



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	2,290,606		YTD	
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	133,522		YTD	
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	10,402		YTD	
YTD Pre-Owned Cost of Sales	=	2,167,486			
Statement Month	÷	1			
Average Month Pre-Owned Cost of Sales	=	2,167,486			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	2,167,486	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		1,905,140	1	Asset	
Your Guide	-	2,167,486			A
Frozen Capital		<u>262,346</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	218,883	1.5	YTD	
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	75,673		YTD	
YTD Inventory Adjustments (+/- as on statement)	±	47		YTD	
YTD Parts & Accessories Cost of Sales	=	143,257			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	143,257			
Factor	×	1.5			Guide = 1.5
Your Guide	=	214,886			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		148,980	1	Asset	
Your Guide	-	214,886			A
Frozen Capital		<u>65,906</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			Page	Colm	Line
Service Customer Pay	+	67,576		YTD	
Parts Repair Orders (ROs)	+	71,568		YTD	
Parts Wholesale	+	48,757		YTD	
Parts Counter Retail	+	9,470		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
	+	0		YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>	=	197,371			
Statement Month	÷	1			
Average Month Parts & Accessories Sales	=	197,371			
Factor	×	50.0%		Guide = 50%	
Your Guide	=	98,686 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		30,928		Asset	
Your Guide	-	98,686 A			
Frozen Capital		<u>67,758</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	+	\$19,746
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$19,746</u>

