







**FROZEN CAPITAL: PRE-OWNED INVENTORY**

Page Colm Line

YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	3,278,729	3	YTD	1
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	32,076	3	YTD	2
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0	4	YTD	29
YTD Pre-Owned Cost of Sales	=	3,246,653			
Statement Month	÷	8			
Average Month Pre-Owned Cost of Sales	=	405,832			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	405,832 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		664158	1	Asset	23,25,27
Your Guide	-	405,832 A			
Frozen Capital		<u>258,326</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

			Page	Colm	Line
YTD Parts & Accessories Sales	+	976,493	4	YTD	78
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Parts & Accessories Gross Profit	-	328,317	4	YTD	78
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	344	4	YTD	70
YTD Parts & Accessories Cost of Sales	=	648,520			
Statement Month	÷	8			
Average Month Parts & Accessories Cost of Sales	=	81,065			
Factor	×	1.5			Guide = 1.5
Your Guide	=	121,598			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		237,514	1	Asset	30,31,32
Your Guide	-	121,598			A
Frozen Capital		<u>115,917</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	+	430,414	4 YTD 32
Parts Repair Orders (ROs)	+	471,406	4 YTD ,56,63,64,65
Parts Wholesale	+	410,530	4 YTD 8,59,67
Parts Counter Retail	+	53,591	YTD 57,66
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,365,941
Statement Month	÷	8	
Average Month Parts & Accessories Cost of Sales	=	170,743	
Factor	×	50.0%	Guide = 50%
Your Guide	=	85,371 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		49,470	1 Asset 7
Your Guide	-	85,371 A	
Frozen Capital		<u>35,901</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	+	\$4,717
Pre-Owned Vehicle Inventory	+	\$258,326
Parts & Accessories Inventory	+	\$115,917
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$378,960</u>

