



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales			
Service Warranty Sales	+	565,380	5 YTD 2
Parts Warranty Sales	+	683,613	5 YTD 23
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
	+	0	YTD
Total YTD Warranty Sales	=	1,248,993	
Statement Month	÷	8	
Average YTD Warranty Sales	=	156,124	
Factor	×	25.0%	
Your Guide	=	39,031 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	37,203
Your Guide	39,031 A
Frozen Capital	<u>1,828</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	26,579,889	4	YTD	
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	704,893	4	YTD	
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	25,874,996			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	3,234,375			
Factor	×	1.0			Guide = 1.0
Your Guide	=	3,234,375			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		2,152,957	1	Asset	25
Your Guide	-	3,234,375			A
Frozen Capital		<u>1,081,418</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	2,509,996	5.0	YTD	30
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	955,511	5	YTD	30
YTD Inventory Adjustments (+/- as on statement)	±	8,797	5	YTD	39
YTD Parts & Accessories Cost of Sales	=	1,545,688			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	193,211			
Factor	×	1.5			Guide = 1.5
Your Guide	=	289,817 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		398,103	1	Asset	29
Your Guide	-	289,817 A			
Frozen Capital		<u>108,287</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	+	1,399,412		5	YTD	1
Parts Repair Orders (ROs)	+	950,265		5	YTD	21
Parts Wholesale	+	557,309		5	YTD	29
Parts Counter Retail	+	131,712		5	YTD	28
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	3,038,698			
Statement Month	÷	8				
Average Month Parts & Accessories Sales	=	379,837				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	189,919	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		277,258		1	Asset	5
Your Guide	-	189,919	A			
Frozen Capital		<u>87,339</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	+	\$0
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$108,287
Service, Parts, Body Shop A/R	+	\$87,339
Total Frozen Capital	=	<u>\$195,626</u>

line below.