



# OPERATING & EXPENSE PROFILES

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# MANAGEMENT OPERATING PROFILES

Cash in Bank	100% of average monthly Total Dealership Expense plus Technician Payroll	
Service, Parts & Body Receivables	50% of average monthly Service, Parts & Body Sales (excluding warranty & 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 & dollars)	
New Vehicle Turnover Rate	8 times per year	
Used Vehicle Inventory	1 month supply (units & 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 ÷ assets = 7 to 1	
Net Profit Return on Net Worth	45% - 50%	
Net Profit Return on Total Sales	4% - 5%	

Absorption = Gross Profit ÷ Total Dealership Expense

	<u>With Body Shop</u>	<u>w/o Body Shop</u>
Used Vehicle Dept Absorption	40%	40%
Service Dept Absorption	30%	35%
Body Shop Dept Absorption	10%	0%
Parts Dept Absorption	20%	25%
Total Absorption	100%	100%



# PRODUCTIVITY PROFILES

## NEW & USED VEHICLE DEPARTMENTS

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

## SERVICE DEPARTMENT

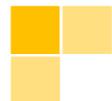
Sales Proficiency	120% sale of hours available
Gross Retention	73% Customer Labor 73% Internal Labor 73% Warranty Labor
Technician Efficiency	125% factory manual 135% Chilton Motors and others
Stall Utilization/Productivity	75% minimum
Technician to Support Personnel Ratio	2:1
Customer Follow-Up Contact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

## BODY SHOP DEPARTMENT

Gross Retention	43% - 55% Total 65% Labor 30% - 35% Parts 40% Paint & 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 - \$36,000 per month Import - \$48,000 to \$50,000+ 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	9.60%	23.40%	18.60%			
F & I Commissions	2.95%	6.05%	3.90%			
Delivery Expense	0.70%	1.50%	1.45%			
Advertising	6.60%	10.90%	11.75%	2.45%	2.50%	0.90%
Advertising Group Expense	0.00%	0.00%	0.25%	0.00%	0.00%	0.00%
Advertising Recovery	-2.15%	-5.40%	-1.35%	-0.45%	-0.20%	0.00%
Floor Plan Interest	0.85%	5.10%	1.45%			
Physical Transfer Costs	0.05%	0.15%	0.00%			
<b>TOTAL VARIABLE SELLING EXPENSE</b>	<b>18.60%</b>	<b>41.70%</b>	<b>36.05%</b>	<b>2.00%</b>	<b>2.30%</b>	<b>0.90%</b>
Salaries - Owners	0.45%	0.50%	1.25%	1.05%	1.00%	0.95%
Salaries - Supervision	12.50%	14.65%	9.15%	7.25%	5.15%	6.25%
Salaries - Clerical	2.65%	2.00%	2.25%	1.90%	1.95%	4.60%
Salaries - Specialists	4.40%	0.20%	0.00%	8.65%	6.65%	14.90%
Salaries Other	9.05%	3.40%	2.40%	9.50%	8.15%	7.45%
Absentee Wages - Productive Personnel	0.85%			2.20%		2.30%
Taxes Payroll	4.10%	4.50%	2.35%	5.05%	2.40%	5.10%
Employee Benefits	4.20%	3.95%	2.45%	4.80%	1.90%	4.25%
Pension Fund	0.70%	0.75%	0.40%	0.55%	0.30%	0.30%
Car Wash/Detailing - Personnel	0.00%			0.00%		
<b>TOTAL PERSONNEL EXPENSE</b>	<b>38.90%</b>	<b>29.95%</b>	<b>20.25%</b>	<b>40.95%</b>	<b>27.50%</b>	<b>46.10%</b>
Uniform Expense	0.25%	0.25%	0.15%	0.35%	0.15%	0.30%
Vehicle Expense	0.85%	0.70%	0.90%	0.40%	0.90%	0.25%
Office Supplies & Expense	0.55%	0.45%	0.55%	0.50%	0.55%	0.45%
Other Supplies	1.20%	1.20%	0.45%	0.55%	0.45%	9.10%
Warranty Adjustments	0.25%	0.00%	0.00%	0.45%	0.00%	0.00%
Contribution	0.15%	0.40%	0.00%	0.10%	0.10%	0.05%
Policy Work	1.05%	0.55%	2.35%	2.05%	0.20%	0.70%
Data Processing	2.00%	1.80%	1.35%	1.45%	1.95%	1.05%
Outside Services	2.95%	2.25%	2.05%	4.05%	4.20%	1.45%
Travel & Entertainment	0.25%	0.40%	0.15%	0.45%	0.35%	1.00%
Membership Dues and Publications	0.15%	0.10%	0.10%	0.10%	0.05%	0.05%
Legal and Auditing Expenses	0.65%	0.75%	1.05%	0.25%	0.70%	0.25%
Telephone	0.20%	0.25%	0.25%	0.30%	0.15%	0.25%
Training Expense	0.60%	0.65%	0.25%	1.10%	0.25%	0.70%
Miscellaneous Expense	0.45%	0.35%	0.25%	0.05%	0.25%	0.00%
Freight	0.55%	0.45%	0.40%	0.15%	1.40%	0.25%
Bad Debts	0.25%	0.40%	0.00%	0.10%	-0.05%	0.10%
Credit Card Discount	1.40%	1.55%	0.50%	1.85%	1.15%	0.45%
Loaner Car Expense	3.55%	3.05%	1.65%	4.40%	2.20%	1.65%
Car Wash/Detailing - Semi-Fixed	0.00%			-0.55%		
<b>TOTAL SEMI-FIXED EXPENSE</b>	<b>17.30%</b>	<b>15.55%</b>	<b>12.40%</b>	<b>18.10%</b>	<b>14.95%</b>	<b>18.05%</b>
Rent or Equivalent	7.75%	12.45%	5.15%	6.75%	6.60%	6.80%
Amortization-Leasehold	0.80%	0.70%	1.35%	0.35%	0.60%	0.00%
Repairs - (Real Estate) & Facility Maint.	0.65%	0.30%	0.25%	0.40%	0.25%	0.10%
Depreciation - Buildings & Improvements	0.10%	0.20%	1.00%	0.30%	0.50%	0.00%
Taxes Real Estate	1.05%	1.60%	0.90%	0.75%	1.05%	1.00%
Insurance - Buildings & Improvements	0.00%	0.00%	0.20%	0.20%	0.25%	0.20%
Heat, Light, Power & Water	1.25%	1.35%	0.85%	1.05%	0.75%	2.70%
<b>SUBTOTAL-OCCUPANCY EXPENSE</b>	<b>11.60%</b>	<b>16.60%</b>	<b>9.70%</b>	<b>9.80%</b>	<b>10.00%</b>	<b>10.80%</b>
Insurance - Other	1.20%	1.55%	1.10%	1.05%	0.95%	1.00%
Taxes, Licenses and Fees	0.20%	0.40%	0.05%	0.20%	0.10%	0.20%
Repairs Equipment	0.30%	0.10%	0.15%	0.30%	0.05%	0.65%
Depreciation Equipment	1.30%	1.10%	0.80%	1.70%	0.70%	1.85%
Equipment Rental	0.10%	0.15%	0.10%	0.10%	0.05%	0.00%
Car Wash/Detailing - Fixed	0.00%			0.30%		
<b>TOTAL FIXED EXPENSE</b>	<b>14.70%</b>	<b>19.90%</b>	<b>11.90%</b>	<b>13.45%</b>	<b>11.85%</b>	<b>14.50%</b>
<b>TOTAL FIXED OVERHEAD EXPENSE</b>	<b>70.90%</b>	<b>65.40%</b>	<b>44.55%</b>	<b>72.50%</b>	<b>54.30%</b>	<b>78.65%</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>89.50%</b>	<b>107.10%</b>	<b>80.60%</b>	<b>74.50%</b>	<b>56.60%</b>	<b>79.55%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>10.50%</b>	<b>-7.10%</b>	<b>19.40%</b>	<b>25.50%</b>	<b>43.40%</b>	<b>20.45%</b>
<b>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:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

Chrysler Expenses	Total Dealership Expense % Gross	New Dept Expense % Gross	Pre-Owned Dept Expense % Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Dept Expense % Gross
Salespersons' Commissions & Incentives *	10.95%	13.60%	16.10%			
Sales Managers' Commissions & Incentives *	6.45%	8.60%	8.10%			
F&I Managers' Commissions & Incentives *	4.85%	6.30%	5.55%			
Vehicle Inventory Maintenance	1.60%	1.50%	2.55%			
Policy Adjustments	0.60%	0.50%	0.95%			
<b>VEHICLE VARIABLE SALES EXPENSE</b>	<b>24.45%</b>	<b>30.50%</b>	<b>33.25%</b>			
Salespersons' Salaries *	1.50%	1.90%	1.30%			
Sales Managers' Salaries *	2.80%	3.00%	3.10%			
F&I Managers' Salaries *	1.20%	1.70%	0.70%			
Other Salaries *	2.00%	2.40%	1.30%			
Salaries, Vacation & Time Off (Service & Body) *	6.60%			34.70%		33.50%
Salaries, Wages & Incentives (Parts) *	3.50%				26.75%	
Demonstration Expense	0.70%	1.00%	0.95%			
Floor Plan Interest	3.40%	8.75%	1.70%			
Floor Plan Interest Credit	-6.15%	-15.15%				
Advertising - Print, TV, Other	9.00%	13.90%	6.60%	3.30%	3.00%	2.45%
Advertising - Internet	2.70%	2.95%	3.00%			
Advertising Credits	-4.05%	-9.20%				
Training	6.45%	0.90%	0.35%	2.10%	0.60%	0.75%
Freight (Parts)	0.10%				1.05%	
Supplies, Tools & Laundry (Service, Body & Parts)	0.45%			-0.35%	1.10%	5.90%
Vehicle Expense - (Service, Body & Parts)	0.55%			1.05%	2.25%	1.65%
Policy Adjustments - (Service, Body & Parts)	0.60%			2.05%	0.30%	1.90%
Depr, Maint. Repair & Rental Equip. - (Svc, Body & Parts)	0.45%			1.95%	0.65%	1.40%
<b>New &amp; Used SEMI-FIXED + Svc, Parts &amp; Body SALES EXP</b>	<b>31.80%</b>	<b>12.15%</b>	<b>19.00%</b>	<b>44.80%</b>	<b>35.70%</b>	<b>47.55%</b>
Salaries & Wages - Administrative & General *	3.95%	2.70%	2.40%	4.45%	3.00%	3.05%
Employee Benefits *	2.90%	1.75%	1.85%	4.30%	2.10%	3.80%
Payroll Taxes *	3.90%	2.85%	2.50%	5.80%	3.00%	5.15%
Advertising General & Institutional	0.40%	0.25%	0.30%	0.40%	0.35%	0.25%
Stationery, Office Supplies & Postage	0.70%	0.60%	0.50%	0.75%	0.40%	0.65%
Legal, Auditing, Collection & Other Outside Services	1.65%	1.45%	1.20%	2.20%	1.85%	1.45%
Company Car Expense	0.25%	0.30%	0.20%	0.55%	0.55%	0.40%
Dues, Subscriptions & Contributions	0.30%	0.25%	0.20%	0.30%	0.25%	0.25%
Data Processing Services	1.45%	1.10%	0.90%	1.70%	1.30%	1.85%
Travel & Entertainment	0.40%	0.35%	0.25%	0.35%	0.25%	0.30%
Bad Debts	0.15%	0.20%	0.10%	0.15%	0.10%	0.05%
Miscellaneous	0.65%	0.45%	0.25%	0.55%	0.25%	0.30%
Rent & Equivalent	6.10%	5.15%	3.90%	7.70%	5.75%	8.00%
Maintenance & Repairs - Real Estate	1.00%	0.85%	0.65%	1.00%	0.80%	1.20%
Interest (Other Than Floor Plan & Mortgage)	0.50%	0.45%	0.45%	0.75%	0.60%	1.40%
Insur, Taxes & Licenses (Other Than Payroll & R. E.)	1.65%	1.35%	1.30%	2.30%	1.40%	1.25%
Deprec, Maint, Repair & Rental - Furn, Signs & Equip	0.85%	0.70%	0.60%	0.95%	0.80%	0.85%
Heat, Light, Power & Water	1.10%	0.85%	0.80%	1.55%	1.20%	2.20%
Telephone	0.40%	0.30%	0.25%	0.50%	0.45%	0.50%
<b>TOTAL FIXED EXPENSE</b>	<b>28.30%</b>	<b>21.90%</b>	<b>18.60%</b>	<b>36.25%</b>	<b>24.40%</b>	<b>32.90%</b>
Salaries - Owners & Officers *	2.95%	2.10%	2.35%	4.05%	3.30%	5.10%
<b>TOTAL EXPENSE</b>	<b>87.50%</b>	<b>66.65%</b>	<b>73.20%</b>	<b>85.10%</b>	<b>63.40%</b>	<b>85.55%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>12.50%</b>	<b>33.35%</b>	<b>26.80%</b>	<b>14.90%</b>	<b>36.60%</b>	<b>14.45%</b>
memo - New & Used Salesperson Commissions + Salaries	12.45%	15.50%	17.40%			
memo - New & Used Managers Commissions + Salaries	9.25%	11.60%	11.20%			
memo - New & Used F&I Commissions + Salaries	6.05%	8.00%	6.25%			
* memo - Total Employee Expenses	53.55%	46.85%	45.25%	53.35%	38.10%	50.60%
<b>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:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

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 *	10.55%	14.85%	17.75%			
Sales Managers Commissions & Incentives *	4.85%	8.30%	5.90%			
F&I Commissions & Incentives *	3.65%	6.45%	4.15%			
Pre-Delivery Expense	1.40%	4.35%				
Pre-Delivery Allowance	-1.20%	-3.85%				
Free Service / Maintenance & Policy	0.80%	0.80%	1.95%			
<b>TOTAL VARIABLE EXPENSE (New &amp; Used)</b>	<b>20.05%</b>	<b>30.90%</b>	<b>29.75%</b>			
Salespersons Salaries *	0.95%	1.80%	1.40%			
Managers Salaries *	4.60%	2.65%	3.20%	8.75%	8.40%	13.50%
Other Salaries *	7.20%	3.10%	1.65%	13.30%	12.65%	12.25%
F & I Salaries *	0.95%	1.45%	1.20%			
Other Commissions & Incentives (Service, Parts & Body) *	3.20%			10.05%	7.75%	5.30%
Advertising + Promotion	8.45%	12.40%	9.95%	4.50%	2.40%	1.35%
<i>memo - Advertising</i>		10.40%	7.55%			
<i>memo - Promotions</i>		2.00%	2.40%			
Advertising Rebates	-3.30%	-13.00%	-1.15%	-0.45%	-0.20%	-1.15%
Training	0.80%	0.65%	0.40%	1.70%	0.35%	0.80%
Demo Expense	0.65%	1.15%	0.90%			
Service Loaner	0.40%	0.50%	0.30%	2.00%	1.55%	1.50%
F&I Other Expense	0.35%	0.55%	0.50%			
Interest Floor Plan	4.10%	12.15%	2.40%			
Floor Plan Assistance	-4.20%	-14.60%	-1.00%			
Policy Adjustment (Service Parts & Body)	0.60%			0.80%	0.25%	1.75%
Tools & Supplies	0.60%			1.30%	0.95%	5.30%
Freight	0.15%			0.10%	0.80%	-0.35%
Equipment & Vehicle Maintenance	0.65%			1.50%	1.40%	1.10%
Inventory Control & Data Processing	0.50%			1.25%	1.45%	2.95%
Vacation & Time Off Pay Tech *	0.60%			2.60%	0.60%	2.55%
<b>TOTAL SEMI-FIXED &amp; SALES EXPENSES</b>	<b>27.25%</b>	<b>8.80%</b>	<b>19.75%</b>	<b>47.40%</b>	<b>38.35%</b>	<b>46.85%</b>
Salaries General Manager *	2.50%	2.60%	1.50%	2.15%	2.00%	2.15%
Salaries Administrative *	2.70%	3.15%	1.65%	3.05%	2.10%	2.45%
Employee Benefit *	2.85%	3.05%	1.80%	3.80%	2.25%	3.35%
Payroll Taxes *	3.95%	3.90%	2.50%	5.35%	3.10%	4.75%
Pensions *	0.75%	0.75%	0.55%	0.65%	0.35%	0.55%
Institutional Advertising & Promotion	0.60%	0.80%	0.40%	0.70%	0.60%	0.45%
Rent & Equivalent	7.00%	6.50%	4.10%	8.80%	5.95%	8.15%
Utilities	1.25%	1.15%	0.75%	1.60%	1.05%	1.55%
Telephone	0.40%	0.40%	0.25%	0.50%	0.40%	0.40%
Taxes	0.45%	1.05%	0.25%	0.40%	0.35%	0.55%
Insurance	0.95%	1.20%	0.60%	1.10%	0.80%	0.80%
Office Supplies	0.50%	0.65%	0.35%	0.60%	0.40%	0.40%
Professional & Service Fees	1.60%	1.55%	0.80%	1.70%	1.25%	1.00%
Data Processing	1.25%	1.45%	0.70%	1.35%	1.00%	0.70%
Bad Debts	0.15%	0.15%	0.05%	0.10%	0.10%	0.15%
Contributions	0.15%	0.15%	0.10%	0.20%	0.15%	0.30%
Interest	0.55%	0.55%	0.35%	0.35%	0.40%	0.35%
Depreciation Equipment	0.75%	0.60%	0.50%	1.15%	0.60%	0.90%
Equipment & Vehicle Maintenance General	0.35%	0.30%	0.25%	0.40%	0.25%	0.35%
Travel & Entertainment	0.25%	0.40%	0.20%	0.35%	0.20%	0.30%
Miscellaneous Expense	0.55%	0.65%	0.20%	0.75%	0.45%	0.40%
<b>TOTAL FIXED EXPENSE</b>	<b>29.50%</b>	<b>31.00%</b>	<b>17.85%</b>	<b>35.05%</b>	<b>23.75%</b>	<b>30.00%</b>
Dealer Salary *	1.75%	2.20%	1.50%	2.10%	2.10%	1.70%
<b>TOTAL EXPENSE</b>	<b>78.55%</b>	<b>72.90%</b>	<b>68.85%</b>	<b>84.55%</b>	<b>64.20%</b>	<b>78.55%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>21.45%</b>	<b>27.10%</b>	<b>31.15%</b>	<b>15.45%</b>	<b>35.80%</b>	<b>21.45%</b>
<b>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:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>
memo - Commissions & Incentives + Salaries Salespersons	11.50%	16.65%	19.15%			
memo - Commissions & Incentives + Salaries Sales Managers	9.45%	10.95%	9.10%			
memo - Commissions & Incentives + Salaries F&I	4.60%	7.90%	5.35%			
memo - Total Employee Expense *	51.05%	54.25%	44.75%	51.80%	41.30%	48.55%

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	10.45%	16.60%	18.25%			
Delivery Expense	1.00%	1.95%	1.15%			
Policy Work - Vehicles	0.50%	0.65%	1.15%			
<b>TOTAL VARIABLE EXPENSE</b>	<b>11.95%</b>	<b>19.20%</b>	<b>20.55%</b>			
Salaries - Owners/Executive Managers	2.55%	3.35%	1.90%	2.20%	1.80%	1.85%
Salaries - Supervision	9.85%	11.65%	7.55%	8.55%	7.30%	11.10%
Salaries - Clerical	2.80%	2.85%	1.75%	3.15%	2.10%	3.15%
Other Salaries & Wages	10.15%	3.90%	2.55%	20.80%	14.40%	14.70%
Absentee Compensation	1.25%	0.80%	0.50%	2.50%	0.70%	2.85%
Incentives - Supervision	4.65%	5.25%	4.55%	4.00%	2.85%	4.75%
Taxes - Payroll	4.35%	4.25%	2.50%	5.75%	2.25%	6.25%
Employee Benefits	3.70%	2.65%	2.25%	5.50%	2.30%	5.35%
Retirement Benefits	0.80%	0.60%	0.65%	0.70%	0.65%	0.70%
<b>TOTAL PERSONNEL EXPENSE</b>	<b>40.10%</b>	<b>35.30%</b>	<b>24.20%</b>	<b>53.15%</b>	<b>34.35%</b>	<b>50.70%</b>
Company Vehicle Expense	0.95%	0.90%	0.60%	0.75%	1.05%	0.85%
Office Supplies & Expenses	0.55%	0.55%	0.40%	0.55%	0.35%	0.45%
Other Supplies	1.00%	0.90%	0.65%	0.05%	0.35%	3.70%
E-Commerce Advertising/Fees	2.20%	3.30%	2.45%	0.40%	0.35%	0.50%
Advertising	7.20%	13.85%	5.10%	3.40%	1.90%	1.75%
Advertising Rebates	-3.90%	-14.20%	-1.40%	-0.75%	-0.25%	-0.10%
Contributions	0.25%	0.30%	0.15%	0.15%	0.15%	0.15%
Policy Work - Parts & Service	0.65%			1.95%	0.25%	1.05%
Information Technology Services	2.10%	2.30%	1.50%	2.20%	2.50%	2.90%
Outside Services (Other)	2.80%	2.85%	1.90%	2.85%	2.55%	3.35%
Travel & Entertainment	0.30%	0.45%	0.20%	0.25%	0.15%	0.25%
Membership Dues & Publications	0.35%	0.60%	0.30%	0.25%	0.25%	0.20%
Legal & Auditing Expense	0.35%	0.45%	0.25%	0.30%	0.30%	0.40%
Telephone	0.45%	0.45%	0.30%	0.40%	0.35%	0.45%
Training Expense	0.85%	1.00%	0.45%	1.15%	0.35%	0.75%
Interest - Floorplan	3.45%	14.60%	1.75%			
Interest - Floorplan Credit	-7.05%	-23.70%	-0.35%			
Interest - Notes Payable (Other)	0.65%	1.30%	0.60%	0.40%	0.70%	1.00%
Insurance - Inventory	0.60%	1.55%	0.50%			
Bad Debt Expense	0.05%	0.25%	0.05%	0.25%	0.05%	0.15%
Freight, Postage & Shipping	0.50%	0.45%	0.30%	0.25%	0.05%	0.15%
Miscellaneous Expense	0.50%	0.30%	0.30%	0.55%	0.30%	0.50%
<b>TOTAL SEMI-FIXED EXPENSE</b>	<b>14.80%</b>	<b>8.45%</b>	<b>16.00%</b>	<b>15.35%</b>	<b>11.70%</b>	<b>18.45%</b>
Rent	5.05%	5.95%	3.50%	5.10%	3.90%	6.60%
Amortization - Leaseholds	0.80%	0.90%	0.55%	0.70%	0.55%	0.75%
Repairs - Real Estate	0.40%	0.40%	0.25%	0.55%	0.25%	0.75%
Depreciation Bldgs. & Improvements	0.75%	0.45%	0.60%	0.70%	0.50%	0.75%
Taxes - Real Estate	1.10%	1.25%	0.70%	1.10%	0.85%	1.40%
Insurance Bldgs. & Improvements	0.50%	0.60%	0.40%	0.45%	0.30%	0.45%
Interest - Mortgages	0.85%	1.00%	0.65%	0.70%	0.50%	0.90%
Utilities	1.45%	1.45%	0.90%	1.50%	1.15%	2.90%
<b>SUB-TOTAL RENT &amp; RENT EQUIVALENT</b>	<b>10.90%</b>	<b>12.00%</b>	<b>7.55%</b>	<b>10.80%</b>	<b>8.00%</b>	<b>14.50%</b>
Insurance - Other	1.05%	1.35%	0.70%	1.10%	0.85%	1.45%
Taxes - Other	0.55%	0.65%	0.40%	0.45%	0.35%	0.30%
Repairs - Equipment	0.25%	0.10%	0.10%	0.55%	0.10%	0.70%
Depreciation - Equipment	1.10%	0.90%	0.65%	1.60%	0.80%	1.60%
Equipment Rental	0.25%	0.25%	0.15%	0.25%	0.35%	0.40%
<b>TOTAL FIXED EXPENSE</b>	<b>14.10%</b>	<b>15.25%</b>	<b>9.55%</b>	<b>14.75%</b>	<b>10.45%</b>	<b>18.95%</b>
<b>TOTAL FIXED OVERHEAD EXPENSE</b>	<b>69.00%</b>	<b>59.00%</b>	<b>49.75%</b>	<b>83.25%</b>	<b>56.50%</b>	<b>88.10%</b>
<b>TOTAL EXPENSES</b>	<b>80.95%</b>	<b>78.20%</b>	<b>70.30%</b>	<b>83.25%</b>	<b>56.50%</b>	<b>88.10%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>19.05%</b>	<b>21.80%</b>	<b>29.70%</b>	<b>16.75%</b>	<b>43.50%</b>	<b>11.90%</b>
<b>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:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

Honda 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	9.20%	15.25%	17.60%			
Floor Plan Interest	-0.50%	-1.15%	0.70%			
Compensation F & I / Service Contracts	4.30%	6.95%	6.40%	0.30%		
Delivery Expense	0.20%	0.80%	0.10%			
Policy Expense - New & Used	0.30%	0.35%	1.05%			
Demo Expense	0.10%	0.35%	0.25%			
Advertising Associations	0.35%	0.25%				
Advertising - New & Used	6.40%	12.15%	7.35%			
<b>TOTAL VARIABLE SELLING EXPENSE</b>	<b>20.35%</b>	<b>34.95%</b>	<b>33.45%</b>	<b>0.30%</b>		
Compensation Owners	1.85%	1.50%	1.90%	1.45%	2.05%	0.85%
Compensation Supervisors	10.85%	11.25%	12.50%	8.10%	8.95%	11.75%
Compensation Clerical	2.40%	2.45%	1.70%	2.15%	1.60%	3.00%
Other Salaries & Wages	10.80%	2.85%	2.30%	19.50%	15.35%	16.65%
Payroll Taxes	4.20%	3.85%	2.60%	5.10%	2.30%	6.00%
Employee Benefits/Pension/401K/Worker's Comp	4.60%	2.95%	2.65%	6.35%	3.20%	7.40%
Absentee Wages - Productive	1.30%	0.85%	0.70%	2.35%	0.45%	3.05%
<b>TOTAL PERSONNEL EXPENSE</b>	<b>36.00%</b>	<b>25.70%</b>	<b>24.35%</b>	<b>45.00%</b>	<b>33.90%</b>	<b>48.70%</b>
Company Vehicle Expense	0.80%	0.40%	0.75%	0.75%	1.00%	0.40%
Office Supplies & Stationery	0.40%	0.35%	0.35%	0.45%	0.30%	0.35%
Other Supplies & Tools	0.30%	0.70%	0.50%	-2.35%	0.65%	3.10%
Adv. - Service, Body, P & A	1.60%			3.35%	2.75%	0.90%
Bad Debts	0.00%	0.10%	0.00%	0.05%	0.00%	0.15%
Contributions	0.10%	0.15%	0.10%	0.05%	0.10%	0.05%
Policy Expense - Service, Body, P & A	0.50%			1.35%	0.30%	1.25%
Outside Services	2.90%	2.45%	2.55%	2.70%	3.00%	3.30%
Laundry & Uniforms	0.20%	0.10%	0.05%	0.40%	0.10%	0.65%
Travel & Entertainment	0.25%	0.40%	0.20%	0.20%	0.20%	0.05%
Memberships, Dues, Publications	0.20%	0.20%	0.10%	0.10%	0.15%	0.05%
Legal & Auditing	0.65%	0.60%	0.75%	0.60%	0.25%	0.15%
Telephone	0.35%	0.30%	0.30%	0.30%	0.30%	0.15%
Postage/Express Mail/Freight	0.40%	0.45%	0.40%	0.15%	0.60%	0.00%
Training	0.45%	0.40%	0.25%	0.60%	0.25%	0.70%
Data Processing Services	1.75%	1.40%	1.35%	2.10%	1.50%	2.25%
Miscellaneous	0.45%	0.65%	0.35%	0.70%	0.55%	0.90%
<b>TOTAL SEMI-FIXED EXPENSE</b>	<b>11.30%</b>	<b>8.65%</b>	<b>8.00%</b>	<b>11.50%</b>	<b>12.00%</b>	<b>14.40%</b>
Rent	5.75%	6.05%	3.80%	5.30%	4.40%	5.00%
Amortization - Leaseholds	0.30%	0.05%	0.20%	0.30%	0.65%	0.15%
Repairs & Maint - Real Estate	0.40%	0.30%	0.30%	0.35%	0.35%	0.15%
Depreciation - Bldg & Imps	0.70%	0.50%	0.40%	0.85%	1.35%	0.00%
Taxes - Real Estate	0.90%	0.95%	0.65%	0.80%	0.80%	0.90%
Insurance - Bldgs & Imps	0.30%	0.45%	0.25%	0.30%	0.50%	0.55%
Mortgage Interest	0.35%	-0.70%	0.05%	0.00%	0.65%	0.00%
Utilities	1.15%	1.10%	0.85%	1.15%	0.95%	1.40%
<b>RENT &amp; RENT EQUIVALENT</b>	<b>9.85%</b>	<b>8.70%</b>	<b>6.50%</b>	<b>9.05%</b>	<b>9.65%</b>	<b>8.15%</b>
Insurance - Other	0.80%	0.95%	0.65%	0.80%	0.60%	0.85%
Taxes - Other	0.55%	0.65%	0.45%	0.40%	0.40%	0.20%
Other Interest	0.25%	0.25%	0.15%	0.10%	0.60%	0.00%
Depreciation - Other	0.85%	0.65%	0.45%	1.25%	0.95%	0.75%
Equipment Repairs & Rentals	0.35%	0.25%	0.15%	0.60%	0.25%	0.70%
<b>TOTAL FIXED EXPENSE</b>	<b>12.65%</b>	<b>11.45%</b>	<b>8.35%</b>	<b>12.20%</b>	<b>12.45%</b>	<b>10.65%</b>
<b>TOTAL FIXED OVERHEAD</b>	<b>59.95%</b>	<b>45.80%</b>	<b>40.70%</b>	<b>68.70%</b>	<b>58.35%</b>	<b>73.75%</b>
<b>TOTAL EXPENSES</b>	<b>80.30%</b>	<b>80.75%</b>	<b>74.15%</b>	<b>69.00%</b>	<b>58.35%</b>	<b>73.75%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>19.70%</b>	<b>19.25%</b>	<b>25.85%</b>	<b>31.00%</b>	<b>41.65%</b>	<b>26.25%</b>

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 Expense % Gross	Used Expense % Gross	Service Expense % Gross	Parts Expense % Gross	Body Shop Expense % Gross
Salespeople: Compensation & Incentive	12.25%	14.50%	16.55%	3.00%	3.15%	0.00%
F&I Managers: Compensation & Incentive	5.60%	6.65%	5.15%			
Delivery Expense	1.35%	1.00%	1.10%			
Policy Work - Vehicles	0.90%	0.20%	1.55%			
Interest - Floor Planning	-1.45%	-4.45%	1.20%			
Demonstrator Expense	0.25%	2.00%	0.00%			
Used Vehicle Maintenance Expense	0.10%		0.35%			
<b>TOTAL VARIABLE SELLING EXPENSE</b>	<b>19.00%</b>	<b>19.90%</b>	<b>25.90%</b>	<b>3.00%</b>	<b>3.15%</b>	<b>0.00%</b>
Salaries - Owners/General Managers	3.30%	2.50%	2.05%	1.80%	2.65%	0.00%
Salaries - Supervision	9.25%	9.90%	9.70%	11.40%	10.95%	17.75%
Salaries - Clerical	3.65%	2.45%	2.55%	3.50%	3.15%	3.05%
Other Salaries & Wages	7.95%	3.15%	1.10%	15.50%	14.65%	3.20%
Leave - Vacation, Sick & Holiday Comp	1.40%	0.90%	0.45%	2.00%	0.95%	0.10%
Employee Benefits	2.40%	1.55%	2.35%	3.40%	2.60%	1.50%
Workers Compensation	0.75%	0.65%	0.60%	0.85%	0.55%	0.00%
Pension & Profit Sharing	0.80%	0.75%	0.15%	1.75%	0.45%	0.15%
Taxes Payroll	3.90%	3.85%	2.65%	4.85%	3.65%	9.20%
<b>TOTAL SALARIES AND WAGES</b>	<b>33.40%</b>	<b>25.70%</b>	<b>21.60%</b>	<b>45.05%</b>	<b>39.60%</b>	<b>34.95%</b>
Advertising Expense - Hyundai	9.75%	10.40%	5.80%	2.55%	1.55%	0.30%
Advertising - Other Franchises	0.50%	1.15%	4.45%	0.30%	0.45%	0.00%
Training	0.55%	0.35%	0.45%	0.85%	0.35%	0.35%
Company Vehicle Expense	0.45%	0.20%	0.25%	0.80%	0.70%	0.05%
Stationary, Office Supplies & Postage	0.75%	0.90%	0.60%	1.00%	0.75%	0.25%
Small Tools & Other Supplies	1.35%	0.35%	0.80%	-1.60%	0.95%	3.40%
Contributions	0.80%	1.20%	0.05%	0.10%	0.20%	0.00%
Policy Work - Parts, Service & Body Shop	0.50%			1.25%	0.30%	0.05%
Outside Services	2.65%	2.40%	4.60%	2.10%	2.20%	2.50%
Laundry & Uniforms	0.15%	0.20%	0.10%	0.50%	0.05%	2.65%
Travel & Entertainment	0.40%	0.50%	0.50%	0.30%	0.55%	0.05%
Membership, Dues & Publications	0.25%	0.20%	0.15%	0.15%	0.30%	0.00%
Legal, Accounting & Auditing Expense	0.50%	0.50%	0.35%	0.25%	0.65%	0.20%
Freight, Express & Cartage - Parts	0.30%				1.50%	
Telephone	0.40%	0.45%	0.45%	0.30%	0.40%	0.55%
Data Processing	1.80%	1.85%	2.05%	2.75%	2.25%	1.50%
Adjustment for Doubtful Accounts	0.00%	0.00%	0.00%	-0.45%	0.05%	0.00%
Bad Debts Recovered	-0.05%	-0.15%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.95%	1.05%	0.90%	0.60%	0.65%	0.75%
<b>TOTAL SEMI-FIXED EXPENSE</b>	<b>22.00%</b>	<b>21.55%</b>	<b>21.50%</b>	<b>11.75%</b>	<b>13.85%</b>	<b>12.60%</b>
Rent	6.40%	6.00%	5.05%	8.45%	7.55%	10.45%
Amortization - Leaseholds	0.30%	0.30%	0.20%	0.10%	0.15%	0.00%
Repairs - Real Estate	0.60%	0.65%	0.45%	0.45%	0.45%	0.80%
Depreciation - Buildings & Improvements	0.35%	0.15%	0.40%	0.00%	0.20%	0.00%
Taxes - Real Estate	0.80%	0.85%	0.90%	1.10%	1.00%	2.55%
Insurance - Buildings & Improvements	0.90%	1.05%	0.55%	0.50%	0.95%	0.00%
Interest - Real Estate Mortgage	0.00%	0.20%	0.05%	0.00%	0.00%	0.00%
<b>SUB TOTAL OCCUPANCY EXPENSE</b>	<b>9.35%</b>	<b>9.20%</b>	<b>7.60%</b>	<b>10.60%</b>	<b>10.30%</b>	<b>13.80%</b>
Heat, Light, Power & Water	1.00%	0.95%	0.95%	1.15%	1.45%	0.25%
Insurance - Other than Bldgs & Improvs	1.25%	1.35%	1.40%	1.35%	1.00%	0.10%
Taxes - Other than Real Estate, Income & Payroll	0.55%	0.70%	0.20%	0.50%	0.15%	0.00%
Repairs - Equipment	0.15%	0.05%	0.10%	0.30%	0.05%	0.80%
Depreciation - Other than Bldgs & Improvs	0.75%	0.80%	0.70%	1.35%	1.00%	0.00%
Equipment Rental	0.10%	0.05%	0.15%	0.40%	0.25%	0.15%
<b>TOTAL FIXED EXPENSE</b>	<b>13.15%</b>	<b>13.10%</b>	<b>11.10%</b>	<b>15.65%</b>	<b>14.20%</b>	<b>15.10%</b>
<b>TOTAL FIXED OVERHEAD EXPENSE</b>	<b>68.55%</b>	<b>60.35%</b>	<b>54.20%</b>	<b>72.45%</b>	<b>67.65%</b>	<b>62.65%</b>
<b>TOTAL EXPENSES</b>	<b>87.55%</b>	<b>80.25%</b>	<b>80.10%</b>	<b>75.45%</b>	<b>70.80%</b>	<b>62.65%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>12.45%</b>	<b>19.75%</b>	<b>19.90%</b>	<b>24.55%</b>	<b>29.20%</b>	<b>37.35%</b>
<b>Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.</b>						
<b>If there are expenses that still cannot be categorized, use these recommended percentages:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

Infiniti 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	11.25%	18.25%	16.70%	11.60%	5.00%	0.00%
Salaries - Salespeople	0.65%	4.25%	0.65%	0.00%	0.00%	0.00%
F & I Commissions & Incentives	3.15%	9.55%	5.65%			
Delivery Expense	0.90%	2.00%	2.20%			
Policy Adjustment	0.55%	0.35%	0.20%	1.05%	0.15%	1.20%
Demonstration	0.45%	1.55%	0.00%			
Advertising	6.80%	15.40%	3.95%	1.85%	0.35%	0.10%
Less Advertising Reimbursement/Allowances	-1.50%	-7.10%	0.00%	0.00%	0.00%	0.00%
Interest - Floor Plan - Vehicles	4.90%	13.85%	2.95%			
Less Floor Plan Assistance	-7.20%	-29.25%	0.00%			
Vehicle Maintenance	0.00%	0.00%	0.00%			
<b>TOTAL VARIABLE SELLING EXPENSE</b>	<b>19.95%</b>	<b>28.85%</b>	<b>32.30%</b>	<b>14.50%</b>	<b>5.50%</b>	<b>1.30%</b>
Salaries - Owners	1.70%	1.60%	0.60%	0.80%	0.50%	2.80%
Salaries - Supervision	12.40%	12.85%	11.90%	8.40%	9.40%	10.30%
Salaries - Clerical	2.35%	4.50%	0.80%	3.70%	2.15%	0.05%
Other Salaries & Wages	6.65%	6.65%	0.75%	9.60%	7.85%	19.35%
Absentee Wages - Productive Personnel	0.90%	0.00%	0.00%	1.25%	0.00%	0.00%
Taxes - Payroll	4.45%	5.40%	2.20%	5.20%	2.20%	5.60%
Employee Benefits	3.50%	3.75%	2.25%	5.35%	1.90%	8.20%
Pension Fund / 401 K	1.45%	0.30%	0.15%	4.25%	0.90%	0.00%
<b>TOTAL SALARY &amp; WAGE GROUP EXPENSE</b>	<b>33.40%</b>	<b>35.05%</b>	<b>18.65%</b>	<b>38.55%</b>	<b>24.90%</b>	<b>46.30%</b>
Company Vehicle	0.95%	0.55%	0.05%	0.30%	1.15%	2.55%
Small Tools	0.25%			1.35%		0.00%
Freight & Express	0.25%				0.50%	
Institutional Advertising	0.65%	0.10%	1.90%	1.50%	0.40%	0.00%
Stationery & Office Supplies	0.40%	0.55%	0.25%	0.30%	0.25%	0.40%
Supplies & Laundry	0.75%	1.25%	0.20%	0.10%	0.30%	4.30%
Outside Services	5.95%	5.80%	3.85%	7.70%	2.55%	4.20%
Travel & Entertainment	0.80%	1.25%	0.50%	0.20%	0.25%	1.10%
Legal & Auditing	0.70%	1.00%	0.25%	0.75%	0.40%	0.55%
Communication, Telephone, Internet & Data Processing	2.15%	3.60%	0.80%	2.55%	1.75%	1.65%
Employee Training	0.85%	0.85%	0.10%	0.55%	0.20%	0.15%
Bad Debts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Postage & Misc.	0.55%	1.45%	0.45%	0.50%	0.30%	0.10%
Dues, Subscriptions, Memberships & Contributions	0.50%	0.85%	0.30%	0.50%	0.35%	0.30%
<b>TOTAL SEMI-FIXED EXPENSE GROUP</b>	<b>14.75%</b>	<b>17.25%</b>	<b>8.65%</b>	<b>16.30%</b>	<b>8.40%</b>	<b>15.30%</b>
Rent	6.25%	10.10%	4.05%	7.10%	5.35%	10.05%
Amortization - Leaseholds	0.10%	1.30%	0.00%	0.10%	0.10%	0.00%
Repair & Maintenance - Real Estate	0.50%	0.85%	0.10%	0.95%	0.40%	0.05%
Depreciation - Buildings and Improvements	1.95%	0.35%	0.05%	0.70%	1.20%	0.00%
Insurance - Buildings & Improvements	0.80%	1.00%	0.75%	0.60%	0.60%	0.00%
Taxes - Real Estate	1.65%	2.65%	0.40%	1.70%	1.15%	1.25%
Interest - Real Estate Mortgages	3.50%	0.80%	1.40%	0.45%	0.25%	0.00%
Heat, Light, Power & Water	1.30%	1.65%	0.50%	1.45%	0.85%	1.40%
<b>SUBTOTAL- RENT &amp; RENT EQUIV EXPENSE</b>	<b>16.05%</b>	<b>18.70%</b>	<b>7.25%</b>	<b>13.05%</b>	<b>9.90%</b>	<b>12.75%</b>
Management Fees	1.40%	0.00%	0.45%	0.00%	0.00%	0.00%
Equipment - Repairs	0.95%	1.35%	0.10%	1.50%	0.60%	0.00%
Depreciation - Other than Bldgs & Imps	0.80%	1.45%	0.75%	0.65%	0.70%	0.00%
Insurance - Other than Bldgs & Imps	1.75%	2.45%	0.75%	0.15%	0.60%	2.65%
Taxes - Other than Real Est, Payroll & Inc	0.15%	0.15%	0.05%	0.15%	0.10%	0.00%
<b>TOTAL FIXED EXPENSES</b>	<b>21.10%</b>	<b>24.10%</b>	<b>9.35%</b>	<b>15.50%</b>	<b>11.90%</b>	<b>15.40%</b>
<b>TOTAL FIXED OVERHEAD EXPENSE</b>	<b>69.25%</b>	<b>76.40%</b>	<b>36.65%</b>	<b>70.35%</b>	<b>45.20%</b>	<b>77.00%</b>
<b>TOTAL EXPENSES</b>	<b>89.20%</b>	<b>105.25%</b>	<b>68.95%</b>	<b>84.85%</b>	<b>50.70%</b>	<b>78.30%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>10.80%</b>	<b>-5.25%</b>	<b>31.05%</b>	<b>15.15%</b>	<b>49.30%</b>	<b>21.70%</b>
<b>Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.</b>						
<b>If there are expenses that still cannot be categorized, use these recommended percentages:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

Jaguar 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%	14.90%	18.05%			
F&I Compensation	2.75%	3.75%	5.45%			
Delivery Expense	1.70%	2.60%	1.75%			
Floor Plan Interest	1.60%	1.85%	3.20%			
Floor Plan Assistance	-0.15%	-0.35%	0.00%			
Promotions	1.20%	0.95%	1.85%	0.15%	0.60%	0.00%
Advertising	3.05%	2.70%	7.15%	2.00%	1.50%	0.70%
Advertising Fees - Ad Group	3.70%	5.80%	0.00%	0.00%	0.00%	0.00%
Advertising Rebates	-1.55%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL VARIABLE SELLING EXPENSE</b>	<b>21.75%</b>	<b>32.20%</b>	<b>37.45%</b>	<b>2.15%</b>	<b>2.10%</b>	<b>0.70%</b>
Salaries - Owners	2.10%	1.95%	1.55%	1.55%	1.85%	0.65%
Salaries - Supervision/Management	12.10%	8.10%	17.45%	10.35%	7.70%	5.95%
Salaries - Salesperson/Svc Advisors/Parts	6.10%			15.55%	7.10%	7.40%
Salaries - Clerical	2.15%	1.00%	2.65%	3.20%	2.15%	2.95%
Salaries - Others	5.15%	1.35%	1.70%	7.30%	4.50%	4.25%
Absentee Wages - Productive Personnel	1.25%			2.40%		1.90%
Payroll Taxes	2.40%	2.80%	2.30%	5.00%	1.80%	3.90%
Employee Benefits	2.00%	1.00%	1.15%	2.70%	3.10%	2.90%
Pension Fund	0.25%	0.15%	0.10%	0.40%	0.15%	0.00%
<b>TOTAL PERSONNEL EXPENSE</b>	<b>33.50%</b>	<b>16.35%</b>	<b>26.90%</b>	<b>48.45%</b>	<b>28.35%</b>	<b>29.90%</b>
Vehicle Maintenance	0.05%	0.10%	0.00%	0.15%	0.00%	0.10%
Demo & Company Vehicle Expense	0.85%	0.90%	1.90%	0.45%	0.95%	1.20%
Service Loaner Expense	2.15%	2.55%	0.00%	1.20%	1.15%	0.05%
Service Loaner Rebates	-3.55%	-1.20%	0.00%	-0.55%	-1.70%	0.00%
Uniforms & Laundry Expense	0.10%	0.00%	0.00%	0.25%	0.05%	0.45%
Office Supplies & Expense	0.25%	0.10%	0.40%	0.50%	0.25%	0.35%
Small Tools & Other Supplies	0.25%	0.20%	0.40%	-1.45%	0.15%	0.35%
Goodwill Adjustments	0.25%	0.05%	0.00%	1.00%	0.00%	-0.25%
Warranty Adjustments	0.10%	0.30%	0.00%	-0.05%	0.15%	0.00%
Data Processing	2.00%	1.20%	3.15%	2.35%	1.70%	1.50%
Outside Services	2.45%	1.70%	2.10%	5.30%	2.30%	0.85%
Travel & Entertainment	0.20%	0.10%	0.35%	0.30%	0.25%	0.45%
Contributions	0.05%	0.05%	0.05%	0.10%	0.10%	0.05%
Membership, Dues & Subscriptions	0.10%	0.05%	0.15%	0.10%	0.05%	0.35%
Legal & Audit Expense	0.35%	0.25%	0.40%	0.45%	0.35%	0.75%
Telephone	0.25%	0.10%	0.30%	0.25%	0.20%	0.45%
Freight & Express	0.40%	0.10%	0.50%	0.05%	2.15%	0.00%
Bad Debts	0.00%	0.00%	0.00%	0.15%	0.20%	0.00%
Employee Training	0.80%	0.25%	0.60%	1.10%	0.40%	0.20%
Bank & Credit Card Charges	1.40%	0.75%	1.20%	1.70%	1.25%	0.85%
Policy Work	0.90%	0.05%	1.30%	1.65%	0.05%	0.10%
Miscellaneous Expense	0.00%	0.00%	0.00%	0.00%	0.55%	0.05%
<b>TOTAL SEMI-FIXED EXPENSE</b>	<b>9.35%</b>	<b>7.60%</b>	<b>12.80%</b>	<b>15.00%</b>	<b>10.55%</b>	<b>7.85%</b>
Rent, Mortgage & Interest	5.40%	3.65%	8.90%	7.35%	6.80%	4.90%
Amortization - Leaseholds	0.05%	0.00%	0.05%	0.15%	0.05%	1.00%
Repairs & Maintenance - Real Estate	0.65%	0.25%	0.95%	0.50%	0.50%	0.85%
Depreciation - Buildings & Improvements	0.05%	0.00%	0.10%	0.00%	1.50%	0.00%
Taxes - Real Estate	0.95%	0.55%	1.30%	1.45%	0.85%	1.05%
Insurance - Buildings & Improvements	0.55%	0.35%	0.15%	0.40%	0.15%	0.00%
<b>SUB TOTAL OCCUPANCY EXPENSE</b>	<b>7.65%</b>	<b>4.80%</b>	<b>11.45%</b>	<b>9.85%</b>	<b>9.85%</b>	<b>7.80%</b>
Heat, Light, Power & Water	0.85%	0.55%	0.90%	1.35%	0.60%	1.35%
Insurance - Other	1.15%	0.70%	2.75%	1.60%	1.05%	0.30%
Taxes - Other	0.00%	0.00%	0.25%	0.15%	0.05%	0.40%
Repairs & Maintenance - Equipment	0.10%	0.05%	0.05%	1.25%	0.05%	0.25%
Depreciation - Equipment	1.10%	0.65%	0.90%	2.30%	1.20%	1.50%
Equipment Rental	0.10%	0.05%	0.50%	0.15%	0.05%	0.15%
Interest - Other Loans	-0.50%	0.00%	0.00%	1.60%	1.50%	0.00%
<b>TOTAL FIXED EXPENSE</b>	<b>10.45%</b>	<b>6.80%</b>	<b>16.80%</b>	<b>18.25%</b>	<b>14.35%</b>	<b>11.75%</b>
<b>TOTAL FIXED OVERHEAD EXPENSE</b>	<b>53.30%</b>	<b>30.75%</b>	<b>56.50%</b>	<b>81.70%</b>	<b>53.25%</b>	<b>49.50%</b>
<b>TOTAL EXPENSES</b>	<b>75.05%</b>	<b>62.95%</b>	<b>93.95%</b>	<b>83.85%</b>	<b>55.35%</b>	<b>50.20%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>24.95%</b>	<b>37.05%</b>	<b>6.05%</b>	<b>16.15%</b>	<b>44.65%</b>	<b>49.80%</b>
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:						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>40.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>15.00%</b>	<b>5.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>40.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>15.00%</b>	<b>0.00%</b>

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	12.10%	13.20%	15.95%	10.75%	8.10%	8.50%
Supervision Compensation	9.60%	8.75%	6.20%	8.45%	12.90%	11.95%
Advertising - Departmental	13.25%	14.05%	9.40%	3.90%	1.50%	1.55%
Advertising Support From Kia	-7.45%	-13.95%				
Delivery Expenses	0.15%	0.80%	-3.15%			
F&I - Service Contracts Compensation	6.25%	8.90%	7.10%			
Interest - Floor Plan	2.95%	5.20%	1.85%			
<b>TOTAL SELLING EXPENSES</b>	<b>36.85%</b>	<b>36.95%</b>	<b>37.35%</b>	<b>23.10%</b>	<b>22.50%</b>	<b>22.00%</b>
Policy Adjustments	0.70%	0.15%	0.75%	1.65%	0.55%	1.40%
Claims Adjustments	0.10%			0.35%	0.00%	0.00%
Demos & Company Vehicles - Dept'l	0.90%	1.35%	0.75%	0.95%	0.90%	0.55%
Inventory Maintenance	0.55%	0.80%	1.00%		0.05%	
Personnel Training	0.75%	0.35%	0.65%	2.05%	0.45%	0.05%
Outside Services - Departmental	1.05%	0.50%	1.10%	0.85%	1.00%	0.05%
Freight	0.20%				1.45%	
Supplies & Small Tools	0.45%	0.30%	0.50%	-1.35%	0.40%	2.75%
Laundry & Uniforms	0.10%	0.05%	0.05%	0.40%	0.15%	0.05%
Depr. - Equip. & Vehicles - Dept'l	0.55%	0.45%	0.65%	2.00%	1.20%	0.00%
Equip - Maint., Repair & Rental - Dept'l	0.10%	0.05%	0.20%	0.55%	0.35%	0.45%
Miscellaneous Expenses	0.80%	0.55%	0.35%	0.05%	1.85%	0.40%
Salaries & Wages	4.40%	1.95%	0.65%	9.20%	4.80%	9.10%
Clerical Salaries	2.70%	2.85%	2.35%	4.05%	6.55%	8.20%
Vacation & Time Off Pay	1.00%	0.55%	0.65%	1.85%	0.50%	1.95%
<b>TOTAL OPERATING EXPENSES</b>	<b>14.35%</b>	<b>9.90%</b>	<b>9.65%</b>	<b>22.60%</b>	<b>20.20%</b>	<b>24.95%</b>
<b>TOTAL SELLING &amp; OPERATING EXPENSES</b>	<b>51.20%</b>	<b>46.85%</b>	<b>47.00%</b>	<b>45.70%</b>	<b>42.70%</b>	<b>46.95%</b>
Rent & Equivalent	7.90%	5.40%	5.90%	7.10%	8.55%	3.90%
Salaries & Wages - Admin & General	2.40%	3.40%	3.25%	1.70%	2.50%	0.00%
Owners Salaries	3.00%	2.75%	0.05%	1.15%	2.00%	0.00%
Payroll Taxes	3.65%	3.40%	1.75%	4.30%	2.85%	6.95%
Employee Benefits	2.15%	1.65%	2.75%	3.80%	2.90%	3.80%
Pension Fund / Profit Sharing	0.25%	0.05%	0.10%	0.75%	0.50%	0.00%
Advertising - General & Institutional	0.15%	0.15%	0.00%	1.05%	0.90%	0.75%
Stationery & Office Supplies	0.70%	0.45%	0.35%	0.90%	0.85%	0.45%
Computer Systems Services	2.15%	1.55%	1.05%	1.95%	1.50%	1.15%
Outside Services - Gen. & Institutional	1.50%	2.50%	1.25%	2.05%	2.05%	2.45%
Company Vehicles - Administration	0.15%	0.10%	0.00%	1.35%	0.40%	0.00%
Contributions	0.30%	0.25%	0.35%	0.00%	1.40%	0.05%
Dues & Subscriptions	0.25%	0.20%	0.30%	0.15%	0.40%	0.25%
Telephone	0.35%	0.30%	0.40%	0.70%	0.70%	0.50%
Legal & Auditing	0.35%	0.30%	0.30%	0.50%	0.45%	0.75%
Postage	0.45%	0.45%	0.30%	0.10%	0.35%	0.05%
Travel & Entertainment	0.30%	0.25%	0.25%	0.30%	0.30%	0.25%
Heat, Light, Power & Water	0.90%	0.65%	0.80%	1.65%	1.10%	1.55%
Furniture, Signs, Fixtures & Equip, Maintenance, Repair & Rental	1.10%	0.20%	0.75%	0.60%	0.30%	0.65%
Furniture, Signs, Fixtures & Equipment - Depreciation	0.75%	0.20%	0.30%	1.10%	1.50%	0.00%
Insurance - Other than Bldgs. & Improvements	0.90%	1.25%	0.25%	0.60%	0.55%	0.15%
Insurance Expenses	0.70%	0.00%	0.40%	0.00%	0.90%	0.00%
Taxes - Real Estate	1.00%	0.65%	0.60%	0.65%	0.65%	3.00%
Taxes - Other than Real Estate, Payroll & Income	0.75%	0.80%	1.65%	0.35%	0.85%	0.00%
Interest Real Estate Mortgage	3.65%	0.00%	0.00%	0.90%	0.00%	0.00%
Interest - Other than Floor Plan & R.E. Mortgage	1.05%	0.05%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL OVERHEAD EXPENSES</b>	<b>36.80%</b>	<b>26.95%</b>	<b>23.10%</b>	<b>33.70%</b>	<b>34.45%</b>	<b>26.65%</b>
<b>TOTAL EXPENSES</b>	<b>88.00%</b>	<b>73.80%</b>	<b>70.10%</b>	<b>79.40%</b>	<b>77.15%</b>	<b>73.60%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>12.00%</b>	<b>26.20%</b>	<b>29.90%</b>	<b>20.60%</b>	<b>22.85%</b>	<b>26.40%</b>

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 % Adj. Gross*	Parts Dept Expense % Gross	Body Shop Dept Expense % Gross
*Gross includes Distributor Bonus						
Sales Compensation	13.60%	13.85%	20.00%	10.90%	8.05%	5.80%
Sales Supervision Compensation	7.80%	8.60%	9.80%	5.65%	4.35%	9.30%
Delivery Expense	0.75%	1.00%	1.25%			
Fin., Ins. & S.C. Compensation	2.90%	5.95%	3.80%			
Advertising - Departmental	3.95%	5.25%	3.55%	1.20%	1.10%	1.00%
Interest - Floor Plan	-2.90%	-8.70%	0.40%			
<b>TOTAL SELLING EXPENSE</b>	<b>26.10%</b>	<b>25.95%</b>	<b>38.80%</b>	<b>17.75%</b>	<b>13.50%</b>	<b>16.10%</b>
Policy Adjustments	0.95%	0.45%	1.20%	1.75%	0.15%	1.20%
Demos & Company Vehicles - Dept'l	1.20%	1.15%	0.65%	1.90%	0.35%	0.00%
Inventory Maintenance	0.15%	0.35%	0.35%		0.00%	
Personnel Training	0.65%	1.00%	0.35%	0.70%	0.35%	0.70%
Outside Services - Departmental	1.95%	0.90%	0.10%	2.05%	2.95%	0.10%
Freight	0.10%				0.60%	
Supplies & Small Tools	0.00%	1.00%	0.25%	-0.45%	0.35%	3.45%
Laundry & Uniforms	0.10%	0.00%	0.00%	0.20%	0.10%	0.60%
Depr. - Equip & Vehicles - Departmental	0.80%	0.35%	0.25%	0.55%	0.90%	0.40%
Equip - Maint, Repair & Rental - Dept'l	0.10%	0.10%	0.10%	0.30%	0.05%	0.10%
Miscellaneous Expense	0.20%	0.35%	0.00%	0.55%	0.05%	0.00%
Salaries & Wages	4.75%	1.30%	1.95%	7.65%	1.40%	10.55%
Clerical Salaries	1.85%	1.50%	0.80%	2.50%	1.75%	1.50%
Vacation & Time Off Pay	1.15%	0.80%	1.50%	1.90%	0.35%	2.00%
<b>TOTAL OPERATING EXPENSE</b>	<b>13.95%</b>	<b>9.25%</b>	<b>7.50%</b>	<b>19.60%</b>	<b>9.35%</b>	<b>20.60%</b>
Rent & Equivalent	8.15%	7.90%	9.75%	7.50%	9.05%	6.15%
Salaries & Wages - Admin & Gen	1.60%	1.90%	3.05%	2.55%	1.60%	4.70%
Owners Salaries	0.75%	0.80%	0.70%	0.85%	0.95%	1.90%
Payroll Taxes	3.30%	3.70%	2.70%	3.00%	2.95%	6.90%
Employee Benefits	1.95%	2.00%	1.80%	2.15%	1.85%	5.85%
Pension Fund/Profit Sharing	0.35%	0.65%	0.40%	0.35%	0.20%	0.00%
Advertising - General & Institutional	0.05%	0.10%	0.05%	0.00%	0.05%	0.10%
Stationery & Office Supplies	0.25%	0.15%	0.35%	0.25%	0.25%	0.15%
Data Processing Services	1.35%	1.70%	0.70%	1.30%	1.20%	1.35%
Outside Services - Gen & Inst	2.35%	1.30%	3.65%	1.40%	1.90%	3.55%
Company Vehicles - Administration	1.20%	0.85%	0.20%	1.20%	0.40%	2.45%
Contributions	0.15%	0.15%	0.05%	0.15%	0.35%	0.05%
Dues & Subscriptions	0.15%	0.10%	0.30%	0.05%	0.10%	0.20%
Telephone	0.15%	0.15%	0.20%	0.15%	0.15%	0.15%
Legal & Auditing	0.35%	0.40%	0.10%	0.25%	0.35%	0.30%
Postage	0.20%	0.25%	0.25%	0.15%	0.20%	0.10%
Travel & Entertainment	0.45%	0.15%	0.35%	0.40%	0.75%	0.15%
Heat, Light, Power & Water	1.00%	0.95%	0.90%	0.75%	0.95%	1.45%
Furn - Depr, Maint, Repair & Rental	0.35%	0.50%	0.85%	0.60%	0.35%	0.20%
Ins. - Other than Bldgs & Imp	0.90%	1.35%	0.65%	0.75%	0.75%	0.80%
Taxes - Other than Real Estate, Pay & Inc	1.25%	1.30%	0.20%	0.70%	0.30%	0.00%
Interest - Other than Floor Plan & RE Mort	0.10%	0.60%	0.15%	0.15%	0.30%	0.00%
<b>TOTAL OVERHEAD EXPENSE</b>	<b>26.35%</b>	<b>26.95%</b>	<b>27.35%</b>	<b>24.65%</b>	<b>24.95%</b>	<b>36.50%</b>
<b>TOTAL EXPENSES</b>	<b>66.40%</b>	<b>62.15%</b>	<b>73.65%</b>	<b>62.00%</b>	<b>47.80%</b>	<b>73.20%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>33.60%</b>	<b>37.85%</b>	<b>26.35%</b>	<b>38.00%</b>	<b>52.20%</b>	<b>26.80%</b>

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%	33.00%	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	13.10%	20.70%	20.10%			
Floor Plan Interest	2.25%	6.45%	1.10%			
Floor Plan (Allowances)	-5.50%	-21.60%	0.00%			
Demo Expense	0.20%	0.40%	0.35%			
Advertising - Mazda	7.35%	19.65%	9.70%			
Advertising - Mazda (Allowances)	-5.15%	-19.05%	0.00%			
Advertising - Other	3.30%	0.45%	1.90%			
Advertising - Other (Allowances)	-2.80%	0.00%	-7.15%			
Policy Adjustments - Vehicles	0.35%	1.25%	1.15%			
P.D.I. & Vehicle Maintenance Expense	-0.70%	-6.55%	0.70%			
<b>TOTAL VARIABLE SELLING EXPENSE</b>	<b>12.40%</b>	<b>1.70%</b>	<b>27.85%</b>			
Salaries - Owners	3.45%	3.15%	2.00%	2.15%	3.20%	1.15%
Salaries - Supervision	15.65%	18.95%	12.25%	11.30%	13.05%	15.40%
Salaries - Clerical	2.75%	2.85%	2.25%	2.35%	2.80%	7.70%
Other Salaries and Wages	8.30%	2.75%	4.55%	13.90%	13.60%	8.50%
Absentee Wages - Productive Personnel	0.40%			2.40%		1.70%
Taxes - Payroll	4.65%	4.25%	2.95%	5.05%	3.50%	7.45%
Employee Benefits	2.50%	2.35%	1.75%	3.05%	2.15%	2.00%
Workman's Compensation	0.60%	0.60%	0.40%	0.75%	0.50%	0.60%
Pension Fund	0.90%	1.15%	0.35%	3.10%	0.65%	0.00%
<b>TOTAL PERSONNEL EXPENSE</b>	<b>39.20%</b>	<b>36.05%</b>	<b>26.50%</b>	<b>44.05%</b>	<b>39.45%</b>	<b>44.50%</b>
Company Car Expense	1.25%	1.00%	0.25%	1.15%	1.80%	2.80%
Office Supplies & Expenses	0.50%	0.80%	0.30%	0.50%	0.60%	0.45%
Small Tools & Other Supplies	0.35%	0.65%	0.65%	-0.30%	0.55%	6.05%
Uniform & Laundry	0.25%	0.15%	0.10%	0.70%	0.10%	0.80%
Contributions	0.10%	0.15%	0.05%	0.20%	0.10%	0.10%
Outside Services	3.75%	2.40%	2.60%	2.65%	1.90%	2.10%
Travel and Entertainment	0.75%	0.55%	0.55%	0.25%	0.65%	0.20%
Memberships, Dues and Publications	0.35%	0.20%	0.20%	0.35%	0.35%	0.30%
Legal and Auditing Expense	0.50%	0.60%	0.25%	0.40%	0.55%	0.10%
Telephone and Fax	0.50%	0.65%	0.25%	0.30%	0.50%	0.60%
Training Expense	1.00%	1.10%	0.30%	1.00%	0.70%	0.45%
Data Processing Expense	1.75%	1.80%	1.00%	1.50%	2.55%	1.95%
Invalid Claim Expense	0.65%	0.00%	0.00%	0.40%	0.75%	0.00%
Customer Relations Adjustments	0.35%			1.30%	0.25%	1.05%
Freight & Express	0.40%	0.40%	0.20%	0.10%	1.35%	0.00%
Miscellaneous	0.10%	-0.95%	0.75%	1.85%	-0.70%	0.10%
Advertising - Service, Parts & Body Shop	1.15%			2.80%	1.45%	1.75%
<b>TOTAL SEMI-FIXED EXPENSE</b>	<b>13.70%</b>	<b>9.50%</b>	<b>7.45%</b>	<b>15.15%</b>	<b>13.45%</b>	<b>18.80%</b>
Rent	7.10%	8.00%	3.95%	6.30%	6.45%	6.30%
Amortization - Leaseholds	0.25%	1.30%	0.05%	0.25%	0.20%	0.80%
Repairs & Maintenance - Real Estate	0.75%	0.70%	0.45%	0.35%	0.70%	1.85%
Depreciation - Buildings & Improvements	1.15%	1.15%	0.45%	0.25%	0.50%	0.00%
Taxes - Real Estate	1.00%	1.80%	0.75%	1.00%	0.95%	1.80%
Insurance - Buildings & Improvements	0.65%	0.65%	0.30%	0.40%	0.65%	0.90%
Interest Real Estate Mortgage	1.30%	1.60%	0.60%	0.00%	0.00%	0.75%
Heat, Light, Power and Water	1.15%	1.15%	0.60%	0.80%	1.10%	1.70%
<b>SUBTOTAL OCCUPANCY</b>	<b>13.35%</b>	<b>16.35%</b>	<b>7.15%</b>	<b>9.35%</b>	<b>10.55%</b>	<b>14.10%</b>
Insurance - Other	0.80%	1.45%	0.80%	0.35%	0.75%	-0.10%
Taxes - Other	1.00%	0.05%	0.35%	0.45%	0.85%	0.10%
Repair & Maintenance - Equipment	0.15%	0.15%	0.10%	0.25%	0.20%	1.10%
Depreciation - Equipment	0.55%	0.60%	0.50%	0.80%	0.40%	1.85%
Equipment Rental	0.15%	0.40%	0.15%	0.35%	0.40%	0.35%
<b>TOTAL FIXED EXPENSE</b>	<b>16.00%</b>	<b>19.00%</b>	<b>9.05%</b>	<b>11.55%</b>	<b>13.15%</b>	<b>17.40%</b>
<b>TOTAL FIXED OVERHEAD</b>	<b>68.90%</b>	<b>64.55%</b>	<b>43.00%</b>	<b>70.75%</b>	<b>66.05%</b>	<b>80.70%</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>81.30%</b>	<b>66.25%</b>	<b>70.85%</b>	<b>70.75%</b>	<b>66.05%</b>	<b>80.70%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>18.70%</b>	<b>33.75%</b>	<b>29.15%</b>	<b>29.25%</b>	<b>33.95%</b>	<b>19.30%</b>
<b>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:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

Mercedes Expenses * Gross includes Dealer Reserve & Bonuses	Total Dealership Expense % *Gross	New Dept Expense % *Gross	Used Dept Expense % *Gross	Service Dept Expense % Gross	Parts Dept Expense % Gross	Body Shop Expense % Gross
Representative Comp./Incentives	8.30%	14.65%	17.70%			
Finance & Lease Compensation	2.80%	4.60%	3.20%			
Delivery Expense	-0.45%	0.90%	-1.20%			
Policy Expense - New & Pre-Owned	0.20%	0.65%	0.65%			
<b>TOTAL VARIABLE EXPENSE</b>	<b>10.85%</b>	<b>20.80%</b>	<b>20.35%</b>			
Compensation - Managers	9.95%	8.40%	13.85%	8.95%	9.30%	12.65%
Compensation - Advisors	4.35%			8.45%	8.85%	6.50%
Compensation - Clerical	3.55%	2.25%	2.20%	2.80%	2.00%	4.05%
Compensation - Other	5.25%	2.10%	1.75%	10.45%	6.50%	6.95%
Leave - Vacation, Sick & Holiday	1.40%	0.95%	0.55%	1.85%	0.60%	2.55%
Taxes - Payroll	3.30%	2.55%	2.15%	5.20%	2.15%	5.00%
Uniforms & Laundry	0.15%	0.05%	0.05%	0.40%	0.15%	0.35%
Insurance - Employees	2.55%	2.30%	1.50%	3.35%	1.55%	2.80%
Pension and Profit Sharing	0.45%	0.90%	0.45%	0.60%	0.40%	0.70%
<b>TOTAL PERSONNEL EXPENSE</b>	<b>30.95%</b>	<b>19.50%</b>	<b>22.50%</b>	<b>42.05%</b>	<b>31.50%</b>	<b>41.55%</b>
Tier 3 Brand Compliance Bonus	-3.05%	-7.95%				
Tier 3 Marketing Expenses	4.25%	6.65%	2.95%	1.05%	1.25%	0.05%
Other Advertising & Promotion	2.55%	1.85%	2.70%	3.05%	1.50%	0.35%
Floor Plan Interest	1.35%	3.35%	1.50%			
Floor Plan Bonus	-4.05%	-10.75%	0.00%			
<i>Memo - Net Floor Plan</i>	-2.70%	-7.40%	1.45%			
Policy Exp. - Serv/Parts/Body	0.70%			1.65%	0.30%	2.00%
Training	0.60%	0.10%	0.10%	0.85%	0.40%	0.20%
Company Vehicle/Demonstrator	0.60%	0.40%	0.40%	1.25%	0.95%	0.55%
Courtesy Vehicle Program (CVP)	4.30%	3.75%	3.25%	4.80%	1.60%	0.00%
Courtesy Vehicle Program (CVP) Bonus	-2.05%	-4.45%	-2.00%	-1.45%	-0.65%	0.00%
<i>Memo - Net CVP</i>	2.25%	-0.70%	1.30%	3.40%	0.95%	0.00%
Office Supplies & Stationery	0.35%	0.25%	0.35%	0.45%	0.30%	0.30%
Small Tools/Other Supplies	0.40%	0.60%	0.75%	-1.00%	1.00%	5.05%
Bad Debts	0.05%	0.05%	0.10%	0.10%	0.05%	0.00%
Data Processing	2.00%	1.60%	1.75%	2.40%	1.70%	1.90%
Travel & Entertainment	0.45%	0.40%	0.25%	0.35%	0.30%	1.50%
Memberships/Dues/Publications	0.20%	0.15%	0.20%	0.15%	0.15%	0.30%
Postage	0.20%	0.25%	0.20%	0.10%	0.05%	0.10%
Freight	0.20%	0.05%	0.10%	0.00%	0.20%	0.00%
Contributions	0.35%	0.30%	0.30%	0.15%	0.20%	0.00%
Legal/Accounting	0.35%	0.30%	0.30%	0.55%	0.40%	0.45%
Telephone	0.40%	0.40%	0.35%	0.40%	0.30%	0.20%
Outside Services	2.55%	2.65%	1.65%	2.00%	1.90%	0.95%
Bank/Credit Co. Service Fees	1.40%	1.00%	0.80%	1.50%	1.35%	1.10%
Miscellaneous	0.25%	0.40%	0.10%	0.35%	0.60%	2.00%
<b>TOTAL SEMI-FIXED EXPENSE</b>	<b>14.35%</b>	<b>1.35%</b>	<b>16.10%</b>	<b>18.70%</b>	<b>13.85%</b>	<b>17.00%</b>
Rent	6.40%	4.05%	6.00%	4.70%	6.25%	9.60%
Facilities Bonus	-2.00%	-5.35%				
Amortization - Leaseholds/Improvements	0.50%	0.50%	0.20%	0.75%	0.20%	0.45%
Repairs/Maint - Real Estate	0.50%	0.50%	0.30%	0.90%	0.70%	0.35%
Depreciation - Bldgs/Improvements	1.40%	3.15%	1.25%	1.70%	0.20%	1.15%
Taxes - Real Estate	1.20%	2.20%	1.10%	1.10%	1.10%	1.00%
Insurance - Bldgs/Improvements	0.30%	0.15%	0.30%	0.45%	0.25%	0.05%
Interest - Mortgages	1.70%	2.55%	0.20%	2.00%	0.20%	0.25%
Utilities	0.95%	1.25%	0.85%	1.10%	1.00%	3.00%
Insurance - Other	1.15%	1.20%	0.95%	1.25%	0.80%	0.90%
Taxes - Other	0.45%	0.30%	0.45%	0.55%	0.55%	1.30%
Repairs/Maintenance - Equipment	0.20%	0.10%	0.20%	0.65%	0.45%	0.80%
Depreciation - Equipment	1.60%	1.35%	1.10%	2.30%	0.70%	0.70%
Rental - Equipment	0.50%	0.05%	0.10%	0.25%	0.75%	0.05%
<b>TOTAL FIXED EXPENSE</b>	<b>14.85%</b>	<b>12.00%</b>	<b>13.00%</b>	<b>17.70%</b>	<b>13.15%</b>	<b>19.60%</b>
<b>TOTAL FIXED OVERHEAD EXPENSE</b>	<b>60.15%</b>	<b>32.85%</b>	<b>51.60%</b>	<b>78.45%</b>	<b>58.50%</b>	<b>78.15%</b>
<b>TOTAL EXPENSES</b>	<b>71.00%</b>	<b>53.65%</b>	<b>71.95%</b>	<b>78.45%</b>	<b>58.50%</b>	<b>78.15%</b>
Compensation - Owners	2.85%					
<b>TOTAL EXPENSE + OWNERS COMP</b>	<b>73.85%</b>					
<b>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:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

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	15.75%	15.15%	16.50%	11.95%	6.40%	0.00%
Compensation - Finance	2.80%	2.60%	3.70%			
Compensation - Insurance	0.40%	0.40%	0.00%			
Compensation - Service Contracts	0.80%	0.35%	0.00%			
<b>SUB-TOTAL SELLING EXPENSES</b>	<b>19.75%</b>	<b>18.50%</b>	<b>20.20%</b>	<b>11.95%</b>	<b>6.40%</b>	<b>0.00%</b>
Delivery Expense	-1.85%	-3.70%	1.10%			
Policy Expense	0.55%	0.30%	1.70%	4.15%	0.20%	2.05%
Demo Expense	0.15%	0.60%	0.00%	0.10%	0.00%	0.00%
Floor Plan Interest	-0.75%	-11.50%	5.75%			
Advertising and Promotion Expense	23.65%	34.55%	11.00%	9.25%	3.60%	0.40%
Advertising Allowance	-9.50%	-21.15%	0.00%	0.00%	-0.15%	0.00%
Compensation - Supervisors	9.95%	8.80%	5.95%	13.05%	8.10%	5.60%
Other Salaries & Wages	3.15%	1.90%	2.65%	10.15%	11.85%	6.45%
New/Used Vehicle Expense	0.00%	0.00%	0.00%			
Company Vehicle Expense	0.85%	1.55%	0.75%	0.00%	2.15%	0.40%
Other Supplies & Tools	0.35%	0.40%	0.35%	0.05%	0.60%	1.85%
Outside Services	2.60%	3.60%	2.20%	2.55%	5.80%	2.90%
Laundry & Uniforms	0.25%	0.25%	0.15%	1.00%	0.00%	0.20%
Freight & Express	0.65%				5.10%	
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<b>49.80%</b>	<b>34.10%</b>	<b>51.80%</b>	<b>52.25%</b>	<b>43.65%</b>	<b>19.85%</b>
Bonuses - Employees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Compensation - Owner	2.95%	1.70%	0.10%	0.25%	2.60%	0.15%
Compensation - Clerical	3.25%	3.65%	2.35%	3.65%	2.75%	7.70%
Absentee Wages	0.85%	0.20%	0.70%	1.85%	0.50%	2.35%
Payroll Taxes	3.80%	4.15%	2.10%	6.95%	2.30%	6.80%
Employee Benefits	2.25%	2.65%	1.45%	3.00%	2.30%	4.60%
Pension Fund	0.30%	0.30%	0.05%	0.00%	0.20%	0.00%
Compensation - Other Supervisor	4.45%	2.65%	2.70%	5.55%	3.10%	4.50%
Office Supplies & Stationery	0.80%	0.50%	0.80%	0.55%	0.25%	0.45%
Advertising (Institutional)	0.00%	0.70%	0.00%	0.00%	0.00%	0.00%
Contributions	1.25%	0.20%	0.85%	0.20%	1.20%	3.00%
Travel and Entertainment	0.65%	0.35%	0.70%	0.55%	0.20%	0.15%
Membership, Dues, Publications	0.40%	0.50%	0.20%	0.25%	0.10%	0.10%
Legal and Auditing	0.45%	0.90%	0.15%	0.25%	0.25%	0.35%
Telephone	0.55%	0.35%	0.30%	0.60%	0.45%	0.30%
Postage	0.80%	0.65%	0.50%	0.85%	1.15%	0.05%
Training	0.70%	1.50%	0.45%	0.65%	0.30%	0.60%
Bad Debts	0.00%	0.00%	0.00%	0.05%	0.45%	0.00%
Data Processing	3.55%	3.00%	2.70%	2.85%	2.30%	2.85%
Miscellaneous	0.05%	0.50%	0.00%	1.40%	0.35%	0.50%
<b>SUB-TOTAL ADMIN EXPENSE</b>	<b>27.05%</b>	<b>24.45%</b>	<b>16.10%</b>	<b>29.45%</b>	<b>20.75%</b>	<b>34.45%</b>
Rent	3.90%	7.00%	2.05%	4.10%	1.50%	6.10%
Amortization-Leaseholds	0.70%	0.00%	0.00%	0.00%	0.05%	0.00%
Repairs & Maintenance Real Estate	0.85%	1.00%	0.70%	3.05%	0.15%	0.45%
Depreciation - Buildings & Improvements	0.00%	0.00%	0.00%	1.35%	0.20%	0.00%
Taxes - Real Estate	1.30%	0.85%	0.50%	0.65%	0.70%	0.70%
Insurance - Buildings & Improvements	0.00%	0.00%	0.80%	0.00%	0.50%	0.00%
Interest - Real Estate Mortgage	1.55%	0.00%	1.00%	1.70%	1.20%	1.80%
<b>SUB-TOTAL RENT &amp; EQUIVALENT</b>	<b>8.30%</b>	<b>8.85%</b>	<b>5.05%</b>	<b>10.85%</b>	<b>4.30%</b>	<b>9.05%</b>
Heat, Light, Power & Water	1.55%	1.90%	0.95%	1.35%	0.80%	2.85%
Insurance - Other	2.05%	1.00%	1.05%	1.90%	1.25%	1.40%
Taxes - Other	2.35%	0.15%	1.20%	0.05%	0.20%	0.65%
Depreciation - Other	0.25%	0.45%	0.05%	0.10%	0.30%	0.15%
Equipment Repairs & Maintenance	0.50%	0.55%	0.00%	0.30%	0.40%	2.50%
<b>TOTAL OVERHEAD EXPENSES</b>	<b>42.05%</b>	<b>37.35%</b>	<b>24.40%</b>	<b>44.00%</b>	<b>28.00%</b>	<b>51.05%</b>
<b>TOTAL EXPENSES</b>	<b>91.85%</b>	<b>71.45%</b>	<b>76.20%</b>	<b>96.25%</b>	<b>71.65%</b>	<b>70.90%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>8.15%</b>	<b>28.55%</b>	<b>23.80%</b>	<b>3.75%</b>	<b>28.35%</b>	<b>29.10%</b>
<b>Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.</b>						
<b>If there are expenses that still cannot be categorized, use these recommended percentages:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

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%	17.00%	18.00%	9.95%	5.00%	9.00%
Salaries - Salespeople	2.00%	1.25%	2.60%	0.85%	1.50%	0.00%
F & I Commissions & Incentives	4.80%	6.55%	5.25%			
Delivery Expense	0.65%	0.30%	1.05%			
Policy Adjustment	0.80%	0.80%	0.55%	2.05%	0.15%	0.20%
Demonstration	0.30%	0.65%	0.50%			
Advertising	9.80%	14.80%	8.70%	2.50%	2.60%	0.55%
<u>Less Advertising Reimbursement/Allowances</u>	-3.05%	-6.75%	0.00%	0.40%	-0.30%	0.00%
Interest - Floor Plan - Vehicles	2.80%	5.95%	1.95%			
<u>Less Floor Plan Assitance</u>	-6.00%	-14.15%	0.00%			
Vehicle Maintenance	0.25%	0.70%	0.35%			
<b>TOTAL VARIABLE SELLING EXPENSE</b>	<b>26.45%</b>	<b>27.10%</b>	<b>38.95%</b>	<b>15.75%</b>	<b>8.95%</b>	<b>9.75%</b>
Salaries - Owners	1.80%	1.35%	1.10%	2.65%	2.20%	0.10%
Salaries - Supervision	11.40%	12.85%	9.40%	8.55%	12.50%	6.30%
Salaries - Clerical	2.95%	2.20%	2.40%	4.10%	2.30%	2.10%
Other Salaries & Wages	6.75%	2.85%	2.95%	15.00%	10.85%	16.40%
Absentee Wages - Productive Personnel	0.45%			1.95%		1.35%
Taxes - Payroll	3.85%	3.90%	2.65%	5.10%	2.80%	2.85%
Employee Benefits	2.75%	2.10%	1.45%	3.55%	2.35%	3.50%
Pension Fund / 401 K	0.85%	0.45%	0.40%	0.55%	0.25%	0.00%
<b>TOTAL SALARY &amp; WAGE GROUP EXPENSE</b>	<b>30.80%</b>	<b>25.70%</b>	<b>20.35%</b>	<b>41.45%</b>	<b>33.25%</b>	<b>32.60%</b>
Company Vehicle	0.60%	0.25%	0.35%	1.25%	1.20%	0.35%
Small Tools	0.10%			0.40%		0.05%
Freight & Express	0.40%				1.10%	
Institutional Advertising	1.25%	1.00%	0.20%	3.20%	2.00%	0.85%
Stationery & Office Supplies	0.45%	0.50%	0.30%	0.85%	0.35%	0.20%
Supplies & Laundry	0.50%	0.80%	0.55%	-1.90%	0.60%	2.95%
Outside Services	2.65%	2.55%	1.50%	2.80%	2.10%	1.05%
Travel & Entertainment	0.30%	0.35%	0.15%	0.15%	0.20%	0.20%
Legal & Auditing	0.40%	0.30%	0.20%	0.40%	0.35%	0.15%
Communication, Telephone & Internet	0.70%	0.95%	0.35%	0.65%	0.45%	0.35%
Employee Training	0.50%	0.55%	0.20%	0.75%	0.35%	0.50%
Bad Debts	0.05%	0.05%	-0.05%	0.10%	0.10%	0.05%
Postage & Misc.	0.70%	0.45%	0.55%	0.75%	0.65%	0.40%
Data Processing	1.85%	1.65%	1.35%	1.90%	1.70%	0.55%
Contributions	0.15%	0.10%	0.10%	0.20%	0.05%	0.20%
Dues, Subscriptions, & Memberships	0.40%	0.30%	0.25%	0.20%	0.45%	0.10%
<b>TOTAL SEMI-FIXED EXPENSE GROUP</b>	<b>11.00%</b>	<b>9.80%</b>	<b>6.00%</b>	<b>11.70%</b>	<b>11.65%</b>	<b>7.95%</b>
Rent	6.10%	4.95%	4.90%	6.75%	6.55%	6.65%
Amortization - Leaseholds	0.80%	0.75%	0.65%	0.85%	1.10%	0.00%
Repair & Maintenance - Real Estate	0.65%	0.35%	0.40%	0.75%	0.30%	0.80%
Depreciation - Buildings and Improvements	0.60%	0.15%	0.85%	0.80%	1.15%	0.75%
Insurance - Buildings & Improvements	0.55%	0.40%	0.45%	0.45%	0.35%	0.40%
Taxes - Real Estate	1.25%	1.00%	0.80%	1.00%	1.05%	2.25%
Interest - Real Estate Mortgages	0.05%	0.35%	0.40%	0.60%	0.35%	0.00%
Heat, Light, Power & Water	1.15%	0.85%	0.75%	1.20%	1.30%	1.75%
<b>SUBTOTAL- RENT &amp; RENT EQUIV EXPENSE</b>	<b>11.15%</b>	<b>8.80%</b>	<b>9.20%</b>	<b>12.40%</b>	<b>12.15%</b>	<b>12.60%</b>
Management Fees	0.50%	1.25%	1.20%	0.60%	0.70%	0.35%
Equipment - Repairs & Rental	0.40%	0.20%	0.20%	0.80%	0.40%	1.95%
Depreciation - Other than Bldgs & Imps	0.95%	0.55%	0.55%	1.00%	1.05%	3.95%
Insurance - Other than Bldgs & Imps	0.85%	1.00%	0.70%	1.05%	0.90%	0.75%
Taxes - Other than Real Est, Payroll & Inc	0.70%	0.65%	0.15%	0.75%	1.00%	0.05%
<b>TOTAL FIXED EXPENSES</b>	<b>14.55%</b>	<b>12.45%</b>	<b>12.00%</b>	<b>16.60%</b>	<b>16.20%</b>	<b>19.65%</b>
<b>TOTAL FIXED OVERHEAD EXPENSE</b>	<b>56.35%</b>	<b>47.95%</b>	<b>38.35%</b>	<b>69.75%</b>	<b>61.10%</b>	<b>60.20%</b>
<b>TOTAL EXPENSES</b>	<b>82.80%</b>	<b>75.05%</b>	<b>77.30%</b>	<b>85.50%</b>	<b>70.05%</b>	<b>69.95%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>17.20%</b>	<b>24.95%</b>	<b>22.70%</b>	<b>14.50%</b>	<b>29.95%</b>	<b>30.05%</b>
<b>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:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

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	10.60%	16.90%	18.25%			
Interest Floor Planning (less assistance)	-3.05%	-8.05%	0.75%			
Compensation F&I/Service Contracts	3.35%	5.10%	4.55%			
Delivery Expense (less allowance)	-0.70%	0.15%	-0.90%			
Customer Relations Adjustments	0.55%	0.90%	1.25%			
Demonstrator Expense	0.50%	0.75%	1.05%			
Advertising Associations	0.00%	0.00%				
Advertising - New & Used Vehicle	7.70%	14.80%	5.60%			
Internet Advertising - New & Used Vehicle	3.05%	4.05%	1.90%			
Advertising Rebates - New & Used Vehicle	-4.55%	-11.45%	-0.70%			
<b>TOTAL VEHICLE SELLING EXPENSE</b>	<b>17.45%</b>	<b>23.15%</b>	<b>31.75%</b>			
Salaries - Owners	2.70%	3.15%	1.50%	2.80%	3.15%	0.90%
Salaries - Supervision	12.80%	13.10%	12.85%	9.85%	9.05%	9.00%
Salaries - Clerical	2.45%	2.35%	1.75%	2.80%	2.20%	2.40%
Other Salaries & Wages	9.05%	1.70%	2.55%	18.65%	15.20%	12.55%
Taxes - Payroll	4.10%	3.75%	3.00%	5.20%	2.75%	4.70%
Employee Benefits / Pension Fund	2.90%	3.10%	2.30%	3.10%	2.40%	2.75%
Absentee Compensation	1.35%	1.30%	1.00%	2.15%	1.05%	3.10%
<b>TOTAL PERSONNEL EXPENSE</b>	<b>35.35%</b>	<b>28.45%</b>	<b>24.95%</b>	<b>44.55%</b>	<b>35.80%</b>	<b>35.40%</b>
Company Vehicle Expense	0.80%	0.55%	0.55%	0.85%	2.25%	0.20%
Office Supplies	0.50%	0.45%	0.45%	0.45%	0.55%	0.35%
Other Supplies	0.80%	0.65%	0.55%	0.80%	0.55%	4.50%
Advertising - Service, P&A & Body Shop	1.75%			3.35%	2.65%	0.95%
Internet Advertising - Service, P&A & Body	0.40%			1.05%	0.35%	0.00%
Advertising Rebates - Service, P&A & Body	-0.35%			-1.25%	-1.30%	-0.10%
Bad Debt	0.20%	0.00%	0.00%	0.20%	-0.05%	0.00%
Contributions	0.05%	0.05%	0.05%	0.10%	0.15%	0.00%
Policy Work - Service, P&A & Body Shop	0.50%			3.00%	0.25%	1.50%
Outside Services	3.05%	2.80%	2.45%	3.05%	2.50%	1.05%
Laundry & Uniforms	0.25%	0.10%	0.15%	0.55%	0.10%	0.20%
Travel & Entertainment	0.30%	0.30%	0.20%	0.35%	0.15%	0.15%
Membership, Dues & Publications	0.10%	0.10%	0.10%	0.15%	0.20%	0.00%
Legal & Auditing	0.90%	0.90%	0.65%	0.45%	0.80%	0.10%
Telephone	0.35%	0.35%	0.25%	0.40%	0.30%	0.55%
Freight & Express / Postage	0.45%	0.40%	0.40%	0.25%	0.40%	0.00%
Training	0.75%	0.80%	0.35%	1.35%	0.35%	0.50%
Data Processing	2.05%	1.75%	1.85%	2.25%	2.40%	0.85%
Miscellaneous	1.20%	0.60%	0.95%	2.15%	1.35%	0.10%
<b>TOTAL OPERATING EXPENSE</b>	<b>14.05%</b>	<b>9.80%</b>	<b>8.95%</b>	<b>19.50%</b>	<b>13.95%</b>	<b>10.90%</b>
Rent / Lease	5.80%	5.20%	4.35%	6.50%	4.25%	7.00%
Amortization - Leaseholds	0.25%	0.25%	0.20%	0.05%	0.10%	0.00%
Repairs - Real Estate	0.30%	0.25%	0.15%	0.40%	0.35%	0.45%
Depreciation - Buildings & Improvements	0.35%	0.05%	0.35%	0.35%	0.45%	0.00%
Taxes - Real Estate	1.10%	0.85%	0.80%	1.10%	0.85%	0.05%
Insurance - Buildings & Improvements	0.75%	0.70%	0.60%	0.60%	0.65%	0.15%
Interest - Real Estate Mortgage	0.15%	0.10%	0.15%	0.30%	0.10%	0.00%
Heat, Light, Power & Water	1.10%	0.85%	0.70%	1.00%	0.90%	2.85%
Insurance - Other than Buildings & Improvements	0.90%	0.85%	0.45%	0.90%	0.80%	0.15%
Taxes - Other than Real Est, Income & Payroll	0.80%	0.20%	0.15%	0.05%	0.50%	0.10%
Interest Other	0.55%	0.00%	0.45%	0.50%	0.25%	0.05%
Depreciation - Other than Buildings & Imps	1.10%	0.70%	0.40%	1.75%	0.75%	0.85%
Equipment Repairs & Rental	0.20%	0.10%	0.10%	0.50%	0.25%	1.90%
<b>TOTAL OVERHEAD EXPENSE</b>	<b>13.35%</b>	<b>10.10%</b>	<b>8.85%</b>	<b>14.00%</b>	<b>10.20%</b>	<b>13.55%</b>
<b>TOTAL EXPENSES</b>	<b>80.20%</b>	<b>71.50%</b>	<b>74.50%</b>	<b>78.05%</b>	<b>59.95%</b>	<b>59.85%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>19.80%</b>	<b>28.50%</b>	<b>25.50%</b>	<b>21.95%</b>	<b>40.05%</b>	<b>40.15%</b>
<b>Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.</b>						
<b>If there are expenses that still cannot be categorized, use these recommended percentages:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

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	13.95%	16.30%	17.20%	12.15%	11.80%	13.15%
Sales Compensation - Scion only	0.20%	0.30%	0.95%			
Supervision Compensation	9.35%	10.75%	8.05%	7.30%	7.55%	9.35%
Supervision Compensation - Scion only	0.05%	0.20%	0.00%			
Delivery Expenses	0.40%	0.25%	0.60%			
Finance, Ins., & Svc. Ctr. Commissions	4.30%	7.90%	5.75%			
Fin., Ins., & Svc.Ctr.Comm. - Scion only	0.10%	0.10%	0.30%			
Advertising - Departmental	7.40%	10.55%	8.20%	2.55%	2.60%	1.20%
Interest - Floor Plan	-1.30%	-8.45%	1.25%			
<b>TOTAL SELLING EXPENSES</b>	<b>34.45%</b>	<b>37.90%</b>	<b>42.30%</b>	<b>22.00%</b>	<b>21.95%</b>	<b>23.70%</b>
Policy & Claims Adjustments	0.75%	0.35%	0.70%	1.30%	0.25%	1.95%
Demos & Company Vehicles - Dept'l	0.50%	0.00%	0.40%	0.50%	0.80%	0.35%
Inventory Maintenance	0.10%	-0.15%	1.10%		0.25%	
Personnel Training	0.75%	0.85%	0.55%	1.00%	0.40%	0.85%
Outside Services - Departmental	1.60%	2.10%	1.85%	1.10%	1.25%	0.85%
Freight	0.05%				0.10%	
Supplies & Small Tools	0.40%	0.65%	0.70%	-2.20%	0.45%	4.40%
Laundry & Uniforms	0.20%	0.05%	0.05%	0.45%	0.10%	0.40%
Depr. - Equip. & Vehicles - Dept'l	0.55%	0.35%	0.25%	1.00%	0.65%	0.95%
Equip. - Maint., Repair & Rental - Dept'l	0.30%	0.15%	0.10%	0.55%	0.35%	2.15%
Miscellaneous Expenses	0.85%	-0.90%	0.65%	1.00%	1.20%	0.90%
Salaries & Wages	4.10%	2.45%	1.90%	6.65%	3.90%	7.60%
Clerical Salaries	1.85%	1.95%	1.40%	2.30%	1.35%	2.25%
Vacation & Time Off Pay	1.45%	0.80%	0.75%	2.40%	0.85%	1.70%
<b>TOTAL OPERATING EXPENSES</b>	<b>13.45%</b>	<b>8.65%</b>	<b>10.40%</b>	<b>16.05%</b>	<b>11.90%</b>	<b>24.35%</b>
Rent & Equivalent	6.70%	7.35%	4.45%	6.40%	7.80%	6.45%
Salaries & Wages - Admin. & General	4.50%	3.00%	2.15%	4.50%	3.55%	1.40%
Owners Salaries	1.75%	1.70%	1.25%	1.20%	1.70%	0.25%
Payroll Taxes	3.85%	4.35%	2.55%	4.40%	2.85%	5.40%
Employee Benefits	3.10%	2.85%	1.90%	3.45%	2.80%	3.05%
Pension Fund / Profit Sharing	0.55%	0.45%	0.30%	0.40%	0.25%	0.25%
Advertising - General & Institutional	0.85%	0.45%	0.55%	0.45%	0.70%	0.55%
Stationery & Office Supplies	0.40%	0.40%	0.30%	0.45%	0.35%	0.35%
Data Processing Services	1.60%	1.55%	1.20%	1.40%	1.95%	2.10%
Outside Services - General & Inst.	1.40%	1.15%	1.45%	1.65%	1.75%	2.60%
Company Vehicles - Administration	0.65%	0.25%	0.30%	0.80%	1.00%	0.60%
Contributions	0.15%	0.10%	0.15%	0.20%	0.15%	0.20%
Dues & Subscriptions	0.15%	0.15%	0.10%	0.10%	0.10%	0.15%
Telephone	0.30%	0.30%	0.25%	0.30%	0.35%	0.25%
Legal & Auditing	0.30%	0.25%	0.25%	0.30%	0.35%	0.30%
Postage	0.20%	0.25%	0.20%	0.15%	0.15%	0.05%
Travel & Entertainment	0.45%	0.35%	0.35%	0.40%	0.40%	0.15%
Heat, Light, Power & Water	1.15%	1.05%	0.75%	1.15%	1.20%	2.95%
Furn & Equip - Deprec, Maint, Repair & Rental	0.80%	0.60%	0.75%	0.90%	0.65%	1.30%
Ins. - Other Than Bldgs. & Improvements	1.30%	1.65%	0.95%	0.95%	1.00%	1.10%
Taxes - Other Than R.E., Pay. & Inc.	0.45%	1.80%	0.35%	0.55%	0.60%	0.75%
Interest-Other Than Floor Plan & R.E. Mort	0.95%	0.40%	0.90%	0.30%	0.35%	0.15%
<b>TOTAL OVERHEAD EXPENSES</b>	<b>31.55%</b>	<b>30.40%</b>	<b>21.40%</b>	<b>30.40%</b>	<b>30.00%</b>	<b>30.35%</b>
<b>TOTAL EXPENSES</b>	<b>79.45%</b>	<b>76.95%</b>	<b>74.10%</b>	<b>68.45%</b>	<b>63.85%</b>	<b>78.40%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>20.55%</b>	<b>23.05%</b>	<b>25.90%</b>	<b>31.55%</b>	<b>36.15%</b>	<b>21.60%</b>
<b>Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.</b>						
<b>If there are expenses that still cannot be categorized, use these recommended percentages:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>40.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>15.00%</b>	<b>5.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>40.00%</b>	<b>20.00%</b>	<b>25.00%</b>	<b>15.00%</b>	<b>0.00%</b>

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	9.90%	13.30%	18.90%			
Customer Relations & Adjustments	1.00%	0.10%	1.05%	2.35%	0.30%	0.80%
Demonstrator Vehicle Expense	0.45%	0.95%				
Interest - Floor Planning	-0.65%	-0.30%	1.15%			
Delivery Expense	1.20%	1.95%	1.65%			
Transportation Claims	0.00%	0.00%	0.00%		0.00%	
Warranty & Used Vehicle Guarantee	0.20%		0.00%	0.45%	0.00%	0.00%
Advertising	4.35%	4.35%	6.25%	1.65%	0.60%	0.30%
Sales Promotion	2.70%	3.30%	0.90%	2.40%	3.00%	0.10%
<b>TOTAL SELLING EXPENSE</b>	<b>19.15%</b>	<b>23.65%</b>	<b>29.90%</b>	<b>6.85%</b>	<b>3.90%</b>	<b>1.20%</b>
Salaries - Owners	1.80%	1.30%	1.50%	2.10%	1.60%	0.65%
Compensation - Supervision	10.15%	9.15%	13.80%	8.65%	8.50%	21.05%
Salaries & Wages - Clerical	2.85%	2.45%	2.65%	3.80%	2.15%	7.00%
Salaries & Wages - Other	6.40%	2.50%	2.45%	10.65%	8.75%	0.05%
Compensation - Specialists	6.35%	5.05%	4.30%	7.05%	8.40%	0.00%
Absentee, Vacation & Holiday Pay	1.45%	1.15%	0.30%	2.55%	0.80%	2.00%
Workers' Compensation Insurance	0.50%	0.30%	0.45%	0.60%	0.45%	1.50%
Payroll Taxes	3.70%	3.35%	2.75%	5.35%	2.25%	4.55%
Pension	0.40%	0.35%	0.20%	0.45%	0.15%	2.90%
Other Employee Expenses/Benefits	1.35%	1.05%	1.55%	2.05%	1.05%	1.65%
<b>TOTAL EMPLOYMENT EXPENSE</b>	<b>34.95%</b>	<b>26.65%</b>	<b>29.95%</b>	<b>43.25%</b>	<b>34.10%</b>	<b>41.35%</b>
Comebacks	0.00%			0.80%		0.00%
Supplies and Small Tools	0.80%	0.30%	0.60%	1.25%	0.35%	0.95%
Uniforms and Laundry	0.15%	0.05%	0.10%	0.45%	0.10%	0.40%
Training	1.10%	0.85%	0.55%	2.05%	0.55%	0.90%
Company Vehicles - Expenses	0.95%	0.35%	0.45%	1.35%	1.30%	3.85%
Vehicle Loaners - Expenses & Payments	0.70%	1.50%	0.95%	0.25%	1.35%	0.15%
Freight, Express and Cartage	0.25%	0.35%	0.40%	0.10%	0.90%	0.25%
Consulting & Management Fees	1.45%	0.30%	0.80%	0.05%	1.15%	0.00%
Other Deprec Assets - Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Data Processing Expenses	2.40%	1.75%	2.15%	3.10%	1.95%	2.00%
Postage, Stationery & Office Supplies	0.70%	0.55%	0.65%	0.70%	0.45%	0.25%
Telephone & Internet Access	0.45%	0.40%	0.30%	0.60%	0.45%	0.60%
Travel and Entertainment	0.60%	0.70%	0.25%	0.20%	0.25%	0.15%
Membership Dues & Subscriptions	0.20%	0.05%	0.15%	0.55%	0.10%	0.20%
Professional Fees	0.65%	0.55%	0.75%	1.15%	1.00%	0.90%
Contributions	0.05%	0.10%	0.05%	0.15%	0.10%	-0.15%
Bad Debts	0.15%	0.15%	0.00%	0.05%	-0.05%	0.05%
Miscellaneous Expenses	0.45%	0.10%	1.45%	0.60%	1.75%	0.00%
<b>TOTAL SEMI-FIXED EXPENSE</b>	<b>11.05%</b>	<b>8.05%</b>	<b>9.60%</b>	<b>13.40%</b>	<b>11.70%</b>	<b>10.50%</b>
Heat, Light, Power & Water	1.05%	0.70%	1.10%	1.25%	1.20%	2.25%
Rent	7.30%	5.00%	7.20%	6.35%	5.50%	7.80%
Amortization - Leasehold Improvements	0.25%	0.30%	0.85%	0.45%	0.25%	1.35%
Repairs & Maint. - Own & Leased Property	1.45%	0.95%	0.70%	1.35%	0.95%	1.40%
Depreciation - Buildings & Improvements	0.30%	0.00%	0.65%	0.45%	0.65%	0.15%
Insurance - Buildings & Improvements	0.90%	0.80%	0.65%	0.50%	0.55%	0.80%
Insurance - Other	1.20%	1.40%	0.95%	1.45%	1.25%	0.00%
Real Estate Taxes	1.20%	0.65%	1.20%	1.05%	1.10%	1.55%
Taxes - Other	0.30%	0.30%	0.70%	0.25%	0.15%	0.00%
Mortgage Interest	0.00%	0.00%	0.90%	0.05%	0.50%	0.00%
Depreciation - Equipment & Fixtures	0.55%	0.50%	0.55%	0.60%	0.60%	1.30%
Equipment Rental	0.05%	0.10%	0.10%	0.10%	0.05%	0.05%
Repairs & Maint. - Equipment	0.15%	0.10%	0.10%	0.40%	0.05%	1.00%
<b>TOTAL FIXED EXPENSE</b>	<b>14.70%</b>	<b>10.80%</b>	<b>15.65%</b>	<b>14.25%</b>	<b>12.80%</b>	<b>17.65%</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>79.85%</b>	<b>69.15%</b>	<b>85.10%</b>	<b>77.75%</b>	<b>62.50%</b>	<b>70.70%</b>
<b>TOTAL OPERATING PROFIT</b>	<b>20.15%</b>	<b>30.85%</b>	<b>14.90%</b>	<b>22.25%</b>	<b>37.50%</b>	<b>29.30%</b>
<b>Expenses that cannot be easily categorized to the departments should be analyzed based on the following methods: time, usage, benefit, value or area.</b>						
<b>If there are expenses that still cannot be categorized, use these recommended percentages:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>

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	7.65%	23.00%	18.50%			
F&I Compensation	3.00%	8.10%	5.35%			
Delivery Expense	0.60%	0.20%	1.25%			
Floor Plan Interest	2.20%	6.45%	1.35%			
Floor Plan Assistance	-3.05%	-8.95%	0.00%			
Promotions	2.40%	2.45%	1.65%	1.85%	2.05%	0.25%
Advertising	4.80%	7.40%	4.45%	1.25%	1.15%	0.20%
Advertising Fees - Ad Group	2.65%	8.40%	0.00%	0.00%	0.00%	0.00%
Advertising Rebates	-2.35%	-6.45%	0.00%	-0.50%	-0.35%	0.00%
<b>TOTAL VARIABLE SELLING EXPENSE</b>	<b>17.90%</b>	<b>40.60%</b>	<b>32.55%</b>	<b>2.60%</b>	<b>2.85%</b>	<b>0.45%</b>
Salaries Owners	2.50%	3.35%	1.70%	4.50%	3.45%	0.80%
Salaries Supervision	11.35%	13.05%	11.20%	8.40%	6.40%	12.80%
Salaries Advisors/Parts Salespeople	6.45%			8.40%	9.60%	9.30%
Salaries Clerical	2.55%	2.50%	2.90%	2.15%	2.45%	0.70%
Salaries Other	8.05%	3.30%	2.15%	3.65%	2.65%	8.50%
Absentee Wages - Productive Personnel	1.15%			3.05%		2.55%
Payroll Taxes	3.90%	3.45%	3.60%	4.05%	1.85%	5.60%
Employee Benefits	2.80%	2.15%	2.05%	2.70%	1.75%	2.75%
Pension Fund	1.10%	1.10%	0.10%	1.00%	0.55%	0.00%
CSI Bonus - Employees	0.20%	0.65%	0.05%	1.15%	0.10%	0.00%
<b>TOTAL PERSONNEL EXPENSE</b>	<b>40.05%</b>	<b>29.55%</b>	<b>23.75%</b>	<b>39.05%</b>	<b>28.80%</b>	<b>43.00%</b>
Vehicle Maintenance	0.10%	0.20%	0.20%	0.05%	0.20%	0.10%
Demo & Company Vehicles	0.90%	0.85%	-0.95%	1.10%	1.25%	-0.55%
Service Loaner Expense	1.25%	0.00%	0.00%	2.45%	1.30%	0.10%
Service Loaner Rebates	-0.15%	0.00%	0.00%	0.00%	0.00%	0.00%
Uniforms & Laundry	0.25%	0.05%	0.05%	0.30%	0.20%	0.25%
Office Supplies & Expense	0.35%	0.40%	0.40%	0.25%	0.40%	0.25%
Small Tools & Other Supplies	0.50%	1.05%	0.45%	0.50%	0.40%	0.40%
Goodwill Adjustments	0.55%	0.20%	0.30%	0.40%	1.10%	0.00%
Warranty Adjustments	0.15%	0.20%	0.00%	0.10%	0.05%	0.00%
Data Processing	2.35%	2.40%	1.90%	2.45%	2.45%	1.15%
Outside Services	2.60%	2.70%	2.15%	1.45%	1.30%	1.50%
Travel & Entertainment	0.35%	0.40%	0.15%	0.20%	0.15%	-0.15%
Contributions	0.65%	0.55%	0.15%	0.15%	0.35%	0.00%
Membership, Dues & Subscriptions	0.20%	0.30%	0.30%	0.10%	0.15%	0.20%
Leagl & Audit Expense	0.35%	0.50%	0.65%	0.55%	0.30%	0.00%
Telephone	0.35%	0.55%	0.35%	0.30%	0.35%	0.45%
Freight & Express	0.70%	0.30%	0.10%	0.05%	0.35%	0.00%
Bad Debts	0.00%	0.00%	-0.05%	0.00%	0.00%	0.00%
Employee Training	0.70%	0.70%	0.15%	0.80%	0.50%	0.45%
Bank & Credit Card Charges	1.85%	0.55%	0.80%	2.45%	1.55%	0.50%
Policy Work	0.40%	0.05%	1.20%	0.60%	0.35%	0.40%
Miscellaneous	0.50%	0.85%	0.60%	0.40%	0.20%	0.05%
<b>TOTAL SEMI-FIXED EXPENSE</b>	<b>14.90%</b>	<b>12.80%</b>	<b>8.90%</b>	<b>14.65%</b>	<b>12.90%</b>	<b>5.10%</b>
Rent, Mortgage & Interest	5.40%	6.40%	5.25%	6.60%	3.60%	10.45%
Amortization Leaseholds	0.80%	1.65%	0.30%	0.20%	0.30%	0.00%
Repairs & Maintenance Real Estate	0.60%	1.00%	0.45%	0.35%	0.30%	0.85%
Depreciation Buildings & Improvements	0.75%	2.30%	0.15%	0.50%	1.10%	0.00%
Taxes Real Estate	2.75%	2.45%	2.50%	0.80%	0.80%	1.50%
Insurance Buildings & Improvements	1.50%	1.05%	0.85%	0.75%	0.50%	0.00%
<b>SUBTOTAL OCCUPANCY EXPENSE</b>	<b>11.80%</b>	<b>14.85%</b>	<b>9.50%</b>	<b>9.20%</b>	<b>6.60%</b>	<b>12.80%</b>
Heat, Light, Power & Water	0.95%	1.40%	0.90%	0.30%	0.85%	3.60%
Insurance - Other	1.15%	2.20%	1.30%	1.00%	1.15%	0.15%
Taxes - Other	0.40%	0.40%	0.20%	0.35%	0.15%	0.10%
Equipment Repairs & Maintenance	0.35%	0.25%	0.05%	0.50%	0.25%	0.10%
Depreciation Equipment	0.65%	0.90%	0.25%	0.60%	0.30%	1.10%
Equipment Rental	0.10%	0.20%	0.10%	0.15%	0.95%	0.15%
Interest - Other Loans	0.40%	0.30%	0.25%	1.10%	1.85%	0.00%
<b>TOTAL FIXED EXPENSE</b>	<b>15.80%</b>	<b>20.50%</b>	<b>12.55%</b>	<b>13.20%</b>	<b>12.10%</b>	<b>18.00%</b>
<b>TOTAL EXPENSES</b>	<b>88.65%</b>	<b>103.45%</b>	<b>77.75%</b>	<b>69.50%</b>	<b>56.65%</b>	<b>66.55%</b>
<b>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:</b>						
<b>Proration of Unallocated Expenses</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>21.00%</b>	<b>14.00%</b>	<b>12.00%</b>
<b>No Body Shop</b>	<b>100.00%</b>	<b>33.00%</b>	<b>20.00%</b>	<b>33.00%</b>	<b>14.00%</b>	<b>0.00%</b>