



OPERATING & EXPENSE PROFILES

13th Edition

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MANAGEMENT OPERATING PROFILES

Cash in Bank	100% of average monthly Total Dealership Expense plus Technician Payroll	
Service, Parts and Body Receivables	50% of average monthly Service, Parts and Body Sales (excluding warranty and internal sales)	
Receivable Aging	0 - 30 days	70%
	31 - 60 days	30%
Warranty Receivables	Manufacturer's average turnaround time or up to 25% of average monthly Warranty Sales	
New Inventory	1.5 months' supply (units and dollars)	
New Vehicle Turnover Rate	8 times per year	
Used Vehicle Inventory	1 month supply (units and dollars)	
Used Vehicle Turnover Rate	12 times per year	
Parts Inventory	1.5 months' supply	
Parts Inventory Fill Rate	90% - 95%	
Asset/Liability Ratios	2:1 (Current)	
	1:1 (Quick)	
Debt to Equity Ratio	Ratio of less than 3:1 would show possible borrowing power	
Net Profit Return on Assets	17% - 25%: Return percentage should be sufficient to justify operations, considering the <i>cost of money, risk, alternative investment.</i>	
Asset Utilization	Annualized sales divided by assets = 7 to 1	
Net Profit Return on Net Worth	45% - 50%	
Net Profit Return on Total Sales	4% - 5%	

Absorption = Gross Profit divided by Total Dealership Expense

	<u>With Body Shop</u>	<u>Without Body Shop</u>
Used Vehicle Department Absorption	40%	40%
Service Department Absorption	30%	35%
Body Shop Department Absorption	10%	0%
Parts Department Absorption	20%	25%
Total Absorption	100%	100%

PRODUCTIVITY PROFILES

New and Used Vehicle Departments

Sales Productivity	13 New + Used Vehicle Sales per Salesperson per Month
Used Retail to New Ratio	1.25:1

Service Department

Sales Proficiency	120% sale of hours available
Gross Retention	73% Customer Labor 73% Internal Labor 73% Warranty Labor
Technician Efficiency	125% Factory Manual 135% Chilton Motors and others
Stall Utilization/Productivity	75% minimum
Technician to Support Personnel Ratio	2:1
Customer Follow-Up Contact Rate	100%

Body Shop Department

Gross Retention	43% - 55% Total 65% Labor 30% - 35% Parts 40% Paint and Materials
Apprentice Technician Efficiency	100%
Journeyman Technician Efficiency	150%
Master Technician Efficiency	200% - 300%

Parts Department

Inventory Turnover (turns)	8 times per year
Inventory Profile-Sales Movement Range	
0 to 3 months	75% of inventory
4 to 6 months	23% of inventory
7 to 12 months	2% of inventory
Parts Sales Per Employee	Domestic \$40,000 per month Import \$48,000 to \$55,000+ per month
Parts Gross Per Employee	Domestic \$12,000 per month Import \$17,000 to \$19,000+ per month
Parts-to-Labor Ratio	1.00 minimum
Pricing Policy	Matrix when possible by individual parts numbers cost
Level of Service	90% - 95%

BMW Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Pre-Owned Dept Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Expense % Gross
Salespeople Compensation	9.65%	19.60%	17.35%			
F & I Commissions	3.00%	6.00%	4.25%			
Delivery Expense	0.60%	2.55%	0.70%			
Advertising	5.65%	11.70%	8.35%	1.65%	0.85%	1.30%
Advertising Group Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Advertising Recovery	-1.30%	-2.65%	-1.35%	-0.40%	-0.20%	-0.10%
Floor Plan Interest	1.75%	6.95%	1.35%			
Physical Transfer Costs	0.15%	0.40%	0.00%			
TOTAL VARIABLE SELLING EXPENSE	19.50%	44.55%	30.65%	1.25%	0.65%	1.20%
Salaries - Owners	0.50%	0.40%	0.60%	1.60%	0.45%	0.10%
Salaries - Supervision	10.05%	11.40%	8.95%	6.55%	4.25%	9.80%
Salaries - Clerical	2.80%	4.60%	2.55%	2.05%	1.75%	4.75%
Salaries - Specialists	4.50%	0.95%	0.00%	9.10%	7.40%	6.45%
Salaries Other	8.80%	2.45%	1.10%	8.20%	9.75%	8.05%
Absentee Wages - Productive Personnel	1.40%			2.35%		2.85%
Taxes Payroll	4.20%	4.15%	2.40%	4.75%	1.60%	5.35%
Employee Benefits	3.20%	3.10%	2.35%	4.95%	1.70%	7.70%
Pension Fund	0.95%	0.50%	0.10%	0.40%	0.40%	0.25%
Car Wash/Detailing - Personnel	0.00%			0.00%		
TOTAL PERSONNEL EXPENSE	36.40%	27.55%	18.05%	39.95%	27.30%	45.30%
Uniform Expense	0.20%	0.05%	0.05%	0.35%	0.05%	0.30%
Vehicle Expense	2.25%	3.35%	0.90%	0.40%	2.00%	0.15%
Office Supplies & Expense	0.55%	0.40%	0.40%	0.45%	0.30%	0.30%
Other Supplies	0.80%	0.55%	0.35%	-1.25%	0.35%	7.25%
Warranty Adjustments	0.05%	0.05%	0.00%	0.25%	0.35%	-0.10%
Contribution	0.20%	0.15%	0.10%	0.10%	0.10%	0.00%
Policy Work	1.55%	0.55%	1.80%	2.35%	0.65%	2.40%
Data Processing	2.35%	1.95%	1.15%	1.60%	1.95%	2.70%
Outside Services	4.25%	5.70%	2.05%	3.15%	3.65%	1.80%
Travel & Entertainment	0.70%	0.50%	0.15%	0.45%	0.40%	0.10%
Membership Dues and Publications	0.10%	0.10%	0.10%	0.10%	0.05%	0.05%
Legal and Auditing Expenses	0.25%	0.50%	0.15%	0.20%	0.40%	0.20%
Telephone	0.20%	0.20%	0.15%	0.45%	0.15%	0.10%
Training Expense	0.95%	1.25%	0.35%	1.15%	0.25%	0.15%
Miscellaneous Expense	0.40%	0.60%	0.40%	0.20%	1.45%	0.15%
Freight	0.30%	0.10%	0.20%	0.20%	0.75%	0.00%
Bad Debts	0.10%	0.30%	0.00%	0.15%	0.00%	0.10%
Credit Card Discount	1.40%	1.45%	0.45%	1.40%	1.45%	0.75%
Loaner Car Expense	2.25%	2.80%	1.55%	3.75%	0.65%	0.05%
Car Wash/Detailing - Semi-Fixed	0.00%			0.00%		
TOTAL SEMI-FIXED EXPENSE	18.85%	20.55%	10.30%	15.45%	14.95%	16.45%
Rent or Equivalent	8.50%	11.30%	3.55%	6.85%	5.45%	6.65%
Amortization-Leasehold	0.80%	0.40%	1.00%	0.20%	0.60%	0.10%
Repairs - (Real Estate) & Facility Maint.	0.35%	0.55%	0.25%	0.35%	0.35%	0.45%
Depreciation - Buildings & Improvements	0.00%	0.00%	1.05%	0.00%	0.60%	0.00%
Taxes Real Estate	1.35%	2.05%	1.00%	1.10%	1.00%	3.30%
Insurance - Buildings & Improvements	0.35%	0.40%	0.20%	0.40%	0.00%	0.00%
Heat, Light, Power & Water	1.25%	1.55%	0.60%	1.00%	0.85%	3.80%
SUBTOTAL-OCCUPANCY EXPENSE	12.60%	16.25%	7.65%	9.90%	8.85%	14.30%
Insurance - Other	1.25%	0.95%	0.65%	0.65%	0.90%	0.35%
Taxes, Licenses and Fees	0.35%	0.10%	0.05%	0.40%	0.25%	0.10%
Repairs Equipment	0.25%	0.05%	0.10%	0.65%	0.00%	1.15%
Depreciation Equipment	1.25%	1.30%	0.60%	3.25%	1.15%	1.45%
Equipment Rental	0.05%	0.05%	0.05%	0.15%	0.05%	1.00%
Car Wash/Detailing - Fixed	0.00%			0.30%		
TOTAL FIXED EXPENSE	15.75%	18.70%	9.10%	15.30%	11.20%	18.35%
TOTAL FIXED OVERHEAD EXPENSE	71.00%	66.80%	37.45%	70.70%	53.45%	80.10%
TOTAL OPERATING EXPENSE	90.50%	111.35%	68.10%	71.95%	54.10%	81.30%
TOTAL OPERATING PROFIT	9.50%	-11.35%	31.90%	28.05%	45.90%	18.70%

Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.

If there are expenses that still cannot be categorized, use these recommended percentages:

Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Chrysler Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Expense % Gross
Salesperson's Commissions *	11.00%	13.55%	16.45%			
Sales Managers' Commissions *	5.70%	7.75%	8.45%			
F&I Managers' Commissions *	4.65%	6.00%	5.30%			
Vehicle Inventory Maintenance	1.10%	1.80%	1.60%			
Policy Adjustments	0.55%	0.60%	0.90%			
VEHICLE VARIABLE SALES EXPENSE	23.00%	29.70%	32.70%			
Salespersons' Salaries *	1.45%	1.65%	2.30%			
Sales Managers' Salaries *	3.50%	3.85%	4.60%			
F&I Managers' Salaries *	1.70%	1.45%	2.50%			
Other Salaries *	2.25%	3.35%	2.70%			
Salaries, Vacation & Time Off (Service & Body) *	7.35%			34.10%		31.80%
Salaries, Wages & Incentives (Parts) *	3.80%				26.50%	
Demonstration Expense	0.55%	1.05%	0.80%			
Floor Plan Interest	4.75%	11.35%	2.05%			
Floor Plan Interest Credit	-6.65%	-15.35%				
Advertising - Print, TV, Other	8.60%	12.35%	6.25%	2.75%	2.40%	1.35%
Advertising - Internet	3.75%	5.30%	3.05%			
Advertising Credits	-4.10%	-9.40%				
Training	7.10%	1.10%	0.40%	2.25%	0.55%	0.85%
Freight (Parts)	0.15%				0.50%	
Supplies, Tools & Laundry (Service, Body & Parts)	0.65%			-0.15%	0.60%	5.80%
Vehicle Expense - (Service, Body & Parts)	0.40%			0.90%	0.20%	0.70%
Policy Adjustments - (Service, Body & Parts)	0.60%			2.55%	1.70%	1.45%
Depr, Maint, Repair & Rental Equip. - (Svc, Body & Parts)	0.50%			1.95%	0.85%	2.35%
New & Used SEMI-FIXED + Svc, Parts & Body SALES EXP	36.35%	16.70%	24.65%	44.35%	33.30%	44.30%
Salaries & Wages - Administrative & General *	4.20%	3.60%	2.65%	4.45%	3.40%	3.60%
Employee Benefits *	3.15%	2.35%	2.05%	3.80%	2.35%	3.15%
Payroll Taxes *	4.05%	3.55%	2.55%	5.40%	3.05%	4.85%
Advertising General & Institutional	0.50%	0.55%	0.35%	0.40%	0.30%	0.25%
Stationery, Office Supplies & Postage	0.70%	0.80%	0.55%	0.65%	0.45%	0.35%
Legal, Auditing, Collection & Other Outside Services	1.85%	1.70%	1.45%	1.85%	1.70%	1.95%
Company Car Expense	0.25%	0.25%	0.20%	0.35%	0.20%	0.40%
Dues, Subscriptions & Contributions	0.30%	0.35%	0.20%	0.35%	0.30%	0.35%
Data Processing Services	1.65%	1.70%	1.05%	1.85%	1.35%	3.05%
Travel & Entertainment	0.45%	0.50%	0.30%	0.30%	0.25%	0.50%
Bad Debts	0.10%	0.10%	0.05%	0.15%	0.10%	0.05%
Miscellaneous	0.50%	0.55%	0.30%	0.45%	0.15%	0.25%
Rent & Equivalent	6.00%	5.95%	3.65%	6.60%	5.65%	7.85%
Maintenance & Repairs - Real Estate	0.95%	0.70%	0.80%	1.10%	0.75%	0.95%
Interest (Other Than Floor Plan & Mortgage)	0.60%	0.45%	0.40%	0.65%	0.60%	1.15%
Insur, Taxes & Licenses (Other Than Payroll & R. E.)	1.70%	1.40%	1.35%	1.75%	1.35%	1.35%
Deprec, Maint, Repair & Rental - Furn, Signs & Equip	0.75%	0.75%	0.50%	0.80%	0.75%	1.45%
Heat, Light, Power & Water	1.00%	0.90%	0.70%	1.15%	0.95%	1.80%
Telephone	0.35%	0.35%	0.20%	0.40%	0.50%	0.30%
TOTAL FIXED EXPENSE	29.05%	26.50%	19.30%	32.45%	24.15%	33.60%
Salaries - Owners & Officers *	2.55%	2.65%	2.05%	3.30%	2.50%	3.85%
TOTAL EXPENSE	90.95%	75.55%	78.70%	80.10%	59.95%	81.75%
TOTAL OPERATING PROFIT	9.05%	24.45%	21.30%	19.90%	40.05%	18.25%
memo - New & Used Salesperson Commissions + Salaries	12.40%	15.15%	18.75%			
memo - New & Used Managers Commissions + Salaries	9.20%	11.65%	13.05%			
memo - New & Used F&I Commissions + Salaries	6.35%	7.40%	7.85%			
* memo - Total Employee Expenses	55.35%	49.75%	51.65%	51.05%	37.80%	47.25%

Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.

If there are expenses that still cannot be categorized, use these recommended percentages:

Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Ford Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Expense % Gross
Salesperson Commissions & Incentives *	10.15%	17.00%	16.65%			
Sales Managers Commissions & Incentives *	4.50%	7.85%	6.50%			
F&I Commissions & Incentives *	3.40%	5.70%	4.55%			
Pre-Delivery Expense	1.00%	3.55%				
Pre-Delivery Allowance	-1.15%	-3.95%				
Free Service / Maintenance & Policy	0.60%	0.85%	1.45%			
TOTAL VARIABLE EXPENSE (New & Used)	18.50%	31.00%	29.15%			
Salespersons Salaries *	1.00%	1.90%	1.40%			
Managers Salaries *	5.10%	2.90%	3.00%	8.95%	9.10%	12.40%
Other Salaries *	8.40%	4.15%	2.40%	14.15%	10.95%	12.65%
F & I Salaries *	0.80%	1.10%	1.55%			
Other Commissions & Incentives (Service, Parts & Body) *	3.40%			10.50%	6.30%	7.80%
Advertising + Promotion	9.45%	14.30%	9.35%	4.25%	2.25%	1.50%
<i>memo - Advertising</i>		11.35%	7.20%			
<i>memo - Promotions</i>		2.95%	2.15%			
Advertising Rebates	-3.50%	-12.20%	-1.20%	-0.70%	-0.25%	0.00%
Training	0.95%	0.70%	0.40%	1.70%	0.50%	1.00%
Demo Expense	0.45%	0.95%	0.50%			
Service Loaner	0.55%	0.40%	0.40%	2.10%	0.60%	1.25%
F&I Other Expense	0.45%	0.55%	0.85%			
Interest Floor Plan	5.40%	17.30%	2.40%			
Floor Plan Assistance	-5.05%	-17.95%	-1.00%			
Policy Adjustment (Service Parts & Body)	0.65%			1.00%	0.20%	0.90%
Tools & Supplies	0.90%			0.85%	0.80%	4.25%
Freight	0.40%			0.25%	0.60%	-0.55%
Equipment & Vehicle Maintenance	0.60%			1.35%	0.80%	1.40%
Inventory Control & Data Processing	0.90%			1.50%	1.30%	3.60%
Vacation & Time Off Pay Tech *	0.80%			2.85%	0.65%	2.65%
TOTAL SEMI-FIXED & SALES EXPENSES	31.65%	14.10%	20.05%	48.75%	33.80%	48.85%
Salaries General Manager *	1.65%	1.60%	1.20%	2.35%	1.60%	1.85%
Salaries Administrative *	3.05%	2.95%	2.05%	3.10%	2.65%	3.15%
Employee Benefit *	3.15%	2.90%	1.90%	3.90%	2.85%	3.85%
Payroll Taxes *	4.10%	3.80%	2.40%	5.20%	3.35%	5.35%
Pensions *	0.70%	0.70%	0.45%	0.75%	0.50%	0.75%
Institutional Advertising & Promotion	0.60%	0.60%	0.60%	0.80%	0.45%	0.45%
Rent & Equivalent	7.35%	6.80%	4.70%	9.20%	6.70%	8.10%
Utilities	1.15%	1.05%	0.70%	1.35%	1.05%	1.50%
Telephone	0.35%	0.40%	0.25%	0.40%	0.40%	0.40%
Taxes	0.60%	0.80%	0.50%	0.30%	0.30%	0.60%
Insurance	0.95%	1.15%	0.60%	1.15%	0.75%	1.00%
Office Supplies	0.55%	0.60%	0.40%	0.50%	0.50%	0.55%
Professional & Service Fees	1.50%	1.40%	0.85%	1.85%	1.30%	1.30%
Data Processing	1.30%	1.35%	0.80%	1.55%	1.10%	1.15%
Bad Debts	0.05%	0.10%	0.05%	0.10%	0.10%	0.05%
Contributions	0.20%	0.35%	0.20%	0.30%	0.10%	0.20%
Interest	0.45%	0.35%	0.35%	0.60%	0.50%	0.70%
Depreciation Equipment	0.85%	0.70%	0.55%	1.25%	0.70%	0.85%
Equipment & Vehicle Maintenance General	0.35%	0.30%	0.20%	0.35%	0.20%	0.20%
Travel & Entertainment	0.30%	0.45%	0.20%	0.40%	0.25%	0.30%
Miscellaneous Expense	0.70%	0.50%	0.30%	0.50%	0.35%	0.55%
TOTAL FIXED EXPENSE	29.90%	28.85%	19.25%	35.90%	25.70%	32.85%
Dealer Salary *	1.80%	1.50%	1.30%	1.95%	1.65%	1.85%
TOTAL EXPENSE	81.85%	75.45%	69.75%	86.60%	61.15%	83.55%
TOTAL OPERATING PROFIT	18.15%	24.55%	30.25%	13.40%	38.85%	16.45%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
memo - Commissions & Incentives + Salaries Salespersons	11.15%	18.90%	18.05%			
memo - Commissions & Incentives + Salaries Sales Managers	9.60%	10.75%	9.50%			
memo - Commissions & Incentives + Salaries F&I	4.20%	6.80%	6.10%			
memo - Total Employee Expense *	52.00%	54.05%	45.35%	53.70%	39.60%	52.30%

GM Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Dept Expense % Gross
Veh. Salespeople Compensation & Other	10.35%	17.25%	17.85%			
Delivery Expense	0.45%	0.95%	0.60%			
Policy Work - Vehicles	0.60%	0.75%	1.25%			
TOTAL VARIABLE EXPENSE	11.40%	18.95%	19.70%			
Salaries - Owners/Executive Managers	2.20%	2.80%	1.65%	2.00%	1.80%	2.60%
Salaries - Supervision	10.10%	11.40%	8.95%	8.85%	6.85%	10.05%
Salaries - Clerical	3.30%	3.10%	1.85%	3.50%	2.00%	3.00%
Other Salaries & Wages	10.65%	4.30%	2.65%	21.65%	14.60%	13.80%
Absentee Compensation	1.35%	0.90%	0.55%	2.45%	0.70%	2.75%
Incentives - Supervision	4.55%	6.30%	5.15%	3.35%	3.95%	4.55%
Taxes - Payroll	4.35%	4.15%	2.80%	5.85%	2.25%	6.15%
Employee Benefits	3.75%	3.00%	2.30%	5.55%	2.35%	4.70%
Retirement Benefits	0.80%	0.65%	0.55%	0.80%	0.55%	0.85%
TOTAL PERSONNEL EXPENSE	41.05%	36.60%	26.45%	54.00%	35.05%	48.45%
Company Vehicle Expense	0.80%	0.75%	0.50%	1.00%	0.70%	1.35%
Office Supplies & Expenses	0.55%	0.55%	0.35%	0.50%	0.35%	0.50%
Other Supplies	1.10%	0.80%	0.55%	0.30%	0.25%	3.95%
E-Commerce Advertising/Fees	2.35%	3.70%	3.00%	0.30%	0.35%	0.45%
Advertising	7.50%	14.90%	5.55%	4.10%	1.90%	1.05%
Advertising Rebates	-4.20%	-14.70%	-3.00%	-0.65%	-0.40%	-0.10%
Contributions	0.20%	0.25%	0.15%	0.15%	0.15%	0.25%
Policy Work - Parts & Service	0.70%			2.05%	0.25%	1.35%
Information Technology Services	2.30%	2.20%	1.70%	2.20%	2.35%	2.55%
Outside Services (Other)	3.20%	3.20%	2.55%	3.65%	2.40%	2.95%
Travel & Entertainment	0.35%	0.45%	0.25%	0.30%	0.20%	0.25%
Membership Dues & Publications	0.40%	0.65%	0.25%	0.30%	0.25%	0.20%
Legal & Auditing Expense	0.35%	0.40%	0.25%	0.35%	0.25%	0.30%
Telephone	0.40%	0.45%	0.30%	0.40%	0.35%	0.45%
Training Expense	0.95%	1.15%	0.45%	1.45%	0.40%	0.75%
Interest - Floorplan	3.80%	11.85%	1.70%			
Interest - Floorplan Credit	-7.90%	-28.60%	-0.40%			
Interest - Notes Payable (Other)	0.50%	0.60%	0.60%	0.55%	0.40%	0.35%
Insurance - Inventory	0.70%	1.75%	0.55%			
Bad Debt Expense	0.05%	0.10%	0.05%	0.15%	0.15%	0.05%
Freight, Postage & Shipping	0.50%	0.50%	0.40%	0.30%	0.15%	0.25%
Miscellaneous Expense	0.40%	0.45%	0.25%	0.60%	0.30%	0.90%
TOTAL SEMI-FIXED EXPENSE	15.00%	1.40%	16.00%	18.00%	10.75%	17.80%
Rent	5.55%	6.50%	4.20%	6.05%	4.45%	6.50%
Amortization - Leaseholds	0.85%	0.95%	0.65%	0.50%	0.50%	0.90%
Repairs - Real Estate	0.45%	0.40%	0.25%	0.50%	0.35%	0.70%
Depreciation Bldgs. & Improvements	0.90%	0.85%	0.90%	0.80%	0.60%	1.05%
Taxes - Real Estate	1.10%	1.25%	0.85%	1.00%	0.75%	1.50%
Insurance Bldgs. & Improvements	0.55%	0.60%	0.40%	0.55%	0.35%	0.65%
Interest - Mortgages	0.70%	1.25%	0.60%	0.60%	0.70%	1.75%
Utilities	1.20%	1.15%	0.75%	1.25%	0.95%	2.15%
SUB-TOTAL RENT & RENT EQUIVALENT	11.30%	12.95%	8.60%	11.25%	8.65%	15.20%
Insurance - Other	1.05%	1.20%	0.70%	1.05%	0.80%	1.25%
Taxes - Other	0.50%	0.70%	0.35%	0.35%	0.25%	0.30%
Repairs - Equipment	0.25%	0.10%	0.10%	0.55%	0.10%	0.70%
Depreciation - Equipment	1.20%	0.95%	0.65%	1.75%	0.85%	1.75%
Equipment Rental	0.25%	0.20%	0.15%	0.25%	0.30%	0.35%
TOTAL FIXED EXPENSE	14.55%	16.10%	10.55%	15.20%	10.95%	19.55%
TOTAL FIXED OVERHEAD EXPENSE	70.60%	54.10%	53.00%	87.20%	56.75%	85.80%
TOTAL EXPENSES	82.00%	73.05%	72.70%	87.20%	56.75%	85.80%
TOTAL OPERATING PROFIT	18.00%	26.95%	27.30%	12.80%	43.25%	14.20%

Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.

If there are expenses that still cannot be categorized, use these recommended percentages:

Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Honda Expenses	Total Dealership Expense % Gross	New Expense % Gross	Used Expense % Gross	Service Expense % Gross	Parts Expense % Gross	Body Shop Expense % Gross
Salespeople Compensation	9.50%	15.85%	17.20%			
Floor Plan Interest	-0.50%	-1.45%	0.75%			
Compensation F & I / Service Contracts	4.30%	7.30%	7.00%	0.10%		
Delivery Expense	-0.65%	-0.95%	0.10%			
Policy Expense - New & Used	0.30%	0.65%	0.75%			
Demo Expense	0.10%	0.05%	0.55%			
Advertising Associations	1.40%	2.15%				
Advertising - New & Used	5.85%	11.75%	8.20%			
TOTAL VARIABLE SELLING EXPENSE	20.30%	35.35%	34.55%	0.10%		
Compensation Owners	1.30%	1.50%	2.00%	1.20%	1.65%	1.80%
Compensation Supervisors	10.70%	10.50%	10.95%	7.80%	9.30%	13.90%
Compensation Clerical	2.45%	2.40%	2.00%	2.65%	1.65%	3.20%
Other Salaries & Wages	11.05%	3.25%	2.25%	20.85%	14.10%	10.05%
Payroll Taxes	4.10%	3.65%	3.10%	5.05%	2.20%	4.00%
Employee Benefits/Pension/401K/Worker's Comp	4.25%	3.20%	2.85%	4.85%	2.50%	4.50%
Absentee Wages - Productive	1.25%	0.95%	0.80%	2.10%	0.60%	1.35%
TOTAL PERSONNEL EXPENSE	35.10%	25.45%	23.95%	44.50%	32.00%	38.80%
Company Vehicle Expense	0.55%	0.55%	0.40%	0.85%	0.50%	1.10%
Office Supplies & Stationery	0.45%	0.35%	0.40%	0.45%	0.30%	0.45%
Other Supplies & Tools	0.70%	0.80%	0.65%	-1.55%	0.55%	3.45%
Adv. - Service, Body, P & A	1.65%			3.25%	1.70%	4.25%
Bad Debts	0.00%	0.30%	0.05%	0.00%	0.00%	0.00%
Contributions	0.15%	0.20%	0.15%	0.10%	0.25%	0.10%
Policy Expense - Service, Body, P & A	0.60%			1.60%	0.40%	1.40%
Outside Services	3.00%	2.90%	2.75%	2.85%	3.40%	0.10%
Laundry & Uniforms	0.20%	0.10%	0.05%	0.45%	0.10%	0.95%
Travel & Entertainment	0.30%	0.55%	0.30%	0.35%	0.30%	0.30%
Memberships, Dues, Publications	0.20%	0.15%	0.15%	0.15%	0.15%	0.20%
Legal & Auditing	0.60%	0.55%	0.65%	0.65%	0.40%	0.35%
Telephone	0.30%	0.25%	0.30%	0.25%	0.30%	0.25%
Postage/Express Mail/Freight	0.35%	0.35%	0.45%	0.10%	0.65%	0.15%
Training	0.60%	0.50%	0.30%	0.70%	0.25%	0.65%
Data Processing Services	1.75%	1.45%	1.40%	1.75%	1.45%	1.65%
Miscellaneous	0.45%	0.25%	0.40%	0.35%	0.45%	0.10%
TOTAL SEMI-FIXED EXPENSE	11.85%	9.25%	8.40%	12.30%	11.15%	15.45%
Rent	6.20%	6.50%	4.30%	5.75%	4.75%	7.90%
Amortization - Leaseholds	0.40%	0.35%	0.30%	0.70%	0.90%	0.00%
Repairs & Maint - Real Estate	0.45%	0.35%	0.35%	0.50%	0.40%	1.35%
Depreciation - Bldg & Imps	0.55%	0.45%	0.65%	0.65%	1.00%	0.25%
Taxes - Real Estate	1.00%	1.15%	0.75%	1.00%	0.95%	1.25%
Insurance - Bldgs & Imps	0.45%	0.30%	0.30%	0.45%	0.55%	0.65%
Mortgage Interest	0.30%	-0.75%	0.40%	0.40%	1.25%	0.05%
Utilities	0.95%	0.85%	0.75%	1.05%	0.90%	1.20%
RENT & RENT EQUIVALENT	10.30%	9.20%	7.80%	10.50%	10.70%	12.65%
Insurance - Other	0.75%	0.95%	0.75%	0.75%	0.65%	0.65%
Taxes - Other	1.05%	0.75%	0.85%	0.35%	0.45%	0.85%
Other Interest	0.35%	0.35%	0.35%	0.30%	0.35%	1.65%
Depreciation - Other	1.05%	0.55%	0.50%	1.25%	0.85%	0.45%
Equipment Repairs & Rentals	0.30%	0.20%	0.15%	0.50%	0.20%	0.60%
TOTAL FIXED EXPENSE	13.80%	12.00%	10.40%	13.65%	13.20%	16.85%
TOTAL FIXED OVERHEAD	60.75%	46.70%	42.75%	70.45%	56.35%	71.10%
TOTAL EXPENSES	81.05%	82.05%	77.30%	70.55%	56.35%	71.10%
TOTAL OPERATING PROFIT	18.95%	17.95%	22.70%	29.45%	43.65%	28.90%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Hyundai Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Expense % Gross
Salespeople: Compensation & Incentive	11.10%	16.25%	15.05%	8.95%	8.75%	0.00%
F&I Managers: Compensation & Incentive	4.20%	7.05%	5.50%			
Delivery Expense	0.40%	0.45%	0.75%			
Policy Work - Vehicles	0.55%	0.50%	0.75%			
Interest - Floor Planning	0.25%	-2.30%	1.45%			
Demonstrator Expense	0.45%	0.45%	0.10%			
Used Vehicle Maintenance Expense	0.00%		0.00%			
TOTAL VARIABLE SELLING EXPENSE	16.95%	22.40%	23.60%	8.95%	8.75%	0.00%
Salaries - Owners/General Managers	5.30%	2.70%	1.60%	2.10%	2.80%	3.85%
Salaries - Supervision	10.25%	9.00%	9.45%	9.05%	9.10%	14.15%
Salaries - Clerical	3.15%	2.95%	2.25%	3.30%	2.90%	3.50%
Other Salaries & Wages	8.95%	2.75%	3.15%	18.40%	11.75%	10.50%
Leave - Vacation, Sick & Holiday Comp	1.00%	0.55%	0.30%	1.90%	0.40%	4.60%
Employee Benefits	2.45%	1.95%	1.50%	2.75%	1.90%	2.05%
Workers Compensation	0.45%	0.65%	0.30%	0.95%	0.50%	2.25%
Pension & Profit Sharing	0.30%	0.50%	0.25%	0.70%	0.30%	0.10%
Taxes Payroll	4.15%	3.75%	2.40%	5.00%	2.80%	4.65%
TOTAL SALARIES AND WAGES	36.00%	24.80%	21.20%	44.15%	32.45%	45.65%
Advertising Expense - Hyundai	7.25%	13.05%	5.30%	2.25%	0.55%	1.20%
Hyundai Internet Advertising	3.55%	8.65%	3.10%	0.05%	0.20%	0.00%
Advertising Support From Hyundai	-2.45%	-8.75%				
Advertising - Other Franchises	0.70%	0.50%	1.25%	1.90%	0.65%	0.00%
Training	0.35%	0.50%	0.15%	1.05%	0.20%	0.35%
Company Vehicle Expense	0.55%	0.20%	0.25%	0.65%	0.80%	0.50%
Stationary, Office Supplies & Postage	0.55%	0.70%	0.50%	0.70%	0.40%	0.30%
Small Tools & Other Supplies	1.00%	1.00%	0.75%	0.40%	0.45%	3.60%
Contributions	0.10%	0.10%	0.00%	0.05%	0.10%	0.35%
Policy Work - Parts, Service & Body Shop	0.60%			2.90%	0.40%	1.25%
Outside Services	3.70%	2.65%	3.15%	2.45%	1.75%	1.55%
Laundry & Uniforms	0.15%	0.10%	0.05%	0.30%	0.15%	0.50%
Travel & Entertainment	0.45%	0.25%	0.10%	0.20%	0.25%	0.20%
Membership, Dues & Publications	0.25%	0.25%	0.20%	0.20%	0.30%	0.35%
Legal, Accounting & Auditing Expense	0.60%	0.60%	0.30%	0.50%	0.55%	0.30%
Freight, Express & Cartage - Parts	0.30%				1.25%	
Telephone	0.20%	0.25%	0.20%	0.25%	0.25%	0.40%
Data Processing	2.20%	1.85%	1.55%	2.10%	1.95%	2.25%
Adjustment for Doubtful Accounts	0.05%	0.00%	0.00%	0.00%	0.45%	0.00%
Bad Debts Recovered	-0.30%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	1.40%	0.55%	0.60%	0.65%	0.40%	0.20%
TOTAL SEMI-FIXED EXPENSE	21.20%	22.45%	17.45%	16.60%	11.05%	13.30%
Rent	6.05%	6.05%	4.00%	5.60%	4.65%	6.80%
Amortization - Leaseholds	0.75%	0.80%	0.40%	0.35%	0.35%	0.00%
Repairs - Real Estate	0.20%	0.30%	0.15%	0.45%	0.50%	0.50%
Depreciation - Buildings & Improvements	0.05%	0.45%	0.10%	0.05%	0.10%	0.00%
Taxes - Real Estate	0.75%	0.85%	0.55%	0.70%	0.70%	0.45%
Insurance - Buildings & Improvements	0.85%	0.70%	0.55%	0.75%	0.85%	0.00%
Interest - Real Estate Mortgage	0.45%	0.90%	0.40%	0.15%	0.95%	0.00%
SUB TOTAL OCCUPANCY EXPENSE	9.10%	10.05%	6.15%	8.05%	8.10%	7.75%
Heat, Light, Power & Water	1.10%	0.80%	0.70%	1.05%	1.05%	0.55%
Insurance - Other than Bldgs & Improvs	1.10%	0.70%	0.95%	1.05%	1.00%	0.95%
Taxes - Other than Real Estate, Income & Payroll	0.70%	0.70%	0.50%	0.90%	0.50%	0.15%
Repairs - Equipment	0.20%	0.05%	0.00%	0.55%	0.35%	0.25%
Depreciation - Other than Bldgs & Improvs	0.75%	0.70%	0.70%	1.10%	1.20%	0.75%
Equipment Rental	0.05%	0.05%	0.05%	0.05%	0.15%	0.60%
TOTAL FIXED EXPENSE	13.00%	13.05%	9.05%	12.75%	12.35%	11.00%
TOTAL FIXED OVERHEAD EXPENSE	70.20%	60.30%	47.70%	73.50%	55.85%	69.95%
TOTAL EXPENSES	87.15%	82.70%	71.30%	82.45%	64.60%	69.95%
TOTAL OPERATING PROFIT	12.85%	17.30%	28.70%	17.55%	35.40%	30.05%

Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.

If there are expenses that still cannot be categorized, use these recommended percentages:

Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Infiniti Expenses	Total Dealership Expense % Gross	New Vehicle Expense % Gross	Pre-Owned Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Expense % Gross
Commissions & Incentives	9.25%	24.25%	13.70%	9.65%	8.00%	0.00%
Salaries - Salespeople	1.00%	4.10%	0.75%	0.00%	0.00%	0.00%
F & I Commissions & Incentives	1.65%	9.30%	0.55%			
Delivery Expense	0.60%	2.85%	1.80%			
Policy Adjustment	0.70%	0.20%	0.25%	0.70%	0.45%	0.40%
Demonstration	0.00%	0.00%	0.00%			
Advertising	7.00%	15.55%	3.05%	1.40%	0.50%	0.40%
Less Advertising Reimbursement/Allowances	-1.50%	-8.80%	0.00%	0.00%	0.00%	0.00%
Interest - Floor Plan - Vehicles	5.65%	20.80%	3.25%			
Less Floor Plan Assistance	-6.55%	-40.15%	0.00%			
Vehicle Maintenance	0.00%	0.00%	0.00%			
TOTAL VARIABLE SELLING EXPENSE	17.80%	28.10%	23.35%	11.75%	8.95%	0.80%
Salaries - Owners	2.55%	9.10%	0.65%	1.95%	2.05%	2.80%
Salaries - Supervision	15.55%	23.15%	24.50%	7.05%	9.20%	10.85%
Salaries - Clerical	1.65%	5.60%	0.60%	0.65%	1.70%	0.15%
Other Salaries & Wages	12.65%	5.85%	1.10%	12.20%	5.60%	14.15%
Absentee Wages - Productive Personnel	0.95%	0.00%	0.00%	3.45%	0.00%	0.00%
Taxes - Payroll	4.75%	5.10%	1.50%	5.20%	1.80%	4.95%
Employee Benefits/Pension Fund/401K	2.35%	4.25%	1.50%	5.80%	2.95%	5.90%
TOTAL SALARY & WAGE GROUP EXPENSE	40.45%	53.05%	29.85%	36.30%	23.30%	38.80%
Company Vehicle	1.30%	3.00%	0.15%	0.30%	0.80%	1.65%
Small Tools	0.10%			0.25%		0.00%
Freight & Express	0.35%				0.00%	
Institutional Advertising	0.90%	0.60%	2.35%	0.20%	0.15%	0.00%
Stationery & Office Supplies	0.40%	1.00%	0.25%	0.45%	0.40%	0.25%
Supplies & Laundry	1.30%	2.15%	0.25%	0.55%	0.50%	4.40%
Outside Services	5.40%	6.20%	2.40%	3.85%	2.55%	3.30%
Travel & Entertainment	1.00%	0.85%	0.50%	0.70%	0.00%	1.95%
Legal & Auditing	1.25%	0.90%	0.35%	1.10%	0.75%	1.45%
Communication, Telephone, Internet & Data Processing	2.95%	5.05%	0.90%	2.60%	2.25%	1.75%
Employee Training	0.80%	0.65%	0.05%	1.00%	0.10%	0.35%
Bad Debts	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%
Postage & Misc.	0.40%	1.70%	0.05%	0.20%	1.50%	0.15%
Dues, Subscriptions, Memberships & Contributions	0.45%	1.00%	0.05%	0.35%	0.30%	0.25%
TOTAL SEMI-FIXED EXPENSE GROUP	16.60%	23.15%	7.30%	11.55%	9.30%	15.50%
Rent	6.05%	7.35%	3.75%	7.00%	5.80%	8.20%
Amortization - Leaseholds	0.10%	0.25%	0.00%	0.10%	0.10%	0.00%
Repair & Maintenance - Real Estate	0.35%	1.00%	0.05%	0.55%	0.25%	0.55%
Depreciation - Buildings and Improvements	2.10%	4.25%	0.10%	2.00%	0.95%	0.00%
Insurance - Buildings & Improvements	0.60%	1.15%	0.00%	0.60%	0.80%	0.00%
Taxes - Real Estate	1.90%	3.05%	0.55%	1.80%	1.60%	1.80%
Interest - Real Estate Mortgages	0.65%	0.85%	1.05%	0.35%	0.15%	0.00%
Heat, Light, Power & Water	1.60%	2.65%	0.50%	1.20%	1.00%	1.80%
SUBTOTAL- RENT & RENT EQUIV EXPENSE	13.35%	20.55%	6.00%	13.60%	10.65%	12.35%
Management Fees	2.80%	5.00%	0.70%	1.45%	2.50%	0.35%
Equipment - Repairs	1.35%	0.55%	0.30%	1.40%	0.80%	0.15%
Depreciation - Other than Bldgs & Imps	0.75%	2.90%	0.10%	0.95%	0.55%	0.05%
Insurance - Other than Bldgs & Imps	2.55%	3.05%	0.90%	2.00%	1.65%	2.05%
Taxes - Other than Real Est, Payroll & Inc	0.30%	0.45%	0.15%	0.25%	0.00%	0.10%
TOTAL FIXED EXPENSES	21.10%	32.50%	8.15%	19.65%	16.15%	15.05%
TOTAL FIXED OVERHEAD EXPENSE	78.15%	108.70%	45.30%	67.50%	48.75%	69.35%
TOTAL EXPENSES	95.95%	136.80%	68.65%	79.25%	57.70%	70.15%
TOTAL OPERATING PROFIT	4.05%	-36.80%	31.35%	20.75%	42.30%	29.85%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Jaguar & Land Rover Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Pre-Owned Expense % Gross	Service Dept Expense % Gross	P&A Dept Expense % Gross	Body Shop Expense % Gross
Sales Staff Compensation	9.45%	15.05%	16.65%			
F&I Specialist Compensation	3.75%	4.90%	5.95%			
Delivery Expense	0.90%	2.05%	3.40%			
Floor Plan Interest	3.35%	6.30%	2.65%			
Floor Plan Assistance	-0.25%	-0.55%	0.00%			
Promotions	2.35%	1.40%	4.00%	0.10%	1.95%	0.25%
Advertising	4.20%	5.65%	7.80%	2.85%	2.70%	0.30%
Advertising Fees - Ad Group	3.60%	5.05%	0.00%	0.00%	0.00%	0.00%
Advertising Rebates	-2.45%	-5.70%	-1.35%	-0.20%	0.00%	0.00%
TOTAL VARIABLE SELLING EXPENSE	24.90%	34.15%	39.10%	2.75%	4.65%	0.55%
Salaries - Owners/Officers (Indirect)	2.80%	2.20%	2.60%	2.35%	2.00%	0.00%
Salaries - Administrative (Indirect)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Salaries - Supervisors/Mgrs	10.60%	7.20%	12.75%	8.70%	6.70%	12.75%
Salaries - Salesperson/Svc Advisors / Estimators	6.20%	0.00%	0.00%	15.65%	10.40%	1.40%
Salaries - Clerical	2.20%	0.90%	1.85%	1.75%	1.10%	11.05%
Salaries - Other Direct (Mktg/Advert/Events)	4.85%	2.15%	2.15%	9.90%	3.40%	19.45%
Absentee Wages - Productive Personnel	2.10%			4.65%		0.80%
Payroll Taxes	2.15%	2.85%	2.25%	5.05%	1.70%	4.95%
Employee Benefits	2.50%	1.50%	1.60%	3.05%	1.65%	2.30%
Pension Fund / 401K Fund	0.70%	0.35%	0.50%	0.45%	0.10%	0.25%
TOTAL PERSONNEL EXPENSE	34.10%	17.15%	23.70%	51.55%	27.05%	52.95%
Company Vehicle	0.45%	0.85%	2.10%	0.30%	0.30%	0.00%
Demo Vehicle Exp	1.25%	1.65%	0.25%	0.90%	1.25%	0.15%
Service Loaner Expense	3.80%	0.20%	0.50%	13.15%	3.10%	0.00%
Service Loaner Rebates	-2.40%	0.00%	0.00%	-13.25%	0.00%	0.00%
Uniforms & Laundry Expense	0.10%	0.10%	0.00%	0.40%	0.05%	0.30%
Small Tools & Other Supplies	0.00%	0.40%	0.90%	-0.70%	0.45%	1.25%
Goodwill Adjustments	0.30%	0.10%	0.50%	0.50%	0.10%	0.00%
Warranty Adjustments	0.10%	0.00%	0.00%	-0.05%	0.15%	0.00%
Outside Services	2.05%	2.65%	1.15%	3.60%	1.90%	2.65%
Freight & Express	0.25%	0.15%	0.05%	0.05%	1.80%	0.05%
Employee Training & Development	1.40%	0.55%	0.70%	2.40%	0.25%	1.00%
Bank & Credit Card Charges	1.50%	1.00%	1.45%	1.15%	1.10%	1.25%
Policy Work	1.25%	0.30%	1.60%	2.15%	0.20%	0.40%
Office Supplies & Expense	0.25%	0.30%	0.60%	0.20%	0.15%	0.20%
Data Processing	2.30%	1.65%	3.15%	2.50%	1.40%	1.80%
Travel & Entertainment	0.40%	0.45%	0.60%	0.55%	0.15%	0.15%
Contributions	0.00%	0.25%	0.05%	0.05%	0.10%	0.10%
Membership, Dues & Subscriptions	0.10%	0.10%	0.10%	0.20%	0.05%	0.15%
Legal & Audit Expense	0.20%	0.40%	0.25%	0.15%	0.40%	0.30%
Telephone	0.30%	0.15%	0.40%	0.20%	0.30%	0.50%
Bad Debts	0.00%	0.05%	0.00%	0.10%	0.15%	0.15%
Miscellaneous Expense	0.20%	0.10%	0.15%	0.20%	0.15%	0.05%
TOTAL SEMI-FIXED EXPENSE	13.80%	11.40%	14.50%	14.75%	13.50%	10.45%
Rent, Mortgage & Interest	9.95%	7.25%	8.50%	6.30%	4.25%	7.35%
Amortization - Leaseholds	0.05%	0.10%	0.15%	1.50%	0.00%	0.00%
Repairs & Maintenance - Real Estate	0.80%	0.60%	1.15%	0.40%	0.10%	0.65%
Depreciation - Buildings & Improvements	0.05%	0.00%	0.25%	0.00%	0.10%	0.00%
Taxes - Real Estate	1.50%	1.15%	1.95%	1.45%	1.25%	0.70%
Insurance - Buildings & Improvements	0.50%	0.30%	0.45%	0.55%	0.40%	0.20%
SUB TOTAL OCCUPANCY EXPENSE	12.85%	9.40%	12.45%	10.20%	6.10%	8.90%
Heat, Light, Power & Water	0.95%	0.80%	1.25%	1.00%	0.55%	1.40%
Insurance - Other	0.80%	0.70%	0.90%	1.10%	1.25%	1.35%
Taxes - Other	0.10%	0.05%	0.00%	0.05%	0.10%	0.15%
Repairs & Maintenance - Equipment	0.15%	0.00%	0.05%	0.50%	0.05%	0.55%
Depreciation - Equipment	1.50%	1.20%	0.70%	0.90%	0.55%	0.35%
Equipment Rental	0.05%	0.05%	0.00%	0.05%	0.05%	0.50%
Interest - Other Loans	0.00%	0.00%	0.15%	0.00%	0.20%	0.00%
TOTAL FIXED EXPENSE	16.40%	12.20%	15.50%	13.80%	8.85%	13.20%
TOTAL FIXED OVERHEAD EXPENSE	64.30%	40.75%	53.70%	80.10%	49.40%	76.60%
TOTAL EXPENSES	89.20%	74.90%	92.80%	82.85%	54.05%	77.15%
TOTAL OPERATING PROFIT	10.80%	25.10%	7.20%	17.15%	45.95%	22.85%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	40.00%	20.00%	20.00%	15.00%	5.00%
No Body Shop	100.00%	40.00%	20.00%	25.00%	15.00%	0.00%

Kia Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Expense % Gross
Sales Compensation	12.65%	15.30%	13.05%	11.90%	8.95%	4.40%
Supervision Compensation	12.45%	12.45%	8.05%	7.80%	10.65%	13.10%
Advertising - Departmental	13.90%	20.25%	13.60%	4.40%	1.85%	1.65%
Advertising Support From Kia	-5.40%	-12.40%				
Delivery Expenses	0.00%	1.05%	-1.40%			
F&I - Service Contracts Compensation	4.85%	6.25%	5.15%			
Interest - Floor Plan	1.90%	3.60%	1.05%			
TOTAL SELLING EXPENSES	40.35%	46.50%	39.50%	24.10%	21.45%	19.15%
Policy Adjustments	0.75%	0.50%	1.15%	1.10%	0.20%	0.45%
Claims Adjustments	0.00%			1.95%	0.00%	0.00%
Demos & Company Vehicles - Dept'l	0.30%	0.60%	0.10%	0.95%	0.60%	2.35%
Inventory Maintenance	0.35%	0.15%	0.40%		0.00%	
Personnel Training	0.50%	0.60%	0.40%	0.85%	0.35%	0.30%
Outside Services - Departmental	2.50%	2.25%	1.00%	1.95%	1.65%	5.80%
Freight	0.15%				1.35%	
Supplies & Small Tools	0.40%	0.55%	0.40%	-1.90%	0.70%	4.55%
Laundry & Uniforms	0.15%	0.05%	0.05%	1.10%	0.05%	0.50%
Depr. - Equip. & Vehicles - Dept'l	0.80%	1.00%	0.20%	1.55%	1.05%	0.00%
Equip - Maint., Repair & Rental - Dept'l	0.15%	0.00%	0.10%	0.80%	0.65%	0.50%
Miscellaneous Expenses	0.50%	0.85%	0.15%	0.70%	0.60%	0.25%
Salaries & Wages	4.90%	2.60%	2.85%	12.15%	6.00%	12.50%
Clerical Salaries	2.50%	1.65%	2.85%	3.25%	3.45%	2.30%
Vacation & Time Off Pay	0.50%	0.20%	0.35%	1.25%	1.00%	1.80%
TOTAL OPERATING EXPENSES	14.45%	11.00%	10.00%	25.70%	17.65%	31.30%
TOTAL SELLING & OPERATING EXPENSES	54.80%	57.50%	49.50%	49.80%	39.10%	50.45%
Rent & Equivalent	6.80%	5.10%	3.05%	4.95%	6.90%	4.90%
Salaries & Wages - Admin & General	5.55%	2.45%	1.90%	2.15%	4.00%	1.60%
Owners Salaries	3.55%	1.10%	0.75%	1.25%	3.55%	0.95%
Payroll Taxes	3.95%	3.55%	1.80%	4.65%	2.55%	5.55%
Employee Benefits	2.25%	1.95%	1.70%	3.85%	2.70%	5.85%
Pension Fund / Profit Sharing	0.60%	0.40%	0.10%	0.80%	0.80%	0.00%
Advertising - General & Institutional	0.20%	0.00%	0.00%	0.35%	0.20%	0.15%
Printed Forms & Office Supplies	0.45%	0.30%	0.20%	0.45%	0.35%	0.20%
Computer Systems Services	2.65%	1.95%	2.00%	2.60%	3.05%	5.20%
Outside Services - Gen. & Institutional	2.25%	2.00%	1.15%	2.55%	1.25%	2.85%
Company Vehicles - Administration	0.20%	0.20%	0.10%	0.60%	1.00%	0.20%
Contributions	0.05%	0.10%	0.10%	0.10%	0.35%	0.00%
Dues & Subscriptions	0.30%	0.35%	0.15%	0.20%	0.20%	0.10%
Telephone	0.20%	0.20%	0.15%	0.40%	0.20%	0.50%
Legal & Auditing	0.35%	0.30%	0.25%	0.50%	0.65%	0.30%
Postage	0.45%	0.55%	0.25%	0.25%	0.40%	0.10%
Travel & Entertainment	0.25%	0.30%	0.10%	0.45%	0.20%	0.00%
Heat, Light, Power & Water	0.85%	0.80%	0.60%	1.20%	1.45%	1.90%
Furniture, Signs, Fixtures & Equip, Maintenance, Repair & Rental	0.90%	0.50%	0.40%	0.60%	0.70%	1.25%
Furniture, Signs, Fixtures & Equipment - Depreciation	0.95%	0.60%	0.10%	1.00%	1.35%	0.50%
Insurance - Other than Bldgs. & Improvements	0.85%	0.80%	0.80%	0.90%	1.40%	0.65%
Insurance Expenses	1.00%	0.65%	0.60%	1.30%	0.75%	0.00%
Taxes - Real Estate	0.80%	0.60%	0.95%	1.60%	0.50%	2.55%
Taxes - Other than Real Estate, Payroll & Income	0.90%	0.55%	0.05%	0.45%	0.45%	0.95%
Interest Real Estate Mortgage	0.35%	0.40%	0.00%	0.45%	0.55%	0.00%
Interest - Other than Floor Plan & R.E. Mortgage	0.35%	-0.90%	0.20%	0.45%	0.50%	0.00%
TOTAL OVERHEAD EXPENSES	37.00%	24.80%	17.45%	34.05%	36.00%	36.25%
TOTAL EXPENSES	91.80%	82.30%	66.95%	83.85%	75.10%	86.70%
TOTAL OPERATING PROFIT	8.20%	17.70%	33.05%	16.15%	24.90%	13.30%

Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.

If there are expenses that still cannot be categorized, use these recommended percentages:

Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Lexus Expenses	Total Dealership Expense % Adj. Gross*	New Dept Expense % Adj. Gross*	Pre-Owned Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Dept Expense % Gross
*Gross includes Total Distributor Bonus						
Sales Compensation	14.75%	13.45%	14.60%	12.50%	8.50%	7.05%
Sales Supervision Compensation	7.35%	7.30%	6.85%	6.60%	5.45%	13.05%
Delivery Expense	0.35%	0.35%	0.30%			
Fin., Ins. & S.C. Compensation	3.15%	5.20%	3.70%			
Advertising - Departmental	4.40%	6.35%	3.25%	1.20%	1.70%	0.00%
Interest - Floor Plan	-6.55%	-21.85%	1.40%			
TOTAL SELLING EXPENSE	23.45%	10.80%	30.10%	20.30%	15.65%	20.10%
Policy Adjustments	0.95%	0.50%	0.65%	2.10%	0.10%	0.10%
Demos & Company Vehicles - Dept'l	1.85%	1.10%	0.80%	1.25%	0.60%	0.00%
Inventory Maintenance	0.20%	0.25%	0.35%		0.00%	
Personnel Training	0.50%	0.40%	0.30%	0.65%	0.20%	0.00%
Outside Services - Departmental	1.70%	2.80%	2.00%	3.45%	3.25%	0.20%
Freight	0.10%				0.30%	
Supplies & Small Tools	0.00%	0.30%	0.70%	-1.40%	0.60%	3.05%
Laundry & Uniforms	0.15%	0.05%	0.05%	0.35%	0.05%	0.25%
Depr. - Equip & Vehicles - Departmental	0.60%	1.90%	0.70%	1.15%	0.60%	0.00%
Equip - Maint, Repair & Rental - Dept'l	0.20%	0.20%	0.05%	0.55%	0.05%	0.00%
Miscellaneous Expense	0.55%	0.45%	0.50%	1.15%	0.15%	0.00%
Salaries & Wages	4.55%	2.15%	1.70%	8.55%	3.45%	5.85%
Clerical Salaries	1.35%	1.45%	1.45%	2.35%	1.20%	0.00%
Vacation & Time Off Pay	1.25%	1.70%	0.30%	3.05%	0.55%	3.05%
TOTAL OPERATING EXPENSE	13.95%	13.25%	9.55%	23.20%	11.10%	12.50%
Rent & Equivalent	9.75%	12.25%	8.70%	6.55%	6.15%	10.60%
Salaries & Wages - Admin & Gen	2.50%	1.65%	2.30%	1.15%	1.35%	0.00%
Owners Salaries	1.35%	0.95%	1.45%	0.60%	0.55%	0.00%
Payroll Taxes	3.30%	3.55%	2.20%	3.80%	1.95%	5.65%
Employee Benefits	1.95%	2.70%	1.75%	3.20%	2.80%	6.65%
Pension Fund/Profit Sharing	0.50%	0.90%	0.35%	0.40%	0.35%	0.00%
Advertising - General & Institutional	0.30%	0.15%	0.15%	1.50%	0.60%	0.00%
Stationery & Office Supplies	0.45%	0.40%	0.25%	0.35%	0.25%	0.20%
Data Processing Services	1.45%	2.30%	1.00%	2.30%	1.30%	0.80%
Outside Services - Gen & Inst	2.85%	1.30%	3.15%	2.10%	2.40%	2.25%
Company Vehicles - Administration	1.95%	0.50%	1.05%	2.80%	1.75%	0.00%
Contributions	0.05%	0.15%	0.05%	0.10%	0.10%	0.00%
Dues & Subscriptions	0.05%	0.20%	0.05%	0.05%	0.25%	0.00%
Telephone	0.15%	0.35%	0.20%	0.20%	0.35%	0.80%
Legal & Auditing	0.25%	0.30%	0.20%	0.20%	0.20%	0.75%
Postage	0.25%	0.30%	0.25%	0.20%	0.10%	0.00%
Travel & Entertainment	0.30%	0.55%	0.35%	0.30%	0.35%	0.00%
Heat, Light, Power & Water	0.85%	0.90%	0.65%	0.90%	0.80%	5.50%
Furn - Depr, Maint, Repair & Rental	0.40%	0.50%	0.85%	0.65%	0.20%	0.30%
Ins. - Other than Bldgs & Imp	1.00%	1.65%	0.85%	0.90%	0.90%	1.20%
Taxes - Other than Real Estate, Pay & Inc	0.85%	0.85%	0.70%	1.00%	0.55%	0.00%
Interest - Other than Floor Plan & RE Mort	0.00%	0.50%	0.60%	0.55%	1.35%	0.00%
TOTAL OVERHEAD EXPENSE	30.50%	32.90%	27.10%	29.80%	24.60%	34.70%
TOTAL EXPENSES	67.90%	56.95%	66.75%	73.30%	51.35%	67.30%
TOTAL OPERATING PROFIT	32.10%	43.05%	33.25%	26.70%	48.65%	32.70%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	30.00%	20.00%	25.00%	20.00%	5.00%
No Body Shop	100.00%	30.00%	20.00%	30.00%	20.00%	0.00%

Mazda Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	P&A Dept Expense % Gross	Body Shop Dept Expense % Gross
Compensation - Vehicle Salespersons	14.90%	27.50%	21.45%			
Floor Plan Interest	1.80%	6.35%	1.10%			
Floor Plan (Allowances)	-4.10%	-21.70%	0.00%			
Demo Expense	0.00%	0.95%	-0.30%			
Advertising - Mazda	7.40%	17.80%	5.10%			
Advertising - Mazda (Allowances)	-4.35%	-20.85%	0.00%			
Advertising - Other	1.50%	9.40%	2.75%			
Advertising - Other (Allowances)	-1.15%	-9.20%	0.00%			
Policy Adjustments - Vehicles	0.15%	0.35%	0.05%			
P.D.I. & Vehicle Maintenance Expense	-0.65%	-4.75%	0.00%			
TOTAL VARIABLE SELLING EXPENSE	15.50%	5.85%	30.15%			
Salaries - Owners	3.50%	3.55%	2.90%	2.80%	2.45%	0.80%
Salaries - Supervision	14.40%	24.70%	13.80%	10.90%	10.70%	11.40%
Salaries - Clerical	2.45%	2.70%	1.85%	1.95%	2.05%	2.30%
Other Salaries and Wages	9.80%	3.55%	1.95%	19.00%	12.70%	17.25%
Absentee Wages - Productive Personnel	0.45%			1.55%		1.70%
Taxes - Payroll	4.40%	6.15%	2.15%	4.85%	3.15%	4.95%
Employee Benefits	2.40%	3.05%	1.50%	2.90%	1.90%	1.80%
Workman's Compensation	0.55%	1.00%	0.35%	0.80%	0.45%	0.50%
Pension Fund	0.65%	1.00%	0.35%	0.85%	0.40%	0.00%
TOTAL PERSONNEL EXPENSE	38.60%	45.70%	24.85%	45.60%	33.80%	40.70%
Company Car Expense	0.80%	0.50%	0.20%	0.95%	1.15%	0.30%
Office Supplies & Expenses	0.65%	1.15%	0.45%	0.50%	0.55%	0.30%
Small Tools & Other Supplies	0.70%	0.60%	0.30%	-0.20%	0.45%	4.95%
Uniform & Laundry	0.30%	0.10%	0.10%	0.40%	0.15%	0.00%
Contributions	0.10%	0.15%	0.05%	0.45%	0.10%	0.05%
Outside Services	3.95%	3.95%	3.35%	3.85%	2.15%	3.10%
Travel and Entertainment	0.80%	0.80%	0.60%	0.30%	0.45%	0.00%
Memberships, Dues and Publications	0.30%	0.45%	0.25%	0.25%	0.35%	0.05%
Legal and Auditing Expense	0.40%	0.50%	0.30%	0.25%	0.40%	0.75%
Telephone and Fax	0.40%	0.60%	0.25%	0.40%	0.40%	0.35%
Training Expense	0.75%	1.10%	0.35%	0.60%	0.35%	0.35%
Data Processing Expense	1.65%	2.40%	1.00%	2.00%	2.10%	1.90%
Invalid Claim Expense	0.10%	0.00%	0.00%	1.45%	0.05%	0.00%
Customer Relations Adjustments	0.40%			1.40%	0.85%	1.45%
Freight & Express	0.30%	0.55%	0.20%	0.25%	0.90%	0.00%
Miscellaneous	0.50%	-0.05%	0.45%	0.55%	0.25%	1.80%
Advertising - Service, Parts & Body Shop	1.15%			2.55%	1.45%	3.45%
TOTAL SEMI-FIXED EXPENSE	13.25%	12.80%	7.85%	15.95%	12.10%	18.80%
Rent	6.15%	9.15%	4.95%	6.90%	5.60%	8.05%
Amortization - Leaseholds	0.20%	0.40%	0.00%	0.20%	0.20%	0.00%
Repairs & Maintenance - Real Estate	0.60%	0.50%	0.35%	0.60%	0.65%	0.85%
Depreciation - Buildings & Improvements	0.60%	0.90%	0.45%	0.95%	0.45%	0.10%
Taxes - Real Estate	1.10%	1.45%	0.70%	1.25%	0.75%	0.80%
Insurance - Buildings & Improvements	0.55%	0.90%	0.65%	0.65%	0.50%	0.15%
Interest Real Estate Mortgage	0.00%	3.65%	1.30%	0.00%	0.00%	0.00%
Heat, Light, Power and Water	1.10%	1.45%	0.75%	1.00%	1.00%	1.30%
SUBTOTAL OCCUPANCY	10.30%	18.40%	9.15%	11.55%	9.15%	11.25%
Insurance - Other	0.85%	1.50%	0.85%	0.25%	0.70%	0.35%
Taxes - Other	1.55%	4.10%	1.00%	0.20%	0.75%	0.00%
Repair & Maintenance - Equipment	0.10%	0.15%	0.05%	0.30%	0.10%	0.95%
Depreciation - Equipment	0.75%	0.50%	0.50%	0.65%	0.65%	1.65%
Equipment Rental	0.10%	0.55%	0.15%	0.15%	0.25%	0.00%
TOTAL FIXED EXPENSE	13.65%	25.20%	11.70%	13.10%	11.60%	14.20%
TOTAL FIXED OVERHEAD	65.50%	83.70%	44.40%	74.65%	57.50%	73.70%
TOTAL OPERATING EXPENSE	81.00%	89.55%	74.55%	74.65%	57.50%	73.70%
TOTAL OPERATING PROFIT	19.00%	10.45%	25.45%	25.35%	42.50%	26.30%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Mercedes Expenses * Gross includes Dealer Reserve & Bonuses	Total Dealership Expense % *Gross	New Dept Expense % *Gross	Pre-Owned Expense % *Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Expense % Gross
Representative Comp./Incentives	9.95%	15.95%	18.80%			
Finance & Lease Compensation	3.30%	6.20%	5.15%			
Delivery Expense	-0.65%	-0.45%	0.80%			
Policy Expense - New & Pre-Owned	0.35%	0.55%	0.45%			
TOTAL VARIABLE EXPENSE	12.95%	22.25%	25.20%			
Compensation - Managers	9.85%	9.10%	12.85%	7.10%	7.85%	7.20%
Compensation - Advisors	4.95%			9.70%	8.80%	9.40%
Compensation - Clerical	3.30%	3.20%	2.35%	3.05%	2.60%	2.65%
Compensation - Other	6.20%	2.60%	2.95%	9.55%	7.15%	5.55%
Leave - Vacation, Sick & Holiday	1.75%	1.30%	0.90%	1.95%	0.65%	1.65%
Taxes - Payroll	3.80%	3.30%	2.75%	4.65%	1.95%	4.15%
Uniforms & Laundry	0.15%	0.05%	0.05%	0.40%	0.10%	0.50%
Insurance - Employees	2.85%	2.70%	1.65%	3.60%	1.85%	2.65%
Pension and Profit Sharing	0.70%	0.65%	0.75%	0.25%	0.30%	0.25%
TOTAL PERSONNEL EXPENSE	33.55%	22.90%	24.25%	40.25%	31.25%	34.00%
Tier 3 Brand Compliance Bonus	-3.40%	-10.20%				
Tier 3 Marketing Expenses	3.55%	6.90%	3.75%	0.90%	0.35%	0.15%
Other Advertising & Promotion	1.70%	2.80%	3.15%	2.65%	1.35%	0.35%
Floor Plan Interest	2.50%	6.00%	1.85%			
Floor Plan Bonus	-4.50%	-12.85%	-1.60%			
<i>Memo - Net Floor Plan</i>	<i>-2.00%</i>	<i>-6.85%</i>	<i>0.25%</i>			
Policy Exp. - Serv/Parts/Body	0.90%			2.20%	0.30%	1.00%
Training	0.70%	0.30%	0.40%	1.00%	0.45%	0.90%
Company Vehicle/Demonstrator	0.50%	0.50%	0.25%	0.75%	0.70%	0.20%
Courtesy Vehicle Program (CVP)	5.60%	5.75%	1.50%	7.10%	3.95%	5.15%
Office Supplies & Stationery	0.50%	0.50%	0.35%	0.35%	0.30%	0.60%
Small Tools/Other Supplies	0.30%	0.60%	0.70%	-0.05%	0.60%	3.80%
Bad Debts	0.00%	0.05%	0.05%	0.05%	0.00%	-0.10%
Data Processing	2.65%	2.40%	1.80%	2.95%	2.05%	1.95%
Travel & Entertainment	0.65%	0.60%	0.30%	0.35%	0.30%	0.05%
Memberships/Dues/Publications	0.20%	0.20%	0.15%	0.30%	0.15%	0.60%
Postage	0.25%	0.35%	0.25%	0.05%	0.10%	0.15%
Freight	0.15%	0.15%	0.15%	0.05%	0.20%	0.00%
Contributions	0.05%	0.10%	0.15%	0.10%	0.20%	0.10%
Legal/Accounting	0.55%	0.60%	0.30%	0.50%	0.50%	0.50%
Telephone	0.50%	0.55%	0.35%	0.35%	0.30%	0.20%
Outside Services	3.40%	3.60%	2.15%	2.95%	2.55%	3.60%
Bank/Credit Co. Service Fees	1.70%	1.15%	0.95%	1.60%	1.30%	1.15%
Miscellaneous	0.15%	0.25%	0.20%	0.50%	0.25%	0.60%
TOTAL SEMI-FIXED EXPENSE	18.60%	10.30%	17.15%	24.65%	15.90%	20.95%
Rent	6.96%	7.75%	5.50%	6.10%	6.65%	9.25%
Brand Standards Bonus M-B	-7.75%	-26.10%				
Amortization - Leaseholds/Improvements	0.44%	0.55%	0.30%	0.65%	0.20%	0.90%
Repairs/Maint - Real Estate	0.58%	0.60%	0.35%	0.65%	0.25%	0.80%
Depreciation - Bldgs/Improvements	1.15%	1.55%	1.65%	0.80%	0.95%	0.05%
Taxes - Real Estate	1.58%	1.95%	1.45%	1.35%	0.90%	1.15%
Insurance - Bldgs/Improvements	0.62%	0.30%	0.55%	1.00%	0.55%	0.25%
Interest - Mortgages	2.53%	3.65%	0.45%	0.85%	0.90%	0.00%
Utilities	1.16%	1.05%	0.90%	1.00%	0.90%	1.40%
Insurance - Other	1.72%	1.80%	1.05%	0.95%	0.90%	0.85%
Taxes - Other	0.20%	0.45%	0.50%	0.50%	0.30%	0.70%
Repairs/Maintenance - Equipment	0.35%	0.10%	0.15%	0.65%	0.15%	1.75%
Depreciation - Equipment	1.59%	1.75%	1.00%	1.40%	0.95%	3.20%
Rental - Equipment	0.48%	0.20%	0.15%	0.45%	0.15%	0.05%
TOTAL FIXED EXPENSE	11.60%	-4.40%	14.00%	16.35%	13.75%	20.35%
TOTAL FIXED OVERHEAD EXPENSE	63.75%	28.80%	55.40%	81.25%	60.90%	75.30%
TOTAL EXPENSES	76.70%	51.05%	80.60%	81.25%	60.90%	75.30%
Compensation - Owners	3.15%					
TOTAL EXPENSE + OWNERS COMP	79.85%					
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Mitsubishi	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Expense % Gross
Compensation - Sales	14.60%	16.20%	15.30%	16.10%	5.85%	0.00%
Compensation - Finance	4.05%	2.50%	4.25%			
Compensation - Insurance	0.40%	0.00%	0.00%			
Compensation - Service Contracts	0.75%	0.00%	0.00%			
SUB-TOTAL SELLING EXPENSES	19.80%	18.70%	19.55%	16.10%	5.85%	0.00%
Delivery Expense	-1.60%	-0.95%	0.10%			
Policy Expense	0.65%	1.15%	0.55%	3.40%	2.55%	0.10%
Demo Expense	0.10%	-0.75%	1.10%	0.00%	0.15%	0.00%
Floor Plan Interest	-4.10%	-14.70%	2.75%			
Advertising and Promotion Expense	21.75%	22.60%	4.25%	3.30%	0.80%	1.60%
Advertising Allowance	-10.90%	-21.90%	0.00%	0.00%	0.00%	0.00%
Compensation - Supervisors	9.55%	18.40%	7.70%	6.55%	12.60%	0.00%
Other Salaries & Wages	4.90%	3.35%	0.50%	10.10%	9.85%	9.80%
New/Used Vehicle Expense	0.00%	0.00%	0.00%			
Company Vehicle Expense	0.50%	0.80%	0.80%	0.00%	0.85%	0.00%
Other Supplies & Tools	0.20%	1.40%	0.40%	-0.10%	0.50%	0.95%
Outside Services	2.95%	6.25%	2.70%	2.70%	2.95%	1.45%
Laundry & Uniforms	0.15%	0.00%	0.00%	0.95%	0.00%	0.00%
Freight & Express	0.10%				0.75%	
TOTAL DEPARTMENTAL EXPENSES	44.05%	34.35%	40.40%	43.00%	36.85%	13.90%
Bonuses - Employees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Compensation - Owner	1.50%	1.75%	3.55%	1.55%	1.85%	0.00%
Compensation - Clerical	4.05%	3.70%	2.75%	4.25%	2.75%	5.55%
Absentee Wages	0.90%	0.50%	0.40%	1.45%	0.85%	2.80%
Payroll Taxes	4.25%	3.70%	3.05%	6.40%	3.25%	6.20%
Employee Benefits	2.15%	1.85%	1.50%	2.35%	1.80%	1.30%
Pension Fund	0.70%	0.20%	0.00%	0.00%	0.70%	0.00%
Compensation - Other Supervisor	2.45%	2.15%	1.45%	1.50%	1.35%	1.00%
Office Supplies & Stationery	0.55%	0.25%	0.45%	0.75%	0.70%	0.35%
Advertising (Institutional)	0.00%	0.00%	0.25%	0.00%	0.00%	0.00%
Contributions	1.40%	0.30%	1.75%	0.95%	0.20%	3.05%
Travel and Entertainment	0.70%	1.55%	0.60%	0.35%	0.65%	0.20%
Membership, Dues, Publications	0.25%	0.65%	0.30%	0.25%	0.25%	0.05%
Legal and Auditing	0.30%	0.60%	0.60%	0.10%	0.35%	0.20%
Telephone	0.45%	0.75%	0.20%	0.45%	0.50%	0.25%
Postage	0.85%	0.85%	0.45%	0.45%	0.90%	0.60%
Training	1.00%	0.95%	0.85%	0.80%	0.35%	0.20%
Bad Debts	0.05%	0.25%	0.00%	0.00%	0.05%	0.00%
Data Processing	4.50%	2.45%	3.35%	3.65%	2.50%	5.45%
Miscellaneous	0.40%	1.50%	0.25%	0.90%	0.35%	0.00%
SUB-TOTAL ADMIN EXPENSE	26.45%	23.95%	21.75%	26.15%	19.35%	27.20%
Rent	8.35%	7.00%	5.65%	5.60%	7.60%	0.00%
Amortization-Leaseholds	0.00%	0.00%	0.15%	0.10%	0.00%	0.00%
Repairs & Maintenance Real Estate	0.85%	0.70%	0.40%	1.00%	0.85%	1.20%
Depreciation - Buildings & Improvements	0.00%	0.00%	0.15%	1.25%	0.00%	0.00%
Taxes - Real Estate	1.50%	1.95%	1.15%	0.60%	1.50%	0.60%
Insurance - Buildings & Improvements	0.40%	0.00%	1.00%	0.00%	0.35%	0.00%
Interest - Real Estate Mortgage	1.25%	0.45%	1.10%	1.15%	1.05%	2.25%
SUB-TOTAL RENT & EQUIVALENT	12.35%	10.10%	9.60%	9.70%	11.35%	4.05%
Heat, Light, Power & Water	1.35%	2.10%	0.95%	1.00%	1.50%	0.55%
Insurance - Other	2.05%	1.85%	0.80%	0.95%	1.25%	2.05%
Taxes - Other	0.00%	0.30%	0.45%	0.05%	0.00%	0.00%
Depreciation - Other	0.70%	0.30%	0.15%	0.50%	0.30%	0.05%
Equipment Repairs & Maintenance	0.50%	0.45%	0.25%	0.15%	0.80%	0.20%
TOTAL OVERHEAD EXPENSES	43.40%	39.05%	33.95%	38.50%	34.55%	34.10%
TOTAL EXPENSES	87.45%	73.40%	74.35%	81.50%	71.40%	48.00%
TOTAL OPERATING PROFIT	12.55%	26.60%	25.65%	18.50%	28.60%	52.00%
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Nissan Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	P&A Dept Expense % Gross	Body Shop Expense % Gross
Commissions & Incentives	14.10%	16.45%	18.25%	9.10%	7.60%	7.25%
Salaries - Salespeople	2.85%	2.40%	2.50%	3.85%	4.60%	0.00%
F & I Commissions & Incentives	5.10%	7.70%	4.45%			
Delivery Expense	0.80%	0.70%	0.70%			
Policy Adjustment	1.30%	0.80%	0.05%	1.35%	0.35%	4.05%
Demonstration	0.50%	0.90%	0.35%			
Advertising	9.50%	17.40%	8.90%	2.05%	2.40%	4.80%
Less Advertising Reimbursement/Allowances	-2.80%	-7.35%	0.00%	0.00%	-0.15%	0.00%
Interest - Floor Plan - Vehicles	2.90%	8.70%	1.25%			
Less Floor Plan Assistance	-6.45%	-16.70%	0.00%			
Vehicle Maintenance	1.25%	0.55%	0.30%			
TOTAL VARIABLE SELLING EXPENSE	29.05%	31.55%	36.75%	16.35%	14.80%	16.10%
Salaries - Owners	2.05%	2.45%	2.05%	2.60%	2.85%	1.50%
Salaries - Supervision	13.00%	14.15%	11.10%	10.45%	10.70%	6.60%
Salaries - Clerical	3.00%	2.85%	2.35%	4.35%	3.05%	2.45%
Other Salaries & Wages	6.65%	3.20%	2.65%	14.25%	9.65%	7.55%
Absentee Wages - Productive Personnel	0.40%			1.90%		2.35%
Taxes - Payroll	4.05%	3.90%	2.25%	4.60%	2.35%	3.70%
Employee Benefits / Pension Fund / 401 K	3.55%	2.85%	2.10%	4.60%	2.55%	4.65%
TOTAL SALARY & WAGE GROUP EXPENSE	32.70%	29.40%	22.50%	42.75%	31.15%	28.80%
Company Vehicle	0.50%	0.30%	0.55%	2.35%	1.30%	0.35%
Small Tools	0.15%			0.65%		0.00%
Freight & Express	0.30%				0.80%	
Institutional Advertising	1.55%	2.10%	0.20%	2.00%	0.95%	0.15%
Stationery & Office Supplies	0.45%	0.35%	0.45%	0.55%	0.35%	0.40%
Supplies & Laundry	0.75%	0.55%	0.75%	-1.30%	0.50%	6.00%
Outside Services	3.05%	2.55%	2.45%	3.20%	3.00%	1.65%
Travel & Entertainment	0.35%	0.45%	0.30%	0.35%	0.25%	0.30%
Legal & Auditing	0.45%	0.40%	0.40%	0.40%	0.55%	0.10%
Communication, Telephone, Internet & Data Processing	2.60%	2.45%	1.95%	2.65%	2.15%	1.75%
Employee Training	0.60%	0.55%	0.40%	0.55%	0.30%	0.15%
Bad Debts	0.05%	0.05%	0.00%	0.05%	0.20%	0.00%
Postage & Misc.	0.45%	0.60%	0.25%	0.35%	0.35%	0.05%
Dues, Subscriptions, Memberships & Contributions	0.45%	0.35%	0.30%	0.30%	0.50%	0.15%
TOTAL SEMI-FIXED EXPENSE GROUP	11.70%	10.70%	8.00%	12.10%	11.20%	11.05%
Rent & Interest - Real Estate Mortgages	6.15%	5.55%	4.80%	5.70%	6.45%	8.10%
Amortization - Leaseholds	0.75%	0.90%	0.45%	0.95%	1.30%	0.10%
Repair & Maintenance - Real Estate	0.55%	0.40%	0.50%	1.05%	0.90%	0.30%
Depreciation - Buildings and Improvements	0.90%	0.45%	0.60%	0.75%	1.10%	1.25%
Insurance - Buildings & Improvements	0.60%	0.45%	0.50%	0.50%	0.65%	1.00%
Taxes - Real Estate	0.75%	0.85%	0.95%	1.15%	1.05%	0.85%
Heat, Light, Power & Water	1.05%	0.75%	1.00%	0.95%	1.05%	1.85%
SUBTOTAL- RENT & RENT EQUIV EXPENSE	10.75%	9.35%	8.80%	11.05%	12.50%	13.45%
Management Fees	1.05%	1.10%	0.00%	0.25%	0.15%	0.00%
Equipment - Repairs & Rental	0.35%	0.30%	0.20%	0.60%	0.45%	0.65%
Depreciation - Other than Bldgs & Imps	0.90%	0.60%	0.45%	1.65%	1.25%	1.15%
Insurance - Other than Bldgs & Imps	1.30%	1.00%	0.80%	0.90%	1.00%	1.00%
Taxes - Other than Real Est, Payroll & Inc	0.45%	0.40%	0.35%	0.45%	0.30%	0.20%
TOTAL FIXED EXPENSES	14.80%	12.75%	10.60%	14.90%	15.65%	16.45%
TOTAL FIXED OVERHEAD EXPENSE	59.20%	52.85%	41.10%	69.75%	58.00%	56.30%
TOTAL EXPENSES	88.25%	84.40%	77.85%	86.10%	72.80%	72.40%
TOTAL OPERATING PROFIT	11.75%	15.60%	22.15%	13.90%	27.20%	27.60%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Subaru Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	P&A Dept Expense % Gross	Body Shop Dept Expense % Gross
Compensation & Incentive - Salespeople	9.55%	17.20%	16.35%			
Interest Floor Planning (less assistance)	-3.20%	-9.40%	1.00%			
Compensation F&I/Service Contracts	5.00%	7.00%	7.00%			
Delivery Expense (less allowance)	-0.25%	-1.35%	-0.95%			
Customer Relations Adjustments	0.70%	0.35%	0.70%			
Demonstrator Expense	0.25%	-0.05%	0.20%			
Advertising Associations	0.00%	0.00%				
Advertising - New & Used Vehicle	8.10%	13.80%	4.95%			
Internet Advertising - New & Used Vehicle	1.90%	5.65%	2.30%			
Advertising Rebates - New & Used Vehicle	-6.05%	-15.65%	-0.75%			
TOTAL VEHICLE SELLING EXPENSE	16.00%	17.55%	30.80%			
Salaries - Owners	2.40%	2.35%	2.40%	2.35%	2.65%	1.80%
Salaries - Supervision	13.80%	13.00%	12.80%	9.40%	9.50%	10.10%
Salaries - Clerical	2.55%	3.75%	2.50%	2.85%	2.85%	2.10%
Other Salaries & Wages	10.55%	1.70%	2.55%	19.20%	13.25%	9.30%
Taxes - Payroll	4.70%	3.45%	2.45%	5.55%	2.80%	5.20%
Employee Benefits / Pension Fund	2.60%	2.75%	2.35%	3.45%	2.25%	3.90%
Absentee Compensation	1.10%	0.60%	0.75%	1.60%	0.90%	1.85%
TOTAL PERSONNEL EXPENSE	37.70%	27.60%	25.80%	44.40%	34.20%	34.25%
Company Vehicle Expense	1.10%	0.45%	0.75%	0.95%	1.00%	0.35%
Office Supplies	0.40%	0.50%	0.40%	0.50%	0.40%	0.10%
Other Supplies	0.90%	0.75%	0.80%	0.70%	0.35%	2.95%
Advertising - Service, P&A & Body Shop	1.80%			5.45%	3.70%	0.05%
Internet Advertising - Service, P&A & Body	0.30%			0.90%	0.65%	0.00%
Advertising Rebates - Service, P&A & Body	-0.30%			-0.95%	-0.60%	0.00%
Bad Debt	0.00%	0.10%	0.00%	0.05%	0.05%	0.00%
Contributions	0.10%	0.35%	0.05%	0.10%	0.15%	0.25%
Policy Work - Service, P&A & Body Shop	0.65%			2.50%	0.55%	3.40%
Outside Services	3.55%	2.05%	2.85%	3.95%	3.05%	2.15%
Laundry & Uniforms	0.20%	0.05%	0.05%	0.45%	0.05%	0.30%
Travel & Entertainment	0.30%	0.35%	0.25%	0.25%	0.15%	0.30%
Membership, Dues & Publications	0.20%	0.20%	0.10%	0.30%	0.20%	0.20%
Legal & Auditing	0.40%	0.45%	0.35%	0.35%	0.35%	0.20%
Telephone	0.35%	0.45%	0.30%	0.30%	0.30%	0.35%
Freight & Express / Postage	0.35%	0.45%	0.40%	0.10%	0.45%	0.05%
Training	0.75%	0.50%	0.30%	1.45%	0.50%	0.70%
Data Processing	2.30%	2.05%	2.00%	2.30%	2.30%	1.05%
Miscellaneous	0.70%	0.90%	0.40%	1.10%	0.30%	0.00%
TOTAL OPERATING EXPENSE	14.05%	9.60%	9.00%	20.75%	13.90%	12.40%
Rent / Lease	6.05%	6.10%	5.10%	6.00%	4.10%	6.90%
Amortization - Leaseholds	0.30%	0.55%	0.20%	0.25%	0.25%	0.70%
Repairs - Real Estate	0.25%	0.50%	0.10%	0.25%	0.35%	0.60%
Depreciation - Buildings & Improvements	0.40%	0.05%	0.40%	0.45%	0.40%	0.25%
Taxes - Real Estate	0.80%	1.00%	0.80%	0.95%	0.75%	0.15%
Insurance - Buildings & Improvements	0.40%	0.25%	0.45%	0.60%	0.55%	1.40%
Interest - Real Estate Mortgage	0.40%	0.50%	0.00%	0.70%	0.15%	4.05%
Heat, Light, Power & Water	0.90%	0.95%	0.60%	0.85%	0.75%	2.10%
Insurance - Other than Buildings & Improvements	1.00%	1.50%	0.65%	0.85%	0.70%	0.25%
Taxes - Other than Real Est, Income & Payroll	0.60%	0.35%	1.25%	0.30%	0.50%	0.20%
Interest Other	0.40%	0.45%	0.45%	0.55%	0.55%	0.45%
Depreciation - Other than Buildings & Imps	0.70%	0.40%	0.35%	1.40%	0.45%	0.30%
Equipment Repairs & Rental	0.35%	0.15%	0.20%	0.50%	0.25%	0.45%
TOTAL OVERHEAD EXPENSE	12.55%	12.75%	10.55%	13.65%	9.75%	17.80%
TOTAL EXPENSES	80.30%	67.50%	76.15%	78.80%	57.85%	64.45%
TOTAL OPERATING PROFIT	19.70%	32.50%	23.85%	21.20%	42.15%	35.55%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Toyota Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Expense % Gross
Sales Compensation	15.60%	17.45%	15.55%	14.25%	8.10%	5.30%
Sales Compensation - Scion only	0.10%	0.40%	0.00%			
Supervision Compensation	10.20%	12.10%	9.80%	7.00%	9.30%	16.35%
Supervision Compensation - Scion only	0.05%	0.05%	0.00%			
Delivery Expenses	0.00%	-1.30%	0.85%			
Finance, Ins., & Svc. Ctr. Commissions	4.10%	7.70%	6.05%			
Fin., Ins., & Svc.Ctr.Comm. - Scion only	0.05%	0.10%	0.00%			
Advertising - Departmental	6.90%	10.30%	6.70%	2.55%	2.40%	0.70%
Interest - Floor Plan	-3.40%	-10.65%	1.00%			
TOTAL SELLING EXPENSES	33.60%	36.15%	39.95%	23.80%	19.80%	22.35%
Policy & Claims Adjustments	0.50%	0.00%	0.85%	1.20%	0.15%	0.70%
Demos & Company Vehicles - Dept'l	0.30%	0.30%	0.20%	0.90%	0.70%	0.25%
Inventory Maintenance	0.05%	-0.80%	0.65%		0.00%	
Personnel Training	0.85%	1.05%	0.50%	1.00%	0.60%	1.05%
Outside Services - Departmental	2.15%	2.15%	1.45%	1.55%	1.30%	1.30%
Freight	0.05%				0.50%	
Supplies & Small Tools	0.45%	0.75%	0.75%	-1.70%	0.50%	0.55%
Laundry & Uniforms	0.20%	0.05%	0.05%	0.45%	0.10%	0.45%
Depr. - Equip. & Vehicles - Dept'l	0.55%	0.25%	0.20%	0.85%	0.55%	0.25%
Equip. - Maint., Repair & Rental - Dept'l	0.30%	0.10%	0.20%	0.55%	0.45%	0.30%
Miscellaneous Expenses	0.35%	0.00%	0.30%	0.50%	0.55%	0.00%
Salaries & Wages	4.75%	3.55%	2.65%	7.20%	5.45%	9.70%
Clerical Salaries	2.35%	1.75%	1.65%	3.80%	2.25%	2.15%
Vacation & Time Off Pay	1.15%	1.10%	0.80%	2.30%	0.75%	1.60%
TOTAL OPERATING EXPENSES	14.00%	10.25%	10.25%	18.60%	13.85%	18.30%
Rent & Equivalent	8.65%	8.65%	6.00%	7.45%	4.30%	6.50%
Salaries & Wages - Admin. & General	3.35%	3.15%	2.35%	3.95%	4.15%	3.50%
Owners Salaries	1.75%	1.70%	1.35%	1.60%	1.90%	2.90%
Payroll Taxes	4.30%	4.90%	2.50%	4.80%	2.90%	5.00%
Employee Benefits	3.20%	2.85%	1.90%	3.80%	2.35%	1.90%
Pension Fund / Profit Sharing	0.40%	0.45%	0.25%	0.30%	0.20%	0.10%
Advertising - General & Institutional	0.85%	0.00%	0.95%	0.30%	0.75%	0.00%
Stationery & Office Supplies	0.40%	0.40%	0.35%	0.55%	0.55%	0.25%
Data Processing Services	2.05%	1.85%	1.80%	1.85%	2.60%	2.25%
Outside Services - General & Inst.	1.85%	1.60%	1.70%	2.15%	1.85%	0.65%
Company Vehicles - Administration	0.65%	0.60%	0.25%	0.25%	0.40%	0.00%
Contributions	0.20%	0.15%	0.20%	0.15%	0.35%	0.15%
Dues & Subscriptions	0.15%	0.15%	0.15%	0.15%	0.25%	0.25%
Telephone	0.25%	0.25%	0.25%	0.25%	0.35%	0.25%
Legal & Auditing	0.30%	0.35%	0.35%	0.30%	0.45%	0.40%
Postage	0.20%	0.35%	0.30%	0.10%	0.15%	0.25%
Travel & Entertainment	0.35%	0.35%	0.30%	0.35%	0.40%	0.20%
Heat, Light, Power & Water	1.05%	0.95%	0.85%	1.05%	1.30%	0.65%
Furn & Equip - Deprec, Maint, Repair & Rental	0.65%	0.95%	0.60%	0.85%	1.70%	0.85%
Ins. - Other Than Bldgs. & Improvements	1.10%	1.35%	0.95%	1.15%	1.10%	0.80%
Taxes - Other Than R.E., Pay. & Inc.	1.35%	2.65%	0.65%	0.35%	0.90%	0.00%
Interest-Other Than Floor Plan & R.E. Mort	0.85%	0.80%	0.50%	0.55%	1.50%	0.45%
TOTAL OVERHEAD EXPENSES	33.90%	34.45%	24.50%	32.25%	30.40%	27.30%
TOTAL EXPENSES	81.50%	80.85%	74.70%	74.65%	64.05%	67.95%
TOTAL OPERATING PROFIT	18.50%	19.15%	25.30%	25.35%	35.95%	32.05%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	40.00%	20.00%	20.00%	15.00%	5.00%
No Body Shop	100.00%	40.00%	20.00%	25.00%	15.00%	0.00%

Volvo Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Pre-Owned Dept Expense % Gross	Service Dept Expense % Gross	P&A Dept Expense % Gross	Body Shop Expense % Gross
Sales Staff Compensation	9.30%	23.10%	17.55%			
F&I Compensation	3.60%	8.35%	6.75%			
Delivery Expense	0.55%	0.50%	0.95%			
Floor Plan Interest	2.25%	6.65%	1.50%			
Floor Plan Assistance	-2.40%	-9.05%	0.00%			
Promotions	1.80%	3.90%	3.95%	2.50%	1.25%	0.28%
Advertising	4.25%	12.95%	3.90%	1.60%	1.40%	1.01%
Advertising Fees - Ad Group	1.45%	0.00%	0.00%	0.00%	0.00%	0.00%
Advertising Rebates	-5.50%	-9.30%	0.00%	-0.35%	0.00%	0.00%
TOTAL VARIABLE SELLING EXPENSE	15.30%	37.10%	34.60%	3.75%	2.65%	1.28%
Salaries Owners	2.60%	2.50%	3.00%	4.85%	3.05%	5.65%
Salaries Supervision	11.50%	14.65%	11.50%	8.10%	5.95%	14.00%
Salaries Advisors/Parts Salespeople	6.95%			8.65%	10.10%	0.00%
Salaries Clerical	2.55%	2.90%	3.10%	2.50%	1.65%	14.25%
Salaries Other	7.05%	3.50%	1.90%	6.00%	4.95%	0.00%
Absentee Wages - Productive Personnel	1.05%			3.30%		3.20%
Payroll Taxes	3.80%	4.00%	4.50%	4.05%	2.95%	8.10%
Employee Benefits	4.10%	4.10%	2.60%	3.30%	3.55%	2.55%
Pension Fund	0.60%	0.55%	0.75%	0.50%	0.45%	0.00%
CSI Bonus - Employees	0.85%	0.00%	0.50%	1.30%	0.55%	0.00%
TOTAL PERSONNEL EXPENSE	41.05%	32.20%	27.85%	42.55%	33.20%	47.75%
Vehicle Maintenance	0.00%	0.00%	0.05%	0.35%	0.00%	0.00%
Demo & Company Vehicles	0.75%	0.05%	-1.85%	1.40%	0.50%	1.25%
Service Loaner Expense	0.50%	0.05%	0.00%	1.70%	2.70%	0.00%
Service Loaner Rebates	-0.15%	0.00%	0.00%	0.00%	0.00%	0.00%
Uniforms & Laundry	0.25%	0.05%	0.00%	0.50%	0.05%	1.40%
Office Supplies & Expense	0.40%	0.55%	0.30%	0.25%	0.30%	1.10%
Small Tools & Other Supplies	0.60%	1.15%	0.25%	0.75%	0.25%	1.05%
Goodwill Adjustments	0.70%	0.60%	0.05%	0.75%	0.80%	0.25%
Warranty Adjustments	0.15%	0.00%	0.00%	0.10%	0.00%	0.00%
Data Processing	2.10%	2.00%	2.55%	2.10%	1.70%	1.60%
Outside Services	3.15%	2.80%	3.15%	2.65%	2.00%	1.15%
Travel & Entertainment	0.30%	0.30%	0.25%	0.35%	0.15%	0.00%
Contributions	0.10%	0.05%	0.15%	0.20%	0.20%	0.40%
Membership, Dues & Subscriptions	0.25%	0.50%	0.45%	0.10%	0.10%	0.20%
Leagl & Audit Expense	0.30%	0.40%	0.45%	0.45%	0.40%	0.10%
Telephone	0.35%	0.65%	0.45%	0.25%	0.25%	0.55%
Freight & Express	0.80%	0.15%	0.35%	0.00%	0.25%	0.00%
Bad Debts	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%
Employee Training	0.75%	0.70%	0.35%	1.10%	0.35%	0.30%
Bank & Credit Card Charges	1.80%	0.85%	0.60%	2.20%	3.45%	0.40%
Policy Work	0.40%	0.60%	0.30%	0.45%	0.10%	0.45%
Miscellaneous	0.50%	0.85%	0.30%	0.30%	0.10%	0.15%
TOTAL SEMI-FIXED EXPENSE	14.00%	12.30%	8.15%	16.00%	13.65%	10.35%
Rent, Mortgage & Interest	6.80%	6.20%	4.95%	5.85%	4.30%	6.95%
Amortization Leaseholds	0.40%	0.35%	0.50%	2.65%	0.55%	0.00%
Repairs & Maintenance Real Estate	0.50%	0.70%	0.60%	0.50%	0.40%	1.35%
Depreciation Buildings & Improvements	0.45%	1.10%	0.00%	0.00%	0.20%	0.30%
Taxes Real Estate	2.35%	1.80%	2.50%	0.75%	1.20%	2.80%
Insurance Buildings & Improvements	1.25%	2.15%	0.85%	0.65%	0.55%	1.35%
SUBTOTAL OCCUPANCY EXPENSE	11.75%	12.30%	9.40%	10.40%	7.20%	12.75%
Heat, Light, Power & Water	0.80%	1.25%	0.50%	0.25%	0.60%	2.60%
Insurance - Other	1.25%	2.10%	1.30%	1.05%	0.45%	0.80%
Taxes - Other	0.80%	0.30%	0.75%	0.35%	0.70%	1.10%
Equipment Repairs & Maintenance	0.25%	0.20%	0.15%	0.60%	0.25%	0.90%
Depreciation Equipment	1.05%	1.15%	0.30%	0.65%	0.40%	0.00%
Equipment Rental	0.15%	0.35%	0.00%	0.10%	0.05%	0.40%
Interest - Other Loans	0.60%	0.30%	0.60%	1.65%	0.40%	0.00%
TOTAL FIXED EXPENSE	16.65%	17.95%	13.00%	15.05%	10.05%	18.55%
TOTAL EXPENSES	87.00%	99.55%	83.60%	77.35%	59.55%	77.93%
TOTAL OPERATING PROFIT	13.00%	0.45%	16.40%	22.65%	40.45%	22.07%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	33.00%	20.00%	21.00%	14.00%	12.00%
No Body Shop	100.00%	33.00%	20.00%	33.00%	14.00%	0.00%

Volkswagen Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Used Dept Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Dept Expense % Gross
Salespersons' Compensation	9.65%	14.50%	19.50%			
Customer Relations & Adjustments	0.95%	0.35%	0.70%	2.35%	0.20%	1.45%
Demonstrator Vehicle Expense	0.75%	1.20%				
Interest - Floor Planning	-2.10%	-1.65%	0.50%			
Delivery Expense	1.50%	2.00%	2.50%			
Transportation Claims	0.00%	-0.10%	0.00%		0.00%	
Warranty & Used Vehicle Guarantee	0.25%		0.00%	0.65%	0.00%	0.25%
Advertising	4.55%	3.70%	7.45%	2.05%	1.25%	2.15%
Sales Promotion	2.25%	2.70%	1.95%	1.85%	1.30%	0.90%
TOTAL SELLING EXPENSE	17.80%	22.70%	32.60%	6.90%	2.75%	4.75%
Salaries - Owners	2.25%	1.95%	1.70%	2.40%	1.85%	3.55%
Compensation - Supervision	12.00%	10.60%	13.75%	9.80%	8.95%	11.60%
Salaries & Wages - Clerical	3.40%	2.60%	2.95%	3.55%	2.45%	3.55%
Salaries & Wages - Other	5.80%	3.50%	2.65%	9.35%	11.95%	3.55%
Compensation - Specialists	8.00%	7.10%	6.60%	7.25%	6.60%	7.55%
Absentee, Vacation & Holiday Pay	1.45%	1.70%	0.55%	2.70%	0.90%	2.10%
Workers' Compensation Insurance	0.55%	0.45%	0.35%	0.95%	0.40%	2.55%
Payroll Taxes	4.05%	3.75%	2.05%	5.50%	2.50%	5.50%
Pension	0.60%	0.40%	0.35%	1.40%	0.30%	1.50%
Other Employee Expenses/Benefits	1.85%	1.30%	2.00%	2.40%	1.55%	3.25%
TOTAL EMPLOYMENT EXPENSE	39.95%	33.35%	32.95%	45.30%	37.45%	44.70%
Comebacks	0.35%			0.65%		1.15%
Supplies and Small Tools	0.65%	0.35%	0.65%	0.95%	0.40%	4.95%
Uniforms and Laundry	0.20%	0.05%	0.05%	0.45%	0.10%	0.35%
Training	1.15%	0.85%	0.40%	1.85%	0.60%	1.10%
Company Vehicles - Expenses	0.60%	0.55%	0.45%	0.70%	1.05%	0.20%
Vehicle Loaners - Expense & Payments	0.25%	1.60%	1.25%	2.00%	0.45%	0.00%
Freight, Express and Cartage	0.35%	0.40%	0.30%	0.05%	0.50%	0.00%
Consulting & Management Fees	1.00%	0.65%	0.20%	0.70%	1.10%	1.90%
Other Deprec Assets - Expenses	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%
Data Processing Expenses	3.10%	2.45%	2.65%	2.90%	2.45%	2.95%
Postage, Stationery & Office Supplies	0.60%	0.40%	0.55%	0.45%	0.50%	0.65%
Telephone & Internet Access	0.25%	0.30%	0.30%	0.25%	0.20%	0.55%
Travel and Entertainment	0.40%	0.55%	0.45%	0.20%	0.60%	0.05%
Membership Dues & Subscriptions	0.15%	0.10%	0.25%	0.30%	0.20%	0.20%
Professional Fees	0.90%	0.60%	0.85%	1.80%	1.30%	0.35%
Contributions	0.10%	0.10%	0.15%	0.10%	0.10%	0.00%
Bad Debts	0.05%	0.00%	0.15%	0.00%	0.00%	0.00%
Miscellaneous Expenses	0.30%	0.25%	1.50%	0.60%	1.40%	0.05%
TOTAL SEMI-FIXED EXPENSE	10.40%	9.25%	10.15%	13.95%	10.95%	14.45%
Heat, Light, Power & Water	1.00%	0.80%	0.80%	1.10%	1.10%	2.40%
Rent	7.15%	5.80%	5.65%	7.00%	6.20%	9.60%
Amortization - Leasehold Improvements	0.50%	0.30%	0.50%	0.25%	0.55%	0.85%
Repairs & Maint. - Own & Leased Property	1.25%	1.00%	0.90%	1.30%	1.20%	2.10%
Depreciation - Buildings & Improvements	0.25%	0.10%	0.20%	0.25%	0.55%	0.00%
Insurance - Buildings & Improvements	0.60%	0.35%	0.40%	0.55%	0.35%	0.00%
Insurance - Other	1.75%	1.75%	0.80%	1.55%	1.25%	1.30%
Real Estate Taxes	1.10%	1.15%	0.85%	1.10%	1.20%	2.15%
Taxes - Other	0.40%	0.25%	0.25%	0.25%	0.35%	0.25%
Mortgage Interest	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Depreciation - Equipment & Fixtures	1.15%	1.10%	0.65%	1.20%	1.10%	2.10%
Equipment Rental	0.10%	0.00%	0.05%	0.25%	0.05%	0.25%
Repairs & Maint. - Equipment	0.20%	0.05%	0.10%	0.40%	0.50%	1.15%
TOTAL FIXED EXPENSE	15.45%	12.65%	11.15%	15.20%	14.40%	22.15%
TOTAL OPERATING EXPENSE	83.60%	77.95%	86.85%	81.35%	65.55%	86.05%
TOTAL OPERATING PROFIT	16.40%	22.05%	13.15%	18.65%	34.45%	13.95%
Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.						
If there are expenses that still cannot be categorized, use these recommended percentages:						
Proration of Unallocated Expenses	100.00%	28.00%	33.00%	21.00%	13.00%	5.00%
No Body Shop	100.00%	28.00%	33.00%	26.00%	13.00%	0.00%