FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

				Page	Colm	Line
YTD Warranty Sales						
Service Warranty Sales	+	37,320		2	YTD	27
Parts Warranty Sales	+	92,356		2	YTD	49
Body Shop Parts Warranty Sales	+	0			YTD	
Body Shop Service Warranty Sales	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
Total YTD Warranty Sales	=	129,676				
Statement Month	÷	8				
Average YTD Warranty Sales	=	16,210				
Factor	×	100.0%				
Your Guide	=	16,210	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	41,319	
Your Guide	16,210	A
Frozen Capital	25,110	

FROZEN CAPITAL: PRE-OWNED INVENTORY

				Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	140,000		2	YTD	24
YTD Pre-Owned Gross Profit *(without F&I)*	-	5,342		2	YTD	24
YTD Inventory Adjustments *(+/- as on statement)*	±	0			YTD	
YTD Pre-Owned Cost of Sales	=	134,658				
Statement Month	÷	8				
Average Month Pre-Owned Cost of Sales	=	16,832				
Factor	×	2.0		Guide = 1.0		
Your Guide	=	33,665	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.

				Page	Colm	Line
Pre-Owned Vehicle Inventory		98,067		1	Asset	24
Your Guide	-	33,665	A			
Frozen Capital		64,403				

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	9,821,805	2.0	YTD	59
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	2,829,220	2	YTD	59
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	6,992,585			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	874,073			
Factor	×	2.0	Guide = 1.5		
Your Guide	=	1,748,146 A			

NADA Guide for Parts & Accessories Inventory is 45 days supply or less at cost.
A Factor of 1.5 = 45 days supply.

			Page	Colm	Line
Parts & Accessories Inventory		2,796,024	1	Asset	39
Your Guide	-	1,748,146 A			
Frozen Capital		1,047,878			

NADA ACADEMY

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	+	1,471,970	2	YTD	35
Parts Repair Orders (ROs)	+	988,953	2	YTD	48
Parts Wholesale	+	1,081,309	2	YTD	48-49
Parts Counter Retail	+	8,740,471	2	YTD	44-45
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	12,282,703			
Statement Month	÷	8			
Average Month Parts & Accessories Sales	=	1,535,338			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	767,669 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%.

			Page	Colm	Line
Parts, Service and Body Shop Accounts Receivable		1,975,795	1	Asset	
Your Guide	-	767,669 A			
Frozen Capital		1,208,126			

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 belo
If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	$25,110
Pre-Owned Vehicle Inventory	+	$64,403
Parts & Accessories Inventory	+	$1,047,878
Service, Parts, Body Shop A/R	+	$1,208,126
Total Frozen Capital	=	$2,345,516

ow.