FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

			Page	Colm	Line
YTD Warranty Sales					
Service Warranty Sales	+	995,279	5	YTD	4
Parts Warranty Sales	+	1,589,121	5	YTD	26
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	=	2,584,400			
Statement Month	÷	8			
Average YTD Warranty Sales	=	323,050			
Factor	×	25.0%			
Your Guide	=	80,763 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	62,209
Your Guide	80,763 A
Frozen Capital	18,554

NADA ACADEMY

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	11,602,714	4	YTD	6
YTD Pre-Owned Gross Profit *(without F&I)*	-	409,497	4	YTD	6
YTD Inventory Adjustments *(+/- as on statement)*	±	0	1	YTD	42
YTD Pre-Owned Cost of Sales	=	11,193,217			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	1,399,152			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	1,399,152 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		2,331,303	1	Asset	39
Your Guide	-	1,399,152 A			
Frozen Capital		932,151			

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	3,926,492	5.0	YTD	39
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	1,510,991	5	YTD	39
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±		5	YTD	36
YTD Parts & Accessories Cost of Sales	=	2,415,501			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	301,938			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	452,906 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		613,379	1	Asset	40
Your Guide	-	452,906 A			
Frozen Capital		160,473			

FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE

YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note

			Page	Colm	Line
Service Customer Pay	+	926,726	5	YTD	1
Parts Repair Orders (ROs)	+	905,751	5	YTD	22
Parts Wholesale	+	440,661	5	YTD	27
Parts Counter Retail	+	123,055	5	YTD	26
EXPRESS PARTS	+	183,369	5	YTD	29
INTENRAL	+	328,565	5	YTD	28
WARRANTY	+	1,589,121	5	YTD	25
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	4,497,248			
Statement Month	÷	8			
Average Month Parts & Accessories Sales	=	562,156			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	281,078 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		432,127	1	Asset	8
Your Guide	-	281,078 A			
Frozen Capital		151,049			

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

Warranty Claims Receivable	+	$0
Pre-Owned Vehicle Inventory	+	$932,151
Parts & Accessories Inventory	+	$160,473
Service, Parts, Body Shop A/R	+	$151,049
Total Frozen Capital	=	$1,243,672

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