NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

			Page	Colm	Line
Service Warranty Sales	+	85,376		YTD	
Parts Warranty Sales	+	34,876		YTD	
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	=	120,252			
Statement Month	÷	2			
Average YTD Warranty Sales	=	60,126			
Factor	×	100.0%			
Your Guide	=	60,126 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	114,800
Your Guide	60,126 A
Frozen Capital	54,674

NADA ACADEMY

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	2,942,085	3	YTD	1
YTD Pre-Owned Gross Profit *(without F&I)*	-	274,118	3	YTD	2
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	2,667,967			
Statement Month	÷	2			
Average Month Pre-Owned Cost of Sales	=	1,333,984			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	1,333,984 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		2,737,397	1	Asset	25,27
Your Guide	-	1,333,984 A			
Frozen Capital		1,403,414			

NADA ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	181,775	4.0	YTD	72
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	56,451	4	YTD	72
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	125,324			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	62,662			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	93,993 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		15,403	1	Asset	
Your Guide	-	93,993 A			
Frozen Capital		78,590			

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	+	126,413	4	YTD	34
Parts Repair Orders (ROs)	+	30,694		YTD	53
Parts Wholesale	+	5,410		YTD	59
Parts Counter Retail	+	1,584		YTD	58
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	164,101			
Statement Month	÷	2			
Average Month Parts & Accessories Sales	=	82,051			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	41,025 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		45,561		Asset	
Your Guide	-	41,025 A			
Frozen Capital		4,535			

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	+	$54,674
Pre-Owned Vehicle Inventory	+	$1,403,414
Parts & Accessories Inventory	+	$0
Service, Parts, Body Shop A/R	+	$4,535
Total Frozen Capital	=	$1,462,623

ow.