



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	139,466	15	YTD	27
Parts Warranty Sales	+	165,927	15	YTD	45
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
Service Warranty PDI	+	129,913	15	YTD	29
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	435,306			
Statement Month	÷	6			
Average YTD Warranty Sales	=	72,551			
Factor	×	25.0%			
Your Guide	=	18,138			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	0
Your Guide	18,138 A
Frozen Capital	<u>18,138</u>





FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	6,551,241	3	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	738,249	3	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	5,812,992			
Statement Month	÷	6			
Average Month Pre-Owned Cost of Sales	=	968,832			
Factor	×	1.0			Guide = 1.0
Your Guide	=	968,832			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		1,116,802	1	Asset	25-26
Your Guide	-	968,832			A
Frozen Capital		<u>147,970</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	2,526,093	4.0	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	780,738	4	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	14,332	15	YTD	55
YTD Parts & Accessories Cost of Sales	=	1,731,023			
Statement Month	÷	6			
Average Month Parts & Accessories Cost of Sales	=	288,504			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	432,756 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		4,358,884	1	Asset	27
Your Guide	-	432,756 A			
Frozen Capital		<u>3,926,128</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	+	412,955	15	YTD 22
Parts Repair Orders (ROs)	+	388,495	15	YTD 46
Parts Wholesale	+	401,572	15	YTD 52
Parts Counter Retail	+	371,886	15	YTD 51
Quick service	+	163,525	15	YTD 23/48
Service contract	+	5,847	15	YTD 22
Bodyshop customer pay	+	415,737	15	YTD 36
Part Bodyshop	+	901,957	15	YTD 49
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	3,061,974	
Statement Month	÷	6		
Average Month Parts & Accessories Sales	=	510,329		
Factor	×	50.0%		Guide = 50%
Your Guide	=	255,165		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		113,130	16	Asset	57
Your Guide	-	255,165			A
Frozen Capital		<u>142,035</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	+	\$147,970
Parts & Accessories Inventory	+	\$3,926,128
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$4,074,098</u>

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