



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales			
Service Warranty Sales	+	615,034	8 YTD 6
Parts Warranty Sales	+	680,636	9 YTD 8
Body Shop Parts Warranty Sales	+	0	YTD
Body Shop Service Warranty Sales	+	0	YTD
	+	190,854	8 YTD 3
TOYOTA MECH PARTS	+	25,615	9 YTD 3
	+	0	YTD
	+	0	YTD
Total YTD Warranty Sales	=	1,512,139	
Statement Month	÷	11	
Average YTD Warranty Sales	=	137,467	
Factor	×	25.0%	
Your Guide	=	34,367 A	

Your Factor for Warranty Claims Receivabl 25.0% if paid weekly
 50.0% if paid semi-monthly
 100.0% if paid monthly

Warranty Claims Receivable	32,745
Your Guide	34,367 A
Frozen Capital	<u>1,622</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales (<i>without F&I</i>)	+	16,806,388	6	YTD	57
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	983,296	6	YTD	57
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	15,823,092			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	1,438,463			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,438,463 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		3,470,530	1	Asset	36 & 37
Your Guide	-	1,438,463 A			
Frozen Capital		<u>2,032,067</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	3,784,699	3.0	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	0	9	YTD	43
YTD Inventory Adjustments (+/- as on statement)	±	49,230	9	YTD	46
YTD Parts & Accessories Cost of Sales	=	3,833,929			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	348,539			
Factor	×	1.5			Guide = 1.5
Your Guide	=	522,809			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		480,637	1	Asset	39 & 41
Your Guide	-	522,809			A
Frozen Capital		<u>42,172</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	+	1,857,613		8	YTD	1
Parts Repair Orders (ROs)	+	1,256,066		9	YTD	1
Parts Wholesale	+	523,337		9	YTD	10
Parts Counter Retail	+	212,429		9	YTD	13
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	3,849,445			
Statement Month	÷	11				
Average Month Parts & Accessories Sales	=	349,950				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	174,975	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		62,306		1	Asset	6
Your Guide	-	174,975	A			
Frozen Capital		<u>112,669</u>				

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 automatically fill in each line below.
If you have a **red** (negative) number, place a zero on the line.

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$2,032,067
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$2,032,067</u>

