



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

Page Colm Line

YTD Warranty Sales			
Service Warranty Sales	+	836,522	7 YTD 4
Parts Warranty Sales	+	1,025,270	7 YTD 28
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
Prepaid maintenance Labor	+	133,736	7 YTD 2
Extended limited warranty - we don't use 3rd party	+	260,050	7 YTD 3
Express PPM Parts	+	11,621	7 YTD 38
Express PPM Labor	+	4,887	7 YTD 8
Total YTD Warranty Sales	=	2,272,086	
Statement Month	÷	11	
Average YTD Warranty Sales	=	206,553	
Factor	×	25.0%	
Your Guide	=	51,638 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	237,768
Your Guide	51,638 A
Frozen Capital	<u>186,130</u>



**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	17,470,300	6	YTD	65
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	1,069,963	6	YTD	65
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	16,400,337			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	1,490,940			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,490,940			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		2,133,197	1	Asset	38
Your Guide	-	1,490,940			A
Frozen Capital		<u>642,257</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales	+	9,926,670	7.0	YTD	41-36
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	2,919,255	7	YTD	41-36
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	102,692	7	YTD	40
YTD Parts & Accessories Cost of Sales	=	6,904,723			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	627,702			
Factor	×	1.5			Guide = 1.5
Your Guide	=	941,553			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		1,335,106	1	Asset	45
Your Guide	-	941,553			A
Frozen Capital		<u>393,553</u>			



**FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE**

Page Colm Line

YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note					
Service Customer Pay	+	4,228,526	7	YTD	1
Parts Repair Orders (ROs)	+	3,177,734	7	YTD	25
Parts Wholesale	+	2,175,768	7	YTD	33
Parts Counter Retail	+	403,587	7	YTD	32
Express Labor	+	539,246	7	YTD	7
Paint and Body Shop Materials	+	507,824	7	YTD	67
Express Parts	+	441,722	7	YTD	37
Body Shop Customer Labor + Parts Transfer	+	3,286,465	7	YTD	60+61
<i>Total YTD Parts, Service, and</i>					
<i>Body Shop Customer Labor and Parts Sales</i>		=	14,760,872		
Statement Month	÷	11			
Average Month Parts & Accessories Sales	=	1,341,897			
Factor	×	50.0%		Guide = 50%	
Your Guide	=	670,949			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		1,660,142	1	Asset	5
Your Guide	-	670,949			A
Frozen Capital		989,193			

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	+	\$186,130
Pre-Owned Vehicle Inventory	+	\$642,257
Parts & Accessories Inventory	+	\$393,553
Service, Parts, Body Shop A/R	+	\$989,193
Total Frozen Capital	=	<u>\$2,211,133</u>

**line below.**