



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

YTD Warranty Sales					
Service Warranty Sales	+	174,746	6	YTD	33
Parts Warranty Sales	+	292,239	6	YTD	51
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<b>Total YTD Warranty Sales</b>	=	<b>466,985</b>			
Statement Month	÷	8			
Average YTD Warranty Sales	=	58,373			
Factor	×	25.0%			
Your Guide	=	14,593			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	50,853
Your Guide	14,593 A
Frozen Capital	<u>36,260</u>





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	14,791,596	6	YTD	14
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	169,003	6	YTD	14
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	98,204	6	YTD	10&12
YTD Pre-Owned Cost of Sales	=	14,720,797			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	1,840,100			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,840,100			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		4,472,998	1	Asset	25-26
Your Guide	-	1,840,100			A
Frozen Capital		<u>2,632,898</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,402,613	6.0	YTD	69
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	471,275	6	YTD	69
YTD Inventory Adjustments (+/- as on statement)	±	0	6	YTD	67
YTD Parts & Accessories Cost of Sales	=	931,338			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	116,417			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	174,626 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		316,098	1	Asset	27
Your Guide	-	174,626 A			
Frozen Capital		<u>141,472</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	+	506,607	6	YTD	21
Parts Repair Orders (ROs)	+	553,528	6	YTD	52
Parts Wholesale	+	139,027	6	YTD	63
Parts Counter Retail	+	138,569	6	YTD	61
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,337,731		
Statement Month	÷	8			
Average Month Parts & Accessories Sales	=	167,216			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	83,608	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		689,557	7	Asset	57
Your Guide	-	83,608	A		
Frozen Capital		<u>605,949</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	+	\$36,260
Pre-Owned Vehicle Inventory	+	\$2,632,898
Parts & Accessories Inventory	+	\$141,472
Service, Parts, Body Shop A/R	+	\$605,949
Total Frozen Capital	=	<u>\$3,416,579</u>

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