



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

Page Colm

**YTD Warranty Sales**

Service Warranty Sales	+	216,778	6	YTD
Parts Warranty Sales	+	238,474	6	YTD
Body Shop Parts Warranty Sales	+	0		YTD
Body Shop Service Warranty Sales	+	0		YTD
	+	0		YTD
	+	0		YTD
	+	0		YTD
	+	0		YTD
<b>Total YTD Warranty Sales</b>	=	455,252		
Statement Month	÷	4		
<b>Average YTD Warranty Sales</b>	=	113,813		
Factor	×	25.0%		
Your Guide	=	28,453	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		16,122		
Your Guide		28,453	A	
Frozen Capital		12,331		





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

			Page	Colm	Line
YTD Pre-Owned Sales <i>(without F&amp;I)</i>	+	20,321,064	3	YTD	1
YTD Pre-Owned Gross Profit <i>(without F&amp;I)</i>	-	1,157,451	3	YTD	2
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	11,912	3	YTD	12
YTD Pre-Owned Cost of Sales	=	19,175,525			
Statement Month	÷	4			
Average Month Pre-Owned Cost of Sales	=	4,793,881			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	4,793,881	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		7,124,482	1	Asset	25-26
Your Guide	-	4,793,881	A		
Frozen Capital		2,330,601			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales	+	1,099,603	6.0	YTD	56
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	410,778	6	YTD	56
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	688,825			
Statement Month	÷	4			
Average Month Parts & Accessories Cost of Sales	=	172,206			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	258,309	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		499,771	1	Asset	27
Your Guide	-	258,309	A		
Frozen Capital		241,462			

FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE					
			Page	Colm	Line
YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note					
Service Customer Pay	+	396,826	6	YTD	21
Parts Repair Orders (ROs)	+	329,038	6	YTD	46
Parts Wholesale	+	74,072	6	YTD	52
Parts Counter Retail	+	65,934	6	YTD	51
Parts Accessories	+	102,183	6	YTD	53
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=			
		968,053			
Statement Month	÷	4			
Average Month Parts & Accessories Sales	=	242,013			
Factor	×	50.0%		Guide = 50%	
Your Guide	=	121,007		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		584,797	1	Asset	13
Your Guide	-	121,007		A	
Frozen Capital		463,790			

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.



