FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

			Page	Colm	Line
Service Warranty Sales	+	354,888	8	YTD	6
Parts Warranty Sales	+	228,227	9	YTD	8
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	=	583,115			
Statement Month	÷	8			
Average YTD Warranty Sales	=	72,889			
Factor	×	25.0%			
Your Guide	=	18,222 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	99,288
Your Guide	18,222 A
Frozen Capital	81,066

FROZEN CAPITAL: PRE-OWNED INVENTORY

				Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	24,266,711		2	YTD	1
YTD Pre-Owned Gross Profit *(without F&I)*	-	2,324,954		2	YTD	2
YTD Inventory Adjustments *(+/- as on statement)*	±	0			YTD	
YTD Pre-Owned Cost of Sales	=	21,941,757				
Statement Month	÷	8				
Average Month Pre-Owned Cost of Sales	=	2,742,720				
Factor	×	1.0		Guide = 1.0		
Your Guide	=	2,742,720	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.

				Page	Colm	Line
Pre-Owned Vehicle Inventory		3,027,201		1	Asset	37
Your Guide	-	2,742,720	A			
Frozen Capital		284,481				

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	3,162,514	9.0	YTD	44
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	885,063	9	YTD	44
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	22	9	YTD	46
YTD Parts & Accessories Cost of Sales	=	2,277,429			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	284,679			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	427,018 A			

NADA Guide for Parts & Accessories Inventory is 45 days supply or less at cost.
A Factor of 1.5 = 45 days supply.

			Page	Colm	Line
Parts & Accessories Inventory		199,523	1	Asset	39
Your Guide	-	427,018 A			
Frozen Capital		227,495			

FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE

YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note

			Page	Colm	Line
Service Customer Pay	+	1,382,207	8	YTD	1
Parts Repair Orders (ROs)	+	904,182	9	YTD	1
Parts Wholesale	+	931,211	9	YTD	9-Jan
Parts Counter Retail	+	451,276	9	YTD	13
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	3,668,876			
Statement Month	÷	8			
Average Month Parts & Accessories Sales	=	458,610			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	229,305 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		249,312		Asset	
Your Guide	-	229,305 A			
Frozen Capital		20,007			

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	+	$81,066
Pre-Owned Vehicle Inventory	+	$284,481
Parts & Accessories Inventory	+	$0
Service, Parts, Body Shop A/R	+	$20,007
Total Frozen Capital	=	$385,554

line below.