







### FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales <i>(without F&amp;I)</i>	+	15,715,244	3	YTD	1
YTD Pre-Owned Gross Profit <i>(without F&amp;I)</i>	-	1,131,118	3	YTD	2
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	14,584,126			
Statement Month	÷	7			
Average Month Pre-Owned Cost of Sales	=	2,083,447			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	2,083,447			

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		3441461	1	Asset	37
Your Guide	-	2,083,447			
Frozen Capital		<u>1,358,014</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

Page Colm Line

YTD Parts & Accessories Sales	+	5,153,396	9	YTD	71
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Parts & Accessories Gross Profit	-	1,465,766	9	YTD	71
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	3,687,630			
Statement Month	÷	7			
Average Month Parts & Accessories Cost of Sales	=	526,804			
Factor	×	1.5			Guide = 1.5
Your Guide	=	790,206			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		816,201	1	Asset	42
Your Guide	-	790,206			A
Frozen Capital		<u>25,995</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	+	1,551,796	9	YTD	1
Parts Repair Orders (ROs)	+	1,326,537	9	YTD	35
Parts Wholesale	+	0		YTD	
Parts Counter Retail	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	<u>2,878,333</u>		
Statement Month	÷	7			
Average Month Parts & Accessories Cost of Sales	=	411,190			
Factor	×	50.0%	Guide = 50%		
Your Guide	=	205,595 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		816,201	1	Asset	42
Your Guide	-	205,595 A			
Frozen Capital		<u>610,606</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	+	\$80,545
Pre-Owned Vehicle Inventory	+	\$1,358,014
Parts & Accessories Inventory	+	\$25,995
Service, Parts, Body Shop A/R	+	\$610,606
Total Frozen Capital	=	<u>\$2,075,160</u>

