

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	107,424	6	YTD	4
Parts Warranty Sales	+	324,175	6	YTD	27
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	=	431,599			
Statement Month	÷	2			
Average YTD Warranty Sales	=	215,800			
Factor	×	25.0%			
Your Guide	=	53,950			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	228,360
Your Guide	53,950 A
Frozen Capital	174,410

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	3,135,843	5	YTD	40
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	10,979	5	YTD	40
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	5	YTD	42
YTD Pre-Owned Cost of Sales	=	3,146,822			
Statement Month	÷	2			
Average Month Pre-Owned Cost of Sales	=	1,573,411			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,573,411 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		1,441,739	1	Asset	40/41
Your Guide	-	1,573,411 A			
Frozen Capital		<u>131,672</u>			



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FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales	+	736,215	6.0	YTD	39
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	273,355	6	YTD	39
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	5,212	6	YTD	48
YTD Parts & Accessories Cost of Sales	=	457,648			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	228,824			
Factor	×	1.5			Guide = 1.5
Your Guide	=	343,236 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		347,903	1	Asset	45
Your Guide	-	343,236 A			
Frozen Capital		<u>4,667</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	+	161,151	6	YTD	1
Parts Repair Orders (ROs)	+	181,093	6	YTD	24
Parts Wholesale	+	119,589	6	YTD	30
Parts Counter Retail	+	38,463	6	YTD	29
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales		=	500,296		
Statement Month	÷	2			
Average Month Parts & Accessories Sales	=	250,148			
Factor	×	50.0%			Guide = 50%
Your Guide	=	125,074			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		95,599	1	Asset	9
Your Guide	-	125,074			A
Frozen Capital		29,475			

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	+	\$174,410
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$4,667
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	\$179,077

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