



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

YTD Warranty Sales			
Service Warranty Sales	+	288,054	YTD
Parts Warranty Sales	+	221,482	YTD
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
	+	0	YTD
<b>Total YTD Warranty Sales</b>	=	<b>509,536</b>	
Statement Month	÷	5	
<b>Average YTD Warranty Sales</b>	=	<b>101,907</b>	
Factor	×	25.0%	
<b>Your Guide</b>	=	<b>25,477</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	4,074
Your Guide	25,477 <b>A</b>
<b>Frozen Capital</b>	<b>21,403</b>

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**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	5,015,055		YTD	
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	239,588		YTD	
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	4,775,467			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	955,093			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	955,093	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		1,339,481	1	Asset	
Your Guide	-	955,093			A
Frozen Capital		<u>384,388</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,049,981	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	388,706		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	3,312		YTD	
YTD Parts & Accessories Cost of Sales	=	664,587			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	132,917			
Factor	×	1.5			Guide = 1.5
Your Guide	=	199,376			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		297,664	1	Asset	
Your Guide	-	199,376			A
Frozen Capital		<u>98,288</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	+	561,400		YTD	
Parts Repair Orders (ROs)	+	1,768		YTD	
Parts Wholesale	+	137,942		YTD	
Parts Counter Retail	+	29,353		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	730,463			
Statement Month	÷	5			
Average Month Parts & Accessories Sales	=	146,093			
Factor	×	50.0%			Guide = 50%
Your Guide	=	73,046	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		94,337		Asset	
Your Guide	-	73,046	A		
Frozen Capital		<u>21,291</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	+	\$384,388
Parts & Accessories Inventory	+	\$98,288
Service, Parts, Body Shop A/R	+	\$21,291
Total Frozen Capital	=	<u>\$503,966</u>

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