



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	86,523	5	YTD	4
Parts Warranty Sales	+	158,588	5	YTD	25
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
road ready	+	14,192	5	YTD	5
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	259,303			
Statement Month	÷	5			
Average YTD Warranty Sales	=	51,861			
Factor	×	25.0%			
Your Guide	=	12,965			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	10,895
Your Guide	12,965 A
Frozen Capital	<u>2,070</u>





FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	4,838,347	4	YTD	6
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	169,751	4	YTD	6
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	30,000	4	YTD	11
YTD Pre-Owned Cost of Sales	=	4,638,596			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	927,719			
Factor	×	1.0			Guide = 1.0
Your Guide	=	927,719 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		2,438,253	1	Asset	39
Your Guide	-	927,719 A			
Frozen Capital		<u>1,510,534</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	859,239	5.0	YTD	39
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	320,991	5	YTD	39
YTD Inventory Adjustments (+/- as on statement)	±	16,314		YTD	
YTD Parts & Accessories Cost of Sales	=	554,562			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	110,912			
Factor	×	1.5			Guide = 1.5
Your Guide	=	166,369 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		524,962	1	Asset	49
Your Guide	-	166,369 A			
Frozen Capital		<u>358,593</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	+	280,656	5 YTD 1
Parts Repair Orders (ROs)	+	277,043	YTD
Parts Wholesale	+	121,243	5 YTD 27
Parts Counter Retail	+	35,606	5 YTD 26
quick service svc	+	66,969	5 YTD 2
quick service parts	+	76,996	5 YTD 3
	+	0	YTD
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	858,513
Statement Month	÷	5	
Average Month Parts & Accessories Sales	=	171,703	
Factor	×	50.0%	Guide = 50%
Your Guide	=	85,851 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		66,312	1 Asset 8
Your Guide	-	85,851 A	
Frozen Capital		<u>19,539</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	+	\$1,510,534
Parts & Accessories Inventory	+	\$358,593
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$1,869,127</u>

כ"פ.