



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	165,886	6	YTD	2
Parts Warranty Sales	+	228,169	6	YTD	36
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	394,055			
Statement Month	÷	9			
Average YTD Warranty Sales	=	43,784			
Factor	×	25.0%			
Your Guide	=	10,946			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	12,365
Your Guide	10,946 A
Frozen Capital	<u>1,419</u>

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FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	6,946,303	5	YTD	57
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	797,745	5	YTD	57
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	6,148,558			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	683,173			
Factor	×	1.0			Guide = 1.0
Your Guide	=	683,173 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		1,097,629	1	Asset	35
Your Guide	-	683,173 A			
Frozen Capital		<u>414,456</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,377,669	6.0	YTD	69
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	464,474	6	YTD	69
YTD Inventory Adjustments (+/- as on statement)	±	0	6	YTD	67
YTD Parts & Accessories Cost of Sales	=	913,195			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	101,466			
Factor	×	1.5			Guide = 1.5
Your Guide	=	152,199 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		304,442	1	Asset	40
Your Guide	-	152,199 A			
Frozen Capital		<u>152,243</u>			



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	+	0		YTD		
Parts Repair Orders (ROs)	+	0		YTD		
Parts Wholesale	+	0		YTD		
Parts Counter Retail	+	0		YTD		
	+	0		YTD		
	+	0		YTD		
	+	0		YTD		
	+	0		YTD		
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	0				
Statement Month	÷	0				
Average Month Parts & Accessories Sales	=	#DIV/0!				
Factor	×	50.0%				Guide = 50%
Your Guide	=	#DIV/0!	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		0		Asset	
Your Guide	-	#DIV/0!	A		
Frozen Capital		#DIV/0!			

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.

line below.