

Sales Distribution MTD		
Category	Sales	% Of Total
Repair Order	\$ 87,117	64.45%
Repair Order B.S.		0.00%
Counter Retail	\$ 8,497	6.29%
Warranty	\$ 17,564	12.99%
Internal	\$ 21,115	15.62%
Wholesale	\$ 872	0.65%
Accessories		0.00%
Quick Service		0.00%
Total Department (MTD)	\$ 135,165	100.00%

Sales Distribution YTD		
Category	Sales	% Of Total
Repair Order	\$ 873,502	59.12%
Repair Order B.S.		0.00%
Counter Retail	\$ 77,573	5.25%
Warranty	\$ 183,481	12.42%
Internal	\$ 312,385	21.14%
Wholesale	\$ 30,463	2.06%
Accessories		0.00%
Quick Service		0.00%
Total Department (MTD)	\$ 1,477,404	100.00%

Inside Vs Outside	
Inside Sales	93%
Outside Sales	7%
Total	100%

Gross Profit Contribution MTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 24,506	68.32%	28.13%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	\$ 28	0.08%	0.33%	
Warranty	\$ 7,157	19.95%	40.75%	
Internal	\$ 4,101	11.43%	19.42%	
Wholesale	\$ 79	0.22%	9.06%	
Accessories		0.00%	#DIV/0!	
Quick Service		0.00%	#DIV/0!	
Total Department (MTD)	\$ 35,871	100.00%	26.54%	

Gross Profit Contribution YTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 242,621	63.44%	27.78%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	\$ 1,135	0.30%	1.46%	
Warranty	\$ 72,903	19.06%	39.73%	
Internal	\$ 62,996	16.47%	20.17%	
Wholesale	\$ 2,790	0.73%	9.16%	
Accessories		0.00%	#DIV/0!	
Quick Service		0.00%	#DIV/0!	
Total Department (MTD)	\$ 382,445	100.00%	25.89%	

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	\$	873,502	\$ -	\$ 77,573	\$ 312,385
YTD Gross Profit	\$	242,621	\$ -	\$ 1,135	\$ 62,996
YTD Cost of Sales		\$630,881.00	\$0.00	\$76,438.00	\$249,389.00
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		\$1,069,289.83	\$0.00	\$129,555.93	\$422,693.22
OLD YTD Sales		\$873,502.00	\$0.00	\$77,573.00	\$312,385.00
Additional Gross Profit		\$195,787.83	\$0.00	\$51,982.93	\$110,308.22

CULATION

Wholesale	Warranty	TOTAL
\$ 30,463	\$ 183,481	\$1,477,404.00
\$ 2,790	\$ 72,903	\$382,445.00
\$27,673.00	\$110,578.00	\$1,094,959.00
1.33	1.39	1.52
25.00	28.00	33.50
\$36,897.33	\$153,580.56	\$1,812,016.87
\$30,463.00	\$183,481.00	\$1,477,404.00
\$6,434.33	\$0.00	\$364,513.32

Profit Centering

Expense Category	Dollar Amount	% Gross
YTD Parts Department Gross	\$ 422,189	
YTD Total Parts Department Expenses	\$ 269,992	63.95%
YTD Net Profit	\$ 152,197	36.05%

Profile
80%
20%

Break Even Analysis	
Category	
Total Parts Department YTD Expense	\$ 269,992
Statement Month (example: May= 5)	12
Average Month Parts Dept. Expense	\$ 22,499
Parts Gross retention percentage (38% = .380)	0.286
Parts Sales Needed per Month to Break Even	\$ 78,669
Average Working days in Month	22
Parts Sales Needed per Day to Break Even	\$ 3,576
Number of Counter Personnel	2
Parts Sales per Counter Personnel to Break Even	\$ 1,788

Actual Sales - Over/Under	
Category	
Total Parts Department YTD Sales	\$ 1,477,404
Statement Month (May = 5)	12
Actual Parts Sales (Average Month)	\$ 123,117
Working Days in Month	22
Parts Sales per Day	5596.23
Number of Counter Personnel	2
Actual Sales per Counter Personnel per Day	\$ 2,798
Parts Sales per Counter Personnel to Break Even	\$ 1,788
Over/Under Sales per Person per Day	\$ 1,010

Parts Employee Productivity MTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 135,165	÷	2.00
Gross Profit	\$ 36,576	÷	2.00
Expenses (Total)	\$ 25,593	÷	2.00
Department Net Profit	\$ 10,983	÷	2.00

Parts Employee Productivity YTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 1,477,404	÷	2.00
Gross Profit	\$ 422,189	÷	2.00
Expenses (Total)	\$ 269,992	÷	2.00
Department Net Profit	\$ 152,197	÷	2.00

=	Per Employee
=	\$ 67,583
=	\$ 18,288
=	\$ 12,797
=	\$ 5,492

=	Per Employee
=	\$ 738,702
=	\$ 211,095
=	\$ 134,996
=	\$ 76,099

Monthly Cost Of Sales

Year To Date Parts & Accessories Sales	\$	1,477,404
Year To Date Parts & Accessories Gross	- \$	422,189
Subtotal =		\$ 1,055,215

Number of Months in Year	÷	12
Average Month Cost Of Sales =		\$ 87,935

Months' Supply Of Inventory

FINANCIAL STATEMENT

Inventory		\$	
Divided by Average Month Cost-of-Sales	÷	\$	87,935
Equals Months' Supply	=		0.0

MANAGEMENT REPORT

Inventory			
Divided by Average Month Cost-Of Sales	÷	\$	87,935
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.

\$	1,055,215	+		=	\$	1,055,215
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		\$	1,055,215	
Emergency Purchases	-			
Lost Sales	-	\$	-	
			Subtotal =	\$ 1,055,215
Total Demand ÷	\$	1,055,215		
			Level of Service =	100.00%

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

$$\begin{array}{rcl} \$ 1,477,404 & - & \$ 422,189 \\ \text{YTD Sales} & & \text{YTD Gross} \end{array} = \$ 1,055,215 \text{ YTD COS}$$

$$\begin{array}{rcl} \$ 1,055,215 & \div & 12 \\ \text{YTD COS} & & \text{\# of Months} \end{array} = \$ 87,935 \text{ Average Month Cost-Of-Sales}$$

$$\begin{array}{rcl} \$ 1,055,215 & \div & \$ - \\ \text{Annualized Cost-Of-Sales} & & \text{Parts Inventory (W/O LIFO adj.)} \end{array} = 0.0 \text{ Gross Turns}$$



True Turn

Annualized Stock Purchases ÷ Inventory

$$\begin{array}{ccc} \boxed{} & \div & \boxed{} = \boxed{} \\ \text{YTD Stock Purchases} & & \begin{array}{c} 12 \\ \text{\# of Months} \end{array} & & \begin{array}{c} \$ \\ \text{Average} \\ \text{Month Stc} \end{array} \end{array}$$

$$\begin{array}{ccc} \boxed{} & \div & \boxed{} = \boxed{} \\ \$ - & & \$ - & & \text{True Turns} \end{array}$$

Annualized Stock Purchases Parts Inventory (W/O LIFO adj.)

**If the true
than the "**

THE BEST SOURCE FOR THIS VALUE IS FROM YOUR FACTORY

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3
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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	\$ -

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