



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales			
Service Warranty Sales	+	82,831	8 YTD 6
Parts Warranty Sales	+	120,037	9 YTD 8
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
	+	0	YTD
Total YTD Warranty Sales	=	202,868	
Statement Month	÷	2	
Average YTD Warranty Sales	=	101,434	
Factor	×	25.0%	
Your Guide	=	25,359	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	95,583
Your Guide	25,359 A
Frozen Capital	<u>70,225</u>

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	5,990,214	6	YTD	61
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	688,154	6	YTD	65
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	5,302,060			
Statement Month	÷	2			
Average Month Pre-Owned Cost of Sales	=	2,651,030			
Factor	×	1.0			Guide = 1.0
Your Guide	=	2,651,030			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		3,629,384	1	Asset	36-38
Your Guide	-	2,651,030			A
Frozen Capital		<u>978,354</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	836,938	3.0	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	298,453	3	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	538,485			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	269,243			
Factor	×	1.5			Guide = 1.5
Your Guide	=	403,864			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		205,841	1	Asset	39
Your Guide	-	403,864			A
Frozen Capital		<u>198,023</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	+	496,227	8	YTD 1
Parts Repair Orders (ROs)	+	6,293	9	YTD 15
Parts Wholesale	+	39,304	9	YTD 10
Parts Counter Retail	+	62,505	9	YTD 13
	+	0		YTD
	+	0		YTD
	+	0		YTD
	+	0		YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	604,329	
Statement Month	÷	2		
Average Month Parts & Accessories Sales	=	302,165		
Factor	×	50.0%		Guide = 50%
Your Guide	=	151,082		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		335,686	1	Asset	6
Your Guide	-	151,082			
Frozen Capital		184,604			

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	+	\$70,225
Pre-Owned Vehicle Inventory	+	\$978,354
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$184,604
Total Frozen Capital	=	<u>\$1,233,182</u>

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