



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	286,520	4	YTD	35
Parts Warranty Sales	+	465,541	4	YTD	56
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	=	752,061			
Statement Month	÷	4			
Average YTD Warranty Sales	=	188,015			
Factor	×	25.0%			
Your Guide	=	47,004			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	55,892
Your Guide	47,004 A
Frozen Capital	<u>8,888</u>





FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	8,386,715	3	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	646,639	3	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	3	YTD	16
YTD Pre-Owned Cost of Sales	=	7,740,076			
Statement Month	÷	4			
Average Month Pre-Owned Cost of Sales	=	1,935,019			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,935,019 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		2,933,755	1	Asset	
Your Guide	-	1,935,019 A			
Frozen Capital		<u>998,736</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,596,696	4.0	YTD	63
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	734,921	4	YTD	63
YTD Inventory Adjustments (+/- as on statement)	±			YTD	
YTD Parts & Accessories Cost of Sales	=	861,775			
Statement Month	÷	4			
Average Month Parts & Accessories Cost of Sales	=	215,444			
Factor	×	0.0			Guide = 1.5
Your Guide	=	0			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		12,830	1	Asset	32
Your Guide	-	0			A
Frozen Capital		<u>12,830</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			Page	Colm	Line
Service Customer Pay	+	333,873	4	YTD	33
Parts Repair Orders (ROs)	+	337,717		YTD	
Parts Wholesale	+	5,100		YTD	
Parts Counter Retail	+	28,533		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	705,223			
Statement Month	÷	4			
Average Month Parts & Accessories Sales	=	176,306			
Factor	×	50.0%			Guide = 50%
Your Guide	=	88,153 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		755		Asset	
Your Guide	-	88,153 A			
Frozen Capital		<u>87,398</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 from the previous tabs will automatically fill in each line below. If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$8,888
Pre-Owned Vehicle Inventory	+	\$998,736
Parts & Accessories Inventory	+	\$12,830
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$1,020,454</u>

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