

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	546,928	6	YTD	27
Parts Warranty Sales	+	591,570	6	YTD	45
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	=	1,138,498			
Statement Month	÷	8			
Average YTD Warranty Sales	=	142,312			
Factor	×	25.0%			
Your Guide	=	35,578			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	12,743
Your Guide	35,578 A
Frozen Capital	22,835



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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	43,374,912	3	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	3,579,174	3	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	39,795,738			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	4,974,467			
Factor	×	1.0			Guide = 1.0
Your Guide	=	4,974,467 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		10,606,323	1	Asset	25-26
Your Guide	-	4,974,467 A			
Frozen Capital		<u>5,631,856</u>			



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FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales	+	4,647,195	4.0	YTD	1
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	1,804,394	4	YTD	2
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	57,790	6	YTD	55
YTD Parts & Accessories Cost of Sales	=	2,900,591			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	362,574			
Factor	×	1.5			
Your Guide	=	543,861			
				Guide = 1.5	

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		522,719	1	Asset	27
Your Guide	-	543,861			
Frozen Capital		21,142			

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	+	3,914,504		6	YTD	34
Parts Repair Orders (ROs)	+	3,906,694		6	YTD	56
Parts Wholesale	+	0			YTD	
Parts Counter Retail	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
Total YTD Parts, Service, and						
Body Shop Customer Labor and Parts Sales		=	7,821,198			
Statement Month	÷	8				
Average Month Parts & Accessories Sales	=	977,650				
Factor	×	50.0%				
Your Guide	=	488,825	A			Guide = 50%

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		577,068		1	Asset	27-30
Your Guide	-	488,825	A			
Frozen Capital		88,243				

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	+	\$5,631,856
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$88,243
Total Frozen Capital	=	\$5,720,099

line below.