



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

YTD Warranty Sales			
Service Warranty Sales	+	333,375	15 YTD 27
Parts Warranty Sales	+	483,125	15 YTD 45
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	7,736	15 YTD 37
	+	0	YTD
<b>Total YTD Warranty Sales</b>	=	<b>824,236</b>	
Statement Month	÷	3	
<b>Average YTD Warranty Sales</b>	=	<b>274,745</b>	
Factor	×	25.0%	
<b>Your Guide</b>	=	<b>68,686</b>	<b>A</b>

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	50,425
Your Guide	68,686 <b>A</b>
Frozen Capital	<u>18,261</u>





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

			Page	Colm	Line
YTD Pre-Owned Sales (without F&I)	+	26,130,964	3	YTD	1
YTD Pre-Owned Gross Profit (without F&I)	-	541,640	3	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	0	15	YTD	9,11
YTD Pre-Owned Cost of Sales	=	25,589,324			
Statement Month	÷	3			
Average Month Pre-Owned Cost of Sales	=	8,529,775			
Factor	×	1.0			Guide = 1.0
Your Guide	=	8,529,775 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		4,773,374	1	Asset	24,25,26
Your Guide	-	8,529,775 A			
Frozen Capital		<u>3,756,401</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	3,498,023	15.0	YTD	56
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,160,680	15	YTD	56
YTD Inventory Adjustments (+/- as on statement)	±	0	15	YTD	55
YTD Parts & Accessories Cost of Sales	=	2,337,343			
Statement Month	÷	3			
Average Month Parts & Accessories Cost of Sales	=	779,114			
Factor	×	1.5			Guide = 1.5
Your Guide	=	1,168,672 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		755,169	1	Asset	27
Your Guide	-	1,168,672 A			
Frozen Capital		<u>413,503</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	+	1,398,795	15	YTD	21,23
Parts Repair Orders (ROs)	+	2,195,580	15	YTD	46,49
Parts Wholesale	+	147,104	15	YTD	52
Parts Counter Retail	+	231,710	15	YTD	51
TRANSMISSION CUSTOMER PAY	+	616,410	15	YTD	24
BODY SHOP CUSTOMER PAY	+	811,690	15	YTD	35
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	5,401,289		
Statement Month	÷	3			
Average Month Parts & Accessories Sales	=	1,800,430			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	900,215	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		179,929	1	Asset	57
Your Guide	-	900,215	A		
Frozen Capital		<u>720,286</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	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>\$0</u>

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