

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	1,629,062	6	YTD	2
Parts Warranty Sales	+	1,134,764	6	YTD	36
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	=	2,763,826			
Statement Month	÷	11			
Average YTD Warranty Sales	=	251,257			
Factor	×	25.0%			
Your Guide	=	62,814			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	101,265
Your Guide	62,814 A
Frozen Capital	38,451



ACADEMY

FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	16,490,622	5	YTD	57
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	991,182	5	YTD	57
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	970	5	YTD	55
YTD Pre-Owned Cost of Sales	=	15,500,410			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	1,409,128			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,409,128 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		1,053,272	1	Asset	35
Your Guide	-	1,409,128 A			
Frozen Capital		<u>355,856</u>			



ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales	+	4,195,931	4.0	YTD	1
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	1,429,401	4	YTD	2
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	2,766,530			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	251,503			
Factor	×	1.5			Guide = 1.5
Your Guide	=	377,254			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		464,530	1	Asset	40
Your Guide	-	377,254			A
Frozen Capital		<u>87,276</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	+	1,840,203	6	YTD	1
Parts Repair Orders (ROs)	+	1,215,824	6	YTD	35
Parts Wholesale	+	1,178,545	6	YTD	57
Parts Counter Retail	+	254,849	6	YTD	56
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales		=	4,489,421		
Statement Month	÷	11			
Average Month Parts & Accessories Sales	=	408,129			
Factor	×	50.0%			Guide = 50%
Your Guide	=	204,065			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		126,873	1	Asset	40
Your Guide	-	204,065			A
Frozen Capital		77,192			

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

Warranty Claims Receivable	+	\$38,451
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$87,276
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	\$125,727

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