



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	294,709	5	YTD	4
Parts Warranty Sales	+	486,196	5	YTD	5 + 3
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	=	780,905			
Statement Month	÷	11			
Average YTD Warranty Sales	=	70,991			
Factor	×	25.0%			
Your Guide	=	17,748			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	61,556
Your Guide	17,748 A
Frozen Capital	<u>43,808</u>

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	6,200,070	4	YTD	36
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	999,546	4	YTD	36
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	5,200,524			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	472,775			
Factor	×	1.0			Guide = 1.0
Your Guide	=	472,775			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		1,414,376	1	Asset	34
Your Guide	-	472,775			A
Frozen Capital		<u>941,601</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	3,538,319	3.0	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,120,568	5	YTD	41
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	2,417,751			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	219,796			
Factor	×	1.5			Guide = 1.5
Your Guide	=	329,693 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		375,898	1	Asset	41
Your Guide	-	329,693 A			
Frozen Capital		<u>46,205</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	+	1,002,792	5 YTD 1,3,7
Parts Repair Orders (ROs)	+	2,188,410	5 YTD 6,32,34,35,36
Parts Wholesale	+	1,221,077	5 YTD 31,37,
Parts Counter Retail	+	128,832	5 YTD 30
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	4,541,111
Statement Month	÷	11	
Average Month Parts & Accessories Sales	=	412,828	
Factor	×	50.0%	Guide = 50%
Your Guide	=	206,414	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		205,682	1 Asset 9,10
Your Guide	-	206,414	A
Frozen Capital		<u>732</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 line below. If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$43,808
Pre-Owned Vehicle Inventory	+	\$941,601
Parts & Accessories Inventory	+	\$46,205
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$1,031,614</u>

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