



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	67,960	5	YTD	4
Parts Warranty Sales	+	96,698	5	YTD	25
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
Road Ready	+	7,508	5	YTD	5
Service Contracts Labor Mech.	+	10,710	5	YTD	3
Service Contracts Labor Mech. P&A	+	20,765	5	YTD	24
	+	0		YTD	
Total YTD Warranty Sales	=	203,641			
Statement Month	÷	285,682			
Average YTD Warranty Sales	=	1			
Factor	×	25.0%			
Your Guide	=	0			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	2,433
Your Guide	0 A
Frozen Capital	<u>2,433</u>





FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	2,252,968	4	YTD	17
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	131,407	4	YTD	15
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	2,121,561			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	2,121,561			
Factor	×	1.0			Guide = 1.0
Your Guide	=	2,121,561 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		3,293,493	1	Asset	39
Your Guide	-	2,121,561 A			
Frozen Capital		<u>1,171,932</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	358,726	5.0	YTD	39
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	14,543	5	YTD	37
YTD Inventory Adjustments (+/- as on statement)	±	0	5	YTD	36
YTD Parts & Accessories Cost of Sales	=	344,183			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	344,183			
Factor	×	1.5			Guide = 1.5
Your Guide	=	516,275 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		516,224	1	Asset	49
Your Guide	-	516,275 A			
Frozen Capital		<u>51</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	+	193,351	5 YTD 1
Parts Repair Orders (ROs)	+	135,092	5 YTD 22
Parts Wholesale	+	29,151	5 YTD 27
Parts Counter Retail	+	16,082	5 YTD 26
Service Contracts Labor Mech.	+	10,710	5 YTD 3
Express Lane Total Labor	+	3,602	5 YTD 7
Service Contracts Labor P&A	+	20,765	5 YTD 24
P&A Quick Serv Oil	+	9,406	5 YTD 23
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	418,159	
Statement Month	÷	1	
Average Month Parts & Accessories Sales	=	418,159	
Factor	×	50.0%	Guide = 50%
Your Guide	=	209,080 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		24,852	1 Asset 8
Your Guide	-	209,080 A	
Frozen Capital		<u>184,228</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

If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$2,433
Pre-Owned Vehicle Inventory	+	\$1,171,932
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$1,174,365</u>

line below.