

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	428,775		YTD	
Parts Warranty Sales	+	265,895		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	=	694,670			
Statement Month	÷	6			
Average YTD Warranty Sales	=	115,778			
Factor	×	25.0%			
Your Guide	=	28,945	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	64,884
Your Guide	28,945 A
Frozen Capital	<u>35,939</u>

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	12,646,764		YTD	
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,652,831		YTD	
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	10,993,933			
Statement Month	÷	6			
Average Month Pre-Owned Cost of Sales	=	1,832,322			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	1,832,322	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		1,341,102	1	Asset	
Your Guide	-	1,832,322			A
Frozen Capital		<u>491,220</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	3,386,763	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,146,858		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	2,239,905			
Statement Month	÷	6			
Average Month Parts & Accessories Cost of Sales	=	373,318			
Factor	×	1.5			Guide = 1.5
Your Guide	=	559,976			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		536,305	1	Asset	
Your Guide	-	559,976			A
Frozen Capital		<u>23,671</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	+	2,569,698		YTD	
Parts Repair Orders (ROs)	+	1,108,825		YTD	
Parts Wholesale	+	1,148,522		YTD	
Parts Counter Retail	+	62,542		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	4,889,587		
Statement Month	÷	6			
Average Month Parts & Accessories Sales	=	814,931			
Factor	×	50.0%			Guide = 50%
Your Guide	=	407,466	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		292,205		Asset	
Your Guide	-	407,466	A		
Frozen Capital		<u>115,261</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	+	\$35,939
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$35,939</u>

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