





**FROZEN CAPITAL: PRE-OWNED INVENTORY**

Page Colm Line

YTD Pre-Owned Sales ( <i>without F&amp;I</i> )	+	46,564,786	3,10	YTD	1
YTD Pre-Owned Gross Profit ( <i>without F&amp;I</i> )	-	3,725,652	3,10	YTD	2
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0	n/a	YTD	
YTD Pre-Owned Cost of Sales	=	42,839,134			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	3,894,467			
Factor	×	1.0			Guide = 1.0
Your Guide	=	3,894,467 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		3,749,768	1	Asset	26
Your Guide	-	3,894,467 A			
Frozen Capital		<u>144,699</u>			



**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

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YTD Parts & Accessories Sales	+	8,597,518	6,11	YTD	23,67
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	2,860,312	6,11	YTD	23,67
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	191	6	YTD	19
YTD Parts & Accessories Cost of Sales	=	5,737,397			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	521,582			
Factor	×	1.5			Guide = 1.5
Your Guide	=	782,372 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		887,704	1	Asset	32
Your Guide	-	782,372 A			
Frozen Capital		<u>105,332</u>			



**FROZEN CAPITAL: SERVICE, PARTS AND BODY SHOP ACCOUNTS RECEIVABLE**

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YTD Parts, Service, and Body Shop Customer Labor and Parts Sales. See Note			
Service Customer Pay	+	5,789,396	6,11 YTD 2,46
Parts Repair Orders (ROs)	+	3,097,127	6,11 YTD 12,56
Parts Wholesale	+	1,912,399	6,11 YTD 18,62
Parts Counter Retail	+	434,382	6,11 YTD 17,61
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	11,233,304	
Statement Month	÷	11	
Average Month Parts & Accessories Sales	=	1,021,209	
Factor	×	50.0%	Guide = 50%
Your Guide	=	510,605 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		156,920	1 Asset 9
Your Guide	-	510,605 A	
Frozen Capital		<u>353,685</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

Your calculation outputs automatically fill in each line below.  
If you have a **red** (negative) number, place a zero on the line.

Warranty Claims Receivable	+	\$0
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$105,332
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$105,332</u>

