

Sales Distribution MTD		
Category	Sales	% Of Total
Repair Order	\$ 45,689	25.87%
Repair Order B.S.	\$ 28,622	16.20%
Counter Retail	\$ 14,004	7.93%
Warranty	\$ 40,494	22.93%
Internal	\$ 6,119	3.46%
Wholesale	\$ 15,013	8.50%
Accessories		0.00%
Quick Service	\$ 26,695	15.11%
Total Department (MTD)	\$ 176,636	100.00%

Sales Distribution YTD		
Category	Sales	% Of Total
Repair Order	\$ 410,383	28.44%
Repair Order B.S.	\$ 336,396	23.31%
Counter Retail	\$ 82,134	5.69%
Warranty	\$ 278,222	19.28%
Internal	\$ 65,008	4.51%
Wholesale	\$ 95,582	6.62%
Accessories		0.00%
Quick Service	\$ 175,235	12.14%
Total Department (MTD)	\$ 1,442,960	100.00%

Inside Vs Outside	
Inside Sales	88%
Outside Sales	12%
Total	100%

Gross Profit Contribution MTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 17,034	28.81%	37.28%	41.54%
Repair Order B.S.	\$ 9,703	16.41%	33.90%	33.57%
Counter Retail	\$ 5,169	8.74%	36.91%	29.47%
Warranty	\$ 11,344	19.19%	28.01%	43.82%
Internal	\$ 2,276	3.85%	37.20%	38.27%
Wholesale	\$ 3,462	5.86%	23.06%	38.23%
Accessories		0.00%	#DIV/0!	
Quick Service	\$ 10,135	17.14%	37.97%	
Total Department (MTD)	\$ 59,123	100.00%	33.47%	

Gross Profit Contribution YTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 156,130	31.93%	38.04%	41.54%
Repair Order B.S.	\$ 115,819	23.69%	34.43%	33.57%
Counter Retail	\$ 29,851	6.10%	36.34%	29.47%
Warranty	\$ 77,476	15.84%	27.85%	43.82%
Internal	\$ 21,930	4.48%	33.73%	38.27%
Wholesale	\$ 19,232	3.93%	20.12%	38.23%
Accessories		0.00%	#DIV/0!	
Quick Service	\$ 68,556	14.02%	39.12%	
Total Department (MTD)	\$ 488,994	100.00%	33.89%	

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	\$	410,383	\$ 336,396	\$ 82,134	\$ 65,008
YTD Gross Profit	\$	156,130	\$ 115,819	\$ 29,851	\$ 21,930
YTD Cost of Sales		\$254,253.00	\$220,577.00	\$52,283.00	\$43,078.00
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		\$430,937.29	\$294,102.67	\$88,615.25	\$73,013.56
OLD YTD Sales		\$410,383.00	\$336,396.00	\$82,134.00	\$65,008.00
Additional Gross Profit		\$20,554.29	\$0.00	\$6,481.25	\$8,005.56

CULATION

Wholesale	Warranty	TOTAL
\$ 95,582	\$ 278,222	\$1,267,725.00
\$ 19,232	\$ 77,476	\$420,438.00
\$76,350.00	\$200,746.00	\$847,287.00
1.33	1.39	1.52
25.00	28.00	33.50
\$101,800.00	\$278,813.89	\$1,267,282.66
\$95,582.00	\$278,222.00	\$1,267,725.00
\$6,218.00	\$591.89	\$41,850.99

Profit Centering

Expense Category	Dollar Amount	% Gross
YTD Parts Department Gross	\$ 526,120	
YTD Total Parts Department Expenses	\$ 298,046	56.65%
YTD Net Profit	\$ 228,074	43.35%

Profile
80%
20%

Break Even Analysis	
Category	
Total Parts Department YTD Expense	\$ 298,046
Statement Month (example: May= 5)	8
Average Month Parts Dept. Expense	\$ 37,256
Parts Gross retention percentage (38% = .380)	0.354
Parts Sales Needed per Month to Break Even	\$ 105,213
Average Working days in Month	21
Parts Sales Needed per Day to Break Even	\$ 5,010
Number of Counter Personnel	2
Parts Sales per Counter Personnel to Break Even	\$ 2,505

Actual Sales - Over/Under	
Category	
Total Parts Department YTD Sales	\$ 1,510,736
Statement Month (May = 5)	8
Actual Parts Sales (Average Month)	\$ 188,842
Working Days in Month	22
Parts Sales per Day	8583.73
Number of Counter Personnel	2
Actual Sales per Counter Personnel per Day	\$ 4,292
Parts Sales per Counter Personnel to Break Even	\$ 2,505
Over/Under Sales per Person per Day	\$ 1,787

Parts Employee Productivity MTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 184,387	÷	3.00
Gross Profit	\$ 64,572	÷	3.00
Expenses (Total)	\$ 36,932	÷	3.00
Department Net Profit	\$ 27,640	÷	3.00

Parts Employee Productivity YTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 1,510,736	÷	3.00
Gross Profit	\$ 526,120	÷	3.00
Expenses (Total)	\$ 298,046	÷	3.00
Department Net Profit	\$ 228,074	÷	3.00

=	Per Employee
=	\$ 61,462
=	\$ 21,524
=	\$ 12,311
=	\$ 9,213

=	Per Employee
=	\$ 503,579
=	\$ 175,373
=	\$ 99,349
=	\$ 76,025

Monthly Cost Of Sales

Year To Date Parts & Accessories Sales	\$	1,510,736
Year To Date Parts & Accessories Gross	- \$	526,120
Subtotal =		\$ 984,616

Number of Months in Year	÷	8
Average Month Cost Of Sales =		\$ 123,077

Months' Supply Of Inventory

FINANCIAL STATEMENT

Inventory		\$	282,561
Divided by Average Month Cost-of-Sales	÷	\$	123,077
Equals Months' Supply	=		2.295806690121

MANAGEMENT REPORT

Inventory		\$	204,743
Divided by Average Month Cost-Of Sales	÷	\$	123,077
Equals Months' Supply	=		1.66353583529

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.

\$	984,616	+	\$	-	=	\$	984,616
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		\$	984,616	
Emergency Purchases	-	\$	-	
Lost Sales	-	\$	-	
			Subtotal =	\$ 984,616
Total Demand ÷	\$	984,616		
			Level of Service =	100.00%

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

$$\begin{array}{rcl} \$ 1,510,736 & - & \$ 526,120 = \$ 984,616 \\ \text{YTD Sales} & & \text{YTD Gross} \quad \text{YTD COS} \end{array}$$

$$\begin{array}{rcl} \$ 984,616 & \div & 8 = \$ 123,077 \\ \text{YTD COS} & & \text{\# of Months} \quad \text{Average Month} \\ & & \text{Cost-Of-Sales} \end{array}$$

$$\begin{array}{rcl} \$ 1,476,924 & \div & \$ 204,743 = 7.2 \\ \text{Annualized Cost-Of-Sales} & & \text{Parts Inventory (W/O LIFO} \\ & & \text{adj.)} \quad \text{Gross Turns} \end{array}$$



True Turn

Annualized Stock Purchases ÷ Inventory

$$\begin{array}{rcccl} \$ & 647,830 & \div & 8 & = & \$ & 80,979 \\ \text{YTD Stock Purchases} & & & \text{\# of Months} & & & \text{Average Month Stock} \end{array}$$

$$\begin{array}{rcccl} \$ & 971,745 & \div & \$ & 204,743 & = & \\ \text{Annualized Stock Purchases} & & & \text{Parts Inventory (W/O LIFO adj.)} & & & \text{True Turns} \end{array}$$

**If the true
turn is less than the "true"**

THE BEST SOURCE FOR THIS VALUE IS FROM YOUR FACTORY

979

è
Jck

4.7

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	\$	190,766
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	\$	24,000
Inventory Core Value - clean	\$	4,935
Cores to be returned for credit - dirty	\$	16,385
Work in Process - Repair Orders & Invoices	\$	31,581
Dollar Value of NPN parts	\$	-
Dollar value of parts with no cost record	\$	-
Plus / Minus		
Other Adjustments (shortage claims, damage, etc.)		
Total Inventory	\$	267,667
Inventory Per Financial Statement	\$	273,690
Difference	\$	(6,022)

-2.20%