





ACADEMY

**FROZEN CAPITAL: PRE-OWNED INVENTORY**

Page Colm Line

YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	19,186,303	4	YTD	17
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	1,782,245	4	YTD	17
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	17,404,058			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	3,480,812			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	3,480,812			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		9572920	1	Asset	
Your Guide	-	3,480,812			A
Frozen Capital		<u>6,092,108</u>			



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**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	3,468,561		5	YTD	39
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	1,158,315		5	YTD	39
YTD Inventory Adjustments (+/- as on statement)	±	52,249		5	YTD	36
YTD Parts & Accessories Cost of Sales	=	2,362,495				
Statement Month	÷	5				
Average Month Parts & Accessories Cost of Sales	=	472,499				
Factor	×	1.5			Guide = 1.5	
Your Guide	=	708,749	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		1,339,182		1	Asset	40
Your Guide	-	708,749	A			
Frozen Capital		<u>630,434</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	+	800,853	5 YTD 1
Parts Repair Orders (ROs)	+	971,302	5 YTD 22
Parts Wholesale	+	472,869	5 YTD 27
Parts Counter Retail	+	265,628	5 YTD 25
Body Shop Customer Labor	+	400,990	5 YTD 14
Body Shop Customer Part	+	443,301	5 YTD 30
Quick Lube Labor	+	123,547	5 YTD 2
Quick Lube Parts	+	59,292	5 YTD 23
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	3,537,782
Statement Month	÷	5	
Average Month Parts & Accessories Cost of Sales	=	707,556	
Factor	×	50.0%	Guide = 50%
Your Guide	=	353,778 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		1,491,543	1 Asset 48
Your Guide	-	353,778 A	
Frozen Capital		<u>1,137,765</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

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	+	\$45,106
Pre-Owned Vehicle Inventory	+	\$6,092,108
Parts & Accessories Inventory	+	\$630,434
Service, Parts, Body Shop A/R	+	\$1,137,765
Total Frozen Capital	=	<u>\$7,905,413</u>