FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

			Page	Colm	Line
YTD Warranty Sales					
Service Warranty Sales	+	55,458	5	YTD	2
Parts Warranty Sales	+	58,677	5	YTD	23
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	=	114,135			
Statement Month	÷	2			
Average YTD Warranty Sales	=	57,068			
Factor	×	25.0%			
Your Guide	=	14,267 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	16,755
Your Guide	14,267 A
Frozen Capital	2,488

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	682,966	4	YTD	31
YTD Pre-Owned Gross Profit *(without F&I)*	-	89,472	4	YTD	31
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	593,494			
Statement Month	÷	2			
Average Month Pre-Owned Cost of Sales	=	296,747			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	296,747 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		949,762	1	Asset	25
Your Guide	-	296,747 A			
Frozen Capital		653,015			

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	352,782	5.0	YTD	30
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	106,106	5	YTD	30
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	246,676			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	123,338			
Factor	×	0.0	Guide = 1.5		
Your Guide	=	0 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		191,360	1	Asset	26
Your Guide	-	0 A			
Frozen Capital		191,360			

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	+	144,551		4	YTD	1
Parts Repair Orders (ROs)	+	105,683		4	YTD	21
Parts Wholesale	+	138,546		4	YTD	29
Parts Counter Retail	+	8,983		4	YTD	28
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	397,763				
Statement Month	÷	2				
Average Month Parts & Accessories Sales	=	198,882				
Factor	×	50.0%		Guide = 50%		
Your Guide	=	99,441	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		625,732		1	Asset	5
Your Guide	-	99,441	A			
Frozen Capital		526,291				

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

Warranty Claims Receivable	+	$2,488
Pre-Owned Vehicle Inventory	+	$653,015
Parts & Accessories Inventory	+	$191,360
Service, Parts, Body Shop A/R	+	$526,291
Total Frozen Capital	=	$1,373,154

line below.