



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	+	525,217	6	YTD	21
Parts Repair Orders (ROs)	+	326,694	6	YTD	46
Parts Wholesale	+	257,512	6	YTD	52
Parts Counter Retail	+	25,343	6	YTD	51
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,134,766		
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	226,953			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	113,477 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		110,219	6	Asset	57
Your Guide	-	113,477 A			
Frozen Capital		<u>3,258</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.

day 0



ACADEMY

FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

			Page	Colm	Line
YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	956,810	6	YTD	56
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	396,772	6	YTD	56
YTD Inventory Adjustments (+/- as on statement)	±	0	6	YTD	5
YTD Parts & Accessories Cost of Sales	=	560,038			
Statement Month	÷	5			
Average Month Parts & Accessories Cost of Sales	=	112,008			
Factor	×	1.5			Guide = 1.5
Your Guide	=	168,011			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		324,738	1	Asset	27
Your Guide	-	168,011			A
Frozen Capital		<u>156,727</u>			

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FROZEN CAPITAL: PRE-OWNED INVENTORY

			Page	Colm	Line
YTD Pre-Owned Sales <i>(without F&I)</i>	+	6,068,487	6	YTD	7
YTD Pre-Owned Gross Profit <i>(without F&I)</i>	-	545,871	6	YTD	7
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	0	6	YTD	9
YTD Pre-Owned Cost of Sales	=	5,522,616			
Statement Month	÷	5			
Average Month Pre-Owned Cost of Sales	=	1,104,523			
Factor	×	1.0			Guide = 1.0
Your Guide	=	1,104,523 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		1644347	1	Asset	25/26
Your Guide	-	1,104,523 A			
Frozen Capital		<u>539,824</u>			

Quiz 0



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	+	\$8,742
Pre-Owned Vehicle Inventory	+	\$539,824
Parts & Accessories Inventory	+	\$156,727
Service, Parts, Body Shop A/R	+	<u>3258 \$0</u>
Total Frozen Capital	=	<u><u>\$.705,292</u></u> 708,550.