



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	24,557,809	4	YTD	18
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	2,422,635	4	YTD	18
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0	4	YTD	16
YTD Pre-Owned Cost of Sales	=	22,135,174			
Statement Month	÷	9			
Average Month Pre-Owned Cost of Sales	=	2,459,464			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	2,459,464 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		2,956,977	1	Asset	27
Your Guide	-	2,459,464 A			
Frozen Capital		<u>497,513</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire sales)</i>	+	4,799,579	5.0	YTD	41
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire gross profit)</i>	-	1,232,945	5	YTD	42
YTD Inventory Adjustments (+/- as on statement)	±	2,936	5	YTD	39
YTD Parts & Accessories Cost of Sales	=	3,569,570			
Statement Month	÷	9			
Average Month Parts & Accessories Cost of Sales	=	396,619			
Factor	×	1.5			Guide = 1.5
Your Guide	=	594,928			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		645,055	1	Asset	28
Your Guide	-	594,928			A
Frozen Capital		<u>50,127</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	+	1,259,027		5	YTD	7
Parts Repair Orders (ROs)	+	850,849		5	YTD	8
Parts Wholesale	+	965,340		5	YTD	7
Parts Counter Retail	+	143,550		5	YTD	5
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
	+	0			YTD	
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	3,218,766			
Statement Month	÷	9				
Average Month Parts & Accessories Sales	=	357,641				
Factor	×	50.0%			Guide = 50%	
Your Guide	=	178,820	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		522,512		1	Asset	9
Your Guide	-	178,820	A			
Frozen Capital		<u>343,692</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 from the previous tabs will automatically fill in each

If you have a red (negative) number, place a zero (0) on the line.

Warranty Claims Receivable	+	\$14,233
Pre-Owned Vehicle Inventory	+	\$497,513
Parts & Accessories Inventory	+	\$50,127
Service, Parts, Body Shop A/R	+	\$343,692
Total Frozen Capital	=	<hr/> <u>\$905,565</u> <hr/>

line below.