NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

				Page	Colm	Line
YTD Warranty Sales						
Service Warranty Sales	+	216,270		5	YTD	2
Parts Warranty Sales	+	315,145		5	YTD	46
Body Shop Parts Warranty Sales	+	0			YTD	
Body Shop Service Warranty Sales	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+				YTD	
Total YTD Warranty Sales	=	531,415				
Statement Month	÷	12				
Average YTD Warranty Sales	=	44,285				
Factor	×	25.0%				
Your Guide	=	11,071	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	5,255	
Your Guide	11,071	A
Frozen Capital	5,816	

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NADA ACADEMY

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	19,091,823		YTD	
YTD Pre-Owned Gross Profit *(without F&I)*	-	1,426,942		YTD	
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	17,664,881			
Statement Month	÷	12			
Average Month Pre-Owned Cost of Sales	=	1,472,073			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	1,472,073 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		521,565	1	Asset	
Your Guide	-	1,472,073 A			
Frozen Capital		950,508			

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FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	3,553,784	5.0	YTD	58
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	1,096,231	5	YTD	58
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	46,200	5	YTD	52
YTD Parts & Accessories Cost of Sales	=	2,411,353			
Statement Month	÷	12			
Average Month Parts & Accessories Cost of Sales	=	200,946			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	301,419 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		137,840	1	Asset	
Your Guide	-	301,419 A			
Frozen Capital		163,579			

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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	+	1,121,501		YTD	
Parts Repair Orders (ROs)	+	651,493		YTD	
Parts Wholesale	+	450,741		YTD	
Parts Counter Retail	+	96,459		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	2,320,194			
Statement Month	÷	12			
Average Month Parts & Accessories Sales	=	193,350			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	96,675 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		224,784		Asset	
Your Guide	-	96,675 A			
Frozen Capital		128,109			

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.

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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	+	$0
Pre-Owned Vehicle Inventory	+	$0
Parts & Accessories Inventory	+	$0
Service, Parts, Body Shop A/R	+	$128,109
Total Frozen Capital	=	$128,109

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