



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	217,494	5	YTD	50
Parts Warranty Sales	+	479,302	6	YTD	12
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	696,796			
Statement Month	÷	5			
Average YTD Warranty Sales	=	139,359			
Factor	×	25.0%			
Your Guide	=	34,840			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	28,468
Your Guide	34,840 A
Frozen Capital	<u>6,372</u>





FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	3,329,226	5	YTD	13
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	87,320	5	YTD	13
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	5	YTD	13
YTD Pre-Owned Cost of Sales	=	3,241,906			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	648,381			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	648,381 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		694,053	1	Asset	33
Your Guide	-	648,381 A			
Frozen Capital		<u>45,672</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,462,882	6.0	YTD	36
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	594,806	6	YTD	36
YTD Inventory Adjustments (+/- as on statement)	±	0	6	YTD	35
YTD Parts & Accessories Cost of Sales	=	868,076			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	173,615			
Factor	×	1.5			Guide = 1.5
Your Guide	=	260,423			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		265,392	1	Asset	38
Your Guide	-	260,423			A
Frozen Capital		<u>4,969</u>			



FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE

Page Colm Line

YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note			
Service Customer Pay	+	502,986	5 YTD 47
Parts Repair Orders (ROs)	+	1,606	5 YTD 47
Parts Wholesale	+	462,633	6 YTD 20
Parts Counter Retail	+	37,752	6 YTD 19
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	1,004,977	
Statement Month	÷	5	
Average Month Parts & Accessories Sales	=	200,995	
Factor	×	50.0%	Guide = 50%
Your Guide	=	100,498 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		111,501	1 Asset 7
Your Guide	-	100,498 A	
Frozen Capital		11,003	

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	+	\$45,672
Parts & Accessories Inventory	+	\$4,969
Service, Parts, Body Shop A/R	+	\$11,003
Total Frozen Capital	=	<hr/> <u>\$61,644</u>

ۛW.