



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	999,192	5	YTD	2,13
Parts Warranty Sales	+	1,836,033	5	YTD	29,46
Body Shop Parts Warranty Sales	+	27,190	5	YTD	21
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	2,862,415			
Statement Month	÷	8			
Average YTD Warranty Sales	=	357,802			
Factor	×	25.0%			
Your Guide	=	89,450			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	31,967
Your Guide	89,450 A
Frozen Capital	<u>57,483</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	9,336,417	4	YTD	34
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	2,229,015	4	YTD	34
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	7,107,402			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	888,425			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	888,425			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		1522863	1	Asset	30
Your Guide	-	888,425			A
Frozen Capital		<u>634,438</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	1,010,445	5	YTD	53
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	387,393	5	YTD	53
YTD Inventory Adjustments (+/- as on statement)	±	0	1	YTD	0
YTD Parts & Accessories Cost of Sales	=	623,052			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	77,882			
Factor	×	1.5			Guide = 1.5
Your Guide	=	116,822			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		335,567	1	Asset	31,32
Your Guide	-	116,822			A
Frozen Capital		<u>218,745</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	+	1,636,956	5 YTD 1,6,12
Parts Repair Orders (ROs)	+	2,083	5 YTD 32,33
Parts Wholesale	+	157,417	5 YTD 33,49
Parts Counter Retail	+	249,003	5 YTD 32,48
Body Shop Customer Labor and Parts Sales	+	16,774	5 YTD 20
	+	0	YTD
	+	0	YTD
	+	0	YTD
<i>Total YTD Parts, Service, and</i>			
<i>Body Shop Customer Labor and Parts Sales</i>		=	2,062,233
Statement Month	÷	8	
Average Month Parts & Accessories Cost of Sales	=	257,779	
Factor	×	50.0%	Guide = 50%
Your Guide	=	128,890 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		48,064	1 Asset 6
Your Guide	-	128,890 A	
Frozen Capital		<u>80,826</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	+	\$0
Pre-Owned Vehicle Inventory	+	\$634,438
Parts & Accessories Inventory	+	\$218,745
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$853,183</u>

