



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

Page Colm Line

YTD Warranty Sales					
Service Warranty Sales	+	66,771		YTD	
Parts Warranty Sales	+	126,923		YTD	
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>193,694</b>			
Statement Month	÷	3			
<b>Average YTD Warranty Sales</b>	=	<b>64,565</b>			
Factor	×	25.0%			
<b>Your Guide</b>	=	<b>16,141</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	0
Your Guide	16,141 <b>A</b>
Frozen Capital	<u>16,141</u>



**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	3,083,720		YTD	
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	296,281		YTD	
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	2,787,439			
Statement Month	÷	3			
Average Month Pre-Owned Cost of Sales	=	929,146			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	929,146	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		601,895	1	Asset	
Your Guide	-	929,146			A
Frozen Capital		<u>327,251</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	432,225	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	134,508		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	958		YTD	
YTD Parts & Accessories Cost of Sales	=	296,759			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	148,380			
Factor	×	1.5			Guide = 1.5
Your Guide	=	222,569			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		179,745	1	Asset	
Your Guide	-	222,569			A
Frozen Capital		<u>42,824</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	+	81,461			YTD	
Parts Repair Orders (ROs)	+	70,945			YTD	
Parts Wholesale	+	121,603			YTD	
Parts Counter Retail	+	10,833			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	284,842			
Statement Month	÷	2				
Average Month Parts & Accessories Sales	=	142,421				
Factor	×	50.0%				Guide = 50%
Your Guide	=	71,211	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		70,702			Asset	
Your Guide	-	71,211	A			
Frozen Capital		<u>509</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	+	\$0
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>\$0</u>

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