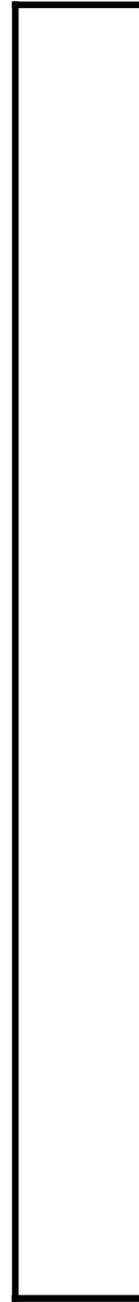


Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 5,262,547	\$ 4,048,623	76.93%	35.79%
PPM	\$ 265,418	\$ 217,228	81.84%	1.81%
EXPRESS	\$ 1,593,758	\$ 1,169,204	73.36%	10.84%
Warranty	\$ 3,331,537	\$ 2,649,609	79.53%	22.66%
EXTEND LTD WARR	\$ 102,002	\$ 66,638	65.33%	0.69%
Internal	\$ 1,978,171	\$ 1,416,750	71.62%	13.45%
CV TOTAL	\$ 2,171,070	\$ 1,626,880	74.93%	14.76%
Adj. Cost Of Labor		\$ (155,976)	0%	0.00%
Total	\$ 14,704,503	\$ 11,038,956	75.07%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	
Department Gross	\$ 11,038,956	% of Gross
Variable Expense	\$ -	0.00%
Selling Expense		0.00%
Personnel Expense	\$ 5,868,888	53.17%
Semi-Fixed Expense	\$ 2,439,084	22.10%
Fixed Expense	\$ 1,912,113	17.32%
CV EXPENSE	\$ 4,253	0.04%
Dealer's Salary	\$ -	0.00%
Total Expenses	\$ 10,224,338	92.62%
Net Profit	\$ 814,618	7.38%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 5,262,547	÷	139.19	=	37808.4
PPM	\$ 265,418	÷	166.79	=	1591.3
EXPRESS	\$ 1,593,758	÷	139.19	=	11450.2
Warranty	\$ 3,433,539	÷	166.79	=	20586.0
Internal	\$ 1,978,171	÷	91.12	=	21709.5
CV TOTAL	\$ 2,171,070	÷	153.68	=	14127.2
Total	\$ 14,704,503				107272.7

POTENTIAL

\$ 14,704,503	÷	107272.66	=	\$ 137.08
Total labor sales for month		Total hours billed		Effective Labor Rate

48.00	x	8	x	287	=
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month	

110,208.0	x	\$ 137.08	=	\$ 15,106,867
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%

How proficient are your technicians ?

107,272.0	÷	110,208.00	=	97.34%
Hours Billed		Hours Available		Tech Proficiency

110,208.0

Clock Hour Aval

18883584.1875

Labor sales potential
@ 125%

FACILITY POTENTIAL	
Number of Bays	50
	x
Number of Days	287
	x
Number of Hours	8
	x
Effective Labor Rate	\$ 137.08
FACILITY POTENTIAL	\$ 15,736,320

FACILITY UTILIZATION	
Total Labor Sales	\$ 14,704,503
	÷
Facility Potential	\$ 15,736,320
	<i>equals</i>
FACILITY UTILIZATION	93.44%