



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	200,496	4	YTD	35
Parts Warranty Sales	+	294,270	4	YTD	56
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	=	494,766			
Statement Month	÷	11			
Average YTD Warranty Sales	=	44,979			
Factor	×	25.0%			
Your Guide	=	11,245			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	4,445
Your Guide	11,245 A
Frozen Capital	<u>6,800</u>

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	20,005,439	3	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,910,512	3	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	4	YTD	30
YTD Pre-Owned Cost of Sales	=	18,094,927			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	1,644,993			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	1,644,993 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		1,587,958	1	Asset	23,25,27
Your Guide	-	1,644,993 A			
Frozen Capital		<u>57,035</u>			

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	2,026,585	4.0	YTD	79
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	926,329	4	YTD	79
YTD Inventory Adjustments (+/- as on statement)	±	10,298	4	YTD	71
YTD Parts & Accessories Cost of Sales	=	1,110,554			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	100,959			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	151,439			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		170,546	1	Asset	30,31,32
Your Guide	-	151,439			A
Frozen Capital		<u>19,107</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	+	1,759,129	4	YTD	33,34
Parts Repair Orders (ROs)	+	721,742	4	YTD	53,54
Parts Wholesale	+	176,951	4	YTD	59,60
Parts Counter Retail	+	57,136	4	YTD	58,67
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	2,714,958			
Statement Month	÷	11			
Average Month Parts & Accessories Sales	=	246,814			
Factor	×	50.0%			Guide = 50%
Your Guide	=	123,407 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		208,234	1	Asset	7
Your Guide	-	123,407 A			
Frozen Capital		<u>84,827</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	+	\$0
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$19,107
Service, Parts, Body Shop A/R	+	\$84,827
Total Frozen Capital	=	<u>\$103,934</u>

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