



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	294,709	4	YTD	35
Parts Warranty Sales	+	382,409	4	YTD	56,65
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	=	677,118			
Statement Month	÷	4			
Average YTD Warranty Sales	=	169,280			
Factor	×	25.0%			
Your Guide	=	42,320			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	61,889
Your Guide	42,320 A
Frozen Capital	<u>19,569</u>

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FROZEN CAPITAL: PRE-OWNED INVENTORY

		Page	Colm	Line
YTD Pre-Owned Sales (<i>without F&I</i>)	+ 10,109,571	4	YTD	31
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	- 1,066,094	4	YTD	31
YTD Inventory Adjustments (<i>+/- as on statement</i>)	± 0	4	YTD	30
YTD Pre-Owned Cost of Sales	= 9,043,477			
Statement Month	÷ 4			
Average Month Pre-Owned Cost of Sales	= 2,260,869			
Factor	× 1.0			Guide = 1.0
Your Guide	= 2,260,869 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	2,100,490	1	Asset	23,25,27
Your Guide	- 2,260,869 A			
Frozen Capital	<u>160,379</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,945,620	4.0	YTD	72,73,74
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	638,113	4	YTD	63,70,73,74
YTD Inventory Adjustments (+/- as on statement)	±	10,908	4	YTD	71
YTD Parts & Accessories Cost of Sales	=	1,318,415			
Statement Month	÷	4			
Average Month Parts & Accessories Cost of Sales	=	329,604			
Factor	×	1.5			Guide = 1.5
Your Guide	=	494,406			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		270,291	1	Asset	30-37
Your Guide	-	494,406			A
Frozen Capital		<u>224,115</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	+	1,171,017		4	YTD	33-34
Parts Repair Orders (ROs)	+	663,384		4	YTD	3,54,64
Parts Wholesale	+	615,750		4	YTD	59,60
Parts Counter Retail	+	66,715		4	YTD	58,67
other makes	+	124,617		4	YTD	73,74
oil gas grease	+	124,778		4	YTD	77
tire	+	208,733		4	YTD	75
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	2,974,994			
Statement Month	÷	4				
Average Month Parts & Accessories Sales	=	743,749				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	371,874	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		251,246		1	Asset	73
Your Guide	-	371,874	A			
Frozen Capital		120,628				

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	+	\$19,569
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$19,569</u>

line below.