



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	705,047	6	YTD	27
Parts Warranty Sales	+	487,387	6	YTD	45
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	=	1,192,434			
Statement Month	÷	7			
Average YTD Warranty Sales	=	170,348			
Factor	×	25.0%			
Your Guide	=	42,587			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	28,167
Your Guide	42,587 A
Frozen Capital	14,420

]

]

FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	14,075,210	3	YTD	1
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,089,124	3	YTD	2
YTD Inventory Adjustments (+/- <i>as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	12,986,086			
Statement Month	÷	7			
Average Month Pre-Owned Cost of Sales	=	1,855,155			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,855,155 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		1,965,047	1	Asset	25-26
Your Guide	-	1,855,155 A			
Frozen Capital		<u>109,892</u>			



ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales	+	2,632,712	6.0	YTD	56
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	987,936	6	YTD	56
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	1,644,776			
Statement Month	÷	7			
Average Month Parts & Accessories Cost of Sales	=	234,968			
Factor	×	1.5			Guide = 1.5
Your Guide	=	352,452 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		492,476	1	Asset	27
Your Guide	-	352,452 A			
Frozen Capital		<u>140,024</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	+	1,721,049	6	YTD	21-23	
Parts Repair Orders (ROs)	+	1,061,317	6	YTD	46,48	
Parts Wholesale	+	294,853	6	YTD	52	
Parts Counter Retail	+	115,136	6	YTD	51	
Gas, oil, grease	+	164,587	6	YTD	58	
Tires	+	255,002	6	YTD	57	
	+	0		YTD		
	+	0		YTD		
Total YTD Parts, Service, and						
Body Shop Customer Labor and Parts Sales		=	3,611,944			
Statement Month	÷	7				
Average Month Parts & Accessories Sales	=	515,992				
Factor	×	50.0%				Guide = 50%
Your Guide	=	257,996 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		53,111	7	Asset	57
Your Guide	-	257,996 A			
Frozen Capital		204,885			

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

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

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$109,892
Parts & Accessories Inventory	+	\$140,024
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	\$249,916

line below.