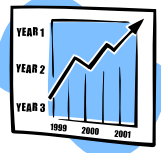


StoreScore®

TrinityGroup Bookstore Scorecard

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



Store Name Label 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 *

2007 ABACUS Financial Survey

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

	Year #1	Year #2	Year #3	Year #4	Under\$ 250K	\$250K to \$500K	\$500K to \$1M	Over \$1M
Net Sales								
% Change to Previous Year					1.0%	0.1%	3.6%	3.3%
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					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 (GM)					39.5%	41.5%	39.2%	40.0%
Inventory Turn					1.6x	2.2x	2.4x	3.4x
GM Return on Inventory Investment (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
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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

* "Store Par"

Data appears for use as EXAMPLE ONLY – Get current data from ABA

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.

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TrinityGroup - making a difference

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