



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	505,237	5	YTD	3
Parts Warranty Sales	+	819,385	5	YTD	26
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	=	1,324,622			
Statement Month	÷	5			
Average YTD Warranty Sales	=	264,924			
Factor	×	50.0%			
Your Guide	=	132,462			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	186,396
Your Guide	132,462 A
Frozen Capital	<u>53,934</u>

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FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	22,328,755	3	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	3,360,163	3	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	568	4	YTD	55
YTD Pre-Owned Cost of Sales	=	18,968,024			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	3,793,605			
Factor	×	1.0			Guide = 1.0
Your Guide	=	3,793,605 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		4,078,523	1	Asset	44
Your Guide	-	3,793,605 A			
Frozen Capital		<u>284,918</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,821,650	5.0	YTD	44
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	636,896	5	YTD	44
YTD Inventory Adjustments (+/- as on statement)	±	860	5	YTD	40
YTD Parts & Accessories Cost of Sales	=	1,183,894			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	236,779			
Factor	×	1.5			Guide = 1.5
Your Guide	=	355,168			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		492,945	1	Asset	
Your Guide	-	355,168			A
Frozen Capital		<u>137,777</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						
Service Customer Pay	+	610,316		5	YTD	1
Parts Repair Orders (ROs)	+	366,038		5	YTD	24
Parts Wholesale	+	171,418		5	YTD	30
Parts Counter Retail	+	47,805		5	YTD	29
Customer Mechanical Labor - Other	+	47,863		5	YTD	9
Parts Repair Orders (ROs) - Other	+	43,103		5	YTD	35
Parts Wholesale-Other	+	7,105		5	YTD	39
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,293,648			
Statement Month	÷	5				
Average Month Parts & Accessories Sales	=	258,730				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	129,365	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		15,959		1	Asset	9
Your Guide	-	129,365	A			
Frozen Capital		113,406				

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	+	\$53,934
Pre-Owned Vehicle Inventory	+	\$284,918
Parts & Accessories Inventory	+	\$137,777
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>\$476,629</u>

line below.