



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

Page Colm Line

YTD Warranty Sales			
Service Warranty Sales	+	114,227	6 YTD 7
Parts Warranty Sales	+	229,372	6 YTD 35
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
	+	0	YTD
Total YTD Warranty Sales	=	343,599	
Statement Month	÷	5	
Average YTD Warranty Sales	=	68,720	
Factor	×	25.0%	
Your Guide	=	17,180 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	0
Your Guide	17,180 A
Frozen Capital	<u>17,180</u>



**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	7,473,438	5	YTD	40
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	521,131	5	YTD	40
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	6,952,307			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	1,390,461			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,390,461			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		1,218,442	1	Asset	31
Your Guide	-	1,390,461			A
Frozen Capital		<u>172,019</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,395,771	6.0	YTD	48
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	481,075	6	YTD	48
YTD Inventory Adjustments (+/- as on statement)	±	0	6	YTD	61
YTD Parts & Accessories Cost of Sales	=	914,696			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	182,939			
Factor	×	1.5			Guide = 1.5
Your Guide	=	274,409 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		447,494	1	Asset	
Your Guide	-	274,409 A			
Frozen Capital		<u>173,085</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	+	550,806	6	YTD 6
Parts Repair Orders (ROs)	+	566,851	6	YTD 34
Parts Wholesale	+	258,632	6	YTD 46
Parts Counter Retail	+	42,236	6	YTD 45
	+	0		YTD
	+	0		YTD
	+	0		YTD
	+	0		YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,418,525	
Statement Month	÷	5		
Average Month Parts & Accessories Sales	=	283,705		
Factor	×	50.0%		Guide = 50%
Your Guide	=	141,853		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		8,951	1	Asset	12
Your Guide	-	141,853			
Frozen Capital		132,902			

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	+	\$0
Parts & Accessories Inventory	+	\$173,085
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$173,085</u>