



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

**YTD Warranty Sales**

Service Warranty Sales	+	544,480	7	YTD	4
Parts Warranty Sales	+	549,504	7	YTD	28
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+			YTD	
<b>Total YTD Warranty Sales</b>	=	<b>1,093,984</b>			
Statement Month	÷	7			
Average YTD Warranty Sales	=	156,283			
Factor	×	25.0%			
Your Guide	=	39,071			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	55,973
Your Guide	39,071 A
Frozen Capital	<u>16,902</u>





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	19,364,904	6	YTD	70
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	1,062,095	6	YTD	70
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0	6	YTD	69
YTD Pre-Owned Cost of Sales	=	18,302,809			
Statement Month	÷	7			
Average Month Pre-Owned Cost of Sales	=	2,614,687			
Factor	×	1.0			Guide = 1.0
Your Guide	=	2,614,687			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		2181411	1	Asset	40
Your Guide	-	2,614,687			A
Frozen Capital		<u>433,276</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales	+	3,364,980	7	YTD	41
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Parts & Accessories Gross Profit	-	1,253,213	7	YTD	41
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	35,802	7	YTD	40
YTD Parts & Accessories Cost of Sales	=	2,075,965			
Statement Month	÷	7			
Average Month Parts & Accessories Cost of Sales	=	296,566			
Factor	×	1.5			Guide = 1.5
Your Guide	=	444,850			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		593,348	1	Asset	45
Your Guide	-	444,850			A
Frozen Capital		<u>148,498</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	+	1,301,329	7 YTD 1
Parts Repair Orders (ROs)	+	999,219	7 YTD 25
Parts Wholesale	+	534,255	7 YTD 33
Parts Counter Retail	+	159,567	7 YTD 32
Sprinter Customer Pay	+	504,506	8 YTD 48
Sprinter Parts Repair Orders (ROs)	+	486,299	8 YTD 60
	+	0	YTD
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	3,985,175
Statement Month	÷	7	
Average Month Parts & Accessories Cost of Sales	=	569,311	
Factor	×	50.0%	Guide = 50%
Your Guide	=	284,655 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		183,711	1 Asset 5
Your Guide	-	284,655 A	
Frozen Capital		<u>100,944</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.

Warrant Claims Receivable	+	\$16,902
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$148,498
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$165,401</u>

