FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

			Page	Colm	Line
Service Warranty Sales	+	219,409	6	YTD	9
Parts Warranty Sales	+	301,667	6	YTD	38
Body Shop Parts Warranty Sales	+	1,427	6	YTD	65
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	522,503			
Statement Month	÷	2			
Average YTD Warranty Sales	=	261,252			
Factor	×	25.0%			
Your Guide	=	65,313 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	44,852
Your Guide	65,313 A
Frozen Capital	20,461

FROZEN CAPITAL: PRE-OWNED INVENTORY

				Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	6,482,780		5	YTD	40
YTD Pre-Owned Gross Profit *(without F&I)*	-	316,226		5	YTD	40
YTD Inventory Adjustments *(+/- as on statement)*	±	13,749		5	YTD	39
YTD Pre-Owned Cost of Sales	=	6,180,303				
Statement Month	÷	2				
Average Month Pre-Owned Cost of Sales	=	3,090,152				
Factor	×	1.0		Guide = 1.0		
Your Guide	=	3,090,152	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.

				Page	Colm	Line
Pre-Owned Vehicle Inventory		2,840,738		1	Asset	33
Your Guide	-	3,090,152	A			
Frozen Capital		249,414				

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	1,895,587	6.0	YTD	62
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	681,582	3	YTD	2
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	3,523	6	YTD	61
YTD Parts & Accessories Cost of Sales	=	1,217,528			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	608,764			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	913,146 A			

NADA Guide for Parts & Accessories Inventory is 45 days supply or less at cost.
A Factor of 1.5 = 45 days supply.

			Page	Colm	Line
Parts & Accessories Inventory		885,689	1	Asset	36
Your Guide	-	913,146 A			
Frozen Capital		27,457			

FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE

YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note			Page	Colm	Line
Service Customer Pay	+	521,019	6	YTD	6
Parts Repair Orders (ROs)	+	565,175	6	YTD	34
Parts Wholesale	+	373,336	6	YTD	46
Parts Counter Retail	+	44,412	6	YTD	45
Customer Body Shop - Labor	+	291,707	6	YTD	64
Body Shop Materials	+	77,622	6	YTD	68
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	1,873,271			
Statement Month	÷	2			
Average Month Parts & Accessories Sales	=	936,636			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	468,318 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		885,689	1	Asset	36
Your Guide	-	468,318 A			
Frozen Capital		417,371			

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	+	$0
Service, Parts, Body Shop A/R	+	$417,371
Total Frozen Capital	=	$417,371

line below.