

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales			
Service Warranty Sales	+	203,314	5 YTD 3
Parts Warranty Sales	+	399,541	5 YTD 27
Body Shop Parts Warranty Sales	+	0	5 YTD 37
Body Shop Service Warranty Sales	+	0	5 YTD 19
	+	0	YTD
Total YTD Warranty Sales	=	602,855	
Statement Month	÷	5	
Average YTD Warranty Sales	=	120,571	
Factor	×	25.0%	
Your Guide	=	30,143 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	46,803
Your Guide	30,143 A
Frozen Capital	<u>16,660</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	4,245,036	4	YTD	54
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	268,508	4	YTD	54
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	4	YTD	68
YTD Pre-Owned Cost of Sales	=	3,976,528			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	795,306			
Factor	×	0.0			Guide = 1.0
Your Guide	=	0			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		1,321,698	1	Asset	33
Your Guide	-	0			A
Frozen Capital		<u>1,321,698</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,471,872	5.0	YTD	34-32
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	495,148	5	YTD	34-32
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	976,724			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	195,345			
Factor	×	0.0			Guide = 1.5
Your Guide	=	0			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		561,298	1	Asset	38
Your Guide	-	0			A
Frozen Capital		<u>561,298</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	+	194,286	5 YTD 1
Parts Repair Orders (ROs)	+	173,440	5 YTD 25
Parts Wholesale	+	560,552	5 YTD 31
Parts Counter Retail	+	22,705	5 YTD 30
express service customer pay	+	132,557	5 YTD 2
express parts customer pay	+	79,673	5 YTD 26
tire sales	+	78,455	5 YTD 32
gas oil grease	+	91,648	5 YTD 43
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,333,316
Statement Month	÷	5	
Average Month Parts & Accessories Sales	=	266,663	
Factor	×	50.0%	Guide = 50%
Your Guide	=	133,332	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		561,298	1 Asset 38
Your Guide	-	133,332	A
Frozen Capital		<u>427,966</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
If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$16,660
Pre-Owned Vehicle Inventory	+	\$1,321,698
Parts & Accessories Inventory	+	\$561,298
Service, Parts, Body Shop A/R	+	\$427,966
Total Frozen Capital	=	<u>\$2,327,623</u>

line below.