2026 INCOME AND EXPENSE ANALYSIS: RESTAURANT/FAST FOOD

For calendar or fiscal year 2025 (12 months)

Real Estate #: ☐☐☐☐☐☐-☐☐☐☐

Property Name: _____ **Address:** _____

_____

CONFIDENTIAL
Per F.S. 195.027
Joyce Morgan
Duval County Property Appraiser
231 East Forsyth Street, Room 270
Jacksonville, Florida 32202

INCOME:	$	$	$
POTENTIAL GROSS RENT			
(1) BASE RENT			
(2) OVERAGES (PERCENTAGE RENT)			
(3) POTENTIAL GROSS RENT			
(4) VACANCY AND RENT LOSS			
(5) NET RENTAL INCOME			

OTHER INCOME:	$	$	$
REIMBURSEMENTS			
(6) C.A.M.			
(7) INSURANCE			
(8) TAXES			
(9) OTHER			
(10) TOTAL OTHER INCOME			
(11) TOTAL INCOME			

EXPENSES:	$	$	$
(12) UTILITIES			
ELECTRICITY			
WATER & SEWER			
OTHER UTILITIES			
(13) MAINTENANCE & REPAIR			
MAINTENANCE & REPAIR PAYROLL			
ELECTRIC, PLUMBING, HVAC REPAIRS			
EXTERIOR REPAIRS			
PARKING LOT REPAIRS			
ROOF REPAIRS			
CONTRACT REPAIRS			
MISCELLANEOUS MAINTENANCE & REPAIRS			
JANITORIAL			
SUPPLIES			
(14) SERVICES			
TRASH REMOVAL			
LANDSCAPE			
SECURITY			
MISCELLANEOUS			
(15) ADMINISTRATIVE			
MANAGEMENT FEE			
ADVERTISING			
RENTAL TAX (SEE INSTRUCTIONS)			
PAYROLL & PAYROLL TAXES			
TELEPHONE			
ACCOUNTING & LEGAL			
OTHER ADMINISTRATIVE			
(16) INSURANCE (ONE (1) YEAR ONLY)			
(17) RESERVES FOR REPLACEMENT (IF ANY)			
(18) TOTAL OPERATING EXPENSES			

OTHER EXPENSES:	$
(19) INTEREST EXPENSE CHARGED THIS PERIOD	
(20) DEPRECIATION EXPENSE CHARGED THIS PERIOD	
(21) PROPERTY TAX EXPENSE CHARGED THIS PERIOD	
(22) GROUND RENT	
(23) CAPITAL EXPENDITURES….(DESCRIBE)_____....(AMOUNT)…….	

PLEASE FILL OUT FRONT & BACK OF FORM

NOTE: IF YOU WOULD LIKE TO PROVIDE THIS OFFICE WITH A PROFIT AND LOSS STATEMENT (YEAR END 2025) AND RENT ROLL AS OF JANUARY 1, 2026 IN LIEU OF FILLING THIS FORM OUT, PLEASE DO SO.

ADDITIONAL INFORMATION:

TOTAL NUMBER OF PARKING SPACES _____

TYPE OF LEASE: TRIPLE NET: _____ GROSS: _____

NET RENTABLE AREAS: Include storage and office areas	NO. OF SQ. FT.	ASKING RENT PER SQ. FT.
TOTAL RENTABLE AREA……		
OTHER: DESCRIBE_____……		
TOTALS……		

OTHER PROPERTY INFORMATION: DATE

IF YOU HAD THIS PROPERTY CONSTRUCTED SINCE 2023 GIVE: DATE _____

COST TO CONSTRUCT $ _____ (include both direct and indirect costs)

MORTGAGE INFORMATION:	1ST MTG.	2ND MTG.	3RD MTG.
DATE……	/	/	/
ORIGINAL AMOUNT……	$	$	$
INTEREST RATE……	%	%	%
TERM IN YEARS & MONTHS……	&	&	&
PAYMENT ($ per month, semi annual, or annual)……	$ /	$ /	$ /
BALLOON PAYMENT ($ / date due)……	$ /	$ /	$ /

IF THIS PROPERTY IS FOR SALE GIVE:

ASKING PRICE…… $ _____

LISTING BROKER & PHONE NUMBER…… _____

HOW LONG ON MARKET…… _____

PREPARER INFORMATION:

PERSON PREPARING QUESTIONNAIRE _____

OWNER: _____ AGENT: _____

DATE _____ PHONE NUMBER _____

(IF ADDITIONAL SPACE IS REQUIRED - PHOTOCOPY THIS FORM)

RESTAURANT/FAST FOOD

INCOME AND EXPENSE ANALYSIS

DEFINITIONS AND INSTRUCTIONS

IF OWNER OCCUPIED: WRITE "OWNER OCCUPIED" ON THE FORM AND RETURN TO DUVAL COUNTY PROPERTY APPRAISER'S OFFICE C/O COMMERCIAL APPRAISAL DIVISION

INCOME

LINE (1): REPORT THE SUM OF ALL RENTS THAT COULD HAVE BEEN COLLECTED IF 100% OF THESE AREAS HAD BEEN OCCUPIED.

LINE (2): PERCENTAGE RENT COLLECTED FROM TENANT.

LINE (3): TOTAL OF LINES (1) AND (2).

LINE (4): TEMPORARILY SKIP THIS LINE. FILL IN LINE (5), THEN COME BACK TO THIS LINE.

LINE (5): SHOW RENTS ACTUALLY COLLECTED FROM ALL SOURCES. SUBTRACT LINE (5) FROM LINE (3) AND ENTER THE DIFFERENCE ON LINE (4).

LINE (6): ADDITIONAL RENT COLLECTED BASED ON THE LEASE TO REIMBURSE BUILDING OWNERS FOR COMMON AREA MAINTENANCE.

LINE (7): ADDITIONAL RENT COLLECTED BASED ON THE LEASE TO REIMBURSE BUILDING OWNERS FOR INSURANCE.

LINE (8): ADDITIONAL RENT COLLECTED BASED ON THE LEASE TO REIMBURSE BUILDING OWNERS FOR PROPERTY TAXES.

LINE (9): OTHER MONIES COLLECTED FROM TENANTS.

LINE (10): TOTAL OF LINES (6), (7), (8), AND (9).

LINE (11): TOTAL OF LINES (5) AND (10).

EXPENSES

NOTE: DO NOT INCLUDE UNDER ANY EXPENSE CATEGORY, (QUESTIONS 12-18), SUCH ITEMS AS GROUND RENT, MORTGAGE INTEREST, AMORTIZATION, DEPRECIATION, INCOME TAXES, OR CAPITAL EXPENDITURE, AS THESE ARE NOT REFLECTIVE OF OPERATING EXPENSES.

LINE (12): INCLUDE ALL UTILITIES COSTS FOR THIS BUILDING EVEN IF SOME OF THESE COSTS ARE BILLED BACK TO YOUR TENANTS.

LINE (13): INCLUDE ALL MAINTENANCE AND REPAIR CHARGES ASSOCIATED WITH THIS BUILDING.

**** DO NOT INCLUDE ANY CAPITAL EXPENDITURES:** *(I.E., MONEY SPENT FOR BUILDING ADDITIONS, SITE IMPROVEMENTS, MACHINERY OR EQUIPMENT; AS DISTINGUISHED FROM EXPENSES THAT ARE NORMALLY INCURRED IN THE DAY TO DAY OPERATIONS OF THE PROPERTY)*

LINE (14): INCLUDE COSTS ASSOCIATED WITH THIS BUILDING ONLY.

LINE (15): INCLUDE ALL ADMINISTRATIVE CHARGES AND COSTS NOT INCLUDED IN OTHER CATEGORIES.

IF SALES TAX 7.5% OF GROSS RENT HAS BEEN INCLUDED IN INCOME, SHOW AMOUNT REMITTED HERE.

LINE (16): INCLUDE ONE YEAR INSURANCE CHARGES FOR FIRE, LIABILITY, THEFT AND ALL OTHER INSURANCE PREMIUMS EXCEPT WORKER'S COMP. AND BENEFIT PLANS.

LINE (17): IF YOUR ACCOUNTING SYSTEM ALLOWS FOR ENTRIES INTO THIS TYPE OF ACCOUNT, INCLUDE THE TOTAL AMOUNT HELD AS RESERVE ON THIS LINE.

LINE (18): TOTAL OF LINES (12) THROUGH (17).

OTHER EXPENSES

LINE (19): IF YOU WOULD LIKE TO PROVIDE THIS OFFICE WITH THE TOTAL AMOUNT OF INTEREST PAID ON REAL ESTATE DEBT, DO SO ON THIS LINE.

LINE (20): IF YOU WOULD LIKE TO PROVIDE THIS OFFICE WITH THE TOTAL AMOUNT OF REAL ESTATE DEPRECIATION CHARGED FOR THIS REPORTING PERIOD, DO SO ON THIS LINE.

LINE (21): IF YOU WOULD LIKE TO PROVIDE THIS OFFICE THE AMOUNT OF ALL DUVAL COUNTY REAL ESTATE TAXES CHARGED THIS PERIOD, DO SO ON THIS LINE.

LINE (22): IF YOU HAVE A GROUND LEASE, PLEASE ENTER AMOUNT HERE.

LINE (23): DESCRIBE ANY CAPITAL EXPENDITURES SUCH AS A NEW ROOF, PAVING, ETC. AND INCLUDE THE COST.