

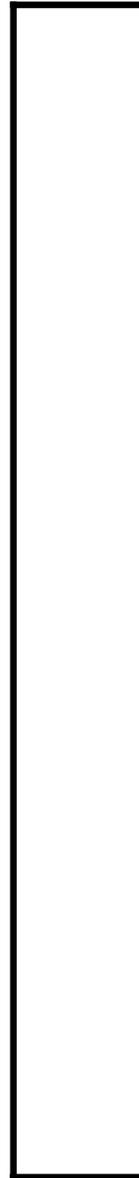
Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	% of Sales	%Sales Contribution
Customer Car	\$ 113,337	\$ 91,070	80.35%	60.27%
Customer Truck	\$ -		0%	0.00%
Customer Other	\$ -		0%	0.00%
Warranty	\$ 23,309	\$ 17,456	74.89%	12.39%
Warranty Other	\$ -		0%	0.00%
Internal	\$ 51,413	\$ 38,292	74.48%	27.34%
NVI / Road Ready	\$ -		0%	0.00%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 188,059	\$ 146,818	78.07%	100.00%

Used March 2023 financial stmt for this sheet

Service Department Profit Centering

Expense Category	Dollar Amount		% of Gross	Profile
Department Gross	\$	135,732		
Variable Expense	\$	632	0.47%	
Selling Expense			0.00%	
Personnel Expense	\$	91,616	67.50%	
Semi-Fixed Expense	\$	27,498	20.26%	
Fixed Expense	\$	26,984	19.88%	
Unallocated Expense			0.00%	
Dealer's Salary			0.00%	
Total Expenses	\$	146,730	108.10%	
Net Profit	\$	(10,998)	-8.10%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 113,337	÷	199.00	=	569.5
Customer Truck*	\$ -	÷		=	0.00
Customer Other*	\$ -	÷		=	0.00
Warranty	\$ 23,309	÷	150.00	=	155.4
Internal	\$ 51,413	÷	199.00	=	258.4
New Vehicle Prep	\$ -	÷		=	0.00
Total	\$ 188,059				983.3

POTENTIAL

$$\begin{array}{rcccl}
 \boxed{\$ 188,059} & \div & \boxed{1224.00} & = & \boxed{\$ 153.64} \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{10.00} & \times & \boxed{8} & \times & \boxed{23} & = & \boxed{1,840.0} \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour Available}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{1,840.0} & \times & \boxed{\$ 153.64} & = & \boxed{\$ 282,703} \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rcccl}
 \boxed{} & \div & \boxed{} & = & \boxed{0.00\%} \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

val

FACILITY POTENTIAL	
Number of Bays	10
	x
Number of Days	23
	x
Number of Hours	8
	x
Effective Labor Rate	153.64
FACILITY POTENTIAL	\$ 282,698

FACILITY UTILIZATION	
Total Labor Sales	\$ 188,059
	÷
Facility Potential	\$ 282,698
	<i>equals</i>
FACILITY UTILIZATION	66.52%