FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

				Page	Colm	Line
YTD Warranty Sales						
Service Warranty Sales	+	63,790		6	YTD	10
Parts Warranty Sales	+	174,735		6	YTD	38
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	=	238,525				
Statement Month	÷	2				
Average YTD Warranty Sales	=	119,263				
Factor	×	25.0%				
Your Guide	=	29,816	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	128,288	
Your Guide	29,816	A
Frozen Capital	98,472	

NADA ACADEMY

FROZEN CAPITAL: PRE-OWNED INVENTORY

				Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	4,291,561		5	YTD	40
YTD Pre-Owned Gross Profit *(without F&I)*	-	881		5	YTD	40
YTD Inventory Adjustments *(+/- as on statement)*	±	0		5	YTD	47
YTD Pre-Owned Cost of Sales	=	4,290,680				
Statement Month	÷	2				
Average Month Pre-Owned Cost of Sales	=	2,145,340				
Factor	×	1.0		Guide = 1.0		
Your Guide	=	2,145,340	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		1,939,817		1	Asset	33
Your Guide	-	2,145,340	A			
Frozen Capital		205,523				

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales *(exclude gas, oil, grease and tire sales)*	+	775,625	6.0	YTD	62
YTD Parts & Accessories Gross Profit *(exclude gas, oil, grease and tire gross profit)*	-	332,558	6	YTD	62
YTD Inventory Adjustments *(+/- as on statement)*	±	190	6	YTD	61
YTD Parts & Accessories Cost of Sales	=	443,257			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	221,629			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	332,443 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		254,384	1	Asset	38
Your Guide	-	332,443 A			
Frozen Capital		78,059			

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	+	325,918	6	YTD	6
Parts Repair Orders (ROs)	+	336,486	6	YTD	34
Parts Wholesale	+	64,747	6	YTD	46
Parts Counter Retail	+	24,970	6	YTD	45
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	752,121			
Statement Month	÷	2			
Average Month Parts & Accessories Sales	=	376,061			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	188,030 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		77,411	1	Asset	7
Your Guide	-	188,030 A			
Frozen Capital		110,619			

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

Warranty Claims Receivable	+	$98,472
Pre-Owned Vehicle Inventory	+	$0
Parts & Accessories Inventory	+	$0
Service, Parts, Body Shop A/R	+	$0
Total Frozen Capital	=	$98,472

ow.