

Sales Distribution MTD		
Category	Sales	% Of Total
Repair Order	\$ 91,161	40.70%
Repair Order B.S.	\$ -	0.00%
Counter Retail	\$ 12,778	5.71%
Warranty	\$ 45,558	20.34%
Internal	\$ 50,754	22.66%
Wholesale	\$ 17,476	7.80%
Accessories	\$ -	0.00%
Quick Service	\$ 6,251	2.79%
Total Department (MTD)	\$ 223,978	100.00%

Sales Distribution YTD		
Category	Sales	% Of Total
Repair Order	\$ 799,043	32.23%
Repair Order B.S.		0.00%
Counter Retail	\$ 189,429	7.64%
Warranty	\$ 478,856	19.31%
Internal	\$ 506,573	20.43%
Wholesale	\$ 505,584	20.39%
Accessories		0.00%
Quick Service		0.00%
Total Department (MTD)	\$ 2,479,485	100.00%

Inside Vs Outside	
Inside Sales	72%
Outside Sales	28%
Total	100%

Gross Profit Contribution MTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 26,081	47.07%	28.61%	
Repair Order B.S.	\$ -	0.00%	#DIV/0!	
Counter Retail	\$ 2,668	4.81%	20.88%	
Warranty	\$ 7,945	14.34%	17.44%	
Internal	\$ 17,227	31.09%	33.94%	
Wholesale		0.00%	0.00%	
Accessories		0.00%	#DIV/0!	
Quick Service	\$ 1,492	2.69%	23.87%	
Total Department (MTD)	\$ 55,413	100.00%	24.74%	

Gross Profit Contribution YTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 229,874	34.97%	28.77%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	\$ 49,204	7.49%	25.97%	
Warranty	\$ 121,631	18.50%	25.40%	
Internal	\$ 171,734	26.12%	33.90%	
Wholesale	\$ 84,921	12.92%	16.80%	
Accessories	\$ -	0.00%	#DIV/0!	
Quick Service		0.00%	#DIV/0!	
Total Department (MTD)	\$ 657,364	100.00%	26.51%	

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	\$ 799,043	\$ -	\$ 189,429	\$ 506,573
YTD Gross Profit	\$ 229,874	\$ -	\$ 49,204	\$ 171,734
YTD Cost of Sales	\$569,169.00	\$0.00	\$140,225.00	\$334,839.00
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	\$964,693.22	\$0.00	\$237,669.49	\$567,523.73
OLD YTD Sales	\$799,043.00	\$0.00	\$189,429.00	\$506,573.00
Additional Gross Profit	\$165,650.22	\$0.00	\$48,240.49	\$60,950.73

CULATION

Wholesale	Warranty	TOTAL
\$ 505,584	\$ 478,856	\$2,479,485.00
\$ 84,921	\$ 121,631	\$657,364.00
\$420,663.00	\$357,225.00	\$1,822,121.00
1.33	1.39	1.52
25.00	28.00	33.50
\$560,884.00	\$496,145.83	\$2,826,916.27
\$505,584.00	\$478,856.00	\$2,479,485.00
\$55,300.00	\$17,289.83	\$347,431.27

Profit Centering

Expense Category	Dollar Amount	% Gross
YTD Parts Department Gross	\$ 697,139	
YTD Total Parts Department Expenses	\$ 793,230	113.78%
YTD Net Profit	\$ (96,091)	-13.78%

Profile
80%
20%

Break Even Analysis	
Category	
Total Parts Department YTD Expense	\$ 793,230
Statement Month (example: May= 5)	11
Average Month Parts Dept. Expense	\$ 72,112
Parts Gross retention percentage (38% = .380)	0.270
Parts Sales Needed per Month to Break Even	\$ 267,081
Average Working days in Month	24
Parts Sales Needed per Day to Break Even	\$ 11,128
Number of Counter Personnel	2
Parts Sales per Counter Personnel to Break Even	\$ 5,564

Actual Sales - Over/Under	
Category	
Total Parts Department YTD Sales	\$ 2,559,188
Statement Month (May = 5)	11
Actual Parts Sales (Average Month)	\$ 232,653
Working Days in Month	24
Parts Sales per Day	9693.89
Number of Counter Personnel	2
Actual Sales per Counter Personnel per Day	\$ 4,847
Parts Sales per Counter Personnel to Break Even	\$ 5,564
Over/Under Sales per Person per Day	\$ (717)

Parts Employee Productivity MTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 223,978	÷	4.00
Gross Profit	\$ 57,269	÷	4.00
Expenses (Total)	\$ 72,556	÷	4.00
Department Net Profit	\$ (15,287)	÷	4.00

Parts Employee Productivity YTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 2,559,188	÷	4.00
Gross Profit	\$ 697,139	÷	4.00
Expenses (Total)	\$ 793,230	÷	4.00
Department Net Profit	\$ (96,091)	÷	4.00

=	Per Employee
=	\$ 55,995
=	\$ 14,317
=	\$ 18,139
=	\$ (3,822)

=	Per Employee
=	\$ 639,797
=	\$ 174,285
=	\$ 198,308
=	\$ (24,023)

Monthly Cost Of Sales

Year To Date Parts & Accessories Sales	\$	2,559,188
Year To Date Parts & Accessories Gross	- \$	697,139
Subtotal =		\$ 1,862,049

Number of Months in Year	÷	11
Average Month Cost Of Sales =		\$ 169,277

Months' Supply Of Inventory

FINANCIAL STATEMENT

Inventory		\$	
Divided by Average Month Cost-of-Sales	÷	\$	169,277
Equals Months' Supply	=		0.0

MANAGEMENT REPORT

Inventory			
Divided by Average Month Cost-Of Sales	÷	\$	169,277
Equals Months' Supply	=		0

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.

\$	1,862,049	+		=	\$	1,862,049
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 calculate is lost sales calculation.

Total Demand		\$	1,862,049	
Emergency Purchases	-			
Lost Sales	-	\$	-	
			Subtotal =	\$ 1,862,049
Total Demand ÷	\$	1,862,049		
			Level of Service =	100.00%

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

$$\begin{array}{r} \$ 2,559,188 \\ \text{YTD Sales} \end{array} - \begin{array}{r} \$ 697,139 \\ \text{YTD Gross} \end{array} = \begin{array}{r} \$ 1,862,049 \\ \text{YTD COS} \end{array}$$

$$\begin{array}{r} \$ 1,862,049 \\ \text{YTD COS} \end{array} \div \begin{array}{r} 11 \\ \text{\# of Months} \end{array} = \begin{array}{r} \$ 169,277 \\ \text{Average Month} \\ \text{Cost-Of-Sales} \end{array}$$

$$\begin{array}{r} \$ 2,031,326 \\ \text{Annualized Cost-} \\ \text{Of-Sales} \end{array} \div \begin{array}{r} \$ - \\ \text{Parts Inventory (W/O LIFO} \\ \text{adj.)} \end{array} = \begin{array}{r} 0.0 \\ \text{Gross Turns} \end{array}$$



True Turn

Annualized Stock Purchases ÷ Inventory

$$\boxed{\text{YTD Stock Purchases}} \div \boxed{\begin{array}{c} 11 \\ \text{\# of Months} \end{array}} = \boxed{\begin{array}{c} \$ \\ \text{Average} \\ \text{Month Stc} \end{array}}$$

$$\boxed{\begin{array}{c} \$ \\ \text{Annualized Stock Purchases} \end{array}} \div \boxed{\begin{array}{c} \$ \\ \text{Parts Inventory (W/O LIFO adj.)} \end{array}} = \boxed{\text{True Turns}}$$

If the true
than the "!"

THE BEST SOURCE FOR THIS VALUE IS FROM YOUR FACTORY RI

-
æ ock
0.0

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

EPRESENTATIVE

Monthly Reconciliation Of Parts To General Ledger

Dollar value of parts on dealership management report	\$	250,875
Minus		
Dollar value of packing lists for parts received, but not invoiced	\$	46,919
Dollar Value of bulk oil, gear lube, trans fluid in stock	\$	34,541
Plus		
Credits due for parts returned	\$	23,452
Inventory Core Value - clean	\$	45,329
Cores to be returned for credit - dirty	\$	41,241
Work in Process - Repair Orders & Invoices	\$	67,542
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		
	\$	433,485
Difference		
	\$	(433,485)

-100.00%