

# RUB A DUB HOT TUB - March, April, May Comparison Report

	Mar	Apr	Apr vs Mar (\$)	Apr vs Mar (%)	May	May vs Apr (\$)	May vs Apr (%)								
<b>Sales Income</b>															
Retail Hot Tub	\$64,090	\$59,599	(\$4,491)	-7.01%	\$46,783	(\$12,816)	-21.50%								
Part & Accessories	\$11,832	\$10,691	(\$1,141)	-9.64%	\$8,392	(\$2,299)	-21.50%								
Repairs	\$8,874	\$7,785	(\$1,089)	-12.27%	\$6,111	(\$1,674)	-21.50%								
Water Care/Maintenance Club	\$15,230	\$14,857	(\$373)	-2.45%	\$13,806	(\$1,051)	-7.07%								
Total Sales	\$100,026	\$92,932	(\$7,094)	-7.09%	\$75,093	(\$17,839)	-19.20%								
<b>COGS Retail Hot Tub Sales</b>															
Total COG Hot Tub Sales	\$44,413	\$39,337	(\$5,076)	-11.43%	\$30,722	(\$8,615)	-21.90%								
Gross Profit	\$19,677	\$20,261	\$584	2.97%	\$16,061	(\$4,200)	-20.73%								
Gross Margin	30.70%	34.00%	3.30%	2.97%	34.33%		0.33%								
<b>COGS Accessories</b>															
Total COG Accessories	\$6,965	\$7,020	\$55	0.79%	\$4,644	(\$2,376)	-33.85%								
Gross Profit	\$4,867	\$3,671	(\$1,196)	-24.57%	\$3,748	\$77	2.10%								
Gross Margin	41.13%	34.34%		-6.79%	44.66%		10.32%								
<b>COGS Service/Repairs</b>															
Total COG Service Repairs	\$8,084	\$7,787	(\$297)	-3.67%	\$6,761	(\$1,026)	-13.18%								
Gross Profit	\$790	(\$2)	(\$792)	-100.25%	(\$650)	(\$648)	-83.00%								
Gross Margin	8.90%	-0.02%		-8.92%	-10.63%		-10.61%								
<b>COGS Water Care/Maintenance Contracts</b>															
Total COG Water Care Contracts	\$7,424	\$7,302	(\$122)	-1.64%	\$6,924	(\$378)	-5.18%								
Gross Profit	\$7,806	\$7,555	(\$251)	-3.22%	\$6,882	(\$673)	-8.91%								
Gross Margin	51.25%	50.85%		-0.40%	49.85%		-1.00%								
TOTAL COGS	\$66,886	\$61,446	(\$5,440)	-8.13%	\$49,050	(\$12,396)	-20.17%								
GROSS PROFIT	\$33,140	\$31,486	(\$1,654)	-4.99%	\$26,042	(\$5,444)	-17.29%								
GROSS MARGIN	33.13%	33.88%		0.75%	34.68%		0.80%								
<b>Expenses (Fixed Costs)</b>															
TOTAL EXPENSES	\$26,926	\$23,363	(\$3,563)	-13.23%	\$21,839	(\$1,524)	-6.52%								
NET PROFIT	\$6,213	\$8,123	\$1,910	30.74%	\$4,204	(\$3,919)	-48.25%								
PROFIT MARGIN	6.21%	8.74%		2.53%	5.60%		-3.14%								

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