



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales			
Service Warranty Sales	+	118,538	8 YTD 6
Parts Warranty Sales	+	144,453	9 YTD 8
Body Shop Parts Warranty Sales	+	0	8 YTD NA
Body Shop Service Warranty Sales	+	0	8 YTD NA
ToyotaCare	+	131,462	8 YTD 3
PDI	+	78,417	8 YTD 7
	+	0	YTD
	+	0	YTD
Total YTD Warranty Sales	=	472,870	
Statement Month	÷	9	
Average YTD Warranty Sales	=	52,541	
Factor	×	25.0%	
Your Guide	=	13,135 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	55,521
Your Guide	13,135 A
Frozen Capital	<u>42,386</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales <i>(without F&I)</i>	+	11,989,976	6	YTD	61
YTD Pre-Owned Gross Profit <i>(without F&I)</i>	-	1,809,791	6	YTD	61
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	0	6	YTD	70
YTD Pre-Owned Cost of Sales	=	10,180,185			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	1,131,132			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,131,132			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		2,488,423	1	Asset	36-38
Your Guide	-	1,131,132			A
Frozen Capital		<u>1,357,291</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	2,797,038	9.0	YTD	44
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	856,139	9	YTD	44
YTD Inventory Adjustments (+/- as on statement)	±	3,872	9	YTD	46
YTD Parts & Accessories Cost of Sales	=	1,937,027			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	215,225			
Factor	×	1.5			Guide = 1.5
Your Guide	=	322,838 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		50,034	1	Asset	39-40
Your Guide	-	322,838 A			
Frozen Capital		<u>272,804</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			Page	Colm	Line
Service Customer Pay	+	234,250	8	YTD	1,3
Parts Repair Orders (ROs)	+	223,172	9	YTD	1,3,5,9
Parts Wholesale	+	15,496	9	YTD	10
Parts Counter Retail	+	27,195	9	YTD	13
Paint and Materials	+	140,261	8	YTD	39
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	<u>640,374</u>		
Statement Month	÷	9			
Average Month Parts & Accessories Sales	=	71,153			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	35,576 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		145,024	1	Asset	6
Your Guide	-	35,576 A			
Frozen Capital		<u>109,448</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	+	\$42,386
Pre-Owned Vehicle Inventory	+	\$1,357,291
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$109,448
Total Frozen Capital	=	<u>\$1,509,125</u>