

This document was exported from Numbers. Each table was converted to an Excel table. Each table object on each Numbers sheet were placed on separate worksheets. Calculations may differ in Excel.

Numbers Sheet Name	Numbers Table Name
Frozen Capital Warranty	Table 1
Frozen Capital Pre-Owned	Table 1
Frozen Capital P&A	Table 1
Frozen Capital S,P,BS AR	Table 1
Frozen Capital Summary	Table 1

ed to an Excel worksheet. All other  
Please be aware that formula

Excel Worksheet Name

[Frozen Capital Warranty](#)

[Frozen Capital Pre-Owned](#)

[Frozen Capital P&A](#)

[Frozen Capital S,P,BS AR](#)

[Frozen Capital Summary](#)



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

Page Colm Line

**YTD Warranty Sales**

Service Warranty Sales	+	1,231,785	5	YTD	4
Parts Warranty Sales	+	1,442,778	5	YTD	25
Body Shop Parts Warranty Sales	+	94,304	5	YTD	31
Body Shop Service Warranty Sales	+	243,994	5	YTD	15
	+			YTD	
	+			YTD	
	+			YTD	
	+			YTD	
Total YTD Warranty Sales	=	3,012,861			
Statement Month	÷	11			
Average YTD Warranty Sales	=	273,896			
Factor	×	25.0%			
Your Guide	=	68,474	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	260,904
Your Guide	68,474 A
Frozen Capital	192,430



## FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	19,495,151	4	YTD	6
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	1,693,821	4	YTD	6
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	17,801,330			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	1,618,303			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	1,618,303			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		1,288,244	1	Asset	39
Your Guide	-	1,618,303			A
Frozen Capital		330,059			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

			Page	Colm	Line
YTD Parts & Accessories Sales	+	7,215,562	5.0	YTD	39-37
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	2,973,882	5	YTD	39-37
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	6,932	5	YTD	36
YTD Parts & Accessories Cost of Sales	=	4,234,748			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	384,977			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	577,466		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		1,217,285	1	Asset	49
Your Guide	-	577,466		A	
Frozen Capital		639,819			



**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	+	1,147,489	5	YTD	1
Parts Repair Orders (ROs)	+	1,068,659	5	YTD	22
Parts Wholesale	+	1,089,650	5	YTD	27
Parts Counter Retail	+	107,238	5	YTD	26
Bodyshop	+	918,965	5	YTD	30
Body shop combo line 14+19	+	1,121,886	5	YTD	14,19
Service contracts	+	1,368,803	5	YTD	3
Service contracts p&a	+	1,068,659	5	YTD	22
<i>Total YTD Parts, Service, and</i>					
<i>Body Shop Customer Labor and Parts Sales</i>					
	=	7,891,349			
Statement Month	÷	11			
Average Month Parts & Accessories Sales	=	717,395			
Factor	×	50.0%		Guide = 50%	
Your Guide	=	358,698 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		331,154	1 Asset	8
Your Guide	-	358,698 A		
Frozen Capital		27,544		

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	+	\$192,430
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$639,819
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	\$832,249