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FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	75,145	5	YTD	2
Parts Warranty Sales	+	88,597	5	YTD	29
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
Warranty Labor Express	+	5,367	5	YTD	7
Warranty Express P&A	+	2,315	5	YTD	39
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	171,424			
Statement Month	÷	9			
Average YTD Warranty Sales	=	19,047			
Factor	×	25.0%			
Your Guide	=	4,762			A

Your Factor for Warranty Claims Receivable is : 25.0% if paid weekly
 50.0% if paid semi-monthly
 100.0% if paid monthly

Warranty Claims Receivable	14,711
Your Guide	4,762 A
Frozen Capital	9,949



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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales <i>(without F&I)</i>	+	5,654,736	4	YTD	38
YTD Pre-Owned Gross Profit <i>(without F&I)</i>	-	414,512	4	YTD	38
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	5,240,224			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	582,247			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	582,247			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		749,510	1	Asset	30
Your Guide	-	582,247			A
Frozen Capital		<u>167,263</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	651,170	5.0	YTD	43
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	234,072	5	YTD	43
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	222	5	YTD	36
YTD Parts & Accessories Cost of Sales	=	417,320			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	46,369			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	69,553			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		81,753	1	Asset	31
Your Guide	-	69,553			A
Frozen Capital		<u>12,200</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	+	328,192	5 YTD 1
Parts Repair Orders (ROs)	+	234,683	5 YTD 27
Parts Wholesale	+	57,848	5 YTD 33
Parts Counter Retail	+	57,980	5 YTD 32
Customer Labor Express	+	72,040	5 YTD 6
Customer Mechanic Express	+	55,663	5 YTD 38
	+	0	YTD
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	806,406
Statement Month	÷	9	
Average Month Parts & Accessories Sales	=	89,601	
Factor	×	50.0%	Guide = 50%
Your Guide	=	44,800 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		2,065	1 Asset 6
Your Guide	-	44,800 A	
Frozen Capital		<u>42,735</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

Your calculation outputs from the previous tabs will automatically fill in each line. If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$9,949
Pre-Owned Vehicle Inventory	+	\$167,263
Parts & Accessories Inventory	+	\$12,200
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$189,412</u>