



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	2,301,025	4	YTD	15,17
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	25,746	4	YTD	15,17
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	2,275,279			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	2,275,279			
Factor	×	1.0			Guide = 1.0
Your Guide	=	2,275,279 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		3,106,297	1	Asset	39
Your Guide	-	2,275,279 A			
Frozen Capital		<u>831,018</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	922,396	5.0	YTD	39
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	287,870	2	YTD	33
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	634,526			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	634,526			
Factor	×	1.5			Guide = 1.5
Your Guide	=	951,789 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		1,534,251	1	Asset	40
Your Guide	-	951,789 A			
Frozen Capital		<u>582,462</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	+	159,143	5 YTD 1
Parts Repair Orders (ROs)	+	210,554	5 YTD 22
Parts Wholesale	+	439,585	5 YTD 27
Parts Counter Retail	+	62,072	5 YTD 26
Express Lane	+	24,259	5 YTD 49
	+		YTD
	+		YTD
	+		YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	895,613
Statement Month	÷	1	
Average Month Parts & Accessories Sales	=	895,613	
Factor	×	50.0%	Guide = 50%
Your Guide	=	447,807 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		644,210	Asset
Your Guide	-	447,807 A	
Frozen Capital		<u>196,404</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	+	\$111,149
Pre-Owned Vehicle Inventory	+	\$831,018
Parts & Accessories Inventory	+	\$582,462
Service, Parts, Body Shop A/R	+	\$196,404
Total Frozen Capital	=	<u>\$1,721,032</u>

