



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

**YTD Warranty Sales**

Service Warranty Sales	+	31,917	11	YTD	27
Parts Warranty Sales	+	41,809	11	YTD	45
Body Shop Parts Warranty Sales	+	0	11	YTD	37
Body Shop Service Warranty Sales	+	0	11	YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<b>Total YTD Warranty Sales</b>	=	<b>73,726</b>			
Statement Month	÷	3			
<b>Average YTD Warranty Sales</b>	=	<b>24,575</b>			
Factor	×	25.0%			
<b>Your Guide</b>	=	<b>6,144</b>			<b>A</b>

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	-24,253
Your Guide	6,144 <b>A</b>
<b>Frozen Capital</b>	<b>30,397</b>

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**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	1,218,798	3	YTD	1
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	131,051	3	YTD	2
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	1,087,747			
Statement Month	÷	3			
Average Month Pre-Owned Cost of Sales	=	362,582			
Factor	×	1.0			Guide = 1.0
Your Guide	=	362,582			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		795,894	1	Asset	25+26
Your Guide	-	362,582			A
Frozen Capital		<u>433,312</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	481,731	4.0	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	140,867	4	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	340,864			
Statement Month	÷	3			
Average Month Parts & Accessories Cost of Sales	=	113,621			
Factor	×	1.5			Guide = 1.5
Your Guide	=	170,432			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		229,401	1	Asset	27
Your Guide	-	170,432			A
Frozen Capital		<u>58,969</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	+	193,218	11 YTD 21
Parts Repair Orders (ROs)	+	335,265	11 YTD 46+49
Parts Wholesale	+	6,087	11 YTD 52
Parts Counter Retail	+	12,800	11 YTD 51
Body Shop Customer Labor	+	0	11 YTD 35+36
	+	0	YTD
	+	0	YTD
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	547,370
Statement Month	÷	3	
Average Month Parts & Accessories Sales	=	182,457	
Factor	×	50.0%	Guide = 50%
Your Guide	=	91,228	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		36,185	12 Asset 57
Your Guide	-	91,228	A
Frozen Capital		<u>55,043</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 line below. If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$433,312
Parts & Accessories Inventory	+	\$58,969
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$492,281</u>

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