

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	260,401	5	YTD	12
Parts Warranty Sales	+	236,090	5	YTD	12
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	496,491			
Statement Month	÷	2			
Average YTD Warranty Sales	=	248,246			
Factor	×	25.0%			
Your Guide	=	62,061			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	13,196
Your Guide	62,061 A
Frozen Capital	48,865

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	8,092,614	2	YTD	2
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	533,033	2	YTD	4
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	7,559,581			
Statement Month	÷	2			
Average Month Pre-Owned Cost of Sales	=	3,779,791			
Factor	×	1.0			Guide = 1.0
Your Guide	=	3,779,791 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		4,410,300	1	Asset	23,24
Your Guide	-	3,779,791 A			
Frozen Capital		<u>630,510</u>			



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FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,206,734	2.0	YTD	2
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	442,127	2	YTD	4
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	764,607			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	382,304			
Factor	×	1.5			
Your Guide	=	573,455			Guide = 1.5

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		681,203	1	Asset	29
Your Guide	-	573,455			
Frozen Capital		107,748			

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	+	468,157	5	YTD	7
Parts Repair Orders (ROs)	+	523,486	5	YTD	7
Parts Wholesale	+	96,490	5	YTD	1
Parts Counter Retail	+	80,146	5	YTD	5
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and					
Body Shop Customer Labor and Parts Sales		=	1,168,279		
Statement Month	÷	2			
Average Month Parts & Accessories Sales	=	584,140			
Factor	×	50.0%			Guide = 50%
Your Guide	=	292,070			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		60,669	1	Asset	9
Your Guide	-	292,070			A
Frozen Capital		231,401			

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

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

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$630,510
Parts & Accessories Inventory	+	\$107,748
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	\$738,257

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