



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales			
Service Warranty Sales	+	35,118	6 YTD 2
Parts Warranty Sales	+	65,913	6 YTD 34
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
Service BEV Warranty Sales	+	684	6 YTD 13
	+	0	YTD
	+	0	YTD
	+	0	YTD
Total YTD Warranty Sales	=	101,715	
Statement Month	÷	5	
Average YTD Warranty Sales	=	20,343	
Factor	×	25.0%	
Your Guide	=	5,086 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	13,828
Your Guide	5,086 A
Frozen Capital	<u>8,742</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	4,256,225	5	YTD	60
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	176,236	5	YTD	60
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	4,079,989			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	815,998			
Factor	×	1.0			Guide = 1.0
Your Guide	=	815,998			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		1,483,266	1	Asset	36
Your Guide	-	815,998			A
Frozen Capital		<u>667,268</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,142,093	4.0	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	374,784	4	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	767,309			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	153,462			
Factor	×	1.5			Guide = 1.5
Your Guide	=	230,193 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		397,764	1	Asset	41
Your Guide	-	230,193 A			
Frozen Capital		<u>167,571</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	+	83,224	6	YTD	1
Parts Repair Orders (ROs)	+	1,588	6	YTD	,60,62,72
Parts Wholesale	+	160,891	6	YTD	62
Parts Counter Retail	+	37,173	6	YTD	60
Tires	+	3,795	6	YTD	50
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	<u>286,671</u>		
Statement Month	÷	5			
Average Month Parts & Accessories Sales	=	57,334			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	28,667	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		397,764	1	Asset	41
Your Guide	-	28,667	A		
Frozen Capital		<u>369,097</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	+	\$8,742
Pre-Owned Vehicle Inventory	+	\$667,268
Parts & Accessories Inventory	+	\$167,571
Service, Parts, Body Shop A/R	+	\$369,097
Total Frozen Capital	=	<u>\$1,212,679</u>

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