NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

			Page	Colm	Line
YTD Warranty Sales					
Service Warranty Sales	+	173,667	8	YTD	6
Parts Warranty Sales	+	515,311	9	YTD	8
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	=	688,978			
Statement Month	÷	5			
Average YTD Warranty Sales	=	137,796			
Factor	×	50.0%			
Your Guide	=	68,898 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	191,860
Your Guide	68,898 A
Frozen Capital	122,962

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FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	1	6	YTD	46
YTD Pre-Owned Gross Profit *(without F&I)*	-	1	6	YTD	46
YTD Inventory Adjustments *(+/- as on statement)*	±	1	6	YTD	72
YTD Pre-Owned Cost of Sales	=	1			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	1			
Factor	×	0.0	Guide = 1.0		
Your Guide	=	0 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		0	1	Asset	36,37,38
Your Guide	-	0 A			
Frozen Capital		0			

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FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	4,085,391	3,9	YTD	1,5,47
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	1,015,629	3	YTD	2
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	3,069,762			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	613,952			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	920,929 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		1,190,546	1	Asset	39-40
Your Guide	-	920,929 A			
Frozen Capital		269,617			

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NADA ACADEMY

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	+	972,432	8	YTD	1
Parts Repair Orders (ROs)	+	1,323,185	9	YTD	5,6,7,8,9
Parts Wholesale	+	1,621,358	8	YTD	10
Parts Counter Retail	+	862,906	8	YTD	13
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	4,779,881			
Statement Month	÷	5			
Average Month Parts & Accessories Sales	=	955,976			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	477,988 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		639,617	1	Asset	6
Your Guide	-	477,988 A			
Frozen Capital		161,629			

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

Warranty Claims Receivable	+	$122,962
Pre-Owned Vehicle Inventory	+	$0
Parts & Accessories Inventory	+	$269,617
Service, Parts, Body Shop A/R	+	$161,629
Total Frozen Capital	=	$554,208

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