

This document was exported from Numbers. Each table was converted to an Excel table. Each table object on each Numbers sheet was placed on separate worksheets. Calculations may differ in Excel.

Numbers Sheet Name	Numbers Table Name
Frozen Capital Warranty	Table 1
Frozen Capital Pre-Owned	Table 1
Frozen Capital P&A	Table 1
Frozen Capital S,P,BS AR	Table 1
Frozen Capital Summary	Table 1

ed to an Excel worksheet. All other
Please be aware that formula

Excel Worksheet Name

[Frozen Capital Warranty](#)

[Frozen Capital Pre-Owned](#)

[Frozen Capital P&A](#)

[Frozen Capital S,P,BS AR](#)

[Frozen Capital Summary](#)



FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales (without F&I)	+	14,707,508	3	YTD	1
YTD Pre-Owned Gross Profit (without F&I)	-	481,700	3	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	158	3	YTD	2
YTD Pre-Owned Cost of Sales	=	14,225,650			
Statement Month	+	9			
Average Month Pre-Owned Cost of Sales	=	1,580,628			
Factor	x	1.0		Guide = 1.0	
Your Guide	=	1,580,628		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		114	1	Asset
Your Guide	-	1,580,628	A	
Frozen Capital		1,580,514		



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

				Page	Colm	Line
YTD Parts & Accessories Sales	+	3,295,983		4	YTD	1
<i>(exclude gas, oil, grease and tire inventories)</i>						
YTD Parts & Accessories Gross Profit	-	1,061,512		4	YTD	1
<i>(exclude gas, oil, grease and tire inventories)</i>						
YTD Inventory Adjustments (+/- as on statement)	±	0			YTD	
YTD Parts & Accessories Cost of Sales	=	2,234,471				
Statement Month	÷	9				
Average Month Parts & Accessories Cost of Sales	=	248,275				
Factor	×	1.5			Guide = 1.5	
Your Guide	=	372,412	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		731,997		1	Asset	27
Your Guide	-	372,412	A			
Frozen Capital		359,585				



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	+ 1,151,694	6	YTD	21
Parts Repair Orders (ROs)	+ 8,163	6	YTD	44
Parts Wholesale	+ 110,997	6	YTD	52
Parts Counter Retail	+ 331,064	6	YTD	51
	+ 0		YTD	
	+ 0		YTD	
	+ 0		YTD	
	+ 76,548,174	6	YTD	63
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	= 78,150,092			
Statement Month	+ 9			
Average Month Parts & Accessories Cost of Sales	= 8,683,344			
Factor	x 50.0%		Guide = 50%	
Your Guide	= 4,341,672	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	0	Asset
Your Guide	- 4,341,672	A
Frozen Capital	4,341,672	

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 separated for parts and service. The extra lines allow you to customize for your operation.



TOTAL FROZEN CAPITAL

Transfer your calculation outputs to fill in each line below.
Then, calculate your Total Frozen Capital.
If you have a red (negative) number, place a zero on the line.

Warrant Claims Receivable	+	\$26,552	26,552
Pre-Owned Vehicle Inventory	+	\$2,574,677	
Parts & Accessories Inventory	+	\$731,997	
Service, Parts, Body Shop A/R	+	\$0	
Total Frozen Capital	=	\$3,333,226	

