

## Expense review

Category	Expense	% of Gross revenue
Operating	Accounting / legal	1.1%
Operating	Advertising	3.0%
Operating	Bad Debt	0.0%
Operating	Bank / Credit cards Charges	2.0%
Occupancy	Building Maintenance / repair	1.0%
Occupancy	Building Rent	5.0%
Operating	Cash over/ short	0.0%
Operating	Dues and memberships	0.3%
Operating	Equip lease	0.5%
Operating	Equip Maintenance/Repair	0.4%
Operating	Insurance Liability	0.5%
Operating	insurance group	0.4%
Operating	Miscellaneous expense	1.4%
Operating	Office Supplies	0.4%
Operating	Service Advisors	12.0%
Operating	Shop Expense	0.1%
Operating	Taxes - Corporate	1.0%
Operating	Taxes - Payroll	3.0%
Occupancy	Property tax	1.4%
Occupancy	Telephone / Internet	0.4%
Operating	Tools & Equipment	1.3%
Operating	Training	1.0%
Operating	Travel/Entertainment	0.2%
Operating	Uniform	0.5%
Occupancy	Utilities	0.9%
Operating	Vehicle expense	1.7%
Operating	Warranty expense	0.2%
<b>Total</b>		<b>40.0%</b>