



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

**YTD Warranty Sales**

Service Warranty Sales	+	1,559,301	6	YTD	2
Parts Warranty Sales	+	1,182,026	6	YTD	36
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>2,741,327</b>			
Statement Month	÷	10			
Average YTD Warranty Sales	=	274,133			
Factor	×	25.0%			
Your Guide	=	68,533			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	414,020
Your Guide	68,533 A
Frozen Capital	<u>345,487</u>





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	26,659,010	3,5	YTD	1,67
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	1,297,973	3,5	YTD	3,67
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	53,250	3	YTD	4
YTD Pre-Owned Cost of Sales	=	25,414,287			
Statement Month	÷	10			
Average Month Pre-Owned Cost of Sales	=	2,541,429			
Factor	×	1.0			Guide = 1.0
Your Guide	=	2,541,429 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		2,036,946	1	Asset	35
Your Guide	-	2,541,429 A			
Frozen Capital		<u>504,483</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	5,851,743	4.0	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,895,149	4	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	21,837	4	YTD	4
YTD Parts & Accessories Cost of Sales	=	3,978,431			
Statement Month	÷	10			
Average Month Parts & Accessories Cost of Sales	=	397,843			
Factor	×	1.5			Guide = 1.5
Your Guide	=	596,765 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		623,553	1	Asset	40
Your Guide	-	596,765 A			
Frozen Capital		<u>26,788</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	+	0		YTD		
Parts Repair Orders (ROs)	+	0		YTD		
Parts Wholesale	+	0		YTD		
Parts Counter Retail	+	0		YTD		
	+	0		YTD		
	+	0		YTD		
	+	0		YTD		
	+	10,590,211		6	YTD	70
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	10,590,211			
Statement Month	÷	10				
Average Month Parts & Accessories Sales	=	1,059,021				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	529,511	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		696,581		1	Asset	9,10
Your Guide	-	529,511	A			
Frozen Capital		167,070				

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	+	\$345,487
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$26,788
Service, Parts, Body Shop A/R	+	\$167,070
Total Frozen Capital	=	<hr/> <u>\$539,346</u>

**line below.**