

**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

YTD Warranty Sales					
Service Warranty Sales	+	133,052	9	YTD	27
Parts Warranty Sales	+	139,558	9	YTD	37
Body Shop Parts Warranty Sales	+	520	9	YTD	45
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<b>Total YTD Warranty Sales</b>	=	<b>273,130</b>			
Statement Month	÷	4			
<b>Average YTD Warranty Sales</b>	=	<b>68,283</b>			
Factor	×	25.0%			
<b>Your Guide</b>	=	<b>17,071 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	18,575
Your Guide	17,071 A
Frozen Capital	<u>1,504</u>





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	5,135,479	3	YTD	1
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	918,414	3	YTD	2
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	4,217,065			
Statement Month	÷	4			
Average Month Pre-Owned Cost of Sales	=	1,054,266			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,054,266 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		147	1	Asset	25,26
Your Guide	-	1,054,266 A			
Frozen Capital		<u>1,054,119</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,901,205	6.0	YTD	56
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	530,794	6	YTD	56
YTD Inventory Adjustments (+/- as on statement)	±	0	6	YTD	55
YTD Parts & Accessories Cost of Sales	=	1,370,411			
Statement Month	÷	4			
Average Month Parts & Accessories Cost of Sales	=	342,603			
Factor	×	1.5			Guide = 1.5
Your Guide	=	513,904			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		706,921	1	Asset	27
Your Guide	-	513,904			A
Frozen Capital		<u>193,017</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	+	510,327	6 YTD 21
Parts Repair Orders (ROs)	+	0	6 YTD 0
Parts Wholesale	+	593,827	6 YTD 52
Parts Counter Retail	+	34,312	6 YTD 51
Bodyshop Customer Labor	+	349,207	6 YTD 36
Bodyshop Customer Paint	+	144,087	6 YTD 35
Commercial Truck	+	37,473	6 YTD 24
	+		6 YTD 22
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,669,233
Statement Month	÷	4	
Average Month Parts & Accessories Sales	=	417,308	
Factor	×	50.0%	Guide = 50%
Your Guide	=	208,654	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		269,056	1 Asset 27,30,32
Your Guide	-	208,654	A
Frozen Capital		<u>60,402</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

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

Warranty Claims Receivable	+	\$1,504
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$193,017
Service, Parts, Body Shop A/R	+	\$60,402
Total Frozen Capital	=	<u>\$254,923</u>

**line below.**