Sales Distribution MTD			
Category	**Sales**		**% Of Total**
Repair Order	$	81,152	46.75%
Repair Order B.S.	$	-	0.00%
Counter Retail	$	3,902	2.25%
Warranty	$	20,655	11.90%
Internal	$	19,411	11.18%
Wholesale	$	48,473	27.92%
Accessories	$	-	0.00%
Quick Service	$	-	0.00%
Total Department (MTD)	$	173,593	100.00%

Sales Distribution YTD			
Category	**Sales**		**% Of Total**
Repair Order	$	709,431	44.94%
Repair Order B.S.	$	-	0.00%
Counter Retail	$	78,989	5.00%
Warranty	$	197,172	12.49%
Internal	$	198,051	12.55%
Wholesale	$	394,972	25.02%
Accessories	$	-	0.00%
Quick Service	$	-	0.00%
Total Department (MTD)	$	1,578,615	100.00%

Inside Vs Outside	
Inside Sales	70%
Outside Sales	30%
Total	100%

Gross Profit Contribution MTD				
Category	**Gross**	**% of Total**	**% of Sales**	**YOUR BOC**
Repair Order	$ 26,484	46.62%	32.64%	
Repair Order B.S.	$ -	0.00%	#DIV/0!	
Counter Retail	$ 1,301	2.29%	33.34%	
Warranty	$ 6,172	10.87%	29.88%	
Internal	$ 5,763	10.15%	29.69%	
Wholesale	$ 17,083	30.07%	35.24%	
Accessories	$ -	0.00%	#DIV/0!	
Quick Service	$ -	0.00%	#DIV/0!	
Total Department (MTD)	$ 56,803	100.00%	32.72%	

Gross Profit Contribution YTD				
Category	**Gross**	**% of Total**	**% of Sales**	**YOUR BOC**
Repair Order	$ 236,503	48.41%	33.34%	
Repair Order B.S.	$ -	0.00%	#DIV/0!	
Counter Retail	$ 19,068	3.90%	24.14%	
Warranty	$ 53,033	10.86%	26.90%	
Internal	$ 58,738	12.02%	29.66%	
Wholesale	$ 121,181	24.81%	30.68%	
Accessories	$ -	0.00%	#DIV/0!	
Quick Service	$ -	0.00%	#DIV/0!	
Total Department (MTD)	$ 488,523	100.00%	30.95%	

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 %

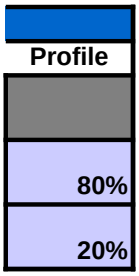
PARTS DEPARTMENT - PROFORMA CALC

		Repair Order Mechanical	Body Shop	Counter Retail	Internal (new/used)
YTD Sales		$ 709,431	$ -	$ 78,989	$ 198,051
YTD Gross Profit		$ 236,503	$ -	$ 19,068	$ 58,738
YTD Cost of Sales		$472,928.00	$0.00	$59,921.00	$139,313.00
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		$801,572.88	$0.00	$101,561.02	$236,123.73
OLD YTD Sales		$709,431.00	$0.00	$78,989.00	$198,051.00
Additional Gross Profit		$92,141.88	$0.00	$22,572.02	$38,072.73

CULATION

Wholesale	Warranty	TOTAL
$ 394,972	$ 197,172	$1,578,615.00
$ 121,181	$ 53,033	$488,523.00
$273,791.00	$144,139.00	$1,090,092.00
1.33	**1.39**	**1.52**
25.00	28.00	**33.50**
$365,054.67	$200,193.06	$1,704,505.35
$394,972.00	$197,172.00	$1,578,615.00
$0.00	$3,021.06	**$155,807.68**

Profit Centering		
Expense Category	**Dollar Amount**	**% Gross**
YTD Parts Department Gross	$ 527,307	
YTD Total Parts Department Expenses	$ 276,646	52.46%
YTD Net Profit	$ 250,661	47.54%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80%
20%

Break Even Analysis		
Category		
Total Parts Department YTD Expense	$	276,646
Statement Month (example: May= 5)		10
Average Month Parts Dept. Expense	$	27,665
Parts Gross retention percentage (38% = .380)		0.331
Parts Sales Needed per Month to Break Even	$	83,579
Average Working days in Month		22
Parts Sales Needed per Day to Break Even	$	3,799
Number of Counter Personnel		2
Parts Sales per Counter Personnel to Break Even	$	1,900

Actual Sales - Over/Under		
Category		
Total Parts Department YTD Sales	$	1,121,520
Statement Month (May = 5)		10
Actual Parts Sales (Average Month)	$	112,152
Working Days in Month		22
Parts Sales per Day		5097.82
Number of Counter Personnel		2
Actual Sales per Counter Personnel per Day	$	2,549
Parts Sales per Counter Personnel to Break Even	$	1,900
Over/Under Sales per Person per Day	$	649

Parts Employee Productivity MTD			
Category	Dollar Amount	÷	# Employees
Sales (Total)	$ 176,514	÷	2.00
Gross Profit	$ 61,244	÷	2.00
Expenses (Total)	$ 31,808	÷	2.00
Department Net Profit	$ 29,436	÷	2.00

Parts Employee Productivity YTD			
Category	Dollar Amount	÷	# Employees
Sales (Total)	$ 1,121,520	÷	2.00
Gross Profit	$ 527,307	÷	2.00
Expenses (Total)	$ 276,646	÷	2.00
Department Net Profit	$ 250,661	÷	2.00

=	Per Employee
=	$ 88,257
=	$ 30,622
=	$ 15,904
=	$ 14,718

=	Per Employee
=	$ 560,760
=	$ 263,654
=	$ 138,323
=	$ 125,331

Monthly Cost Of Sales

Year To Date Parts & Accessories Sales		$	1,121,520
Year To Date Parts & Accessories Gross	-	$	527,307
	Subtotal =	$	594,213
Number of Months in Year	÷		10
	Average Month Cost Of Sales =	$	59,421

Months' Supply Of Inventory

FINANCIAL STATEMENT

Inventory	$	147,600
Divided by Average Month Cost-of-Sales	÷	$ 59,421
Equals Months' Supply	=	2.483957772718

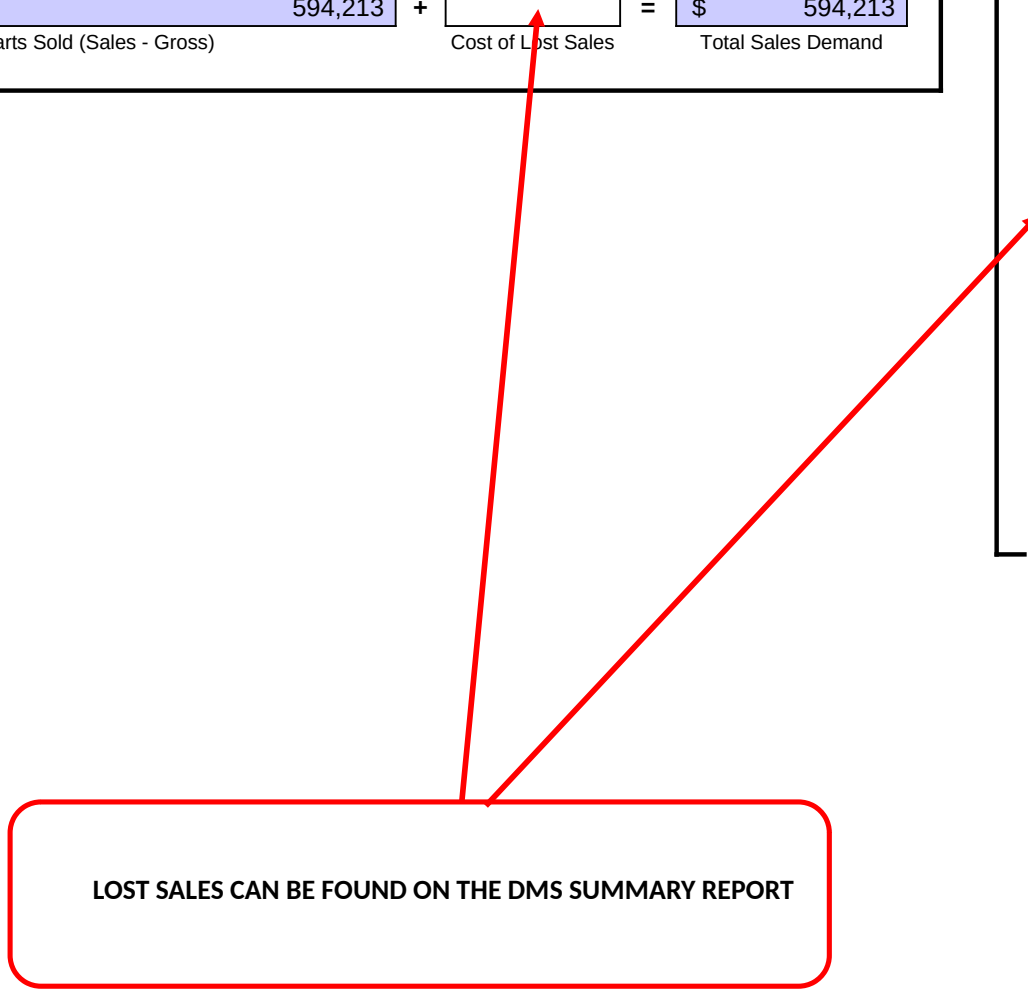
MANAGEMENT REPORT

Inventory	$	147,600
Divided by Average MonthCost-Of Sales	÷	$ 59,421
Equals Months' Supply	=	2.483957772718

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.

$ 594,213	+		=	$ 594,213
Cost of Parts Sold (Sales - Gross)		Cost of Lost Sales		Total Sales Demand



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		$ 594,213		
Emergency Purchases	-			
Lost Sales	-	$ -		
			Subtotal =	$ 594,213
Total Demand	÷	$ 594,213		
			Level of Service =	100.00%

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

$ 1,121,520	-	$ 527,307	=	$ 594,213	
YTD Sales		YTD Gross		YTD COS	
$ 594,213	÷	10	=	$ 59,421	
YTD COS		# of Months		Average Month Cost-Of-Sales	
$ 713,056	÷	$ 147,600	=	4.8	
Annualized Cost-Of-Sales		Parts Inventory (W/O LIFO adj.)		Gross Turns	

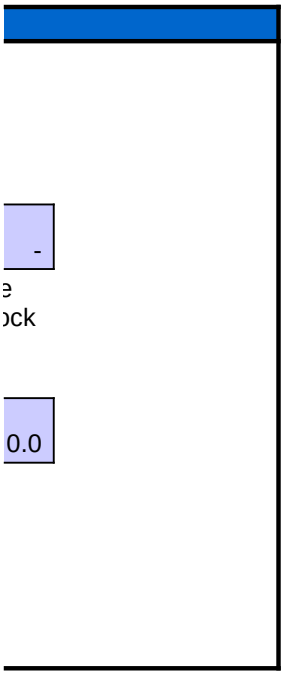
True Turn

Annualized Stock Purchases ÷ Inventory

	YTD Stock Purchases	÷	10 # of Months	=	$ Average Month Stc
$ -	Annualized Stock Purchases	÷	$ 147,600 Parts Inventory (W/O LIFO adj.)	=	True Turns

If the true
than the "S

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	$ -

#DIV/0!