FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

				Page	Colm	Line
YTD Warranty Sales						
Service Warranty Sales	+	117,570		6	YTD	27
Parts Warranty Sales	+	92,035		6	YTD	45
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	=	209,605				
Statement Month	÷	1				
Average YTD Warranty Sales	=	209,605				
Factor	×	25.0%				
Your Guide	=	52,401	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	28,686	
Your Guide	52,401	A
Frozen Capital	23,715	

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	1,244,852	3	YTD	1
YTD Pre-Owned Gross Profit *(without F&I)*	-	159,308	3	YTD	2
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	1,085,544			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	1,085,544			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	1,085,544 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		1,567,716	1	Asset	25,26
Your Guide	-	1,085,544 A			
Frozen Capital		482,172			

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	776,790	6.0	YTD	56
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	224,993	6	YTD	56
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	551,797			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	551,797			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	827,696 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		1,324,936	1	Asset	27
Your Guide	-	827,696 A			
Frozen Capital		497,241			

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	+	138,414	6	YTD	21-26
Parts Repair Orders (ROs)	+	79,668	6	YTD	46-48
Parts Wholesale	+	552,022	6	YTD	52
Parts Counter Retail	+	38,428	6	YTD	51
Paint Suply business	+	598,534	6	YTD	42
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	1,407,066			
Statement Month	÷	1			
Average Month Parts & Accessories Sales	=	1,407,066			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	703,533 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		1,683,468	7	Asset	57
Your Guide	-	703,533 A			
Frozen Capital		979,935			

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	+	$0
Pre-Owned Vehicle Inventory	+	$482,172
Parts & Accessories Inventory	+	$497,241
Service, Parts, Body Shop A/R	+	$979,935
Total Frozen Capital	=	$1,959,348

line below.