

POHANKA TOYOTA-SCION
 ANNUAL ACTIVITY & BENCHMARK TREND REPORT

Grand Total

	NOVEMBER 2022	YEAR-TO-DATE TOTAL	YEAR-TO-DATE AVERAGE	LAST 12 MONTHS TOTAL	LAST 12 MONTHS AVERAGE
Number of Parts	18,234	192,474	17,498	209,442	17,454
Parts Pieces	18,720	198,566	18,051	216,140	18,012
Parts Cost	414,274.31	4,504,580.06	409,507.28	4,860,497.30	405,041.44
Parts With Negative OH	-4,175.46	-31,634.48	-2,875.86	-36,036.02	-3,003.00
Core/Exchange	3,489.00	40,469.00	3,679.00	44,672.00	3,722.67
Gross Sales	318,634.60	6,745,115.94	613,192.36	6,995,939.00	582,994.92
Net Sales	254,208.28	2,323,443.14	211,222.10	2,529,736.75	210,811.40
Lost Sales	89,400.03	841,704.74	76,518.61	942,905.03	78,575.42
Outstanding Orders	63,742.58	493,467.31	44,860.66	523,652.00	43,637.67
Total Receipts	283,308.15	2,587,156.76	235,196.07	2,819,749.54	234,979.13
Customer Orders	134,456.96	990,403.20	90,036.65	1,079,878.90	89,989.91
Emergency Purchases	0.00	0.00	0.00	0.00	0.00
Net Adjustments	3,187.49	48,731.16	4,430.11	47,086.08	3,923.84
Net Appreciation	-113.23	46,372.86	4,215.71	47,793.16	3,982.76
NS Parts					
Number of Parts	14,017	147,872	13,443	160,959	13,413
Parts Pieces	705	6,216	565	6,534	545
Parts Cost	24,559.63	282,682.16	25,698.38	294,624.05	24,552.00
Gross Sales	133,187.43	1,084,918.09	98,628.92	1,176,034.48	98,002.87
Net Sales	105,492.89	814,591.09	74,053.74	888,582.65	74,048.55
Lost Sales	83,910.76	745,099.71	67,736.34	836,302.81	69,691.90
Outstanding Orders	25,670.53	211,364.29	19,214.94	222,418.15	18,534.85
Receipts	130,092.17	964,576.97	87,688.82	1,055,333.74	87,944.48
Inventory Movement - Sales					
0 to 3 Months	251,514.12	2,807,879.90	255,261.81	3,062,040.53	255,170.04
4 to 6 Months	58,747.76	783,314.83	71,210.44	830,791.36	69,232.61
7 to 12 Months	64,140.56	587,678.73	53,425.34	615,949.02	51,329.09
Over 12 Months	13,528.14	117,779.47	10,707.22	129,005.42	10,750.45
New Parts No Sales	26,343.73	207,927.13	18,902.47	222,710.97	18,559.25
Non-Productive Parts					
Excess Stock MNS < 12	124,124.85	1,337,922.63	121,629.33	1,444,730.89	120,394.24
Stock MNS > 11	13,920.39	113,473.10	10,315.74	124,598.81	10,383.23
NS Parts Not Sold	11,973.58	134,516.69	12,228.79	137,619.21	11,468.27
New Obsolescence					
Stock 9 Months	15,160.41	136,365.91	12,396.90	145,183.25	12,098.60
NS Parts 2 Months	7,855.60	80,528.81	7,320.80	82,721.60	6,893.47
Early Phase In					
NS Parts With YRSL > 2	1,590.69	15,919.38	1,447.22	16,111.91	1,342.66
True Turn	3.47		3.55		3.58
Purchase to Stock Ratio					
By Number of Parts	37.17		45.16		45.28
By Piece	88.10		90.11		90.14
By Cost	52.54		61.71		61.70
Sales Closing Ratio					
By Number of Parts	81.77		78.80		77.91
By Piece	97.10		97.04		96.92
By Cost	73.98		73.40		72.84
Demand Filled from Stock Ratio					
By Number of Parts	22.91		30.09		29.70
By Piece	85.31		87.86		87.78
By Cost	34.85		42.11		41.75
NS Parts Sales Efficiency	102.37		112.47		111.43

Grand Total

	JANUARY 2022	FEBRUARY 2022	MARCH 2022	APRIL 2022	MAY 2022	JUNE 2022
Number of Parts	17,048	16,915	16,968	17,029	17,197	17,536
Parts Pieces	18,602	17,078	18,399	16,238	20,200	18,714
Parts Cost	384,683.54	377,241.34	391,236.40	390,098.84	412,979.34	412,341.07
Parts With Negative OH	-4,542.37	-5,493.60	-2,181.69	-1,447.51	-2,798.35	-126.87
Core/Exchange	4,207.00	2,937.00	2,869.00	3,014.00	3,500.00	3,934.00
Gross Sales	273,369.55	245,880.83	257,977.63	256,863.08	516,839.75	261,712.30
Net Sales	187,243.47	193,553.37	213,586.55	205,388.47	164,981.75	196,449.07
Lost Sales	33,899.97	97,391.78	143,334.49	119,210.07	111,942.72	35,051.11
Outstanding Orders	43,564.73	45,889.45	40,531.41	35,000.05	45,186.98	53,397.10
Total Receipts	211,166.19	195,968.56	256,784.89	223,719.91	199,035.72	214,757.31
Customer Orders	88,895.98	66,840.77	90,593.94	95,068.19	59,939.69	75,822.99
Emergency Purchases	0.00	0.00	0.00	0.00	0.00	0.00
Net Adjustments	19,330.55	14,375.06	-1,633.69	-2,423.09	3,730.11	-545.23
Net Appreciation	1,353.19	28,748.62	854.01	686.57	1,197.12	650.34
NS Parts						
Number of Parts	13,141	13,007	13,070	13,119	13,275	13,463
Parts Pieces	440	341	475	442	537	598
Parts Cost	24,025.62	18,015.57	16,556.18	19,948.44	19,109.89	21,672.96
Gross Sales	137,898.75	81,486.16	85,897.41	82,320.84	60,699.78	82,754.29
Net Sales	74,985.16	61,939.94	73,145.11	63,481.80	47,821.66	62,973.23
Lost Sales	31,697.61	71,914.97	121,548.79	106,793.86	100,651.39	34,086.60
Outstanding Orders	19,280.33	15,217.73	12,413.84	17,186.93	19,591.65	23,200.09
Receipts	83,325.01	66,663.20	80,091.90	76,856.68	58,161.71	72,230.36
Inventory Movement - Sales						
0 to 3 Months	268,167.21	247,074.84	259,841.16	253,358.79	264,199.77	255,582.41
4 to 6 Months	53,263.47	63,440.73	71,199.26	75,086.08	74,211.30	73,055.14
7 to 12 Months	34,719.55	42,774.24	37,465.57	38,198.07	46,135.65	54,563.51
Over 12 Months	10,773.94	10,276.14	9,199.17	9,465.45	8,696.38	9,783.81
New Parts No Sales	17,759.37	13,675.39	13,531.24	13,990.45	19,736.24	19,356.20
Non-Productive Parts						
Excess Stock MNS < 12	124,786.38	120,708.21	121,810.35	111,286.53	121,110.43	120,864.10
Stock MNS > 11	10,507.36	8,284.22	8,754.12	8,801.24	8,224.59	10,152.41
NS Parts Not Sold	12,880.14	11,518.26	6,683.82	9,193.42	9,439.33	9,082.42
New Obsolescence						
Stock 9 Months	4,989.81	9,042.14	12,788.59	9,095.28	7,015.06	8,445.60
NS Parts 2 Months	8,492.59	7,508.42	4,117.14	6,067.45	4,477.35	4,248.42
Early Phase In						
NS Parts With YRSL > 2	295.56	109.43	697.44	985.83	1,794.86	652.64
True Turn	3.07	4.03	3.77	3.39	3.05	3.51
Purchase to Stock Ratio						
By Number of Parts	42.07	52.82	44.04	44.04	55.43	46.21
By Piece	89.19	92.03	91.22	89.16	94.52	89.54
By Cost	57.90	65.89	64.71	57.50	69.88	64.69
Sales Closing Ratio						
By Number of Parts	88.62	69.50	65.50	66.81	70.70	89.81
By Piece	98.37	95.64	94.36	94.86	96.35	98.58
By Cost	84.67	66.52	59.84	63.27	59.57	84.85
Demand Filled from Stock Ratio						
By Number of Parts	34.95	35.98	23.66	23.47	34.25	36.40
By Piece	87.43	88.81	85.21	86.12	90.07	89.20
By Cost	44.47	43.55	34.45	33.98	37.93	52.10
NS Parts Sales Efficiency	165.49	122.23	107.24	107.10	104.36	114.56

Grand Total

	JULY 2022	AUGUST 2022	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2021	DECEMBER 2021
Number of Parts	17,791	17,830	17,863	18,063	16,869	16,968
Parts Pieces	17,864	17,064	18,587	17,100	18,519	17,574
Parts Cost	442,769.46	424,181.68	435,077.89	419,696.19	348,405.60	355,917.24
Parts With Negative OH	-1,859.22	-2,494.88	-2,954.19	-3,560.34	-1,844.86	-4,401.54
Core/Exchange	4,955.00	3,480.00	4,769.00	3,315.00	4,127.00	4,203.00
Gross Sales	3,728,012.11	298,491.15	258,113.02	329,221.92	228,529.36	250,823.06
Net Sales	225,193.65	227,692.11	194,627.06	260,519.36	186,476.16	206,293.61
Lost Sales	26,423.60	10,679.23	95,378.52	78,993.22	172,485.10	101,200.29
Outstanding Orders	28,071.68	38,003.46	52,334.88	47,744.99	42,298.08	30,184.69
Total Receipts	264,934.62	239,750.26	225,504.72	272,226.43	202,150.45	232,592.78
Customer Orders	102,530.51	74,017.84	87,599.46	114,636.87	86,958.66	89,475.70
Emergency Purchases	0.00	0.00	0.00	0.00	0.00	0.00
Net Adjustments	-3,658.80	3,528.21	2,928.78	9,911.77	5,779.37	-1,645.08
Net Appreciation	7,516.80	953.96	3,990.87	534.61	52.90	1,420.30
NS Parts						
Number of Parts	13,545	13,555	13,778	13,902	13,129	13,087
Parts Pieces	602	611	710	755	363	318
Parts Cost	40,653.48	31,512.80	36,634.21	29,993.38	12,691.09	11,941.89
Gross Sales	102,828.10	96,375.71	97,774.64	123,694.98	87,868.80	91,116.39
Net Sales	77,884.52	71,622.21	72,390.43	102,854.14	77,440.01	73,991.56
Lost Sales	24,025.61	9,661.07	85,347.70	75,461.35	155,218.43	91,203.10
Outstanding Orders	9,441.89	17,871.33	27,979.03	23,510.94	19,453.75	11,053.86
Receipts	106,791.73	78,118.32	92,138.82	120,107.07	80,716.32	90,756.77
Inventory Movement - Sales						
0 to 3 Months	263,444.68	241,922.04	253,712.87	249,062.01	247,578.84	254,160.63
4 to 6 Months	79,210.95	87,721.43	79,173.18	68,205.53	47,205.10	47,476.53
7 to 12 Months	68,280.52	64,704.53	66,698.05	69,998.48	30,587.97	28,270.29
Over 12 Months	14,146.48	10,637.60	11,063.68	10,208.68	8,452.35	11,225.95
New Parts No Sales	17,686.83	19,196.08	24,430.11	22,221.49	14,581.34	14,783.84
Non-Productive Parts						
Excess Stock MNS < 12	122,726.83	122,889.36	127,398.08	120,217.50	108,373.65	106,808.26
Stock MNS > 11	10,125.18	9,131.72	10,277.78	15,294.09	10,568.15	11,125.71
NS Parts Not Sold	9,934.42	18,089.93	21,713.42	14,007.95	7,650.98	3,102.52
New Obsolescence						
Stock 9 Months	22,558.40	14,666.24	16,725.34	15,879.04	7,470.40	8,817.34
NS Parts 2 Months	5,476.26	11,796.95	11,333.41	9,155.22	4,572.82	2,192.79
Early Phase In						
NS Parts With YRSL > 2	3,254.35	2,947.32	2,499.87	1,091.39	196.76	192.53
True Turn	3.32	4.35	2.95	4.17	3.43	3.94
Purchase to Stock Ratio						
By Number of Parts	44.21	50.96	43.93	41.78	41.18	46.65
By Piece	89.69	91.11	90.14	84.92	89.37	90.51
By Cost	61.29	69.12	61.15	57.88	56.98	61.53
Sales Closing Ratio						
By Number of Parts	93.09	95.11	73.96	82.54	57.10	68.57
By Piece	99.24	99.01	96.37	97.56	91.91	95.53
By Cost	89.49	95.51	67.11	76.73	51.94	67.08
Demand Filled from Stock Ratio						
By Number of Parts	33.03	40.93	26.35	27.37	18.97	25.53
By Piece	89.55	91.20	86.87	86.92	82.10	86.92
By Cost	48.74	64.46	36.90	42.96	27.72	37.99
NS Parts Sales Efficiency	96.28	123.37	106.11	102.98	108.86	100.39

Grand Total

	NBR OF PARTS	PERCENT	PARTS PIECES	PERCENT	PARTS COST	PERCENT
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Inventory Balance	18,234		18,720		414,274.31	
Active Parts	2,940	16.12	15,725	84.00	290,645.40	70.15
NS Parts	14,017	76.87	705	3.76	24,559.63	5.92
MO Parts	217	1.19	397	2.12	63,093.74	15.22
AP Parts	1,004	5.50	1,613	8.61	23,479.18	5.66
DP Parts	49	0.26	203	1.08	5,955.66	1.43
SP Parts	4	0.02	77	0.41	6,540.70	1.57
DEL Parts	3	0.01				
Parts With No Cost	57	0.31	4	0.02		
Parts With Negative On-Hand	32	0.17	66		-4,175.46	
Core/Exchange	30	0.16	34	0.18	3,489.00	
Memos On File	3,884					
Parts Added	945	5.18	203	1.08	12,250.12	2.95
Active Parts	32	3.38	93	45.81	940.51	7.67
NS Parts	813	86.03	104	51.23	6,285.61	51.31
MO Parts	1	0.10	4	1.97	744.00	6.07
AP Parts	98	10.37				
DP Parts						
SP Parts	1	0.10	2	0.98	4,280.00	34.93
Parts & Memos Deleted	752					
Inventory Movement - Sales						
0 to 3 Months	5,678	31.13	15,036	80.32	251,514.12	60.71
4 to 6 Months	1,963	10.76	1,162	6.20	58,747.76	14.18
7 to 12 Months	3,596	19.72	1,481	7.91	64,140.56	15.48
Over 12 Months	5,455	29.91	776	4.14	13,528.14	3.26
New Parts No Sales	1,542	8.45	265	1.41	26,343.73	6.35
Inventory Movement - Receipts						
0 to 3 Months	4,817	26.41	13,629	72.80	265,820.92	64.16
4 to 6 Months	1,660	9.10	1,273	6.80	76,659.74	18.50
7 to 12 Months	2,517	13.80	1,581	8.44	59,331.18	14.32
Over 12 Months	6,145	33.70	2,198	11.74	11,561.80	2.79
New Parts No Receipts	3,095	16.97	39	0.20	900.67	0.21
Outstanding Orders	375	2.05	959		63,742.58	
Stockorders	177	47.20	568	59.22	22,232.65	34.87
Supplemental Orders						
Customer Orders	52	13.86	71	7.40	6,524.64	10.23
Backorders	168	44.80	320	33.36	34,985.29	54.88
Stockorder Backorders	86	22.93	155	16.16	8,264.13	12.96
Supplemntl Backorders						
Customer Backorders	101	26.93	165	17.20	26,721.16	41.92
Outstanding Forced Orders						

Grand Total

	NBR OF PARTS	PERCENT	PARTS PIECES	PERCENT	PARTS COST	PERCENT	TRANS COUNT
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Gross Sales	2,230	12.22	16,750		318,634.60		9,490
Regular	2,230	100.00	16,750	100.00	318,634.60	100.00	9,490
No History							
Drop Ship							
Wholesale							
Wholesale No History							
Wholesale Drop Ship							
Warranty							
Warranty No History							
Warranty Drop Ship							
Lost Sales	373	2.04	441		89,400.03		405
Return Sales	556	3.04	1,947		64,426.32		980
Regular	556	100.00	1,947	100.00	64,426.32	100.00	980
No History							
Defective							
Wholesale							
Wholesale No History							
Wholesale Defective							
Warranty							
Warranty No History							
Warranty Defective							
Receipts	1,918	10.51	15,114		283,308.15		2,680
Stockorders	648	33.78	4,921	32.55	75,022.18	26.48	967
Supplemental Orders							
Customer Orders	1,205	62.82	1,798	11.89	134,456.96	47.45	1,392
Emergency Purchases							
Other Receipts	256	13.34	8,395	55.54	73,829.01	26.05	321
Overages							
Net Adjustments	29	0.15	1,887		3,187.49		30
Plus	7	24.13	1,710	90.62	8,340.95		7
Minus	22	75.86	177	9.37	-5,153.46		23
Factory Returns	217	1.19	258		-38,073.89		217
Net Appreciation	35	0.19	255	1.36	-113.23		74
Positive	31	88.57	251	98.43	436.77		54
Negative	4	11.42	4	1.56	-550.00		20
Parts Updated With Cost	1	0.00					1
Parts With Comments	2						
Misc & Sublet Items							
Gross Sales							
Lost Sales							
Return Sales							
Parts Not On File, But Sold							
Gross Sales			341		21,932.14		186
Lost Sales							
Return Sales			44		4,544.77		31



2022 TOYOTA FINANCIAL STATEMENT

Dealer Code: **DEALER** Dealer Name: **POHANKA OF SALISBURY**
 Period Covered: **01 JAN 2022** Thru: **30 NOV 2022**

ASSETS				ACCT. NO.	AMOUNT	LINE	LIABILITIES				ACCT. NO.	AMOUNT
Petty Cash Fund				2000	235	1	Trade Creditors			3000	427,760	
Cash In Bank / Temp. Cash Investment				2020	429,569	2	Vehicle Lien Payoff			3010	824,971	
Contracts In Transit				2030	1,653,546	3	Customer Depr. / Advance Payments from Distributor			3020	23,439	
TOTAL CASH AND CONTRACTS				LINES 1 - 3	2,083,350	4	License & Title Fees			3030	215,310	
RECEIVABLES						5	Trade Payables - Affiliated Company			3040		
Service & Parts				2100	84,592	6	TOTAL ACCOUNTS PAYABLE			LINES 1 - 5	1,491,480	
Retail Vehicle				2110	227,512	7	NOTES PAYABLE - SHORT TERM			3050		
Wholesale & Dealer Transfer				2115	445,694	8	Interest			3100		
Customer Notes				2120		9	Insurance			3110	57,483	
Lease & Rental				2130		10	Payroll			3120	500,376	
Service Contracts				2140		11	Payroll Taxes			3130		
Employee				2150		12	Sales Taxes			3140	9,492	
Warranty Claims - Toyota				2200	40,085	13	Taxes - Other Than Payroll, Sales & Income			3150		
Warranty Claims - Other				2209		14	Income Taxes			3160		
Pre-Delivery / Transportation Claims				2210		15	Bonuses - Employees / Owners			3170		
Vehicle Incentives - Toyota				2240	250	16	Pension Fund / Profit Sharing			3190	3,929	
Vehicle Incentives - Other				2241		17	Accrued Other			3220	42,704	
Holdback Receivables - Toyota				2245	86,207	18	TOTAL ACCRUED LIABILITIES			LINES 8 - 17	613,984	
Holdback Receivables - Other				2246		19	TOTAL ACCTS. PAYABLE - S.T. NOTES & ACCRUED			LINES 6, 7 & 18	2,105,464	
Other Distributor Receivables				2250	112,340	20	New Vehicles & Demonstrators			3300	371,187	
ToyotaCare Receivables				2255	6,638	21	Toyota Certified Used Vehicles			3320		
Accessories Receivables				2256		22	Toyota Non-Certified Used Vehicles			3310	1,598,639	
Accessories Holdback				2257		23	Other Used Vehicles			3315		
Less: Allowance for Doubtful Accounts				2260		24	Other Inventory			3330		
NET CUSTOMER / DISTRIBUTOR RECEIVABLES				LINES 6 - 24	1,003,318	25	TOTAL INVENTORY FINANCE LIABILITIES			LINES 20 - 24	1,969,826	
Finance / Insurance Co. Receivables				2270	75,494	26	Lease Vehicles			3400		
Trade Rec. - Affiliated Co. (Collectible w/in 12 mo.)				2290		27	Rental Vehicles - Rent-A-Toyota			3405		
TOTAL RECEIVABLES				LINES 25 - 27	1,078,812	28	Rental Vehicles - Other			3410		
INVENTORIES						29	TOTAL OTHER VEHICLE LIABILITIES			LINES 26 - 28		
Demos - Toyota				2300		30	Notes Payable - Capital Loans (Current Portion LT Debt)			3501		
Demos - Other				2310		31	Mortgage Payable (Current Portion LT Debt)			3511		
New Vehicles - Toyota	2	8		2320	453,760	32	Other Notes & Contracts (Current Portion LT Debt)			3521		
New Vehicles - Other				2330		33	Owners / Officers Notes (Current Portion LT Debt)			3531		
TOTAL NEW VEHICLE INVENTORY				LINES 30 - 33	453,760	34	Notes Pay. Affiliated Company (Current Portion LT Debt)			3541		
OTHER INVENTORIES						35	Deferred Income Taxes (Current Portion LT Debt)			3551		
Toyota Certified Used Veh.	2	2		2407	41,925	36	TOTAL CURRENT PORTION OF LONG-TERM DEBT			LINES 30 - 35		
Toyota Non-Cert. Used Veh.	24	121		2400	3,289,401	37	Lease Liability (Current Portion LT)			3561		
Other Used Vehicles	20	195		2405	1,915,109	38	TOTAL CURRENT LIABILITIES			LINES 19, 25, 29, 35 & 37	4,075,290	
Parts - Toyota (excl. Tires)	26344	12 MO. NO SALES		2410	330,196	39	Reserve For Repossession Losses			3450		
Accessories - Toyota		12 MO. NO SALES		2413		40	Reserve For Service Contract Losses			3460		
Tires - Toyota				2411	75,107	41	LONG - TERM DEBT					
Parts - Other (incl. Tires)		12 MO. NO SALES		2419		42	Notes Payable - Capital Loans			3500		
Accessories - Other		12 MO. NO SALES		2415		43	Mortgage Payable			3510		
Gas, Oil & Grease				2430	46,290	44	Other Notes & Contracts			3520		
Paint & Materials - Collision Center				2450		45	Owners / Officers Notes			3530		
Sublet Repairs				2460	-422	46	Notes Payable Affiliated Company			3540		
Work in Process - Labor				2470	1,147	47	Deferred Income Taxes			3550		
Other Inventory				2480		48	TOTAL LONG - TERM DEBT			LINES 42 - 47		
TOTAL ALL INVENTORIES				LINES 34 TO 48	6,152,513	49	Lease Liability - Long Term			3560		
Marketable Securities				2500		50	TOTAL LIABILITIES			LINES 38 - 40 & 48 - 49	4,075,290	
Prepaid Expenses - Taxes / Insurance				2510	40,772	51	Debt-to-Equity Ratio (LIAB LINE 36 PLUS LIAB LINE 48 DIVIDED BY NET WORTH LINE 80)					
Prepaid Expenses - Rent / Interest				2530		52	NET WORKING CAPITAL REQUIREMENT					
Prepaid Expenses - Advertising				2550		53						
Prepaid Expenses - Other				2560	15,774	54	LIFO Inventory Reserve			285002		
TOTAL OTHER CURRENT ASSETS				LINES 50 - 54	56,546	55	Used (
Lease Vehicles				2600		56	NET WORTH			3800	285002	
Rental Vehicles - Rent-A-Toyota				2605		57	CORPORATION, LLC OR PARTNERSHIP					
Rental Vehicles - Other				2610		58	Capital Stock / Initial Investment			3900	700,000	
TOTAL OTHER VEHICLE ASSETS				LINES 55 - 58		59	Additional Paid - In Capital			3970		
TOTAL CURRENT ASSETS				LINES 4, 28, 49, 55 & 59	9,371,221	60	Treasury Stock			3910		
LAND				2700		61	Retained Earnings			3920	8,481,230	
CONSTRUCTION IN PROGRESS				2705		62	Dividends / Drawings			3910	7,942,817	
BUILDINGS & IMPROVEMENTS				2710		63	NET INVESTMENT			LINES 58 TO 62	1,238,413	
SERVICE EQUIP.				2720	792,223	64	Absorption %				51.5	
P&A EQUIPMENT				2730	17,006	65	MO.					
FURN. SIGNS, FIXTURES				2740	1,120,392	66	JAN.	116		78	59	616,940
COMPANY VEH.				2750	57,597	67	FEB.	92		129	51	700,405
LEASEHOLDS				2760	5,563,010	68	MAR.	137		126	39	1,108,492
RIGHT OF USE ASSET (BASE)				2765	2,453,866	69	APR.	101		151	70	744,722
TOTAL FIXED ASSETS				LINES 62 - 76	7,550,228	70	MAY	103		113	41	737,359
Deposits on Contracts				2800		71	JUNE	107		126	52	788,089
Life Insurance - Cash Value				2810		72	JULY	106		117	36	684,506
Notes & Accounts Receivable - Officers / Owners				2820		73	AUG.	85		123	39	506,226
Advances to Employees				2830		74	SEP.	120		91	44	594,153
Due from Finance Companies - Deferred				2840		75	OCT.	115		114	66	552,628
Investment in Affiliated Companies				2845	2,000	76	NOV.	101		92	53	438,219
Goodwill				2855		77	DEC.					
Other Non-Franchised Assets				2850	368,966	78	TOT.	1,183		1,260	550	7,471,739
TOTAL OTHER ASSETS				LINES 72 - 79	370,966	79	Net Profit (Loss) After Taxes			3990	7,471,740	
TOTAL ASSETS				LINES 60, 71 & 80	13,070,445	80	TOTAL NET WORTH			LINES 63 & 79	8,710,153	
						81	TOTAL LIABILITIES & NET WORTH			LINES 50, 55 & 80	13,070,445	

LN #	TOTAL INCOME AND EXPENSE	ACCT. NO.	(3) SERVICE DEPARTMENT		(4) COLLISION CENTER		(5) PARTS & ACCESS. DEPT.	
			MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE
1	TOTAL SALES		319,254	3,634,134			379,483	3,705,741
2	TOTAL GROSS PROFIT		221,627	2,569,350			107,152	1,127,631
3	DEPARTMENTAL EXPENSES							
4	Sales Compensation	7000	30,265	318,408				
5	Supervision Compensation	7010	20,853	233,444			13,028	132,353
6	Delivery Expenses	7020						
7	Finance, Ins., & Svc. Ctr. Commissions	7030						
8	Advertising - Media (TV, Radio, Newspaper)	7070	806	9,216				43
9	Advertising - Digital	7080						
10	Advertising - Events / Promotional	7090						
11	Advertising - Departmental	LINES 8 - 10	806	9,216				43
12	Advertising Reimbursements	7100						
13	Interest - Floor Plan	7050						
14	Floor Plan Assistance	7130						
15	TOTAL SELLING EXPENSES	LINES 4 - 7 & 11 - 14	51,924	561,068			13,028	132,396
16	Policy & Claims Adjustments	7150 / 7120	3,281	30,522			401	2,294
17	Demos. & Company Vehicles - Departmental	7140						
18	Inventory Maintenance	7150						
19	Personnel Training	7160	4,623	38,671			1,628	11,523
20	Outside Services - Departmental	7170	10,459	120,525			9,196	90,031
21	Freight	7180					392	46
22	Supplies & Small Tools	7190	-449	-9,389			321	12,258
23	Laundry & Uniforms	7200	1,038	9,269				
24	Depreciation - Equipment & Vehicles - Dept'l.	7210	3,320	27,820			568	3,507
25	Equipment - Maint., Repair & Rental - Dept'l.	7220						
26	Miscellaneous Expenses	7230						
27	Salaries & Wages	7250	24,927	269,361			19,744	189,332
28	Clerical Salaries	7260	518	5,468			389	4,101
29	Vacation & Time Off Pay	7270	5,000	54,000				
30	TOTAL OPERATING EXPENSES	LINES 16 - 29	52,717	546,247			32,639	313,092
31	TOTAL SELLING & OPERATING EXPENSES	LINES 15 & 30	104,641	1,107,315			45,667	445,488
32	TOTAL SELLING & OPERATING EXPS. % OF GROSS PROFIT		47.21 %	43.10 %			42.62 %	39.51 %
33	DEPARTMENTAL PROFIT (LOSS)	LINE 2 LESS LINE 31	116,986	1,462,035			61,485	682,143
34	Lease Expense - Real Estate & Rent Equiv.	7400	8,000	88,000			6,000	66,000
35	Property Taxes	7340						
36	Lease Expense - Non Real Estate	7630						
37	Salaries & Wages - Admin. & General	7410						
38	Owners Salaries	7420	1,889	20,435			1,416	15,326
39	Payroll Taxes	7430	6,549	105,962			4,912	79,474
40	Employee Benefits	7440	15,627	187,039			1,580	15,924
41	Pension Fund / Profit Sharing	7450	3,603	66,595			2,326	43,181
42	Advertising - General & Institutional	7460						
43	Stationery & Office Supplies	7470	737	6,809			463	5,209
44	Data Processing Services	7480	4,976	68,041			4,093	56,284
45	Outside Services - General & Institutional	7490						
46	Outside Service - Management Fees	7310						
47	Company Vehicles - Administration	7500	2,180	24,585			1,107	7,899
48	Contributions	7510						
49	Dues & Subscriptions	7520		1,404				873
50	Telephone	7530	277	3,436			133	1,828
51	Legal & Auditing	7540	300	3,468			225	2,601
52	Postage	7550	193	3,510			-11	5,878
53	Travel & Entertainment	7560						
54	Meeting Meals	7330						
55	Heat, Light, Power & Water	7570	113	26,519			30	16,552
56	Furniture, Signs, Fixtures & Equipment - Depreciation, Maintenance, Repair & Rental	7580	985	16,710			739	5,568
57	Insurance - Other Than Bldgs. & Improvements	7590	3,855	27,848			2,892	20,886
58	Taxes - Other Than R.E., Pay. & Inc.	7600	971	10,504			728	7,878
59	Interest - Other Than Floor Plan & R.E. Mortgage	7610						
60	TOTAL OVERHEAD EXPENSES	LINES 34 - 59	50,255	660,865			26,633	351,361
61	TOTAL EXPENSES	LINES 31 & 60	154,896	1,768,180			72,300	796,849
62	OPERATING PROFIT (LOSS)	LINE 2 LESS LINE 61	66,731	801,170			34,852	330,782
63	Admin. Fees	7620						
64	TOTAL DISTRIBUTOR BONUS	PG 4 LINE 28						
65	OPERATING PROFIT (LOSS) AFTER DISTR. BONUS	LINES 62 - 64	66,731	801,170			34,852	330,782

LN #	MONTH-TO-DATE				DEPARTMENTAL SALES & GROSS PROFITS			YEAR-TO-DATE				
	UNITS	SALES	GROSS PROFIT	INCENTIVES	GP / UNIT incl. Incentive	NEW VEHICLE	ACCT. NO.	UNITS	SALES	GROSS PROFIT	INCENTIVES	GP / UNIT incl. Incentive
1	10	267,351	21,228		2,123	New Car - Toyota - Corolla	Retail 4020	161	4,522,400	755,226		4,691
2	15	480,504	49,658		3,311	New Car - Toyota - Camry	Retail 4050	187	6,397,342	1,028,642		5,501
3						New Car - Toyota - Avalon	Retail 4060	16	759,204	127,391		7,962
4						New Car - Toyota - TBD1	Retail 4134					
5	2	64,510	3,676		1,838	New Car - Toyota - Prius	Retail 4095	10	343,354	61,712		6,171
6						New Car - Toyota - Prius Prime	Retail 4105	7	261,581	42,821		6,117
7						New Car - Toyota - Mirai	Retail 4045					
8						New Car - Toyota - GR 86	Retail 4115	12	449,772	67,506		5,626
9	1	78,551	23,819		23,819	New Car - Toyota - GR Supra	Retail 4025	6	368,774	62,620		10,437
10						New Car - Toyota - TBD2	Retail 4137					
11	28	890,916	98,381		3,514	TOTAL NEW CAR TOYOTA - RETAIL	BEFORE INCENTIVES LINES 1 - 10	399	13,102,427	2,145,918		5,378
12						New Car - Toyota - Corolla	Lease 4022	18	477,870	64,048		3,558
13	3	90,901	3,554		1,185	New Car - Toyota - Camry	Lease 4052	23	761,890	80,575		3,503
14						New Car - Toyota - Avalon	Lease 4062	7	287,094	19,164		2,738
15						New Car - Toyota - TBD1	Lease 4136					
16						New Car - Toyota - Prius	Lease 4097	2	63,697	7,679		3,840
17						New Car - Toyota - Prius Prime	Lease 4107					
18						New Car - Toyota - Mirai	Lease 4047					
19						New Car - Toyota - GR 86	Lease 4117					
20						New Car - Toyota - GR Supra	Lease 4027	1	67,985	6,380		6,380
21						New Car - Toyota - TBD2	Lease 4139					
22	3	90,901	3,554		1,185	TOTAL NEW CAR TOYOTA - LEASE	BEFORE INCENTIVES LINES 12 - 21	51	1,658,536	177,846		3,487
23	31	981,817	101,935		3,288	TOTAL NEW CAR TOYOTA - R/L	AFTER INCENTIVES LINES 11 & 22	450	14,760,963	2,323,764		5,164
24	2	89,334	9,564		4,782	New Trk - Toyota - Sienna	Retail 4010	27	1,380,834	267,110		9,893
25	1	29,558	3,804		3,804	New Trk - Toyota - C-HR	Retail 4125	10	290,609	39,274		3,927
26						New Trk - Toyota - b24X	Retail 4144					
27						New Trk - Toyota - Corolla Cross	Retail 4114					
28	20	745,212	84,117		4,206	New Trk - Toyota - RAV4	Retail 4065	160	6,326,565	1,037,105		6,482
29						New Trk - Toyota - RAV4 Prime	Retail 4034					
30	1	39,165	1,884		1,884	New Trk - Toyota - Venza	Retail 4030	18	798,523	121,120		6,729
31	14	700,873	95,414		6,815	New Trk - Toyota - Highlander	Retail 4075	128	6,292,305	877,542		6,856
32	4	197,360	26,195		6,549	New Trk - Toyota - 4Runner	Retail 4070	72	3,702,605	550,829		7,650
33	2	159,062	36,205		18,103	New Trk - Toyota - Sequoia	Retail 4080	2	159,062	36,205		18,103
34						New Trk - Toyota - Land Cruiser	Retail 4090					
35	2	69,040	6,620		3,310	New Trk - Toyota - Tacoma - 2WD	Retail 4100	13	421,869	61,579		4,737
36	9	371,173	38,097		4,233	New Trk - Toyota - Tacoma - 4WD	Retail 4110	81	3,450,734	485,079		5,989
37	1	61,282	6,542		6,542	New Trk - Toyota - Tundra - 2WD	Retail 4120	3	148,142	14,327		4,776
38	5	323,540	48,070		9,614	New Trk - Toyota - Tundra - 4WD	Retail 4130	46	2,954,077	471,439		10,249
39	61	2,785,599	356,512		5,844	TOTAL NEW TRUCK TOYOTA - RETAIL	BEFORE INCENTIVES LINES 24 - 38	560	25,925,325	3,961,609		7,074
40						New Trk - Toyota - Sienna	Lease 4012	2	95,888	13,567		6,784
41						New Trk - Toyota - C-HR	Lease 4127	2	52,809	3,950		1,975
42						New Trk - Toyota - b24X	Lease 4146					
43						New Trk - Toyota - Corolla Cross	Lease 4116					
44	1	31,967	2,568		2,568	New Trk - Toyota - RAV4	Lease 4067	40	1,523,443	231,982		5,800
45						New Trk - Toyota - RAV4 Prime	Lease 4036					
46						New Trk - Toyota - Venza	Lease 4032	4	151,437	13,080		3,270
47	1	45,243	2,551		2,551	New Trk - Toyota - Highlander	Lease 4077	29	1,384,677	144,888		4,996
48	2	106,741	9,836		4,918	New Trk - Toyota - 4Runner	Lease 4072	27	1,371,667	147,190		5,451
49						New Trk - Toyota - Sequoia	Lease 4082					
50						New Trk - Toyota - Land Cruiser	Lease 4092					
51						New Trk - Toyota - Tacoma - 2WD	Lease 4102	6	198,095	22,015		3,669
52	4	185,117	18,085		4,521	New Trk - Toyota - Tacoma - 4WD	Lease 4112	43	1,766,130	185,795		4,321
53						New Trk - Toyota - Tundra - 2WD	Lease 4122					
54	1	56,628	-751		-751	New Trk - Toyota - Tundra - 4WD	Lease 4132	20	1,178,252	110,058		5,503
55	9	425,696	32,289		3,588	TOTAL NEW TRUCK TOYOTA - LEASE	BEFORE INCENTIVES LINES 40 - 54	173	7,722,398	872,525		5,043
56	70	3,211,295	388,801		5,554	TOTAL NEW TRUCK TOYOTA - R/L	AFTER INCENTIVES LINES 39 & 55	733	33,647,723	4,834,134		6,595
57	101	4,193,112	490,736		4,859	TOTAL NEW TOYOTA - RETAIL / LEASE	LINES 23 & 56	1,183	48,408,686	7,157,898		6,051
58						New Vehicles - Other - R/L	4211 / 6195					
59						New - Oth. - R/L - F&I Products & Aftmkt.	4655					
60	101	4,193,112	490,736		4,859	TOTAL NEW VEHICLE DEPT. R/L	LINES 57 - 59	1,183	48,408,686	7,157,898		6,051
61						New Car - Toyota	Fleet Retail 4236					
62						New Truck - Toyota	Fleet Retail 4237					
63						New Car - Toyota	Fleet Lease 4238					
64						New Truck - Toyota	Fleet Lease 4239					
65						New Veh. - Oth.	AFTER INCENTIVES Fleet Rtl. 4240					
66						New Veh. - Oth.	AFTER INCENTIVES Fleet Lse. 4241					

LN #	MONTH-TO-DATE					FINANCE & INSURANCE		YEAR TO DATE					
	UNITS	SALES	CHARGEBACK	GP NET Chargeback	GP / UNIT	NEW VEHICLE	ACCT. NO.	UNITS	SALES	CHARGEBACK	GP NET Chargeback	GP / UNIT	
1	52	180,174	-27,416	68,858	1,324	Service Contracts	4270	510	1,705,036	-273,123	668,889	1,312	
2	2	2,145	-4,328	-4,108	-2,054	Prepaid Maintenance	4272	39	37,196	-41,948	-24,772	-635	
3	78		-3,743	26,128	335	Finance Income	6280	1,033		-73,806	387,139	375	
4						Insurance Income	6290						
5	43	43,092	-12,497	8,465	197	GAP	4292	606	598,167	-172,062	117,145	193	
6						Excess Wear & Use	4374						
7	11	16,578	-9,145	1,703	155	Tire & Wheel Protection with & w/o Key Replacement	4275	185	308,492	-43,037	167,035	903	
8						Key Replacement	4745						
9						TBD F&I Product	4747						
10		241,989	-57,129	101,046		TOTAL NEW VEHICLE F&I PRODUCTS	LINES 1-3		2,648,891	-603,976	1,315,436		
11	4	2,428		2,428		New Aftermarket	4250	54	29,794		29,794		
12						New Purchase Discounts/Refunds/Spillage	6343						
13						TOYOTA CERT. USED VEH. F&I							
14	24	83,280	-2,894	43,339	1,806	Service Contracts	4970	409	1,363,858	-55,810	716,862	1,753	
15						Prepaid Maintenance	4172						
16	41			14,115	344	Finance Income	6180	569			335,724	590	
17						Insurance Income	6790						
18	24	25,025	-7,146	3,893	162	GAP	4792	427	436,216	-40,676	176,605	414	
19						Excess Wear & Use	4254						
20						Tire & Wheel Protection with & w/o Key Replacement	4875						
21						Key Replacement	4872						
22						TBD F&I Product	4874						
23		108,305	-10,040	61,347		TOTAL CERTIFIED USED VEH. F&I PRODUCTS	LINES 14-22		1,800,074	-96,486	1,229,191		
24						Used Aftermarket	4950						
25						Certified Used Purchase Discounts/Refunds/Spillage	6341						
26						ALL NON-CERT. USED VEH. F&I							
27	14	42,726	-9,222	11,239	803	Service Contracts	4370	319	944,294	-129,732	268,256	841	
28						Prepaid Maintenance	4372						
29	35		-8,124	24,371	696	Finance Income	6380	539		-96,318	383,808	712	
30						Insurance Income	6390						
31	20	19,965	-7,078	1,639	82	GAP	4392	383	383,528	-99,306	63,286	165	
32						Tire & Wheel Protection with & w/o Key Replacement	4675						
33						Key Replacement	4870						
34						TBD F&I Product	4878						
35		62,691	-24,424	37,249		TOTAL NON-CERTIFIED USED VEH. F&I PRODUCTS	LINES 27-34		1,327,822	-325,356	715,350		
36	11	10,898		10,898		Used Aftermarket	4350	184	188,012		188,012		
37						Non-Cert. Used Purchase Discounts/Refunds/Spillage	6342						
38		181,894	-34,464	109,494		TOTAL USED VEHICLE F&I PRODUCTS & AFTERMARKET	LINES 23-25 & 35-37		3,315,908	-421,842	2,132,553		
39		426,311	-91,593	212,968		TOTAL FINANCE & INSURANCE	LINES 10-12 & 38		5,994,593	-1,025,818	3,477,783		
40													
41													
42													
43						F&I SUMMARY		CURRENT MONTH			CURRENT YEAR-TO-DATE		
44						VEHICLE SALES	F&I GROSS PROFIT	F&I GP / UNIT	VEHICLE SALES	F&I GROSS PROFIT	F&I GP / UNIT		
45						101	103,474	1,024	1,183	1,345,230	1,137		
46						45	61,347	1,363	625	1,229,191	1,967		
47						47	48,147	1,024	635	903,362	1,423		
47						Total	193	212,968	1,103	2,443	3,477,783	1,424	

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LN #	MONTH-TO-DATE				PARTS & ACCESSORIES	ACCT. NO.	YEAR-TO-DATE			
	RO's	SALES	GROSS PROFIT	% GP			RO's	SALES	GROSS PROFIT	% GP
1	973	79,892	31,711	39.7	Parts RO Customer Mechanical - Toyota	4700 4735	9,626	787,627	302,118	38.4
2					Memo: Toyota Express Maintenance Parts (TXM)					
3	179	6,703	1,343	20.0	ToyotaCare Mechanical Parts - Toyota	4755	2,208	75,417	15,118	20.0
4	150	5,747	1,160	20.2	Toyota Prepaid Maintenance Plan Parts	4761	1,699	57,262	11,195	19.6
5	54	22,610	3,557	15.7	Parts RO Customer Pay Tires - Toyota	4725	572	256,056	32,250	12.6
6	209	40,272	12,740	31.6	Parts RO Internal - Toyota	4730 4732	2,832	585,772	190,311	32.5
7	29	13,736	2,430	17.7	Parts RO Tires Internal - Toyota	4734	485	217,566	39,398	18.1
8	82	14,248	5,611	39.4	Parts RO Warranty - Toyota	4720	910	245,772	91,129	37.1
9					Parts RO Customer Collision - Toyota	4710				
10	351	143,705	25,803	18.0	Parts Wholesale - Mechanical - Toyota	4750	3,383	892,772	171,290	19.2
11					Parts Wholesale - Collision - Toyota	4738				
12					Parts Wholesale - Toyota - Online	4731				
13	199	13,824	5,172	37.4	Parts Counter In Store Retail - Toyota	4740	2,239	182,134	64,627	35.5
14					Parts Online Retail - Toyota	4748				
15	2,226	340,737	89,527	26.3	TOTAL PARTS - TOYOTA	LINES 1, 3 - 14	23,954	3,300,378	917,436	27.8
16					Parts RO Customer Mechanical - Other	4751 4722				
17					Parts RO Customer Pay Tires - Other	4756				
18					Parts RO Internal - Other	4767				
19					Parts RO Tires Internal - Other	4758				
20					Parts RO Warranty - Other	4754				
21					Parts RO Customer Collision - Other	4753				
22					Parts Wholesale - Mechanical - Other	4709				
23					Parts Wholesale - Collision - Other	4766				
24					Parts Wholesale - Other - Online	4762				
25					Parts Counter In Store Retail - Other	4763				
26					Parts Online Retail - Other	4764				
27					TOTAL PARTS - OTHER	LINES 16 - 26				
28	2,226	340,737	89,527	26.3	TOTAL PARTS	LINES 15 & 27	23,954	3,300,378	917,436	27.8
29	1	625	141	22.6	Accessory RO Customer - Toyota	4765	23	10,565	3,155	29.9
30	10	3,014	657	21.8	Accessory Internal - Toyota	4785	204	56,476	14,976	26.5
31					Accessory RO Warranty - Toyota	4775	3	1,613	501	31.1
32	16	2,012	394	19.6	Accessory Wholesale - Toyota	4787	128	24,916	4,711	18.9
33	4	465	100	21.5	Accessory Counter In Store Retail - Toyota	4797	63	11,657	3,071	26.3
34					Accessory Online Retail - Toyota	4778				
35	31	6,116	1,292	21.1	TOTAL ACCESSORY - TOYOTA	LINES 29 - 34	421	105,227	26,414	25.1
36					Accessory RO Customer - Other	4771				
37					Accessory Internal - Other	4774				
38					Accessory RO Warranty - Other	4773				
39					Accessory Wholesale - Other	4777				
40					Accessory Counter In Store Retail - Other	4776				
41					Accessory Online Retail - Other	4772				
42					TOTAL ACCESSORY - OTHER	LINES 36 - 41				
43	31	6,116	1,292	21.1	TOTAL ACCESSORY	LINES 35 & 42	421	105,227	26,414	25.1
44	2,257	346,853	90,819	26.2	TOTAL PARTS & ACCESSORY - TOYOTA	LINES 15 & 35	24,375	3,405,605	943,850	27.7
45					TOTAL PARTS & ACCESSORY - OTHER	LINES 27 & 42				
46			(321)		P&A - Inventory Adjustments	6760			(19,171)	
47		32,630	16,014	49.1	Gas, Oil & Grease / Non-Auto Merchandise	4770 4780		300,136	140,830	46.9
48					P&A - LIFO Adjustment	6798				
49			640		P&A - Purchase Discounts	6799			(23,780)	
50		379,483	107,152	28.2	TOTAL PARTS & ACCESSORY DEPT.	LINES 44 - 49		3,705,741	1,127,631	30.4
51		319,254	221,627	69.4	TOTAL SERVICE & COLLISION CENTER	PG 8 LINES 29 & 39		3,634,134	2,569,350	70.7
52		698,737	328,779	47.1	TOTAL SERVICE, COLLISION, P & A	LINES 50 & 51		7,339,875	3,696,981	50.4
53		8,207,617	880,418	10.7	TOTAL NEW & USED VEHICLE DEPTS.	PG 6 LINES 38 & 71		100,763,977	13,324,540	13.2
54		8,906,354	1,209,197	13.6	TOTAL ALL DEPARTMENTS	LINES 52 & 53		108,103,852	17,021,521	15.7

		TOYOTA PARTS						
Type	LINE	DAY \$	MTD \$	PLAN \$	OCT \$	LST-NOV \$	YTD \$	LAST-YTD \$
	69710 PARTS DEPARTMENT							
	69720 INCOME/COST							
Detail	69730 P&A MECH TOY SALES	85,302	85,302		87,187	76,279	847,530	788,271
Detail	69740 COST P&A MECH TOY	48,665	48,665		52,851	44,716	492,919	449,896
Total	69750 P&A MECH TOY G/P	36,637	36,637		34,336	31,563	354,611	338,375
Calc	69760 P&A MECH TOY RO'S	974	974		-87,187	-76,279	9,649	-788,271
Detail	69780 P&A MECH SCION SALES							
Detail	69790 COST P&A MECH SCION							
Total	69800 P&A MECH SCION GP							
Calc	69810 P&A MECH SCION RO'S							
Detail	69830 TOYOTA TIRE SALES	36,346	36,346		55,650	23,428	473,621	340,020
Detail	69840 TOYOTA TIRE COST	30,360	30,360		52,512	19,909	401,974	288,185
Total	69850 TIRE G/P	5,986	5,986		3,138	3,519	71,647	51,835
Calc	69860 TIRES	83	83		-55,650	-23,428	1,057	-340,020
Detail	69930 P&A WARR TOY SALES	14,248	14,248		16,167	25,875	247,385	490,962
Detail	69940 COST P&A WARR TOYOTA	8,638	8,638		10,184	16,046	155,755	305,061
Total	69950 P&A WARR TOYOTA G/P	5,610	5,610		5,983	9,829	91,630	185,901
Calc	69960 P&A WARR TOYOTA RO'S	82	82		-16,167	-25,875	913	-490,962
Detail	70030 P&A MAINT CONT TOYOTA	12,449	12,449		15,145	9,702	132,679	92,740
Detail	70040 COST P&A MAINT CONT TOYOTA	9,947	9,947		12,110	7,758	106,367	73,638
Total	70050 P&A WARR MB L/T G.P.	2,502	2,502		3,035	1,944	26,312	19,102
Calc	70060 P&A WARR MB L/T RO'S	329	329		-15,145	-9,702	3,907	-92,740
Detail	70080 P&A INTERNAL TOYOTA	40,272	40,272		42,697	49,015	585,772	495,090
Detail	70090 COST P&A INT TOYOTA	27,532	27,532		28,955	34,809	395,461	347,564
Total	70100 P&A INT TOYOTA G/P	12,740	12,740		13,742	14,206	190,311	147,526
Calc	70110 P&A INT TOYOTA RO'S	209	209		-42,697	-49,015	2,832	-495,090
Detail	70130 P&A INTERNAL	3,014	3,014		2,008	2,820	56,476	33,594
Detail	70140 COST P&A INT ACC	2,357	2,357		1,540	2,139	41,500	26,503
Total	70150 P&A INT SCION G/P	657	657		468	681	14,976	7,091
Calc	70160 P&A INT SCION RO'S	10	10		-2,008	-2,820	204	-33,594
Detail	70280 P&A RETAIL TOYOTA	14,289	14,289		25,373	12,437	193,790	173,220
Detail	70290 COST P&A RETL TOYOTA	9,016	9,016		18,148	8,235	126,093	111,915
Total	70300 P&A RETL TOYOTA G/P	5,273	5,273		7,225	4,202	67,697	61,305
Calc	70310 P&A RETL TOYOTA RO'S	203	203		-25,373	-12,437	2,302	-173,220
Detail	70430 P&A WHOLESALE TOYOTA	145,717	145,717		112,517	93,795	917,688	767,443
Detail	70440 COST P&A WHLSLE TOY	119,520	119,520		91,930	75,188	741,688	616,543
Total	70450 P&A WHLSLE TOY G/P	26,197	26,197		20,587	18,607	176,000	150,900
Calc	70460 P&A WHLSLE TOY RO'S	367	367		-112,517	-93,795	3,511	-767,443
Detail	70580 GAS,OIL,GREASE,TIRES	32,630	32,630		31,373	20,378	300,136	205,693
Detail	70590 COST G,O,G & TIRES	16,617	16,617		16,054	12,440	159,306	126,273
Total	70600 G,O,G & TIRES G/P	16,013	16,013		15,319	7,938	140,830	79,420
Total	70620 TOTAL SALES	384,267	384,267		388,117	313,729	3,755,077	3,387,033
Total	70630 TOTAL COST	272,652	272,652		284,284	221,240	2,621,063	2,345,578
Total	70640 TOTAL GROSS PROFIT	111,615	111,615		103,833	92,489	1,134,014	1,041,455
Detail	70650 STOCK ORDER DISCOUNT	640	640		4,009	657	23,780	16,098
Detail	70660 INV ADJ TOYOTA/MB	-321	-321		535	53	19,171	8,408
Detail	70670 PARTS DISC ON RO S	-4,785	-4,785		-4,508	-4,509	-49,338	-52,284
Total	70680 TOTAL SALES GP	107,149	107,149		103,869	88,690	1,127,627	1,013,677
	70700 EXPENSES							
Detail	70710 SALES COMP							
Detail	70720 POLICY EXPENSE	401	401		618	41	2,294	-1,190
Detail	70730 ADVERTISING					1,119	43	4,231

TOYOTA PARTS								
Type	LINE	DAY \$	MTD \$	PLAN \$	OCT \$	LST-NOV \$	YTD \$	LAST-YTD \$
Detail	70740 COMP OWNERS	1,416	1,416		1,339	1,416	15,326	15,315
Detail	70750 COMP SUPERVISORS	12,599	12,599		11,132	10,240	127,741	113,200
Detail	70755 COMP SUPERVISORY OTHER	429	429		402	383	4,612	2,439
Detail	70760 COMP CLERICAL	389	389		384	363	4,101	3,456
Detail	70770 OTH SAL & WAGES	19,744	19,744		17,364	15,799	189,332	182,005
Detail	70780 PAYROLL TAXES	4,912	4,912		6,382	5,166	79,474	72,071
Detail	70790 EMPLOYEE BENEFITS	1,580	1,580		1,152	1,671	15,924	8,520
Detail	70800 PENSION FUND	2,326	2,326		3,202	105	43,181	12,350
Detail	70810 WORKER S COMP							
Detail	70820 ABSENTEE WAGES							
Detail	70830 OUTSIDE GEN L							
Detail	70840 COMPANY VEHICLE EXP	1,107	1,107		1,231	924	7,899	5,936
Detail	70850 OFFICE SUPPLIES	463	463		224	550	5,209	4,352
Detail	70860 OTHER SUPPLIES	321	321		2,213	110	12,258	4,138
Detail	70870 BAD DEBTS							
Detail	70880 CONTRIBUTIONS							
Detail	70890 OUTSIDE SERVICES	9,196	9,196		8,519	6,523	90,031	78,572
Detail	70900 LAUNDRY & UNIFORMS							
Detail	70910 TRAVEL & ENTERTAIN.							
Detail	70920 MEMBERSHIPS,DUES,PUB				86		873	544
Detail	70930 LEGAL & AUDITING	225	225		225	255	2,601	3,217
Detail	70940 TELEPHONE	133	133		183	206	1,828	2,501
Detail	70950 POSTAGE	-11	-11		566	254	5,878	4,299
Detail	70960 FREIGHT	392	392		-373	60	46	45
Detail	70970 TRAINING	1,628	1,628		595	426	11,523	6,812
Detail	70980 DATA PROCESSING	4,093	4,093		6,629	4,967	56,284	54,457
Detail	70990 MISCELLANEOUS EXP							
Detail	71000 RENT	6,000	6,000		6,000	6,000	66,000	66,000
Detail	71010 AMORTZ GOODWILL					554		6,090
Detail	71020 REPAIRS&MAINT RE	670	670		670		4,139	175
Detail	71030 OUTSIDE SERV OTHER							
Detail	71040 DEPR-BLDGS & IMP.							
Detail	71050 TAXES-REAL ESTATE	728	728		728	712	8,079	8,144
Detail	71060 INS-BLDGS & IMP.							
Detail	71070 MORTGAGE INTEREST							
Detail	71080 UTILITIES	30	30		1,263	671	16,552	14,738
Detail	71090 INSURANCE OTHER	2,892	2,892		2,570	3,246	20,886	36,804
Detail	71100 TAXES OTHER						-201	
Detail	71110 INTEREST OTHER							
Detail	71120 DEPRECIATION-OTHER	568	568		343	300	3,507	3,791
Detail	71130 EQUIPMENT REPAIRS	50	50		35	43	1,111	973
Detail	71140 EQUIPMENT RENTAL	19	19		35	16	319	1,664
Total	71160 TOTAL EXPENSES	72,300	72,300		73,717	62,120	796,850	715,649
Total	71180 NET INCOME	34,849	34,849		30,152	26,570	330,777	298,028

PANT PARTS & ACCESSORY NEWS TODAY

B U L L E T I N

2015-055

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December 11, 2015

TO: Toyota Parts and Service Managers

SUBJECT: Customer First Stocking and Returns Policy – Effective January 2016

Welcome to the new Customer First Stocking and Returns Policy! We are excited to launch this industry leading parts and accessories returns policy effective January 1, 2016. Customer First Stocking and Returns is designed to help you manage your parts and accessories inventory driven by one single goal; meeting the needs of your customers.

We trust that you have prepared your Parts Departments for this transition and completed the on-line training courses. Most Parts Managers are now correctly differentiating Shelf Stock Orders (“S”) from Customer Orders (“C”) when transmitting to the PDC. Many of you have taken full advantage of the unprecedented open returns opportunity we provided during October and November.

This industry leading policy will help you grow customer retention and Parts and Accessories sales! As this potential is being grasped, we are hearing exciting feedback from many Parts Managers. Read below how some dealerships are planning to leverage the new policy:

- *“I plan to widen my on-hand inventory to increase my off-the-shelf fill rate. My service department is going to be my happiest customer!”*
- *“Now I can put parts on my shelf, and accessories on display, knowing that my inventory is protected.”*
- *“I know that when it comes to accessories, I can’t sell what I don’t have...this is a real game changer!”*
- *“This new policy has encouraged me to improve my Special Order Parts processes...that is a good thing for me and my customers.”*
- *“I am already more focused on how I order parts, keeping the customers’ needs in mind.”*

Attached please find the Customer First Stocking and Returns Program Policy statement for you to review and keep as your reference.

Should you have questions, please contact your PDC’s Customer Support Leader.

- Offline Parts** – (including, but not limited to, non-import parts)
- Core Return Program Parts** (including, but not limited to, cores eligible for remanufactured parts return program)
- Parts ordered for dealership display programs**
- Direct/drop ship orders** – (including, but not limited to, chemicals, batteries, bed-liners, STAR, navigation DVDs, speedometers, tires, frames, etc.)
- Material Distribution Center Items** – (including, but not limited to, advertising material, manuals, publications)
- Aerosols, Chemical Products, Paints, Primers, Thinners, and Lacquers**
- Special Service Tools ('SSTs')** – These claims are handled by the tool supplier
- Audio Exchange Units**
- Discontinued Parts** – Parts whose production was discontinued four or more years
- Special Service Campaign Parts ordered prior to January 1, 2012**

PDC Rejected Parts - Parts physically returned to the PDC that are rejected due to not meeting return criteria (e.g., a damaged part, used part) or overages beyond the dealer's approved return submission will be returned to the dealer. The dealer will incur a **20% rejection fee**, based upon the dealer price of each part with no maximum per shipment. Parts return invoices will indicate rejection fees, where applicable.

Note: For hazmat parts, rejected items or overages will be charged a \$150 disposal fee and will not be returned to the dealer.

Right of Refusal

Upon receipt of the parts, the PDC and TMS reserve the right to reject all or part of the shipment and deny corresponding credit if the returned parts do not comply with the conditions and provisions explained in this policy. This criterion is established to protect our customers, and reduce the risk of counterfeit or potentially unsafe parts from entering into Toyota inventory.

SCHEDULED RETURN WINDOWS

During their respective submission windows, dealers may return all parts meeting eligibility criteria, regardless of total quantity or dollar value.

Return Windows (Stock vs. Customer Orders)

To support high customer satisfaction and high inventory productivity while also ensuring the best possible off-the-shelf fill rates for customers, eligible returns will be grouped into two categories based on the order type used to acquire the parts (Stock and Customer).

These categories can be returned with no restocking fee if submitted for return within the following windows:

1. Stock Orders:

Submission date for return = anytime between 9 and 18 months after the original shipment date to the returning dealer

Stock orders = daily shelf replenishment order, order type:

- "S" – Shelf replenishment

It is the responsibility of each dealer to ensure their submission has been accepted within the designated timeframe. Dealers should contact the PDC or Dealer Daily for assistance prior to the end of their designated window should they have any problems submitting.

3. Approval Notification

The day following return submission, the approved parts list will be available for viewing and printing via Dealer Daily.

The approved parts return submission will be separated into three categories:

1. Bulk Parts
2. Bin Parts
3. Hazardous Material Parts

PARTS RETURN PROCESS

1. Completing the Parts Return List

- Print a copy of Return List(s) from Dealer Daily
- Document Quantities

The Parts Return List identifies eligible part number detail for return. **The dealer MUST record the quantity to be returned in the “Returned Quantity” column. The quantity returned must be equal to or less than the listed quantity submitted for return. The completed lists must be returned with the parts to the PDC. Returns arriving back to the PDC without completed paperwork may be rejected and returned to the Dealer.** Dealers may wish to make a copy of the completed paperwork for their records.

Specific packing and labeling instructions will be provided with the approved Parts Return Lists.

The PDC reserves the right to refuse a return if the dealer does not follow packing and labeling instructions.

RETURN TRANSPORTATION

It is each dealer's responsibility to arrange transportation and ensure parts arrive to the PDC undamaged and on schedule. Parts are to be shipped at the dealer's expense. The PDC may provide return transportation to dealers receiving parts via DDS, if available. Contact your PDC Logistics Leader if you are unsure.

ISSUANCE OF CREDIT

For parts that meet all of the requirements of this program, the dealer will receive credit (credit invoice). The credit will be based on dealer price in effect at the time of submitting the return.

HAZARDOUS MATERIALS – RETURN PROGRAM

Hazardous material parts are classified automatically as “hazmat” on the Toyota Monthly Parts Return List and will be eligible for return to the facing PDC based on the following criteria:

A. Return Criteria

1. **Items returned must be unused, in their original unopened**, undamaged packaging, and in resalable condition.
2. Hazmat parts must be greater than \$25 per piece (dealer cost) at the date of submission.

3. As with all returns, the hazmat parts are to be shipped at the dealer's expense. The PDC may provide return transportation to dealers receiving parts via DDS, if available. If a dealer is unsure about transportation details, the dealer is advised to contact their PDC Logistics Leader.

PARTS RETURN – BUY/SELL DEALERS

This program allows "buying" dealers to immediately begin returning parts in order to support high inventory productivity and the best possible off-the-shelf fill rates for customers. This will be done by applying the "selling" dealer's shipment history to the "buying" dealer on the Buy/Sell effective date.

All eligibility criteria, return windows, and restocking fees previously stated in this policy will apply.

PARTS RETURN/TOYOTA INVENTORY PROFILE ('TIP') DEALERS

The initial TIP order is captured as a "Stock" order thus, the TIP orders fall under the same return window and criteria listed for "Stock" parts as previously stated in this policy.

RIGHT OF REFUSAL AND REJECTION

Should a dealership not comply with the conditions and provisions explained within this policy manual, the intent of this policy, or otherwise abuse this policy, TMS reserves the right to:

- Charge a restocking fee for eligible parts returned
- Reject all or any portion of the shipment
- Not accept or approve an entire return submission or multiple submissions

This criterion is established to protect our customers and reduce the risk of counterfeit, potentially unsafe, or unusable parts from entering Toyota inventory.

TMS reserves the right to amend these Customer First Stocking and Return Program rules and requirements from time to time as may be necessary in its sole discretion. Furthermore, these rules and requirements are subject to applicable law. To the extent there arises any actual conflict between the rules and requirements and any applicable law, these Customer First Stocking and Return Program rules and requirements will be deemed amended, but only to the extent necessary to comply with applicable law.