and pay it right away. If you mail the check, it will probably take a few days before it gets to your supplier and clears your account. If you can't afford your food, figure out something else - don't get buried in produce bills. You may need to cut employee hours or lay someone off if your business is down for a season. Perhaps you can have a few vegetarian days, or offer a slightly smaller selection and shop retail for a while. I do not suggest in hard or slow times cutting back on your quality. You will probably lose more customers than you think by doing this.

Also, most companies demand a \$500 minimum order which is sometimes hard for new businesses to make. Look for other organic restaurants and cafes in your area and try ordering together. You might have to pick your food up at their place but until you can place larger orders, this is a good solution and builds relationships. There may be smaller local distributors that have a smaller minimum order required.

Produce distributors have a "hot sheet" weekly that lists the things that they have got to "Move or Lose". This is ideal for you because you do not cook with a menu. They also have weekly specials and you could stock up on potatoes, onion, carrots, beets, if they are really cheap.

If you achieve non-profit status, check with local organic grocers to see if you can pick up any throw aways, which are usually in good shape. This is perfectly good food that just isn't cosmetically acceptable for display. It can help save a little on your bottom line and offset some of the "hand up" volunteer meals you will be giving out and your complimentary community dish. Check with Whole Foods, but don't forget major chains like Albertsons, Piggly Wiggly or the like for your part of the country.

Some cities also have a Second Harvest and depending on how they are set up you may qualify to shop there. They only let non profits shop there and you can pick things up for about 16cents/pound. We do not do this in Salt Lake, it is not set up that way there, but it is worth looking into. A lot of organic foods end up at these establishments.

c. Gardens

Gardens are very important for a community kitchen if you can get one. There is nothing

like fresh, organic, produce that comes from your garden. This is a major component of community outreach/building/nurturing and connecting people to food. Look for people who are willing to donate the use of unused land, as well as people willing to donate their time to work it. This too will help build relationships.

A customer donated 1/4 acre 3 blocks away from the Salt Lake venue and we have been gardening there for about 6 years. It is where we send our scraps and make our own compost.

We usually grow a lot of organic mixed salad greens because we use them every day and they can be very expensive. We plant cucumbers, zucchini, basil, squash, green beans, tomatoes and a few other specialty items Giovanni, the Salt Lake director might want. Gardens may contribute to reducing your food budget and they are valuable because they help supplement fresh produce during the summer as well as help you store foods for freezing later in the year. They can also supply volunteer positions.

While we were in Spokane, Washington we learned about pallet gardening and would be happy to share that knowledge with you. It can be done on land that is gravel or horrible, contaminated soil, so you may want to accept any tract of land if it is close to your kitchen.

Finally, if you can't get donated land, consider a clay pot garden or planting around your building for herbs and spices. It should be able to grow enough for your use. And a clay pot garden can be located almost anywhere. In Salt Lake someone built us large wood containers in the back of our parking lot from discarded wood. We have had a very nice herb garden there ever since. It's great for the cooks to be able to just walk outside and pick fresh herbs for their dishes.

d. Drinks

Drinks are an interesting concept. Traditionally most places make huge amounts of profit on drinks. You first need to figure out how you want to set up the pricing for your kitchen. If you have some point of accountability like we suggest, any drink should not be a problem. If you do a pure donation box (like some of the kitchens) you will need to limit what drinks you serve to water, coffee, and ice tea or other low cost items. You can serve other things but you will have to collect the money for them separately.

This may sound messy but here is what happens. People choose their meal, dessert, and drink, and they come up with a price for the whole thing in their head if they are unassisted in this process. This never seems to include the drink value if it is something like orange juice, specialty drinks in glass serving jars that you had to pay for etc, and you end up losing money on the drink side of it. So think about how you are going to price then my recommendation is to do the drinks accordingly.

e. Food Waste

At the end of the day, after serving upwards of 150 people, we can fit all of our food waste in half of a five gallon bucket, and that ends up in our compost bin. Another big part of the concept is the ending food waste part of it all. We encourage people to take what they want and come back for more. Some of the cafes that are not set up so that their customers can see all of their selections start off with small portions and ask them to come back for more if they are still hungry. Both of these ways accomplish the same goal although we prefer taking the time to connect and ask the portion size if you can, it builds a deeper relationship.

5. Ready, Set ... Go

a. Before Opening

When you're starting your first food venture, it's normal to underestimate the amount of time it will take before you are ready to open to the public. But, you're ready when you're ready and we suggest not stressing about an opening date. That does not mean I do not think you should set goals and push to be open, I do, or it will never happen. There are just some things in the process that are out of your control. You will have many inspections with the city and health department to conduct, and some corrections to make. And there may be plans to submit to the city before initial permits can be issued. Speaking of plans, you may be able to draw your own to scale. I did it and the City of Salt Lake accepted them and this could save you money. Check with your own city, they just need to be draw to scale.

When you think you are "two weeks away" from opening, you are probably close, but do not set a firm OPEN date with the public. Try to enjoy the process since you can't force the timing. We know time is money but try to do something creative if there are delays in your schedule.

When we are working on a project we like to take time to talk to community members walking by that may be curious. You can explain your intentions and let them start spreading the excitement by word of mouth before you open. People like to help and you may be surprised at how many volunteers you get. Before opening kitchens are usually getting all sorts of donations from community members that we tell the mission to.

b. After Opening

1. Getting the Word Out

A large part of your success will depend on how people find out about you. Word of mouth is still the gold standard for success, and is essentially those people who know of you and like you, and who convincingly and compellingly tell others about you.

So, you There are three basic pillars of marketing; Advertising, Promotion and Publicity.

a. Advertising is what you pay for. OWEE does almost no paid advertising because it's expensive. If you do decide to advertise, figure out where your customers are, or which customers you want to reach. Then, tailor your advertising to that group.

Targeting saves you money. But, we really recommend two other methods when you're first starting up.

b. Publicity is different, in part because publicity is free. Once your no set prices, no-menu community kitchen opens its doors, you are almost certain to attract the media.

And, since there are now more OWEE-style kitchens open around the country, you will already be considered legitimate rather than a fluke from being the first or second. But that doesn't mean the idea will be old-hat or unattractive. You will attract lots of attention. You should understand, however, that publicity insures an initial rush of customers and that's it. It's your job to turn those new visitors into permanent customers and cheerleaders. And that will happen through your atmosphere, your food and your connection with each customer.

Consider alerting the media of what you're doing and let them spread the news for you.

But, when you first open, especially if this is your first cafe, don't contact the press before you have been open long enough to get most of the kinks out. We suggest a "soft" opening of a week to practice. This has become almost impossible though with the press writing stories BEFORE the kitchens are even open. So we recommend opening when you have a few days practice cooking there for friends and family and when you do open having plenty of volunteers scheduled to help things run smooth. You don't want people to come for the first time and experience chaos. Negative word of mouth travels as fast or faster than positive word of mouth!

One thing about publicity, we have found that often, people will show up with cameras and want to talk with staff about stories they want to write or school projects they are developing. This is fine as long as someone from the staff notifies upper management that these people were or are on-site.

It is the responsibility of all staff to ask media to identify themselves as such and get a

business card or contact information. This is because cheerleaders and critics can come through the same door and the board or owner needs to be aware of everything

both groups may disseminate. Since publicity is free, you have no control over what may end up for public media consumption. But you at least need to be aware that something is coming.

And, at the very least, you will need a website. OWEE currently uses Network Solutions, which is a turn-key service that, for about \$140.00 a year, gives you five, easily customizable web pages, an email address, the option to block spam and hide some of your personal information, and a number of free tools that can be very valuable.

Whenever we are featured by the media, our webmaster monitors a free tool that shows how many visitors came to the site. This helps tell how promotional efforts drove traffic to the website, which in turn, drives traffic to the kitchen. In addition, you may want to consider other tools such as pod casts, forums and others. And, don't ignore services like Friendster, Facebook and YouTube. You can put slide shows, videos and profiles of your employees and your establishment on these social networks. Some of the kitchens are listing their menu everyday on Facebook and getting very good results.

There may be several local, monthly or weekly free magazines that might trade meals for advertising. Look for them. Again, we don't suggest radio or TV unless it's free. But if you are a non-profit, it is. You can make a Public Service Announcement (PSA) that is :15 or :30 seconds long and send it to the broadcast media. They'll play PSAs for nonprofits as part of their obligation to serve the public interest and for their use of the public airwaves. But again, this means making good contacts in the local community. A friend of OWEE filmed and edited a PSA for us. Another young woman provided the voice-over and a musician friend donated the music. Something like that can happen for you too!

Finally, don't forget newspapers. Many newspapers, as well as the communities they serve, run on line community calendars and bulletin boards. As a non-profit, you can post your opening or your events for free on those as another way to get news about your endeavor out to the public.

c. Promotion can attract publicity and there are several kinds. By partnering with another community organization with a kindred mission, "cross-marketing" helps you double the power of the effect you both are having on the community and increase the chances that the media will be attracted. As a single entity, OWEE also involves itself in as many efforts as it has the time and people to support. Any participation in programs associated with gardening, cooking or feeding the hungry adds to your integrity, builds community trust and helps get the name out, and that's a good thing.

Salt Lake has a Farmer's Market from May through October, as well as a "Taste of Salt Lake" every fall. We have rented space at different community festivals and have served One World style on location, including offering our complimentary community dish. All of these can be beneficial for exposure, community service and for raising additional funds.

But we would only caution you to not get involved in too many outside endeavors at the same time. You may find many people asking for you to help to promote their projects and it can overstretch you. Pick what you give time and resources to carefully and don't be afraid to say no. Again, balance and harmony are important.

2. Community

One of the most positive side effects of OWEE has been the overwhelming sense of community that the idea has created. So many people want to believe in a better world and want to be part of something bigger than themselves.

So many, in fact, that we developed a "Wish List" that we post at the kitchen and on the website. We put everything on it from paper products to plane tickets - whatever we need. We ask for help if we need it and our patrons always seem willing to give it. This also lends itself to people getting to know each other through their talents and passions.

It's funny that some people have extra money, some have extra property, some have skills, some have good noses for great stuff. We value everything that we get. Our unique, seat yourself and casual dining areas brings people together, which in turn, generates synergy.

3. Security

Because the model is so free form, because it attracts so many different types of people it is important to have sound business practices, including how you handle the money. Each manager must decide what tools they need to legally avert or bring to a quick conclusion any incident that threatens customers, employees or the kitchen. Other general security considerations should include:

When counting and depositing money at the end of the night, there should always be two employees present. We count money in a closed office and keep a record of names and amounts. Never count your money in plain view. Two people should make the night drop.

If you have separate dining rooms with closable doors, employees should periodically pop in to wipe down tables to insure rooms are being properly used by customers. We do not have locks on any of the public rooms.

Pay particular attention to outside storage, poorly lit or isolated areas, or normally unattended accesses to the building. When choosing a space, consider asking the local police to do a security evaluation to identify potential problems.

Conclusion

This guide is about doing something you believe in. It is very optimistic but not Pollyannaish. As of this writing, 100's of people nationwide and some internationally have shown enough interest in what OWEE is doing to ask us to show them how to do it. If this sounds like a project you are still interested, we would suggest as a next step a visit to one of the community kitchens that we have posted on our website.

If you need help, we and the board, as well as the staff, and the other community kitchens around the country that are already open are ready to share what they've learned to help you succeed. Now that you've reviewed our manual, if you feel you have the passion to end world hunger and make a huge difference in your community, and if you feel you have the stamina, commitment and ingenuity to pull all of this together, then this project may very well be for you. We would like to help you fulfill your dream. We hope to hear from and meet you in the future. We now offer an annual summit, free of charge every January over Martin Lither King weekend. Please check our website for details.

Your spirit can flourish in business if you give it the chance. Your comments, whether ideas, praise or criticisms, are welcome. You can reach us through our website, www.oneworldeverybodyeats.org, or call me (Denise) at 801-953-9953 or email us at community@oneworldeverybodyeats.org or denisecerreta45@yahoo.com

We look forward to our next conversation,

Denise

***THE INFORMATION IN THIS GUIDE IS BASED ON THE EXPERIENCE OF THE STAFF AND BOARD OF ONE WORLD EVERYBODY EATS AND SHOULD NOT BE CONSIDERED A SUBSTITUTION FOR QUALIFIED LEGAL OR FINANCIAL COUNSEL.**

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