



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

**YTD Warranty Sales**

Service Warranty Sales	+	546,534	6	YTD	9
Parts Warranty Sales	+	1,342,003	6	YTD	38
Body Shop Parts Warranty Sales	+			YTD	
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<b>Total YTD Warranty Sales</b>	=	<b>1,888,537</b>			
Statement Month	÷	9			
Average YTD Warranty Sales	=	209,837			
Factor	×	25.0%			
Your Guide	=	52,459			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	2,900
Your Guide	52,459 A
Frozen Capital	<u>49,559</u>





### FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	16,672,097	5	YTD	37
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	943,148	5	YTD	37
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0	5	YTD	39
YTD Pre-Owned Cost of Sales	=	15,728,949			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	1,747,661			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	1,747,661			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		1815533	1	Asset	29
Your Guide	-	1,747,661			A
Frozen Capital		<u>67,872</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	3,643,618	6	YTD	70
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	1,523,151	6	YTD	70
YTD Inventory Adjustments (+/- as on statement)	±	33,211	6	YTD	69
YTD Parts & Accessories Cost of Sales	=	2,153,678			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	239,298			
Factor	×	1.5			Guide = 1.5
Your Guide	=	358,946			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		243,348	1	Asset	35
Your Guide	-	358,946			A
Frozen Capital		<u>115,598</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	+	1,565,844	6 YTD 6
Parts Repair Orders (ROs)	+	782,540	6 YTD 28
Parts Wholesale	+	499,121	YTD 46
Parts Counter Retail	+	68,659	6 YTD 45
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	2,916,164
Statement Month	÷	9	
Average Month Parts & Accessories Cost of Sales	=	324,018	
Factor	×	50.0%	Guide = 50%
Your Guide	=	162,009 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		31,762	1 Asset 7
Your Guide	-	162,009 A	
Frozen Capital		<u>130,247</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	+	\$67,872
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$67,872</u>

