NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

				Page	Colm	Line
YTD Warranty Sales						
Service Warranty Sales	+	294,997		5	YTD	12
Parts Warranty Sales	+	404,929		5	YTD	12
Body Shop Parts Warranty Sales	+	3,377		5	YTD	29
Body Shop Service Warranty Sales	+	3,230		5	YTD	30
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
Total YTD Warranty Sales	=	706,533				
Statement Month	÷	7				
Average YTD Warranty Sales	=	100,933				
Factor	×	25.0%				
Your Guide	=	25,233	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	45,554	
Your Guide	25,233	A
Frozen Capital	20,321	

ACADEMY

FROZEN CAPITAL: PRE-OWNED INVENTORY

				Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	15,307,410		2	YTD	2
YTD Pre-Owned Gross Profit *(without F&I)*	-	1,364,301		2	YTD	4
YTD Inventory Adjustments *(+/- as on statement)*	±				YTD	
YTD Pre-Owned Cost of Sales	=	13,943,109				
Statement Month	÷	7				
Average Month Pre-Owned Cost of Sales	=	1,991,873				
Factor	×	1.0		Guide = 1.0		
Your Guide	=	1,991,873	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.

				Page	Colm	Line
Pre-Owned Vehicle Inventory		4,031,004		1	Asset	22.2
Your Guide	-	1,991,873	A			
Frozen Capital		2,039,131				

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	1,384,662	4.0	YTD	42
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	302,689	4	YTD	61
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	1,081,973			
Statement Month	÷	7			
Average Month Parts & Accessories Cost of Sales	=	154,568			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	231,851 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		1,630,744	1	Asset	28
Your Guide	-	231,851 A			
Frozen Capital		1,398,893			

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	+	1,463,720		5	YTD	6
Parts Repair Orders (ROs)	+	1,574,398		5	YTD	7
Parts Wholesale	+	444,698		5	YTD	4
Parts Counter Retail	+	309,556		5	YTD	5
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	3,792,372				
Statement Month	÷	7				
Average Month Parts & Accessories Sales	=	541,767				
Factor	×	50.0%		Guide = 50%		
Your Guide	=	270,884	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		-107,309			Asset	
Your Guide	-	270,884	A			
Frozen Capital		378,193				

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	+	$20,321
Pre-Owned Vehicle Inventory	+	$2,039,131
Parts & Accessories Inventory	+	$1,398,893
Service, Parts, Body Shop A/R	+	$0
Total Frozen Capital	=	$3,458,345

line below.