NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

			Page	Colm	Line
YTD Warranty Sales					
Service Warranty Sales	+	50,261	8	YTD	6
Parts Warranty Sales	+	90,515	9	YTD	8
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
Toyotacare	+	22,573	8	YTD	3
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	163,349			
Statement Month	÷	4			
Average YTD Warranty Sales	=	40,837			
Factor	×	25.0%			
Your Guide	=	10,209 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	13,142
Your Guide	10,209 A
Frozen Capital	2,933

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	5,606,083	2	YTD	1
YTD Pre-Owned Gross Profit *(without F&I)*	-	367,181	2	YTD	2
YTD Inventory Adjustments *(+/- as on statement)*	±	4,373	2	YTD	16
YTD Pre-Owned Cost of Sales	=	5,243,275			
Statement Month	÷	4			
Average Month Pre-Owned Cost of Sales	=	1,310,819			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	1,310,819 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		94	1	Asset	36,37,38
Your Guide	-	1,310,819 A			
Frozen Capital		1,310,725			

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	438,404	9.0	YTD	50
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	143,112	9	YTD	50
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	0	9	YTD	46
YTD Parts & Accessories Cost of Sales	=	295,292			
Statement Month	÷	4			
Average Month Parts & Accessories Cost of Sales	=	73,823			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	110,735 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		105,307	1	Asset	39,42
Your Guide	-	110,735 A			
Frozen Capital		5,428			

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	+	192,183	8	YTD	1
Parts Repair Orders (ROs)	+	594	8	YTD	1
Parts Wholesale	+	10,495	8	YTD	10
Parts Counter Retail	+	25,722	8	YTD	13
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	228,994			
Statement Month	÷	4			
Average Month Parts & Accessories Sales	=	57,249			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	28,624 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		5,738	1	Asset	6
Your Guide	-	28,624 A			
Frozen Capital		22,886			

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	+	$2,933
Pre-Owned Vehicle Inventory	+	$0
Parts & Accessories Inventory	+	$0
Service, Parts, Body Shop A/R	+	$0
Total Frozen Capital	=	$2,933

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