

Line Item Analysis of Dealership Profit Opportunities

Northwest Chevrolet Cadillac

For Internal Use Only!

Dealership:
Period Ending:
No. of Months Data:

31-Dec-15
12

31-Mar-16
3

1 Control Category	2 Northwest Chev-Cad YTD Jan-Dec. 2015	3 Northwest Chev-Cad Avg. Month Jan-Dec. 2015	4 Northwest Chev-Cad YTD Jan-March 2016	5 Northwest Chev-Cad Avg. Month Jan-March 2016	6 GH&A Internal Target for Northwest	7 Comments
Sales Departments - Sales & Gross						
New Passenger Cars and Trucks						
Number of New Units	1,005	84	235	78	80	
Total Dollar Sales	\$35,735,051	\$2,977,921	\$8,690,860	\$2,896,953.33	\$3,700,000	
Total Gross Profit	\$1,168,577	\$97,381	\$303,860	\$101,287	\$104,000	
Average Gross Profit	\$1,163	\$1,163	\$1,293	\$1,293	\$1,300	
General Motors Reimbursements	\$114,047	\$9,504	\$8,220	\$2,740	\$10,000	
New Vehicle Documentation Fees	\$276,195	\$23,016	\$70,066	\$23,355	\$23,852	
Total Gross Profit (Includes Incentives)	\$1,558,819	\$129,902	\$382,146	\$127,382	\$137,852	
Average Gross Profit	1,551	\$1,551	1,626	\$1,626	\$1,723	
Total Cost of Sales - New Vehicles	\$34,566,474	\$2,880,540	\$8,387,000	\$2,795,667	\$2,840,000	
Avg. Cost of Sales - New Vehicles	\$34,395	\$34,395	\$35,689	\$35,689	\$35,500	
Used Vehicle Retail Units						
Used to New Selling Ratio	97.41%	97.41%	100.85%	100.85%	115.00%	
Total Retail Dollar Sales	\$17,048,598	\$1,420,717	\$4,091,389	\$1,363,796	\$1,508,800	
Total Retail Gross	\$1,140,193	\$95,016	\$345,833	\$115,278	\$128,800	
Average Gross Profit Per Retail Unit	\$1,165	\$1,165	\$1,459	\$1,459	\$1,400	
Total Cost of Sales - Retail	\$15,908,405	\$1,325,700	\$3,745,556	\$1,248,519	\$1,380,000	
Average Cost of Sales - Retail	\$16,250	\$16,250	\$15,804	\$15,804	\$15,300	
Total Used Vehicle Dept. Gross - Vehicles	\$1,134,801	\$94,567	\$338,017	\$112,672	\$126,500	
Average Gross Profit Per Retail Unit	\$1,159	\$1,159	\$1,426	\$1,426	\$1,375	
Used Vehicle Documentation Fees						
Total Retail Units	1,984	165	472	157	172	
Total F&I Net Income - New Vehicles	\$1,519,940	\$126,662	\$178,593	\$59,531	\$104,000	
Per New Vehicle Sold	\$1,512	\$1,512	\$760	\$760	\$1,300	
Total F&I Net Income - Used Vehicles	\$1,052,199	\$87,683	\$179,483	\$59,828	101,200	What's Happening Here in 2016 ??
Per Used Vehicle Sold	\$1,075	\$1,075	\$757	\$757	\$1,100	
Total Net F&I/Other	\$2,572,139	\$214,345	\$358,076	\$119,359	\$205,200	
Per Retail Vehicle Sold	\$1,296	\$1,296	\$759	\$759	\$1,193	
Total <u>Adjusted</u> Operating Gross - Sales	\$5,534,809	\$461,234	\$1,148,901	\$382,967	\$496,982	
Per Retail Unit	\$2,790	\$2,790	\$2,434	\$2,434	\$2,889	

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Sales Departments - Controllable Expense						
Salesperson Commissions - New	\$628,691	\$52,391	\$112,591	\$37,530		
Salesperson Commissions - Used	\$496,709	\$41,392	\$125,344	\$41,781		
Absentee Compensation - New	\$30,981	\$2,582	\$7,076	\$2,359		
Absentee Compensation - Used	\$11,634	\$970	\$3,021	\$1,007		
Total Salesperson Compensation	\$1,168,015	\$97,335	\$248,032	\$82,677	\$90,300	
Percent of Adjusted Operating Gross	21.10%	21.10%	21.59%	21.59%	18.17%	
Per Retail Unit	\$589	\$589	\$525	\$525	\$525	
Sales Management Commissions - New	\$261,392	\$21,783	\$50,751	\$16,917		
Sales Management Commissions - Used	\$255,711	\$21,309	\$31,947	\$10,649		
Sales Management Salaries - New	\$232,895	\$19,408	\$64,673	\$21,558		
Sales Management Salaries - Used	\$110,839	\$9,237	\$40,100	\$13,367		
Total Sales Management Compensation	\$860,837	\$71,736	\$187,471	\$62,490	\$49,698	
Percent of Adjusted Operating Gross	15.55%	15.55%	16.32%	16.32%	10.00%	
Per Retail Unit	\$434	\$434	\$397	\$397		
F&I Salaries - New	\$0	\$0	\$0	\$0		
F&I Salaries - Used	\$0	\$0	\$0	\$0		
F&I Commissions - New	\$190,203	\$15,850	\$24,564	\$8,188		
F&I Commissions - Used	\$230,217	\$19,185	\$31,348	\$10,449		
Total F&I Compensation	\$420,420	\$35,035	\$55,912	\$18,637	\$24,624	
Percent of F&I Departmental Net	16.35%	16.35%	15.61%	15.61%	12.00%	
Other Salaries/Wages - New	\$73,407	\$6,117	\$16,960	\$5,653		
Other Salaries/Wages - Used	\$49,638	\$4,137	\$9,048	\$3,016		
Other Salaries/Wages - Total	\$123,045	\$10,254	\$26,008	\$8,669	\$9,000	
Per Retail Unit	\$62	\$62	\$55	\$55	\$52	
Percent of Adjusted Operating Gross	2.22%	2.22%	2.26%	2.26%	1.81%	
Total Sales Department Compensation	\$2,572,317	\$214,360	\$517,423	\$172,474	\$173,622	
Per Retail Unit	\$1,297	\$1,297	\$1,096	\$1,096	\$1,009	
Percent of Adjusted Operating Gross	46.48%	46.48%	45.04%	45.04%	34.94%	Significant Expense Structure Opportunity!

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Pre-Delivery Expense- New	\$157,223	\$13,102	\$27,423	\$9,141		
Pre-Delivery Expense- Used	\$17,159	\$1,430	\$1,204	\$401		
Net Pre-Delivery Expense	\$174,382	\$14,532	\$28,627	\$9,542	\$10,320	
Per Retail Unit	\$88	\$88	\$61	\$61	\$60	
Policy Expense - New	\$792	\$66	\$356	\$119		
Per Retail New Unit	\$1	\$1	\$2	\$2		
Policy Expense - Used	\$1,181	\$98	\$240	\$80		
Per Retail Used Unit	\$1	\$1	\$1	\$1		
Policy Expense - Total	\$1,973	\$164	\$596	\$199	\$172	
Per Retail Unit	\$1	\$1	\$1	\$1	\$1	
Advertising Expense - New	\$262,712	\$21,893	\$31,671	\$10,557		
Advertising Expense - Used	\$217,579	\$18,132	\$24,906	\$8,302		
eCommerce Promotion Expense - New	\$184,696	\$15,391	\$40,989	\$13,663		
eCommerce Promotion Expense - Used	\$137,707	\$11,476	\$26,212	\$8,737		
Net Advertising/Sales Promotion Expense	\$802,694	\$66,891	\$123,778	\$41,259	\$43,000	
Per Retail Unit	\$405	\$405	\$262	\$262	\$250	
Percent of Adjusted Operating Gross	14.50%	14.50%	10.77%	10.77%	8.65%	
Advertising Refunds - New	(\$300,815)	(\$25,068)	(\$63,411)	(\$21,137)	(\$22,500)	
Advertising Refunds - Used	\$585	\$0	\$0	\$0	\$0	
Net Advertising/Sales Promotion Expense	\$502,464	\$41,823	\$60,367	\$20,122	\$20,500	
Per Retail Unit	\$253	\$253	\$128	\$128	\$119	
Percent of Adjusted Operating Gross	9.08%	9.07%	5.25%	5.25%	4.12%	
Training Expense - New	\$15,412	\$1,284	\$9,041	\$3,014		
Training Expense - Used	\$5,936	\$495	\$3,529	\$1,176		
Training Expense - Total	\$21,348	\$1,779	\$12,570	\$4,190	\$7,455	
Percent of Adjusted Operating Gross	0.39%	0.39%	1.09%	1.09%	1.50%	Talent Management Opportunity Here
Company Vehicle Expense - New	\$24,878	\$2,073	\$1,585	\$528		
Company Vehicle Expense - Used	\$4,471	\$373	\$712	\$237		
Company Vehicle Expense - Total	\$29,349	\$2,446	\$2,297	\$766	\$800	
Percent of Adjusted Operating Gross	0.53%	0.53%	0.20%	0.20%	0.16%	
Other Supplies Expense - New	\$18,956	\$1,580	\$4,134	\$1,378		
Other Supplies Expense - Used	\$15,261	\$1,272	\$3,359	\$1,120		
Other Supplies Expense - Total	\$34,217	\$2,851	\$7,493	\$2,498	\$2,500	
Percent of Adjusted Operating Gross	0.62%	0.62%	0.65%	0.65%	0.50%	

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Gross Floorplan Expense - New	\$582,584	\$48,549	\$127,893	\$42,631	\$22,000	
Per Retail New Unit	\$580	\$580	\$544	\$544	\$275	
Gross Floorplan Expense - Used	\$16,579	\$1,382	\$5,632	\$1,877	\$2,300	
Per Retail Used Unit	\$17	\$17	\$24	\$24	\$25	
Floorplan Assistance - New	(\$649,220)	(\$54,102)	(\$116,903)	(\$38,968)	(\$52,000)	
Per Retail New Unit	(\$646)	(\$646)	(\$497)	(\$497)	(\$650)	
Net Floorplan Interest Expense	(\$50,057)	(\$4,171)	\$16,622	\$5,541	(\$27,700)	Major Expense Saving Opportunity Here
Per Retail Unit	(\$25)	(\$25)	\$35	\$35	(\$161)	
Percent of Adjusted Operating Gross	-0.90%	-0.90%	1.45%	1.45%	-5.57%	
Other Un-Categorized Controllable Expense - New Vehicles	\$92,437	\$7,703	\$21,466	\$7,155	\$7,200	Includes Insurance-Inventory and Freight Expenses
Other Un-Categorized Controllable Expense - Used Vehicles	\$32,937	\$2,745	\$6,644	\$2,215	\$2,200	
Other Un-Categorized Controllable Expense - Total Variable	\$125,374	\$10,448	\$28,110	\$9,370	\$9,400	
Percent of Adjusted Operating Gross	2.27%	2.27%	2.45%	2.45%	1.89%	
<u>Memo: Other Primary Expense KRA's</u>						
Total Sales Compensation, Sales Management Compensation, and Net Advertising/Sales Promotion	\$2,531,316	\$210,894	\$495,870	\$165,290	\$160,498	
Percent of Adjusted Operating Gross	45.73%	45.72%	43.16%	43.16%	32.29%	
Total Controllable Expense - Sales	\$3,411,367	\$284,232	\$674,105	\$224,702	\$194,869	
Per Retail Unit	\$1,719	\$1,719	\$1,428	\$1,428	\$1,133	
Percent of Adjusted Operating Gross	61.63%	61.62%	58.67%	58.67%	39.21%	
Total Controllable Profit - Sales	\$2,123,442	\$177,002	\$474,796	\$158,265	\$302,113	
Per Retail Unit	\$1,070	\$1,071	\$1,006	\$1,006	\$1,756	
Percent of Adjusted Operating Gross	38.37%	38.38%	41.33%	41.33%	60.79%	

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Service Department - Sales & Gross						
C/P Labor Sales	\$873,866	\$72,822	\$197,297	\$65,766	\$76,500	
C/P Labor Gross	\$562,092	\$46,841	\$135,058	\$45,019	\$52,403	
Gross Profit Margin	64.32%	64.32%	68.45%	68.45%	68.50%	
C/P Parts Sales	\$660,465	\$55,039	\$162,153	\$54,051	\$57,375	
Ratio to Labor Sales	0.7558	0.7558	0.8219	0.8219	0.7500	
ESA Labor Sales	\$0	\$0	\$0	\$0	\$0	
ESA Labor Gross	\$0	\$0	\$0	\$0	\$0	
Gross Profit Margin	0.00%	0.00%	0.00%	0.00%	0.00%	
ESA Parts Sales	\$0	\$0	\$0	\$0	\$0	
Ratio to Labor Sales	0.0000	0.0000	0.0000	0.0000	0.0000	
Warranty Labor Sales	\$588,067	\$49,006	\$104,214	\$34,738	\$35,000	
Warranty Labor Gross	\$435,977	\$36,331	\$79,186	\$26,395	\$26,600	
Gross Profit Margin	74.14%	74.14%	75.98%	75.98%	76.00%	
Warranty Parts Sales	\$570,569	\$47,547	\$129,814	\$43,271	\$43,750	
Ratio to Labor Sales	0.9702	0.9702	1.2456	1.2456	1.2500	
New Vehicle Inspection Labor Sales	\$144,218	\$12,018	\$27,201	\$9,067	\$9,280	
Per New Vehicle Sold	\$144	\$144	\$116	\$116	\$116	
New Vehicle Inspection Labor Gross	\$127,360	\$10,613	\$23,548	\$7,849	\$8,074	
Gross Profit Margin	88.31%	88.31%	86.57%	86.57%	87.00%	
Internal Labor Sales	\$506,901	\$42,242	\$179,659	\$59,886	\$64,400	
Per Retail Used Unit Sold	\$518	\$518	\$758	\$758	\$700	
Internal Labor Gross	\$379,576	\$31,631	\$141,536	\$47,179	\$50,232	
Gross Profit Margin	74.88%	74.88%	78.78%	78.78%	78.00%	
Internal Parts Sales	\$313,665	\$26,139	\$93,426	\$31,142	\$32,200	
Ratio to Labor Sales	0.6188	0.6188	0.5200	0.5200	0.5000	
Discounts Against Customer Labor Sales	\$0	\$0	\$0	\$0	\$0	
Discounts Against Customer Labor Gross	\$0	\$0	\$0	\$0	\$0	
% Of Customer Labor Sales	0.00%	0.00%	0.00%	0.00%	0.00%	
Unapplied Cost of Labor Sales	\$85	\$7	\$0	\$0	\$0	
Total Direct Labor Sales	\$2,113,052	\$176,088	\$508,371	\$169,457	\$185,180	
Total Direct Labor Gross	\$1,505,090	\$125,424	\$379,328	\$126,443	\$137,308	
Gross Profit Margin	71.23%	71.23%	74.62%	74.62%	74.15%	
Memo: Total Cost of Labor Sales	\$607,962	\$50,664	\$129,043	\$43,014	\$47,872	

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Sublet Labor Sales	\$61,433	\$5,119	\$13,096	\$4,365	\$4,500	
Ratio to Direct Labor Sales	0.0291	0.0291	0.0258	0.0258	0.0243	
Sublet Labor Gross	\$8,847	\$737	\$1,880	\$627	\$653	
Gross Profit Margin	14.40%	14.40%	14.36%	14.36%	14.50%	
Materials Sales	\$0	\$0	\$7,524	\$2,508	\$2,778	
Ratio to Direct Labor Sales	0.0000	0.0000	0.0148	0.0148	0.0150	
Materials Gross	\$0	\$0	\$6,801	\$2,267	\$2,500	
Gross Profit Margin	0.00%	0.00%	90.39%	90.39%	90.00%	
Other Merchandise Sales	\$0	\$0	\$0	\$0	\$0	
Ratio to Direct Labor Sales	0.0000	0.0000	0.0000	0.0000	0.0000	
Other Merchandise Gross	\$0	\$0	\$0	\$0	\$0	
Gross Profit Margin	0.00%	0.00%	0.00%	0.00%	0.00%	
Memo: Number of C/P R.O.'s	9,973	831	2,547	849	850	
C/P Labor Sales Per R.O.	\$87.62	\$87.63	\$77.46	\$77.46	\$90.00	
C/P Parts Sales Per R.O.	\$66.23	\$66.23	\$63.66	\$63.66	\$67.50	
Total C/P Sales Per R.O.	\$153.85	\$153.86	\$141.13	\$141.13	\$157.50	
Total Service Department Sales	\$2,174,485	\$181,207	\$528,991	\$176,330	\$192,458	
Total Service Department Operating Gross	\$1,513,937	\$126,161	\$388,009	\$129,336	\$140,461	
Gross Profit Margin	69.62%	69.62%	73.35%	73.35%	72.98%	
Gross Per New Vehicle Sold	\$1,506	\$1,506	\$1,651	\$1,651	\$1,756	
Gross Per Retail Vehicle Sold	\$763	\$763	\$822	\$822	\$817	
Service Department - Selling Expense						
Management Compensation	\$137,137	\$11,428	\$47,783	\$15,928	\$11,237	
Percent of Operating Gross	9.06%	9.06%	12.31%	12.31%	8.00%	
Other Salaries & Wages	\$462,151	\$38,513	\$108,622	\$36,207	\$14,046	
Percent of Operating Gross	30.53%	30.53%	27.99%	27.99%	10.00%	
Salesperson Compensation	\$0	\$0	\$0	\$0	\$16,855	
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%	12.00%	
Total Department Compensation	\$599,288	\$49,941	\$156,405	\$52,135	\$42,138	
Percent of Operating Gross	39.58%	39.58%	40.31%	40.31%	30.00%	

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Advertising & Sales Promotion	\$27,437	\$2,286	\$9,182	\$3,061	\$3,512	
Percent of Operating Gross	1.81%	1.81%	2.37%	2.37%	2.50%	
Training Expense	\$3,731	\$311	\$1,259	\$420	\$2,107	
Percent of Operating Gross	0.25%	0.25%	0.32%	0.32%	1.50%	Talent Management Opportunity Here
Policy Expense	\$22,431	\$1,869	\$7,731	\$2,577		
Percent of Operating Gross	1.48%	1.48%	1.99%	1.99%		
Service Loaner Expense	\$0	\$0	\$0	\$0		
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%		
Total Policy/Service Loaner Expense	\$22,431	\$1,869	\$7,731	\$2,577	\$2,809	
Percent of Operating Gross	1.48%	1.48%	1.99%	1.99%	2.00%	
Tools & Supplies Expense	\$3,376	\$281	\$49	\$16	\$0	
Percent of Operating Gross	0.22%	0.22%	0.01%	0.01%	0.00%	
Freight Expense	\$250	\$21	\$63	\$21	\$23	
Percent of Operating Gross	0.02%	0.02%	0.02%	0.02%	0.02%	
Company Vehicle Expense	\$4,106	\$342	\$777	\$259	\$351	
Percent of Operating Gross	0.27%	0.27%	0.20%	0.20%	0.25%	
Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%	0.00%	
Vacation & Time Off - Technicians	\$47,258	\$3,938	\$11,754	\$3,918	\$4,214	
Percent of Operating Gross	3.12%	3.12%	3.03%	3.03%	3.00%	
Total Departmental Controllable Expense	\$707,877	\$58,990	\$187,220	\$62,407	\$55,154	
Percent of Operating Gross	46.76%	46.76%	48.25%	48.25%	39.27%	Significant Expense Structure Opportunity!
Total Departmental Controllable Profit	\$806,060	\$67,172	\$200,789	\$66,930	\$85,307	
Percent of Operating Gross	53.24%	53.24%	51.75%	51.75%	60.73%	
Memo: Total Department Payroll	\$1,207,250	\$100,604	\$285,448	\$95,149	\$90,010	

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Body Shop - Sales & Gross						
Total Repair (Metal) Labor Sales	\$212,581	\$17,715	\$49,458	\$16,486	\$16,500	
Total Repair (Metal) Labor Gross	\$201,684	\$16,807	\$46,521	\$15,507	\$15,593	
Gross Profit Margin	94.87%	94.87%	94.06%	94.06%	94.50%	??????????
B/S Parts Sales (Dealership Parts Dept.)	\$510,654	\$42,555	\$209,348	\$69,783	\$70,125	
Ratio to Labor Sales	2.4022	2.4022	4.2328	4.2328	4.2500	
Paint Labor Sales	\$353,498	\$29,458	\$130,587	\$43,529	\$43,500	
Ratio to Repair Labor Sales	1.6629	1.6629	2.6404	2.6404	2.6364	
Paint Labor Gross	\$130,941	\$10,912	\$59,655	\$19,885	\$19,793	
Gross Profit Margin	37.04%	37.04%	45.68%	45.68%	45.50%	
Warranty/Policy Labor Sales	\$6,494	\$541	\$1,898	\$633	\$650	
Warranty/Policy Labor Gross	\$2,577	\$215	\$1,101	\$367	\$390	
Gross Profit Margin	39.68%	39.68%	58.01%	58.01%	60.00%	
Warranty/Policy Parts Sales	\$0	\$0	\$0	\$0	\$0	
Ratio to Labor Sales	0.0000	0.0000	0.0000	0.0000	0.0000	
Internal Labor Sales	\$32,751	\$2,729	\$11,987	\$3,996	\$4,000	
Internal Labor Gross	\$22,043	\$1,837	\$8,174	\$2,725	\$2,720	
Gross Profit Margin	67.30%	67.30%	68.19%	68.19%	68.00%	
Internal Parts Sales	\$0	\$0	\$0	\$0	\$0	
Ratio to Labor Sales	0.0000	0.0000	0.0000	0.0000	0.0000	
Unapplied Time	\$0	\$0	\$0	\$0	\$0	
Total Direct Body Shop Labor Sales	\$605,324	\$50,444	\$193,930	\$64,643	\$64,650	
Total Direct Body Shop Labor Gross	\$357,245	\$29,770	\$115,451	\$38,484	\$38,495	
Gross Profit Margin	59.02%	59.02%	59.53%	59.53%	59.54%	
Memo: Total Cost of Labor Sales	\$248,079	\$20,673	\$78,479	\$26,160	\$26,155	
Sublet Labor Sales	\$70,764	\$5,897	\$16,237	\$5,412	\$5,495	
Ratio to Direct Labor Sales	0.1169	0.1169	0.0837	0.0837	0.0850	
Sublet Labor Gross	\$2,583	\$215	\$2,255	\$752	\$769	
Gross Profit Margin	3.65%	3.65%	13.89%	13.89%	14.00%	
B/S Parts Sales (Non-Franchise)	\$0	\$0	\$0	\$0	\$0	
Ratio to Repair Shop Labor Sales	0.0000	0.0000	0.0000	0.0000	0.0000	
B/S Parts Gross (Non-Franchise)	\$0	\$0	\$0	\$0	\$0	
Gross Profit Margin	0.00%	0.00%	0.00%	0.00%	0.00%	

1 Control Category	2 Northwest Chev-Cad YTD Jan-Dec. 2015	3 Northwest Chev-Cad Avg. Month Jan-Dec. 2015	4 Northwest Chev-Cad YTD Jan-March 2016	5 Northwest Chev-Cad Avg. Month Jan-March 2016	6 GH&A Internal Target for Northwest	7 Comments
Paint & Materials Sales	\$140,991	\$11,749	\$41,717	\$13,906	\$13,900	
Ratio to Direct Labor Sales	0.2329	0.2329	0.2151	0.2151	0.2150	
Paint & Materials Gross	\$42,591	\$3,549	\$12,920	\$4,307	\$4,309	
Gross Profit Margin	30.21%	30.21%	30.97%	30.97%	31.00%	
Total Body Shop Department Sales	\$817,079	\$68,090	\$251,884	\$83,961	\$84,045	
Total Body Shop Dept. Operating Gross	\$402,419	\$33,535	\$130,626	\$43,542	\$43,573	
Gross Profit Margin	49.25%	49.25%	51.86%	51.86%	51.85%	
Departmental Memo:						
Total Body Shop Parts Sales	\$510,654	\$42,555	\$209,348	\$69,783	\$70,125	
Total Body Shop Parts Gross	\$149,558	\$12,463	\$65,092	\$21,697	\$21,739	
Total Body Shop Parts GPM	29.29%	29.29%	31.09%	31.09%	31.00%	
Total Dept. Sales (Inc. Parts)	\$1,327,733	\$110,644	\$461,232	\$153,744	\$154,170	
Total Dept. Gross (Inc. Parts)	\$551,977	\$45,998	\$195,718	\$65,239	\$65,312	
Total Dept. GPM (Inc. Parts)	41.57%	41.57%	42.43%	42.43%	42.36%	
Body Shop - Selling Expense						
Management Compensation	\$66,076	\$5,506	\$28,688	\$9,563	\$4,793	
Percent of Operating Gross	16.42%	16.42%	21.96%	21.96%	11.00%	
Other Salaries & Wages	\$87,776	\$7,315	\$32,502	\$10,834	\$3,050	
Percent of Operating Gross	21.81%	21.81%	24.88%	24.88%	7.00%	
Commissions & Incentives	\$0	\$0	\$0	\$0	\$4,793	
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%	11.00%	
Total Department Compensation	\$153,852	\$12,821	\$61,190	\$20,397	\$12,636	
Percent of Operating Gross	38.23%	38.23%	46.84%	46.84%	29.00%	
Advertising & Sales Promotion	\$2,431	\$203	\$331	\$110	\$1,089	
Percent of Operating Gross	0.60%	0.60%	0.25%	0.25%	2.50%	
Training Expense	\$3,476	\$290	\$739	\$246	\$654	
Percent of Operating Gross	0.86%	0.86%	0.57%	0.57%	1.50%	
Policy Expense	\$2,968	\$247	\$1,602	\$534		
Percent of Operating Gross	0.74%	0.74%	1.23%	1.23%		
Service Loaner Expense	\$0	\$0	\$0	\$0		
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%		
Total Policy/Service Loaner Expense	\$2,968	\$247	\$1,602	\$534	\$654	
Percent of Operating Gross	0.74%	0.74%	1.23%	1.23%	1.50%	

1 Control Category	2 Northwest Chev-Cad YTD Jan-Dec. 2015	3 Northwest Chev-Cad Avg. Month Jan-Dec. 2015	4 Northwest Chev-Cad YTD Jan-March 2016	5 Northwest Chev-Cad Avg. Month Jan-March 2016	6 GH&A Internal Target for Northwest	7 Comments
Tools & Supplies Expense	\$13,131	\$1,094	\$3,267	\$1,089	\$1,089	
Percent of Operating Gross	3.26%	3.26%	2.50%	2.50%	2.50%	
Freight Expense	\$0	\$0	\$0	\$0	\$0	
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%	0.00%	
Company Vehicle Expense	\$131	\$11	\$22	\$7	\$0	
Percent of Operating Gross	0.03%	0.03%	0.02%	0.02%	0.00%	
Bad Debt Expense	\$51	\$4	\$0	\$0	\$0	
Percent of Operating Gross	0.01%	0.01%	0.00%	0.00%	0.00%	
Vacation & Time Off - Technicians	\$13,580	\$1,132	\$4,324	\$1,441	\$1,438	
Percent of Operating Gross	3.37%	3.37%	3.31%	3.31%	3.30%	
Total Departmental Controllable Expense	\$189,620	\$15,802	\$71,475	\$23,825	\$17,560	
Percent of Operating Gross	47.12%	47.12%	54.72%	54.72%	40.30%	Significant Expense Structure Opportunity!
Total Departmental Controllable Profit	\$212,799	\$17,733	\$59,151	\$19,717	\$26,013	
Percent of Operating Gross	52.88%	52.88%	45.28%	45.28%	59.70%	
Memo: Total Department Payroll	\$401,931	\$33,494	\$139,669	\$46,556	\$38,791	

1 Control Category	2 Northwest Chev-Cad YTD Jan-Dec. 2015	3 Northwest Chev-Cad Avg. Month Jan-Dec. 2015	4 Northwest Chev-Cad YTD Jan-March 2016	5 Northwest Chev-Cad Avg. Month Jan-March 2016	6 GH&A Internal Target for Northwest	7 Comments
Parts Department - Sales & Gross						
Wholesale Parts Sales	\$4,991,843	\$415,987	\$1,309,413	\$436,471	\$437,000	
Wholesale Parts Gross	\$452,577	\$37,715	\$126,589	\$42,196		
Wholesale Jobber Incentive	\$0	\$0	\$0	\$0		
Total Wholesale Parts Gross	\$452,577	\$37,715	\$126,589	\$42,196	\$42,258	
Gross Profit Margin	9.07%	9.07%	9.67%	9.67%	9.67%	
Counter Retail Parts Sales	\$152,102	\$12,675	\$35,135	\$11,712	\$12,000	
Counter Retail Parts Gross	\$48,512	\$4,043	\$11,848	\$3,949	\$4,050	
Gross Profit Margin	31.89%	31.89%	33.72%	33.72%	33.75%	
C/P Parts Sales - Mechanical	\$660,465	\$55,039	\$162,153	\$54,051	\$57,375	
C/P Parts Gross - Mechanical	\$284,313	\$23,693	\$73,006	\$24,335	\$25,819	
Gross Profit Margin	43.05%	43.05%	45.02%	45.02%	45.00%	
ESA Parts Sales	\$0	\$0	\$0	\$0	\$0	
ESA Parts Gross	\$0	\$0	\$0	\$0	\$0	
Gross Profit Margin	0.00%	0.00%	0.00%	0.00%	0.00%	
Warranty Parts Sales - Mechanical	\$570,569	\$47,547	\$129,814	\$43,271	\$75,000	
Warranty Parts Gross - Mechanical	\$157,952	\$13,163	\$33,858	\$11,286	\$19,875	
Gross Profit Margin	27.68%	27.68%	26.08%	26.08%	26.50%	
Internal Parts Sales - Mechanical	\$313,665	\$26,139	\$93,426	\$31,142	\$32,200	
Internal Parts Gross - Mechanical	\$87,836	\$7,320	\$27,072	\$9,024	\$11,270	
Gross Profit Margin	28.00%	28.00%	28.98%	28.98%	35.00%	
Tire Sales	\$90,492	\$7,541	\$26,502	\$8,834	\$13,000	
Tire Gross	\$18,090	\$1,508	\$5,342	\$1,781	\$2,340	
Gross Profit Margin	19.99%	19.99%	20.16%	20.16%	18.00%	
Accessories Sales	\$0	\$0	\$0	\$0	\$4,000	
Accessories Gross	\$0	\$0	\$0	\$0	\$800	
Gross Profit Margin	0.00%	0.00%	0.00%	0.00%	20.00%	
C/P Parts Sales - Body	\$510,654	\$42,555	\$209,348	\$69,783	\$70,125	
C/P Parts Gross - Body	\$149,558	\$12,463	\$65,092	\$21,697	\$21,739	
Gross Profit Margin	29.29%	29.29%	31.09%	31.09%	31.00%	
G.O.G. Sales	\$245,863	\$20,489	\$58,138	\$19,379	\$20,000	
G.O.G. Gross	\$53,450	\$4,454	\$13,555	\$4,518	\$4,660	
Gross Profit Margin	21.74%	21.74%	23.32%	23.32%	23.30%	
Warranty Parts Sales - Body	\$0	\$0	\$0	\$0	\$0	
Warranty Parts Gross - Body	\$0	\$0	\$0	\$0	\$0	
Gross Profit Margin	0.00%	0.00%	0.00%	0.00%	0.00%	
Internal Parts Sales - Body	\$0	\$0	\$0	\$0	\$0	
Internal Parts Gross - Body	\$0	\$0	\$0	\$0	\$0	
Gross Profit Margin	0.00%	0.00%	0.00%	0.00%	0.00%	
Sublet Repair Parts Sales	\$0	\$0	\$0	\$0	\$0	
Sublet Repair PartsGross	\$0	\$0	\$0	\$0	\$0	
Gross Profit Margin	0.00%	0.00%	0.00%	0.00%	0.00%	

1 Control Category	2 Northwest Chev-Cad YTD Jan-Dec. 2015	3 Northwest Chev-Cad Avg. Month Jan-Dec. 2015	4 Northwest Chev-Cad YTD Jan-March 2016	5 Northwest Chev-Cad Avg. Month Jan-March 2016	6 GH&A Internal Target for Northwest	7 Comments
Total Parts Department Sales	\$7,535,653	\$627,971	\$2,023,929	\$674,643	\$720,700	
Total Parts Department Sales Gross	\$1,252,288	\$104,357	\$356,362	\$118,787	\$132,810	
Gross Profit Margin	16.62%	16.62%	17.61%	17.61%	18.43%	
Memo: Total Cost of Parts Sales	\$6,283,365	\$523,614	\$1,667,567	\$555,856	\$587,890	
Management Gross:						
Favorable Purchasing Discounts	\$588,192	\$49,016	\$136,467	\$45,489		
Percent of Cost of Sales	9.36%	9.36%	8.18%	8.18%		
Inventory Adjustments	\$0	\$0	\$0	\$0		
Percent of Cost of Sales	0.00%	0.00%	0.00%	0.00%		
Total Management Gross	\$588,192	\$49,016	\$136,467	\$45,489	\$48,207	
Percent of Cost of Sales	9.36%	9.36%	8.18%	8.18%	8.20%	
Total Parts Department Operating Gross	\$1,840,480	\$153,373	\$492,829	\$164,276	\$181,017	
Gross Profit Margin	24.42%	24.42%	24.35%	24.35%	25.12%	
Parts Department - Selling Expense						
Management Compensation	\$152,077	\$12,673	\$43,054	\$14,351	\$12,671	
Percent of Operating Gross	8.26%	8.26%	8.74%	8.74%	7.00%	
Other Salaries & Wages	\$652,479	\$54,373	\$158,216	\$52,739	\$12,671	
Percent of Operating Gross	35.45%	35.45%	32.10%	32.10%	7.00%	
Salesperson Compensation	\$0	\$0	\$0	\$0	\$25,342	
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%	14.00%	
Total Department Compensation	\$804,556	\$67,046	\$201,270	\$67,090	\$50,685	
Percent of Operating Gross	43.71%	43.71%	40.84%	40.84%	28.00%	
Advertising & Sales Promotion	\$23,901	\$1,992	\$7,187	\$2,396	\$2,715	
Percent of Operating Gross	1.30%	1.30%	1.46%	1.46%	1.50%	
Training Expense	\$2,451	\$204	\$525	\$175	\$181	
Percent of Operating Gross	0.13%	0.13%	0.11%	0.11%	0.10%	
Policy Expense	\$0	\$0	\$0	\$0		
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%		
Service Loaner Expense	\$0	\$0	\$0	\$0		
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%		
Total Policy/Service Loaner Expense	\$0	\$0	\$0	\$0	\$0	
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%	0.00%	
Tools & Supplies Expense	\$2,979	\$248	\$1,430	\$477	\$543	
Percent of Operating Gross	0.16%	0.16%	0.29%	0.29%	0.30%	
Freight Expense	\$11,537	\$961	\$2,580	\$860	\$905	
Percent of Operating Gross	0.63%	0.63%	0.52%	0.52%	0.50%	

1 Control Category	2 Northwest Chev-Cad YTD Jan-Dec. 2015	3 Northwest Chev-Cad Avg. Month Jan-Dec. 2015	4 Northwest Chev-Cad YTD Jan-March 2016	5 Northwest Chev-Cad Avg. Month Jan-March 2016	6 GH&A Internal Target for Northwest	7 Comments
Company Vehicle Expense	\$107,494	\$8,958	\$21,014	\$7,005	\$7,693	
Percent of Operating Gross	5.84%	5.84%	4.26%	4.26%	4.25%	
Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%	0.00%	
Vacation & Time Off - Dept. Employees	\$13,448	\$1,121	\$3,635	\$1,212	\$1,358	
Percent of Operating Gross	0.73%	0.73%	0.74%	0.74%	0.75%	
Total Departmental Controllable Expense	\$966,366	\$80,531	\$237,641	\$79,214	\$64,080	
Percent of Operating Gross	52.51%	52.51%	48.22%	48.22%	35.40%	Significant Expense Structure Opportunity!
Total Departmental Controllable Profit	\$874,114	\$72,843	\$255,188	\$85,063	\$116,937	
Percent of Operating Gross	47.49%	47.49%	51.78%	51.78%	64.60%	
Memo: Total Department Payroll	\$804,556	\$67,046	\$201,270	\$67,090	\$50,685	
Summary - All Departments						
Total Retail Vehicle Sales (Dollars)	\$52,783,649	\$4,398,637	\$12,782,249	\$4,260,750	\$4,486,652	
Total Operating Gross - Variable Depts.	\$5,534,809	\$461,234	\$1,148,901	\$382,967	\$496,982	
Percent of Sales	10.49%	10.49%	8.99%	8.99%	11.08%	
Total Controllable Profit - Variable	\$2,123,442	\$177,002	\$474,796	\$158,265	\$302,113	
Percent of Operating Gross	38.37%	38.38%	41.33%	41.33%	60.79%	
Total Sales - Fixed Departments	\$10,527,217	\$877,268	\$2,804,804	\$934,935	\$997,203	
Total Operating Gross - Fixed Departments	\$3,756,836	\$313,070	\$1,011,464	\$337,155	\$365,051	
Percent of Sales	35.69%	35.69%	36.06%	36.06%	36.61%	
Total Controllable Profit - Fixed	\$1,892,973	\$157,748	\$515,128	\$171,709	\$228,257	
Percent of Operating Gross	50.39%	50.39%	50.93%	50.93%	62.53%	
Total Sales - All Departments (This Report)	\$63,310,866	\$5,275,906	\$15,587,053	\$5,195,684	\$5,483,855	
Total Sales - All Departments (F/S)	\$69,206,090	\$5,767,174	\$16,346,634	\$5,448,878	N/A	
Total Operating Gross - All Departments	\$9,291,645	\$774,304	\$2,160,365	\$720,122	\$862,033	
Percent of Sales (F/S)	13.43%	13.43%	13.22%	13.22%	15.72%	
Total Controllable Profit - All Departments	\$4,016,415	\$334,750	\$989,924	\$329,975	\$530,371	
Percent of Operating Gross	43.23%	43.23%	45.82%	45.82%	61.53%	

1 Control Category	2 Northwest Chev-Cad YTD Jan-Dec. 2015	3 Northwest Chev-Cad Avg. Month Jan-Dec. 2015	4 Northwest Chev-Cad YTD Jan-March 2016	5 Northwest Chev-Cad Avg. Month Jan-March 2016	6 GH&A Internal Target for Northwest	7 Comments
Fixed (Service Absorption)	72.76%	72.76%	76.38%	76.38%	86.47%	
Fixed Net Profit (Loss) Break- Even Retail Units (at Current Sales Expense Structure)		(\$117,237) 110		(\$104,252) 104	(\$57,105) 33	
Total Dealership Payroll Number of Employees Gross Per Employee Per Month	\$5,474,154	\$456,180 101.0 \$7,666	\$1,271,535	\$423,845 103.0 \$6,991	\$408,969 91 \$9,500	
Fixed & Limited Control Expense						
Salary - Owners & General Manager	\$69,120	\$5,760	\$17,550	\$5,850	\$10,000	
Salaries - Administrative	\$305,980	\$25,498	\$75,675	\$25,225	\$25,861	Includes G&A Lines 9 - 12.
Total Salaries - GM & Administrative Percent of Operating Gross	\$375,100 4.04%	\$31,258 4.04%	\$93,225 4.32%	\$31,075 4.32%	\$35,861 4.16%	
Employee Benefits	\$351,299	\$29,275	\$87,236	\$29,079		
Payroll Taxes	\$404,376	\$33,698	\$99,873	\$33,291		
Pensions	\$25,101	\$2,092	\$5,028	\$1,676		
Total Employee Related Expenses Percent of Operating Gross Percent of Dealership Payroll	\$780,776 8.40% 14.26%	\$65,065 8.40% 14.26%	\$192,137 8.89% 15.11%	\$64,046 8.89% 15.11%	\$63,390 7.35% 15.50%	
Laundry & Uniforms Expense Percent of Operating Gross	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	
Rent & Equivalent Percent of Operating Gross	\$835,214 8.99%	\$69,601 8.99%	\$213,029 9.86%	\$71,010 9.86%	\$71,000 8.24%	
Utilities Expense Percent of Operating Gross	\$206,934 2.23%	\$17,245 2.23%	\$44,988 2.08%	\$14,996 2.08%	\$17,000 1.97%	
Total Occupancy Expense Percent of Operating Gross	\$1,042,148 11.22%	\$86,846 11.22%	\$258,017 11.94%	\$86,006 11.94%	\$88,000 10.21%	
Telephone Expense Percent of Operating Gross	\$27,862 0.30%	\$2,322 0.30%	\$5,973 0.28%	\$1,991 0.28%	\$2,586 0.30%	
Taxes Expense Percent of Operating Gross	\$0 0.00%	\$0 0.00%	\$2,170 0.10%	\$723 0.10%	\$750 0.09%	
Insurance Expense Percent of Operating Gross	\$60,523 0.65%	\$5,044 0.65%	\$17,537 0.81%	\$5,846 0.81%	\$6,000 0.70%	
Office Supplies Percent of Operating Gross	\$43,667 0.47%	\$3,639 0.47%	\$16,692 0.77%	\$5,564 0.77%	\$5,603 0.65%	
Professional & Service Fees Percent of Operating Gross	\$156,217 1.68%	\$13,018 1.68%	\$59,633 2.76%	\$19,878 2.76%	\$20,000 2.32%	Includes Outside Services & Legal and Audit

1 Control Category	2 Northwest Chev-Cad YTD Jan-Dec. 2015	3 Northwest Chev-Cad Avg. Month Jan-Dec. 2015	4 Northwest Chev-Cad YTD Jan-March 2016	5 Northwest Chev-Cad Avg. Month Jan-March 2016	6 GH&A Internal Target for Northwest	7 Comments
Data Processing Expense	\$382,082	\$31,840	\$86,904	\$28,968	\$29,000	
Percent of Operating Gross	4.11%	4.11%	4.02%	4.02%	3.36%	
Bad Debts	\$0	\$0	\$0	\$0	\$0	
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%	0.00%	
Contributions	\$47,332	\$3,944	\$7,056	\$2,352	\$4,310	
Percent of Operating Gross	0.51%	0.51%	0.33%	0.33%	0.50%	
Interest Expense	\$0	\$0	\$0	\$0	\$0	
Percent of Operating Gross	0.00%	0.00%	0.00%	0.00%	0.00%	
Depreciation Expense	\$100,113	\$8,343	\$14,885	\$4,962	\$5,000	
Percent of Operating Gross	1.08%	1.08%	0.69%	0.69%	0.58%	
Equipment & Vehicle Maint./Rental	\$210,374	\$17,531	\$57,256	\$19,085	\$19,000	?????
Percent of Operating Gross	2.26%	2.26%	2.65%	2.65%	2.20%	
Travel & Entertainment	\$13,908	\$1,159	\$2,236	\$745	\$862	
Percent of Operating Gross	0.15%	0.15%	0.10%	0.10%	0.10%	
Miscellaneous Expense	\$59,710	\$4,976	\$14,164	\$4,721	\$5,000	Accounts 71, 77, 51z, 61z, 65z, 75z, 33z
Percent of Operating Gross	0.64%	0.64%	0.66%	0.66%	0.58%	
Total Fixed Expense	\$3,299,812	\$274,984	\$827,885	\$275,962	\$285,363	
Percent of Operating Gross	35.51%	35.51%	38.32%	38.32%	33.10%	
Miscellaneous Additions & Deductions:						
Leased & Rental Vehicle	(\$40,150)	(\$3,346)	(\$16,791)	(\$5,597)	(\$5,597)	
Recreational Vehicle	\$0	\$0	\$0	\$0	\$0	
Management Co. Income/(Fees)	\$0	\$0	\$0	\$0	\$0	
Adjustments to Income	\$193,511	\$16,126	(\$11,297)	(\$3,766)	\$0	
Add-Back of Estimated LIFO Reserve	\$22,496	\$1,875	\$0	\$0	\$0	
Accrued/Paid Dealer Bonus	\$0	\$0	\$0	\$0	\$0	
Accrued/Paid Employee Bonuses	(\$113,000)	(\$9,417)	(\$34,500)	(\$11,500)	(\$20,000)	
Total Misc. Additions & Deductions:	\$62,857	\$5,238	(\$62,588)	(\$20,863)	(\$25,597)	
Percent of Operating Gross	0.68%	0.68%	-2.90%	-2.90%	-2.97%	
Total Adjusted Net Profit	\$779,460	\$65,004	\$99,451	\$33,150	\$219,411	
Percent of Operating Gross	8.39%	8.40%	4.60%	4.60%	25.45%	
Percent of Total Sales (F/S)	1.13%	1.13%	0.61%	0.61%	4.00%	