

# MARINE INDUSTRY TRENDS

## COMPANY ANALYSIS (Net % of AI)\*

Description	Average of All Dealers		20% Most Profitable Dealers Averaged*		20% Least Profitable Dealers Averaged*		Your Dealership	
<b>CURRENT UNIT INVENTORY</b>								
Total New Unit Inventory	\$16,347,382		\$24,097,507		\$10,541,576		\$ _____	
Total Used Unit Inventory	\$1,463,569		\$1,462,968		\$956,885		\$ _____	
<b>Total Inventory</b>	<b>\$17,810,446</b>		<b>\$25,560,476</b>		<b>\$11,498,461</b>		<b>\$ _____</b>	
<b>YTD TURNOVER   RETURN ON AVG INV</b>	<b>T.O.</b>	<b>ROAI</b>	<b>T.O.</b>	<b>ROAI</b>	<b>T.O.</b>	<b>ROAI</b>	<b>T.O.</b>	<b>ROAI</b>
New Unit Inventory	0.1	2.3%	0.2	4.0%	0.1	0.8%	_____	_____ %
Used Unit Inventory	0.2	5.3%	0.4	13.4%	0.1	2.0%	_____	_____ %
<b>Total Inventory</b>	<b>0.1</b>	<b>2.4%</b>	<b>0.2</b>	<b>4.5%</b>	<b>0.1</b>	<b>0.8%</b>	_____	_____ %
<b>UNIT SALES</b>		<b>GM %</b>		<b>GM %</b>		<b>GM %</b>		<b>GM %</b>
Total New Unit Sales	\$2,670,158	15.3%	\$4,666,533	17.4%	\$828,747	13.8%	\$ _____	_____ %
Total Used Unit Sales	\$426,331	18.2%	\$608,252	25.3%	\$154,004	15.4%	\$ _____	_____ %
Total Other Sales Dept Sales	\$174,628	7.7%	\$121,342	5.0%	\$21,091	10.9%	\$ _____	_____ %
<b>Total Unit Sales</b>	<b>\$3,233,294</b>	<b>15.3%</b>	<b>\$5,369,530</b>	<b>18.1%</b>	<b>\$1,003,842</b>	<b>14.0%</b>	<b>\$ _____</b>	<b>_____ %</b>
<b>Company GM% Driven by Units</b>		<b>20.4%</b>		<b>23.8%</b>		<b>23.7%</b>		<b>_____ %</b>
<b>DEALERSHIP SALES BY DEPARTMENT</b>		<b>% SALES</b>		<b>% SALES</b>		<b>% SALES</b>		<b>% SALES</b>
Total Unit Sales Department	\$3,233,294	79.6%	\$5,369,530	80.6%	\$1,003,842	62.0%	\$ _____	_____ %
Total Finance & Insurance Department	\$118,530	2.9%	\$270,586	4.1%	\$37,084	2.3%	\$ _____	_____ %
Total Service Department	\$305,665	7.9%	\$414,149	6.2%	\$186,401	14.9%	\$ _____	_____ %
Total Parts & Accessories Department	\$242,117	6.3%	\$365,323	5.5%	\$222,514	17.8%	\$ _____	_____ %
Total Marina Department	\$142,467	4.4%	\$251,911	5.2%	\$83,298	8.1%	\$ _____	_____ %
Total Other Departments	\$89,089	2.1%	\$205,600	3.7%			\$ _____	_____ %
<b>Total Operating Sales</b>	<b>\$3,868,260</b>	<b>100.0%</b>	<b>\$6,659,920</b>	<b>100.0%</b>	<b>\$1,252,083</b>	<b>100.0%</b>	<b>\$ _____</b>	<b>_____ %</b>
<b>AVAILABLE INCOME</b>		<b>GM %</b>		<b>GM %</b>		<b>GM %</b>		<b>GM %</b>
Total Unit Sales Department	\$493,685	15.3%	\$972,226	18.1%	\$140,628	14.0%	\$ _____	_____ %
Total Finance & Insurance Department	\$91,307	77.0%	\$202,875	75.0%	\$27,315	73.7%	\$ _____	_____ %
F&I AI % of Major+Consign Units AI		19.1%		21.5%		24.0%	\$ _____	_____ %
Total Service Department	\$276,174	90.4%	\$375,271	90.6%	\$173,738	93.2%	\$ _____	_____ %
Total Parts & Accessories Department	\$74,173	30.6%	\$109,937	30.1%	\$71,868	32.3%	\$ _____	_____ %
Total Marina Department	\$124,907	87.7%	\$249,203	98.9%	\$71,151	85.4%	\$ _____	_____ %
Total Other Departments	\$20,453	23.0%	\$16,800	8.2%			\$ _____	_____ %
<b>Total Operating Available Income</b>	<b>\$1,010,211</b>	<b>26.1%</b>	<b>\$1,851,410</b>	<b>27.8%</b>	<b>\$425,223</b>	<b>34.0%</b>	<b>\$ _____</b>	<b>_____ %</b>
<b>Avg Operating AI per Employee</b>	<b>\$19,681</b>		<b>\$27,894</b>		<b>\$11,133</b>		<b>\$ _____</b>	<b>_____ %</b>
<b>EXPENSES</b>		<b>% AI</b>		<b>% AI</b>		<b>% AI</b>		<b>% AI</b>
Total Personnel Expenses	\$611,383	60.5%	\$852,728	46.1%	\$480,023	112.9%	\$ _____	_____ %
Total Advertising Expenses	\$105,206	10.4%	\$102,344	5.5%	\$82,736	19.5%	\$ _____	_____ %
Total Floorplan Interest Expenses	\$90,501	9.0%	\$107,182	5.8%	\$61,637	14.5%	\$ _____	_____ %
Total Other Variable Expenses	\$171,359	17.0%	\$278,304	15.0%	\$100,295	23.6%	\$ _____	_____ %
Total Fixed Expenses	\$258,725	25.6%	\$330,353	17.8%	\$179,366	42.2%	\$ _____	_____ %
<b>Total Expenses</b>	<b>\$1,237,175</b>	<b>122.5%</b>	<b>\$1,670,910</b>	<b>90.3%</b>	<b>\$904,056</b>	<b>212.6%</b>	<b>\$ _____</b>	<b>_____ %</b>
<b>NET OPERATING PROFIT/LOSS</b>	<b>-\$226,964</b>	<b>-22.5%</b>	<b>\$180,500</b>	<b>9.7%</b>	<b>-\$478,833</b>	<b>-112.6%</b>	<b>\$ _____</b>	<b>_____ %</b>
Non-Operating Income & Expense	\$1,697	0.2%	-\$3,130	-0.2%	-\$17,849	-4.2%	\$ _____	_____ %
<b>NET PROFIT AFTER NON-OPERATING</b>	<b>-\$225,351</b>	<b>-22.3%</b>	<b>\$177,370</b>	<b>9.6%</b>	<b>-\$496,683</b>	<b>-116.8%</b>	<b>\$ _____</b>	<b>_____ %</b>
<b>NET OPERATING PROFIT % OF SALES</b>	<b>-5.9%</b>		<b>2.7%</b>		<b>-38.2%</b>		<b>_____ %</b>	
<b>NET PROFIT AFTER NON-OP % OF SALES</b>	<b>-5.8%</b>		<b>2.7%</b>		<b>-39.7%</b>		<b>_____ %</b>	

## MARINE INDUSTRY TRENDS

### GROSS MARGIN ANALYSIS (Net % of AI)\*

Description	Average of All Dealers		20% Most Profitable Dealers Averaged*		20% Least Profitable Dealers Averaged*		Your Dealership	
	\$ Sales	GM %	\$ Sales	GM %	\$ Sales	GM %	\$ Sales	GM %
New Inboard - Tow Boats	\$1,249,385	12.5%	\$456,960	17.6%			\$ _____	____%
New Pontoons	\$919,003	15.1%	\$1,229,481	17.9%			\$ _____	____%
New Trailers	\$67,104	18.9%	\$138,673	15.0%			\$ _____	____%
Used Power Boats	\$371,449	17.5%	\$430,046	25.0%			\$ _____	____%
Consignment	\$192,011	9.1%					\$ _____	____%
Wholesale / Auction	\$71,422	0.1%	\$87,175	-1.0%			\$ _____	____%
Total Parts & Accessories Department	\$242,117	30.6%	\$365,323	30.1%	\$222,514	32.3%	\$ _____	____%
Customer Labor Rate - Current Period	\$173		\$154		\$175		\$ _____	____%