

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	640,078	5	YTD	12
Parts Warranty Sales	+	399,388	5	YTD	12
Body Shop Parts Warranty Sales	+	21,851	5	YTD	29
Body Shop Service Warranty Sales	+	32,804	5	YTD	29
esp parts sales	+	65,656	5	YTD	9
esp service sales	+	88,472	5	YTD	9
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	1,248,249			
Statement Month	÷	3			
Average YTD Warranty Sales	=	416,083			
Factor	×	100.0%			
Your Guide	=	416,083			A

Your Factor for Warranty Claims Receivable is : 25.0% if paid weekly
50.0% if paid semi-monthly
100.0% if paid monthly

Warranty Claims Receivable	370,816
Your Guide	416,083 A
Frozen Capital	45,267

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	5,605,586	4	YTD	18
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	414,992	4	YTD	18
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	4	YTD	16
YTD Pre-Owned Cost of Sales	=	5,190,594			
Statement Month	÷	3			
Average Month Pre-Owned Cost of Sales	=	1,730,198			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,730,198 A			

NADA Guide for Pre-Owned Vehicle Inventory is 1 month's supply or less at cost.

A Factor of 1.0 = 1 Month supply.

Pre-Owned Vehicle Inventory		2,697,118	1	Asset	22-27
Your Guide	-	1,730,198 A			
Frozen Capital		<u>966,920</u>			



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FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales	+	8,312,081	2.0	YTD	2
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	1,904,644	2	YTD	4
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	6,407,437			
Statement Month	÷	3			
Average Month Parts & Accessories Cost of Sales	=	2,135,812			
Factor	×	1.5			Guide = 1.5
Your Guide	=	3,203,719			A

NADA Guide for Parts & Accessories Inventory is 45 days supply or less at cost.

A Factor of 1.5 = 45 days supply.

Parts & Accessories Inventory		2,940,864	1	Asset	
Your Guide	-	3,203,719			A
Frozen Capital		<u>262,855</u>			

FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE

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YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note						
Service Customer Pay	+	1,215,388		YTD		
Parts Repair Orders (ROs)	+	0		YTD		
Parts Wholesale	+	7,890,842		YTD		
Parts Counter Retail	+	0		YTD		
body shop	+	176,706		YTD		
	+	0		YTD		
	+	0		YTD		
	+	0		YTD		
Total YTD Parts, Service, and						
Body Shop Customer Labor and Parts Sales		=	9,282,936			
Statement Month	÷	3				
Average Month Parts & Accessories Sales	=	3,094,312				
Factor	×	50.0%		Guide = 50%		
Your Guide	=	1,547,156	A			

Days' Supply of Parts, Service and Body Shop Accounts Receivable should not exceed 50% of the Current Month's retail and wholesale parts, service and body shop customer paid sales or 15 days.
Guide of 15 days = one half of a month or 50%.

Parts, Service and Body Shop Accounts Receivable	2,017,471	1	Asset	9
Your Guide	- 1,547,156	A		
Frozen Capital	470,315			

Note: You need to go to the gross profit analysis section of your income statement. Where the detail of HOW you made your money resides. The four customer pay items listed are the minimum. You might have a body shop (paint & metal). You might have express lanes seperated for parts and service. The extra lines allow you to customize for your operation.



TOTAL FROZEN CAPITAL

Your calculation outputs from the previous tabs will automatically fill in each

If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$966,920
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$470,315
Total Frozen Capital	=	<u>\$1,437,235</u>

line below.