



FROZEN CAPITAL: PRE-OWNED INVENTORY

Page Colm Line

YTD Pre-Owned Sales (<i>without F&I</i>)	+	11,377,820		YTD	
YTD Pre-Owned Gross Profit (<i>without F&I</i>)	-	1,145,284		YTD	
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Pre-Owned Cost of Sales	=	10,232,536			
Statement Month	÷	11			
Average Month Pre-Owned Cost of Sales	=	930,231			
Factor	×	1.0		Guide = 1.0	
Your Guide	=	930,231	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		822,265	1	Asset	
Your Guide	-	930,231			A
Frozen Capital		<u>107,966</u>			



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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YTD Parts & Accessories Sales	+	1,504,901	1.5	YTD	
<i>(exclude gas, oil, grease and tire sales)</i>					
YTD Parts & Accessories Gross Profit	-	522,373		YTD	
<i>(exclude gas, oil, grease and tire gross profit)</i>					
YTD Inventory Adjustments (+/- as on statement)	±	0		YTD	
YTD Parts & Accessories Cost of Sales	=	982,528			
Statement Month	÷	11			
Average Month Parts & Accessories Cost of Sales	=	89,321			
Factor	×	1.5		Guide = 1.5	
Your Guide	=	133,981			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		129,686	1	Asset	
Your Guide	-	133,981			A
Frozen Capital		<u>4,295</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	+	857,705	<input type="text"/> YTD <input type="text"/>
Parts Repair Orders (ROs)	+	682,925	<input type="text"/> YTD <input type="text"/>
Parts Wholesale	+	158,200	<input type="text"/> YTD <input type="text"/>
Parts Counter Retail	+	169,670	<input type="text"/> YTD <input type="text"/>
	+	0	<input type="text"/> YTD <input type="text"/>
	+	0	<input type="text"/> YTD <input type="text"/>
	+	0	<input type="text"/> YTD <input type="text"/>
	+	0	<input type="text"/> YTD <input type="text"/>
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	1,868,500
Statement Month	÷	11	
Average Month Parts & Accessories Sales	=	169,864	
Factor	×	50.0%	Guide = 50%
Your Guide	=	84,932	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		64,932	<input type="text"/> Asset <input type="text"/>
Your Guide	-	84,932	A
Frozen Capital		<u>20,000</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	+	\$984
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$0
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>\$984</u>

line below.