
Financial Package for

Dealership Name

July 31, 2022

Includes:

YTD Financial Summary
Comparative Balance Sheet
Statement of Cash Flows
Comparative Profit and Loss
Rolling Profit and Loss
Departmental Profit and Loss
Departmental Sales Detail

Prepared by:

the
ACCOUNTING
guys

Delearship

Financial Summary

July 31, 2022

Balance Sheet Summary

ASSETS	
Cash & Equivalents	1,455,604
Accounts Receivable	639,266
Other Current Assets	221,962
Major Unit Inventory	6,410,802
Parts Inventory	1,192,424
Fixed Assets	220,795
Total Assets	10,140,853

LIABILITIES & EQUITY	
Accounts Payable	685,718
Other Current Liabilities	1,108,906
Flooring Payable	5,442,457
Accrued Liabilities	613,489
Equity	(496,519)
Current Year Profit (Loss)	2,786,802
Total Liabilities & Equity	10,140,853

Cash Flow Summary

Beginning Cash	1,246,789
Cash from Operations	2,450,819
Cash to Investing	(33,217)
Cash to Financing	(2,208,786)
Ending Cash	1,455,604

Profit & Loss Summary

Department	Revenue	COGS	Gross Profit	GP %	Expenses
New Motorsports Units	18,311,746	14,689,164	3,622,582	19.8%	2,689,783
Used Motorsports Units	3,668,963	2,976,436	692,527	18.9%	692,988
Parts	3,525,329	2,291,587	1,233,743	35.0%	901,993
Service	1,770,985	419,125	1,351,859	76.3%	1,288,676
Finance	1,833,572	553,575	1,279,997	69.8%	-
	29,110,595	20,929,888	8,180,707	28.1%	5,573,441

Operating Profit (Loss)	2,607,266
Other Income (Expenses)	179,536
Net Profit (Loss)	2,786,802

Ratios:

Current Ratio	1.26	Current Assets / Current Liabilities
Quick Ratio	0.96	Current Assets (Less: Inventory) / Current Liabilities
Return on Equity	121.7%	Net Profit / Equity
Net Profit Margin	9.6%	Net Profit YTD / Total Sales YTD
Major Unit Turnover	6.24	COGS (Last 12 Month) / Avg. MU Inventory
Parts Turnover	3.44	COGS (Last 12 Month) / Avg. Parts Inventory

SAMPLE REPORT

Dealership

Comparative Balance Sheet

July 31, 2022

	<u>July 2022</u>	<u>July 2021</u>	<u>Change</u>
ASSETS			
20120 Cash Account	600	600	-
20200 Cash in the Bank	1,445,072	1,759,376	(314,304)
20650 PayPal	9,932	6,402	3,530
Total Cash & Equivalents	<u>1,455,604</u>	<u>1,766,378</u>	<u>(310,774)</u>
20500 Contracts in Transit	517,229	518,401	(1,172)
22000 Accounts Receivables	10,141	24,882	(14,741)
22230 Accounts Receivables	7,090	241	6,849
22240 Accounts Receivables	1,672	100	1,572
22400 Warranty Receivables	11,064	5,340	5,724
22700 Holdback Receivables	92,071	28,574	63,497
Total Accounts Receivable	<u>639,266</u>	<u>577,537</u>	<u>61,729</u>
29000 Other Current Assets	(3,596)	-	(3,596)
29500 Other Current Assets	(474)	148,033	(148,507)
29200 Other Current Assets	-	(217)	217
29400 Other Current Assets	(39,411)	(5,405)	(34,006)
29410 Other Current Assets	-	257,731	(257,731)
29430 Other Current Assets	146,929	-	146,929
20380 Other Current Assets	(38)	-	(38)
21000 Other Current Assets	-	(630)	630
27500 Other Current Assets	118,552	134,172	(15,621)
Total Other Current Assets	<u>221,962</u>	<u>533,684</u>	<u>(311,723)</u>
23100 New Honda - Inventory	399,435	388,293	11,143
23200 New Bombardier - Inventory	1,518,321	656,153	862,169
23300 New Husqvarna - Inventory	104,929	117,337	(12,408)
23400 New Kawasaki - Inventory	658,138	207,051	451,087
23500 New KTM - Inventory	299,272	206,689	92,584
23550 New Greenger- Inventory	3,900	-	3,900
23600 New Polaris - Inventory	1,846,842	519,039	1,327,803
23700 New Suzuki - Inventory	67,588	63,793	3,795
23800 New Yamaha - Inventory	253,161	192,072	61,089
23850 New Triumph - Inventory	461,423	-	461,423
23900 New Trailer - Inventory	46,303	70,669	(24,365)
23930 LIFO Reserve New Units	(789,609)	(789,609)	-
24000 Used	37,043	52,307	(15,263)
24050 Used - ATV	28,991	35,012	(6,021)
24100 Used - On Road	787,292	474,384	312,908
24150 Used - Off Road	65,346	44,553	20,793
24200 Used - Scooter	-	1,724	(1,724)
24250 Used - Snow	3,400	3,400	-
24300 Used - 3 Wheel	69,105	38,800	30,305
24350 Used - UTV	378,068	41,479	336,589
24400 Used - Watercraft	17,163	-	17,163

For management purposes only.

No assurance provided.

Dealership

Comparative Balance Sheet

July 31, 2022

	July 2022	July 2021	Change
24900 Used - Other	103,748	103,038	710
25300 USED ANTIQUES	50,941	89,472	(38,531)
Total Major Unit Inventory	6,410,802	2,515,654	3,895,148
26500 Work in Progress - Sublet Labor	8,505	4,077	4,428
26600 Work in Progress - Labor	21,637	22,761	(1,125)
26200 Parts Inventory	265,446	278,557	(13,111)
26220 Accessories Inventory	484,648	376,638	108,010
26240 Apparel and Clothing	256,132	190,124	66,008
26300 Gas Oil & Grease Inventory	48,980	42,026	6,954
26700 Tire Inventory	51,496	56,516	(5,021)
26800 Parts Inventory UNICAP	55,581	55,581	-
Total Parts Inventory	1,192,424	1,026,281	166,143
28100 Buildings & Improvements	-	1,050	(1,050)
28200 Machinery & Shop Equipment	233,395	214,789	18,606
28250 Accumulated Depreciation - Machinery & Shop Eq.	(213,629)	(213,629)	-
28300 Parts & Accessories Equipment	111,467	99,526	11,941
28350 Accumulated Depreciation - P & A Equip.	(99,114)	(99,114)	-
28400 Furniture & Fixtures	429,152	325,095	104,057
28450 Accumulated Depreciation - Furniture & Fixtures	(285,868)	(285,868)	-
28500 Company Vehicles	35,276	35,276	-
28550 Accumulated Depreciation - Company Vehicles	(35,276)	(35,276)	-
28600 Leasehold Improvements	48,589	28,739	19,850
28650 Accumulated Amortization - Leasehold Imp.	(3,197)	(3,197)	-
28700 Signs	55,474	55,474	-
28750 Accumulated Depreciation - Signs	(55,474)	(55,474)	-
28800 Other Fixed Assets	-	62,141	(62,141)
Total Fixed Assets	220,795	129,533	91,263
TOTAL ASSETS	10,140,853	6,549,067	3,591,786
LIABILITIES			
30000 Accounts Payable - Trade Creditors	596,599	164,946	431,653
30500 Credit Card Payable	41,513	2,728	38,785
30100 Accounts Payable - Factory	(26,849)	(111,678)	84,829
32000 Vehicle Lien Payoffs	24,530	-	24,530
32101 License & Registration Fees	19,650	13,321	6,329
32150 Parts Purchases	30,274	749	29,525
Total Accounts Payable	685,718	70,065	615,653
30001 Intercompany Payable	888,613	888,613	-
32200 Major Unit Deposits	83,055	102,097	(19,041)
32210 Repair Order Deposits	37,131	100,424	(63,293)
32220 Special Order Deposits	68,763	94,174	(25,412)
32250 Sales Adjustments	13,233	36,053	(22,820)

For management purposes only.

No assurance provided.

Dealership

Comparative Balance Sheet

July 31, 2022

	July 2022	July 2021	Change
32300 Gift Certificates	18,111	10,016	8,095
Total Other Current Liabilities	1,108,906	1,231,378	(122,472)
32400 New Floored Units - Honda	415,870	348,815	67,055
32410 New Floored Units - Bombardier	1,551,024	680,563	870,461
32420 New Floored Units - Husqvarna	114,148	105,079	9,069
32430 New Floored Units - Kawasaki	638,437	142,678	495,759
32440 New Floored Units - KTM	296,435	222,406	74,029
32450 New Floored Units - Polaris	2,050,799	492,588	1,558,211
32460 New Floored Units - Suzuki	143,928	18,965	124,963
32470 New Floored Units - Yamaha	231,816	206,834	24,982
Total Flooring Payable	5,442,457	2,217,928	3,224,529
32115 Tire Fees	1,168	1,619	(451)
32120 Battery Fees	683	790	(107)
33000 Interest Payable	-	(740)	740
33100 Payroll Payable	129,639	138,164	(8,524)
33300 Taxes Payable - Sales	255,079	417,680	(162,601)
33400 Taxes Payable - Payroll	48,464	53,368	(4,905)
34000 Pension - 401K Plan Payable	3,946	-	3,946
34500 Accruals and Reserves	76,792	30,614	46,178
34520 PTO Accruals	97,718	-	97,718
Total Accrued Liabilities	613,489	641,494	(28,005)
TOTAL LIABILITIES	7,850,570	4,160,866	3,689,704
EQUITY			
37000 Retained Earnings	4,651,670	1,757,760	2,893,911
39100 Shareholder's	(5,148,190)	(1,495,276)	(3,652,914)
39900 Profit & Loss	2,786,802	2,125,717	661,085
Total Equity	2,290,283	2,388,201	(97,918)
TOTAL LIABILITIES & EQUITY	10,140,853	6,549,067	3,591,786

SAMPLE REPORT

Dealership

Statement of Cash Flows
For the Period Ended July 31, 2022

	<u>July 2022</u>	<u>YTD</u>
Cash Flow from Operations		
Net Income (Loss)	311,586	2,786,802
Decrease (Increase) in Accounts Receivable	(366,411)	(387,041)
Decrease (Increase) in Other Current Assets	(49,804)	(30,295)
Decrease (Increase) in Major Unit Inventory: Less Flooring Payable	367,831	(343,379)
Decrease (Increase) in Parts Inventory	9,326	(80,851)
Increase (Decrease) in Accounts Payable	41,746	597,121
Increase (Decrease) in Other Current Liabilities	(127,699)	(151,940)
Increase (Decrease) in Accrued Liabilities	(15,818)	60,402
Net Cash from Operating Activities	<u>170,758</u>	<u>2,450,819</u>
Cash Flow from Investing		
Decrease (Increase) in Fixed Assets	(5,551)	(33,217)
Net Cash from Investing Activities	<u>(5,551)</u>	<u>(33,217)</u>
Cash Flow from Financing		
Increase (Decrease) in Equity	211,517	(2,208,786)
Net Cash from Financing Activities	<u>211,517</u>	<u>(2,208,786)</u>
Net Increase (Decrease) in Cash	376,724	208,815
Beginning Cash Balance	<u>1,078,880</u>	<u>1,246,789</u>
Ending Cash Balance	<u><u>1,455,604</u></u>	<u><u>1,455,604</u></u>

SAMPLE REPORT

Dealership

Comparative Profit and Loss For the Period Ended July 31, 2022

	July 2022	July 2021	Change	This YTD	Last YTD	Change
REVENUE						
New Motorsports Unit Sales	2,461,102	2,923,248	(462,146)	18,311,746	19,334,481	(1,022,735)
Used Motorsports Unit Sales	718,919	378,682	340,237	3,668,963	2,379,906	1,289,057
Parts Sales	501,304	512,259	(10,955)	3,525,329	3,567,382	(42,053)
Service Sales	282,103	241,406	40,697	1,770,985	1,459,358	311,627
Finance & Insurance Sales	251,293	269,321	(18,028)	1,833,572	1,429,649	403,923
Total Revenue	4,214,721	4,324,916	(110,195)	29,110,595	28,170,776	939,819
COST OF GOODS						
New Motorsports Unit Cost of Sales	1,990,246	2,357,426	(367,180)	14,689,164	15,645,124	(955,960)
Used Motorsports Unit Cost of Sales	598,866	297,321	301,546	2,976,436	1,855,255	1,121,181
Parts Cost of Sales	328,566	344,809	(16,243)	2,291,587	2,354,916	(63,330)
Service Cost of Sales	66,063	66,965	(902)	419,125	461,420	(42,295)
Finance & Insurance Cost of Sales	85,026	58,807	26,219	553,575	420,557	133,018
Total Cost of Goods	3,068,767	3,125,328	(56,561)	20,929,888	20,737,273	192,615
GROSS PROFIT	1,145,954	1,199,589	(53,634)	8,180,707	7,433,503	747,204
EXPENSES						
71100 Salary & Wages - Salespeople	72,564	102,895	(30,330)	599,944	692,146	(92,202)
71200 Floor Plan Interest	11,963	8,009	3,954	69,613	85,205	(15,592)
71300 Compensation - F&I/Service Contracts	40,801	30,562	10,239	257,370	194,480	62,890
71400 Delivery Expense	3,426	5,892	(2,466)	30,788	9,470	21,318
71500 Policy Expense	15,570	24,090	(8,521)	79,954	153,579	(73,626)
71900 Advertising	32,891	40,688	(7,797)	176,249	220,729	(44,480)
71910 Less: Co-op Reimbursement	(48)	(517)	469	(3,230)	(5,454)	2,224
Total Selling Expenses	177,168	211,619	(34,451)	1,210,688	1,350,156	(139,468)
72000 Salary & Wages - Owner	7,750	7,423	327	55,492	216,336	(160,844)
72100 Salary & Wages - Managers	195,035	138,988	56,046	1,184,299	825,847	358,452
72200 Salary & Wages - Admin	41,257	42,304	(1,047)	278,222	431,926	(153,704)
72300 Salary & Wages - Other	115,104	99,650	15,454	716,501	713,395	3,106
72500 Payroll Taxes	41,496	43,555	(2,039)	323,560	342,686	(19,126)
72600 Employee Benefits	19,372	15,304	4,068	125,114	111,899	13,215
72900 Absentee Wages - Productive	10,086	14,549	(4,463)	43,022	35,741	7,280
79600 Bonuses - Employees	1,000	-	1,000	8,420	35,000	(26,580)
79700 Bonuses - Owners	39,749	47,736	(7,987)	298,755	75,693	223,062
Total Personnel Expenses	470,850	409,491	61,359	3,033,383	2,788,523	244,861
75100 Company Vehicle Expense	5,854	10,135	(4,282)	44,052	64,376	(20,323)
76000 Office Supplies	1,232	1,294	(62)	7,870	11,176	(3,307)
76100 Other Supplies & Tools	8,285	6,104	2,180	79,211	84,347	(5,136)
76300 Bad Debts	-	-	-	2,073	200	1,873
76600 Contributions	-	1,330	(1,330)	4,114	10,003	(5,888)
76800 Outside Services	35,458	44,387	(8,929)	275,627	255,394	20,233
76850 Bank Fees	14,582	15,870	(1,288)	107,622	129,030	(21,408)
76900 Laundry & Uniforms	3,057	2,496	561	15,787	13,564	2,222
77000 Travel & Entertainment	4,464	5,042	(578)	49,532	33,673	15,859
77100 Membership, Dues, & Subscriptions	3,256	3,051	205	23,492	21,210	2,282
77200 Legal & Auditing	-	6,655	(6,655)	34,598	88,153	(53,555)
77400 Telephone	4,032	4,265	(233)	23,747	24,486	(739)
77500 Postage/Express Mail/Freight	4,371	3,834	537	36,827	19,479	17,348
77600 Training	2,685	1,546	1,139	12,423	28,850	(16,427)
77800 Data Processing	5,412	5,336	76	42,245	41,876	369
77900 Miscellaneous Expenses	-	-	-	-	149	(149)
78800 Insurance - Other	14,626	18,361	(3,735)	110,798	107,349	3,449
78900 Taxes - Other	1,828	324	1,504	12,121	11,896	225
79200 Equipment - Repairs & Rentals	2,904	2,854	50	19,007	15,927	3,079
Total Administrative Expenses	112,045	132,884	(20,839)	901,145	961,138	(59,993)
78000 Rent - Mortgage	45,435	44,410	1,025	311,821	309,794	2,027
78200 Repairs & Maintenance - Real Estate	2,335	459	1,875	4,318	14,236	(9,918)
78400 Taxes - Real Estate	-	-	-	-	1,634	(1,634)

For management purposes only.

No assurance provided.

Dealership
Comparative Profit and Loss
For the Period Ended July 31, 2022

	<u>July 2022</u>	<u>July 2021</u>	<u>Change</u>	<u>This YTD</u>	<u>Last YTD</u>	<u>Change</u>
78500 Insurance - Buildings & Improvements	-	-	-	-	1,199	(1,199)
78700 Utilities	50,765	661	50,104	112,085	45,743	66,342
Total Facility Expenses	<u>98,534</u>	<u>45,531</u>	<u>53,003</u>	<u>428,224</u>	<u>372,606</u>	<u>55,618</u>
Total Operating Expenses	<u>858,596</u>	<u>799,524</u>	<u>59,072</u>	<u>5,573,441</u>	<u>5,472,423</u>	<u>101,018</u>
OPERATING INCOME (LOSS)	<u>287,358</u>	<u>400,065</u>	<u>(112,707)</u>	<u>2,607,266</u>	<u>1,961,081</u>	<u>646,185</u>
OTHER INCOME AND EXPENSES						
80000 Cash Discounts Earned	-	-	-	119	-	119
80100 Documentary Fees Income	18,360	21,345	(2,985)	146,140	167,275	(21,136)
80300 Other Income	-	-	-	-	578	(578)
80400 Gain / (Loss) on Sale of Assets	-	-	-	-	500	(500)
80900 Miscellaneous Income	5,868	2,639	3,228	33,785	18,428	15,356
Total Other Income	<u>24,228</u>	<u>23,984</u>	<u>243</u>	<u>180,044</u>	<u>186,781</u>	<u>(6,738)</u>
90200 Interest Expense	-	-	-	23	-	23
90210 Cash Over / Short	0	(4)	5	262	(1,240)	1,502
90900 Miscellaneous Deductions	-	23,385	(23,385)	222	23,385	(23,163)
Total Other Expenses	<u>0</u>	<u>23,381</u>	<u>(23,380)</u>	<u>507</u>	<u>22,145</u>	<u>(21,638)</u>
Net Other Income and Expenses	<u>24,227</u>	<u>604</u>	<u>23,624</u>	<u>179,536</u>	<u>164,636</u>	<u>14,900</u>
NET PROFIT (LOSS)	<u>311,586</u>	<u>400,669</u>	<u>(89,083)</u>	<u>2,786,802</u>	<u>2,125,717</u>	<u>661,085</u>

SAMPLE REPORT

Dealership

Rolling Profit and Loss

For the Period Ended July 31, 2022

	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	TOTAL	AVG.
REVENUE														
New Motorsports Unit Sales	2,183,520	2,085,328	2,017,639	2,185,716	2,205,685	1,974,975	3,019,209	2,605,630	2,916,480	2,843,534	2,490,816	2,461,102	28,989,633	2,415,803
Used Motorsports Unit Sales	337,005	615,353	436,261	391,151	435,718	413,253	404,584	456,578	652,253	490,054	533,322	718,919	5,884,451	490,371
Parts Sales	430,627	406,099	487,666	480,534	533,530	446,413	465,899	551,173	560,441	481,007	519,092	501,304	5,863,786	488,649
Service Sales	210,085	184,255	199,697	170,966	196,644	155,036	191,349	290,610	276,517	295,259	280,111	282,103	2,732,631	227,719
Finance & Insurance Sales	196,582	233,216	144,549	166,257	184,726	168,882	248,607	267,109	313,775	286,900	297,007	251,293	2,758,901	229,908
Total Revenue	3,357,819	3,524,250	3,285,812	3,394,623	3,556,302	3,158,559	4,329,648	4,171,100	4,719,466	4,396,754	4,120,349	4,214,721	46,229,401	3,852,450
COST OF GOODS														
New Motorsports Unit Cost of Sales	1,765,272	1,599,260	1,578,247	1,719,237	1,718,374	1,559,117	2,479,645	2,132,490	2,313,890	2,300,149	1,913,628	1,990,246	23,069,553	1,922,463
Used Motorsports Unit Cost of Sales	267,139	493,955	359,074	311,213	373,745	335,003	322,193	358,971	551,368	383,752	426,284	598,866	4,781,562	398,464
Parts Cost of Sales	270,967	273,382	320,066	306,364	356,227	297,907	308,657	344,114	361,944	312,850	337,549	328,566	3,818,593	318,216
Service Cost of Sales	62,888	53,033	54,598	60,395	51,967	45,308	50,035	58,929	57,125	71,085	70,580	66,063	702,007	58,501
Finance & Insurance Cost of Sales	51,813	58,981	41,135	53,572	53,635	46,718	81,402	75,155	90,293	82,613	92,370	85,026	812,710	67,726
Total Cost of Goods	2,418,078	2,478,611	2,353,118	2,450,780	2,553,949	2,284,054	3,241,932	2,969,656	3,374,621	3,150,448	2,840,411	3,068,767	33,184,425	2,765,369
GROSS PROFIT	939,740	1,045,639	932,694	943,843	1,002,354	874,505	1,087,716	1,201,443	1,344,845	1,246,305	1,279,938	1,145,954	13,044,976	1,087,081
EXPENSES														
71100 Salary & Wages - Salespeople	110,760	88,154	95,321	96,058	95,352	99,411	76,608	88,023	84,873	96,446	82,019	72,564	1,085,589	90,466
71200 Floor Plan Interest	6,601	6,614	8,537	8,688	12,312	7,931	6,136	8,925	12,162	11,282	11,214	11,963	112,365	9,364
71300 Compensation - F&I/Service Contracts	30,993	30,864	32,891	22,820	25,281	27,626	26,037	39,873	39,009	39,368	44,656	40,801	400,221	33,352
71400 Delivery Expense	4,564	5,896	6,713	5,979	5,621	5,660	3,069	6,059	4,940	3,604	4,031	3,426	59,561	4,963
71500 Policy Expense	19,610	13,552	12,460	17,977	9,695	6,617	10,678	9,618	(2,712)	21,620	18,563	15,570	153,249	12,771
71600 Demo Expense	830	830	1,180	-	830	-	-	-	-	-	-	-	3,672	306
71900 Advertising	33,707	31,819	20,872	33,218	30,593	19,843	38,368	14,408	22,630	24,341	23,768	32,891	326,458	27,205
71910 Less: Co-op Reimbursement	-	(1,604)	(1,208)	(68)	(200)	(199)	(2,036)	(267)	(200)	(96)	(384)	(48)	(6,310)	(526)
Total Selling Expenses	207,066	176,126	176,767	184,673	179,486	166,889	158,860	166,638	160,702	196,565	183,867	177,168	2,134,806	177,900
72000 Salary & Wages - Owner	9,009	8,407	8,097	8,119	8,562	9,485	8,007	7,750	7,750	7,750	7,000	7,750	97,686	8,140
72100 Salary & Wages - Managers	149,738	120,829	133,748	139,007	203,499	146,041	145,547	161,554	173,875	187,226	175,020	195,035	1,931,120	160,927
72200 Salary & Wages - Admin	39,933	42,380	39,097	38,223	43,936	38,879	34,177	41,224	40,427	40,372	41,885	41,257	481,791	40,149
72300 Salary & Wages - Other	114,928	95,375	101,651	79,199	111,558	91,392	91,159	104,587	106,960	105,129	102,170	115,104	1,219,213	101,601
72500 Payroll Taxes	44,109	35,545	33,496	27,409	38,900	50,319	40,212	63,008	43,135	44,639	40,750	41,496	503,018	41,918
72600 Employee Benefits	15,034	13,833	13,301	12,253	14,543	12,789	17,940	16,888	16,873	21,683	19,569	19,372	194,077	16,173
72900 Absentee Wages - Productive	15,888	14,616	12,165	11,111	37,647	5,037	3,849	4,661	1,459	8,841	9,088	10,086	134,448	11,204
79600 Bonuses - Employees	-	-	-	-	-	750	1,180	-	-	5,490	-	1,000	8,420	702
79700 Bonuses - Owners	53,451	36,066	31,698	32,475	35,499	42,046	32,679	35,605	51,303	54,540	42,831	39,749	487,945	40,662
Total Personnel Expenses	442,090	367,051	373,255	347,795	494,145	396,738	374,749	435,278	441,783	475,671	438,314	470,850	5,057,719	421,477
75100 Company Vehicle Expense	4,324	4,643	4,776	5,124	4,677	5,206	5,190	8,081	5,210	7,458	7,053	5,854	67,597	5,633
76000 Office Supplies	512	3,438	889	1,777	1,043	815	1,251	1,241	1,178	675	1,478	1,232	15,529	1,294
76100 Other Supplies & Tools	6,048	12,379	7,844	5,841	12,561	8,771	7,137	16,836	7,964	19,676	10,543	8,285	123,886	10,324
76300 Bad Debts	-	-	-	-	-	-	-	2,052	21	-	-	-	2,073	173
76600 Contributions	1,850	1,100	850	1,800	435	24	100	1,150	-	1,200	1,640	-	10,149	846
76800 Outside Services	33,478	41,368	36,578	36,687	53,423	39,322	32,741	34,868	42,797	46,625	43,815	35,458	477,161	39,763
76850 Bank Fees	15,119	19,807	22,602	15,933	16,133	15,405	14,359	15,159	14,043	17,704	16,371	14,582	197,216	16,435
76900 Laundry & Uniforms	2,093	3,341	2,122	2,791	2,131	1,669	1,582	2,443	1,822	3,271	1,943	3,057	28,264	2,355
77000 Travel & Entertainment	9,171	6,373	10,242	9,515	6,207	8,701	13,286	6,264	6,372	2,873	7,572	4,464	91,040	7,587
77100 Membership, Dues, & Subscriptions	2,915	2,628	2,621	2,902	2,190	3,533	2,839	3,356	2,609	4,708	3,190	3,256	36,748	3,062
77200 Legal & Auditing	17,497	1,530	9,577	13,664	1,530	3,288	8,893	21,836	-	581	-	-	78,395	6,533
77400 Telephone	4,288	3,935	4,450	3,468	4,567	4,312	2,424	3,029	2,098	3,898	3,954	4,032	44,455	3,705
77500 Postage/Express Mail/Freight	4,772	5,709	6,524	5,580	5,159	4,425	5,259	5,424	4,871	8,360	4,118	4,371	64,571	5,381

For management purposes only.
No assurance provided.

Dealership
Rolling Profit and Loss
For the Period Ended July 31, 2022

	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	TOTAL	AVG.
77600 Training	4,793	3,169	2,905	1,628	3,370	724	2,077	1,266	1,579	2,078	2,014	2,685	28,287	2,357
77800 Data Processing	5,715	1,513	5,538	5,262	17,298	5,987	6,522	6,346	6,294	6,202	5,482	5,412	77,570	6,464
78800 Insurance - Other	15,749	15,718	6,888	14,501	6,888	15,708	15,426	14,655	18,311	16,079	15,993	14,626	170,544	14,212
78900 Taxes - Other	769	547	3,053	3,053	10,572	1,499	2,065	1,682	1,682	1,682	1,682	1,828	30,114	2,510
79200 Equipment - Repairs & Rentals	3,298	3,243	649	1,502	629	429	8,526	907	1,864	3,314	1,063	2,904	28,327	2,361
Total Administrative Expenses	132,392	130,442	128,109	131,027	148,811	119,820	129,675	146,596	118,715	146,385	127,911	112,045	1,571,927	130,994
78000 Rent - Mortgage	44,410	44,410	44,410	44,410	44,410	44,415	44,415	44,415	43,344	44,364	45,435	45,435	533,871	44,489
78200 Repairs & Maintenance - Real Estate	4,453	4,453	459	459	762	-	-	-	1,747	-	236	2,335	14,905	1,242
78700 Utilities	13,988	8,128	8,142	8,281	9,047	11,649	11,389	9,909	8,511	8,465	11,397	50,765	159,672	13,306
Total Facility Expenses	62,851	56,991	53,011	53,151	54,220	56,064	55,804	54,323	53,602	52,829	57,068	98,534	708,447	59,037
Total Operating Expenses	844,399	730,610	731,142	716,646	876,661	739,511	719,088	802,835	774,802	871,449	807,159	858,596	9,472,899	789,408
OPERATING INCOME (LOSS)	95,341	315,029	201,552	227,197	125,692	134,994	368,628	398,609	570,043	374,856	472,779	287,358	3,572,077	297,673
OTHER INCOME AND EXPENSES														
80000 Cash Discounts Earned	-	-	-	-	-	61	-	-	59	-	-	-	119	10
80100 Documentary Fees Income	16,970	18,980	15,790	19,640	18,915	17,070	21,097	23,705	24,400	19,512	21,995	18,360	236,435	19,703
80300 Other Income	-	-	1	(464)	-	-	-	-	-	-	-	-	(463)	(39)
80900 Miscellaneous Income	4,140	2,400	2,193	25,588	3,840	4,513	3,704	3,722	5,710	4,348	5,920	5,868	71,946	5,996
Total Other Income	21,110	21,380	17,984	44,765	22,755	21,643	24,801	27,427	30,169	23,860	27,915	24,228	308,037	25,670
90200 Interest Expense	-	-	-	-	-	-	-	23	-	-	-	-	23	2
90210 Cash Over / Short	1	(20)	(1)	(11)	(41)	427	(150)	163	(8)	(186)	16	0	190	16
90600 Casualty & Theft Losses	-	-	-	-	38,914	-	-	-	-	-	-	-	38,914	3,243
90900 Miscellaneous Deductions	27,263	-	1,775	-	256,731	-	200	-	22	(0)	-	-	285,991	23,833
Total Other Expenses	27,264	(20)	1,774	(11)	295,605	427	50	186	14	(186)	16	0	325,118	27,093
Net Other Income and Expenses	(6,154)	21,400	16,210	44,776	(272,850)	21,216	24,750	27,241	30,155	24,047	27,899	24,227	(17,081)	(1,423)
NET PROFIT (LOSS)	89,187	336,429	217,762	271,973	(147,157)	156,210	393,378	425,850	600,198	398,903	500,678	311,586	3,554,996	296,250

SAMPLE REPORT

Dealership
 Departmental Profit and Loss
 For the Period Ended July 31, 2022

	Total		New Motorsports Units		Used Motorsports Units		Parts		Service		Finance	
	July	YTD	July	YTD	July	YTD	July	YTD	July	YTD	July	YTD
REVENUE	4,214,721	29,110,595	2,461,102	18,311,746	718,919	3,668,963	501,304	3,525,329	282,103	1,770,985	251,293	1,833,572
COST OF GOODS	3,068,767	20,929,888	1,990,246	14,689,164	598,866	2,976,436	328,566	2,291,587	66,063	419,125	85,026	553,575
GROSS PROFIT	1,145,954	8,180,707	470,856	3,622,582	120,053	692,527	172,739	1,233,743	216,040	1,351,859	166,267	1,279,997
EXPENSES												
71100 Salary & Wages - Salespeople	72,564	599,944	60,953	513,518	11,611	86,426	-	-	-	-	-	-
71200 Floor Plan Interest	11,963	69,613	11,963	68,807	-	806	-	-	-	-	-	-
71300 Compensation - F&I/Service Contracts	40,801	257,370	32,976	212,500	7,826	44,870	-	-	-	-	-	-
71400 Delivery Expense	3,426	30,788	367	3,629	744	9,090	1,157	8,865	1,157	9,204	-	-
71500 Policy Expense	15,570	79,954	2,883	23,292	1,579	5,444	1,909	(3,083)	9,199	54,300	-	-
71900 Advertising	32,891	176,249	16,150	80,364	4,509	29,373	5,968	31,884	6,263	34,628	-	-
71910 Less: Co-op Reimbursement	(48)	(3,230)	(40)	(2,667)	(8)	(529)	-	(17)	-	(17)	-	-
Total Selling Expenses	177,168	1,210,688	125,253	899,443	26,261	175,481	9,034	37,650	16,619	98,114	-	-
72000 Salary & Wages - Owner	7,750	55,492	5,348	38,174	853	6,215	775	5,554	775	5,548	-	-
72100 Salary & Wages - Managers	195,035	1,184,299	94,943	539,914	30,690	177,618	15,983	109,434	53,420	357,333	-	-
72200 Salary & Wages - Admin	41,257	278,222	25,503	177,214	7,739	35,963	4,978	38,229	3,038	26,816	-	-
72300 Salary & Wages - Other	115,104	716,501	17,932	94,917	5,060	29,683	47,803	312,193	44,309	279,707	-	-
72500 Payroll Taxes	41,496	323,560	17,724	141,004	4,799	40,610	6,315	44,340	12,658	97,605	-	-
72500 Employee Benefits	19,372	125,114	7,543	47,475	2,257	15,118	3,594	24,419	5,979	38,101	-	-
72900 Absentee Wages - Productive	10,086	43,022	5,346	25,974	1,096	4,918	250	427	3,395	11,703	-	-
79600 Bonuses - Employees	1,000	8,420	840	6,102	160	1,062	-	355	-	902	-	-
79700 Bonuses - Owners	39,749	298,755	27,427	206,141	4,372	32,863	3,975	29,875	3,975	29,875	-	-
Total Personnel Expenses	470,850	3,033,383	202,604	1,276,917	57,025	344,051	83,672	564,826	127,549	847,590	-	-
75100 Company Vehicle Expense	5,854	44,052	1,823	13,978	1,645	14,860	811	4,754	1,574	10,461	-	-
76000 Office Supplies	1,232	7,870	459	3,292	122	773	544	2,765	108	1,040	-	-
76100 Other Supplies & Tools	8,285	79,211	3,038	27,228	722	7,947	1,704	13,067	2,821	30,969	-	-
76300 Bad Debts	-	2,073	-	18	-	3	-	2,052	-	-	-	-
76600 Contributions	-	4,114	-	1,450	-	657	-	1,004	-	1,004	-	-
76800 Outside Services	35,458	275,627	12,446	96,096	4,492	36,337	6,562	66,319	11,957	76,875	-	-
76850 Bank Fees	14,582	107,622	4,687	34,960	2,205	16,577	3,621	26,133	4,069	29,952	-	-
76900 Laundry & Uniforms	3,057	15,787	1,224	4,044	342	835	356	483	1,134	10,426	-	-
77000 Travel & Entertainment	4,464	49,532	2,004	23,043	709	7,014	978	9,227	773	10,248	-	-
77100 Membership, Dues, & Subscriptions	3,256	23,492	1,073	7,408	455	3,239	897	6,604	831	6,241	-	-
77200 Legal & Auditing	-	34,598	-	11,763	-	5,536	-	8,649	-	8,649	-	-
77400 Telephone	4,032	23,747	1,459	8,258	687	3,689	814	5,725	1,073	6,075	-	-
77500 Postage/Express Mail/Freight	4,371	36,827	1,953	17,127	674	6,292	566	4,662	1,178	8,747	-	-
77600 Training	2,685	12,423	913	4,460	430	1,938	671	2,871	671	3,154	-	-
77800 Data Processing	5,412	42,245	1,988	15,525	866	6,777	1,279	9,971	1,279	9,971	-	-
78800 Insurance - Other	14,626	110,798	4,973	37,671	2,340	17,728	3,657	27,700	3,657	27,700	-	-
78900 Taxes - Other	1,828	12,121	703	4,609	293	1,939	416	2,786	416	2,786	-	-
79200 Equipment - Repairs & Rentals	2,904	19,007	907	3,105	358	1,792	485	1,043	1,155	13,066	-	-
Total Administrative Expenses	112,045	901,145	39,648	314,033	16,340	133,931	23,362	195,815	32,695	257,366	-	-

Dealership
 Departmental Profit and Loss
 For the Period Ended July 31, 2022

	Total		New Motorsports Units		Used Motorsports Units		Parts		Service		Finance	
	July	YTD	July	YTD	July	YTD	July	YTD	July	YTD	July	YTD
78000 Rent - Mortgage	45,435	311,821	22,330	153,662	3,695	25,280	11,250	77,494	8,160	55,384	-	-
78200 Repairs & Maintenance - Real Estate	2,335	4,318	888	1,482	418	698	375	812	653	1,326	-	-
78700 Utilities	50,765	112,085	18,110	44,245	7,522	13,547	12,316	25,396	12,816	28,897	-	-
Total Facility Expenses	98,534	428,224	41,328	199,390	11,635	39,525	23,941	103,702	21,630	85,607	-	-
Total Operating Expenses	858,596	5,573,441	408,833	2,689,783	111,261	692,988	140,009	901,993	198,492	1,288,676	-	-
OPERATING INCOME (LOSS)	287,358	2,607,266	62,023	932,798	8,792	(462)	32,729	331,749	17,548	63,183	166,267	1,279,997
OTHER INCOME AND EXPENSES												
80000 Cash Discounts Earned	-	119										
80100 Documentary Fees Income	18,360	146,140										
80900 Miscellaneous Income	5,868	33,785										
Total Other Income	24,228	180,044										
90200 Interest Expense	-	23										
90210 Cash Over / Short	0	262										
90900 Miscellaneous Deductions	-	222										
Total Other Expenses	0	507										
Net Other Income and Expenses	24,227	179,536										
NET PROFIT (LOSS)	311,586	2,786,802										

SAMPLE REPORT

Dealership
 Departmental Sales Detail
 For the Period Ended July 31, 2022

Revenue Acct.	COGS Acct.	Description	July					YTD						
			Units Sold	Revenue	COGS	Gross Profit	GP %	GP/Unit	Units Sold	Revenue	COGS	Gross Profit	GP %	GP/Unit
New Motorsports Units														
43110-10	63110-10	Honda ATV - Sales	8	73,829	59,223	14,606	19.8%	1,826	114	950,024	741,397	208,627	22.0%	1,830
43120-10	63120-10	Honda On-Road - Sales	8	28,818	22,328	6,490	22.5%	811	119	883,232	705,653	177,578	20.1%	1,492
43130-10	63130-10	Honda Off-Road - Sales	6	26,055	20,083	5,972	22.9%	995	79	331,881	261,385	70,496	21.2%	892
43150-10	63150-10	Honda Utility - Sales	9	157,431	125,125	32,306	20.5%	3,590	53	971,441	776,095	195,346	20.1%	3,686
43160-10	63160-10	Honda Generator - Sales	-	-	-	-	0.0%	-	3	8,247	8,051	196	2.4%	65
43210-10	63210-10	Can-Am ATV - Sales	2	31,164	26,246	4,918	15.8%	2,459	33	416,446	349,774	66,672	16.0%	2,020
43220-10	63220-10	Can-Am Three Wheel M/C - Sales	9	132,542	112,360	20,182	15.2%	2,242	30	489,678	407,770	81,908	16.7%	2,730
43240-10	63240-10	Can-Am Utility - Sales	8	237,868	197,935	39,934	16.8%	4,992	83	2,415,606	1,983,877	431,729	17.9%	5,202
43250-10	63250-10	Sea-Doo Watercraft - Sales	2	79,588	60,536	19,052	23.9%	9,526	18	301,273	235,866	65,407	21.7%	3,634
43260-10	63260-10	Ski-Doo Snowmobile - Sales	-	-	-	-	0.0%	-	7	105,898	87,577	18,321	17.3%	2,617
43310-10	63310-10	Husqvarna On-Road - Sales	4	53,178	42,068	11,110	20.9%	2,777	39	437,869	353,475	84,395	19.3%	2,164
43410-10	63410-10	Kawasaki ATV - Sales	-	-	-	-	0.0%	-	13	45,134	35,987	9,148	20.3%	704
43420-10	63420-10	Kawasaki On-Road - Sales	7	60,351	48,230	12,121	20.1%	1,732	125	1,132,469	923,160	209,309	18.5%	1,674
43430-10	63430-10	Kawasaki Off-Road - Sales	10	48,649	40,377	8,272	17.0%	827	87	463,967	383,707	80,260	17.3%	923
43440-10	63440-10	Kawasaki Scooter - Sales	-	-	-	-	0.0%	-	17	95,441	75,841	19,600	20.5%	1,153
43450-10	63450-10	Kawasaki Utility - Sales	3	53,950	41,588	12,362	22.9%	4,121	39	639,100	499,041	140,058	21.9%	3,591
43460-10	63460-10	Kawasaki Watercraft - Sales	1	22,622	17,780	4,842	21.4%	4,842	6	103,437	80,017	23,420	22.6%	3,903
43510-10	63510-10	KTM On-Road - Sales	6	81,887	68,504	13,383	16.3%	2,230	27	323,361	271,457	51,904	16.1%	1,922
43520-10	63520-10	KTM Off-Road - Sales	5	54,286	44,369	9,917	18.3%	1,983	22	230,172	188,380	41,792	18.2%	1,900
43610-10	63610-10	Polaris ATV - Sales	18	647,175	532,792	114,383	17.7%	6,355	169	4,336,315	3,541,901	794,415	18.3%	4,701
43620-10	63620-10	Polaris Snowmobile - Sales	-	-	-	-	0.0%	-	-	-	(800)	800	0.0%	-
43630-10	63630-10	Polaris Three Wheel M/C - Sales	1	35,086	28,153	6,933	19.8%	6,933	14	468,682	381,108	87,574	18.7%	6,255
43650-10	63650-10	Polaris Generator - Sales	-	-	-	-	0.0%	-	-	-	1,128	(1,128)	0.0%	-
43710-10	63710-10	Suzuki ATV - Sales	-	-	-	-	0.0%	-	5	38,800	30,359	8,441	21.8%	1,688
43720-10	63720-10	Suzuki On-Road - Sales	9	88,842	72,728	16,114	18.1%	1,790	32	370,387	300,051	70,336	19.0%	2,198
43730-10	63730-10	Suzuki Off-Road - Sales	-	-	-	-	0.0%	-	4	43,258	33,019	10,239	23.7%	2,560
43810-10	63810-10	Yamaha ATV - Sales	7	92,044	76,680	15,364	16.7%	2,195	49	581,232	474,391	106,841	18.4%	2,180
43820-10	63820-10	Yamaha On-Road - Sales	1	10,645	9,054	1,591	14.9%	1,591	27	270,621	212,365	58,257	21.5%	2,158
43830-10	63830-10	Yamaha Off-Road - Sales	9	59,522	50,518	9,003	15.1%	1,000	80	496,660	389,589	107,071	21.6%	1,338
43840-10	63840-10	Yamaha Scooter - Sales	5	55,709	46,368	9,341	16.8%	1,868	28	288,415	238,393	50,022	17.3%	1,786
43860-10	63860-10	Yamaha Watercraft - Sales	9	99,693	75,819	23,874	23.9%	2,653	26	369,596	287,139	82,457	22.3%	3,171
43870-10	63870-10	Yamaha Generator - Sales	2	2,798	2,012	786	28.1%	393	7	16,909	11,971	4,938	29.2%	705
43880-10	63880-10	Triumph Motorcycles - Sales	10	143,825	125,305	18,520	12.9%	1,852	18	315,195	266,658	48,537	15.4%	2,696
50300-10	60300-10	Finance Income	-	-	-	-	0.0%	-	-	157	473	(316)	-201.4%	-
50500-10	60500-10	Service Contracts Income	-	-	-	-	0.0%	-	-	-	1,250	(1,250)	0.0%	-
43900-10	63900-10	New Trailer - Sales	10	28,075	19,112	8,963	31.9%	896	62	173,220	106,936	66,284	38.3%	1,069
43960-10	63960-10	New Wholesale - Sales	3	19,765	24,366	(4,601)	-23.3%	(1,534)	6	29,089	24,366	4,723	16.2%	787
50200-10		Incentives Earned	-	35,704	-	35,704	100.0%	-	-	168,535	-	168,535	100.0%	-
	63320-10	Husqvarna Off-Road - Cost of Sales	-	-	-	-	0.0%	-	-	-	642	(642)	0.0%	-
	63530-10	KTM Scooter - Cost of Sales	-	-	(500)	500	0.0%	-	-	-	(500)	500	0.0%	-
	63640-10	Polaris Utility - Cost of Sales	-	-	-	-	0.0%	-	-	-	(1,182)	1,182	0.0%	-
	60910-10	DMV Chargebacks	-	-	(91)	91	0.0%	-	-	-	614	(614)	0.0%	-
	63970-10	New Gift Cards - Cost of Sales	-	-	1,175	(1,175)	0.0%	-	-	-	20,783	(20,783)	0.0%	-
TOTAL			172	2,461,102	1,990,246	470,856	19.1%	2,738	1,441	18,311,746	14,689,164	3,622,582	19.8%	2,514
Used Motorsports Units														
44050-20	64050-20	Used ATV - Sales	2	8,473	6,033	2,440	28.8%	1,220	12	98,721	74,483	24,238	24.6%	2,020
44100-20	64100-20	Used On-Road - Sales	39	471,164	378,942	92,222	19.6%	2,365	212	2,277,491	1,802,590	474,901	20.9%	2,240
44150-20	64150-20	Used Off-Road - Sales	4	15,190	11,678	3,512	23.1%	878	31	227,651	175,076	52,575	23.1%	1,696
44200-20	64200-20	Used Scooter - Sales	1	3,295	2,430	865	26.3%	865	6	25,309	18,678	6,631	26.2%	1,105
44300-20	64300-20	Used Three Wheel M/C - Sales	3	36,600	30,211	6,389	17.5%	2,130	17	301,364	240,462	60,902	20.2%	3,582
44350-20	64350-20	Used Utility - Sales	1	27,620	22,857	4,764	17.2%	4,764	13	263,473	216,105	47,368	18.0%	3,644
44400-20	64400-20	Used Watercraft - Sales	7	70,642	57,312	13,330	18.9%	1,904	22	249,725	195,467	54,258	21.7%	2,466

For management purposes only.
 No assurance provided.

Dealership

Departmental Sales Detail

For the Period Ended July 31, 2022

Revenue Acct.	COGS Acct.	Description	July					YTD						
			Units Sold	Revenue	COGS	Gross Profit	GP %	GP/Unit	Units Sold	Revenue	COGS	Gross Profit	GP %	GP/Unit
44900-20	64900-20	Used Trailer - Sales	3	2,290	80	2,210	96.5%	737	14	34,143	80	34,063	99.8%	2,433
44910-20	64910-20	Used Other - Sales	-	-	1,233	(1,233)	0.0%	-	-	-	27,106	(27,106)	0.0%	-
44960-20	64960-20	Used Wholesale - Sales	13	83,645	87,586	(3,941)	-4.7%	(303)	27	191,087	217,475	(26,389)	-13.8%	(977)
50300-20	60300-20	Finance Income	-	-	-	-	0.0%	-	-	-	690	(690)	0.0%	-
50500-20	60500-20	Service Contracts Income	-	-	-	-	0.0%	-	-	-	510	(510)	0.0%	-
50600-20	60600-20	GAP Insurance Income	-	-	-	-	0.0%	-	-	-	70	(70)	0.0%	-
	64970-20	Used Gift Cards - Cost of Sales	-	-	505	(505)	0.0%	-	-	-	4,235	(4,235)	0.0%	-
	60910-20	DMV Chargebacks	-	-	-	-	0.0%	-	-	-	3,410	(3,410)	0.0%	-
TOTAL			73	718,919	598,866	120,053	16.7%	1,645	364	3,668,963	2,976,436	692,527	18.9%	1,956

Parts														
47000-40	67000-40	Parts on RO - Customer Paid - Sales		91,180	56,113	35,068	38.5%			503,327	309,751	193,576	38.5%	
47200-40	67200-40	Parts on RO - Warranty - Sales		9,479	6,999	2,480	26.2%			121,922	91,101	30,821	25.3%	
47300-40	67300-40	Parts on RO - Internal - Sales		135	-	135	100.0%			1,840	-	1,840	100.0%	
47310-40	67310-40	Parts to Major Unit - Sales		6,451	5,174	1,278	19.8%			69,423	53,818	15,604	22.5%	
47400-40	67400-40	Parts Retail Counter - Sales		85,586	50,752	34,835	40.7%			628,434	378,276	250,159	39.8%	
47500-40	67500-40	Parts Wholesale Counter - Sales		64,246	50,728	13,517	21.0%			378,810	296,517	82,293	21.7%	
47900-40	67900-40	Parts Battery Sales and Core Charge - Sales		18,369	12,042	6,327	34.4%			97,277	64,033	33,245	34.2%	
49200-40	69200-40	Accessories on RO - Warranty - Sales		6	5	2	25.0%			4,091	3,132	959	23.4%	
49300-40	69300-40	Accessories on RO - Internal - Sales		14,468	12,088	2,380	16.5%			109,982	91,207	18,775	17.1%	
49310-40	69310-40	Accessories to Major Unit - Sales		14,348	10,712	3,635	25.3%			106,913	74,884	32,028	30.0%	
49400-40	69400-40	Accessories Retail Counter - Sales		115,929	81,537	34,392	29.7%			879,761	624,811	254,950	29.0%	
49500-40	69500-40	Accessories Wholesale Counter - Sales		10,612	9,146	1,466	13.8%			45,548	37,246	8,301	18.2%	
48200-40	68200-40	Tires - Sales		15,509	10,820	4,689	30.2%			131,461	93,894	37,567	28.6%	
48300-40	68300-40	Apparel and Clothing - Sales		25,703	14,241	11,462	44.6%			235,033	131,913	103,120	43.9%	
48900-40	68900-40	Gas, Oil, & Grease - Sales		29,283	19,090	10,193	34.8%			211,508	139,404	72,104	34.1%	
	67600-40	Parts & Acc- Inventory Adjustment		-	1,291	(1,291)	0.0%			-	(5,399)	5,399	0.0%	
	67700-40	Stock Order Discount		-	(12,172)	12,172	0.0%			-	(93,020)	93,020	0.0%	
	69000-40	Accessories on RO - Customer Paid - Cost of Sales		-	-	-	0.0%			-	20	(20)	0.0%	
TOTAL				501,304	328,566	172,739	34.5%			3,525,329	2,291,587	1,233,743	35.0%	

Service														
45000-30	65000-30	Customer Paid Labor - Sales		160,958	31,942	129,016	80.2%			985,080	199,213	785,868	79.8%	
45010-30	65010-30	Tax Exempt Customer Paid Labor - Sales		2,209	504	1,705	77.2%			17,694	3,810	13,884	78.5%	
45200-30	65200-30	Warranty Labor - Sales		14,895	2,559	12,336	82.8%			105,704	20,766	84,938	80.4%	
45400-30	65400-30	Internal Labor - Sales		97,407	19,319	78,088	80.2%			622,515	117,592	504,923	81.1%	
45600-30	65600-30	Sublet Repair - Sales		6,299	6,087	212	3.4%			38,093	36,945	1,148	3.0%	
45910-30	65910-30	Service - Misc 1 # - Sales		335	-	335	100.0%			1,953	-	1,953	100.0%	
45920-30		Service - Misc 2 # - Sales		-	-	-	0.0%			(51)	-	(51)	100.0%	
45940-30		Service - Misc 4 # - Sales		-	-	-	0.0%			(5)	-	(5)	100.0%	
	65610-30	Tax Exempt Sublet Repair - Cost of Sales		-	-	-	0.0%			-	700	(700)	0.0%	
	65700-30	Unapplied Labor		-	5,653	(5,653)	0.0%			-	40,101	(40,101)	0.0%	
TOTAL				282,103	66,063	216,040	76.6%			1,770,985	419,125	1,351,859	76.3%	

Finance														
50300-50	60300-50	Finance Income - New		15,687	-	15,687	100.0%			202,743	2,180	200,563	98.9%	
50301-50	60301-50	Finance Income - Used		541	2,922	(2,381)	-440.3%			971	6,913	(5,941)	-611.9%	
50500-50	60500-50	Service Contracts Income - New		131,836	13,565	118,271	89.7%			1,043,753	60,605	983,148	94.2%	
50501-50	60501-50	Service Contracts Income - Used		36,378	44,626	(8,248)	-22.7%			161,153	349,613	(188,460)	-116.9%	
50600-50	60600-50	GAP Insurance Income - New		27,181	2,460	24,721	90.9%			195,444	17,692	177,752	90.9%	
50601-50	60601-50	GAP Insurance Income - Used		7,110	10,278	(3,168)	-44.6%			51,921	78,475	(26,554)	-51.1%	
50901-50	60901-50	Aftermarket Insurance Income - Used		8,395	5,618	2,777	33.1%			35,842	23,426	12,416	34.6%	
50900-50	60900-50	Aftermarket Insurance Income - New		24,165	4,218	19,947	82.5%			141,746	10,369	131,377	92.7%	
	60910-50	DMV Chargebacks - New		-	1,184	(1,184)	0.0%			-	3,067	(3,067)	0.0%	

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Dealership
 Departmental Sales Detail
 For the Period Ended July 31, 2022

<u>Revenue Acct.</u>	<u>COGS Acct.</u>	<u>Description</u>	July					YTD						
			<u>Units Sold</u>	<u>Revenue</u>	<u>COGS</u>	<u>Gross Profit</u>	<u>GP %</u>	<u>GP/Unit</u>	<u>Units Sold</u>	<u>Revenue</u>	<u>COGS</u>	<u>Gross Profit</u>	<u>GP %</u>	<u>GP/Unit</u>
60911-50		DMV Chargebacks - Used		-	155	(155)	0.0%			-	1,237	(1,237)	0.0%	
		TOTAL		251,293	85,026	166,267	66.2%			1,833,572	553,575	1,279,997	69.8%	

SAMPLE REPORT