NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

			Page	Colm	Line
YTD Warranty Sales					
Service Warranty Sales	+	3,932	4	YTD	43
Parts Warranty Sales	+	5,155	4	YTD	56
Body Shop Parts Warranty Sales	+	1,856	4	YTD	67
Body Shop Service Warranty Sales	+	161	4	YTD	71
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	11,104			
Statement Month	÷	1			
Average YTD Warranty Sales	=	11,104			
Factor	×	25.0%			
Your Guide	=	2,776 A			

Your Factor for Warranty Claims Receivabl	25.0%	if paid weekly
	50.0%	if paid semi-monthly
	100.0%	if paid monthly

Warranty Claims Receivable	0
Your Guide	2,776 A
Frozen Capital	2,776

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FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	252,862	4	YTD	29
YTD Pre-Owned Gross Profit *(without F&I)*	-	3,588	4	YTD	29
YTD Inventory Adjustments *(+/- as on statement)*	±	0	4	YTD	28
YTD Pre-Owned Cost of Sales	=	249,274			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	249,274			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	249,274 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		72	1	Asset	25
Your Guide	-	249,274 A			
Frozen Capital		249,202			

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FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	19,515	4.0	YTD	62+69
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	6,430	4	YTD	62+69
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	0	4	YTD	68
YTD Parts & Accessories Cost of Sales	=	13,085			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	13,085			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	19,628 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		58,983	1	Asset	29+30
Your Guide	-	19,628 A			
Frozen Capital		39,356			

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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	+	9,177	4	YTD	42+46
Parts Repair Orders (ROs)	+	9,066	4	YTD	55+63
Parts Wholesale	+	0	4	YTD	58
Parts Counter Retail	+	2,205	4	YTD	51
Sublet Repairs	+	8,266	4	YTD	51
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	28,714			
Statement Month	÷	1			
Average Month Parts & Accessories Sales	=	28,714			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	14,357 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		10,775	1	Asset	8
Your Guide	-	14,357 A			
Frozen Capital		3,582			

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 automatically fill in each line below.
If you have a red (negative) number, place a zero on the line.

Warranty Claims Receivable	+	$0
Pre-Owned Vehicle Inventory	+	$0
Parts & Accessories Inventory	+	$39,356
Service, Parts, Body Shop A/R	+	$0
Total Frozen Capital	=	$39,356

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