

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	792,207	5	YTD	12
Parts Warranty Sales	+	717,471	5	YTD	12
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	=	1,509,678			
Statement Month	÷	9			
Average YTD Warranty Sales	=	167,742			
Factor	×	25.0%			
Your Guide	=	41,936			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	22,782
Your Guide	41,936 A
Frozen Capital	19,154

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	42,243,029	4	YTD	18
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	3,088,874	4	YTD	18
YTD Inventory Adjustments (+/- <i>as on statement</i>)	±	0	4	YTD	16
YTD Pre-Owned Cost of Sales	=	39,154,155			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	4,350,462			
Factor	×	1.0			Guide = 1.0
Your Guide	=	4,350,462 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		4,846,714	1	Asset	22-27
Your Guide	-	4,350,462 A			
Frozen Capital		<u>496,252</u>			



ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales	+	4,061,879	5.0	YTD	41
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	1,437,910	5	YTD	42
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	0	5	YTD	39-40
YTD Parts & Accessories Cost of Sales	=	2,623,969			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	291,552			
Factor	×	1.9			Guide = 1.5
Your Guide	=	553,949 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		543,497	1	Asset	28
Your Guide	-	553,949 A			
Frozen Capital		<u>10,452</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	+	1,607,346		5	YTD	7
Parts Repair Orders (ROs)	+	1,603,671		5	YTD	7
Parts Wholesale	+	320,022		5	YTD	1
Parts Counter Retail	+	228,124		5	YTD	5
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
Total YTD Parts, Service, and						
Body Shop Customer Labor and Parts Sales		=	3,759,163			
Statement Month	÷	9				
Average Month Parts & Accessories Sales	=	417,685				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	208,842	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		57,586		1	Asset	9
Your Guide	-	208,842	A			
Frozen Capital		151,256				

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	+	\$496,252
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	\$496,252

line below.