FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

			Page	Colm	Line
YTD Warranty Sales					
Service Warranty Sales	+	184,722	5	YTD	2
Parts Warranty Sales	+	166,149	5	YTD	19
Body Shop Parts Warranty Sales	+	0	5	YTD	40
Body Shop Service Warranty Sales	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	350,871			
Statement Month	÷	9			
Average YTD Warranty Sales	=	38,986			
Factor	×	25.0%			
Your Guide	=	9,746 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	82,075	
Your Guide	9,746	A
Frozen Capital	72,329	

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	8,588,339	4	YTD	41
YTD Pre-Owned Gross Profit *(without F&I)*	-	487,604	4	YTD	41
YTD Inventory Adjustments *(+/- as on statement)*	±	0	4	YTD	43
YTD Pre-Owned Cost of Sales	=	8,100,735			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	900,082			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	900,082 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		1144393	1	Asset	34
Your Guide	-	900,082 A			
Frozen Capital		244,311			

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

				Page	Colm	Line
YTD Parts & Accessories Sales *(exclude gas, oil, grease and tire inventories)*	+	1,496,113		5	YTD	38
YTD Parts & Accessories Gross Profit *(exclude gas, oil, grease and tire inventories)*	-	570,846		5	YTD	38
YTD Inventory Adjustments *(+/- as on statement)*	±	0		5	YTD	34
YTD Parts & Accessories Cost of Sales	=	925,267				
Statement Month	÷	9				
Average Month Parts & Accessories Cost of Sales	=	102,807				
Factor	×	1.5		Guide = 1.5		
Your Guide	=	154,211	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		116,881		1	Asset	40
Your Guide	-	154,211	A			
Frozen Capital		37,330				

NADA ACADEMY

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	+	559,556	5	YTD	1
Parts Repair Orders (ROs)	+	451,859	5	YTD	17
Parts Wholesale	+	42,596	5	YTD	22
Parts Counter Retail	+	57,655	5	YTD	21
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	1,111,666			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	123,518			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	61,759 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		32,956	1	Asset	7
Your Guide	-	61,759 A			
Frozen Capital		28,803			

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	+	$72,329
Pre-Owned Vehicle Inventory	+	$244,311
Parts & Accessories Inventory	+	$0
Service, Parts, Body Shop A/R	+	$0
Total Frozen Capital	=	$316,640