

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales			
Service Warranty Sales	+	102,988	6 YTD 27
Parts Warranty Sales	+	127,548	6 YTD 45
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
	+		YTD
	+		YTD
	+	0	YTD
	+	0	YTD
Total YTD Warranty Sales	=	230,536	
Statement Month	÷	1	
Average YTD Warranty Sales	=	230,536	
Factor	×	25.0%	
Your Guide	=	57,634	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	149,307
Your Guide	57,634 A
Frozen Capital	<u>91,673</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	1,993,783	3	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	101,804	3	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	1,891,979			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	1,891,979			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,891,979 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		2,153,073	1	Asset	26
Your Guide	-	1,891,979 A			
Frozen Capital		<u>261,094</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	406,554	6.0	YTD	56
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	158,203	6	YTD	56
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	248,351			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	248,351			
Factor	×	1.5			Guide = 1.5
Your Guide	=	372,527			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		838,168	1	Asset	27
Your Guide	-	372,527			A
Frozen Capital		<u>465,642</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	+	101,267		6	YTD	21
Parts Repair Orders (ROs)	+	60,154		6	YTD	46
Parts Wholesale	+	100,488		6	YTD	52
Parts Counter Retail	+	5,482		6	YTD	51
quick service lab	+	92,105		6	YTD	23
quick serv parts	+	44,746		6	YTD	48
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>			=	404,242		
Statement Month	÷	1				
Average Month Parts & Accessories Sales	=	404,242				
Factor	×	50.0%		Guide = 50%		
Your Guide	=	202,121	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		241,610		7	Asset	57
Your Guide	-	202,121	A			
Frozen Capital		39,489				

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	+	\$91,673
Pre-Owned Vehicle Inventory	+	\$261,094
Parts & Accessories Inventory	+	\$465,642
Service, Parts, Body Shop A/R	+	\$39,489
Total Frozen Capital	=	<u>\$857,898</u>

line below.