



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales			
Service Warranty Sales	+	574,747	YTD
Parts Warranty Sales	+	301,188	YTD
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
	+	0	YTD
Total YTD Warranty Sales	=	875,935	
Statement Month	÷	12	
Average YTD Warranty Sales	=	72,995	
Factor	×	25.0%	
Your Guide	=	18,249	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	12,644
Your Guide	18,249 A
Frozen Capital	<u>5,605</u>

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	23,046,837		YTD	
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,773,682		YTD	
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	21,273,155			
Statement Month	÷	12			
Average Month Pre-Owned Cost of Sales	=	1,772,763			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	1,772,763	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		1,695,859	1	Asset	
Your Guide	-	1,772,763			A
Frozen Capital		<u>76,904</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	2,797,882	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	782,036		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	2,015,846			
Statement Month	÷	12			
Average Month Parts & Accessories Cost of Sales	=	167,987			
Factor	×	1.5			Guide = 1.5
Your Guide	=	251,981			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		124,717	1	Asset	
Your Guide	-	251,981			A
Frozen Capital		<u>127,264</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		Page	Colm	Line
Service Customer Pay	+ 1,127,073		YTD	
Parts Repair Orders (ROs)	+ 320,604		YTD	
Parts Wholesale	+ 957,386		YTD	
Parts Counter Retail	+ 86,697		YTD	
	+ 0		YTD	
	+ 0		YTD	
	+ 0		YTD	
	+ 0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	= 2,491,760			
Statement Month	÷ 12			
Average Month Parts & Accessories Sales	= 207,647			
Factor	× 50.0%			Guide = 50%
Your Guide	= 103,823 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	- 103,823 A	
Frozen Capital	<u>103,823</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.



TOTAL FROZEN CAPITAL

Your calculation outputs from the previous tabs will automatically fill in each line below. If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>\$0</u>

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