



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales			
Service Warranty Sales	+	13,822	5 YTD 5
Parts Warranty Sales	+	22,770	5 YTD 25
Body Shop Parts Warranty Sales	+	1,766	5 YTD 16
Body Shop Service Warranty Sales	+	33	5 YTD 31
	+	0	YTD
Total YTD Warranty Sales	=	38,391	
Statement Month	÷	1	
Average YTD Warranty Sales	=	38,391	
Factor	×	25.0%	
Your Guide	=	9,598	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	38,391
Your Guide	9,598 A
Frozen Capital	<u>28,793</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	389,447	4	YTD	6
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	45,775	4	YTD	6
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	343,672			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	343,672			
Factor	×	1.0			Guide = 1.0
Your Guide	=	343,672 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		614,750	1	Asset	39
Your Guide	-	343,672 A			
Frozen Capital		<u>271,078</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	260,104	1.0	YTD	40
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	39,101	5	YTD	39
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	221,003			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	221,003			
Factor	×	1.5			Guide = 1.5
Your Guide	=	331,505			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		260,104	1	Asset	
Your Guide	-	331,505			A
Frozen Capital		<u>71,401</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	+	39,852		YTD		
Parts Repair Orders (ROs)	+	35,899		YTD		
Parts Wholesale	+	18,107		YTD		
Parts Counter Retail	+	7,019		YTD		
Body Shop Customer	+	27,854		YTD		
	+	0		YTD		
	+	0		YTD		
	+	0		YTD		
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	128,731			
Statement Month	÷	1				
Average Month Parts & Accessories Sales	=	128,731				
Factor	×	50.0%		Guide = 50%		
Your Guide	=	64,366	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		108,002		Asset	
Your Guide	-	64,366	A		
Frozen Capital		<u>43,637</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 automatically fill in each line below.
If you have a **red** (negative) number, place a zero on the line.

Warranty Claims Receivable	+	\$28,793
Pre-Owned Vehicle Inventory	+	\$271,078
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$43,637
Total Frozen Capital	=	<u>\$343,508</u>

