

**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

YTD Warranty Sales			
Service Warranty Sales	+	37,754	
Parts Warranty Sales	+	55,584	
Body Shop Parts Warranty Sales	+	0	
Body Shop Service Warranty Sales	+	0	
	+	0	
	+	0	
	+	0	
	+	0	
Total YTD Warranty Sales	=	93,338	
Statement Month	÷	2	
Average YTD Warranty Sales	=	46,669	
Factor	×	25.0%	
Your Guide	=	11,667	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	51,328
Your Guide	11,667 A
Frozen Capital	<u>39,661</u>





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	1,691,734		YTD	
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	22,567		YTD	
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	1,714,301			
Statement Month	÷	2			
Average Month Pre-Owned Cost of Sales	=	857,151			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	857,151	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		1,510,025		1	Asset
Your Guide	-	857,151	A		
Frozen Capital		<u>652,875</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	412,391	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	136,215		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	10,446		YTD	
YTD Parts & Accessories Cost of Sales	=	265,730			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	132,865			
Factor	×	1.5			Guide = 1.5
Your Guide	=	199,298			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		240,595	1	Asset	
Your Guide	-	199,298			A
Frozen Capital		<u>41,298</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	+	121,456	<input type="text"/> YTD <input type="text"/>
Parts Repair Orders (ROs)	+	85,311	<input type="text"/> YTD <input type="text"/>
Parts Wholesale	+	68,005	<input type="text"/> YTD <input type="text"/>
Parts Counter Retail	+	33,337	<input type="text"/> YTD <input type="text"/>
	+	0	<input type="text"/> YTD <input type="text"/>
	+	0	<input type="text"/> YTD <input type="text"/>
	+	0	<input type="text"/> YTD <input type="text"/>
	+	0	<input type="text"/> YTD <input type="text"/>
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	308,109
Statement Month	÷	2	
Average Month Parts & Accessories Sales	=	154,055	
Factor	×	50.0%	Guide = 50%
Your Guide	=	77,027	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		117,896	<input type="text"/> Asset <input type="text"/>
Your Guide	-	77,027	A
Frozen Capital		<u>40,869</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	+	\$39,661
Pre-Owned Vehicle Inventory	+	\$652,875
Parts & Accessories Inventory	+	\$41,298
Service, Parts, Body Shop A/R	+	\$40,869
Total Frozen Capital	=	<hr/> <u>\$774,702</u>

**line below.**