



ACADEMY

**FROZEN CAPITAL: PRE-OWNED INVENTORY**

Page Colm Line

YTD Pre-Owned Sales <i>(without F&amp;I)</i>	+	5,701,386	6	YTD	59
YTD Pre-Owned Gross Profit <i>(without F&amp;I)</i>	-	171,123	6	YTD	59
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	4,006	6	1 YTD	68.44
YTD Pre-Owned Cost of Sales	=	5,534,269			60 71 608
Statement Month	÷	3			
Average Month Pre-Owned Cost of Sales	=	1,844,756			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,844,756 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		99	1	Asset	38
Your Guide	-	1,844,756 A			
Frozen Capital		<u>1,844,657</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	636,032	9.0	YTD	15
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	240,981	9	YTD	15
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	15,969		YTD	
YTD Parts & Accessories Cost of Sales	=	411,020			
Statement Month	÷	3			
Average Month Parts & Accessories Cost of Sales	=	137,007			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	205,510			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		201,299	1	Asset	39
Your Guide	-	205,510			A
Frozen Capital		<u>4,211</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			Page	Colm	Line
Service Customer Pay	+	397,544	8	YTD	1
Parts Repair Orders (ROs)	+	258,505	8	YTD	1
Parts Wholesale	+	48,914	9	YTD	10
Parts Counter Retail	+	23,483	9	YTD	13
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	<u>728,446</u>		
Statement Month	÷	3			
Average Month Parts & Accessories Sales	=	242,815			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	121,408 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		9,667	1	Asset	6
Your Guide	-	121,408 A			
Frozen Capital		<u>111,741</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.



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

**YTD Warranty Sales**

Service Warranty Sales	+	224,398	8	YTD	6
Parts Warranty Sales	+	126,735	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	
<b>Total YTD Warranty Sales</b>	=	<b>351,133</b>			
Statement Month	÷	3			
Average YTD Warranty Sales	=	117,044			
Factor	×	25.0%			
Your Guide	=	29,261			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	4,234
Your Guide	29,261 A
Frozen Capital	<u>25,027</u>