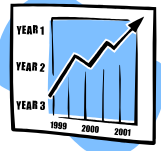




StoreScore[®]

TrinityGroup Bookstore Scorecard

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



Your Store 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 *

2001 CBA Operating Statement Survey

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

* "Store Par" 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.

Compliments of the

TrinityGroup - making a difference

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