

		Actual	BM		Actual	BM		Actual	BM		Actual	BM	
1	Margin	23.9%	30.0%		16.6%	22.0%		34.6%	40.0%		76.0%	70.0%	1
2	Expenses	21.8%	20.0%	Sales	9.0%	10.0%	P & A	17.0%	15.0%	Service	34.9%	30.0%	2
3	OP Profit	17.4%	10.0%		7.6%	12.0%		17.6%	25.0%		41.1%	40.0%	3

TRAFFIC LOG

	Month	YTD	BM
Swings	15,420	226,828	
Customers	782	7,980	
C/E/D	2.1	1.8	
Sit-Downs	0	2,315	
	0.0%	29.0%	42.0%
Write-Ups	243	2,900	
	31.1%	36.3%	25.0%
Closes	186	2,289	
	23.8%	28.7%	15.0%
Deliveries	177	1,746	
	22.6%	21.9%	12.0%

UNIT SALES

	Month	YTD
Road	18	413
Off Road	35	149
Scooter	0	37
ATV	49	323
UTV	43	309
3-Wheel	0	25
Watercraft	1	187
Snow	10	27
Other	6	111
Used Total	15	325
Total (excl. Other)	171	1,795

INVENTORY

	Inv. Count	Value	MS
Road	250	\$2,230,120	5.5
Off Road	63	\$294,428	4.7
Scooter	47	\$297,350	35.2
ATV	125	\$691,429	3.6
UTV	146	\$2,210,330	3.6
3-Wheel	31	\$698,290	5.9
Watercraft	17	\$166,805	4.9
Snow	29	\$365,795	24.8
Other	64	\$84,028	2.2
Used Total	125	\$906,551	
New Total	772	\$7,038,575	

TRANSACTIONS

	Month	YTD	BM
P & A	4,616	34,377	
Service	450	7,885	
Total	5,066	42,262	
TR/GR	6.5	5.3	3
TR/SD	-	18.3	7
TR/DL	28.6	24.2	12

SALES (DECEMBER)

		SALES (DECEMBER)			YTD SALES				
		Total	PUS	% Sales	Total	PUS	% Sales	BM	Avg.
New	Road	\$121,672	\$6,760	6.6%	\$4,022,311	\$9,739	21.7%	-	26.8%
	Off Road	\$174,788	\$4,994	9.5%	\$780,390	\$5,238	4.2%	-	2.8%
	Scooter	\$0	-	0.0%	\$202,702	\$5,478	1.1%	-	1.0%
	ATV	\$274,284	\$5,598	14.9%	\$2,104,111	\$6,514	11.4%	-	14.4%
	UTV	\$879,577	\$20,455	47.7%	\$5,830,499	\$18,869	31.5%	-	23.0%
	3-Wheel	\$0	-	0.0%	\$678,828	\$27,153	3.7%	-	2.6%
	Watercraft	\$113,480	\$113,480	6.2%	\$820,751	\$4,389	4.4%	-	2.6%
	Snow	\$128,846	\$12,885	7.0%	\$319,343	\$11,446	1.7%	-	3.8%
	Other	\$25,702	\$4,284	1.4%	\$236,798	\$2,133	1.3%	-	0.8%
	Used	Road	\$94,671	\$8,606	5.1%	\$2,385,804	\$9,543	12.9%	-
Off Road		\$1,695	\$1,695	0.1%	\$46,136	\$3,549	0.2%	-	0.2%
Scooter		\$2,552	\$2,552	0.1%	\$19,869	\$4,967	0.1%	-	0.1%
ATV		\$6,406	\$3,203	0.3%	\$93,125	\$4,049	0.5%	-	0.9%
UTV		\$0	-	0.0%	\$96,915	\$8,810	0.5%	-	0.9%
3-Wheel		\$0	-	0.0%	\$306,903	\$14,614	1.7%	-	0.5%
Watercraft		\$0	-	0.0%	\$18,807	\$6,269	0.1%	-	0.4%
Snow		\$0	-	0.0%	\$0	-	0.0%	-	0.6%
Other		\$0	-	0.0%	\$3,936	\$1,968	0.0%	-	0.1%
Wholesale		\$1,500	\$9	0.1%	\$2,351	\$1	0.0%	-	2.8%
F & I	\$18,000	\$105	1.0%	\$524,290	\$292	2.8%	-	5.8%	
Total	\$1,843,173	\$10,779	100.0%	\$18,493,869	\$10,303	100.0%	\$9,681,432		

SALES STAFFING

	Month	YTD	BM
Payroll	\$72,728	\$987,683	
% of GP	25.3%	32.1%	22.0%
Production	171	1,795	
Employees	12.00	12.08	
Sales/Emp	14	12	12

F & I STAFFING

	Month	YTD	BM
Payroll	\$11,000	\$109,125	
% GP	61.1%	20.8%	15.0%
Production	\$18,000	\$524,290	
Employees	4.00	3.54	
Sales/Emp	\$4,500	\$12,336	

MEMO ACCOUNTS

	Monthly	YTD	% YTD
F & I CB (\$)	\$12,000	\$120,646	
DOC/Unit (\$)	\$14,160		
Ex SVC (#)	48	703	39.2%
GAP (#)	4	121	6.7%
Theft (#)	103	1,292	72.0%
T/W (#)	2	113	6.3%
FIN (#)	81	971	54.1%
PM (#)	3	14	0.8%
PM Sold	\$1,630	\$8,092	
PM Redeemed	\$0	\$0	

MISCELLANEOUS MEMO

	Month	YTD
A	\$34,165	\$503,649
B	\$8,800	\$127,245
C	\$6,000	\$68,595

COST OF SALES (DECEMBER)

		COST OF SALES (DECEMBER)			YTD COST OF SALES				
		Total	PUS	% GP	Total	PUS	% GP	BM	Avg.
New	Road	\$105,553	\$5,864	13.2%	\$3,423,767	\$8,290	14.9%	14.0%	11.4%
	Off Road	\$157,763	\$4,508	9.7%	\$697,495	\$4,681	10.6%	12.0%	11.0%
	Scooter	\$0	-	-	\$177,362	\$4,794	12.5%	15.0%	11.0%
	ATV	\$246,137	\$5,023	10.3%	\$1,797,311	\$5,564	14.6%	24.0%	12.6%
	UTV	\$811,532	\$18,873	7.7%	\$5,258,906	\$17,019	9.8%	14.0%	9.1%
	3-Wheel	\$0	-	-	\$605,744	\$24,230	10.8%	15.0%	10.0%
	Watercraft	\$9,936	\$9,936	91.2%	\$635,906	\$3,401	22.5%	-	13.2%
	Snow	\$124,265	\$12,426	3.6%	\$309,046	\$11,446	3.2%	-	4.9%
	Other	\$19,610	\$3,268	23.7%	\$187,970	\$1,693	20.6%	-	18.9%
	Used	Road	\$73,017	\$6,638	22.9%	\$1,853,501	\$7,414	22.3%	24.0%
Off Road		\$1,662	\$1,662	1.9%	\$37,875	\$2,913	17.9%	22.0%	26.2%
Scooter		\$1,784	\$1,784	30.1%	\$14,843	\$3,711	25.3%	24.0%	28.8%
ATV		\$4,916	\$2,458	23.3%	\$63,040	\$2,741	32.3%	24.0%	26.1%
UTV		\$0	-	-	\$73,571	\$6,688	24.1%	24.0%	15.0%
3-Wheel		\$0	-	-	\$270,981	\$12,904	11.7%	15.0%	13.8%
Watercraft		\$0	-	-	\$13,259	\$4,420	29.5%	-	20.1%
Snow		\$0	-	-	\$0	-	-	-	21.4%
Other		\$0	-	-	\$500	\$250	87.3%	-	47.5%
Wholesale		\$0	\$0	100.0%	\$0	\$0	100.0%	-	28.2%
Total	\$1,556,175	\$9,100	84.4%	\$15,421,077	\$8,591	83.4%	\$7,974,665		
Gross Margin	\$286,998	\$1,678	15.6%	\$3,072,792	\$1,712	16.6%	22.0%	17.6%	
Payroll	\$83,728	\$490	4.5%	\$1,096,808	\$611	5.9%	4.0%	5.3%	
Flooring	\$6,000	\$35	0.3%	\$131,335	\$73	0.7%	-	1.2%	
Advertising	\$26,000	\$152	1.4%	\$253,168	\$141	1.4%	-	1.1%	
Direct Costs	\$5,500	\$32	0.3%	\$186,371	\$104	1.0%	-	0.8%	
Contribution	\$165,770	\$969	9.0%	\$1,405,110	\$783	7.6%	12.0%	9.1%	

P & A STAFFING

	Month	YTD	BM
Payroll	\$44,000	\$525,115	
% of GP	44.4%	38.5%	38.0%
Production	\$350,427	\$3,938,754	
Employees	11.00	11.46	
Sales/Emp	\$31,857	\$28,645	\$30,000

P & A INVENTORY

	Value	MS
Current		
Parts	\$185,819	1.4
Accessories	\$267,081	2.7
Veh Acc.	\$0	0.0
New Clothing	\$194,966	3.9
	Month	YTD
Lines/Ticket	2.45	2.48
	Obs Val	% Inv
Parts	\$27,493	14.8%
Acc.	\$38,454	14.4%
Veh. Acc.	\$0	-
Clothing	\$13,112	6.7%

SERVICE STAFFING

	Month	YTD	BM
Payroll	\$34,000	\$440,775	
% of GP	40.4%	49.0%	50.0%
Labor Rate	105.00		
Eff. LR	\$113	\$95	
Production	\$168,292	\$1,765,481	
Techs	10.00	10.08	
Non-Techs	8.00	7.17	
Writers	4.00	3.83	
Sales/Emp	\$9,350	\$8,529	

REPAIR ORDERS

	Month	YTD
ROs	634	7,953
Open ROs	315	4,115
ROs/Writer	158	2,075
P & A on RO	\$55,141	\$738,025
P & A/RO	\$87	\$93
Tire Sales	132	1,903
Tire Sales BM	256	2,692

WARRANTY

	Month	YTD
Submitted	\$15,000	\$138,210
PUS	\$96	\$94
Collected	\$15,000	\$138,210
PUS	\$96	\$94

ADMIN STAFFING

	Month	YTD	BM
Payroll	\$25,700	\$369,038	
% of GP	3.5%	5.7%	
Production	\$2,361,892	\$24,198,104	
Employees	10.00	9.83	
Sales/Emp	236,189.20	205,068.68	

ABSORPTION

	Month	YTD	BM
Actual	83.1%	61.2%	70.0%

ADVERTISING CO-OP

	Month	YTD
Total	\$2,000	\$22,983
PUS	\$12	\$13

P & A SALES (DECEMBER)

	Total	PUS	% Sales	Total	PUS	% Sales	BM	Avg.
Income								
Parts	\$77,296	\$452	22.1%	\$845,966	\$471	21.5%	-	39.3%
Accessories	\$93,141	\$545	26.6%	\$977,898	\$545	24.8%	-	24.0%
Veh Acc	\$30,008	\$175	8.6%	\$491,594	\$274	12.5%	-	11.7%
Clothing	\$85,609	\$501	24.4%	\$615,212	\$343	15.6%	-	14.8%
Wholesale	\$64,373	\$376	18.4%	\$1,008,085	\$562	25.6%	-	10.2%
Total	\$350,427	\$2,049	100.0%	\$3,938,754	\$2,194	100.0%	\$1,884,967	
Cost								
Parts	\$50,863	\$297	34.2%	\$528,178	\$294	37.6%	38.0%	34.5%
Accessories	\$70,100	\$410	24.7%	\$697,384	\$389	28.7%	36.0%	27.8%
Veh Acc	\$23,680	\$138	21.1%	\$164,166	\$91	66.6%	-	35.9%
Clothing	\$56,259	\$329	34.3%	\$406,994	\$227	33.8%	42%	36.2%
Wholesale	\$50,436	\$295	21.7%	\$779,367	\$434	22.7%	-	24.5%
Total Cost	\$251,338	\$1,470	71.7%	\$2,576,090	\$1,435	65.4%	\$1,275,903	
Gross Margin	\$99,089	\$579	28.3%	\$1,362,664	\$759	34.6%	40.0%	33.0%
Payroll	\$44,000	\$257	12.6%	\$525,115	\$293	13.3%	15.0%	12.8%
Advertising	\$6,000	\$35	1.7%	\$57,936	\$32	1.5%	-	1.6%
Direct Costs	\$3,500	\$20	1.0%	\$84,765	\$47	2.2%	-	1.3%
Contribution	\$45,589	\$267	13.0%	\$694,848	\$387	17.6%	25.0%	17.3%

SERVICE SALES (DECEMBER)

	Total	PUS	% Sales	Total	PUS	% Sales	BM	Avg.
Income								
Cust. Labor	\$117,833	\$689	70.0%	\$1,241,999	\$692	70.3%	-	63.8%
Warr. Labor	\$14,484	\$85	8.6%	\$185,369	\$103	10.5%	-	12.2%
Int. Labor	\$35,975	\$210	21.4%	\$338,113	\$188	19.2%	-	24.0%
Total	\$168,292	\$984	100.0%	\$1,765,481	\$984	100.0%	\$792,595	
Cost								
Cust. Labor	\$22,965	\$134	80.5%	\$290,952	\$162	76.6%	73.0%	70.0%
Warr. Labor	\$3,466	\$20	76.1%	\$46,591	\$26	74.9%	73.0%	68.3%
Int. Labor	\$7,528	\$44	79.1%	\$86,781	\$48	74.3%	73.0%	75.2%
Total Cost	\$33,959	\$199	20.2%	\$424,324	\$236	24.0%	\$209,123	
Gross Margin	\$134,333	\$786	79.8%	\$1,341,157	\$747	76.0%	70.0%	71.2%
Payroll	\$34,000	\$199	20.2%	\$440,775	\$246	25.0%	-	37.7%
Advertising	\$5,500	\$32	3.3%	\$42,684	\$24	2.4%	-	2.9%
Direct Costs	\$5,900	\$35	3.5%	\$132,922	\$74	7.5%	-	2.8%
Contribution	\$88,933	\$520	52.8%	\$724,776	\$404	41.1%	40.0%	27.8%

ADMIN (DECEMBER)

	Total	PUS	% Sales	Total	PUS	% Sales	BM	Avg.
Sales	\$165,770	\$969	9.0%	\$1,405,110	\$783	7.6%	12.0%	9.1%
P & A	\$45,589	\$267	13.0%	\$694,848	\$387	17.6%	25.0%	17.3%
Service	\$88,933	\$520	52.8%	\$724,776	\$404	41.1%	40.0%	27.8%
Total	\$300,292	\$1,756	12.7%	\$2,824,734	\$1,574	11.7%	--	11.9%
Add To Income	\$431,598			\$3,695,527			-	-
Gross Margin	\$731,890	\$4,280	31.0%	\$6,520,261	\$3,632	26.9%	-	-
Other Adv	\$0	0.0%	0.0%	\$0	0.0%	0.0%	1.0%	0.1%
CO Insurance	\$7,900	2.6%	0.3%	\$97,735	3.5%	0.4%	2.0%	0.4%
Occupancy	\$43,000	14.3%	1.8%	\$574,387	20.3%	2.4%	2.0%	2.9%
Other Costs	\$10,800	3.6%	0.5%	\$92,398	3.3%	0.4%	2.0%	0.7%
Administration	\$74,500	24.8%	3.2%	\$1,185,930	42.0%	4.9%	2.0%	3.9%
Admin Pay	\$25,700	8.6%	1.1%	\$369,038	13.1%	1.5%	2.0%	2.4%
Contribution	\$569,990	\$3,333	24.1%	\$4,200,773	\$2,340	17.4%	2.0%	5.0%

PROFIT/LOSS (DECEMBER)

	Total	% Sales	Total	% Sales	BM
Sales	\$2,361,892		\$24,198,104		
Margin	\$520,420	22.0%	\$5,776,613	23.9%	30.0%
Expenses	\$194,600	8.2%	\$2,839,631	11.7%	
Payroll	\$187,428	7.9%	\$2,431,736	10.0%	20%
Add to Income	(\$431,598)	(18.3%)	(\$3,695,527)	(0.0%)	
Operating P/L	\$569,990	24.1%	\$4,200,773	17.4%	10.0%
Misc. Expense	\$11,580	0.5%	\$177,556	0.7%	
Net Profit	\$558,410	23.6%	\$4,023,217	16.6%	