



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales					
Service Warranty Sales	+	272,155	5	YTD	12
Parts Warranty Sales	+	358,642	5	YTD	12
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
ESP'S	+	106,537	5	YTD	9
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	737,334			
Statement Month	÷	5			
Average YTD Warranty Sales	=	147,467			
Factor	×	25.0%			
Your Guide		36,867			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	6,527
Your Guide	36,867 A
Frozen Capital	<u>30,340</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	+	1,237,395	5 YTD 7
Parts Repair Orders (ROs)	+	1,249,374	5 YTD 7
Parts Wholesale	+	651,353	5 YTD 1
Parts Counter Retail	+	16,693	5 YTD 5
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	3,154,815
Statement Month	÷	5	
Average Month Parts & Accessories Sales	=	630,963	
Factor	×	50.0%	Guide = 50%
Your-Guide	=	315,482 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		203,448	1 Asset 54
Your Guide	-	315,482 A	
Frozen Capital		<u>112,034</u>	

Asset up
 11 7 5

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.



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	2,545,119	2.0	YTD	2
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	758,987	2	YTD	4
YTD Inventory Adjustments (+/- as on statement)	±	19,688	5	YTD	40
YTD Parts & Accessories Cost of Sales	=	1,805,820			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	361,164			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	541,746			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		659,897	1	Asset	29
Your Guide	-	541,746			A
Frozen Capital		<u>118,151</u>			



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales <i>(without F&I)</i>	+	13,908,033	2	YTD	2
YTD Pre-Owned Gross Profit <i>(without F&I)</i>	-	594,400	4	YTD	18
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	0	4	YTD	16
YTD Pre-Owned Cost of Sales	=	13,313,633			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	2,662,727			
Factor	×	1.0			Guide = 1.0
Your Guide	=	2,662,727 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		4,500,123	1	Asset	23,24,27,28
Your Guide	-	2,662,727 A			ADD ALL
Frozen Capital		<u>1,837,396</u>			4 vP