



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	25,051,570	2	YTD	2
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	2,270,392	2	YTD	4
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	4	YTD	16
YTD Pre-Owned Cost of Sales	=	22,781,178			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	2,847,647			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	2,847,647			

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		138	1	Asset	22,23
Your Guide	-	2,847,647			
Frozen Capital		<u>2,847,509</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	3,217,154	5	YTD	41
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	929,762	5	YTD	60
YTD Inventory Adjustments (+/- as on statement)	±	3,000	5	YTD	40
YTD Parts & Accessories Cost of Sales	=	2,290,392			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	286,299			
Factor	×	1.5			Guide = 1.5
Your Guide	=	429,449			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		350,823	1	Asset	28
Your Guide	-	429,449			A
Frozen Capital		<u>78,626</u>			



FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE

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YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note			
Service Customer Pay	+	1,334,521	5 YTD 7
Parts Repair Orders (ROs)	+	8,737	5 YTD 4
Parts Wholesale	+	238,130	5 YTD 1
Parts Counter Retail	+	122,788	5 YTD 5
SUBLET REPAIRS	+	322,169	5 YTD 17
	+	0	YTD
	+	0	YTD
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	2,026,345
Statement Month	÷	8	
Average Month Parts & Accessories Cost of Sales	=	253,293	
Factor	×	50.0%	Guide = 50%
Your Guide	=	126,647 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		79,400	1 Asset 9
Your Guide	-	126,647 A	
Frozen Capital		<u>47,247</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	+	\$0
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>\$0</u>

