

Sales Distribution MTD		
Category	Sales	% Of Total
Repair Order	\$ 23,028	20.19%
Repair Order B.S.		0.00%
Counter Retail	\$ 7,213	6.32%
Warranty	\$ 43,504	38.14%
Internal	\$ 14,922	13.08%
Wholesale	\$ 19,757	17.32%
Accessories	\$ 5,654	4.96%
Quick Service		0.00%
Total Department (MTD)	\$ 114,078	100.00%

Sales Distribution YTD		
Category	Sales	% Of Total
Repair Order	\$ 262,924	29.17%
Repair Order B.S.		0.00%
Counter Retail	\$ 35,714	3.96%
Warranty	\$ 394,240	43.74%
Internal	\$ 89,690	9.95%
Wholesale	\$ 111,916	12.42%
Accessories	\$ 6,760	0.75%
Quick Service		0.00%
Total Department (MTD)	\$ 901,244	100.00%

Inside Vs Outside	
Inside Sales	84%
Outside Sales	16%
Total	100%

Gross Profit Contribution MTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 10,273	23.89%	44.61%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	\$ 2,442	5.68%	33.86%	
Warranty	\$ 18,098	42.09%	41.60%	
Internal	\$ 7,067	16.43%	47.36%	
Wholesale	\$ 3,413	7.94%	17.27%	
Accessories	\$ 1,710	3.98%	30.24%	
Quick Service		0.00%	#DIV/0!	
Total Department (MTD)	\$ 43,003	100.00%	37.70%	

Gross Profit Contribution YTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 109,012	31.04%	41.46%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	\$ 11,794	3.36%	33.02%	
Warranty	\$ 164,483	46.83%	41.72%	
Internal	\$ 39,069	11.12%	43.56%	
Wholesale	\$ 24,794	7.06%	22.15%	
Accessories	\$ 2,050	0.58%	30.33%	
Quick Service		0.00%	#DIV/0!	
Total Department (MTD)	\$ 351,202	100.00%	38.97%	

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		\$ 262,924	\$ -	\$ 35,714	\$ 89,690
YTD Gross Profit		\$ 109,012	\$ -	\$ 11,794	\$ 39,069
YTD Cost of Sales		\$153,912.00	\$0.00	\$23,920.00	\$50,621.00
NEW Mark-Up Factor		1.46	1.33	1.03	1.13
Desired Gross %		31.40	25.00	3.36	11.12
NEW YTD Sales		\$224,361.52	\$0.00	\$24,751.66	\$56,954.32
OLD YTD Sales		\$262,924.00	\$0.00	\$35,714.00	\$89,690.00
Additional Gross Profit		(\$38,562.48)	\$0.00	(\$10,962.34)	(\$32,735.68)

CULATION

Wholesale	Warranty	TOTAL
\$ 111,916	\$ 394,240	\$894,484.00
\$ 24,794	\$ 164,483	\$349,152.00
\$87,122.00	\$229,757.00	\$545,332.00
1.08	1.88	1.32
7.06	46.85	20.80
\$93,740.05	\$432,280.34	\$832,087.88
\$111,916.00	\$394,240.00	\$894,484.00
(\$18,175.95)	\$38,040.34	(\$62,396.12)

Profit Centering

Expense Category	Dollar Amount	% Gross
YTD Parts Department Gross	\$ 378,227	
YTD Total Parts Department Expenses	\$ 267,852	70.82%
YTD Net Profit	\$ 110,375	29.18%

Profile
80%
20%

Break Even Analysis	
Category	
Total Parts Department YTD Expense	\$ 267,852
Statement Month (example: May= 5	8
Average Month Parts Dept. Expense	\$ 33,482
Parts Gross retention percentage (38% = .380	0.380
Parts Sales Needed per Month to Break Even	\$ 88,109
Average Working days in Month	26
Parts Sales Needed per Day to Break Even	\$ 3,389
Number of Counter Personnel	2
Parts Sales per Counter Personnel to Break Even	\$ 2,259

Actual Sales - Over/Under	
Category	
Total Parts Department YTD Sales	\$ 974,311
Statement Month (May = 5)	\$ 8
Actual Parts Sales (Average Month)	\$ 121,789
Working Days in Month	26
Parts Sales per Day	4684.19
Number of Counter Personnel	2
Actual Sales per Counter Personnel per Day	\$ 3,123
Parts Sales per Counter Personnel to Break Even	\$ 2,259
Over/Under Sales per Person per Day	\$ 864

Parts Employee Productivity MTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 121,662	÷	2.00
Gross Profit	\$ 48,253	÷	2.00
Expenses (Total)	\$ 35,086	÷	2.00
Department Net Profit	\$ 13,167	÷	2.00

Parts Employee Productivity YTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 928,394	÷	2.00
Gross Profit	\$ 378,227	÷	2.00
Expenses (Total)	\$ 267,852	÷	2.00
Department Net Profit	\$ 110,375	÷	2.00

=	Per Employee
=	\$ 60,831
=	\$ 24,127
=	\$ 17,543
=	\$ 6,584

=	Per Employee
=	\$ 464,197
=	\$ 189,114
=	\$ 133,926
=	\$ 55,188

Monthly Cost Of Sales

Year To Date Parts & Accessories Sales	\$	928,394
Year To Date Parts & Accessories Gross	- \$	378,227
Subtotal =		\$ 550,167

Number of Months in Year	÷	8
Average Month Cost Of Sales =		\$ 68,771

Months' Supply Of Inventory

FINANCIAL STATEMENT

Inventory		\$	159,811
Divided by Average Month Cost-of-Sales	÷	\$	68,771
Equals Months' Supply	=		2.323818040704

MANAGEMENT REPORT

Inventory		\$	159,811
Divided by Average Month Cost-Of Sales	÷	\$	68,771
Equals Months' Supply	=		2.323818040704

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.

\$	550,167	+	\$	10,302	=	\$	560,469
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		\$	560,469	
Emergency Purchases	-	\$	2,856	
Lost Sales	-	\$	10,302	
			Subtotal =	\$ 547,311
Total Demand	÷	\$	560,469	
			Level of Service =	97.65%

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

$$\begin{array}{rcl} \$ 928,394 & - & \$ 378,227 = \$ 550,167 \\ \text{YTD Sales} & & \text{YTD Gross} \quad \text{YTD COS} \end{array}$$

$$\begin{array}{rcl} \$ 550,167 & \div & 8 = \$ 68,771 \\ \text{YTD COS} & & \text{\# of Months} \quad \text{Average Month} \\ & & \text{Cost-Of-Sales} \end{array}$$

$$\begin{array}{rcl} \$ 825,251 & \div & \$ 159,811 = 5.2 \\ \text{Annualized Cost-Of-Sales} & & \text{Parts Inventory (W/O LIFO} \\ & & \text{adj.)} \quad \text{Gross Turns} \end{array}$$



True Turn

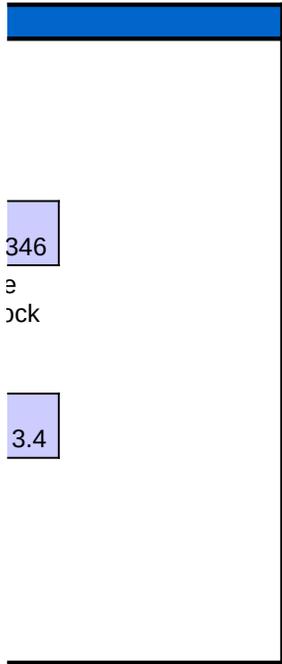
Annualized Stock Purchases ÷ Inventory

$$\begin{array}{r} \$ \quad \quad \quad 362,769 \\ \text{YTD Stock Purchases} \end{array} \div \begin{array}{r} 8 \\ \text{\# of Months} \end{array} = \begin{array}{r} \$ \quad 45, \\ \text{Average} \\ \text{Month St} \end{array}$$

$$\begin{array}{r} \$ \quad \quad \quad 544,154 \\ \text{Annualized Stock Purchases} \end{array} \div \begin{array}{r} \$ \quad \quad \quad 159,811 \\ \text{Parts Inventory (W/O LIFO adj.)} \end{array} = \begin{array}{r} \\ \text{True Turns} \end{array}$$

If the true
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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	
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	
Difference	\$ -

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