NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

			Page	Colm	Line
YTD Warranty Sales					
Service Warranty Sales	+	311,904	4	YTD	43
Parts Warranty Sales	+	597,538	4	YTD	56
Body Shop Parts Warranty Sales	+	0		YTD	
Body Shop Service Warranty Sales	+	0		YTD	
p and a warranty claim other	+	19,398	4	YTD	64
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Warranty Sales	=	928,840			
Statement Month	÷	11			
Average YTD Warranty Sales	=	84,440			
Factor	×	25.0%			
Your Guide	=	21,110 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	5,858
Your Guide	21,110 A
Frozen Capital	15,252

FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	13,858,944	4	YTD	25
YTD Pre-Owned Gross Profit *(without F&I)*	-	2,311,690	4	YTD	25
YTD Inventory Adjustments *(+/- as on statement)*	±	64,177	4	YTD	28
YTD Pre-Owned Cost of Sales	=	11,483,077			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	1,043,916			
Factor	×	1.0	Guide = 1.0		
Your Guide	=	1,043,916 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		1,810,663	1	Asset	25
Your Guide	-	1,043,916 A			
Frozen Capital		766,747			

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	2,456,636	4.0	YTD	70
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	637,938	4	YTD	70
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	1,818,698			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	165,336			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	248,004 A			

NADA Guide for Parts & Accessories Inventory is 45 days supply or less at cost.
A Factor of 1.5 = 45 days supply.

Parts & Accessories Inventory		337,757	1	Asset	29,30
Your Guide	-	248,004 A			
Frozen Capital		89,753			

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	+	310,330	4	YTD	42,46
Parts Repair Orders (ROs)	+	469,136	4	YTD	55,63
Parts Wholesale	+	924,520	4	YTD	58,66
Parts Counter Retail	+	67,840	4	YTD	57
	+			YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	1,771,826			
Statement Month	÷	11			
Average Month Parts & Accessories Sales	=	161,075			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	80,538 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		602,629	1	Asset	8
Your Guide	-	80,538 A			
Frozen Capital		522,091			

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 belc

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

Warranty Claims Receivable	+	$0
Pre-Owned Vehicle Inventory	+	$766,747
Parts & Accessories Inventory	+	$89,753
Service, Parts, Body Shop A/R	+	$522,091
Total Frozen Capital	=	$1,378,591

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