



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	28,761	16	YTD	27
Parts Warranty Sales	+	28,431	16	YTD	45
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	=	57,192			
Statement Month	÷	1			
Average YTD Warranty Sales	=	57,192			
Factor	×	25.0%			
Your Guide	=	14,298			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	41,146
Your Guide	14,298 A
Frozen Capital	<u>26,848</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales <i>(without F&I)</i>	+	831,610	3	YTD	1
YTD Pre-Owned Gross Profit <i>(without F&I)</i>	-	47,197	3	YTD	2
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	784,413			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	784,413			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	784,413			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		1,347,977	1	Asset	25/26
Your Guide	-	784,413			A
Frozen Capital		<u>563,564</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	122,573	16.0	YTD	56
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	43,023	16	YTD	56
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	79,550			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	79,550			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	119,325			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		154,296	1	Asset	27
Your Guide	-	119,325			A
Frozen Capital		<u>34,971</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			Page	Colm	Line
Service Customer Pay	+	62,125	16	YTD	21
Parts Repair Orders (ROs)	+	38,347	16	YTD	46
Parts Wholesale	+	24,929	16	YTD	52
Parts Counter Retail	+	19,922	16	YTD	51
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	145,323		
Statement Month	÷	1			
Average Month Parts & Accessories Sales	=	145,323			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	72,662	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		50,615	17	Asset	57
Your Guide	-	72,662	A		
Frozen Capital		<u>22,047</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 li
If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$26,848
Pre-Owned Vehicle Inventory	+	\$563,564
Parts & Accessories Inventory	+	\$34,971
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$625,383</u>