



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	899,365	16	YTD	27
Parts Warranty Sales	+	156,474	16	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	=	1,055,839			
Statement Month	÷	8			
Average YTD Warranty Sales	=	131,980			
Factor	×	25.0%			
Your Guide	=	32,995			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	45,214
Your Guide	32,995 A
Frozen Capital	<u>12,219</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	10,903,453	16	YTD	14
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	527,998	16	YTD	14
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	10,375,455			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	1,296,932			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	1,296,932			

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		2453768	1	Asset	25,26
Your Guide	-	1,296,932			
Frozen Capital		<u>1,156,836</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	1,090,195	16	YTD	56
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	385,493	16	YTD	56
YTD Inventory Adjustments (+/- as on statement)	±	2,182	16	YTD	55
YTD Parts & Accessories Cost of Sales	=	706,884			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	88,361			
Factor	×	1.5			Guide = 1.5
Your Guide	=	132,541			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		167,292	1	Asset	27
Your Guide	-	132,541			A
Frozen Capital		<u>34,751</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	+	899,365	16	YTD	21
Parts Repair Orders (ROs)	+	600,904	16	YTD	46
Parts Wholesale	+	125,175	16	YTD	52
Parts Counter Retail	+	98,334	16	YTD	51
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	<u>1,723,778</u>		
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	215,472			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	107,736 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		142,223		Asset	
Your Guide	-	107,736 A			
Frozen Capital		<u>34,487</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	+	\$12,219
Pre-Owned Vehicle Inventory	+	\$1,156,836
Parts & Accessories Inventory	+	\$34,751
Service, Parts, Body Shop A/R	+	\$34,487
Total Frozen Capital	=	<u>\$1,238,293</u>

