







### FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	3,039,194	5	YTD	15
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	224,200	5	YTD	15
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	2,814,994			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	312,777			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	312,777 <span style="color: red;">A</span>			

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		1169230	1	Asset	41
Your Guide	-	312,777 <span style="color: red;">A</span>			
Frozen Capital		<u>856,453</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	804,590	5	YTD	55
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	224,627	5	YTD	55
YTD Inventory Adjustments (+/- as on statement)	±	2,584	5	YTD	65
YTD Parts & Accessories Cost of Sales	=	577,379			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	64,153			
Factor	×	1.5			Guide = 1.5
Your Guide	=	96,230			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		206,990	1	Asset	45
Your Guide	-	96,230			A
Frozen Capital		<u>110,760</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	+	312,107	5 YTD 31
Parts Repair Orders (ROs)	+	271,481	5 YTD 47
Parts Wholesale	+	42,919	5 YTD 54
Parts Counter Retail	+	17,057	5 YTD 53
CarCare Express	+	26,996	5 YTD 32
CarCare Express P/A	+	44,386	5 YTD 48
	+	0	YTD
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	714,946
Statement Month	÷	9	
Average Month Parts & Accessories Cost of Sales	=	79,438	
Factor	×	50.0%	Guide = 50%
Your Guide	=	39,719 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		12,356	1 Asset 9
Your Guide	-	39,719 A	
Frozen Capital		<u>27,363</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	+	\$54,714
Pre-Owned Vehicle Inventory	+	\$856,453
Parts & Accessories Inventory	+	\$110,760
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$1,021,927</u>

