



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

Page Colm Line

YTD Warranty Sales

Service Warranty Sales	+	416,875	8	YTD	6
Parts Warranty Sales	+	550,387	9	YTD	8
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	117,995	8	YTD	32
TOYO CARE	+	91,157	9	YTD	3
TOYO CARE	+	280,299	8	YTD	3
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	1,456,713			
Statement Month	÷	11			
Average YTD Warranty Sales	=	132,428			
Factor	×	25.0%			
Your Guide	=	33,107			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	321,749
Your Guide	33,107 A
Frozen Capital	<u>288,642</u>

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FROZEN CAPITAL: PRE-OWNED INVENTORY

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YTD Pre-Owned Sales (<i>without F&I</i>)	+	36,969,919	6	YTD	60
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	2,348,197	6	YTD	60
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	34,621,722			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	3,147,429			
Factor	×	1.0			Guide = 1.0
Your Guide	=	3,147,429			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		2,729,360	1	Asset	36-38
Your Guide	-	3,147,429			A
Frozen Capital		<u>418,069</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	8,041,053	9.0	YTD	44
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	2,721,769	9	YTD	44
YTD Inventory Adjustments (+/- as on statement)	±	0	9	YTD	46
YTD Parts & Accessories Cost of Sales	=	5,319,284			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	483,571			
Factor	×	1.5			Guide = 1.5
Your Guide	=	725,357			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		482,836	1	Asset	39
Your Guide	-	725,357			A
Frozen Capital		<u>242,521</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	+	1,936,804	8	YTD 1
Parts Repair Orders (ROs)	+	1,768,494	9	YTD 1
Parts Wholesale	+	814,493	9	YTD 10
Parts Counter Retail	+	244,411	9	YTD 13
PARTS RO COLLISION	+	3,015,048	9	YTD 9
	+	0		YTD
	+	0		YTD
	+	0		YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	7,779,250	
Statement Month	÷	11		
Average Month Parts & Accessories Sales	=	707,205		
Factor	×	50.0%		Guide = 50%
Your Guide	=	353,602 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		509,118	1	Asset	6
Your Guide	-	353,602 A			
Frozen Capital		<u>155,516</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 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	+	\$288,642
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$155,516
Total Frozen Capital	=	<u>\$444,158</u>

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