



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

**YTD Warranty Sales**

Service Warranty Sales	+	1,146,771	4	YTD	###
Parts Warranty Sales	+	2,241,539		YTD	
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>3,388,310</b>			
Statement Month	÷	4			
Average YTD Warranty Sales	=	847,078			
Factor	×	25.0%			
Your Guide	=	211,769			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	150,478
Your Guide	211,769 A
Frozen Capital	<u>61,291</u>





## FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	14,059,498	5	YTD	57
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	594,476	5	YTD	57
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	82,000	5	YTD	55
YTD Pre-Owned Cost of Sales	=	13,547,022			
Statement Month	÷	4			
Average Month Pre-Owned Cost of Sales	=	3,386,756			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	3,386,756 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		5,585,505	1	Asset	35
Your Guide	-	3,386,756 A			
Frozen Capital		<u>2,198,750</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,659,733	6.0	YTD	69
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	581,806		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	1,077,927			
Statement Month	÷	4			
Average Month Parts & Accessories Cost of Sales	=	269,482			
Factor	×	1.5			Guide = 1.5
Your Guide	=	404,223			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		1,026,753	1	Asset	
Your Guide	-	404,223			A
Frozen Capital		<u>622,530</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	+	672,229		6	YTD	1,13
Parts Repair Orders (ROs)	+	376,408		6	YTD	60
Parts Wholesale	+	144,478		6	YTD	57
Parts Counter Retail	+	283,564		6	YTD	64
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,476,679			
Statement Month	÷	4				
Average Month Parts & Accessories Sales	=	369,170				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	184,585	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		1,026,753		1	Asset	30
Your Guide	-	184,585	A			
Frozen Capital		<u>842,168</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	+	\$0
Pre-Owned Vehicle Inventory	+	\$2,198,750
Parts & Accessories Inventory	+	\$622,530
Service, Parts, Body Shop A/R	+	\$842,168
Total Frozen Capital	=	<u>\$3,663,448</u>

**line below.**