



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

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YTD Warranty Sales

Service Warranty Sales	+	1,637,105	6	YTD	45
Parts Warranty Sales	+	1,270,101	6	YTD	45
Body Shop Parts Warranty Sales	+	0	6	YTD	37
Body Shop Service Warranty Sales	+	0	6	YTD	37
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	2,907,206			
Statement Month	÷	8			
Average YTD Warranty Sales	=	363,401			
Factor	×	25.0%			
Your Guide	=	90,850			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	42,683
Your Guide	90,850 A
Frozen Capital	<u>48,167</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	45,508,683	6	YTD	14
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	2,862,056	3	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	8,263,239	6	YTD	12
YTD Pre-Owned Cost of Sales	=	50,909,866			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	6,363,733			
Factor	×	1.0			Guide = 1.0
Your Guide	=	6,363,733			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		12853464	1	Asset	25-26
Your Guide	-	6,363,733			A
Frozen Capital		<u>6,489,731</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales	+	39,634,285	6	YTD	56
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Parts & Accessories Gross Profit	-	8,360,305	4	YTD	2
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	0	6	YTD	55
YTD Parts & Accessories Cost of Sales	=	31,273,980			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	3,909,248			
Factor	×	1.5			Guide = 1.5
Your Guide	=	5,863,871			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		9,459,491	1	Asset	27
Your Guide	-	5,863,871			A
Frozen Capital		<u>3,595,620</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	+	1,511,675	6	YTD 21
Parts Repair Orders (ROs)	+	3,260,090	6	YTD 46-49
Parts Wholesale	+	33,089	6	YTD 52
Parts Counter Retail	+	1,088,014	6	YTD 51
	+	0		YTD
	+	0		YTD
	+	0		YTD
	+	0		YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	5,892,868	
Statement Month	÷	8		
Average Month Parts & Accessories Cost of Sales	=	736,608		
Factor	×	50.0%		Guide = 50%
Your Guide	=	368,304		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		9,459,491	1	Asset	27
Your Guide	-	368,304			
Frozen Capital		<u>9,091,187</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.

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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	+	\$6,489,731
Parts & Accessories Inventory	+	\$3,595,620
Service, Parts, Body Shop A/R	+	\$9,091,187
Total Frozen Capital	=	<u>\$19,176,537</u>

