







### FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales <i>(without F&amp;I)</i>	+	21,183,002	3	YTD	1
YTD Pre-Owned Gross Profit <i>(without F&amp;I)</i>	-	1,882,360	3	YTD	1
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	19,300,642			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	2,412,580			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	2,412,580			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		5255093	1	Asset	25,26
Your Guide	-	2,412,580			A
Frozen Capital		<u>2,842,513</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	1,969,960	6	YTD	56
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	541,954	6	YTD	56
YTD Inventory Adjustments (+/- as on statement)	±	0	6	YTD	55
YTD Parts & Accessories Cost of Sales	=	1,428,006			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	178,501			
Factor	×	1.5			Guide = 1.5
Your Guide	=	267,751			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		467,830	1	Asset	27
Your Guide	-	267,751			A
Frozen Capital		<u>200,079</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	+	540,160	6 YTD 1,23,24
Parts Repair Orders (ROs)	+	547,887	6 YTD 6,47.48
Parts Wholesale	+	777,443	6 YTD 52
Parts Counter Retail	+	63,964	6 YTD 51
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,929,454
Statement Month	÷	8	
Average Month Parts & Accessories Cost of Sales	=	241,182	
Factor	×	50.0%	Guide = 50%
Your Guide	=	120,591 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		185,643	7 Asset 57
Your Guide	-	120,591 A	
Frozen Capital		<u>65,052</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	+	\$15,764
Pre-Owned Vehicle Inventory	+	\$2,842,513
Parts & Accessories Inventory	+	\$200,079
Service, Parts, Body Shop A/R	+	\$65,052
Total Frozen Capital	=	<u>\$3,123,407</u>

