NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

			Page	Colm	Line
YTD Warranty Sales					
Service Warranty Sales	+	118,983	7	YTD	21
Parts Warranty Sales	+	129,017	7	YTD	7
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	=	248,000			
Statement Month	÷	3			
Average YTD Warranty Sales	=	82,667			
Factor	×	25.0%			
Your Guide	=	20,667 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	13,423
Your Guide	20,667 A
Frozen Capital	7,244

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	2,678,460	6	YTD	62-65
YTD Pre-Owned Gross Profit *(without F&I)*	-	238,838	6	YTD	62-65
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	2,439,622			
Statement Month	÷	3			
Average Month Pre-Owned Cost of Sales	=	813,207			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	813,207 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		2,021,690	1	Asset	29
Your Guide	-	813,207 A			
Frozen Capital		1,208,483			

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales *(exclude gas, oil, grease and tire sales)*	+	742,269	1.5	YTD	
YTD Parts & Accessories Gross Profit *(exclude gas, oil, grease and tire gross profit)*	-	205,919		YTD	
YTD Inventory Adjustments *(+/- as on statement)*	±	5,019		YTD	
YTD Parts & Accessories Cost of Sales	=	531,331			
Statement Month	÷	3			
Average Month Parts & Accessories Cost of Sales	=	177,110			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	265,666 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		253,284	1	Asset	
Your Guide	-	265,666 A			
Frozen Capital		12,382			

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	+	216,817		YTD	
Parts Repair Orders (ROs)	+	169,538		YTD	
Parts Wholesale	+	194,212		YTD	
Parts Counter Retail	+	21,349		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	601,916			
Statement Month	÷	3			
Average Month Parts & Accessories Sales	=	200,639			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	100,319 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		324,797		Asset	
Your Guide	-	100,319 A			
Frozen Capital		224,478			

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	+	$0
Pre-Owned Vehicle Inventory	+	$1,208,483
Parts & Accessories Inventory	+	$0
Service, Parts, Body Shop A/R	+	$224,478
Total Frozen Capital	=	$1,432,960

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