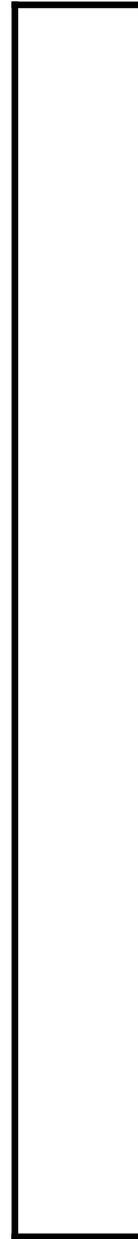


Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as	
			% of Sales	%Sales Contribution
Customer Car	\$ 88,384	\$ 79,319	89.74%	25.06%
Customer	\$ 99,925	\$ 78,119	78.18%	28.33%
Customer Other	\$ -	\$ -	0%	0.00%
Warranty	\$ 93,865	\$ 77,562	82.63%	26.61%
Warranty Other	\$ -	\$ -	0%	0.00%
Internal	\$ 70,495	\$ 53,054	75.26%	19.99%
NVI / Road Ready	\$ -	\$ -	0%	0.00%
Adj. Cost Of Labor	\$ 27		0%	0.01%
Total	\$ 352,696	\$ 288,054	81.67%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	
Department Gross	\$ 288,054	% of Gross
Variable Expense	\$ -	0.00%
Selling Expense	\$ -	0.00%
Personnel Expense	\$ 196,510	68.22%
Semi-Fixed Expense	\$ 81,359	28.24%
Fixed Expense	\$ 85,543	29.70%
Unallocated Expense	\$ -	0.00%
Dealer's Salary	\$ 4,167	1.45%
Total Expenses	\$ 367,579	127.61%
Net Profit	\$ (79,525)	-27.61%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 88,384	÷	144.47	=	611.8
Customer Truck*	\$ 99,925	÷	0.00	=	0.00
Customer Other*	\$ -	÷	110.68	=	0.0
Warranty	\$ 93,865	÷	161.96	=	579.6
Internal	\$ 70,495	÷	143.94	=	489.8
New Vehicle Prep	\$ -	÷	0.00	=	0.00
Total	\$ 352,669		148.05		2345.9

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 352,669} \div \boxed{2345.90} = \boxed{\$ 150.33} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{10.00} \times \boxed{8} \times \boxed{40} = \boxed{3,200.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours per day for one tech} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{3,200.0} \times \boxed{\$ 150.33} = \boxed{\$ 481,069} \quad \boxed{601336.8} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential @100\%} \quad \text{Labor sales potential @ 125\%}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{2,345.0} \div \boxed{3,200.00} = \boxed{73.28\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

val

FACILITY POTENTIAL	
Number of Bays	11
	x
Number of Days	6
	x
Number of Hours	60
	x
Effective Labor Rate	\$ 150.33
FACILITY POTENTIAL	\$ 595,323

FACILITY UTILIZATION	
Total Labor Sales	\$ 352,669
	÷
Facility Potential	\$ 595,323
	<i>equals</i>
FACILITY UTILIZATION	59.24%