



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	675,541	5	YTD	2
Parts Warranty Sales	+	546,450	5	YTD	21
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
Pre-Paid Maintenance	+	230,448	5	YTD	,31,4
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	1,452,439			
Statement Month	÷	8			
Average YTD Warranty Sales	=	181,555			
Factor	×	25.0%			
Your Guide	=	45,389			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	50,084
Your Guide	45,389 A
Frozen Capital	<u>4,695</u>

1

]



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	10,164,394	4	YTD	38
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	671,029	4	YTD	38
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	4	YTD	
YTD Pre-Owned Cost of Sales	=	9,493,365			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	1,186,671			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,186,671 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		1,561,204	1	Asset	30
Your Guide	-	1,186,671 A			
Frozen Capital		<u>374,533</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,854,202	5.0	YTD	43
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	612,187	5	YTD	43
YTD Inventory Adjustments (+/- as on statement)	±	28,051	5	YTD	36
YTD Parts & Accessories Cost of Sales	=	1,213,964			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	151,746			
Factor	×	1.5			Guide = 1.5
Your Guide	=	227,618 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		241,511	1	Asset	31
Your Guide	-	227,618 A			
Frozen Capital		<u>13,893</u>			



FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE

Page Colm Line

YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note		Page	Colm	Line
Service Customer Pay	+ 1,399,983	5	YTD	1,6
Parts Repair Orders (ROs)	+ 829,230	5	YTD	27,38
Parts Wholesale	+ 195,649	5	YTD	33
Parts Counter Retail	+ 71,479	5	YTD	32
	+ 0		YTD	
	+ 0		YTD	
	+ 0		YTD	
	+ 0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	= 2,496,341			
Statement Month	÷ 8			
Average Month Parts & Accessories Sales	= 312,043			
Factor	× 50.0%			Guide = 50%
Your Guide	= 156,021 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	19,362	1	Asset	6
Your Guide	- 156,021 A			
Frozen Capital	<u>136,659</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	+	\$4,695
Pre-Owned Vehicle Inventory	+	\$374,533
Parts & Accessories Inventory	+	\$13,893
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$393,121</u>

3W.