

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	231,626		YTD	
Parts Warranty Sales	+	286,152		YTD	
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	=	517,778			
Statement Month	÷	3			
Average YTD Warranty Sales	=	172,593			
Factor	×	100.0%			
Your Guide	=	172,593	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	75,559
Your Guide	172,593 A
Frozen Capital	<u>97,034</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	22,819,017		YTD	
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,649,842		YTD	
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	21,169,175			
Statement Month	÷	3			
Average Month Pre-Owned Cost of Sales	=	7,056,392			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	7,056,392	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		7,659,366	1	Asset	
Your Guide	-	7,056,392	A		
Frozen Capital		<u>602,974</u>			



ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,315,663	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	564,348		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	751,315			
Statement Month	÷	3			
Average Month Parts & Accessories Cost of Sales	=	250,438			
Factor	×	1.5			Guide = 1.5
Your Guide	=	375,658			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		391,942	1	Asset	
Your Guide	-	375,658			A
Frozen Capital		<u>16,285</u>			



FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE

Page Colm Line

YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note					
Service Customer Pay	+	441,332		YTD	
Parts Repair Orders (ROs)	+	395,449		YTD	
Parts Wholesale	+	277,141		YTD	
Parts Counter Retail	+	47,923		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and					
Body Shop Customer Labor and Parts Sales			=	1,161,845	
Statement Month	÷	3			
Average Month Parts & Accessories Sales	=	387,282			
Factor	×	50.0%			Guide = 50%
Your Guide	=	193,641	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		399,506		Asset	
Your Guide	-	193,641	A		
Frozen Capital		205,865			

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 I

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

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$602,974
Parts & Accessories Inventory	+	\$16,285
Service, Parts, Body Shop A/R	+	\$205,865
Total Frozen Capital	=	\$825,124

below.