



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

**YTD Warranty Sales**

Service Warranty Sales	+	915,355		YTD	
Parts Warranty Sales	+	895,713		YTD	
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
Body Shop Warranty Sales are factored into regular Service and Parts Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<b>Total YTD Warranty Sales</b>	=	<b>1,811,068</b>			
Statement Month	÷	4			
Average YTD Warranty Sales	=	452,767			
Factor	×	25.0%			
Your Guide	=	113,192	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	321,510
Your Guide	113,192 A
Frozen Capital	<u>208,318</u>





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	17,369,305		YTD	
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	1,395,835		YTD	
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	15,973,470			
Statement Month	÷	4			
Average Month Pre-Owned Cost of Sales	=	3,993,368			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	3,993,368	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		7,724,151	1	Asset	
Your Guide	-	3,993,368			A
Frozen Capital		<u>3,730,784</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	3,469,339		YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,228,354		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	17,667		YTD	
YTD Parts & Accessories Cost of Sales	=	2,223,318			
Statement Month	÷	4			
Average Month Parts & Accessories Cost of Sales	=	555,830			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	833,744	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		872,144		1	Asset
Your Guide	-	833,744	A		
Frozen Capital		<u>38,400</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	+	1,651,191		YTD		
Parts Repair Orders (ROs)	+	1,059,657		YTD		
Parts Wholesale	+	884,956		YTD		
Parts Counter Retail	+	96,562		YTD		
Body Shop Customer Pay Labor	+	669,213		YTD		
Body Shop Parts	+	423,154		YTD		
	+	0		YTD		
	+	0		YTD		
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	4,784,733			
Statement Month	÷	4				
Average Month Parts & Accessories Sales	=	1,196,183				
Factor	×	50.0%		Guide = 50%		
Your Guide	=	598,092	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		417,359		Asset	
Your Guide	-	598,092	A		
Frozen Capital		<u>180,733</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	+	\$208,318
Pre-Owned Vehicle Inventory	+	\$3,730,784
Parts & Accessories Inventory	+	\$38,400
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$3,977,502</u>

**line below.**