NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

			Page	Colm	Line
Service Warranty Sales	+	225,238	8	YTD	6
Parts Warranty Sales	+	126,557	9	YTD	8
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
TOYOTA CARE	+	112,412	8	YTD	3
TOYOTA PARTS	+	46,891	9	YTD	3
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	511,098			
Statement Month	÷	11			
Average YTD Warranty Sales	=	46,463			
Factor	×	25.0%			
Your Guide	=	11,616 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	31,290
Your Guide	11,616 A
Frozen Capital	19,674

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	24,901,694		YTD	
YTD Pre-Owned Gross Profit *(without F&I)*	-	2,258,979		YTD	
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	22,642,715			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	2,058,429			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	2,058,429 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		3,050,203	1	Asset	
Your Guide	-	2,058,429 A			
Frozen Capital		991,774			

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	671,107	1.0	YTD	
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	1,729,860		YTD	
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	1,058,753			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	96,250			
Factor	×	1.0	Guide = 1.5		
Your Guide	=	96,250 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		104,279	1	Asset	
Your Guide	-	96,250 A			
Frozen Capital		200,529			

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	+	842,262		YTD	
Parts Repair Orders (ROs)	+	509,099		YTD	
Parts Wholesale	+	213,060		YTD	
Parts Counter Retail	+	32,672		YTD	
	+	112,412		YTD	
	+	46,891		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	1,756,396			
Statement Month	÷	11			
Average Month Parts & Accessories Sales	=	159,672			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	79,836 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		24,141		Asset	
Your Guide	-	79,836 A			
Frozen Capital		55,695			

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	+	$19,674
Pre-Owned Vehicle Inventory	+	$991,774
Parts & Accessories Inventory	+	$200,529
Service, Parts, Body Shop A/R	+	$0
Total Frozen Capital	=	$1,211,978

line below.