

## Wholesale Case Study

We used YTD % rather than MTD % to evaluate each customer.

MTD is used to watch for possible trends toward the negative (or positive)

Criteria:	Preferred	Standard	Watch-Conditional
GP % of Sales	Greater than or equal to 19%	Between 16% & 18.99%	Less than 16%
Return %	less than or equal to 10%	Between 10.1% & 15%	Greater than 15%
Acct Status	Current	Current	Overdue

### Top 3:

VanaMax  
M&B Collision  
MFD Doctor

### Notes

Current month return % high - Watch!!  
GP % on upward trend. Return % on downward trend.  
Good GP% but watch return %

### Bottom 3:

M&D Used Cars  
M&M Auto Sales  
H&T Ford

Declining GP% and Overdue  
Declining GP%  
Low GP% & declining

Customer Name	MTD Sales	MTD GP%	MTD Return %	YTD Sales	YTD GP%	YTD Return %	Prior Year Sales	Prior Year GP%	Prior Year Return %	Credit Terms	Acct Status
H & T Ford B	\$14,548	10.70%	5.60%	\$188,829	11.40%	9.10%	\$130,820	11.90%	8.50%	Net30	Current
M & B Collision T	\$19,283	19.00%	12.00%	\$192,762	18.60%	9.80%	\$200,480	17.90%	11.00%	COD	N/A
B & L All Makes Repair	\$6,680	12.00%	5.00%	\$108,734	12.70%	10.60%	\$120,174	10.50%	16.00%	COD	N/A
M & D Used Cars B	\$4,968	5.80%	3.60%	\$94,439	7.60%	7.40%	\$75,785	11.30%	8.90%	Net30	Overdue
M & M Auto Sales B	\$7,166	7.80%	6.90%	\$105,208	7.00%	8.80%	\$129,715	13.60%	8.60%	COD	N/A
JD Auto Leader	\$1,155	20.00%	1.00%	\$1,155	20.00%	1.00%	\$36,380	21.21%	2.80%	Net15	Overdue
Import Specialists	\$8,441	20.00%	3.30%	\$22,147	20.30%	5.00%	\$18,772	18.00%	4.70%	Net30	Current
Accidents Happen	\$3,355	11.00%	5.60%	\$7,755	11.80%	8.20%	\$51,225	10.90%	6.00%	Net30	Current
AAAAAuto Collision	\$2,215	16.20%	10.00%	\$13,447	17.10%	10.00%	\$22,800	16.80%	13.00%	Net30	Current
VanaMax T	\$22,847	24.00%	13.00%	\$255,103	25.00%	10.00%	\$294,222	24.80%	8.60%	COD	N/A
MFD Car Doctor T	\$8,003	20.20%	11.70%	\$87,321	19.50%	14.00%	\$118,972	19.90%	8.20%	Net30	Current
BP Customs	\$6,716	14.00%	4.70%	\$82,625	18.30%	5.90%	\$90,641	18.90%	6.40%	COD	N/A