

BASIN BUSINESS ADVISORS															RUB A DUB HOT TUB - TTM Profit and Loss																
GL Code	Chart of Accounts	Jan.	Feb.	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL (YTD) Current Year																	
	Sales Income (Revenue Centres)																														
4100	Retail Hot Tub	\$ 82,940	\$ 74,230	\$ 64,090	\$ 56,225	\$ 44,135	\$ 51,090	\$ 49,660	\$ 57,590	\$ 59,995	\$ 87,880	\$ 82,940	\$ 75,724	\$ 786,499	65.0%																
4200	Part & Accessories	\$ 15,312	\$ 13,704	\$ 11,832	\$ 10,380	\$ 8,148	\$ 9,432	\$ 9,168	\$ 10,632	\$ 11,076	\$ 16,224	\$ 15,312	\$ 13,980	\$ 145,200	12.0%																
4300	Repairs	\$ 11,484	\$ 10,278	\$ 8,874	\$ 7,785	\$ 6,111	\$ 7,074	\$ 6,876	\$ 7,974	\$ 8,307	\$ 12,168	\$ 11,484	\$ 10,485	\$ 108,900	9.0%																
4400	Water Care/Maintenance Club	\$ 0	\$ 0	\$ 43,984	\$ 0	\$ 0	\$ 0	\$ 39,163	\$ 0	\$ 0	\$ 41,334	\$ 15,029	\$ 14,991	\$ 14,899	\$ 169,403	14.0%															
	Total Sales	\$ 109,736	\$ 98,212	\$ 128,780	\$ 74,390	\$ 58,394	\$ 106,759	\$ 65,704	\$ 76,196	\$ 120,712	\$ 131,301	\$ 124,727	\$ 115,088	\$ 1,210,002	100.0%																
	COGS Retail Hot Tub Sales																														
5110	Wholesale Cost of Hot Tub	\$ 42,319	\$ 137,875	\$ 8,149	\$ 7,149	\$ 5,612	\$ 6,496	\$ 7,910	\$ 29,384	\$ 30,612	\$ 44,840	\$ 42,319	\$ 38,637	\$ 401,300																	
5120	Hot Tub Starter Kits	\$ 4,922	\$ 4,405	\$ 3,803	\$ 3,336	\$ 2,619	\$ 3,032	\$ 2,947	\$ 3,417	\$ 3,560	\$ 5,215	\$ 4,922	\$ 4,493	\$ 46,670																	
5130	Freight and Delivery	\$ 1,845	\$ 1,652	\$ 1,426	\$ 1,251	\$ 982	\$ 1,137	\$ 1,105	\$ 1,281	\$ 1,335	\$ 1,955	\$ 1,845	\$ 1,685	\$ 17,500																	
5140	Retail Staff Wages	\$ 7,292	\$ 7,096	\$ 5,668	\$ 5,347	\$ 4,040	\$ 4,677	\$ 4,546	\$ 5,772	\$ 4,992	\$ 7,045	\$ 8,592	\$ 6,932	\$ 72,000																	
5150	Sales Commissions	\$ 1,055	\$ 944	\$ 815	\$ 715	\$ 561	\$ 650	\$ 631	\$ 732	\$ 763	\$ 1,117	\$ 1,055	\$ 963	\$ 10,000																	
	Total COG Hot Tub Sales	\$ 57,433	\$ 151,971	\$ 19,861	\$ 17,798	\$ 13,814	\$ 15,991	\$ 17,139	\$ 40,587	\$ 41,262	\$ 60,172	\$ 58,733	\$ 52,711	\$ 547,470																	
	Gross Profit	\$25,507	\$-77,741	\$44,229	\$38,427	\$30,321	\$35,099	\$32,521	\$17,003	\$18,733	\$27,708	\$24,207	\$23,014	\$239,029																	
	Gross Margin	30.75%	-104.73%	69.01%	68.35%	68.70%	68.70%	65.49%	29.52%	31.22%	31.53%	29.19%	30.39%	30.39%																	
	COGS Accessories																														
5210	Parts/Materials	\$ 10,018	\$ 6,966	\$ 6,241	\$ 6,291	\$ 4,131	\$ 5,371	\$ 5,998	\$ 4,956	\$ 7,247	\$ 9,615	\$ 9,018	\$ 9,147	\$ 85,000																	
5220	Freight and Delivery	\$ 1,102	\$ 797	\$ 724	\$ 729	\$ 513	\$ 637	\$ 700	\$ 596	\$ 825	\$ 961	\$ 902	\$ 1,015	\$ 9,500																	
	Total COG Accessories	\$ 11,120	\$ 7,763	\$ 6,965	\$ 7,020	\$ 4,644	\$ 6,008	\$ 6,698	\$ 5,552	\$ 8,071	\$ 10,576	\$ 9,920	\$ 10,161	\$ 94,500																	
	Gross Profit	\$4,192	\$5,941	\$4,867	\$3,360	\$3,504	\$3,424	\$2,470	\$5,040	\$3,005	\$5,648	\$5,392	\$3,819	\$50,700																	
	Gross Margin	27.38%	43.35%	41.13%	32.37%	43.00%	36.30%	26.94%	47.78%	27.13%	34.81%	35.21%	27.31%	34.92%																	
	COGS Service/Repairs																														
5310	Parts and Materials	\$ 3,492	\$ 3,902	\$ 2,645	\$ 3,015	\$ 3,015	\$ 2,336	\$ 2,403	\$ 2,822	\$ 2,709	\$ 3,502	\$ 4,134	\$ 3,023	\$ 36,999																	
5320	Wages - Service Technician	\$ 5,141	\$ 4,601	\$ 3,972	\$ 3,485	\$ 2,736	\$ 3,167	\$ 3,078	\$ 3,569	\$ 3,719	\$ 5,447	\$ 5,141	\$ 4,693	\$ 48,748																	
5330	Subcontractors (Electricians)	\$ 1,898	\$ 1,699	\$ 1,467	\$ 1,287	\$ 1,010	\$ 1,169	\$ 1,137	\$ 1,318	\$ 1,373	\$ 2,011	\$ 1,898	\$ 1,733	\$ 18,000																	
	Total COG Service Repairs	\$ 8,633	\$ 8,503	\$ 6,617	\$ 6,500	\$ 5,751	\$ 5,503	\$ 5,481	\$ 6,392	\$ 6,428	\$ 8,949	\$ 9,275	\$ 7,716	\$ 103,747																	
	Gross Profit	\$2,851	\$1,775	\$2,257	\$1,285	\$360	\$1,571	\$1,395	\$1,582	\$1,679	\$3,219	\$2,209	\$2,768	\$5,153																	
	Gross Margin	24.83%	17.27%	25.43%	16.51%	5.90%	22.21%	20.28%	22.62%	26.46%	19.24%	26.40%	4.73%																		
	COGS Water Care/Maintenance Contracts																														
5410	Parts and Materials	\$ 2,600	\$ 2,692	\$ 2,392	\$ 2,497	\$ 2,321	\$ 2,223	\$ 2,432	\$ 2,373	\$ 2,662	\$ 2,515	\$ 2,639	\$ 2,655	\$ 30,000																	
5420	Wages - Service Technician	\$ 0	\$ 0	\$ 7,789	\$ 0	\$ 0	\$ 6,936	\$ 0	\$ 0	\$ 7,320	\$ 2,662	\$ 2,655	\$ 2,639	\$ 30,000																	
5430	Vehicles - Payments	\$ 0	\$ 0	\$ 2,181	\$ 0	\$ 0	\$ 1,942	\$ 0	\$ 0	\$ 2,050	\$ 745	\$ 743	\$ 739	\$ 8,400																	
5440	Vehicles - Insurance	\$ 0	\$ 0	\$ 545	\$ 0	\$ 0	\$ 485	\$ 0	\$ 0	\$ 512	\$ 186	\$ 186	\$ 185	\$ 2,100																	
5450	Vehicles - Repairs and Maintenance	\$ 0	\$ 0	\$ 558	\$ 0	\$ 0	\$ 497	\$ 0	\$ 0	\$ 525	\$ 191	\$ 190	\$ 189	\$ 2,150																	
5460	Fuel	\$ 0	\$ 0	\$ 3,149	\$ 0	\$ 0	\$ 2,804	\$ 0	\$ 0	\$ 2,960	\$ 1,076	\$ 1,073	\$ 1,067	\$ 12,130																	
	Total COG Water Care Contracts	\$ 2,600	\$ 2,692	\$ 16,615	\$ 2,498	\$ 2,321	\$ 14,887	\$ 2,432	\$ 2,374	\$ 16,028	\$ 7,375	\$ 7,486	\$ 7,473	\$ 84,781																	
	Gross Profit	\$-2,599	\$-2,692	\$27,369	\$-2,497	\$-2,321	\$24,276	\$-2,432	\$-2,373	\$25,306	\$7,654	\$7,595	\$7,426	\$84,622																	
	Gross Margin	-530507%	-549371%	62.22%	-509598%	-473603%	61.99%	-496271%	-484301%	61.23%	50.93%	50.06%	49.84%	49.95%																	
	TOTAL COGS	\$ 79,786	\$ 179,838	\$ 50,859	\$ 33,816	\$ 26,530	\$ 42,389	\$ 31,751	\$ 54,904	\$ 71,789	\$ 87,071	\$ 85,414	\$ 78,061	\$ 830,498																	
	GROSS PROFIT	\$ 29,951	\$ 72,716	\$ 78,721	\$ 40,575	\$ 31,865	\$ 64,370	\$ 33,953	\$ 21,292	\$ 46,923	\$ 44,229	\$ 39,313	\$ 37,027	\$ 379,504																	
	GROSS MARGIN	27.29%	-74.04%	61.13%	54.54%	54.57%	60.29%	51.68%	27.94%	40.93%	33.09%	31.52%	32.17%	31.30%																	
	Expenses (Fixed Costs)																														
6110	Rent	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 44,004																	
6120	Storage & Warehousing	\$ 910	\$ 280	\$ 560	\$ 350	\$ 280	\$ 350	\$ 490	\$ 700	\$ 420	\$ 1,190	\$ 1,120	\$ 350	\$ 7,000																	
6130	Marketing	\$ 120	\$ 160	\$ 230	\$ 270	\$ 290	\$ 350	\$ 470	\$ 750	\$ 1,100	\$ 3,100	\$ 2,130	\$ 2,030	\$ 11,000																	
6140	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,751	\$ -	\$ 1,083	\$ 1,083	\$ 1,087	\$ 13,004																	
6150	Utilities	\$ 1,250	\$ 1,150	\$ 1,150	\$ 850	\$ 700	\$ 1,050	\$ 1,300	\$ 1,350	\$ 1,000	\$ 900	\$ 1,100	\$ 1,200	\$ 13,000																	
6160	Accounting	\$ 1,200	\$ 800	\$ 900	\$ 1,100	\$ 500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 700	\$ 1,300	\$ 1,100	\$ 900	\$ 12,000																	
6170	Credit Card Processing Fees	\$ 2,470	\$ 760	\$ 1,520	\$ 950	\$ 760	\$ 950	\$ 1,330	\$ 1,800	\$ 1,140	\$ 3,230	\$ 3,040	\$ 950	\$ 19,000																	
6180	Phones	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 3,000																	
6190	Internet	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 3,000																	
6200	Owner Salary	\$ 6,500	\$ 6,000	\$ 7,000	\$ 3,000	\$ 2,500	\$ 5,000	\$ 2,000	\$ 2,500	\$ 3,000	\$ 4,167	\$ 4,167	\$ 4,167	\$ 50,000																	
6210	Payroll & Benefits	\$ 1,646	\$ 1,552	\$ 2,300	\$ 1,011	\$ 792	\$ 1,865	\$ 806	\$ 1,006	\$ 1,750	\$ 1,666	\$ 1,816	\$ 1,623	\$ 17,833																	
6220	Vehicles - Payments	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 18,600																	
6230	Vehicles - Insurance	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 2,700																	
6240	Vehicles - Repairs and Maintenance	\$-	\$-	\$ 1,200	\$ 450	\$-	\$ 600	\$-	\$-	\$ 1,600	\$-	\$ -	\$-	\$ 3,850																	