

| Sales Distribution MTD | | |
|-------------------------------|-------------------|----------------|
| Category | Sales | % Of Total |
| Repair Order | \$ 46,402 | 11.41% |
| Repair Order B.S. | \$ 990 | 0.24% |
| Counter Retail | \$ 11,705 | 2.88% |
| Warranty | \$ 17,882 | 4.40% |
| Internal | \$ 14,664 | 3.61% |
| Wholesale | \$ 310,907 | 76.46% |
| Accessories | \$ 2,845 | 0.70% |
| Quick Service | \$ 1,234 | 0.30% |
| Total Department (MTD) | \$ 406,629 | 100.00% |

| Sales Distribution YTD | | |
|-------------------------------|---------------------|----------------|
| Category | Sales | % Of Total |
| Repair Order | \$ 247,602 | 8.32% |
| Repair Order B.S. | \$ 7,918 | 0.27% |
| Counter Retail | \$ 72,577 | 2.44% |
| Warranty | \$ 245,348 | 8.25% |
| Internal | \$ 78,722 | 2.65% |
| Wholesale | \$ 2,255,281 | 75.81% |
| Accessories | \$ 56,892 | 1.91% |
| Quick Service | \$ 10,400 | 0.35% |
| Total Department (MTD) | \$ 2,974,740 | 100.00% |

| Inside Vs Outside | |
|-------------------|------|
| Inside Sales | 22% |
| Outside Sales | 78% |
| Total | 100% |

| Gross Profit Contribution MTD | | | | |
|-------------------------------|------------------|----------------|---------------|----------|
| Category | Gross | % of Total | % of Sales | YOUR BOC |
| Repair Order | \$ 20,926 | 26.42% | 45.10% | |
| Repair Order B.S. | \$ 374 | 0.47% | 37.78% | |
| Counter Retail | \$ 4,059 | 5.12% | 34.68% | |
| Warranty | \$ 8,123 | 10.25% | 45.43% | |
| Internal | \$ 5,189 | 6.55% | 35.39% | |
| Wholesale | \$ 39,289 | 49.60% | 12.64% | |
| Accessories | \$ 787 | 0.99% | 27.66% | |
| Quick Service | \$ 467 | 0.59% | 37.84% | |
| Total Department (MTD) | \$ 79,214 | 100.00% | 19.48% | |

| Gross Profit Contribution YTD | | | | |
|-------------------------------|-------------------|----------------|---------------|----------|
| Category | Gross | % of Total | % of Sales | YOUR BOC |
| Repair Order | \$ 108,471 | 19.08% | 43.81% | |
| Repair Order B.S. | \$ 3,064 | 0.54% | 38.70% | |
| Counter Retail | \$ 22,730 | 4.00% | 31.32% | |
| Warranty | \$ 113,929 | 20.04% | 46.44% | |
| Internal | \$ 32,472 | 5.71% | 41.25% | |
| Wholesale | \$ 267,117 | 46.99% | 11.84% | |
| Accessories | \$ 16,009 | 2.82% | 28.14% | |
| Quick Service | \$ 4,712 | 0.83% | 45.31% | |
| Total Department (MTD) | \$ 568,504 | 100.00% | 19.11% | |

| 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 | \$ 247,602 | \$ 7,918 | \$ 72,577 | \$ 78,722 |
| YTD Gross Profit | \$ 108,471 | \$ 3,064 | \$ 22,730 | \$ 32,472 |
| YTD Cost of Sales | \$139,131.00 | \$4,854.00 | \$49,847.00 | \$46,250.00 |
| 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 | \$235,815.25 | \$6,472.00 | \$84,486.44 | \$78,389.83 |
| OLD YTD Sales | \$247,602.00 | \$7,918.00 | \$72,577.00 | \$78,722.00 |
| Additional Gross Profit | \$0.00 | \$0.00 | \$11,909.44 | \$0.00 |

CULATION

| Wholesale | Warranty | TOTAL |
|------------------|-----------------|---------------------|
| \$ 2,255,281 | \$ 245,348 | \$2,907,448.00 |
| \$ 267,117 | \$ 113,929 | \$547,783.00 |
| \$1,988,164.00 | \$131,419.00 | \$2,359,665.00 |
| 1.33 | 1.39 | 1.52 |
| 25.00 | 28.00 | 33.50 |
| \$2,650,885.33 | \$182,526.39 | \$3,238,575.25 |
| \$2,255,281.00 | \$245,348.00 | \$2,907,448.00 |
| \$395,604.33 | \$0.00 | \$407,513.77 |

Profit Centering

| Expense Category | Dollar Amount | % Gross |
|-------------------------------------|----------------------|----------------|
| YTD Parts Department Gross | \$ 830,816 | |
| YTD Total Parts Department Expenses | \$ 495,831 | 59.68% |
| YTD Net Profit | \$ 334,985 | 40.32% |

| |
|----------------|
| |
| Profile |
| |
| 80% |
| 20% |

| Break Even Analysis | |
|--|-----------------|
| Category | |
| Total Parts Department YTD Expense | \$ 495,831 |
| Statement Month (example: May= 5) | 7 |
| Average Month Parts Dept. Expense | \$ 70,833 |
| Parts Gross retention percentage (38% = .380) | 0.420 |
| Parts Sales Needed per Month to Break Even | \$ 168,650 |
| Average Working days in Month | 22 |
| Parts Sales Needed per Day to Break Even | \$ 7,666 |
| Number of Counter Personnel | 4 |
| Parts Sales per Counter Personnel to Break Even | \$ 1,916 |

| Actual Sales - Over/Under | |
|---|-----------------|
| Category | |
| Total Parts Department YTD Sales | \$ 2,974,740 |
| Statement Month (May = 5) | 7 |
| Actual Parts Sales (Average Month) | \$ 424,963 |
| Working Days in Month | 22 |
| Parts Sales per Day | 19316.49 |
| Number of Counter Personnel | 4 |
| Actual Sales per Counter Personnel per Day | \$ 4,829 |
| Parts Sales per Counter Personnel to Break Even | \$ 1,916 |
| Over/Under Sales per Person per Day | \$ 2,913 |

Parts Employee Productivity MTD

| Category | Dollar Amount | ÷ | # Employees |
|-----------------------|---------------|---|-------------|
| Sales (Total) | \$ 406,629 | ÷ | 10.00 |
| Gross Profit | \$ 118,610 | ÷ | 10.00 |
| Expenses (Total) | \$ 85,104 | ÷ | 10.00 |
| Department Net Profit | \$ 33,506 | ÷ | 10.00 |

Parts Employee Productivity YTD

| Category | Dollar Amount | ÷ | # Employees |
|-----------------------|---------------|---|-------------|
| Sales (Total) | \$ 2,974,740 | ÷ | 10.00 |
| Gross Profit | \$ 830,816 | ÷ | 10.00 |
| Expenses (Total) | \$ 495,831 | ÷ | 10.00 |
| Department Net Profit | \$ 334,985 | ÷ | 10.00 |

| = | Per Employee |
|---|--------------|
| = | \$ 40,663 |
| = | \$ 11,861 |
| = | \$ 8,510 |
| = | \$ 3,351 |

| = | Per Employee |
|---|--------------|
| = | \$ 297,474 |
| = | \$ 83,082 |
| = | \$ 49,583 |
| = | \$ 33,499 |

Monthly Cost Of Sales

| | | |
|--|------|--------------|
| Year To Date Parts & Accessories Sales | \$ | 2,974,740 |
| Year To Date Parts & Accessories Gross | - \$ | 830,816 |
| Subtotal = | | \$ 2,143,924 |

| | | |
|-------------------------------|---|------------|
| Number of Months in Year | ÷ | 7 |
| Average Month Cost Of Sales = | | \$ 306,275 |

Months' Supply Of Inventory

FINANCIAL STATEMENT

| | | | |
|--|---|----|----------------|
| Inventory | | \$ | 838,540 |
| Divided by Average Month Cost-of-Sales | ÷ | \$ | 306,275 |
| Equals Months' Supply | = | | 2.737867573664 |

MANAGEMENT REPORT

| | | | |
|--|---|----|---------|
| Inventory | | | |
| Divided by Average Month Cost-Of Sales | ÷ | \$ | 306,275 |
| 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.

| | | | | | | |
|------------------------------------|-----------|---|--------------------|---|--------------------|-----------|
| \$ | 2,143,924 | + | | = | \$ | 2,143,924 |
| 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 | | \$ | 2,143,924 | |
| Emergency Purchases | - | | | |
| Lost Sales | - | \$ | - | |
| | | | | |
| | | | Subtotal = | \$ 2,143,924 |
| Total Demand ÷ | \$ | 2,143,924 | | |
| | | | Level of Service = | 100.00% |

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

| | | | | |
|--------------|---|------------|---|--------------|
| \$ 2,974,740 | - | \$ 830,816 | = | \$ 2,143,924 |
| YTD Sales | | YTD Gross | | YTD COS |

| | | | | |
|--------------|---|-------------|---|--------------------------------|
| \$ 2,143,924 | ÷ | 7 | = | \$ 306,275 |
| YTD COS | | # of Months | | Average Month Cost-Of-Sales |

| | | | | |
|------------------------------|---|------------------------------------|---|-------------|
| \$ 3,675,298 | ÷ | \$ - | = | 0.0 |
| Annualized Cost- Of-Sales | | Parts Inventory (W/O LIFO adj.) | | Gross Turns |



Blue header bar

-

э
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 | \$ | 696,499 |
| Minus | | |
| Dollar value of packing lists for parts received, but not invoiced | \$ | 5,923 |
| Dollar Value of bulk oil, gear lube, trans fluid in stock | \$ | 13,827 |
| Plus | | |
| Credits due for parts returned | \$ | 45,766 |
| Inventory Core Value - clean | \$ | 26,721 |
| Cores to be returned for credit - dirty | \$ | 2,240 |
| Work in Process - Repair Orders & Invoices | \$ | 3,814 |
| Dollar Value of NPN parts | \$ | - |
| Dollar value of parts with no cost record | \$ | - |
| Plus / Minus | | |
| Other Adjustments (shortage claims, damage, etc.) | \$ | 7,417 |
| Total Inventory | | \$ 723,220 |
| Inventory Per Financial Statement | | \$ 838,540 |
| Difference | | \$ (115,320) |

-13.75%