



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	1,197,537	2	YTD	27
Parts Warranty Sales	+	2,590,620	2	YTD	49
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	=	3,788,157			
Statement Month	÷	8			
Average YTD Warranty Sales	=	473,520			
Factor	×	25.0%			
Your Guide	=	118,380			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	520,516
Your Guide	118,380 A
Frozen Capital	<u>402,136</u>





FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	5,711,820	2	YTD	24
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	668,145	2	YTD	24
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	5,043,675			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	630,459			
Factor	×	2.0			Guide = 1.0
Your Guide	=	1,260,919 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		4,935,379	1	Asset	27
Your Guide	-	1,260,919 A			
Frozen Capital		<u>3,674,460</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	43,362,878	2.0	YTD	59
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	11,529,763	2	YTD	59
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	31,833,115			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	3,979,139			
Factor	×	2.0			Guide = 1.5
Your Guide	=	7,958,279 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		11,681,467	1	Asset	39
Your Guide	-	7,958,279 A			
Frozen Capital		<u>3,723,188</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	+	7,901,771	2 YTD 26
Parts Repair Orders (ROs)	+	8,221,273	2 YTD 48
Parts Wholesale	+	11,942	2 YTD 46
Parts Counter Retail	+	32,089,311	2 YTD 44/45
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	48,224,297
Statement Month	÷	8	
Average Month Parts & Accessories Sales	=	6,028,037	
Factor	×	50.0%	Guide = 50%
Your Guide	=	3,014,019 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		7,137,205	1 Asset
Your Guide	-	3,014,019 A	
Frozen Capital		<u>4,123,186</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	+	\$402,136
Pre-Owned Vehicle Inventory	+	\$3,674,460
Parts & Accessories Inventory	+	\$3,723,188
Service, Parts, Body Shop A/R	+	\$4,123,186
Total Frozen Capital	=	<u>\$11,922,971</u>

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