



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	10,710,753	4	YTD	41
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	591,108	4	YTD	41
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	4	YTD	43
YTD Pre-Owned Cost of Sales	=	10,119,645			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	919,968			
Factor	×	1.0			Guide = 1.0
Your Guide	=	919,968 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		1,086,561	1	Asset	30
Your Guide	-	919,968 A			
Frozen Capital		<u>166,593</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales	+	278,421	5.0	YTD	36-35
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	117,472	5	YTD	36-35
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	73,905	5	YTD	34
YTD Parts & Accessories Cost of Sales	=	87,044			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	7,913			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	11,870 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		137,825	1	Asset	35
Your Guide	-	11,870 A			
Frozen Capital		<u>125,955</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	+	694,285	5 YTD 1
Parts Repair Orders (ROs)	+	569,993	5 YTD 17
Parts Wholesale	+	48,251	5 YTD 22
Parts Counter Retail	+	69,411	5 YTD 21
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	1,381,940	
Statement Month	÷	11	
Average Month Parts & Accessories Sales	=	125,631	
Factor	×	50.0%	Guide = 50%
Your Guide	=	62,815 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		24,498	Asset
Your Guide	-	62,815 A	
Frozen Capital		<u>38,317</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	+	\$22,065
Pre-Owned Vehicle Inventory	+	\$166,593
Parts & Accessories Inventory	+	\$125,955
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$314,613</u>

