





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

Page Colm Line

YTD Pre-Owned Sales <i>(without F&amp;I)</i>	+	4,561,142		YTD	
YTD Pre-Owned Gross Profit <i>(without F&amp;I)</i>	-	307,940		YTD	
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	4,253,202			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	850,640			
Factor	×	1.5		Guide = 1.0	
Your Guide	=	1,275,961	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		1,000,000		1	Asset
Your Guide	-	1,275,961	A		
Frozen Capital		<u>275,961</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	1,859,729	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	555,599		YTD	
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	2,320		YTD	
YTD Parts & Accessories Cost of Sales	=	1,306,450			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	261,290			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	391,935			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		535,433	1	Asset	
Your Guide	-	391,935			A
Frozen Capital		<u>143,498</u>			

**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	+	514,362			YTD	
Parts Repair Orders (ROs)	+	423,156			YTD	
Parts Wholesale	+	475,255			YTD	
Parts Counter Retail	+	57,042			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,469,815			
Statement Month	÷	5				
Average Month Parts & Accessories Sales	=	293,963				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	146,982	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		226,012			Asset	
Your Guide	-	146,982	A			
Frozen Capital		<u>79,031</u>				

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

Warranty Claims Receivable	+	\$7,606
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$143,498
Service, Parts, Body Shop A/R	+	\$79,031
Total Frozen Capital	=	<u>\$230,135</u>