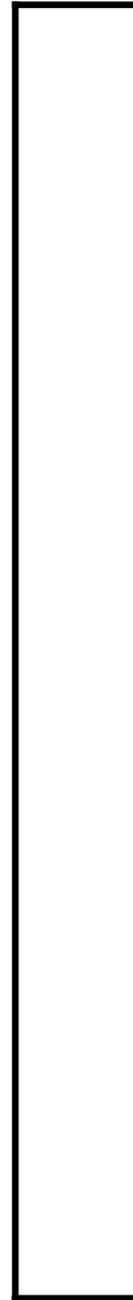


Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 238,707	\$ 190,727	79.90%	60.07%
Customer			0%	0%
Customer Other			0%	0%
Warranty	\$ 115,930	\$ 93,113	80.32%	29.17%
Warranty Other			0%	0%
Internal	\$ 42,750	\$ 32,323	75.61%	10.76%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor		\$ (8,679)	0%	0.00%
Total	\$ 397,387	\$ 307,484	77.38%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross
Department Gross	\$ 307,484	
Variable Expense	\$ 169,121	55.00%
Selling Expense		0.00%
Personnel Expense	\$ 149,475	48.61%
Semi-Fixed Expense	\$ 92,073	29.94%
Fixed Expense	\$ 86,054	27.99%
Unallocated Expense		0.00%
Dealer's Salary	\$ 10,311	3.35%
Total Expenses	\$ 507,034	164.90%
Net Profit	\$ (199,550)	-64.90%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 238,707	÷	172.17	=	1386.5
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 115,930	÷	172.43	=	672.3
Internal	\$ 42,750	÷	161.54	=	264.6
New Vehicle Prep		÷		=	0.00
Total	\$ 397,387				2323.4

POTENTIAL

<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$ 397,387</div>	÷	<div style="border: 1px solid black; padding: 2px; display: inline-block;">2323.43</div>	=	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$ 171.03</div>	
Total labor sales for month		Total hours billed		Effective Labor Rate	
<div style="border: 1px solid black; padding: 2px; display: inline-block;">21.00</div>	x	<div style="border: 1px solid black; padding: 2px; display: inline-block;">7</div>	x	<div style="border: 1px solid black; padding: 2px; display: inline-block;">20</div>	=
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month	=
				<div style="border: 1px solid black; padding: 2px; display: inline-block;">2,940.0</div>	Clock Hour A
<div style="border: 1px solid black; padding: 2px; display: inline-block;">2,940.0</div>	x	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$ 171.03</div>	=	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$ 502,841</div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">628551.7</div>
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%	Labor sales potential @ 125%

How proficient are your technicians ?

<div style="border: 1px solid black; padding: 2px; display: inline-block;">2,338.8</div>	÷	<div style="border: 1px solid black; padding: 2px; display: inline-block;">2,940.00</div>	=	<div style="border: 1px solid black; padding: 2px; display: inline-block;">79.55%</div>
Hours Billed		Hours Available		Tech Proficiency

val

FACILITY POTENTIAL	
Number of Bays	38
	x
Number of Days	25
	x
Number of Hours	8
	x
Effective Labor Rate	\$ 171.03
FACILITY POTENTIAL	\$ 1,299,862

FACILITY UTILIZATION	
Total Labor Sales	\$ 397,387
	÷
Facility Potential	\$ 1,299,862
	<i>equals</i>
FACILITY UTILIZATION	30.57%