



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

Page Colm Line

YTD Warranty Sales					
Service Warranty Sales	+	85,549	7	YTD	4
Parts Warranty Sales	+	127,179	7	YTD	28
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
prepaid maint labor	+	20,643		YTD	
ext limited warr labor	+	12,717		YTD	
pp maint parts	+	18,663		YTD	
ext limited warr parts	+	9,642		YTD	
Total YTD Warranty Sales	=	274,393			
Statement Month	÷	5			
Average YTD Warranty Sales	=	54,879			
Factor	×	25.0%			
Your Guide	=	13,720			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	31,201
Your Guide	13,720 A
Frozen Capital	17,481

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**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	4,841,417	3	YTD	1
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	466,272	3	YTD	3
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	4,375,145			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	875,029			
Factor	×				Guide = 1.0
Your Guide	=	#VALUE! 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		0	1	Asset	
Your Guide	-	#VALUE! A			
Frozen Capital		<u>#VALUE!</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	967,549	0.0	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	338,119		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	629,430			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	125,886			
Factor	×	0.0			Guide = 1.5
Your Guide	=	0			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		0	1	Asset	
Your Guide	-	0			A
Frozen Capital		<u>0</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	+	434,361		YTD
Parts Repair Orders (ROs)	+	347,690		YTD
Parts Wholesale	+	117,327		YTD
Parts Counter Retail	+	50,147		YTD
Tires	+	117,327		YTD
	+	0		YTD
	+	0		YTD
	+	0		YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,066,852	
Statement Month	÷	5		
Average Month Parts & Accessories Sales	=	213,370		
Factor	×	50.0%		Guide = 50%
Your Guide	=	106,685	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		0	Asset
Your Guide	-	106,685	A
Frozen Capital		<u>106,685</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	+	\$17,481
Pre-Owned Vehicle Inventory	+	#VALUE!
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>#VALUE!</u>

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