



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	167,005	3	YTD	1
Parts Warranty Sales	+	513,221	1	YTD	45
Body Shop Parts Warranty Sales	+			YTD	
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	680,226			
Statement Month	÷	8			
Average YTD Warranty Sales	=	85,028			
Factor	×	50.0%			
Your Guide	=	42,514			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	261,525
Your Guide	42,514 A
Frozen Capital	<u>219,011</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	849	4	YTD	3
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,117,901	4	YTD	5
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	90,574	4	YTD	1
YTD Pre-Owned Cost of Sales	=	1,026,478			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	128,310			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	128,310 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		634	1	Asset	5
Your Guide	-	128,310 A			
Frozen Capital		<u>128,944</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	4,872,015	3	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	156,337	3	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	660,443	1	YTD	45
YTD Parts & Accessories Cost of Sales	=	5,376,121			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	672,015			
Factor	×	1.5			Guide = 1.5
Your Guide	=	1,008,023			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	54
Your Guide	-	1,008,023			A
Frozen Capital		<u>1,008,023</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	+	1,729,067	1	YTD	45
Parts Repair Orders (ROs)	+	31	3	YTD	5
Parts Wholesale	+	100,986	4	YTD	21
Parts Counter Retail	+	15,360	4	YTD	22
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	<u>1,845,444</u>		
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	230,681			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	115,340 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		251,254	1	Asset	3
Your Guide	-	115,340 A			
Frozen Capital		<u>135,914</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	+	\$219,011
Pre-Owned Vehicle Inventory	+	\$128,944
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$135,914
Total Frozen Capital	=	<u>\$483,869</u>

