

Sales Distribution MTD		
Category	Sales	% Of Total
Repair Order	\$ 29,412	26.41%
Repair Order B.S.		0.00%
Counter Retail	\$ 4,539	4.08%
Warranty	\$ 22,779	20.46%
Internal	\$ 27,748	24.92%
Wholesale	\$ 24,079	21.62%
Accessories	\$ 2,797	2.51%
Quick Service		0.00%
<b>Total Department (MTD)</b>	<b>\$ 111,354</b>	<b>100.00%</b>

Sales Distribution YTD		
Category	Sales	% Of Total
Repair Order	\$ 338,308	28.53%
Repair Order B.S.		0.00%
Counter Retail	\$ 42,851	3.61%
Warranty	\$ 193,161	16.29%
Internal	\$ 429,280	36.21%
Wholesale	\$ 182,025	15.35%
Accessories		0.00%
Quick Service		0.00%
<b>Total Department (MTD)</b>	<b>\$ 1,185,625</b>	<b>100.00%</b>

Inside Vs Outside	
Inside Sales	81%
Outside Sales	19%
Total	100%

Gross Profit Contribution MTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 10,416	28.87%	35.41%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	\$ 2,111	5.85%	46.51%	
Warranty	\$ 8,435	23.38%	37.03%	
Internal	\$ 8,608	23.86%	31.02%	
Wholesale	\$ 5,713	15.83%	23.73%	
Accessories	\$ 800	2.22%	28.60%	
Quick Service		0.00%	#DIV/0!	
<b>Total Department (MTD)</b>	<b>\$ 36,083</b>	<b>100.00%</b>	<b>32.40%</b>	

Gross Profit Contribution YTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 106,710	27.84%	31.54%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	\$ 14,754	3.85%	34.43%	
Warranty	\$ 55,082	14.37%	28.52%	
Internal	\$ 158,010	41.23%	36.81%	
Wholesale	\$ 34,452	8.99%	18.93%	
Accessories	\$ 14,268	3.72%	#DIV/0!	
Quick Service		0.00%	#DIV/0!	
<b>Total Department (MTD)</b>	<b>\$ 383,276</b>	<b>100.00%</b>	<b>32.33%</b>	

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)
<b>YTD Sales</b>	\$	338,308	\$ -	\$ 42,851	\$ 429,280
<b>YTD Gross Profit</b>	\$	106,710	\$ -	\$ 14,754	\$ 158,010
<b>YTD Cost of Sales</b>		\$231,598.00	\$0.00	\$28,097.00	\$271,270.00
<b>NEW Mark-Up Factor</b>		<b>1.69</b>	<b>1.33</b>	<b>1.69</b>	<b>1.69</b>
<b>Desired Gross %</b>		41.00	25.00	41.00	41.00
<b>NEW YTD Sales</b>		\$392,538.98	\$0.00	\$47,622.03	\$459,779.66
<b>OLD YTD Sales</b>		\$338,308.00	\$0.00	\$42,851.00	\$429,280.00
<b>Additional Gross Profit</b>		\$54,230.98	\$0.00	\$4,771.03	\$30,499.66

**CULATION**

Wholesale	Warranty	TOTAL
\$ 182,025	\$ 193,161	\$1,185,625.00
\$ 34,452	\$ 55,082	\$369,008.00
\$147,573.00	\$138,079.00	\$816,617.00
<b>1.33</b>	<b>1.39</b>	<b>1.52</b>
25.00	28.00	<b>33.50</b>
\$196,764.00	\$191,776.39	\$1,288,481.07
\$182,025.00	\$193,161.00	\$1,185,625.00
\$14,739.00	\$0.00	<b>\$104,240.68</b>

**Profit Centering**

<b>Expense Category</b>	<b>Dollar Amount</b>	<b>% Gross</b>
YTD Parts Department Gross	\$ 383,358	
YTD Total Parts Department Expenses	\$ 307,152	80.12%
YTD Net Profit	\$ 76,206	19.88%

<b>Profile</b>
80%
20%

<b>Break Even Analysis</b>	
<b>Category</b>	
Total Parts Department YTD Expense	\$ 307,152
Statement Month (example: May= 5)	12
Average Month Parts Dept. Expense	\$ 25,596
Parts Gross retention percentage (38% = .380)	32.330
Parts Sales Needed per Month to Break Even	\$ 792
Average Working days in Month	26
Parts Sales Needed per Day to Break Even	\$ 31
Number of Counter Personnel	2
<b>Parts Sales per Counter Personnel to Break Even</b>	<b>\$ 16</b>

<b>Actual Sales - Over/Under</b>	
<b>Category</b>	
Total Parts Department YTD Sales	\$ 1,185,625
Statement Month ( May = 5)	12
Actual Parts Sales (Average Month)	\$ 98,802
Working Days in Month	26
Parts Sales per Day	3874.59
Number of Counter Personnel	2
Actual Sales per Counter Personnel per Day	\$ 1,937
Parts Sales per Counter Personnel to Break Even	\$ 16
<b>Over/Under Sales per Person per Day</b>	<b>\$ 1,922</b>



**Parts Employee Productivity MTD**

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 111,354	÷	3.00
Gross Profit	\$ 36,085	÷	3.00
Expenses (Total)	\$ 23,693	÷	3.00
Department Net Profit	\$ 12,392	÷	3.00

**Parts Employee Productivity YTD**

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 1,185,625	÷	3.00
Gross Profit	\$ 383,358	÷	3.00
Expenses (Total)	\$ 307,152	÷	3.00
Department Net Profit	\$ 76,206	÷	3.00

=	Per Employee
=	\$ 37,118
=	\$ 12,028
=	\$ 7,898
=	\$ 4,131

=	Per Employee
=	\$ 395,208
=	\$ 127,786
=	\$ 102,384
=	\$ 25,402

### Monthly Cost Of Sales

Year To Date Parts & Accessories Sales	\$	1,185,625
Year To Date Parts & Accessories Gross	- \$	383,358
Subtotal =		\$ 802,267

Number of Months in Year	÷	12
Average Month Cost Of Sales =		\$ 66,856

## Months' Supply Of Inventory

### FINANCIAL STATEMENT

<b>Inventory</b>		\$	128,790
Divided by Average Month Cost-of-Sales	÷	\$	66,856
Equals Months' Supply	=		1.926391089251

### MANAGEMENT REPORT

<b>Inventory</b>			
Divided by Average Month Cost-Of Sales	÷	\$	66,856
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.

\$	802,267	+	\$	9,767	=	\$	812,034
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		\$	812,034	
Emergency Purchases	-	\$	23,086	
Lost Sales	-	\$	67,588	
			Subtotal =	\$ 721,360
Total Demand	÷	\$	812,034	
			Level of Service =	88.83%

## Gross Turn

Annualized Cost-Of Sales ÷ Inventory

$$\begin{array}{rcl} \$ 1,185,625 & - & \$ 383,358 = \$ 802,267 \\ \text{YTD Sales} & & \text{YTD Gross} \quad \text{YTD COS} \end{array}$$

$$\begin{array}{rcl} \$ 802,267 & \div & 12 = \$ 66,856 \\ \text{YTD COS} & & \text{\# of Months} \quad \text{Average Month} \\ & & \text{Cost-Of-Sales} \end{array}$$

$$\begin{array}{rcl} \$ 802,267 & \div & \$ 128,000 = 6.3 \\ \text{Annualized Cost-Of-Sales} & & \text{Parts Inventory (W/O LIFO} \\ & & \text{adj.)} \quad \text{Gross Turns} \end{array}$$



True Turn

Annualized Stock Purchases ÷ Inventory

$$\begin{array}{ccc} \boxed{\text{na}} & \div & \boxed{12} = \boxed{\$0} \\ \text{YTD Stock Purchases} & & \text{\# of Months} \quad \text{Average Month St} \end{array}$$

$$\begin{array}{ccc} \boxed{\$ -} & \div & \boxed{\$ 128,000} = \boxed{\phantom{000}} \\ \text{Annualized Stock Purchases} & & \text{Parts Inventory (W/O LIFO adj.)} \quad \text{True Turns} \end{array}$$

If the true  
than the "

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**THE BEST SOURCE FOR THIS VALUE IS FROM YOUR FACTORY**

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0.00  
e  
ock

0.0

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	\$	126,987
<b>Minus</b>		
Dollar value of packing lists for parts received, but not invoiced	\$	456
Dollar Value of bulk oil, gear lube, trans fluid in stock	\$	-
<b>Plus</b>		
Credits due for parts returned	\$	245
Inventory Core Value - clean	\$	-
Cores to be returned for credit - dirty	\$	750
Work in Process - Repair Orders & Invoices	\$	9,870
Dollar Value of NPN parts	\$	98,700
Dollar value of parts with no cost record		
<b>Plus / Minus</b>		6734
Other Adjustments (shortage claims, damage, etc.)	\$	-
<b>Total Inventory</b>		
	\$	132,800
<b>Inventory Per Financial Statement</b>		
	\$	126,987
<b>Difference</b>		
	\$	5,813

4.58%