

Sales Distribution MTD		
Category	Sales	% Of Total
Repair Order	\$ 81,827	44.27%
Repair Order B.S.		0.00%
Counter Retail	\$ 6,854	3.71%
Warranty	\$ 42,713	23.11%
Internal	\$ 36,473	19.73%
Wholesale	\$ 16,970	9.18%
Accessories		0.00%
Quick Service		0.00%
Total Department (MTD)	\$ 184,837	100.00%

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Inside Vs Outside	
Inside Sales	87%
Outside Sales	13%
Total	100%

Gross Profit Contribution MTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 32,277	50.52%	39.45%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	\$ 2,223	3.48%	32.43%	
Warranty	\$ 12,724	19.92%	29.79%	
Internal	\$ 13,969	21.87%	38.30%	
Wholesale	\$ 2,693	4.22%	15.87%	
Accessories		0.00%	#DIV/0!	
Quick Service		0.00%	#DIV/0!	
Total Department (MTD)	\$ 63,886	100.00%	34.56%	

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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		\$ 81,827	\$ -	\$ 6,854	\$ 36,473
YTD Gross Profit		\$ 32,277	\$ -	\$ 2,223	\$ 13,969
YTD Cost of Sales		\$49,550.00	\$0.00	\$4,631.00	\$22,504.00
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		\$83,983.05	\$0.00	\$7,849.15	\$38,142.37
OLD YTD Sales		\$81,827.00	\$0.00	\$6,854.00	\$36,473.00
Additional Gross Profit		\$2,156.05	\$0.00	\$995.15	\$1,669.37

CULATION

Wholesale	Warranty	TOTAL
\$ 16,970	\$ 42,713	\$184,837.00
\$ 2,693	\$ 12,724	\$63,886.00
\$14,277.00	\$29,989.00	\$120,951.00
1.33	1.39	1.52
25.00	28.00	33.50
\$19,036.00	\$41,651.39	\$190,661.97
\$16,970.00	\$42,713.00	\$184,837.00
\$2,066.00	(\$1,061.61)	\$5,824.97

Profit Centering

Expense Category	Dollar Amount	% Gross
YTD Parts Department Gross	\$ 75,138	
YTD Total Parts Department Expenses	\$ 68,812	91.58%
YTD Net Profit	\$ 6,326	8.42%

Profile
80%
20%

Break Even Analysis	
Category	
Total Parts Department YTD Expense	\$ 68,812
Statement Month (example: May= 5	1
Average Month Parts Dept. Expense	\$ 68,812
Parts Gross retention percentage (38% = .380	0.338
Parts Sales Needed per Month to Break Even	\$ 203,586
Average Working days in Month	26
Parts Sales Needed per Day to Break Even	\$ 7,830
Number of Counter Personnel	3
Parts Sales per Counter Personnel to Break Even	\$ 2,610

Actual Sales - Over/Under	
Category	
Total Parts Department YTD Sales	\$ 184,837
Statement Month (May = 5)	\$ 1
Actual Parts Sales (Average Month)	\$ 184,837
Working Days in Month	26
Parts Sales per Day	7109.12
Number of Counter Personnel	3
Actual Sales per Counter Personnel per Day	\$ 2,370
Parts Sales per Counter Personnel to Break Even	\$ 2,610
Over/Under Sales per Person per Day	\$ (240)

Parts Employee Productivity MTD			
Category	Dollar Amount	÷	# Employees
Sales (Total)		÷	
Gross Profit		÷	0.00
Expenses (Total)		÷	0.00
Department Net Profit	\$ -	÷	0.00

Parts Employee Productivity YTD			
Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 184,837	÷	0.00
Gross Profit	\$ 75,138	÷	0.00
Expenses (Total)	\$ 68,812	÷	0.00
Department Net Profit	\$ 6,326	÷	0.00

=	Per Employee
=	\$0.00
=	\$0.00
=	\$0.00
=	\$0.00
=	\$0.00

=	Per Employee
=	\$0.00
=	\$0.00
=	\$0.00
=	\$0.00
=	\$0.00

Monthly Cost Of Sales

Year To Date Parts & Accessories Sales	\$	184,837
Year To Date Parts & Accessories Gross	- \$	75,138
Subtotal =		\$ 109,699
Number of Months in Year	÷	1
Average Month Cost Of Sales =		\$ 109,699

Months' Supply Of Inventory

FINANCIAL STATEMENT

Inventory		\$	191,886
Divided by Average Month Cost-of-Sales	÷	\$	109,699
Equals Months' Supply	=		1.749203912524

MANAGEMENT REPORT

Inventory		\$	191,886
Divided by Average Month Cost-Of Sales	÷	\$	109,699
Equals Months' Supply	=		1.749204641793

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.

\$	109,699	+		=	\$	109,699
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		\$	109,699	
Emergency Purchases	-	\$	261	
Lost Sales	-	\$	-	
			Subtotal =	\$ 109,438
Total Demand ÷		\$	109,699	
			Level of Service =	99.76%

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

$$\begin{array}{rcl} \$ 184,837 & - & \$ 75,138 = \$ 109,699 \\ \text{YTD Sales} & & \text{YTD Gross} \quad \text{YTD COS} \end{array}$$

$$\begin{array}{rcl} \$ 109,699 & \div & 1 = \$ 109,699 \\ \text{YTD COS} & & \text{\# of Months} \quad \text{Average Month} \\ & & \text{Cost-Of-Sales} \end{array}$$

$$\begin{array}{rcl} \$ 1,316,388 & \div & \$ 191,886 = 6.9 \\ \text{Annualized Cost-Of-Sales} & & \text{Parts Inventory (W/O LIFO} \\ & & \text{adj.)} \quad \text{Gross Turns} \end{array}$$



True Turn

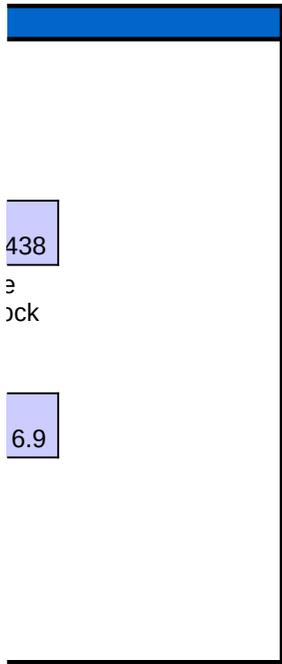
Annualized Stock Purchases ÷ Inventory

$$\begin{array}{ccc} \$ 110,438 & \div & 1 \\ \text{YTD Stock Purchases} & & \text{\# of Months} \end{array} = \begin{array}{c} \$ 110, \\ \text{Average} \\ \text{Month Stc} \end{array}$$

$$\begin{array}{ccc} \$ 1,325,251 & \div & \$ 191,886 \\ \text{Annualized Stock Purchases} & & \text{Parts Inventory (W/O LIFO adj.)} \end{array} = \begin{array}{c} \\ \text{True Turns} \end{array}$$

**If the true
than the "!**

THE BEST SOURCE FOR THIS VALUE IS FROM YOUR FACTOR



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

Y 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	\$ -

#DIV/0!