2013 Chrysler Financial Statement

The Chrysler financial statement is programmed using R&R form CHY-2287. The laser financial statement will reflect all of the changes for 2013.

**Important:** If you do a 13th month statement and download it to DealerCONNECT, do not update your financial statement to the 2013 format until after you complete your 13th month statement.

Printing the 2012 Financial Statement Parameters

Chrysler has restructured pages 2-5 and added a new page (page 6) to accommodate the Department Profit/Loss with Fixed Expense Allocation Section that was page 5 on the 2012 financial statement. Therefore, it is imperative that you print the 2012 financial statement parameters before downloading the 2013 financial statement update. The download will remove all of the non-Chrysler and subsidiary accounts from these pages, and you will need the printed parameters to re-enter the accounts into the proper boxes.

1. Click Reports & Docs.
2. Click Financial Statement.
3. Click Chrysler in the selection list.
4. Click Setup.
5. Click Statement Parameters.
6. Click Print.
7. Click OK.
8. Click to select To Printer.
9. Click Print.
10. Click Exit to close the screen.

**Important:** After you install the update, you must open the Financial Statement Parameters screen to initiate the account changes for 2013. Click Set Up on the Financial Statement menu. Click Statement Parameters. A message will appear stating that the parameters for the 2013 financial statement have been set to the franchise specifications. Click OK to continue. Once you do this, your parameters will include all of the 2013 changes.
Changes to the Financial Statement

Page 1

- Label change for the year from 2012 to 2013

Page 2

Added Accounts:

- 316 (F&I Managers’ Commissions & Incentives-New)
- 336 (F&I Managers’ Commissions & Incentives-Used)
- 317 (F&I Managers’ Salaries-New)
- 337 (F&I Managers’ Salaries-Used)
- 318 (Advertising-Internet Only-New)
- 338 (Advertising-Internet Only-Used)

Renamed Accounts:

- 309 from “Advertising-New” to “Advertising-Print, TV, Other-New”
- 329 from Advertising-Used” to “Advertising-Print, TV, Other-Used”

Added Lines:

- Added line 21 “MEMO: F&I DEPT NET” to the NEW & USED VEHICLES section
- Added line 71 “MEMO: TOTAL PERSONNEL EXPENSES”

Separated Accounts:

- Accounts 310 (Sales Personnel Training New) and 330 (Sales Personnel Training Used). Account 330 has been moved to the Used Vehicle Department Expenses instead of being combined with the New Department.
- Accounts 352 (Personnel Training-Parts) and 353 (Advertising-Parts). They will now print on separate lines.

Moved Sections:

- Moved OTHER INCOME and OTHER DEDUCTION sections from page 4 to page 2.
Page 3

Added Accounts:
- 461A/461B/461C/461D (Sale/Over-Allowance/Cost/Special Vehicle Income Fiat 500L)
- 462A/462B/462C/462D (Sale/Over-Allowance/Cost/Special Vehicle Income Ram Promaster)

Deleted Accounts:
- 405A/405B/405C/405D (Sale/Over-Allowance/Cost/Special Vehicle Income Caliber)
- 449A/449B/449C/449D (Sale/Over-Allowance/Cost/Special Vehicle Income Nitro)
- 436A/436B/436C/436D (Sale/Over-Allowance/Cost/Special Vehicle Income Dakota)

Miscellaneous Changes:
- Moved NEW VEHICLE INVENTORY ANALYSIS section from page 4 to page 3
- Moved all F&I Income accounts on page 3 to the F&I ANALYSIS section on page 4
- Added TOTAL F&I DEPARTMENT gross line for new vehicles

Page 4

- New F&I ANALYSIS section with expanded Sale and Cost of Sale accounts for both the new and used vehicle sections

Added Accounts:
- 463C (Cost of Sale Insurance Contracts-New)
- 464A/464C (Sale/Cost of Sale Maintenance-Only Contracts-New)
- 465A/465C (Sale/Cost of Sale Protection Products & Accessories-New)
- 466C (Cost of Sale Administrative Fees-New)
- 467A/467C (Sale/Cost of Sale Other F&I Income-New)
- 468C (Cost of Sale LESS: F&I Chargebacks-New (Expected to be a negative figure))
- 485C (Cost of Sale Insurance Contracts-Used)
- 486A/486C (Sale/Cost of Sale Maintenance-Only Contracts-Used)
- 487A/487C (Sale/Cost of Sale Protection Products & Accessories-Used)
- 488C (Cost of Sale Administrative Fees-Used)
- 489A/489C (Sale/Cost of Sale Other F&I Income-Used)
- 490C (Cost of Sale LESS: F&I Chargebacks-Used (Expected to be a negative figure))
- 491A/491C (Sale/Cost of Sale Non-Automotive & Other-Used)

Note: Accounts 466C (New) and 488C (Used) are referring to Document Fees. Previously, Chrysler considered Document Fees as “Other Income” and not F&I income for the New and Used Vehicle Departments. It is the company’s prerogative whether they want to make these changes.
Page 4 (continued)

**Renamed Accounts:**

- 457F from “Finance & Insurance Auto-New” to “Finance Contract Reserves-New”
- 481F from “Finance & Insurance Auto-Used” to “Finance Contract Reserves-Used”
- 450A/450C from “Non-Automotive & Other-New” to “Non-Automotive-New” Sale/Cost of Sale
- 479A/479C from “Non-Automotive & Other-Used” to Non-Automotive-Used” Sale/Cost of Sale
- 483A from “Finance & Insurance CPOV” to “CPOV Finance & Insurance Contracts-Used”
- 484A/484C from “Service Contracts-CPOV” to “CPOV Service Contracts-Used”

**Other Changes:**

- Added memo only line CPOV Reconditioning Cost Used Vehicles
- Added new aging schedule to the **USED VEHICLE INVENTORY ANALYSIS** section
- Added memo line TOTAL F&I DEPARTMENT gross in the **USED VEHICLES** section
- Added new **OPERATIONAL PROFIT ANALYSIS** section

Page 5

**Added Accounts:**

**Important:** Do not use the following accounts unless you are a **validated** Mopar Express Lane dealer.

- 591A/591C (Sale/Cost of Sale MOPAR Express Lane CP Parts)
- 592A/592C (Sale/Cost of Sale MOPAR Express Lane Service Contract Parts)
- 593A/593C (Sale/Cost of Sale MOPAR Express Lane Warranty Parts)
- 594A/594C (Sale/Cost of Sale MOPAR Express Lane Internal Parts)
- 596A/596C (Sale/Cost of Sale MOPAR Express Lane CP Labor)
- 597A/597C (Sale/Cost of Sale MOPAR Express Lane Service Contract Labor)
- 598A/598C (Sale/Cost of Sale MOPAR Express Lane Warranty Labor)
- 599A/599C (Sale/Cost of Sale MOPAR Express Lane Internal Labor)

**Other Changes:**

- The **LABOR RATES AND EFFICIENCY** section has been revised and expanded. Please see “Labor Rates and Efficiency Statistical Data” on page 13 for more information.
Page 6

- **RECEIVABLE ANALYSIS** section moved from page 5 to page 6
- Optional Shop Parts Gross Transfer line added to page 6 (Departmental Profit Lines for Parts, Service, and Body Shop). The percentage of the Parts Gross Profit can be marked on the Miscellaneous Statistical Data screen. One announcement said it was for Canadian dealers only, and the other announcement said it was for U.S. dealers also. Check the DUAS manual for verification.

**Verifying the Parameters**

After doing the Scan/Verify Parameters, add the accounts that were lost in the transition from the 2012 to the 2013 Chrysler financial statement. If the statement is still out of balance, it is most likely that the accounts are in the parameters but not on the correct line or box. Some of the accounts to check would be any Cost of Sale or Expense account appearing on the financial statement in a bracket.

For box X10, the Cost of Sale account 559D (Unapplied Variance Labor) should be in Pull Accounts section (top part of the Statement Parameters screen). The Pull Accounts section usually contains the Sale account, but for the Chrysler download, the Cost of Sale account must be in the Pull Accounts section to appear correctly in the bracket on the statement. If the account is in the Cost Accounts section where a Cost of Sale account should go, it will double the amount you are off on the financial statement.

**Setting up General Ledger Accounts**

The new general ledger accounts will be in your 2013 financial statement; however, you must add them to the general ledger.

1. Click **Setup**.
2. Click **General Ledger**.
3. Click **Enter G/L Account Information**.
4. Enter the general ledger account information. Use the tables in the following sections to assist you as you enter accounts.
5. Click **Save** to save the information.
Adding a New Vehicle Expense Account

The following is an example of the information you will enter for the New Vehicle Expense accounts.

<table>
<thead>
<tr>
<th>Field</th>
<th>Expense Account 316</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account:</td>
<td>316</td>
</tr>
<tr>
<td>Name:</td>
<td>F&amp;I Mgr. Commissions &amp; Incentives-New</td>
</tr>
<tr>
<td>Type of Account:</td>
<td>E for Expense Account</td>
</tr>
<tr>
<td>Normal Balance:</td>
<td>D for debit balance</td>
</tr>
<tr>
<td>Schedule Index:</td>
<td>0 for No Schedule</td>
</tr>
<tr>
<td>Controlled With:</td>
<td>Leave Blank</td>
</tr>
<tr>
<td>Distribute Entry:</td>
<td>N for no</td>
</tr>
<tr>
<td>Profit Center:</td>
<td>N for New</td>
</tr>
</tbody>
</table>

Adding a Used Vehicle Expense Account

The following is an example of the information you will need to enter for the Used Vehicle Expense accounts.

<table>
<thead>
<tr>
<th>Field</th>
<th>Expense Account 336</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account:</td>
<td>336</td>
</tr>
<tr>
<td>Name:</td>
<td>F&amp;I Mgr. Comm. &amp; Incentives-Used</td>
</tr>
<tr>
<td>Type of Account:</td>
<td>E for Expense Account</td>
</tr>
<tr>
<td>Normal Balance:</td>
<td>D for debit balance</td>
</tr>
<tr>
<td>Schedule Index:</td>
<td>0 for No Schedule</td>
</tr>
<tr>
<td>Controlled With:</td>
<td>Leave Blank</td>
</tr>
<tr>
<td>Distribute Entry:</td>
<td>N for no</td>
</tr>
<tr>
<td>Profit Center:</td>
<td>U for Used</td>
</tr>
</tbody>
</table>
Adding the F&I Sale and Cost of Sale Accounts

The following are examples of the information you will enter. You should enter all of the added F&I Sale and Cost of Sale accounts as follows.

<table>
<thead>
<tr>
<th>Field</th>
<th>Sales account 464A</th>
<th>Cost account 464C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account:</td>
<td>464A</td>
<td>464C</td>
</tr>
<tr>
<td>Name:</td>
<td>Sale-Maintenance Only</td>
<td>Cost of Sale-Maintenance Only</td>
</tr>
<tr>
<td></td>
<td>Contracts-New</td>
<td>Contracts-New</td>
</tr>
<tr>
<td>Type of Account:</td>
<td>S for sale</td>
<td>C for cost of sale</td>
</tr>
<tr>
<td>Normal Balance:</td>
<td>C for credit balance</td>
<td>D for debit balance</td>
</tr>
<tr>
<td>Schedule Index:</td>
<td>0 for no schedule</td>
<td>0 for no schedule</td>
</tr>
<tr>
<td>Controlled With:</td>
<td>Leave blank</td>
<td>Leave blank</td>
</tr>
<tr>
<td>Distribute Entry:</td>
<td>N for no</td>
<td>N for no</td>
</tr>
<tr>
<td>Profit Center:</td>
<td>N for new</td>
<td>N for new</td>
</tr>
</tbody>
</table>

Tip: The Profit Center should show N for the added accounts in the New Vehicle F&I section and U for the added accounts in the Used Vehicle F&I section. Accounts 463C, 466C, 468C, 485C, 488C, and 490C are **Cost of Sale accounts only**. They do not require a Sale account.
Adding the Sale and Cost of Sale Accounts for Service

The following is an example of how to enter the added Mopar Labor accounts.

<table>
<thead>
<tr>
<th>Field</th>
<th>Sales account 596A</th>
<th>Cost account 596C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account:</td>
<td>596A</td>
<td>596C</td>
</tr>
<tr>
<td>Name:</td>
<td>Sale-Mopar Exp. Lane Customer Pay Labor</td>
<td>Cost of Sale-Mopar Exp. Lane Customer Pay Labor</td>
</tr>
<tr>
<td>Type of Account:</td>
<td>S for sale</td>
<td>C for cost of sale</td>
</tr>
<tr>
<td>Normal Balance:</td>
<td>C for credit balance</td>
<td>D for debit balance</td>
</tr>
<tr>
<td>Schedule Index:</td>
<td>0 for no schedule</td>
<td>0 for no schedule</td>
</tr>
<tr>
<td>Controlled With:</td>
<td>Leave blank</td>
<td>Leave blank</td>
</tr>
<tr>
<td>Distribute Entry:</td>
<td>N for no</td>
<td>N for no</td>
</tr>
<tr>
<td>Profit Center:</td>
<td>S for Service</td>
<td>S for Service</td>
</tr>
</tbody>
</table>

Adding Blind Entries

After entering the Cost of Sale account 596C, you must bring up account 596A again and enter the Blind Entries account information on the bottom of the screen. The system will not let you enter the Cost account until it is in the general ledger.

For example, the Blind Entries for account 596A will be as follows:
- Debit to Cost: 596C
- Scheduled: N
- Credit to Inventory: 135A
- Scheduled: Y or N depending on whether you have the Work in Process account scheduled.
Adding the Sale and Cost of Sale Account for Parts

The following is an example of how to enter the added Mopar Parts accounts.

<table>
<thead>
<tr>
<th>Field</th>
<th>Sales account 591A</th>
<th>Cost account 591C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account:</td>
<td>591A</td>
<td>591C</td>
</tr>
<tr>
<td>Name:</td>
<td>Sale-Mopar Exp. Lane Customer Pay Parts</td>
<td>Cost of Sale-Mopar Exp. Lane Customer Pay Parts</td>
</tr>
<tr>
<td>Type of Account:</td>
<td>S for sale</td>
<td>C for cost of sale</td>
</tr>
<tr>
<td>Normal Balance:</td>
<td>C for credit balance</td>
<td>D for debit balance</td>
</tr>
<tr>
<td>Schedule Index:</td>
<td>0 for no schedule</td>
<td>0 for no schedule</td>
</tr>
<tr>
<td>Controlled With:</td>
<td>Leave blank</td>
<td>Leave blank</td>
</tr>
<tr>
<td>Distribute Entry:</td>
<td>N for no</td>
<td>N for no</td>
</tr>
<tr>
<td>Profit Center:</td>
<td>P for Parts</td>
<td>P for Parts</td>
</tr>
</tbody>
</table>

Adding Blind Entries

After entering the Cost of Sale account 591C, you must bring up account 591A again and enter the Blind Entries account information on the bottom of the screen. The system will not let you enter the Cost account until it is in the general ledger.

For example, the Blind Entries for account 591A will be as follows:

- Debit to Cost: 591C
- Scheduled: N
- Credit to Inventory: 130 (If the Parts Manager wants to set up a separate Inventory account for the Express Lane Parts, you must add it to the general ledger and into the Parts and Service Sales Parameters.)
- Scheduled: N.
Departmentalization of Accounts 395 and 396

Chrysler’s recommends departmentalizing accounts 395 (Heat, Light, Power and Water) and 396 (Telephone). You can set up these accounts following the example below. You cannot add the base account until you add the departmental accounts so they can be set up for distribution on the base account. Use the example below to enter all five Departmental Expense accounts.

<table>
<thead>
<tr>
<th>Field</th>
<th>Expense Account 395A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account:</td>
<td>395A</td>
</tr>
<tr>
<td>Name:</td>
<td>Heat, Light, Power and Water New</td>
</tr>
<tr>
<td>Type of Account:</td>
<td>E for Expense Account</td>
</tr>
<tr>
<td>Normal Balance:</td>
<td>D for debit balance</td>
</tr>
<tr>
<td>Schedule Index:</td>
<td>0 for No Schedule</td>
</tr>
<tr>
<td>Controlled With:</td>
<td>Leave Blank</td>
</tr>
<tr>
<td>Distribute Entry:</td>
<td>N for no</td>
</tr>
<tr>
<td>Profit Center:</td>
<td>F for Fixed</td>
</tr>
</tbody>
</table>

The departmentalized accounts must all have a Profit Center of F (Fixed) at this time. The information received does not indicate the department assignments for accounts 395A, 395B, 395D, 395E, or 395F. You should refer to the DUAS manual for this information since the instructions received from Chrysler for this departmentalization are not complete.

The placement of the departments on the new page 6 seem indicate that A is for New, B is for Used, D is for Mechanical, E is for Parts, and F is for Body and Paint. However, Chrysler seems to indicate that there will be a separate Parts Wholesale Department, but there are not enough departments set up to handle this. Again, utilize the DUAS manual for clarification. Enter each department, and then enter the base account of 395 and distribute it using the fields on the bottom right side of the screen. 396 will be handled in the same manner. All of the new 395 accounts must be placed under box M19 at this time, and all of the new 396 accounts must be placed under box M20.

Removing Accounts from the General Ledger

You cannot remove accounts that Chrysler has discontinued from your general ledger if there was activity on the account within the last 12 Months. You will not be able to delete them until next year.
Entering Vehicle Sales Parameters

You must add the two new models to the Vehicle Sales Parameters using the following example.

1. Click **Setup**.
2. Click **Vehicle Sales**.
3. Click **Enter Sales Parameters**.
4. Click **Default New** in the list window on the right side of the screen. This will bring in all of the accounts you are currently using in the new car sales.
5. **Double check** the lines involved with Finance Assistant 2.4 update: lines 12 and 14 on the Debit side and lines 12 through 15 on the Credit side. Be sure your new formats for Finance Assistant are in these lines. Use the table below to verify the lines.

<table>
<thead>
<tr>
<th>Line</th>
<th>B/C or B Field Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit Side</td>
<td></td>
</tr>
<tr>
<td>12 Serv. Cost</td>
<td>B (for back end)</td>
</tr>
<tr>
<td>14 Gap Cost</td>
<td>B (for back end)</td>
</tr>
<tr>
<td>Credit Side</td>
<td></td>
</tr>
<tr>
<td>12 Serv. Sale</td>
<td>B (for back end)</td>
</tr>
<tr>
<td>13 Serv. Payable</td>
<td>Blank</td>
</tr>
<tr>
<td>14 Gap Sale</td>
<td>B (for back end)</td>
</tr>
<tr>
<td>15 Gap Payable</td>
<td>Blank</td>
</tr>
</tbody>
</table>

6. In **Sale Account**, type the new sales account number.
7. In **Description**, type the model name.
8. Type **N** for new
9. The **Journal** field will automatically fill in with **10**.
10. Enter the Sale account number on the Credit side and the Cost of Sale account number on the Debit side. Enter the Over-allocation account number in the appropriate box.
11. Verify that the **Amount Financed** line on the Debit side has an account number listed.
12. Click **Save**.

**Tip:** You can remove deleted models from the Vehicle Sales Parameter screen without affecting the general ledger. Bring up the Model, and click **Delete**. You should use the appropriate “Discontinued Model” Sale and Cost of Sales accounts for models that you still have in stock but that are no longer on the financial statement.
Adding the New F&I Sales and Cost of Sales Accounts to the Vehicle Sales Parameters

If you are changing to the newly added Cost of Sale accounts 466C (Administration Fees-New) and 488C (Administration Fees-Used) from 609 in the Miscellaneous Income (line 6 on the credit side), it would be best to do the changes from the Global Parameter section of the Vehicle Sales Parameters. Keep in mind that this will move any profit that was previously Additions to Income for the dealership as a whole and transfer it to the F&I Department (who does not normally do all of the paper work, notarization, etc. involved in the processing of vehicle sales). It is the dealership’s prerogative to add these accounts to the general ledger.

The new Cost of Sale account numbers for the Insurance Contracts (463C for New and 485C for Used) need to be added under the Life Commission and A&H Commission lines on the credit side. This can be done globally for New Sales and then Used Sales.

Accounts 464A/464C/486A/486C (Maintenance Only Contracts New and Used), accounts 465A/465C/487A/487C (Protection Products & Accessories New and Used), and accounts 467A/467C/489A/489C (Other F&I Income New and Used) will have to be handled through the Finance Assistance program. You will have to set up a Payable account for the billing and inform the F&I Manager of the new account numbers involved so he/she can set them up on the Add-On page.

Adding Accounts to the Daily DOC

You should also add the new Sale and Cost of Sale accounts to your Daily Doc Parameters.

1. Click Reports & Doc’s on the Dealership Accounting menu.
2. Click Standard Daily Doc.
3. Click the existing DOC in the selection list.
4. Click Enter Report Parameters.
5. Add the new accounts to the appropriate line, or create a new line for the new accounts.
6. Click Save to save the changes.

Note: Accounts must be added in the same manner to the Comparison Doc if applicable. Sale and Cost of Sale accounts should not be deleted from the Comparison Doc because there will be a comparison of the vehicle sales for last year and the current year.
Labor Rates and Efficiency Statistical Data

The Service Department Analysis in the Statistical Data is where you will enter the data for the Labor Rates and Efficiency.

Use the **Posted Labor Rates** section to enter the labor rates for each pay type. Do not use decimals when entering the rate, and round figures to the nearest whole dollar. For example, $99.25 would be 99, and $99.75 would be 100.

Chrysler defines the labor rates as follows.

- **Retail Customer Pay**: This is also called the “Door Rate.” This is the posted labor rate for service repairs not including maintenance or menu items.
- **Warranty/Road Ready**: This is the Chrysler Warranty reimbursement rate.
- **Quick Service**: This is the Quick Service labor rate (Non-Express Lane dealers) for maintenance or menu items performed in Quick Service.
- **Internal**: This is the internal labor rate charged to NCD and UCD for repairs and/or accessories not covered by warranty.
- **B & P Customer Pay**: This is the labor rate for any repairs and paint work performed by the Body Shop, including those charged to the customer and insurance companies.
- **B & P Warranty**: This is the Chrysler Warranty reimbursement rate for body and/or paint repairs.

Use the **Effective Labor Rates** section to enter the effective labor rates for each pay type. Do not use decimals when entering the rate, and round figures to the nearest whole dollar. For example, $99.25 would be 99, and $99.75 would be 100.

Chrysler calculates the effective labor rates using the formulas below.

- **Retail Customer Pay**: Total amount of CP labor sales divided by the total amount of hours charged for those sales.
- **Warranty/Road Ready**: Total amount of Warranty labor sales divided by the total amount of hours charged for those sales.
- **Quick Service**: Total amount of Quick Service labor sales divided by the total amount of hours charged for those sales.
- **Internal**: Total amount of internal labor sales divided by the total amount of hours charged for those sales.
- **B & P Customer Pay**: Total amount of CP body and paint labor sales divided by the total amount of hours charged for those sales.
- **B & P Warranty**: Total amount of Warranty body and paint labor sales divided by the total amount of hours charged for those sales.

Tip: The effective labor rates are calculated by dividing the total labor sales by the hours billed. For example, \( \frac{10,000 \text{ (CLS) in sales}}{1000 \text{ (CLH) hours billed}} = 100 \) per hour Customer labor effective rate.
The **Service Labor Hours Billed** refers to the month-to-date and year-to-date Service Department labor hours billed on repair orders.

- **Customer Labor Mechanical**: Account 550
- **Quick Service Labor Mechanical**: Account 558
- **Service Contracts Labor Mechanical**: Account 551
- **Warranty Labor-Mechanical**: Account 552
- **Road Ready-Labor**: Account 553
- **Labor/Internal-Mechanical**: Account 554
- **MOPAR Express Lane Total Labor**: Page 5, line 47
- **Customer Labor - Non-Auto Mechanical**: Account 555

Use the **Service Technician Total Available Hours** to enter the total of all hours all technicians were available to perform work billed on repair orders for the month. For example, if you have 10 Technicians who worked 24 days at 9 hours per day with one Technician taking 5 days off for vacation, your formula would be as follows: 

\[
(10 \times 24 \times 9) - (1 \times 5 \times 9) = 2115 \text{ total available hours for the month.}
\]

The **Service Labor Efficiency** is calculated by dividing the Total Service Labor Hours Billed by Total Service Technician Available Hours. For example, 

\[
1600 \text{ (Total Service Labor Hours Billed)} / 1250 \text{ (Total Service Technician Hours Available)} = 128\% \text{ Service Labor Efficiency}
\]