

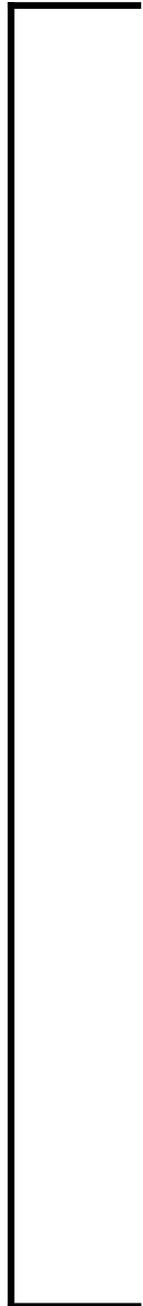
Service Department Sales And Gross (Labor Only)

FIRST QUARTER

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 99,886	\$ 57,655	57.72%	33.41%
Customer Truck			0%	0%
SUBLET	\$ 3,253	\$ (74)	-2.27%	1.09%
Warranty	\$ 67,458	\$ 51,968	77.04%	22.57%
Warranty Other	\$ 10,464	\$ 8,587	82.06%	3.50%
Internal	\$ 117,886	\$ 72,170	61.22%	39.43%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor		\$ (14,217)	0%	0.00%
Total	\$ 298,947	\$ 176,089	58.90%	100.00%

Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount		
Department Gross	\$ 176,089	% of Gross	Profile
Variable Expense	\$ 88,309	50.15%	
Selling Expense	\$ 38,864	22.07%	
Personnel Expense		0.00%	
Semi-Fixed Expense	\$ 2,968	1.69%	
Fixed Expense	\$ 61,793	35.09%	
Unallocated Expense		0.00%	
Dealer's Salary	\$ 42,501	24.14%	
Total Expenses	\$ 234,435	133.13%	
Net Profit	\$ (58,346)	-33.13%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 99,886	÷	79.67	=	1253.7
Customer Truck*		÷		=	0.00
Customer Other*	\$ 3,253	÷	79.67	=	40.8
Warranty	\$ 67,458	÷	116.00	=	581.5
Internal	\$ 117,886	÷	61.61	=	1913.4
New Vehicle Prep		÷		=	0.00
Total	\$ 288,483				3789.5

POTENTIAL

\$ 288,483	÷	3789.54	=	\$ 76.13	
Total labor sales for month		Total hours billed		Effective Labor Rate	

8.00	x	8	x	22	=	1,408.0
# Service mechanical technicians		# Hours/Day		Working Days/Month		Clock Hour Available

1,408.0	x	\$ 76.13	=	\$ 107,186	
Clock Hours Available		Effective Labor Rate		Labor sales potential	

How proficient are your technicians ?

3,968.0	÷	4,800.00	=	82.67%	
Hours Billed		Hours Available		Tech Proficiency	

Customer labor divide by the Customer Effective Labor rate from the R. O. Analysis

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FACILITY POTENTIAL	
Number of Bays	11
	x
Number of Days	66
	x
Number of Hours	8
	x
Effective Labor Rate	76
FACILITY POTENTIAL	\$ 441,408

FACILITY UTILIZATION	
Total Labor Sales	\$ 288,483
	÷
Facility Potential	\$ 441,408
	<i>equals</i>
FACILITY UTILIZATION	65.36%