

Sales Distribution MTD		
Category	Sales	% Of Total
Repair Order	\$ 48,723	43.92%
Repair Order B.S.		0.00%
Counter Retail	\$ 5,196	4.68%
Warranty	\$ 16,820	15.16%
Internal	\$ 11,104	10.01%
Wholesale	\$ 27,672	24.94%
Accessories		0.00%
Quick Service	\$ 1,433	1.29%
Total Department (MTD)	\$ 110,948	100.00%

Sales Distribution YTD		
Category	Sales	% Of Total
Repair Order	\$ 459,444	38.00%
Repair Order B.S.		0.00%
Counter Retail	\$ 68,696	5.68%
Warranty	\$ 142,742	11.80%
Internal	\$ 264,873	21.91%
Wholesale	\$ 261,579	21.63%
Accessories		0.00%
Quick Service	\$ 11,850	0.98%
Total Department (MTD)	\$ 1,209,184	100.00%

Inside Vs Outside	
Inside Sales	73%
Outside Sales	27%
Total	100%

Gross Profit Contribution MTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 14,504	47.67%	29.77%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	\$ 1,490	4.90%	28.68%	
Warranty	\$ 5,066	16.65%	30.12%	
Internal	\$ 3,649	11.99%	32.86%	
Wholesale	\$ 5,379	17.68%	19.44%	
Accessories		0.00%	#DIV/0!	
Quick Service	\$ 338	1.11%	23.59%	
Total Department (MTD)	\$ 30,426	100.00%	27.42%	

Gross Profit Contribution YTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 158,294	44.23%	34.45%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	\$ 19,491	5.45%	28.37%	
Warranty	\$ 43,165	12.06%	30.24%	
Internal	\$ 82,107	22.94%	31.00%	
Wholesale	\$ 52,383	14.64%	20.03%	
Accessories		0.00%	#DIV/0!	
Quick Service	\$ 2,469	0.69%	20.84%	
Total Department (MTD)	\$ 357,909	100.00%	29.60%	

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		\$ 459,444	\$ -	\$ 68,696	\$ 264,873
YTD Gross Profit		\$ 158,294	\$ -	\$ 19,491	\$ 82,107
YTD Cost of Sales		\$301,150.00	\$0.00	\$49,205.00	\$182,766.00
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		\$510,423.73	\$0.00	\$83,398.31	\$309,772.88
OLD YTD Sales		\$459,444.00	\$0.00	\$68,696.00	\$264,873.00
Additional Gross Profit		\$50,979.73	\$0.00	\$14,702.31	\$44,899.88

CULATION

Wholesale	Warranty	TOTAL
\$ 261,579	\$ 142,742	\$1,197,334.00
\$ 52,383	\$ 43,165	\$355,440.00
\$209,196.00	\$99,577.00	\$841,894.00
1.33	1.39	1.52
25.00	28.00	33.50
\$278,928.00	\$138,301.39	\$1,320,824.30
\$261,579.00	\$142,742.00	\$1,197,334.00
\$17,349.00	(\$4,440.61)	\$123,490.30

Profit Centering

Expense Category	Dollar Amount	% Gross
YTD Parts Department Gross	\$ 386,055	
YTD Total Parts Department Expenses	\$ 311,751	80.75%
YTD Net Profit	\$ 74,304	19.25%

Profile
80%
20%

Break Even Analysis	
Category	
Total Parts Department YTD Expense	\$ 311,751
Statement Month (example: May= 5	12
Average Month Parts Dept. Expense	\$ 25,979
Parts Gross retention percentage (38% = .380	0.350
Parts Sales Needed per Month to Break Even	\$ 74,226
Average Working days in Month	23
Parts Sales Needed per Day to Break Even	\$ 3,227
Number of Counter Personnel	3
Parts Sales per Counter Personnel to Break Even	\$ 1,076

Actual Sales - Over/Under	
Category	
Total Parts Department YTD Sales	\$ 1,266,029
Statement Month (May = 5)	\$ 12
Actual Parts Sales (Average Month)	\$ 105,502
Working Days in Month	23
Parts Sales per Day	4587.06
Number of Counter Personnel	3
Actual Sales per Counter Personnel per Day	\$ 1,529
Parts Sales per Counter Personnel to Break Even	\$ 1,076
Over/Under Sales per Person per Day	\$ 453

Parts Employee Productivity MTD					
Category	Dollar Amount	÷	# Employees	=	Per Employee
Sales (Total)	\$ 112,100	÷	3.00	=	\$ 37,367
Gross Profit	\$ 30,681	÷	3.00	=	\$ 10,227
Expenses (Total)	\$ 30,039	÷	3.00	=	\$ 10,013
Department Net Profit	\$ 642	÷	3.00	=	\$ 214

Parts Employee Productivity YTD					
Category	Dollar Amount	÷	# Employees	=	Per Employee
Sales (Total)	\$ 1,266,029	÷	3.00	=	\$ 422,010
Gross Profit	\$ 386,055	÷	3.00	=	\$ 128,685
Expenses (Total)	\$ 311,751	÷	3.00	=	\$ 103,917
Department Net Profit	\$ 74,304	÷	3.00	=	\$ 24,768

Monthly Cost Of Sales

Year To Date Parts & Accessories Sales	\$	1,266,029
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Year To Date Parts & Accessories Gross	- \$	386,055
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Subtotal =	\$	879,974
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Number of Months in Year	÷	12
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Average Month Cost Of Sales =	\$	73,331
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Months' Supply Of Inventory

FINANCIAL STATEMENT

Inventory			\$112,100
Divided by Average Month Cost-of-Sales	÷	\$	73,331
Equals Months' Supply	=		1.528681251277

MANAGEMENT REPORT

Inventory		\$	161,580
Divided by Average Month Cost-Of Sales	÷	\$	73,331
Equals Months' Supply	=		2.203428337032

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.

\$	879,974	+	\$	13,329	=	\$	893,303
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		\$	893,303	
Emergency Purchases	-	\$	165,586	
Lost Sales	-	\$	13,329	
			Subtotal =	\$ 714,388
Total Demand	÷	\$	893,303	
			Level of Service =	79.97%

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

$$\begin{array}{rcl} \boxed{\$ 1,266,029} & - & \boxed{\$ 386,055} = \boxed{\$ 879,974} \\ \text{YTD Sales} & & \text{YTD Gross} \quad \text{YTD COS} \end{array}$$

$$\begin{array}{rcl} \boxed{\$ 879,974} & \div & \boxed{12} = \boxed{\$ 73,331} \\ \text{YTD COS} & & \text{\# of Months} \quad \text{Average Month} \\ & & \text{Cost-Of-Sales} \end{array}$$

$$\begin{array}{rcl} \boxed{\$ 879,974} & \div & \boxed{\$ 161,580} = \boxed{5.4} \\ \text{Annualized Cost-Of-Sales} & & \text{Parts Inventory (W/O LIFO} \\ & & \text{adj.)} \quad \text{Gross Turns} \end{array}$$



True Turn

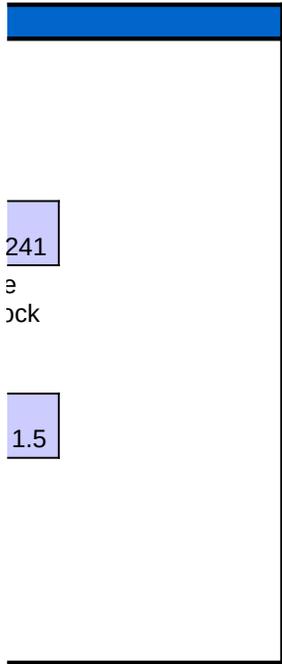
Annualized Stock Purchases ÷ Inventory

$$\begin{array}{ccc} \$ 242,890 & \div & 12 \\ \text{YTD Stock Purchases} & & \text{\# of Months} \end{array} = \$ 20,241 \text{ Average Month St}$$

$$\begin{array}{ccc} \$ 242,890 & \div & \$ 161,580 \\ \text{Annualized Stock Purchases} & & \text{Parts Inventory (W/O LIFO adj.)} \end{array} = \text{True Turns}$$

**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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