



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

**YTD Warranty Sales**

Service Warranty Sales	+	864,730	5	YTD	12
Parts Warranty Sales	+	698,362	5	YTD	12
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>1,563,092</b>			
Statement Month	÷	8			
Average YTD Warranty Sales	=	195,387			
Factor	×	25.0%			
Your Guide	=	48,847			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	27,384
Your Guide	48,847 A
Frozen Capital	<u>21,463</u>





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	43,291,022	4	YTD	18
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	2,708,528	4	YTD	18
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	40,582,494			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	5,072,812			
Factor	×	1.0			Guide = 1.0
Your Guide	=	5,072,812 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		8,548,452	1	Asset	23,24
Your Guide	-	5,072,812 A			
Frozen Capital		<u>3,475,640</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	4,544,361	2.0	YTD	2
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,652,292	5	YTD	42
YTD Inventory Adjustments (+/- as on statement)	±	47,834	5	YTD	39,40
YTD Parts & Accessories Cost of Sales	=	2,939,903			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	367,488			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	551,232 <b>A</b>			

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		629,277	1	Asset	29
Your Guide	-	551,232 <b>A</b>			
Frozen Capital		<u>78,045</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	+	1,827,465		5	YTD	7
Parts Repair Orders (ROs)	+	1,858,767		5	YTD	7
Parts Wholesale	+	341,955		5	YTD	1
Parts Counter Retail	+	370,021		5	YTD	5
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	4,398,208				
Statement Month	÷	8				
Average Month Parts & Accessories Sales	=	549,776				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	274,888	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		171,175		1	Asset	54,57
Your Guide	-	274,888	A			
Frozen Capital		103,713				

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	+	\$3,475,640
Parts & Accessories Inventory	+	\$78,045
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>\$3,553,685</u>

**line below.**