



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	58,776	8	YTD	6
Parts Warranty Sales	+	69,175	9	YTD	8
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	=	127,951			
Statement Month	÷	4			
Average YTD Warranty Sales	=	31,988			
Factor	×	25.0%			
Your Guide	=	7,997			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	26,033
Your Guide	7,997 A
Frozen Capital	<u>18,036</u>





FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	4,156,969	6	YTD	60
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	552,649	6	YTD	64
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	6	YTD	69
YTD Pre-Owned Cost of Sales	=	3,604,320			
Statement Month	÷	4			
Average Month Pre-Owned Cost of Sales	=	901,080			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	901,080 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		2,899,977	1	Asset	37,38
Your Guide	-	901,080 A			
Frozen Capital		<u>1,998,897</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	815,140	9.0	YTD	44
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	225,816	9	YTD	44
YTD Inventory Adjustments (+/- as on statement)	±	0	9	YTD	46
YTD Parts & Accessories Cost of Sales	=	589,324			
Statement Month	÷	4			
Average Month Parts & Accessories Cost of Sales	=	147,331			
Factor	×	1.5			Guide = 1.5
Your Guide	=	220,997 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		133,943	1	Asset	39
Your Guide	-	220,997 A			
Frozen Capital		<u>87,054</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	+	338,910		8	YTD	1
Parts Repair Orders (ROs)	+	240,097		9	YTD	1
Parts Wholesale	+	191,769		9	YTD	10
Parts Counter Retail	+	33,914		9	YTD	13
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	804,690				
Statement Month	÷	4				
Average Month Parts & Accessories Sales	=	201,173				
Factor	×	50.0%				Guide = 50%
Your Guide	=	100,586	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		357,035		1	Asset	25
Your Guide	-	100,586	A			
Frozen Capital		256,449				

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	+	\$18,036
Pre-Owned Vehicle Inventory	+	\$1,998,897
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$256,449
Total Frozen Capital	=	<u>\$2,273,382</u>

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