



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales <i>(without F&I)</i>	+	9,318,392	5	YTD	18
YTD Pre-Owned Gross Profit <i>(without F&I)</i>	-	588,193	5	YTD	18
YTD Inventory Adjustments <i>(+/- as on statement)</i>	±	29,616	5	YTD	17
YTD Pre-Owned Cost of Sales	=	8,700,583			
Statement Month	÷	10			
Average Month Pre-Owned Cost of Sales	=	870,058			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	870,058			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		1436859	1	Asset	41
Your Guide	-	870,058			A
Frozen Capital		<u>566,801</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales	+	2,486,668	5	YTD	70
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Parts & Accessories Gross Profit	-	692,896	5	YTD	70
<i>(exclude gas, oil, grease and tire inventories)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	10,766	5	YTD	65
YTD Parts & Accessories Cost of Sales	=	1,783,006			
Statement Month	÷	10			
Average Month Parts & Accessories Cost of Sales	=	178,301			
Factor	×	1.5			Guide = 1.5
Your Guide	=	267,451			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		386,596	1	Asset	45/46
Your Guide	-	267,451			A
Frozen Capital		<u>119,145</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	+	587,347	5 YTD 1/32/37
Parts Repair Orders (ROs)	+	491,086	5 YTD 47/56
Parts Wholesale	+	206,871	5 YTD 54/63
Parts Counter Retail	+	84,577	5 YTD 53
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	1,369,881	
Statement Month	÷	10	
Average Month Parts & Accessories Cost of Sales	=	136,988	
Factor	×	50.0%	Guide = 50%
Your Guide	=	68,494 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		2,871	1 Asset 9
Your Guide	-	68,494 A	
Frozen Capital		<u>65,623</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	+	\$140,629
Pre-Owned Vehicle Inventory	+	\$566,801
Parts & Accessories Inventory	+	\$119,145
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$826,575</u>

