

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	80,619	8	YTD	6
Parts Warranty Sales	+	103,551	9	YTD	8
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	=	184,170			
Statement Month	÷	1			
Average YTD Warranty Sales	=	184,170			
Factor	×	25.0%			
Your Guide	=	46,043			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	151,634
Your Guide	46,043 A
Frozen Capital	105,592



ACADEMY

FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	1,984,168	6	YTD	70
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	234,932	6	YTD	70
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	1,749,236			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	1,749,236			
Factor	×	0.0			Guide = 1.0
Your Guide	=	0			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		0	1	Asset	
Your Guide	-	0			A
Frozen Capital		0			



ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales	+	688,602	9.0	YTD	50
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	176,174	9	YTD	50
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	10,100	9	YTD	46
YTD Parts & Accessories Cost of Sales	=	522,528			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	522,528			
Factor	×	1.5			Guide = 1.5
Your Guide	=	783,792 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			1	Asset	
Your Guide	-	783,792 A			
Frozen Capital		<u>783,792</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	+	426,427		3	YTD	1
Parts Repair Orders (ROs)	+	154,076		9	YTD	15
Parts Wholesale	+	21,917		9	YTD	11
Parts Counter Retail	+	19,123		9	YTD	13
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
Total YTD Parts, Service, and						
Body Shop Customer Labor and Parts Sales		=	621,543			
Statement Month	÷	1				
Average Month Parts & Accessories Sales	=	621,543				
Factor	×	50.0%				Guide = 50%
Your Guide	=	310,772	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		429,995		1	Asset	6
Your Guide	-	310,772	A			
Frozen Capital		119,224				

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 automatically fill in each line below.
If you have a **red** (negative) number, place a zero on the line.

Warranty Claims Receivable	+	\$105,592
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$119,224
Total Frozen Capital	=	<u>\$224,815</u>

