

Sales Distribution MTD		
Category	Sales	% Of Total
Repair Order	\$ 88,405	21.76%
Repair Order B.S.	\$ 129,478	31.87%
Counter Retail	\$ 23,578	5.80%
Warranty	\$ 66,864	16.46%
Internal	\$ 8,369	2.06%
Wholesale	\$ 89,584	22.05%
Accessories		0.00%
Quick Service		0.00%
Total Department (MTD)	\$ 406,278	100.00%

Sales Distribution YTD		
Category	Sales	% Of Total
Repair Order	\$ 1,144,515	25.96%
Repair Order B.S.	\$ 1,158,657	26.28%
Counter Retail	\$ 250,391	5.68%
Warranty	\$ 684,983	15.54%
Internal	\$ 92,289	2.09%
Wholesale	\$ 1,078,409	24.46%
Accessories		0.00%
Quick Service		0.00%
Total Department (MTD)	\$ 4,409,244	100.00%

Inside Vs Outside	
Inside Sales	70%
Outside Sales	30%
Total	100%

Gross Profit Contribution MTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 29,944	26.44%	33.87%	
Repair Order B.S.	\$ 37,866	33.43%	29.25%	
Counter Retail	\$ 6,184	5.46%	26.23%	
Warranty	\$ 20,121	17.77%	30.09%	
Internal	\$ 1,953	1.72%	23.34%	
Wholesale	\$ 17,192	15.18%	19.19%	
Accessories		0.00%	#DIV/0!	
Quick Service		0.00%	#DIV/0!	
Total Department (MTD)	\$ 113,260	100.00%	27.88%	

Gross Profit Contribution YTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 384,128	30.16%	33.56%	
Repair Order B.S.	\$ 342,683	26.90%	29.58%	
Counter Retail	\$ 77,560	6.09%	30.98%	
Warranty	\$ 225,659	17.72%	32.94%	
Internal	\$ 24,327	1.91%	26.36%	
Wholesale	\$ 219,339	17.22%	20.34%	
Accessories		0.00%	#DIV/0!	
Quick Service		0.00%	#DIV/0!	
Total Department (MTD)	\$ 1,273,696	100.00%	28.89%	

Profile %
41.00 %
25-35 %
41.00 %
28-40 %
41.00 %
20+ %
20.00 %
20.00 %
38.00 %

Profile %
41.00 %
25-35 %
41.00 %
28-40 %
41.00 %
20+ %
20.00 %
20.00 %
38.00 %

PARTS DEPARTMENT - PROFORMA CALC

		Repair Order Mechanical	Body Shop	Counter Retail	Internal (new/used)
YTD Sales	\$	1,144,515	\$ 1,158,657	\$ 250,391	\$ 92,289
YTD Gross Profit	\$	384,128	\$ 342,683	\$ 77,560	\$ 24,327
YTD Cost of Sales		\$760,387.00	\$815,974.00	\$172,831.00	\$67,962.00
NEW Mark-Up Factor		1.69	1.33	1.69	1.69
Desired Gross %		41.00	25.00	41.00	41.00
NEW YTD Sales		\$1,288,791.53	\$1,087,965.33	\$292,933.90	\$115,189.83
OLD YTD Sales		\$1,144,515.00	\$1,158,657.00	\$250,391.00	\$92,289.00
Additional Gross Profit		\$144,276.53	\$0.00	\$42,542.90	\$22,900.83

CULATION

Wholesale	Warranty	TOTAL
\$ 1,078,409	\$ 684,983	\$4,409,244.00
\$ 219,339	\$ 225,659	\$1,273,696.00
\$859,070.00	\$459,324.00	\$3,135,548.00
1.33	1.39	1.52
25.00	28.00	33.50
\$1,145,426.67	\$637,950.00	\$4,568,257.25
\$1,078,409.00	\$684,983.00	\$4,409,244.00
\$67,017.67	\$0.00	\$276,737.92

Profit Centering

Expense Category	Dollar Amount	% Gross
YTD Parts Department Gross	\$ 1,273,696	
YTD Total Parts Department Expenses	\$ 583,778	45.83%
YTD Net Profit	\$ 689,918	54.17%

Profile
80%
20%

Break Even Analysis	
Category	
Total Parts Department YTD Expense	\$ 583,778
Statement Month (example: May= 5)	11
Average Month Parts Dept. Expense	\$ 53,071
Parts Gross retention percentage (38% = .380)	0.377
Parts Sales Needed per Month to Break Even	\$ 140,771
Average Working days in Month	22
Parts Sales Needed per Day to Break Even	\$ 6,399
Number of Counter Personnel	3
Parts Sales per Counter Personnel to Break Even	\$ 2,133

Actual Sales - Over/Under	
Category	
Total Parts Department YTD Sales	\$ 4,409,244
Statement Month (May = 5)	11
Actual Parts Sales (Average Month)	\$ 400,840
Working Days in Month	22
Parts Sales per Day	18220.02
Number of Counter Personnel	3
Actual Sales per Counter Personnel per Day	\$ 6,073
Parts Sales per Counter Personnel to Break Even	\$ 2,133
Over/Under Sales per Person per Day	\$ 3,940

Parts Employee Productivity MTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 406,278	÷	6.00
Gross Profit	\$ 113,260	÷	6.00
Expenses (Total)	\$ 49,960	÷	6.00
Department Net Profit	\$ 63,300	÷	6.00

Parts Employee Productivity YTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 4,409,244	÷	6.00
Gross Profit	\$ 1,273,696	÷	6.00
Expenses (Total)	\$ 583,778	÷	6.00
Department Net Profit	\$ 689,918	÷	6.00

=	Per Employee
=	\$ 67,713
=	\$ 18,877
=	\$ 8,327
=	\$ 10,550

=	Per Employee
=	\$ 734,874
=	\$ 212,283
=	\$ 97,296
=	\$ 114,986

Monthly Cost Of Sales

Year To Date Parts & Accessories Sales	\$	4,409,244
Year To Date Parts & Accessories Gross	- \$	1,273,696
Subtotal =		\$ 3,135,548

Number of Months in Year	÷	11
Average Month Cost Of Sales =		\$ 285,050

Months' Supply Of Inventory

FINANCIAL STATEMENT

Inventory		\$	269,573
Divided by Average Month Cost-of-Sales	÷	\$	285,050
Equals Months' Supply	=		0.945704865625

MANAGEMENT REPORT

Inventory		\$	698,402
Divided by Average Month Cost-Of Sales	÷	\$	285,050
Equals Months' Supply	=		2.450105053407

Total Sales Demand

Reflects the dollar value of parts the department would have been able to sell if it had been able to fill all requests. To arrive at an accurate sales demand figure you need to have an accurate lost sales amount.

\$	3,135,548	+		=	\$	3,135,548
Cost of Parts Sold (Sales - Gross)			Cost of Lost Sales		Total Sales Demand	

LOST SALES CAN BE FOUND ON THE DMS SUMMARY REPORT

Level Of Service

Level of service is an indication of how well the parts inventory is able to meet the needs of the customers. Think of it as a batting average. If 100 customers request a part, how many times are you able to fill the request? The following calculation gives you that answer. Current NADA guide is 82% to 92%. The hardest part of this calculation to tabulate is lost sales valuation.

Total Demand		\$	3,135,548	
Emergency Purchases	-	\$	52,973	
Lost Sales	-	\$	-	
			Subtotal =	\$ 3,082,575
Total Demand	÷	\$	3,135,548	
			Level of Service =	98.31%

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

$$\begin{array}{rcl} \$ 4,409,244 & - & \$ 1,273,696 \\ \text{YTD Sales} & & \text{YTD Gross} \end{array} = \$ 3,135,548 \text{ YTD COS}$$

$$\begin{array}{rcl} \$ 3,135,548 & \div & 11 \\ \text{YTD COS} & & \text{\# of Months} \end{array} = \$ 285,050 \text{ Average Month Cost-Of-Sales}$$

$$\begin{array}{rcl} \$ 3,420,598 & \div & \$ 698,402 \\ \text{Annualized Cost-Of-Sales} & & \text{Parts Inventory (W/O LIFO adj.)} \end{array} = 4.9 \text{ Gross Turns}$$



True Turn

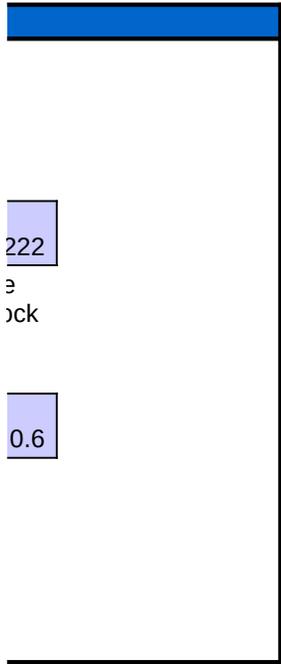
Annualized Stock Purchases ÷ Inventory

$$\begin{array}{rcccl} \$ & 354,442 & \div & 11 & = & \$ & 32,200 \\ \text{YTD Stock Purchases} & & & \text{\# of Months} & & & \text{Average Month St} \end{array}$$

$$\begin{array}{rcccl} \$ & 386,664 & \div & \$ & 698,402 & = & \\ \text{Annualized Stock Purchases} & & & \text{Parts Inventory (W/O LIFO adj.)} & & & \text{True Turns} \end{array}$$

**If the true
than the "**

THE BEST SOURCE FOR THIS VALUE IS FROM YOUR FACTORY



turn number is more than the gross number
Stock Order"number is incorrect

REPRESENTATIVE

Monthly Reconciliation Of Parts To General Ledger

Dollar value of parts on dealership management report	\$	698,402
Minus		
Dollar value of packing lists for parts received, but not invoiced		
Dollar Value of bulk oil, gear lube, trans fluid in stock		
Plus		
Credits due for parts returned		
Inventory Core Value - clean		
Cores to be returned for credit - dirty		
Work in Process - Repair Orders & Invoices		
Dollar Value of NPN parts	\$	-
Dollar value of parts with no cost record	\$	-
Plus / Minus		
Other Adjustments (shortage claims, damage, etc.)		
Total Inventory		
Inventory Per Financial Statement		\$ 767,949
Difference		\$ (767,949)

-100.00%