



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	5,652	4	YTD	331
Parts Warranty Sales	+	18,134	4	YTD	352
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	=	23,786			
Statement Month	÷	1			
Average YTD Warranty Sales	=	23,786			
Factor	×	25.0%			
Your Guide	=	5,947			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	2,682
Your Guide	0 A
Frozen Capital	<u>2,682</u>





FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	582,905	2	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	41,994	2	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	540,911			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	540,911			
Factor	×	1.0			Guide = 1.0
Your Guide	=	540,911			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		1,229,206	1	Asset	29
Your Guide	-	540,911			A
Frozen Capital		<u>688,295</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	172,651	1.5	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	52,569	3	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	120,082			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	120,082			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	180,123 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		308,537	1	Asset	36
Your Guide	-	180,123 A			
Frozen Capital		<u>128,414</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	+	57,393		4	YTD	330
Parts Repair Orders (ROs)	+	36,556		4	YTD	350
Parts Wholesale	+	58,829		4	YTD	355
Parts Counter Retail	+	9,723		4	YTD	354
tires	+	14,637		4	YTD	359
Accessory Sales-Mazda	+	9,821		4	YTD	361
Accessory Sales-Other	+	12,427		4	YTD	362
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	199,386			
Statement Month	÷	1				
Average Month Parts & Accessories Sales	=	199,386				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	99,693	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		146,231		1	Asset	7
Your Guide	-	99,693	A			
Frozen Capital		46,538				

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	+	\$2,682
Pre-Owned Vehicle Inventory	+	\$688,295
Parts & Accessories Inventory	+	\$128,414
Service, Parts, Body Shop A/R	+	\$46,538
Total Frozen Capital	=	<hr/> <u>\$865,929</u> <hr/>

line below.