

FORECASTING DEPARTMENT EXPENSES & GROSS PROFIT

These Excel® spreadsheets are designed to simplify the somewhat time-consuming process of creating a Month-to-Month or Year-to-Date forecast within the retail automotive dealership and may also be utilized for the purpose of comparing actual financial statement time periods.

This Workbook has 3 Useful Spreadsheets;

- Forecast Expense Analysis Spreadsheet
- Actual Expense Analysis Spreadsheet
- Variance Calculation Spreadsheet.

These generic automotive dealership specific spreadsheet will in a sophisticated manner, yet easily understood manner help one manage specific expense categories on the automotive financial statement. The attached worksheets do allow you to input a **Gross Profit Value** and then a **Fixed Dollar Value** or a **Percentage of Gross Profit Value** to determine the operating **Net Profit or Loss** for any one specific dealership department as while as the **Total Dealership Profit or Loss**.

By default these worksheets will help one forecast Variable Operations, Fixed Operations, and Total Dealership Operating Profit or Loss, yet they may also be utilized as follows;

Creating a Monthly or Yearly Forecast

Enter your dealerships actual M-T-D or Y-T-D financial values from your dealership financial statement onto the **"Actual"** worksheet. Then proceed by entering either the actual **fixed dollar values** or **percentage of gross values** that you entered on the "Actual" worksheet into the Gross Profit and Expense cells on the **"Forecast"** worksheet. This will now give you a historical basis to begin adjusting and experimenting with expense categories either by modifying fixed dollar amounts or varying % of gross profit values to arrive at a newly calculated **forecasted Net Profit or Loss** within your department while completing the **"Variance"** analysis report.

(Both the Actual & Forecast worksheets are alike, simply COPY the Actual values onto the Forecast worksheet, which eliminates the need to make duplicate entries)

Remember fixed dollar entries within cells on the Forecast and Actual worksheets take precedence over % of gross profit dollar values. If you determine that a specific expense category is best forecasted by utilizing a % of Gross, enter a zero within the Fixed Dollar cell.

Note: You may alternate within expenses categories the usage of either a fixed dollar value or a percentage of gross. e.g.. Salesperson Compensation paid would normally be determined as a percentage of gross profit, while Rent Expense would tend to be a fixed dollar amount entry.

Create a Monthly Forecast and Compare it to Actual Month-End results

Enter your forecasted values prior to beginning a new month and upon Month-End completion enter the actual dollar values from your dealership financial statement onto the **"Actual"** worksheet and then proceed to review the monthly **"Variance"** worksheet.

This process may also be utilized for comparing year-to-date forecasted values or mid year-to-date forecasts if you calculate the cumulative monthly forecasted values previously made.

Additional Worksheet Flexibility Options

To prevent these spreadsheets from being limited solely to managing the department classifications of Variable Operations and Fixed Operations you are able to **change the default department column headings on this page** by simply typing over the default values currently entered in the **yellow cells** below. Examples as to what you may enter are;

- 1). New Vehicle Department, Used Vehicle Department, and Total Variable Sales
- 2). Service Department, Parts Department, and Total Fixed Operations

Department Column Headings	Defaults
Column 1: Variable Operations	Variable Operations
Column 2: Fixed Operations	Fixed Operations
Column 3: Total Dealership	Total Dealership

You may also change the timeframes for your forecast such as the month, year, or year-to-date in the **yellow cells** below. By default this value is left blank, which is Option # 4.

Analysis Date - Timeframe	Format
Option 1: Feb-08	(mm/yyyy)
Option 2: 2009	(yyyy)
Option 3: Year-to-Date	
Option 4:	

Enter Option after inputting timeframe (1 - 4)

Spreadsheet & Program Usage

As a reminder, **color coding** is utilized to simply usage of this workbook. The only field that a user may input data is **YELLOW** in color. You will also find **help** comment boxes on these spreadsheets, look for the RED triangle and place your arrow over them to read instructions. You may also customize these spreadsheets with your dealership specific account numbers by entering them on the **"Forecast"** worksheet.

Last and most importantly, if you have questions as to how to use this workbook or want additional information; E-mail or Call, IntactAuto Support: ExcelHelp@IntactAuto.com or visit the Website: www.IntactAuto.com

Forecasted Departmental Expenses & Profit or Loss

YEAR 2009

		Variable Operations				Fixed Operations				Total Dealership	
Gross Profit / Income		Estimated Expenses		Forecasted Gross Profit		Estimated Expenses		Forecasted Gross Profit		Projected Income	
		Fixed Dollar	% Gross	Dollar Values	% Gross	Fixed Dollar	% Gross	Dollar Values	% Gross	Fixed Dollar	% Gross
Dealership Expenditures	Acct.#			0				0		0	
Sales Compensation & Other		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Deliver Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Sold Vehicle Policy Work		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Selling Expenses					0.0%				0.0%		0.0%
Salaries - Owner / Executive Officers		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Salaries - Management & Supervision		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Salaries - Clerical Support Personnel		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other - Salaries & Wages		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Personnel Absentee Compensation		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Supervision - Incentives & Bonuses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Payroll Taxes		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Employee Benefits		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Employee Retirement Benefits		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Personnel Expenses					0.0%				0.0%		0.0%
Company Vehicle Expenditures		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Office Supplies & Forms Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other Miscellaneous Supplies		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
E-Commerce/Internet Advertising		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Advertising - Non-Internet Related		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Factory Advertising Rebates & Credits		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Dealership Contributions		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Policy Work - Parts & Service		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Technology Service - Information		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other - Outside Services		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Travel and Entertainment		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Publications & Membership Dues		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Legal & Accounting Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Telephone Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Dealership Training Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Vehicle Floorplan Interest		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Factory Interest Credit - Floor plan		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Notes Payable - Interest		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Inventory Insurance Expense		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Bad Debt Expense		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Postage, Shipping & Freight		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Miscellaneous Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Semi-Fixed Expenditures					0.0%				0.0%		0.0%
Rent		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Leaseholds - Amortization		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Real Estate Repairs & Maintenance		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Depreciation - Building & Improvements		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Real Estate - Taxes		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Insurance - Building & Improvements		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Mortgage Interest Expense		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Utilities, Gas - Electric, & Water		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Sub-Total Real Estate & Rent					0.0%				0.0%		0.0%
Insurance - Other		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Taxes - Federal, State, Local, & Other		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Equipment Repairs		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Depreciation - Equipment		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Equipment Rental Expense		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Fixed Expenses					0.0%				0.0%		0.0%
		Total Fixed Overhead			0.0%				0.0%		0.0%
		Total Expenditures			0.0%				0.0%		0.0%
		Operating Profit or Loss			100.0%				100.0%		100.0%

Actual Departmental Expenses & Profit or Loss

YEAR 2009

Gross Profit / Income		Variable Operations				Fixed Operations				Total Dealership	
		Actual Expenses		Actual Gross Profit		Actual Expenses		Actual Gross Profit		Actual Gross Profit	
		Fixed Dollar	% Gross	Dollar Values	% Gross	Fixed Dollar	% Gross	Dollar Values	% Gross	Fixed Dollar	% Gross
Dealership Expenditures	Acct.#			0				0			0
Sales Compensation & Other		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Deliver Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Sold Vehicle Policy Work		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Selling Expenses					0.0%				0.0%		0.0%
Salaries - Owner / Executive Officers		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Salaries - Management & Supervision		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Salaries - Clerical Support Personnel		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other - Salaries & Wages		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Personnel Absentee Compensation		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Supervision - Incentives & Bonuses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Payroll Taxes		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Employee Benefits		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Employee Retirement Benefits		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Personnel Expenses					0.0%				0.0%		0.0%
Company Vehicle Expenditures		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Office Supplies & Forms Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other Miscellaneous Supplies		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
E-Commerce/Internet Advertising		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Advertising - Non-Internet Related		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Factory Advertising Rebates & Credits		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Dealership Contributions		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Policy Work - Parts & Service		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Technology Service - Information		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other - Outside Services		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Travel and Entertainment		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Publications & Membership Dues		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Legal & Accounting Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Telephone Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Dealership Training Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Vehicle Floorplan Interest		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Factory Interest Credit - Floorplan		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Notes Payable - Interest		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Inventory Insurance Expense		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Bad Debt Expense		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Postage, Shipping & Freight		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Miscellaneous Expenses		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Semi-Fixed Expenditures					0.0%				0.0%		0.0%
Rent		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Leaseholds - Amortization		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Real Estate Repairs & Maintenance		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Depreciation - Building & Improvements		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Real Estate - Taxes		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Insurance - Building & Improvements		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Mortgage Interest Expense		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Utilities, Gas - Electric, & Water		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Sub-Total Real Estate & Rent					0.0%				0.0%		0.0%
Insurance - Other		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Taxes - Federal, State, Local, & Other		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Equipment Repairs		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Depreciation - Equipment		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Equipment Rental Expense		-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Fixed Expenses					0.0%				0.0%		0.0%
		Total Fixed Overhead			0.0%				0.0%		0.0%
		Total Expenditures			0.0%				0.0%		0.0%
		Operating Profit or Loss			100.0%				100.0%		100.0%

Departmental Forecast Variance Report - Expenses & Gross Profit or Loss

YEAR 2009

		Variable Operations				Fixed Operations				Total Dealership			
		Forecasted Gross	Actual Gross	Gross Profit Variance		Forecasted Gross	Actual Gross	Gross Profit Variance		Forecasted Gross	Actual Gross	Gross Profit Variance	
		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Gross Profit / Income	Acct.#	Forecasted Expense	Actual Expense	Dollar Values	% Gross	Forecasted Expense	Actual Expense	Dollar Values	% Gross	Forecasted Expense	Actual Expense	Dollar Values	% Gross
Dealership Expenditures													
Sales Compensation & Other		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Deliver Expenses		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Sold Vehicle Policy Work		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Total Selling Expenses		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Salaries - Owner / Executive Officers		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Salaries - Management & Supervision		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Salaries - Clerical Support Personnel		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Other - Salaries & Wages		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Personnel Absentee Compensation		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Supervision - Incentives & Bonuses		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Payroll Taxes		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Employee Benefits		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Employee Retirement Benefits		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Total Personnel Expenses		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Company Vehicle Expenditures		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Office Supplies & Forms Expenses		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Other Miscellaneous Supplies		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
E-Commerce/Internet Advertising		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Advertising - Non-Internet Related		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Factory Advertising Rebates & Credits		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Dealership Contributions		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Policy Work - Parts & Service		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Technology Service - Information		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Other - Outside Services		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Travel and Entertainment		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Publications & Membership Dues		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Legal & Accounting Expenses		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Telephone Expenses		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Dealership Training Expenses		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Vehicle Floorplan Interest		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Factory Interest Credit - Floorplan		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Notes Payable - Interest		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Inventory Insurance Expense		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Bad Debt Expense		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Postage, Shipping & Freight		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Miscellaneous Expenses		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Total Semi-Fixed Expenditures		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Rent		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Leaseholds - Amortization		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Real Estate Repairs & Maintenance		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Depreciation - Building & Improvements		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Real Estate - Taxes		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Insurance - Building & Improvements		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Mortgage Interest Expense		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Utilities, Gas - Electric, & Water		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Sub-Total Real Estate & Rent		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Insurance - Other		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Taxes - Federal, State, Local, & Other		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Equipment Repairs		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Depreciation - Equipment		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Equipment Rental Expense		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Total Fixed Expenses		-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
		Total Fixed Overhead		-	0.0%	Total Fixed Overhead		-	0.0%	Total Fixed Overhead		-	0.0%
		Total Expenditures		-	0.0%	Total Expenditures		-	0.0%	Total Expenditures		-	0.0%
		Operating Profit or Loss		-	100.0%	Operating Profit or Loss		-	100.0%	Operating Profit or Loss		-	100.0%