



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	59,738		YTD	
Parts Warranty Sales	+	89,151		YTD	
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	=	148,889			
Statement Month	÷	3			
Average YTD Warranty Sales	=	49,630			
Factor	×	25.0%			
Your Guide	=	12,407	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	11,548
Your Guide	12,407 A
Frozen Capital	<u>859</u>

]

]



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	3,915,242		YTD	
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	13,794		YTD	
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	3,901,448			
Statement Month	÷	3			
Average Month Pre-Owned Cost of Sales	=	1,300,483			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	1,300,483	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		827,676	1	Asset	
Your Guide	-	1,300,483			A
Frozen Capital		<u>472,807</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	385,376	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	133,062		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	252,314			
Statement Month	÷	3			
Average Month Parts & Accessories Cost of Sales	=	84,105			
Factor	×	1.5			Guide = 1.5
Your Guide	=	126,157			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		237,412	1	Asset	
Your Guide	-	126,157			A
Frozen Capital		<u>111,255</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				
Service Customer Pay	+	184,911		YTD
Parts Repair Orders (ROs)	+	135,042		YTD
Parts Wholesale	+	53,535		YTD
Parts Counter Retail	+	57,280		YTD
	+	0		YTD
	+	0		YTD
	+	0		YTD
	+	0		YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	430,768	
Statement Month	÷	3		
Average Month Parts & Accessories Sales	=	143,589		
Factor	×	50.0%		Guide = 50%
Your Guide	=	71,795	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		18,300		Asset
Your Guide	-	71,795	A	
Frozen Capital		<u>53,495</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	+	\$111,255
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$111,255</u>

כ"פ.