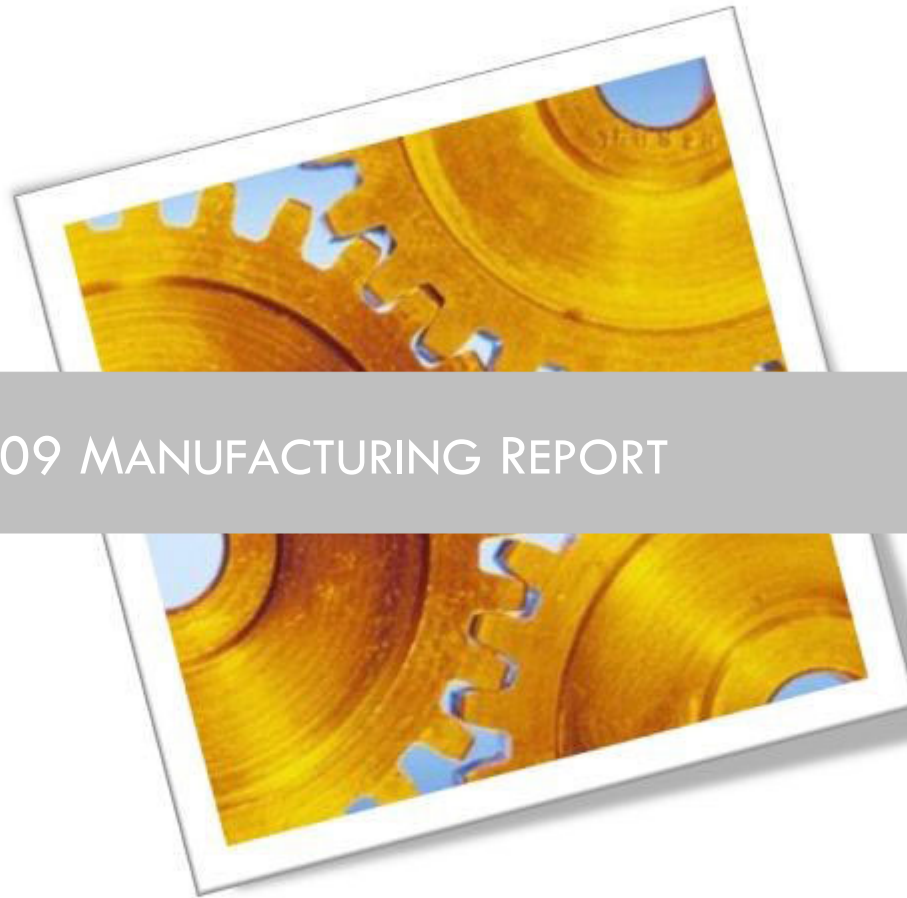


7/2/2009



U.S.A. MANUFACTURING, INC. 2009 MANUFACTURING REPORT

WINDWARD

Manufacturing Overhead Budget

For the Year ended 12/31/2006

| | First | Second | Third | Fourth | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | Quarter | Quarter | Quarter | Quarter | Totals |
| Indirect Materials and Supplies | \$5,800 | \$5,900 | \$6,000 | \$7,000 | \$24,700 |
| Indirect Labor | \$12,600 | \$12,600 | \$12,600 | \$12,600 | \$50,400 |
| Employee Benefits | \$7,600 | \$7,600 | \$7,600 | \$7,600 | \$30,400 |
| Manufacturing Supervision | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$60,000 |
| Utilities Costs | \$2,900 | \$2,900 | \$2,900 | \$2,900 | \$11,600 |
| Small Tools | \$1,200 | \$1,200 | \$1,200 | \$1,200 | \$4,800 |
| Property Taxes | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$4,000 |
| Insurance | \$1,200 | \$1,200 | \$1,200 | \$1,200 | \$4,800 |
| Depreciation, Machinery | \$3,100 | \$3,100 | \$3,100 | \$3,100 | \$12,400 |
| Factory Rent | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$20,000 |
| Repairs and Maintenance | \$3,300 | \$3,300 | \$3,300 | \$3,300 | \$13,200 |
| Totals | \$58,700 | \$58,800 | \$58,900 | \$59,900 | \$236,300 |

Monthly Sales Projections

Units

Salesperson or Department

Windward SalesDate 07/02/09

| | NEW BUSINESS | | | REORDERS | | | TOTAL | | |
|------|--------------|-----------|------------|----------|-----------|-----------|-----------|-----------|------------|
| | Goal | Actual | Variance | Goal | Actual | Variance | Goal | Actual | Variance |
| Jan | \$50,000 | \$45,000 | (\$5,000) | \$17,000 | \$15,000 | (\$2,000) | \$67,000 | \$60,000 | (\$7,000) |
| Feb | \$40,000 | \$35,000 | (\$5,000) | \$16,000 | \$17,000 | \$1,000 | \$56,000 | \$52,000 | (\$4,000) |
| Mar | \$35,000 | \$25,000 | (\$10,000) | \$15,000 | \$12,000 | (\$3,000) | \$50,000 | \$37,000 | (\$13,000) |
| Apr | \$40,000 | \$17,000 | \$17,000 | \$10,000 | \$120,000 | \$110,000 | \$50,000 | \$137,000 | \$127,000 |
| May | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Jun | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Jul | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Aug | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Oct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Nov | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dec | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Year | \$165,000 | \$122,000 | (\$3,000) | \$58,000 | \$0 | \$106,000 | \$223,000 | \$326,000 | \$103,000 |

Product Sales Goals

2000 Units

| | TRAINS | | | PLANES | | | AUTOMOBILES | | | TOTAL | | |
|------|----------|----------|--------|---------|---------|--------|-------------|---------|--------|----------|----------|--------|
| | Last Yr | Goal | Change | Last Yr | Goal | Change | Last Yr | Goal | Change | Last Yr | Goal | Change |
| Jan | \$1,782 | \$2,000 | 12% | \$325 | \$350 | 8% | \$711 | \$800 | 13% | \$2,818 | \$3,150 | 33% |
| Feb | \$1,523 | \$1,700 | 12% | \$158 | \$200 | 27% | \$564 | \$650 | 15% | \$2,245 | \$2,550 | 54% |
| Mar | \$1,901 | \$2,000 | 5% | \$168 | \$200 | 19% | \$740 | \$850 | 15% | \$2,809 | \$3,050 | 39% |
| Apr | \$2,308 | \$2,400 | 4% | \$365 | \$400 | 10% | \$642 | \$700 | 9% | \$3,315 | \$3,500 | 23% |
| May | \$2,538 | \$2,800 | 10% | \$402 | \$450 | 12% | \$663 | \$800 | 21% | \$3,603 | \$4,050 | 43% |
| Jun | \$1,866 | \$2,000 | 7% | \$217 | \$250 | 15% | \$604 | \$700 | 16% | \$2,687 | \$2,950 | 38% |
| Jul | \$2,212 | \$2,500 | 13% | \$264 | \$300 | 14% | \$653 | \$800 | 23% | \$3,129 | \$3,600 | 50% |
| Aug | \$1,998 | \$2,300 | 15% | \$267 | \$300 | 12% | \$537 | \$600 | 12% | \$2,802 | \$3,200 | 39% |
| Sep | \$2,054 | \$2,000 | -3% | \$318 | \$350 | 10% | \$741 | \$900 | 21% | \$3,113 | \$3,250 | 28% |
| Oct | \$2,117 | \$2,400 | 13% | \$159 | \$200 | 26% | \$554 | \$650 | 17% | \$2,830 | \$3,250 | 56% |
| Nov | \$1,430 | \$1,600 | 12% | \$193 | \$200 | 4% | \$657 | \$800 | 22% | \$2,280 | \$2,600 | 38% |
| Dec | \$1,859 | \$2,100 | 13% | \$426 | \$450 | 6% | \$732 | \$850 | 16% | \$3,017 | \$3,400 | 35% |
| Year | \$23,588 | \$25,800 | 9% | \$3,262 | \$2,650 | 12% | \$7,798 | \$9,100 | 17% | \$34,648 | \$37,550 | 38% |