



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales <i>(without F&I)</i>	+	16,100,079		YTD	
YTD Pre-Owned Gross Profit <i>(without F&I)</i>	-	756,622		YTD	
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	15,343,457			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	1,704,829			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	1,704,829	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		134	1	Asset	
Your Guide	-	1,704,829	A		
Frozen Capital		<u>1,704,695</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	9,781,008		YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	2,327,502		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	707,220		YTD	
YTD Parts & Accessories Cost of Sales	=	8,160,726			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	906,747			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	1,360,121	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		2,434,250		1	Asset
Your Guide	-	1,360,121	A		
Frozen Capital		<u>1,074,129</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	+	1,740,711		YTD		
Parts Repair Orders (ROs)	+	1,521,978		YTD		
Parts Wholesale	+	4,213,458		YTD		
Parts Counter Retail	+	1,850,350		YTD		
Body Shop Customer Paint Labor	+	332,479		YTD		
Body Shop Customer Body Labor	+	733,177		YTD		
	+	0		YTD		
	+	0		YTD		
<i>Total YTD Parts, Service, and</i>						
<i>Body Shop Customer Labor and Parts Sales</i>		=	10,392,153			
Statement Month	÷	9				
Average Month Parts & Accessories Cost of Sales	=	1,154,684				
Factor	×	50.0%		Guide = 50%		
Your Guide	=	577,342	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		39,227		Asset	
Your Guide	-	577,342	A		
Frozen Capital		<u>538,115</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	+	\$1,074,129
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$1,074,129</u>

