



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

Service Warranty Sales	+	649,033	8	YTD	11,16,20
Parts Warranty Sales	+	773,711	9	YTD	20,31,38
Body Shop Parts Warranty Sales	+			YTD	
Body Shop Service Warranty Sales	+	4,767	8	YTD	31,34
Service-ToyotaCare Sales	+	223,342	8	YTD	3,4
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	1,650,853			
Statement Month	÷	8			
Average YTD Warranty Sales	=	206,357			
Factor	×	25.0%			
Your Guide	=	51,589			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	36233
Your Guide	51,589 A
Frozen Capital	<u>15,356</u>



FROZEN CAPITAL: PRE-OWNED INVENTORY

		Page	Colm	Line
YTD Pre-Owned Sales (<i>without F&I</i>)	+	17,027,779	6	YTD 57,62,63
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,240,676	6	YTD 57,62,63
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	6	YTD 64
YTD Pre-Owned Cost of Sales	=	15,787,103		
Statement Month	÷	8		
Average Month Pre-Owned Cost of Sales	=	1,973,388		
Factor	×	1.0		Guide = 1.0
Your Guide	=	1,973,388 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		1447874	1	Asset 36,37,38
Your Guide	-	1,973,388 A		
Frozen Capital		<u>525,514</u>		



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

		Page	Colm	Line
YTD Parts & Accessories Sales	+	9	YTD	44-7-19
<i>(exclude gas, oil, grease and tire inventories)</i>				
YTD Parts & Accessories Gross Profit	-	9	YTD	44-7-19
<i>(exclude gas, oil, grease and tire inventories)</i>				
YTD Inventory Adjustments (+/- as on statement)	±	9	YTD	46
YTD Parts & Accessories Cost of Sales	=			
Statement Month	÷			
Average Month Parts & Accessories Cost of Sales	=			
Factor	×			Guide = 1.5
Your Guide	=			

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	Asset	39
Your Guide	-			
Frozen Capital				



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	+ 1,666,879	8	YTD	9,14,18
Parts Repair Orders (ROs)	+ 1,451,431	9	YTD	5,16,17
Parts Wholesale	+ 193,962	9	YTD	12,22,23,24
Parts Counter Retail	+ 174,057	9	YTD	14,25,26
Parts RO Cust - B/S	+ 689,131	9	YTD	9,21
B/S Labor - Cust	+ 700,055	8	YTD	29,32
Parts Access Cust - RO, Counter Retail, Online	+ 21,622	9	YTD	34,36,40,41
	+ 0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	= 4,897,137			
Statement Month	÷ 8			
Average Month Parts & Accessories Cost of Sales	= 612,142			
Factor	× 50.0%			Guide = 50%
Your Guide	= 306,071 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	33,322	1	Asset	6
Your Guide	- 306,071 A			
Frozen Capital	<u>272,749</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

Transfer your calculation outputs to fill in each line below.

Then, calculate your Total Frozen Capital.

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

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

