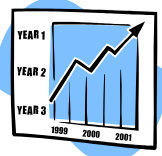


StoreScore®

TrinityGroup Bookstore Scorecard

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



Your Store Name Here

Bookstore Management Score Card

Your Score			
Your Annual Operating History			
Year #1	Year #2	Year #3	Year #4

STOREPAR® *			
2001 CBA Operating Statement Survey			
Under\$ 250K	\$250K to \$500K	\$500K to \$1M	Over \$1M

1 Sales Data									
Net Sales					*				
% Change to Previous Year					*	1.0%	0.1%	3.6%	3.3%
Cost Of Goods Sold					*	65.1%	61.9%	60.8%	59.5%
Gross Margin					*	34.9%	38.1%	39.2%	40.6%
2 Operating Expense									
Salaries (%)						12.2%	15.9%	19.3%	18.8%
Occupancy (%)						8.8%	7.2%	7.3%	6.4%
Total Operating Expenses (%)						35.8%	35.3%	38.36%	37.3%
Operating Profit (%)						-.8%	2.8%	.6%	3.3%
3 Profitability									
Net Profit Before Tax (to Net Sales)						-.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						45.3%	78.3%	74.0%	62.1%
Current Ratio						2.4x	3.0x	2.5x	2.1x
Quick Ratio						.05x	.05x	.04x	.08x
Day's Payable Outstanding						27.0	34.7	38.4	39.7
5 Productivity - Inventory/Sales									
Gross Margin					*	34.9%	38.1%	39.2%	40.6%
Inventory Turn					*	1.6x	2.2x	2.4x	3.4x
Gross Margin Return on Inventory (GMROI)					*	\$.97	\$1.46	\$1.63	\$2.24
Average Transaction Size					*	\$20.50	\$22.00	\$27.00	\$25.00
Average # Items per Transaction					*	3.0	3.5	4.0	3.0
6 Productivity - Space									
Net Sales per Square Foot (total area)					*	\$84	\$130	\$142	\$212
7 Productivity - Personnel									
Total Full Time Equiv. Employees/Store					*	2.0	3.3	6.8	12.5
Sales per Full Time Equiv Employee					*	79,035	110,227	101,490	131,266
Gross Margin per Full Time Employee					*	28,393	41,255	37,755	52,369

* "StoreScore®" data taken from CBA 2001 Operating Statement Survey

Use this TrinityGroup StoreScore® Scorecard in your store as a guideline for measuring your overall store effectiveness. For additional suggestions, information and innovative ideas for improving your stores performance, please contact us.

2005 Retailer Momentum
POS System Best Practice: Sales & Inventory Analysis

2HO

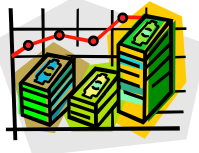
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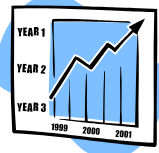
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GLOSSARY:

Asset: Something you "have." It can be cash, inventory, furniture or fixtures.

Average Inventory: The value of inventory calculated off monthly or quarterly Balance Sheet periods divided by the number of periods measured. Calculate the average inventory value for the entire 12 month period.

Current Assets are cash or items that can be turned into cash within 12 months.

Fixed Assets are the assets used for more than 12 months. Examples: bookcases, computers and signs.

Balance Sheet: A financial picture of a company at a specific time. It includes assets, liabilities and equity.

Cash Flow Statement: A financial statement which accounts for all changes in cash balances by detailing the offsetting changes in all other balance sheet accounts. This statement begins with net cash flow from operations and details all other sources and uses of cash.

Cost of Goods Sold (COGS): The cost associated with purchasing inventory for resale. Components include what you paid for the books, shrinkage and freight-in. Actual merchandise cost and freight should be maintained separately and combined for the total COGS figure. The term COGS is also referred to as cost of revenue or cost of sales.

Equity: The amount of the owner's or shareholder's portion of the business, also called net worth.

GMROII: An analysis tool that indicates whether an adequate gross margin is being earned compared to the investment in inventory required to generate these gross margin dollars. GMROII takes both inventory profitability and productivity into account, and it looks only at capital invested in inventory.

Gross Margin: Can be expressed in either a real \$ value or as a percentage. The percentage of profit generated from the sale of inventory after deducting the cost of sales.

Income Statement [or Profit-and-Loss or P&L statement]: Used to assess the performance of a business over a period of time. The financial data included is similar to the operating statement, but the format is more specific, resulting in a presentation of net income for the period covered.

Inventory Turn: The number of times a business sells and replenishes its inventory during a given period of time, usually a year.

Liability: Something you owe. A company's debts or other financial obligation.

Current Liability: Due for payment within 12 months.

Long-Term Liabilities: Debts not due for payment within 12 months. Long-term debt minus the current portion due within 12 months.

Operating Statement: A financial statement reporting the results of operations for a period of time. Data included are sales, cost of sales, operating expenses and net income. Formats vary widely depending on the information desired.

Reorder Point: The number of copies on hand below which it is time to reorder the title.

Safety Stock: The minimum inventory level established for a particular title.

Slippage/Shrinkage: The cost associated with product that has been lost or deteriorated in value.

Stockholder's Equity: What the owners actually own. Comprised of Stock, Paid in Capital and Retained Earnings

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