FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

			Page	Colm	Line
Service Warranty Sales	+	146,111	5	YTD	3
Parts Warranty Sales	+	203,658	5	YTD	31
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0	5	YTD	24
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	349,769			
Statement Month	÷	5			
Average YTD Warranty Sales	=	69,954			
Factor	×	25.0%			
Your Guide	=	17,488 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	38,711
Your Guide	17,488 A
Frozen Capital	21,223

ACADEMY

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	2,909,876		YTD	
YTD Pre-Owned Gross Profit *(without F&I)*	-	148,785		YTD	
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	2,761,091			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	552,218			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	552,218 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.

			Page	Colm	Line
Pre-Owned Vehicle Inventory		172,000	1	Asset	
Your Guide	-	552,218 A			
Frozen Capital		380,218			

NADA ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	1,317,317	1.5	YTD	
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	391,623		YTD	
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	6,533		YTD	
YTD Parts & Accessories Cost of Sales	=	932,227			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	186,445			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	279,668 A			

NADA Guide for Parts & Accessories Inventory is 45 days supply or less at cost.
A Factor of 1.5 = 45 days supply.

			Page	Colm	Line
Parts & Accessories Inventory		228,320	1	Asset	
Your Guide	-	279,668 A			
Frozen Capital		51,348			

FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE

YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note

			Page	Colm	Line
Service Customer Pay	+	615,506	5	YTD	1
Parts Repair Orders (ROs)	+	341,320	5	YTD	29
Parts Wholesale	+	189,490	5	YTD	54
Parts Counter Retail	+	266,821	5	YTD	53
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	1,413,137			
Statement Month	÷	5			
Average Month Parts & Accessories Sales	=	282,627			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	141,314 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		170,324		Asset	
Your Guide	-	141,314 A			
Frozen Capital		29,010			

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 belo
If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	$21,223
Pre-Owned Vehicle Inventory	+	$0
Parts & Accessories Inventory	+	$0
Service, Parts, Body Shop A/R	+	$29,010
Total Frozen Capital	=	$50,233

ow.