



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	5,783,413	6	YTD	14
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	352,469	6	YTD	14
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	5,430,944			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	1,086,189			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,086,189 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		2,567,004	1	Asset	
Your Guide	-	1,086,189 A			
Frozen Capital		<u>1,480,815</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	997,206	6.0	YTD	69
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	286,759	6	YTD	69
YTD Inventory Adjustments (+/- as on statement)	±	0	6	YTD	67
YTD Parts & Accessories Cost of Sales	=	710,447			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	142,089			
Factor	×	1.5			Guide = 1.5
Your Guide	=	213,134			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		571,535	1	Asset	27
Your Guide	-	213,134			A
Frozen Capital		<u>358,401</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	+	382,043	6	YTD	21+23
Parts Repair Orders (ROs)	+	285,147	6	YTD	52
Parts Wholesale	+	135,542	6	YTD	63
Parts Counter Retail	+	51,055	6	YTD	61
Body Shop Customer Pay	+	428,593	6	YTD	49
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,282,380		
Statement Month	÷	5			
Average Month Parts & Accessories Sales	=	256,476			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	128,238	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		167,740	1	Asset	13
Your Guide	-	128,238	A		
Frozen Capital		<u>39,502</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 line below. If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$1,480,815
Parts & Accessories Inventory	+	\$358,401
Service, Parts, Body Shop A/R	+	\$39,502
Total Frozen Capital	=	<u>\$1,878,718</u>

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