

**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

<b>YTD Warranty Sales</b>			
Service Warranty Sales	+	58,492	5 2
Parts Warranty Sales	+	50,250	5 2
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
	+	0	YTD
<b>Total YTD Warranty Sales</b>	=	<b>108,742</b>	
Statement Month	÷	2	
<b>Average YTD Warranty Sales</b>	=	<b>54,371</b>	
Factor	×	25.0%	
<b>Your Guide</b>	=	<b>13,593</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	406
Your Guide	13,593 <b>A</b>
<b>Frozen Capital</b>	<b>13,187</b>

Line

9
9

--



**FROZEN CAPITAL: PRE-OWNED INVENTORY**

Page Colm Line

YTD Pre-Owned Sales <i>(without F&amp;I)</i>	+	3,094,214	4	8	18
YTD Pre-Owned Gross Profit <i>(without F&amp;I)</i>	-	69,837		9	
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	0		2	
YTD Pre-Owned Cost of Sales	=	3,024,377			
Statement Month	÷	2			
Average Month Pre-Owned Cost of Sales	=	1,512,189			
Factor	×	0.0			Guide = 1.0
Your Guide	=	0			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		1,140,735	1	Asset	50
Your Guide	-	0			A
Frozen Capital		<u>1,140,735</u>			

©2020 National Automobile Dealers Association. All Rights Reserved.

]

]





**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

			Page	Colm
YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	447,241	2.0	2
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	157,558	2	7
YTD Inventory Adjustments (+/- as on statement)	±	708	5	2
YTD Parts & Accessories Cost of Sales	=	288,975		
Statement Month	÷	2		
Average Month Parts & Accessories Cost of Sales	=	144,488		
Factor	×	0.0		Guide = :
Your Guide	=	0		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		108,638	1	Asset
Your Guide	-	0		A
Frozen Capital		<u>108,638</u>		

©2020 National Automobile Dealers Association. All Rights Reserved.

Line

2

4

40

1.5





**FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE**

YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note		
Service Customer Pay	+	219,307
Parts Repair Orders (ROs)	+	1,452
Parts Wholesale	+	37,091
Parts Counter Retail	+	52,133
	+	0
	+	0
	+	0
	+	0
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	309,983
Statement Month	÷	2
Average Month Parts & Accessories Sales	=	154,992
Factor	×	50.0%
Your Guide	=	77,496

Days' Supply of Parts, Service and Body Shop Accounts Receivable should not exceed 50% Month's retail and wholesale parts, service and body shop customer paid sales or 15 day: Guide of 15 days = one half of a month or 50%.

Parts, Service and Body Shop Accounts Receivable		91,267
Your Guide	-	77,496
Frozen Capital		<u>13,771</u>

Note: You need to go to the gross profit analysis section of your income statement. Where the detail of HOW you resides. The four customer pay items listed are the minimum. You might have a body shop (paint & metal). You r lanes seperated for parts and service. The extra lines allow you to customize for your operation.

©2020 National Automobile Dealers Association. All Rights Reserved.

Page Colm Line

	YTD	

Guide = 50%

A

5 of the Current

5.

	Asset	
--	-------	--

A

I made your money  
night have express





**TOTAL FROZEN CAPITAL**

Your calculation outputs from the previous tabs will automatically fill in each line b

If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$1,140,735
Parts & Accessories Inventory	+	\$108,638
Service, Parts, Body Shop A/R	+	\$13,771
		<hr/>
Total Frozen Capital	=	<u><u>\$1,263,144</u></u>

**elow.**