

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	1,106,108
Parts Warranty Sales	+	1,628,172
Body Shop Parts Warranty Sales	+	0
Body Shop Service Warranty Sales	+	0
	+	0
	+	0
	+	0
	+	0
Total YTD Warranty Sales	=	2,734,280
Statement Month	÷	11
Average YTD Warranty Sales	=	248,571
Factor	×	25.0%
Your Guide	=	62,143 A

8	YTD	6
9	YTD	8
	YTD	
	YTD	
	YTD	
	YTD	
	YTD	

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	48,248
Your Guide	62,143 A
Frozen Capital	13,895



ACADEMY

FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	31,460,080	6	YTD	64
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	5,408,596	6	YTD	64
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	26,051,484			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	2,368,317			
Factor	×	1.0			Guide = 1.0
Your Guide	=	2,368,317 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		1,909,646	1	Asset	36-38
Your Guide	-	2,368,317 A			
Frozen Capital		<u>458,671</u>			



ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales	+	10,711,469	9.0	YTD	44
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	2,665,405	9	YTD	44
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	135,011	9	YTD	46
YTD Parts & Accessories Cost of Sales	=	8,181,075			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	743,734			
Factor	×	1.5			Guide = 1.5
Your Guide	=	1,115,601			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		736,189	1	Asset	39
Your Guide	-	1,115,601			A
Frozen Capital		<u>379,412</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	+	4,112,117	8	YTD	1
Parts Repair Orders (ROs)	+	3,548,434	9	YTD	1
Parts Wholesale	+	2,545,599	9	YTD	10
Parts Counter Retail	+	445,749	9	YTD	13
Parts Retail Online	+	344,592	9	YTD	14
Parts Wholesale Collision	+	773,145		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and					
Body Shop Customer Labor and Parts Sales		=	11,769,636		
Statement Month	÷	11			
Average Month Parts & Accessories Sales	=	1,069,967			
Factor	×	50.0%			Guide = 50%
Your Guide	=	534,983			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		173,935	1	Asset	6
Your Guide	-	534,983			A
Frozen Capital		361,048			

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

line below.