



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	41,765,825	6	YTD	57
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	4,299,305	6	YTD	57
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±			YTD	
YTD Pre-Owned Cost of Sales	=	37,466,520			
Statement Month	÷	12			
Average Month Pre-Owned Cost of Sales	=	3,122,210			
Factor	×	1.0			Guide = 1.0
Your Guide	=	3,122,210			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		4,725,175	1	Asset	36-38
Your Guide	-	3,122,210			A
Frozen Capital		<u>1,602,965</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	12,193,213	9.0	YTD	44-45
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	3,121,653	9	YTD	44-45
YTD Inventory Adjustments (+/- as on statement)	±	10,751	9	YTD	46
YTD Parts & Accessories Cost of Sales	=	9,060,809			
Statement Month	÷	12			
Average Month Parts & Accessories Cost of Sales	=	755,067			
Factor	×	1.5			Guide = 1.5
Your Guide	=	1,132,601			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		1,036,731	1	Asset	39,41,42
Your Guide	-	1,132,601			A
Frozen Capital		<u>95,870</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	+	3,713,757		8	YTD	1,9
Parts Repair Orders (ROs)	+	0			YTD	
Parts Wholesale	+	4,246,512		9	YTD	10,22
Parts Counter Retail	+	468,732		9	YTD	13,25
Parts RO Customer B.S. Toyota + Lexus	+	1,874,287		9	YTD	9
	+	12,507		9	YTD	11,23
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	10,315,795			
Statement Month	÷	12				
Average Month Parts & Accessories Sales	=	859,650				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	429,825	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		449,096		1	Asset	6
Your Guide	-	429,825	A			
Frozen Capital		19,271				

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	+	\$1,846
Pre-Owned Vehicle Inventory	+	\$1,602,965
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$19,271
Total Frozen Capital	=	<u>\$1,624,083</u>

