NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

				Page	Colm	Line
YTD Warranty Sales						
Service Warranty Sales	+	189,084		5	YTD	3
Parts Warranty Sales	+	255,644		5	YTD	25
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	=	444,728				
Statement Month	÷	4				
Average YTD Warranty Sales	=	111,182				
Factor	×	25.0%				
Your Guide	=	27,796	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	79,332	
Your Guide	27,796	A
Frozen Capital	51,537	

NADA ACADEMY

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	5,330,439	3	YTD	1
YTD Pre-Owned Gross Profit *(without F&I)*	-	663,481	3	YTD	2
YTD Inventory Adjustments *(+/- as on statement)*	±	3,033		YTD	
YTD Pre-Owned Cost of Sales	=	4,663,925			
Statement Month	÷	4			
Average Month Pre-Owned Cost of Sales	=	1,165,981			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	1,165,981 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		1,700,667	1	Asset	
Your Guide	-	1,165,981 A			
Frozen Capital		534,686			

NADA ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	1,158,295	5.0	YTD	42
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	267,898	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	=	890,397			
Statement Month	÷	4			
Average Month Parts & Accessories Cost of Sales	=	222,599			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	333,899 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		533,745	1	Asset	38
Your Guide	-	333,899 A			
Frozen Capital		199,846			

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	+	284,245	5	YTD	1
Parts Repair Orders (ROs)	+	80,304		YTD	6
Parts Wholesale	+	536,102	5	YTD	29
Parts Counter Retail	+	23,445	5	YTD	28
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	924,096			
Statement Month	÷	4			
Average Month Parts & Accessories Sales	=	231,024			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	115,512 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		129,584	1	Asset	9
Your Guide	-	115,512 A			
Frozen Capital		14,072			

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

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

Warranty Claims Receivable	+	$51,537
Pre-Owned Vehicle Inventory	+	$534,686
Parts & Accessories Inventory	+	$199,846
Service, Parts, Body Shop A/R	+	$14,072
Total Frozen Capital	=	$800,140

line below.