



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	669,722	5	YTD	4
Parts Warranty Sales	+	689,668	5	YTD	25
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	=	1,359,390			
Statement Month	÷	12			
Average YTD Warranty Sales	=	113,283			
Factor	×	25.0%			
Your Guide	=	28,321			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	27,557
Your Guide	28,321 A
Frozen Capital	<u>764</u>





FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	18,887,645	4	YTD	6
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,388,711	4	YTD	6
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	17,498,934			
Statement Month	÷	12			
Average Month Pre-Owned Cost of Sales	=	1,458,245			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,458,245 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		3,616,838	1	Asset	39
Your Guide	-	1,458,245 A			
Frozen Capital		<u>2,158,594</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	3,308,477	5.0	YTD	39
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,100,150	5	YTD	39
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	2,208,327			
Statement Month	÷	12			
Average Month Parts & Accessories Cost of Sales	=	184,027			
Factor	×	1.5			Guide = 1.5
Your Guide	=	276,041			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		395,055	1	Asset	40
Your Guide	-	276,041			A
Frozen Capital		<u>119,014</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	+	1,165,488	5	YTD 1
Parts Repair Orders (ROs)	+	1,168,266	5	YTD 22
Parts Wholesale	+	438,291	5	YTD 27
Parts Counter Retail	+	197,524	5	YTD 26
quick service	+	228,943	5	YTD 2
service contract	+	223,745		YTD
service contract parts	+	271,206		YTD
	+	0		YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	3,693,463	
Statement Month	÷	12		
Average Month Parts & Accessories Sales	=	307,789		
Factor	×	50.0%		Guide = 50%
Your Guide	=	153,894 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		102,300	1	Asset	8
Your Guide	-	153,894 A			
Frozen Capital		<u>51,594</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	+	\$2,158,594
Parts & Accessories Inventory	+	\$119,014
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$2,277,608</u>

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