



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

YTD Warranty Sales			
Service Warranty Sales	+	630,283	YTD
Parts Warranty Sales	+	655,087	YTD
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
	+	0	YTD
<b>Total YTD Warranty Sales</b>	=	<b>1,285,370</b>	
Statement Month	÷	3	
<b>Average YTD Warranty Sales</b>	=	<b>428,457</b>	
Factor	×	25.0%	
<b>Your Guide</b>	=	<b>107,114</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	25
Your Guide	107,114 <b>A</b>
Frozen Capital	<u>107,089</u>





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	9,468,392		YTD	
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	21,314		YTD	
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	9,489,706			
Statement Month	÷	3			
Average Month Pre-Owned Cost of Sales	=	3,163,235			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	3,163,235	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		2,718,367	1	Asset	
Your Guide	-	3,163,235	A		
Frozen Capital		<u>444,868</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	2,704,099	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,070,894		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	1,633,205			
Statement Month	÷	3			
Average Month Parts & Accessories Cost of Sales	=	544,402			
Factor	×	1.5			Guide = 1.5
Your Guide	=	816,603			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		842,319	1	Asset	
Your Guide	-	816,603			A
Frozen Capital		<u>25,717</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	+	1,305,936		YTD	
Parts Repair Orders (ROs)	+	2,704,099		YTD	
Parts Wholesale	+	483,810		YTD	
Parts Counter Retail	+	44,744		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	4,538,589		
Statement Month	÷	3			
Average Month Parts & Accessories Sales	=	1,512,863			
Factor	×	50.0%			Guide = 50%
Your Guide	=	756,432	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		5,354,130		Asset	
Your Guide	-	756,432	A		
Frozen Capital		<u>4,597,699</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	+	\$25,717
Service, Parts, Body Shop A/R	+	\$4,597,699
Total Frozen Capital	=	<u>\$4,623,415</u>

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