



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	24,974	6	YTD	27
Parts Warranty Sales	+	18,263	6	YTD	45
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	848	6	YTD	37
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	44,085			
Statement Month	÷	2			
Average YTD Warranty Sales	=	22,043			
Factor	×	25.0%			
Your Guide	=	5,511			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	18,252
Your Guide	5,511 A
Frozen Capital	<u>12,741</u>





FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	3,633,122	3	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	229,613	3	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	3,403,509			
Statement Month	÷	2			
Average Month Pre-Owned Cost of Sales	=	1,701,755			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,701,755 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		2,556,090	1	Asset	
Your Guide	-	1,701,755 A			
Frozen Capital		<u>854,336</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	306,963	4.0	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	115,257	4	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	0	6	YTD	55
YTD Parts & Accessories Cost of Sales	=	191,706			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	95,853			
Factor	×	1.5			Guide = 1.5
Your Guide	=	143,780 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		134,640	1	Asset	
Your Guide	-	143,780 A			
Frozen Capital		<u>9,140</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	+	103,742		6	YTD	21
Parts Repair Orders (ROs)	+	79,516		6	YTD	46
Parts Wholesale	+	11,206		6	YTD	52
Parts Counter Retail	+	21,195		6	YTD	51
Body Shop Paint	+	19,986		6	YTD	35
Body Shop Labor	+	47,468		6	YTD	36
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	283,113			
Statement Month	÷	2				
Average Month Parts & Accessories Sales	=	141,557				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	70,778	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		60,564		7	Asset	57
Your Guide	-	70,778	A			
Frozen Capital		10,214				

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	+	\$12,741
Pre-Owned Vehicle Inventory	+	\$854,336
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>\$867,077</u> <hr/>

line below.