



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	58,401		YTD	
Parts Warranty Sales	+	86,481		YTD	
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	=	144,882			
Statement Month	÷	8			
Average YTD Warranty Sales	=	18,110			
Factor	×	25.0%			
Your Guide	=	4,528	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	88,030
Your Guide	4,528 A
Frozen Capital	<u>83,502</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	7,009,070		YTD	
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,059,285		YTD	
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	5,949,785			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	743,723			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	743,723	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		984685	1	Asset	
Your Guide	-	743,723			A
Frozen Capital		<u>240,962</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	473,080		YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	162,160		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	4,371		YTD	
YTD Parts & Accessories Cost of Sales	=	306,549			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	38,319			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	57,478	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		145,038		1	Asset
Your Guide	-	57,478	A		
Frozen Capital		<u>87,560</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	+	118,823	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
Parts Repair Orders (ROs)	+	196,428	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
Parts Wholesale	+	33,301	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
Parts Counter Retail	+	39,288	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
	+	0	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
	+	0	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
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	YTD					
	+	0	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	387,840				
Statement Month	÷	8				
Average Month Parts & Accessories Cost of Sales	=	48,480				
Factor	×	50.0%	Guide = 50%			
Your Guide	=	24,240 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		30,321	<table border="1"><tr><td></td><td>Asset</td><td></td></tr></table>		Asset	
	Asset					
Your Guide	-	24,240 A				
Frozen Capital		<u>6,081</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	+	\$83,502
Pre-Owned Vehicle Inventory	+	\$240,962
Parts & Accessories Inventory	+	\$87,560
Service, Parts, Body Shop A/R	+	\$6,081
Total Frozen Capital	=	<u>\$418,105</u>

