



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

**YTD Warranty Sales**

Service Warranty Sales	+	302,478	9	YTD	2
Parts Warranty Sales	+	502,028	9	YTD	36
Body Shop Parts Warranty Sales	+	na		YTD	
Body Shop Service Warranty Sales	+	na		YTD	
Audi Care	+	94,533	9	YTD	37
Audi other makes warranty	+	26,232	9	YTD	53
other fran warranty	+	3,209,309	9	YTD	73
	+	0		YTD	
Total YTD Warranty Sales	=	4,134,580			
Statement Month	÷	7			
Average YTD Warranty Sales	=	590,654			
Factor	×	25.0%			
Your Guide	=	147,664			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	4,902,012
Your Guide	147,664 A
Frozen Capital	<u>4,754,348</u>





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	7,703,406	8	YTD	47
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	750,099	8	YTD	47
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	18,512	1	YTD	36
YTD Pre-Owned Cost of Sales	=	6,971,819			
Statement Month	÷	7			
Average Month Pre-Owned Cost of Sales	=	995,974			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	995,974			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		2301363	1	Asset	29
Your Guide	-	995,974			A
Frozen Capital		<u>1,305,389</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales	+	3,316,956	9	YTD	71
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Parts & Accessories Gross Profit	-	904,756	9	YTD	7
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	0	9	YTD	63
YTD Parts & Accessories Cost of Sales	=	2,412,200			
Statement Month	÷	7			
Average Month Parts & Accessories Cost of Sales	=	344,600			
Factor	×	1.5			Guide = 1.5
Your Guide	=	516,900			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		3,269,553	1	Asset	42
Your Guide	-	516,900			A
Frozen Capital		<u>2,752,653</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	+	1,031,358	9 YTD 1
Parts Repair Orders (ROs)	+	709,512	9 YTD 35
Parts Wholesale	+	1,323,770	9 YTD 60
Parts Counter Retail	+	48,318	9 YTD 59
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	3,112,958
Statement Month	÷	7	
Average Month Parts & Accessories Cost of Sales	=	444,708	
Factor	×	50.0%	Guide = 50%
Your Guide	=	222,354 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		1,199,702	1 Asset 9
Your Guide	-	222,354 A	
Frozen Capital		977,348	

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	+	\$4,754,348
Pre-Owned Vehicle Inventory	+	\$1,305,389
Parts & Accessories Inventory	+	\$2,752,653
Service, Parts, Body Shop A/R	+	\$977,348
Total Frozen Capital	=	<u>\$9,789,738</u>

