

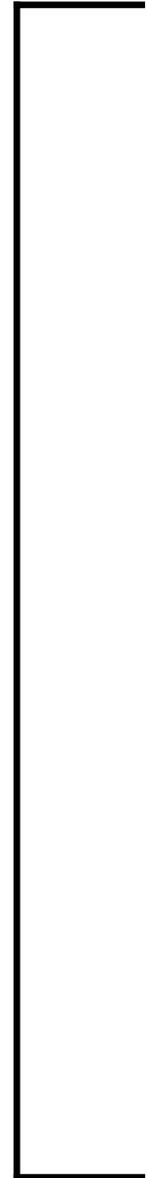
Service Department Sales And Gross (Labor Only)

| Category | Sales | Gross | % of Sales | % Sales Contribution |
|--------------------|------------------|------------------|---------------|----------------------|
| Customer Car | \$ 19,470 | \$ 14,763 | 75.83% | 36.27% |
| Customer Truck | | | 0% | 0% |
| Customer Other | | | 0% | 0% |
| Warranty | \$ 3,005 | \$ 2,368 | 78.83% | 5.60% |
| Warranty Other | | | 0% | 0% |
| Internal | \$ 31,202 | \$ 27,758 | 88.96% | 58.13% |
| NVI / Road Ready | | | 0% | 0% |
| Adj. Cost Of Labor | | | 0% | 0.00% |
| Total | \$ 53,676 | \$ 44,889 | 83.63% | 100.00% |

April 2023

Service Department Profit Centering

| Expense Category | Dollar Amount | % of Gross | Profile |
|---------------------|---------------|------------|---------|
| Department Gross | \$ 44,889 | | |
| Variable Expense | | 0.00% | |
| Selling Expense | | 0.00% | |
| Personnel Expense | \$ 35,607 | 79.32% | |
| Semi-Fixed Expense | \$ 7,361 | 16.40% | |
| Fixed Expense | \$ 8,624 | 19.21% | |
| Unallocated Expense | | 0.00% | |
| Dealer's Salary | | 0.00% | |
| Total Expenses | \$ 51,592 | 114.93% | |
| Net Profit | \$ (6,703) | -14.93% | |



NADA ACTUAL SERVICE ANALYSIS

Performance

| | <i>Labor Sales / Month</i> | | <i>Hourly Labor Rate</i> | = | <i>Hours Billed</i> |
|------------------|----------------------------|---|--------------------------|---|---------------------|
| Customer Car* | \$ 19,470 | ÷ | 141.67 | = | 137.4 |
| Customer Truck* | | ÷ | | = | 0.00 |
| Customer Other* | | ÷ | | = | 0.00 |
| Warranty | \$ 3,005 | ÷ | 128.50 | = | 23.4 |
| Internal | \$ 31,202 | ÷ | 141.67 | = | 220.2 |
| New Vehicle Prep | | ÷ | | = | 0.00 |
| Total | \$ 53,676 | | | | 381.1 |

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 53,676} \div \boxed{347.00} = \boxed{\$ 154.69} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{4.00} \times \boxed{8} \times \boxed{20} = \boxed{608.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour Available}
 \end{array}$$

$$\begin{array}{r}
 \boxed{608.0} \times \boxed{\$ 154.69} = \boxed{\$ 94,050} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{347.0} \div \boxed{608.00} = \boxed{57.07\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

val

| FACILITY POTENTIAL | |
|----------------------|-----------|
| Number of Bays | 4 |
| | x |
| Number of Days | 19 |
| | x |
| Number of Hours | 8.5 |
| | x |
| Effective Labor Rate | 123.79 |
| FACILITY POTENTIAL | \$ 79,968 |

| FACILITY UTILIZATION | |
|----------------------|---------------|
| Total Labor Sales | \$ 53,676 |
| | ÷ |
| Facility Potential | \$ 79,968 |
| | <i>equals</i> |
| FACILITY UTILIZATION | 67.12% |