



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales					
Service Warranty Sales	+	760,025	4	YTD	35
Parts Warranty Sales	+	609,766	4	YTD	56,65
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	=	1,369,791			
Statement Month	÷	9			
Average YTD Warranty Sales	=	152,199			
Factor	×	25.0%			
Your Guide	=	38,050			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	258,868
Your Guide	38,050 A
Frozen Capital	<u>220,818</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales (<i>without F&I</i>)	+	13,644,914	3	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,225,095	3	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	12,419,819			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	1,379,980			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,379,980 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		1,002,256	1	Asset	23,25,27
Your Guide	-	1,379,980 A			
Frozen Capital		<u>377,724</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	4,174,840	4.0	YTD	72
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,338,384	4	YTD	72
YTD Inventory Adjustments (+/- as on statement)	±	11,755	4	YTD	71
YTD Parts & Accessories Cost of Sales	=	2,848,211			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	316,468			
Factor	×	1.5			Guide = 1.5
Your Guide	=	474,702			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		649,301	1	Asset	30,31
Your Guide	-	474,702			A
Frozen Capital		<u>174,599</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	+	2,300,743		4	YTD	33,34
Parts Repair Orders (ROs)	+	1,310,594		4	YTD	3,54,64
Parts Wholesale	+	1,618,074		4	YTD	9,60,68
Parts Counter Retail	+	321,491		4	YTD	58,67
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	5,550,902			
Statement Month	÷	9				
Average Month Parts & Accessories Sales	=	616,767				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	308,383	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		388,711		1	Asset	7
Your Guide	-	308,383	A			
Frozen Capital		<u>80,328</u>				

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.