BASIN BUSINESS ADVISORS

RUB A DUB HOT TUB - TTM Profit and Loss with ProForma

GL Code	Chart of Accounts	Jan.	Feb.	Mar		Increase Sales	Increase Price	Apr		Increase Sales	Increase Price	May		Increase Sales	Increase Price
	Sales Income (Revenue Centres)														
4100	Retail Hot Tub	$ 82.940	$ 74.230	$ 64.090	$ 64.090	0%	0%	$ 59.599	$ 56.225	0%	6%	$ 46.783	$ 44.135	0%	6%
4200	Part & Accessories	$ 15.312	$ 13.704	$ 11.832	$ 11.832	0%	0%	$ 10.691	$ 10.380	0%	3%	$ 8.392	$ 8.148	0%	3%
4300	Repairs	$ 11.484	$ 10.278	$ 8.874	$ 8.874	0%	0%	$ 7.785	$ 7.785	0%	0%	$ 6.111	$ 6.111	0%	0%
4400	Water Care/Maintenance Club	$ 15.202	$ 14.680	$ 15.230	$ 14.102	8%	0%	$ 14.857	$ 13.506	10%	0%	$ 13.806	$ 12.551	10%	0%
	Total Sales	$ 124,938	$ 112,892	$ 100,026				$ 92,932				$ 75,093			
	COGS Retail Hot Tub Sales														
5110	Wholesale Cost of Hot Tub	$ 42.319	$ 37.875	$ 32.701	$ 32.701	0%		$ 28.688	$ 28.688	0%		$ 22.519	$ 22.519	0%	
5120	Hot Tub Starter Kits	$ 4.922	$ 4.405	$ 3.803	$ 3.803	0%		$ 3.336	$ 3.336	0%		$ 2.619	$ 2.619	0%	
5130	Freight and Delivery	$ 1.845	$ 1.652	$ 1.426	$ 1.426	0%		$ 1.251	$ 1.251	0%		$ 982	$ 982	0%	
5140	Retail Staff Wages	$ 7.292	$ 7.096	$ 5.668	$ 5.668	0%		$ 5.347	$ 5.347	0%		$ 4.040	$ 4.040	0%	
5150	Sales Commissions	$ 1.055	$ 944	$ 815	$ 815	0%		$ 715	$ 715	0%		$ 561	$ 561	0%	
	Total COG Hot Tub Sales	$ 57.433	$ 51.971	$ 44.413				$ 39.337				$ 30.722			
	Gross Profit	$25.507	$22.259	$19.677				$20.261				$16.061			
	Gross Margin	30.75%	29.99%	30.70%				34.00%				34.33%			
	COGS Accessories														
5210	Parts/Materials	$ 10.018	$ 6.966	$ 6.241	$ 6.241	0%		$ 6.291	$ 6.291	0%		$ 4.131	$ 4.131	0%	
5220	Freight and Delivery	$ 1.102	$ 797	$ 724	$ 724	0%		$ 729	$ 729	0%		$ 513	$ 513	0%	
	Total COG Accessories	$ 11.120	$ 7.763	$ 6.965				$ 7.020				$ 4.644			
	Gross Profit	$4.192	$5.941	$4.867				$3.671				$3.748			
	Gross Margin	27.38%	43.35%	41.13%				34.34%				44.66%			
	COGS Service/Repairs														
5310	Subcontractors (Electricians)	$ 1.898	$ 1.699	$ 1.467	$ 1.467	0%		$ 1.287	$ 1.287	0%		$ 1.010	$ 1.010	0%	
5320	Parts and Materials	$ 3.492	$ 3.902	$ 2.645	$ 2.645	0%		$ 3.015	$ 3.015	0%		$ 3.015	$ 3.015	0%	
5330	Wages - Service Technician	$ 5.141	$ 4.601	$ 3.972	$ 3.972	0%		$ 3.485	$ 3.485	0%		$ 2.736	$ 2.736	0%	
	Total COG Service Repairs	$ 10.531	$ 10.202	$ 8.084				$ 7.787				$ 6.761			
	Gross Profit	$953	$76	$790				-$2				-$650			
	Gross Margin	8.30%	0.74%	8.90%				-0.02%				-10.63%			
	COGS Water Care/Maintenance Contracts														
5410	Parts and Materials	$ 2.600	$ 2.692	$ 2.583	$ 2.392	8%		$ 2.497	$ 2.497	10%		$ 2.553	$ 2.321	10%	
5420	Wages - Service Technician	$ 2.692	$ 2.600	$ 2.697	$ 2.497	8%		$ 2.631	$ 2.392	10%		$ 2.445	$ 2.223	10%	
5430	Vehicles - Payments	$ 754	$ 728	$ 699	$ 699	0%		$ 737	$ 670	0%		$ 622	$ 622	0%	
5440	Vehicles - Insurance	$ 188	$ 182	$ 175	$ 175	0%		$ 184	$ 167	0%		$ 156	$ 156	0%	
5450	Vehicles - Repairs and Maintenance	$ 193	$ 186	$ 179	$ 179	0%		$ 189	$ 171	0%		$ 159	$ 159	0%	
5460	Fuel	$ 1.089	$ 1.051	$ 1.091	$ 1.010	8%		$ 1.064	$ 967	10%		$ 989	$ 899	10%	
	Total COG Water Care Contracts	$ 7.516	$ 7.440	$ 7.424				$ 7.302				$ 6.924			
	Gross Profit	$7.686	$7.241	$7.806				$7.555				$6.882			
	Gross Margin	50.56%	49.32%	51.25%				50.85%				49.85%			
	TOTAL COGS	$ 86.600	$ 77.374	$ 66.886				$ 61.446				$ 49.050			
	GROSS PROFIT	$ 38.338	$ 35.518	$ 33.140				$ 31.486				$ 26.042			
	GROSS MARGIN	30.69%	31.46%	33.13%				33.88%				34.68%			
	Expenses (Fixed Costs)														
6110	Rent	$ 3.667	$ 3.667	$ 3.667	$ 3.667	0%		$ 3.667	$ 3.667	0%		$ 3.667	$ 3.667	0%	
6120	Storage & Warehousing	$ 910	$ 280	$ 560	$ 560	0%		$ 350	$ 350	0%		$ 280	$ 280	0%	
6130	Marketing	$ 120	$ 160	$ 230	$ 230	0%		$ 270	$ 270	0%		$ 290	$ 290	0%	
6140	Insurance	$ 1.083	$ 1.083	$ 1.083	$ 1.083	0%		$ 1.083	$ 1.083	0%		$ 1.083	$ 1.083	0%	
6150	Utilities	$ 1.250	$ 1.150	$ 1.150	$ 1.150	0%		$ 850	$ 850	0%		$ 700	$ 700	0%	
6160	Accounting	$ 1.200	$ 800	$ 900	$ 900	0%		$ 1.100	$ 1.100	0%		$ 500	$ 500	0%	
6170	Credit Card Processing Fees	$ 2.470	$ 760	$ 1.520	$ 1.520	0%		$ 950	$ 950	0%		$ 760	$ 760	0%	
6180	Phones	$ 250	$ 250	$ 250	$ 250	0%		$ 250	$ 250	0%		$ 250	$ 250	0%	
6190	Internet	$ 250	$ 250	$ 250	$ 250	0%		$ 250	$ 250	0%		$ 250	$ 250	0%	
6200	Owner Salary	$ 4.167	$ 4.167	$ 4.167	$ 4.167	0%		$ 4.167	$ 4.167	0%		$ 4.167	$ 4.167	0%	
6210	Payroll & Benefits	$ 1.684	$ 1.632	$ 1.447	$ 1.447	0%		$ 1.384	$ 1.384	0%		$ 1.200	$ 1.200	0%	
6220	Vehicles - Payments	$ 1.550	$ 1.550	$ 1.550	$ 1.550	0%		$ 1.550	$ 1.550	0%		$ 1.550	$ 1.550	0%	
6230	Vehicles - Insurance	$ 225	$ 225	$ 225	$ 225	0%		$ 225	$ 225	0%		$ 225	$ 225	0%	
6240	Vehicles - Repairs and Maintenance	$ -	$ -	$ 1.200	$ 1.200	0%		$ 450	$ 450	0%		$ -	$ -	0%	
6250	Fuel	$ 910	$ 180	$ 360	$ 360	0%		$ 150	$ 150	0%		$ 250	$ 250	0%	
6260	Administration/Office	$ 1.250	$ 1.250	$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%	
6270	Medical	$ 667	$ 667	$ 667	$ 667	0%		$ 667	$ 667	0%		$ 667	$ 667	0%	
6280	Training (First Aid, Water Care)	$ -	$ -	$ 1.700	$ 1.700	0%		$-	$ -	0%		$ -	$ -	0%	
	Total Expenses (Fixed Costs)	$ 21.652	$ 18.071	$ 22.176				$ 18.613				$ 17.089			
	Other Expenses														
6310	Depreciation	$ 1.250	$ 1.250	$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%	
6320	Taxes	$ 2.500	$ 2.500	$ 2.500	$ 2.500	0%		$ 2.500	$ 2.500	0%		$ 2.500	$ 2.500	0%	
6330	Interest Expense	$ 1.000	$ 1.000	$ 1.000	$ 1.000	0%		$ 1.000	$ 1.000	0%		$ 1.000	$ 1.000	0%	
	Total Other Expenses	$ 4.750	$ 4.750	$ 4.750				$ 4.750				$ 4.750			
	TOTAL EXPENSES	$ 26.402	$ 22.821	$ 26.926				$ 23.363				$ 21.839			
	NET PROFIT	$11.936	$12.697	$6.213				$8.123				$4.204			
	PROFIT MARGIN	9.55%	11.25%	6.21%				8.74%				5.60%			

GL Code	Chart of Accounts	Jun		Increase Sales	Increase Price	Jul		Increase Sales	Increase Price	Aug		Increase Sales	Increase Price	Sep		Increase Sales	Increase Price
	Sales Income (Revenue Centres)																
4100	Retail Hot Tub	$ 54.155	$ 51.090	0%	6%	$ 52.640	$ 49.660	0%	6%	$ 67.760	$ 57.590	11%	6%	$ 80.129	$ 59.995	26%	6%
4200	Part & Accessories	$ 9.715	$ 9.432	0%	3%	$ 9.443	$ 9.168	0%	3%	$ 11.170	$ 10.632	2%	3%	$ 11.751	$ 11.076	3%	3%
4300	Repairs	$ 7.074	$ 7.074	0%	0%	$ 6.876	$ 6.876	0%	0%	$ 7.974	$ 7.974	0%	0%	$ 8.307	$ 8.307	0%	0%
4400	Water Care/Maintenance Club	$ 14.548	$ 13.106	11%	0%	$ 14.474	$ 13.402	8%	0%	$ 15.930	$ 13.733	16%	0%	$ 16.755	$ 14.199	18%	0%
	Total Sales	$ 85,492				$ 83,433				$ 102,835				$ 116,942			
	COGS Retail Hot Tub Sales																
5110	Wholesale Cost of Hot Tub	$ 26.068	$ 26.068	0%		$ 25.338	$ 25.338	0%		$ 32.617	$ 29.384	11%		$ 38.571	$ 30.612	26%	
5120	Hot Tub Starter Kits	$ 3.032	$ 3.032	0%		$ 2.947	$ 2.947	0%		$ 3.793	$ 3.417	11%		$ 4.486	$ 3.560	26%	
5130	Freight and Delivery	$ 1.137	$ 1.137	0%		$ 1.105	$ 1.105	0%		$ 1.422	$ 1.281	11%		$ 1.682	$ 1.335	26%	
5140	Retail Staff Wages	$ 4.677	$ 4.677	0%		$ 4.546	$ 4.546	0%		$ 5.772	$ 5.772	0%		$ 4.992	$ 4.992	0%	
5150	Sales Commissions	$ 650	$ 650	0%		$ 631	$ 631	0%		$ 857	$ 732	17%		$ 2.540	$ 763	233%	
	Total COG Hot Tub Sales	$ 35.563				$ 34.568				$ 44.461				$ 52.271			
	Gross Profit	$18.592				$18.072				$23.300				$27.859			
	Gross Margin	34.33%				34.33%				34.39%				34.77%			
	COGS Accessories																
5210	Parts/Materials	$ 5.371	$ 5.371	0%		$ 5.998	$ 5.998	0%		$ 5.055	$ 4.956	2%		$ 7.464	$ 7.247	3%	
5220	Freight and Delivery	$ 637	$ 637	0%		$ 700	$ 700	0%		$ 608	$ 596	2%		$ 849	$ 825	3%	
	Total COG Accessories	$ 6.008				$ 6.698				$ 5.663				$ 8.314			
	Gross Profit	$3.707				$2.745				$5.507				$3.437			
	Gross Margin	38.16%				29.07%				49.30%				29.25%			
	COGS Service/Repairs																
5310	Subcontractors (Electricians)	$ 1.169	$ 1.169	0%		$ 1.137	$ 1.137	0%		$ 1.318	$ 1.318	0%		$ 1.373	$ 1.373	0%	
5320	Parts and Materials	$ 2.336	$ 2.336	0%		$ 2.403	$ 2.403	0%		$ 2.822	$ 2.822	0%		$ 2.709	$ 2.709	0%	
5330	Wages - Service Technician	$ 3.167	$ 3.167	0%		$ 3.078	$ 3.078	0%		$ 3.569	$ 3.569	0%		$ 3.719	$ 3.719	0%	
	Total COG Service Repairs	$ 6.672				$ 6.618				$ 7.710				$ 7.801			
	Gross Profit	$402				$258				$264				$506			
	Gross Margin	5.68%				3.75%				3.31%				6.09%			
	COGS Water Care/Maintenance Contracts																
5410	Parts and Materials	$ 2.467	$ 2.223	11%		$ 2.627	$ 2.432	8%		$ 2.753	$ 2.373	16%		$ 3.141	$ 2.662	18%	
5420	Wages - Service Technician	$ 2.576	$ 2.321	11%		$ 2.563	$ 2.373	8%		$ 2.821	$ 2.432	16%		$ 2.967	$ 2.515	18%	
5430	Vehicles - Payments	$ 650	$ 650	0%		$ 665	$ 665	0%		$ 681	$ 681	0%		$ 704	$ 704	0%	
5440	Vehicles - Insurance	$ 162	$ 162	0%		$ 166	$ 166	0%		$ 170	$ 170	0%		$ 176	$ 176	0%	
5450	Vehicles - Repairs and Maintenance	$ 166	$ 166	0%		$ 170	$ 170	0%		$ 174	$ 174	0%		$ 180	$ 180	0%	
5460	Fuel	$ 1.042	$ 938	11%		$ 1.036	$ 960	8%		$ 1.141	$ 983	16%		$ 1.200	$ 1.017	18%	
	Total COG Water Care Contracts	$ 7.064				$ 7.227				$ 7.741				$ 8.368			
	Gross Profit	$7.484				$7.247				$8.190				$8.387			
	Gross Margin	51.44%				50.07%				51.41%				50.06%			
	TOTAL COGS	$ 55.307				$ 55.111				$ 65.574				$ 76.753			
	GROSS PROFIT	$ 30.185				$ 28.322				$ 37.261				$ 40.189			
	GROSS MARGIN	35.31%				33.95%				36.23%				34.37%			
	Expenses (Fixed Costs)																
6110	Rent	$ 3.667	$ 3.667	0%		$ 3.667	$ 3.667	0%		$ 3.667	$ 3.667	0%		$ 3.667	$ 3.667	0%	
6120	Storage & Warehousing	$ 350	$ 350	0%		$ 490	$ 490	0%		$ 700	$ 700	0%		$ 420	$ 420	0%	
6130	Marketing	$ 350	$ 350	0%		$ 470	$ 470	0%		$ 1.050	$ 750	40%		$ 1.540	$ 1.100	40%	
6140	Insurance	$ 1.083	$ 1.083	0%		$ 1.083	$ 1.083	0%		$ 1.083	$ 1.083	0%		$ 1.083	$ 1.083	0%	
6150	Utilities	$ 1.050	$ 1.050	0%		$ 1.300	$ 1.300	0%		$ 1.350	$ 1.350	0%		$ 1.000	$ 1.000	0%	
6160	Accounting	$ 1.500	$ 1.500	0%		$ 1.000	$ 1.000	0%		$ 1.000	$ 1.000	0%		$ 700	$ 700	0%	
6170	Credit Card Processing Fees	$ 950	$ 950	0%		$ 1.330	$ 1.330	0%		$ 1.900	$ 1.900	0%		$ 1.140	$ 1.140	0%	
6180	Phones	$ 250	$ 250	0%		$ 250	$ 250	0%		$ 250	$ 250	0%		$ 250	$ 250	0%	
6190	Internet	$ 250	$ 250	0%		$ 250	$ 250	0%		$ 250	$ 250	0%		$ 250	$ 250	0%	
6200	Owner Salary	$ 4.167	$ 4.167	0%		$ 4.167	$ 4.167	0%		$ 4.167	$ 4.167	0%		$ 4.167	$ 4.167	0%	
6210	Payroll & Benefits	$ 1.294	$ 1.294	0%		$ 1.282	$ 1.282	0%		$ 1.436	$ 1.436	0%		$ 1.369	$ 1.369	0%	
6220	Vehicles - Payments	$ 1.550	$ 1.550	0%		$ 1.550	$ 1.550	0%		$ 1.550	$ 1.550	0%		$ 1.550	$ 1.550	0%	
6230	Vehicles - Insurance	$ 225	$ 225	0%		$ 225	$ 225	0%		$ 225	$ 225	0%		$ 225	$ 225	0%	
6240	Vehicles - Repairs and Maintenance	$ 600	$ 600	0%		$ -	$ -	0%		$ -	$ -	0%		$ 1.600	$ 1.600	0%	
6250	Fuel	$ 250	$ 250	0%		$ 220	$ 220	0%		$ 325	$ 325	0%		$ 130	$ 130	0%	
6260	Administration/Office	$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%	
6270	Medical	$ 667	$ 667	0%		$ 667	$ 667	0%		$ 667	$ 667	0%		$ 667	$ 667	0%	
6280	Training (First Aid, Water Care)	$ 2.800	$ 2.800	0%		$ -	$ -	0%		$ -	$ -	0%		$ 2.500	$ 2.500	0%	
	Total Expenses (Fixed Costs)	$ 22.252				$ 19.201				$ 20.870				$ 23.507			
	Other Expenses																
6310	Depreciation	$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%	
6320	Taxes	$ 2.500	$ 2.500	0%		$ 2.500	$ 2.500	0%		$ 2.500	$ 2.500	0%		$ 2.500	$ 2.500	0%	
6330	Interest Expense	$ 1.000	$ 1.000	0%		$ 1.000	$ 1.000	0%		$ 1.000	$ 1.000	0%		$ 1.000	$ 1.000	0%	
	Total Other Expenses	$ 4.750				$ 4.750				$ 4.750				$ 4.750			
	TOTAL EXPENSES	$ 27.002				$ 23.951				$ 25.620				$ 28.257			
	NET PROFIT	$3.182				$4.371				$11.641				$11.932			
	PROFIT MARGIN	3.72%				5.24%				11.32%				10.20%			

GL Code	Chart of Accounts	Oct		Increase Sales	Increase Price	Nov		Increase Sales	Increase Price	Dec		Increase Sales	Increase Price
	Sales Income (Revenue Centres)												
4100	Retail Hot Tub	$ 115.509	$ 87.880	24%	6%	$ 102.862	$ 82.940	17%	6%	$ 97.495	$ 75.724	25%	3%
4200	Part & Accessories	$ 17.212	$ 16.224	3%	3%	$ 16.402	$ 15.312	4%	3%	$ 15.119	$ 13.980	5%	3%
4300	Repairs	$ 12.168	$ 12.168	0%	0%	$ 11.484	$ 11.484	0%	0%	$ 10.485	$ 10.485	0%	0%
4400	Water Care/Maintenance Club	$ 18.335	$ 15.029	22%	0%	$ 18.889	$ 14.991	26%	0%	$ 19.369	$ 14.899	30%	0%
	Total Sales	$ 163,225				$ 149,637				$ 142,468			
	COGS Retail Hot Tub Sales												
5110	Wholesale Cost of Hot Tub	$ 55.601	$ 44.840	24%		$ 49.513	$ 42.319	17%		$ 48.297	$ 38.637	25%	
5120	Hot Tub Starter Kits	$ 6.466	$ 5.215	24%		$ 5.758	$ 4.922	17%		$ 5.617	$ 4.493	25%	
5130	Freight and Delivery	$ 2.425	$ 1.955	24%		$ 2.159	$ 1.845	17%		$ 2.106	$ 1.685	25%	
5140	Retail Staff Wages	$ 7.045	$ 7.045	0%		$ 8.592	$ 8.592	0%		$ 6.932	$ 6.932	0%	
5150	Sales Commissions	$ 3.710	$ 1.117	232%		$ 3.480	$ 1.055	230%		$ 3.168	$ 963	229%	
	Total COG Hot Tub Sales	$ 75.246				$ 69.503				$ 66.119			
	Gross Profit	$40.263				$33.359				$31.376			
	Gross Margin	34.86%				32.43%				32.18%			
	COGS Accessories												
5210	Parts/Materials	$ 9.903	$ 9.615	3%		$ 9.379	$ 9.018	4%		$ 9.604	$ 9.147	5%	
5220	Freight and Delivery	$ 990	$ 961	3%		$ 938	$ 902	4%		$ 1.065	$ 1.015	5%	
	Total COG Accessories	$ 10.894				$ 10.317				$ 10.669			
	Gross Profit	$6.318				$6.085				$4.450			
	Gross Margin	36.71%				37.10%				29.43%			
	COGS Service/Repairs												
5310	Subcontractors (Electricians)	$ 2.011	$ 2.011	0%		$ 1.898	$ 1.898	0%		$ 1.733	$ 1.733	0%	
5320	Parts and Materials	$ 3.502	$ 3.502	0%		$ 4.134	$ 4.134	0%		$ 3.023	$ 3.023	0%	
5330	Wages - Service Technician	$ 5.447	$ 5.447	0%		$ 5.141	$ 5.141	0%		$ 4.693	$ 4.693	0%	
	Total COG Service Repairs	$ 10.960				$ 11.173				$ 9.450			
	Gross Profit	$1.208				$311				$1.035			
	Gross Margin	9.93%				2.71%				9.88%			
	COGS Water Care/Maintenance Contracts												
5410	Parts and Materials	$ 3.068	$ 2.515	22%		$ 3.325	$ 2.639	26%		$ 3.451	$ 2.655	30%	
5420	Wages - Service Technician	$ 3.247	$ 2.662	22%		$ 3.345	$ 2.655	26%		$ 3.430	$ 2.639	30%	
5430	Vehicles - Payments	$ 745	$ 745	0%		$ 743	$ 743	0%		$ 739	$ 739	0%	
5440	Vehicles - Insurance	$ 186	$ 186	0%		$ 186	$ 186	0%		$ 185	$ 185	0%	
5450	Vehicles - Repairs and Maintenance	$ 191	$ 191	0%		$ 190	$ 190	0%		$ 189	$ 189	0%	
5460	Fuel	$ 1.313	$ 1.076	22%		$ 1.353	$ 1.073	26%		$ 1.387	$ 1.067	30%	
	Total COG Water Care Contracts	$ 8.750				$ 9.142				$ 9.381			
	Gross Profit	$9.585				$9.747				$9.988			
	Gross Margin	52.28%				51.60%				51.57%			
	TOTAL COGS	$ 105.850				$ 100.135				$ 95.619			
	GROSS PROFIT	$ 57.375				$ 49.503				$ 46.849			
	GROSS MARGIN	35.15%				33.08%				32.88%			
	Expenses (Fixed Costs)												
6110	Rent	$ 3.667	$ 3.667	0%		$ 3.667	$ 3.667	0%		$ 3.667	$ 3.667	0%	
6120	Storage & Warehousing	$ 1.190	$ 1.190	0%		$ 1.120	$ 1.120	0%		$ 350	$ 350	0%	
6130	Marketing	$ 4.340	$ 3.100	40%		$ 2.982	$ 2.130	40%		$ 2.842	$ 2.030	40%	
6140	Insurance	$ 1.083	$ 1.083	0%		$ 1.083	$ 1.083	0%		$ 1.087	$ 1.087	0%	
6150	Utilities	$ 900	$ 900	0%		$ 1.100	$ 1.100	0%		$ 1.200	$ 1.200	0%	
6160	Accounting	$ 1.300	$ 1.300	0%		$ 1.100	$ 1.100	0%		$ 900	$ 900	0%	
6170	Credit Card Processing Fees	$ 3.230	$ 3.230	0%		$ 3.040	$ 3.040	0%		$ 950	$ 950	0%	
6180	Phones	$ 250	$ 250	0%		$ 250	$ 250	0%		$ 250	$ 250	0%	
6190	Internet	$ 250	$ 250	0%		$ 250	$ 250	0%		$ 250	$ 250	0%	
6200	Owner Salary	$ 4.167	$ 4.167	0%		$ 4.167	$ 4.167	0%		$ 4.167	$ 4.167	0%	
6210	Payroll & Benefits	$ 1.666	$ 1.666	0%		$ 1.816	$ 1.816	0%		$ 1.623	$ 1.623	0%	
6220	Vehicles - Payments	$ 1.550	$ 1.550	0%		$ 1.550	$ 1.550	0%		$ 1.550	$ 1.550	0%	
6230	Vehicles - Insurance	$ 225	$ 225	0%		$ 225	$ 225	0%		$ 225	$ 225	0%	
6240	Vehicles - Repairs and Maintenance	$ -	$ -	0%		$ -	$ -	0%		$ -	$ -	0%	
6250	Fuel	$ 900	$ 900	0%		$ 1.020	$ 1.020	0%		$ 175	$ 175	0%	
6260	Administration/Office	$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%	
6270	Medical	$ 667	$ 667	0%		$ 667	$ 667	0%		$ 667	$ 667	0%	
6280	Training (First Aid, Water Care)	$ -	$ -	0%		$ -	$ -	0%		$ -	$ -	0%	
	Total Expenses (Fixed Costs)	$ 26.635				$ 25.287				$ 21.153			
	Other Expenses												
6310	Depreciation	$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%		$ 1.250	$ 1.250	0%	
6320	Taxes	$ 2.500	$ 2.500	0%		$ 2.500	$ 2.500	0%		$ 2.500	$ 2.500	0%	
6330	Interest Expense	$ 1.000	$ 1.000	0%		$ 1.000	$ 1.000	0%		$ 1.000	$ 1.000	0%	
	Total Other Expenses	$ 4.750				$ 4.750				$ 4.750			
	TOTAL EXPENSES	$ 31.385				$ 30.037				$ 25.903			
	NET PROFIT	$25.990				$19.466				$20.947			
	PROFIT MARGIN	15.92%				13.01%				14.70%			

GL Code	Chart of Accounts		TOTAL (YTD) Current Year	BEFORE CHANGES	Increase Sales %	Increase Price %	Increase in Sales	Increase in Price	Increase Sales & Price	
	Sales Income (Revenue Centres)									
4100	Retail Hot Tub		$ 898.193	$ 786.499			$ 898.193	$ 898.193	$ 898.193	66.5%
4200	Part & Accessories		$ 150.744	$ 145.200			$ 150.744	$ 150.744	$ 150.744	11.2%
4300	Repairs		$ 108.900	$ 108.900			$ 108.900	$ 108.900	$ 108.900	8.1%
4400	Water Care/Maintenance Club		$ 192.076	$ 169.401			$ 192.076	$ 192.076	$ 192.076	14.2%
	Total Sales	$ -	$ 1,349,912	$ 1,210,000			$ 1,349,912	$ 1,349,912	$ 1,349,912	100.0%
	COGS Retail Hot Tub Sales									
5110	Wholesale Cost of Hot Tub	$ 474.800	$ 440.106	$ 401.300			$ 440.106	$ 440.106	$ 440.106	
5120	Hot Tub Starter Kits	$ 96.670	$ 51.183	$ 46.670			$ 51.183	$ 51.183	$ 51.183	
5130	Freight and Delivery	$ 55.500	$ 19.192	$ 17.500			$ 19.192	$ 19.192	$ 19.192	
5140	Retail Staff Wages	$ 60.000	$ 72.000	$ 72.000			$ 72.000	$ 72.000	$ 72.000	
5150	Sales Commissions		$ 19.124	$ 10.000			$ 19.124	$ 19.124	$ 19.124	
	Total COG Hot Tub Sales	$ 686.970	$ 601.606	$ 547.470			$ 601.606	$ 601.606	$ 601.606	
	Gross Profit	-$686.970	$296.587	$239.030			$296.587	$296.587	$296.587	
	Gross Margin	#DIV/0!	33.02%	30.39%			33.02%	33.02%	33.02%	
	COGS Accessories									
5210	Parts/Materials	$ 162.277	$ 86.423	$ 85.000			$ 86.423	$ 86.423	$ 86.423	
5220	Freight and Delivery		$ 9.652	$ 9.500			$ 9.652	$ 9.652	$ 9.652	
	Total COG Accessories	$ 162.277	$ 96.075	$ 94.500			$ 96.075	$ 96.075	$ 96.075	
	Gross Profit	-$162.277	$54.669	$50.700			$54.669	$54.669	$54.669	
	Gross Margin	#DIV/0!	36.27%	34.92%			36.27%	36.27%	36.27%	
	COGS Service/Repairs									
5310	Subcontractors (Electricians)	$ 18.000	$ 18.000	$ 18.000			$ 18.000	$ 18.000	$ 18.000	
5320	Parts and Materials	$ 70.976	$ 36.999	$ 36.999			$ 36.999	$ 36.999	$ 36.999	
5330	Wages - Service Technician	$ 48.500	$ 48.748	$ 48.748			$ 48.748	$ 48.748	$ 48.748	
	Total COG Service Repairs		$ 103.747	$ 103.747			$ 103.747	$ 103.747	$ 103.747	
	Gross Profit	$0	$5.153	$5.153			$5.153	$5.153	$5.153	
	Gross Margin	#DIV/0!	4.73%	4.73%			4.73%	4.73%	4.73%	
	COGS Water Care/Maintenance Contracts									
5410	Parts and Materials		$ 33.757	$ 30.000			$ 33.757	$ 33.757	$ 33.757	
5420	Wages - Service Technician	$ 30.000	$ 34.016	$ 30.000			$ 34.016	$ 34.016	$ 34.016	
5430	Vehicles - Payments	$ 16.128	$ 8.467	$ 8.400			$ 8.467	$ 8.467	$ 8.467	
5440	Vehicles - Insurance	$ 4.032	$ 2.117	$ 2.100			$ 2.117	$ 2.117	$ 2.117	
5450	Vehicles - Repairs and Maintenance		$ 2.167	$ 2.150			$ 2.167	$ 2.167	$ 2.167	
5460	Fuel		$ 13.754	$ 12.130			$ 13.754	$ 13.754	$ 13.754	
	Total COG Water Care Contracts	$ 50.160	$ 94.277	$ 84.780			$ 94.277	$ 94.277	$ 94.277	
	Gross Profit	-$50.160	$97.798	$84.621			$97.798	$97.798	$97.798	
	Gross Margin	#DIV/0!	50.92%	49.95%			50.92%	50.92%	50.92%	
	TOTAL COGS	$ 899.407	$ 895.706	$ 830.497			$ 895.706	$ 895.706	$ 895.706	
	GROSS PROFIT	-$ 899.407	$ 454.207	$ 379.503			$ 454.207	$ 454.207	$ 454.207	
	GROSS MARGIN	#DIV/0!	33.65%	31.36%			33.65%	33.65%	33.65%	
	Expenses (Fixed Costs)									
6110	Rent	$ 84.341	$ 44.004	$ 44.004			$ 44.004	$ 44.004	$ 44.004	
6120	Storage & Warehousing	$ 13.650	$ 7.000	$ 7.000			$ 7.000	$ 7.000	$ 7.000	
6130	Marketing	$ 23.616	$ 14.644	$ 11.000			$ 14.644	$ 14.644	$ 14.644	
6140	Insurance	$ 24.913	$ 13.000	$ 13.000			$ 13.000	$ 13.000	$ 13.000	
6150	Utilities	$ 24.800	$ 13.000	$ 13.000			$ 13.000	$ 13.000	$ 13.000	
6160	Accounting	$ 23.100	$ 12.000	$ 12.000			$ 12.000	$ 12.000	$ 12.000	
6170	Credit Card Processing Fees	$ 37.050	$ 19.000	$ 19.000			$ 19.000	$ 19.000	$ 19.000	
6180	Phones	$ 5.750	$ 3.000	$ 3.000			$ 3.000	$ 3.000	$ 3.000	
6190	Internet	$ 5.750	$ 3.000	$ 3.000			$ 3.000	$ 3.000	$ 3.000	
6200	Owner Salary	$ 95.833	$ 50.000	$ 50.000			$ 50.000	$ 50.000	$ 50.000	
6210	Payroll & Benefits	$ 10.149	$ 17.833	$ 17.833			$ 17.833	$ 17.833	$ 17.833	
6220	Vehicles - Payments	$ 35.650	$ 18.600	$ 18.600			$ 18.600	$ 18.600	$ 18.600	
6230	Vehicles - Insurance	$ 5.175	$ 2.700	$ 2.700			$ 2.700	$ 2.700	$ 2.700	
6240	Vehicles - Repairs and Maintenance	$ 7.700	$ 3.850	$ 3.850			$ 3.850	$ 3.850	$ 3.850	
6250	Fuel	$ 9.565	$ 4.870	$ 4.870			$ 4.870	$ 4.870	$ 4.870	
6260	Administration/Office	$ 28.750	$ 15.000	$ 15.000			$ 15.000	$ 15.000	$ 15.000	
6270	Medical	$ 15.341	$ 8.004	$ 8.004			$ 8.004	$ 8.004	$ 8.004	
6280	Training (First Aid, Water Care)	$ 14.000	$ 7.000	$ 7.000			$ 7.000	$ 7.000	$ 7.000	
	Total Expenses (Fixed Costs)	$ 465.133	$ 256.505	$ 252.861			$ 256.505	$ 256.505	$ 256.505	
	Other Expenses									
6310	Depreciation	$ 28.750	$ 15.000	$ 15.000			$ 15.000	$ 15.000	$ 15.000	
6320	Taxes	$ 57.500	$ 30.000	$ 30.000			$ 30.000	$ 30.000	$ 30.000	
6330	Interest Expense	$ 23.000	$ 12.000	$ 12.000			$ 12.000	$ 12.000	$ 12.000	
	Total Other Expenses	$ 109.250	$ 57.000	$ 57.000			$ 57.000	$ 57.000	$ 57.000	
	TOTAL EXPENSES	$ 574.383	$ 313.505	$ 309.861			$ 313.505	$ 313.505	$ 313.505	
	NET PROFIT	-$1.473.789	$140.702	$69.642			$140.702	$140.702	$140.702	
	PROFIT MARGIN	#DIV/0!	10.42%	5.76%			10.42%	10.42%	10.42%	

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