NADA ACADEMY

FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

				Page	Colm	Line
YTD Warranty Sales						
Service Warranty Sales	+	365,850		5	YTD	2,14
Parts Warranty Sales	+	679,869		5	YTD	27,38
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	=	1,045,719				
Statement Month	÷	5				
Average YTD Warranty Sales	=	209,144				
Factor	×	25.0%				
Your Guide	=	52,286	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	39,788	
Your Guide	52,286	A
Frozen Capital	12,498	

FROZEN CAPITAL: PRE-OWNED INVENTORY

				Page	Colm	Line
YTD Pre-Owned Sales *(without F&I)*	+	9,618,395		2	YTD	1
YTD Pre-Owned Gross Profit *(without F&I)*	-	930,674		2	YTD	2
YTD Inventory Adjustments *(+/- as on statement)*	±			4	YTD	59
YTD Pre-Owned Cost of Sales	=	8,687,721				
Statement Month	÷	5				
Average Month Pre-Owned Cost of Sales	=	1,737,544				
Factor	×	1.0		Guide = 1.0		
Your Guide	=	1,737,544	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		4,075,279		1	Asset	25
Your Guide	-	1,737,544	A			
Frozen Capital		2,337,735				

NADA ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales	+	3,299,763	5.0	YTD	46
(exclude gas, oil, grease and tire sales)					
YTD Parts & Accessories Gross Profit	-	1,183,113	5	YTD	46
(exclude gas, oil, grease and tire gross profit)					
YTD Inventory Adjustments *(+/- as on statement)*	±	31,915	4	YTD	44
YTD Parts & Accessories Cost of Sales	=	2,084,735			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	416,947			
Factor	×	1.5	Guide = 1.5		
Your Guide	=	625,421 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		1,603,501	1	Asset	29
Your Guide	-	625,421 A			
Frozen Capital		978,081			

FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE

YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note

			Page	Colm	Line
Service Customer Pay	+	2,232,372	5	YTD	1,13
Parts Repair Orders (ROs)	+	1,217,570	5	YTD	23,36
Parts Wholesale	+	440,904	5	YTD	34,41
Parts Counter Retail	+	260,810	5	YTD	33,40
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales	=	4,151,656			
Statement Month	÷	5			
Average Month Parts & Accessories Sales	=	830,331			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	415,166 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		16,131	1	Asset	5
Your Guide	-	415,166 A			
Frozen Capital		399,035			

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	+	$0
Pre-Owned Vehicle Inventory	+	$2,337,735
Parts & Accessories Inventory	+	$978,081
Service, Parts, Body Shop A/R	+	$0
Total Frozen Capital	=	$3,315,815

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