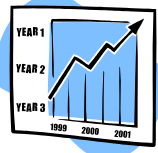


StoreScore[®]

TrinityGroup Bookstore Scorecard

Par for the Course - Measurements for Effective Independent Bookstores
Keeping Score by Monitoring Seven Key Vital Areas



UMBA Bookstore Name Here

Bookstore Management Score Card

Your Score

Your Annual Operating History

Year #1	Year #2	Year #3	Year #4
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Store Par **

2003 ABACUS Financial Survey *

Under\$ 250K	\$250K - \$500K	\$500K to \$1M	Over \$1M
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1 Sales Data

Net Sales					-	-	-	-
% Change to Previous Year (all store sizes)					0.0%	0.9%	0.0%	2.8%
* Cost Of Goods Sold					60.4%	58.5%	61.0%	60.0%
* Gross Margin					39.5%	41.5%	39.2%	40.0%

2 Operating Expense

* Salaries (%)					20.9%	21.7%	20.8%	22.2%
* Occupancy (%)					12.0%	10.0%	7.2%	6.8%
* Total Operating Expenses (%)					49.9%	44.4%	38.7%	38.5%
* Operating Profit (%)					-10.3%	-2.9%	.4%	1.2%

3 Profitability

Net Profit Before Tax (to Net Sales)					-0.7%	2.3%	.4%	2.8%
Net Profit Before Tax (to Total Assets)					2.7%	1.8%	3.1%	8.8%
Net Profit Before Tax (to Net Worth)					5.0%	7.9%	17.2%	23.3%

4 Financial Management Ratio

Debt to Assets					35.7%	57.6%	49.2%	58.3%
Current Ratio					4.9x	3.4x	2.6x	2.4x
Quick Ratio					1.6x	0.5x	0.5x	0.4x
Day's Payable Outstanding					31.7	39.9	40.64	53.7

5 Productivity - Inventory/Sales

* Gross Margin (GM)					39.5%	41.5%	39.2%	40.0%
Inventory Turn					1.4x	2.5x	2.8x	3.2x
GM Return on Inventory Investment (GMROI)					\$1.12	\$1.54	\$1.71	\$2.30
Average Transaction Size					\$22.50	\$22.85	\$24.00	\$25.00
Average # Items per Transaction					3.0	3.5	4.0	3.0

6 Productivity - Space

* Net Sales per Square Foot (total area)					\$79	\$104	\$156	\$214
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7 Productivity - Personnel

Total Full Time Equiv. Employees/Store					2.0	3.5	7.0	10.5
Sales per Full Time Equiv Employee					78432	90,820	108,981	131,473
Gross Margin per Full Time Employee					31,779	36,953	42,074	47,917

Store Par ** - Data is taken from two book industry operating surveys and represents a guideline showing how independent booksellers can measure overall store effectiveness. Data for measurements identified with a single asterisk * are taken from the **ABACUS 2003 Financial Survey** while other measurements are taken from the **CBA 2003 Operating Statement Survey**. Data is accurate within each market, but will vary between markets. Additional store participation in the ABACUS Financial Survey is necessary in future surveys to assure sufficient data points for publication of all the measurements used on this scorecard.

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