



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales			
Service Warranty Sales	+	658,523	5 YTD 12
Parts Warranty Sales	+	753,231	5 YTD 12
Body Shop Parts Warranty Sales	+	33,627	5 YTD 12
Body Shop Service Warranty Sales	+	45,161	5 YTD 12
ESP SALES PARTS	+	169,812	5 YTD 9
ESP SERVICE	+	114,610	5 YTD 9
	+	0	YTD
	+	0	YTD
Total YTD Warranty Sales	=	1,774,964	
Statement Month	÷	12	
Average YTD Warranty Sales	=	147,914	
Factor	×	25.0%	
Your Guide	=	36,978 A	

Your Factor for Warranty Claims Receivabl 25.0% if paid weekly
 50.0% if paid semi-monthly
 100.0% if paid monthly

Warranty Claims Receivable	30,831
Your Guide	36,978 A
Frozen Capital	<u>6,147</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	11,757,696	4	YTD	18
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,177,468	4	YTD	18
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	10,580,228			
Statement Month	÷	12			
Average Month Pre-Owned Cost of Sales	=	881,686			
Factor	×	1.0			Guide = 1.0
Your Guide	=	881,686 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		1,142,776	1	Asset	22,23
Your Guide	-	881,686 A			
Frozen Capital		<u>261,090</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	3,676,215	5.0	YTD	41
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,180,080	5	YTD	42
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	2,496,135			
Statement Month	÷	12			
Average Month Parts & Accessories Cost of Sales	=	208,011			
Factor	×	1.5			Guide = 1.5
Your Guide	=	312,017			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		221,919	1	Asset	28
Your Guide	-	312,017			A
Frozen Capital		<u>90,098</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	+	795,048		5	YTD	7
Parts Repair Orders (ROs)	+	994,970		5	YTD	7
Parts Wholesale	+	311,718		5	YTD	1
Parts Counter Retail	+	233,596		5	YTD	5
BODYSHOP PAINT LABOR	+	186,539		5	YTD	27
BODYSHOP METAL LABOR	+	423,884		5	YTD	25
BODY SHOP PAINT PARTS	+	2,381,891		5	YTD	23
BODYSHOP METAL PARTS	+	715,383		5	YTD	23
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	6,043,029			
Statement Month	÷	12				
Average Month Parts & Accessories Sales	=	503,586				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	251,793	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		101,325		1	Asset	9
Your Guide	-	251,793	A			
Frozen Capital		150,468				

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 automatically fill in each line below.
If you have a **red** (negative) number, place a zero on the line.

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$261,090
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$261,090</u>

