



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

**YTD Warranty Sales**

Service Warranty Sales	+	558,104	5	YTD	2
Parts Warranty Sales	+	926,563	5	YTD	29
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>1,484,667</b>			
Statement Month	÷	8			
Average YTD Warranty Sales	=	185,583			
Factor	×	25.0%			
Your Guide	=	46,396			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	47,094
Your Guide	46,396 A
Frozen Capital	<u>698</u>





## FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	10,146,326	3	YTD	1
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	2,029,021	3	YTD	2
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	41	4	YTD	37
YTD Pre-Owned Cost of Sales	=	8,117,264			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	1,014,658			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	1,014,658 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		440,701	1	Asset	30
Your Guide	-	1,014,658 A			
Frozen Capital		<u>573,957</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	4,413,756	5.0	YTD	43/47
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,586,333	5	YTD	43/47
YTD Inventory Adjustments (+/- as on statement)	±	0	5	YTD	52
YTD Parts & Accessories Cost of Sales	=	2,827,423			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	353,428			
Factor	×	1.5			Guide = 1.5
Your Guide	=	530,142			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		657,273	1	Asset	31
Your Guide	-	530,142			A
Frozen Capital		<u>127,131</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	+	2,760,140	5	YTD	1
Parts Repair Orders (ROs)	+	1,498,222	5	YTD	27
Parts Wholesale	+	1,600,929	5	YTD	33
Parts Counter Retail	+	138,372	5	YTD	32
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	5,997,663			
Statement Month	÷	8			
Average Month Parts & Accessories Sales	=	749,708			
Factor	×	50.0%			Guide = 50%
Your Guide	=	374,854 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		287,742	1	Asset	6
Your Guide	-	374,854 A			
Frozen Capital		<u>87,112</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	+	\$698
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$127,131
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$127,829</u>

**line below.**