



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	77,421,674		YTD	
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	4,902,687		YTD	
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	72,518,987			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	8,057,665			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	8,057,665	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		10762979	1	Asset	
Your Guide	-	8,057,665			A
Frozen Capital		<u>2,705,314</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	22,587,393		YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	8,304,427		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	14,282,966			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	1,586,996			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	2,380,494	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		2,645,780		1	Asset
Your Guide	-	2,380,494	A		
Frozen Capital		<u>265,286</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	+	1,316,901	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
Parts Repair Orders (ROs)	+	20,827,620	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
Parts Wholesale	+	4,503,652	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
Parts Counter Retail	+	752,603	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
	+	0	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
	+	0	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
	+	0	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
	+	0	<table border="1"><tr><td></td><td>YTD</td><td></td></tr></table>		YTD	
	YTD					
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	27,400,776				
Statement Month	÷	9				
Average Month Parts & Accessories Cost of Sales	=	3,044,531				
Factor	×	50.0%	Guide = 50%			
Your Guide	=	1,522,265 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		1,624,355	<table border="1"><tr><td></td><td>Asset</td><td></td></tr></table>		Asset	
	Asset					
Your Guide	-	1,522,265 A				
Frozen Capital		<u>102,090</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	+	\$807,311
Pre-Owned Vehicle Inventory	+	\$2,705,314
Parts & Accessories Inventory	+	\$265,286
Service, Parts, Body Shop A/R	+	\$102,090
Total Frozen Capital	=	<u>\$3,880,000</u>

