



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	761,537		YTD	
Parts Warranty Sales	+	342,251		YTD	
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	=	1,103,788			
Statement Month	÷	8			
Average YTD Warranty Sales	=	137,974			
Factor	×	100.0%			
Your Guide	=	137,974	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	69,420
Your Guide	137,974 A
Frozen Capital	<u>68,554</u>

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	13,200,140		YTD	
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,755,144		YTD	
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	11,444,996			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	1,430,625			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	1,430,625	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		1,062,258		1	Asset
Your Guide	-	1,430,625	A		
Frozen Capital		<u>368,367</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	3,221,026	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,375,064		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	14,255		YTD	
YTD Parts & Accessories Cost of Sales	=	1,860,217			
Statement Month	÷	1,845,900			
Average Month Parts & Accessories Cost of Sales	=	1			
Factor	×	1.5			Guide = 1.5
Your Guide	=	2			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		462,902	1	Asset	
Your Guide	-	2			A
Frozen Capital		<u>462,900</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	+	3,017,159		YTD		
Parts Repair Orders (ROs)	+	1,476,000		YTD		
Parts Wholesale	+	82,163		YTD		
Parts Counter Retail	+	266,345		YTD		
	+	0		YTD		
	+	0		YTD		
	+	0		YTD		
	+	0		YTD		
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	4,841,667				
Statement Month	÷	8				
Average Month Parts & Accessories Sales	=	605,208				
Factor	×	50.0%		Guide = 50%		
Your Guide	=	302,604	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		6,850		Asset	
Your Guide	-	302,604	A		
Frozen Capital		<u>295,754</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	+	\$462,900
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>\$462,900</u> <hr/>

line below.