NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

			Page	Colm	Line
YTD Warranty Sales					
Service Warranty Sales	+	47,404	5	YTD	12
Parts Warranty Sales	+	51,676	5	YTD	12
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	=	99,080			
Statement Month	÷	2			
Average YTD Warranty Sales	=	49,540			
Factor	×	25.0%			
Your Guide	=	12,385 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	15,899
Your Guide	12,385 A
Frozen Capital	3,514

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FROZEN CAPITAL: PRE-OWNED INVENTORY

				Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	1,880,532		4	YTD	11
YTD Pre-Owned Gross Profit *(without F&I)*	-	137,383		4	YTD	11
YTD Inventory Adjustments *(+/- as on statement)*	±	7,102		4	YTD	16
YTD Pre-Owned Cost of Sales	=	1,750,251				
Statement Month	÷	2				
Average Month Pre-Owned Cost of Sales	=	875,126				
Factor	×	1.0		Guide = 1.0		
Your Guide	=	875,126	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		2,371,567		1	Asset	23-28
Your Guide	-	875,126	A			
Frozen Capital		1,496,442				

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FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	447,690	5.0	YTD	41
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	145,085	5	YTD	42
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	630	5	YTD	40
YTD Parts & Accessories Cost of Sales	=	301,975			
Statement Month	÷	2			
Average Month Parts & Accessories Cost of Sales	=	150,988			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	226,481 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		466,074	1	Asset	29-31
Your Guide	-	226,481 A			
Frozen Capital		239,593			

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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	+	188,119	5	YTD	7
Parts Repair Orders (ROs)	+	201,724	5	YTD	7
Parts Wholesale	+	73,468	5	YTD	1
Parts Counter Retail	+	18,862	5	YTD	5
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	482,173			
Statement Month	÷	2			
Average Month Parts & Accessories Sales	=	241,087			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	120,543 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		106,153	1	Asset	9
Your Guide	-	120,543 A			
Frozen Capital		14,390			

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

Warranty Claims Receivable	+	$3,514
Pre-Owned Vehicle Inventory	+	$1,496,442
Parts & Accessories Inventory	+	$239,593
Service, Parts, Body Shop A/R	+	$0
Total Frozen Capital	=	$1,739,548

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