FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

			Page	Colm	Line
YTD Warranty Sales					
Service Warranty Sales	+	196,235	5	YTD	2
Parts Warranty Sales	+	273,308	5	YTD	23
Body Shop Parts Warranty Sales	+			YTD	
Body Shop Service Warranty Sales	+	0		YTD	
FSM Service Sales	+	30,240	5	YTD	4
FSM Parts Sales	+	18,628	5	YTD	25
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	518,411			
Statement Month	÷	9			
Average YTD Warranty Sales	=	57,601			
Factor	×	25.0%			
Your Guide	=	14,400 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	15,226
Your Guide	14,400 A
Frozen Capital	826

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	4,336,560	4	YTD	32 34 41
YTD Pre-Owned Gross Profit *(without F&I)*	-	579,969	4	YTD	32 34 41
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	3,756,591			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	417,399			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	417,399 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		381527	1	Asset	25
Your Guide	-	417,399 A			
Frozen Capital		35,872			

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

				Page	Colm	Line
YTD Parts & Accessories Sales	+	1,178,608		5	YTD	30
(exclude gas, oil, grease and tire inventories)						
YTD Parts & Accessories Gross Profit	-	367,544		5	YTD	30
(exclude gas, oil, grease and tire inventories)						
YTD Inventory Adjustments *(+/- as on statement)*	±	10,348		5	YTD	39
YTD Parts & Accessories Cost of Sales	=	800,716				
Statement Month	÷	9				
Average Month Parts & Accessories Cost of Sales	=	88,968				
Factor	×	1.5		Guide = 1.5		
Your Guide	=	133,453	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		239,011		1	Asset	29
Your Guide	-	133,453	A			
Frozen Capital		105,558				

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	+	874,781		5	YTD	1
Parts Repair Orders (ROs)	+	585,845		5	YTD	21
Parts Wholesale	+	221,966		5	YTD	29
Parts Counter Retail	+	43,562		5	YTD	28
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	1,726,154				
Statement Month	÷	9				
Average Month Parts & Accessories Cost of Sales	=	191,795				
Factor	×	50.0%		Guide = 50%		
Your Guide	=	95,897	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		81,549		1	Asset	5
Your Guide	-	95,897	A			
Frozen Capital		14,348				

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	+	$826
Pre-Owned Vehicle Inventory	+	$0
Parts & Accessories Inventory	+	$105,558
Service, Parts, Body Shop A/R	+	$0
Total Frozen Capital	=	$106,384