



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	876,376	6	YTD	27
Parts Warranty Sales	+	693,725	6	YTD	45
Body Shop Parts Warranty Sales	+	0	6	YTD	49
Body Shop Service Warranty Sales	+	0	6	YTD	37
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	1,570,101			
Statement Month	÷	7			
Average YTD Warranty Sales	=	224,300			
Factor	×	25.0%			
Your Guide	=	56,075			A

Your Factor for Warranty Claims Receivabl 25.0% if paid weekly
 50.0% if paid semi-monthly
 100.0% if paid monthly

Warranty Claims Receivable	77,674
Your Guide	56,075 A
Frozen Capital	<u>21,599</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	17,463,539	3	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	757,230	3	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	16,706,309			
Statement Month	÷	7			
Average Month Pre-Owned Cost of Sales	=	2,386,616			
Factor	×	1.0			Guide = 1.0
Your Guide	=	2,386,616 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		3,178,960	1	Asset	25-26
Your Guide	-	2,386,616 A			
Frozen Capital		<u>792,344</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

		Page	Colm	Line
YTD Parts & Accessories Sales	+	2,089,244	6	YTD 56
<i>(exclude gas, oil, grease and tire inventories)</i>				
YTD Parts & Accessories Gross Profit	-	806,080	6	YTD 56
<i>(exclude gas, oil, grease and tire inventories)</i>				
YTD Inventory Adjustments (+/- as on statement)	±	41,381	6	YTD 54-55
YTD Parts & Accessories Cost of Sales	=	1,324,545		
Statement Month	÷	7		
Average Month Parts & Accessories Cost of Sales	=	189,221		
Factor	×	1.5		Guide = 1.5
Your Guide	=	283,831		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		543,081	1	Asset 27
Your Guide	-	283,831		A
Frozen Capital		<u>259,250</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	+	1,195,452	6 YTD 21-26
Parts Repair Orders (ROs)	+	664,168	6 YTD 46-48
Parts Wholesale	+	130,148	6 YTD 52
Parts Counter Retail	+	177,902	6 YTD 51
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	2,167,670
Statement Month	÷	7	
Average Month Parts & Accessories Cost of Sales	=	309,667	
Factor	×	50.0%	Guide = 50%
Your Guide	=	154,834 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		10,773	7 Asset	57
Your Guide	-	154,834 A		
Frozen Capital		<u>144,061</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

Transfer your calculation outputs to fill in each line below.

Then, calculate your Total Frozen Capital.

If you have a red (negative) number, place a zero on the line.

Warranty Claims Receivable	+	\$21,599
Pre-Owned Vehicle Inventory	+	\$792,344
Parts & Accessories Inventory	+	\$259,250
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$1,073,193</u>

