

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	\$	\$2,940	\$	74,230	\$	64,090	\$	56,225	\$	44,135	\$	51,090	\$	49,660	\$	57,590	\$	59,995	\$	87,880	\$	82,940	\$	75,724	\$	786,499		
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		
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		
4400	Water Care/Maintenance Club	\$	15,202	\$	14,680	\$	14,102	\$	13,506	\$	12,551	\$	13,106	\$	13,402	\$	13,733	\$	14,199	\$	15,029	\$	14,991	\$	14,899	\$	169,401		
Total Sales		\$	124,938	\$	112,892	\$	98,896	\$	87,896	\$	70,945	\$	80,702	\$	79,106	\$	89,929	\$	93,577	\$	131,301	\$	124,727	\$	115,088	\$	1,210,000		
		COGS Retail Hot Tub Sales																											
5110	Wholesale Cost of Hot Tub	\$	42,319	\$	37,875	\$	32,701	\$	28,688	\$	22,519	\$	26,068	\$	25,338	\$	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	\$	6,592	\$	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	\$	51,971	\$	44,413	\$	39,337	\$	30,722	\$	35,563	\$	34,568	\$	40,587	\$	41,262	\$	60,172	\$	58,733	\$	52,711	\$	547,470		
Gross Profit		\$	25,507	\$	22,259	\$	19,677	\$	16,888	\$	13,413	\$	15,527	\$	15,092	\$	17,003	\$	18,733	\$	27,708	\$	24,207	\$	23,014	\$	239,030		
Gross Margin			30.75%		29.99%		30.70%		30.04%		30.39%		30.39%		30.39%		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	\$	5,080	\$	3,005	\$	5,648	\$	5,392	\$	3,819	\$	550,700		
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	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		
5320	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		
5330	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		
Total COG Service Repairs		\$	10,531	\$	10,202	\$	8,084	\$	7,787	\$	6,761	\$	6,672	\$	6,618	\$	7,710	\$	7,801	\$	10,960	\$	11,173	\$	9,450	\$	103,747		
Gross Profit		\$	953	\$	76	\$	790	\$	-2	\$	-650	\$	402	\$	258	\$	264	\$	506	\$	1,208	\$	311	\$	1,035	\$	55,153		
Gross Margin			8.30%		0.74%		8.90%		-0.02%		-10.63%		5.68%		3.75%		3.31%		6.09%		9.93%		2.71%		9.88%		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	\$	2,432	\$	2,515	\$	2,662	\$	2,655	\$	30,000		
5420	Wages - Service Technician	\$	2,692	\$	2,600	\$	2,497	\$	2,392	\$	2,223	\$	2,321	\$	2,373	\$	2,432	\$	2,515	\$	2,662	\$	2,655	\$	2,639	\$	30,000		
5430	Vehicles - Payments	\$	754	\$	728	\$	699	\$	670	\$	622	\$	650	\$	665	\$	681	\$	704	\$	745	\$	743	\$	739	\$	8,400		
5440	Vehicles - Insurance	\$	188	\$	182	\$	175	\$	167	\$	156	\$	162	\$	166	\$	170	\$	176	\$	186	\$	186	\$	185	\$	2,100		
5450	Vehicles - Repairs and Maintenance	\$	193	\$	186	\$	179	\$	171	\$	159	\$	166	\$	170	\$	174	\$	180	\$	191	\$	190	\$	189	\$	2,150		
5460	Fuel	\$	1,089	\$	1,051	\$	1,010	\$	967	\$	899	\$	938	\$	963	\$	1,017	\$	1,076	\$	1,075	\$	1,073	\$	1,067	\$	12,130		
Total COG Water Care Contracts		\$	7,516	\$	7,440	\$	6,952	\$	6,865	\$	6,380	\$	6,461	\$	6,766	\$	6,814	\$	7,253	\$	7,375	\$	7,486	\$	7,473	\$	84,780		
Gross Profit		\$	67,686	\$	67,241	\$	67,150	\$	66,641	\$	66,171	\$	66,645	\$	66,336	\$	66,919	\$	66,946	\$	67,654	\$	67,505	\$	67,426	\$	684,621		
Gross Margin			50.56%		49.32%		50.70%		49.17%		49.17%		50.70%		49.52%		50.38%		48.92%		50.93%		50.06%		49.84%		49.95%		
		TOTAL COGS		\$	86,600	\$	77,374	\$	66,414	\$	61,009	\$	48,506	\$	54,704	\$	54,650	\$	60,663	\$	64,387	\$	89,883	\$	87,312	\$	79,794	\$	830,497
GROSS PROFIT		\$	38,338	\$	35,518	\$	32,483	\$	26,887	\$	22,439	\$	25,998	\$	24,456	\$	29,266	\$	29,190	\$	42,218	\$	37,415	\$	35,294	\$	379,503		
GROSS MARGIN			30.89%		31.46%		32.85%		30.59%		31.63%		32.21%		30.92%		32.54%		31.19%		32.15%		30.60%		30.67%		31.36%		
		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	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	13,000		
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	\$	1,900	\$	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	\$	4,167	\$	4,167	\$	4,167	\$	4,167	\$	4,167	\$	4,167	\$	4,167	\$	4,167	\$	4,167	\$	4,167	\$	4,167	\$	4,167	\$	50,000		
6210	Payroll & Benefits	\$	1,684	\$	1,632	\$	1,447	\$	1,384	\$	1,200	\$	1,294	\$	1,282	\$	1,436	\$	1,369	\$	1,666	\$	1,616	\$	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	\$	-	\$	-	\$	-</						

Gross Profit formula is:
(Total Sales - Total Cost of Goods Sold)

Gross Margin formula is:
(Gross Profit / Total Revenue) * 100

Net Profit formula is:
(Gross Profit - Total Expenses)

Net Profit Margin Percentage formula is:
(Net Profit / Total Sales) * 100

Disclaimer: The data presented in this spreadsheet is for demonstration purposes only. The business and all related information are entirely fictional.