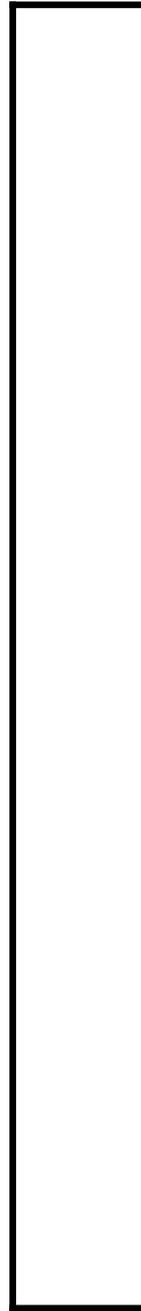


**Service Department Sales And Gross (Labor Only)**

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car			0%	0%
Customer	\$ 245,522	\$ 197,428	80.41%	51.19%
Customer Other			0%	0%
Warranty	\$ 176,310	\$ 138,394	78.49%	36.76%
Warranty Other			0%	0%
Internal	\$ 35,972	\$ 29,273	81.38%	7.50%
NVI / Road Ready	\$ 21,822	\$ 19,010	87.11%	4.55%
Adj. Cost Of Labor		\$ 6,046	0%	0.00%
<b>Total</b>	<b>\$ 479,626</b>	<b>\$ 390,151</b>	<b>81.34%</b>	<b>100.00%</b>

### Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross
Department Gross	\$ 390,151	% of Gross
Variable Expense		0.00%
Selling Expense		0.00%
Personnel Expense	\$ 188,923	48.42%
Semi-Fixed Expense	\$ 65,402	16.76%
Fixed Expense	\$ 29,819	7.64%
Unallocated Expense		0.00%
Dealer's Salary		0.00%
Total Expenses	\$ 284,144	72.83%
Net Profit	\$ 106,007	27.17%



## NADA ACTUAL SERVICE ANALYSIS

### Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*		÷		=	0.00
Customer Truck*	\$ 245,522	÷	155.00	=	1584.0
Customer Other*		÷		=	0.00
Warranty	\$ 176,310	÷	142.72	=	1235.4
Internal	\$ 35,972	÷	100.00	=	359.7
New Vehicle Prep	\$ 21,822	÷	100.00	=	218.2
<b>Total</b>	<b>\$ 479,626</b>				<b>3397.3</b>

### POTENTIAL

\$ 479,626	÷	3397.31	=	\$ 141.18
Total labor sales for month		Total hours billed		Effective Labor Rate

15.00	x	8	x	23	=	2,700.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour Available

2,700.0	x	\$ 141.18	=	\$ 381,181	476476.5
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%	Labor sales potential @ 125%

How proficient are your technicians ?

3,397.0	÷	2,700.00	=	125.81%
Hours Billed		Hours Available		Tech Proficiency

val

FACILITY POTENTIAL	
Number of Bays	38
	x
Number of Days	23
	x
Number of Hours	8
	x
Effective Labor Rate	\$ 141.18
FACILITY POTENTIAL	\$ 987,118

FACILITY UTILIZATION	
Total Labor Sales	\$ 479,626
	÷
Facility Potential	\$ 987,118
	<i>equals</i>
FACILITY UTILIZATION	48.59%