Sales Distribution MTD			
Category	**Sales**		**% Of Total**
Repair Order	$	150,000	16.89%
Repair Order B.S.			0.00%
Counter Retail	$	98,000	11.04%
Warranty	$	200,000	22.52%
Internal	$	130,000	14.64%
Wholesale	$	150,000	16.89%
Accessories	$	60,000	6.76%
Quick Service	$	100,000	11.26%
Total Department (MTD)	$	888,000	100.00%

Sales Distribution YTD			
Category	**Sales**		**% Of Total**
Repair Order	$	5,400,000	49.09%
Repair Order B.S.			0.00%
Counter Retail	$	700,000	6.36%
Warranty	$	300,000	2.73%
Internal	$	400,000	3.64%
Wholesale	$	2,500,000	22.73%
Accessories	$	700,000	6.36%
Quick Service	$	1,000,000	9.09%
Total Department (MTD)	$	11,000,000	100.00%

Inside Vs Outside	
Inside Sales	71%
Outside Sales	29%
Total	100%

Gross Profit Contribution MTD				
Category	**Gross**	**% of Total**	**% of Sales**	**YOUR BOC**
Repair Order	$ 100,000	23.26%	66.67%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	$ 70,000	16.28%	71.43%	
Warranty	$ 90,000	20.93%	45.00%	
Internal	$ 30,000	6.98%	23.08%	
Wholesale	$ 80,000	18.60%	53.33%	
Accessories	$ 10,000	2.33%	16.67%	
Quick Service	$ 50,000	11.63%	50.00%	
Total Department (MTD)	$ 430,000	100.00%	48.42%	

Gross Profit Contribution YTD				
Category	**Gross**	**% of Total**	**% of Sales**	**YOUR BOC**
Repair Order	$ 1,000,000	27.03%	18.52%	
Repair Order B.S.		0.00%	#DIV/0!	
Counter Retail	$ 700,000	18.92%	100.00%	
Warranty	$ 200,000	5.41%	66.67%	
Internal	$ 500,000	13.51%	125.00%	
Wholesale	$ 200,000	5.41%	8.00%	
Accessories	$ 100,000	2.70%	14.29%	
Quick Service	$ 1,000,000	27.03%	100.00%	
Total Department (MTD)	$ 3,700,000	100.00%	33.64%	

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 %

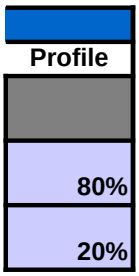
PARTS DEPARTMENT - PROFORMA CALC

		Repair Order Mechanical	Body Shop	Counter Retail	Internal (new/used)
YTD Sales		$ 5,400,000	$ -	$ 700,000	$ 400,000
YTD Gross Profit		$ 1,000,000	$ -	$ 700,000	$ 500,000
YTD Cost of Sales		$4,400,000.00	$0.00	$0.00	($100,000.00)
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		$7,457,627.12	$0.00	$0.00	($169,491.53)
OLD YTD Sales		$5,400,000.00	$0.00	$700,000.00	$400,000.00
Additional Gross Profit		$2,057,627.12	$0.00	$0.00	$0.00

CULATION

Wholesale	Warranty	TOTAL
$ 2,500,000	$ 300,000	$9,300,000.00
$ 200,000	$ 200,000	$2,600,000.00
$2,300,000.00	$100,000.00	$6,700,000.00
1.33	**1.39**	**1.52**
25.00	28.00	**33.50**
$3,066,666.67	$138,888.89	$10,493,691.15
$2,500,000.00	$300,000.00	$9,300,000.00
$566,666.67	$0.00	**$2,624,293.79**

Profit Centering		
Expense Category	**Dollar Amount**	**% Gross**
YTD Parts Department Gross	$ 2,000,000	
YTD Total Parts Department Expenses	$ 400,000	20.00%
YTD Net Profit	$ 1,600,000	80.00%


Profile
80%
20%

Break Even Analysis	
Category	
Total Parts Department YTD Expense	$ 400,000
Statement Month (example: May= 5)	12
Average Month Parts Dept. Expense	$ 33,333
Parts Gross retention percentage (38% = .380)	0.390
Parts Sales Needed per Month to Break Even	$ 85,470
Average Working days in Month	24
Parts Sales Needed per Day to Break Even	$ 3,561
Number of Counter Personnel	8
Parts Sales per Counter Personnel to Break Even	$ 445

Actual Sales - Over/Under	
Category	
Total Parts Department YTD Sales	$ 3,000,000
Statement Month (May = 5)	12
Actual Parts Sales (Average Month)	$ 250,000
Working Days in Month	24
Parts Sales per Day	10416.67
Number of Counter Personnel	8
Actual Sales per Counter Personnel per Day	$ 1,302
Parts Sales per Counter Personnel to Break Even	$ 445
Over/Under Sales per Person per Day	$ 857

Parts Employee Productivity MTD				
Category	Dollar Amount		÷	# Employees
Sales (Total)	$	756,237	÷	12.00
Gross Profit	$	389,447	÷	12.00
Expenses (Total)	$	109,428	÷	12.00
Department Net Profit	$	280,019	÷	12.00

Parts Employee Productivity YTD				
Category	Dollar Amount		÷	# Employees
Sales (Total)	$	3,000,000	÷	12.00
Gross Profit	$	2,000,000	÷	12.00
Expenses (Total)	$	400,000	÷	12.00
Department Net Profit	$	1,600,000	÷	12.00

=	Per Employee
=	$ 63,020
=	$ 32,454
=	$ 9,119
=	$ 23,335

=	Per Employee
=	$ 250,000
=	$ 166,667
=	$ 33,333
=	$ 133,333

Monthly Cost Of Sales

Year To Date Parts & Accessories Sales		$	3,000,000
Year To Date Parts & Accessories Gross	-	$	2,000,000
	Subtotal =	$	1,000,000
Number of Months in Year	÷		12
	Average Month Cost Of Sales =	$	83,333

Months' Supply Of Inventory

FINANCIAL STATEMENT

Inventory			$2,700,000
Divided by Average Month Cost-of-Sales	÷	$	83,333
Equals Months' Supply	=		32.4

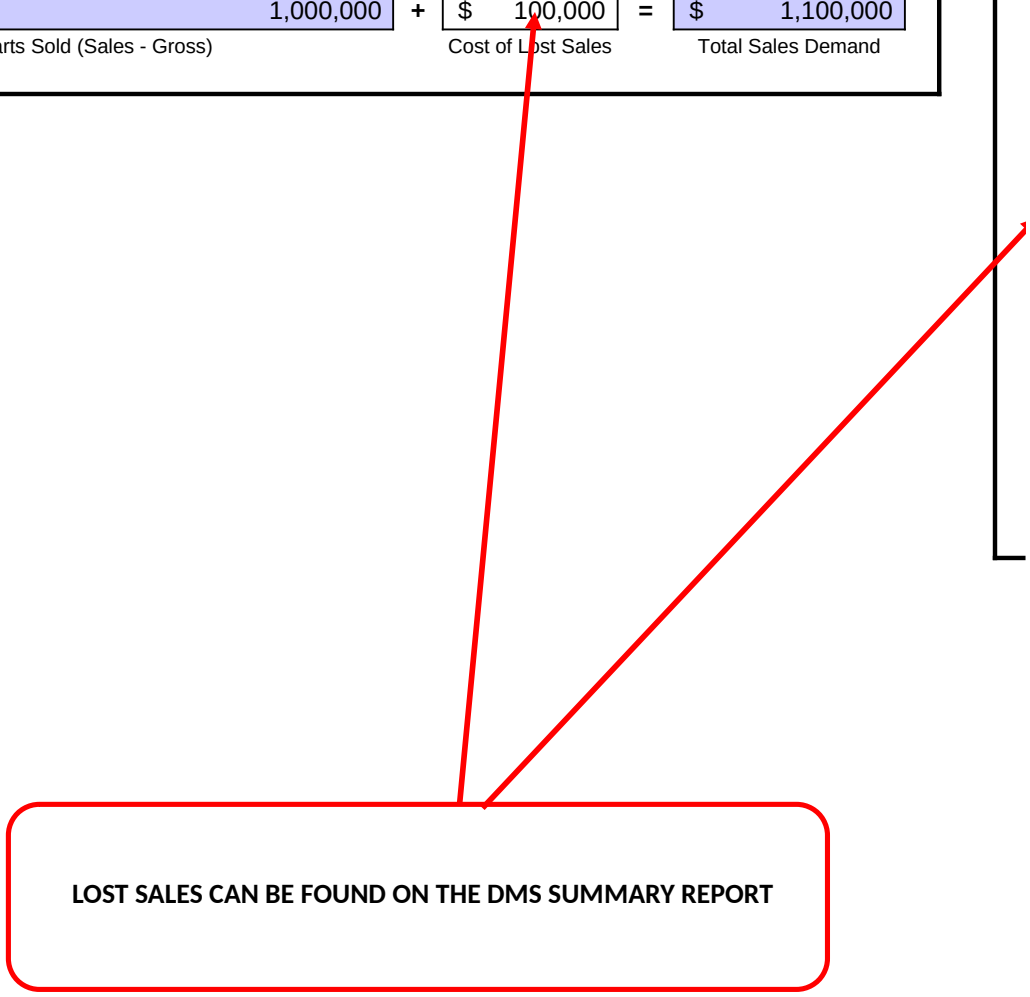
MANAGEMENT REPORT

Inventory		$	2,700,000
Divided by Average MonthCost-Of Sales	÷	$	83,333
Equals Months' Supply	=		32.4

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.

$ 1,000,000	+	$ 100,000	=	$ 1,100,000
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		$	1,100,000	
Emergency Purchases	-	$	200,000	
Lost Sales	-	$	100,000	
			Subtotal =	$ 800,000
Total Demand	÷	$	1,100,000	
			Level of Service =	72.73%

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

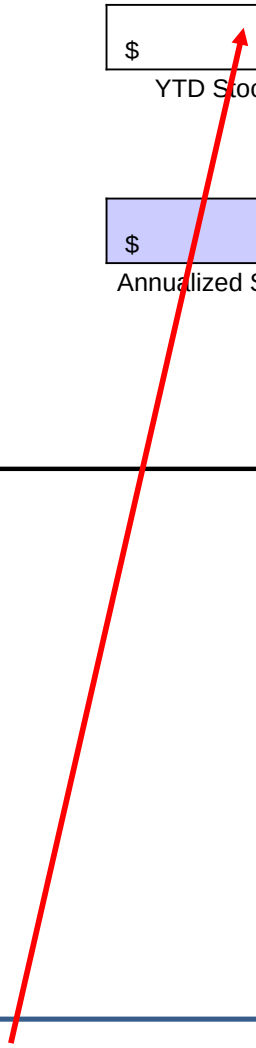
$ 3,000,000	-	$ 2,000,000	=	$ 1,000,000
YTD Sales		YTD Gross		YTD COS
$ 1,000,000	÷	12	=	$ 83,333
YTD COS		# of Months		Average Month Cost-Of-Sales
$ 1,000,000	÷	$ 2,700,000	=	0.4
Annualized Cost-Of-Sales		Parts Inventory (W/O LIFO adj.)		Gross Turns

True Turn

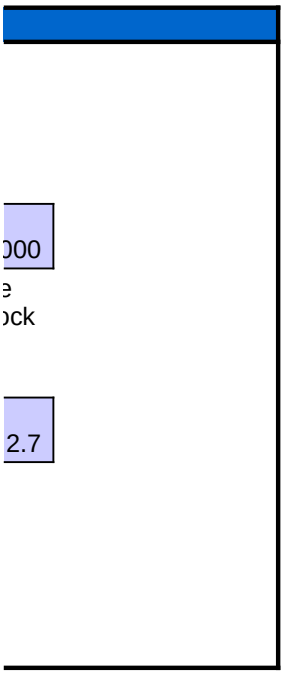
Annualized Stock Purchases ÷ Inventory

$ 7,200,000	÷	12	=	$ 600,(
YTD Stock Purchases		# of Months		Average Month Stc
$ 7,200,000	÷	$ 2,700,000	=	
Annualized Stock Purchases		Parts Inventory (W/O LIFO adj.)		True Turns

If the true than the "



THE BEST SOURCE FOR THIS VALUE IS FROM YOUR FACTORY F



**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	$	2,700,000
Minus		
Dollar value of packing lists for parts received, but not invoiced	$	-
Dollar Value of bulk oil, gear lube, trans fluid in stock	$	300,000
Plus		
Credits due for parts returned	$	-
Inventory Core Value - clean	$	30,000
Cores to be returned for credit - dirty	$	10,000
Work in Process - Repair Orders & Invoices	$	60,000
Dollar Value of NPN parts	$	-
Dollar value of parts with no cost record	$	-
Plus / Minus		
Other Adjustments (shortage claims, damage, etc.)	$	-

Total Inventory	$	2,700,000
Inventory Per Financial Statement	$	2,700,000
Difference	$	-

0.00%