



**FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE**

Page Colm Line

YTD Warranty Sales				
Service Warranty Sales	+	0		YTD
Parts Warranty Sales	+	0		YTD
Body Shop Parts Warranty Sales	+	0		YTD
Body Shop Service Warranty Sales	+	0		YTD
	+	0		YTD
	+	0		YTD
	+	0		YTD
	+	0		YTD
Total YTD Warranty Sales	=	0		
Statement Month	÷	0		
Average YTD Warranty Sales	=	#DIV/0!		
Factor	×	0.0%		
Your Guide	=	#DIV/0!	A	

Your Factor for Warranty Claims Receivable is :      50.0%    if paid semi-monthly  
    100.0%    if paid monthly

Warranty Claims Receivable	0
Your Guide	#DIV/0! A
Frozen Capital	#DIV/0!

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**FROZEN CAPITAL: USED TRUCK INVENTORY**

Page Colm Line

YTD Used Truck Sales ( <i>without F&amp;I</i> )	+	731,500	4	YTD	1
YTD Used Truck Gross Profit ( <i>without F&amp;I</i> )	-	14,819	4	YTD	2
YTD Inventory Adjustments ( <i>+/- as on statement</i> )	±	0		YTD	
YTD Used Truck Cost of Sales	=	716,681			
Statement Month	÷	1			
Average Month Used Truck Cost of Sales	=	716,681			
Factor	×	2.0		Guide = 2.0	
Your Guide	=	1,433,362			A

NADA Guide for Uded Truck Vehicle Inventory is 2 month's supply or less at cost.  
A Factor of 2.0 = 2 Month supply.

Pre-Owned Vehicle Inventory		0	1	Asset	
Your Guide	-	1,433,362			A
Frozen Capital		<u>1,433,362</u>			

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**FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY**

		Page	Colm	Line
YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+ 574,764	4	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	- 134,583	4	YTD	2
YTD Inventory Adjustments (+/- as on statement)	± 0	4	YTD	
YTD Parts & Accessories Cost of Sales	= 440,181			
Statement Month	÷ 1			
Average Month Parts & Accessories Cost of Sales	= 440,181			
Factor	× 2.0			Guide = 2.0
Your Guide	= 880,362			A

NADA Guide for Parts & Accessories Inventory is 60 days supply or less at cost.  
A Factor of 2.0 = 60 days supply.

Parts & Accessories Inventory	1,331,893	1	Asset	28
Your Guide	- 880,362			A
Frozen Capital	<u>451,531</u>			

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**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	+	74,029	5 YTD 46
Parts Repair Orders (ROs)	+	676	5 YTD 37
Parts Wholesale	+	0	5 YTD 38
Parts Counter Retail	+	255,818	5 YTD 37
Body Shop Customer Labors	+	25,531	YTD
	+	0	YTD
	+	0	YTD
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	356,054
Statement Month	÷	1	
Average Month Parts & Accessories Cost of Sales	=	356,054	
Factor	×	100.0%	Guide = 100%
Your Guide	=	356,054 A	

Days' Supply of Parts, Service and Body Shop Accounts Receivable should not exceed 100% of the average month's customer sales.

Parts, Service and Body Shop Accounts Receivable		54,905	1 Asset 16
Your Guide	-	356,054 A	
Frozen Capital		<u>301,149</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.

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## TOTAL FROZEN CAPITAL

Transfer your calculation outputs to fill in each line below.

Then, calculate your Total Frozen Capital.

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

Warrant Claims Receivable	+	#DIV/0!
Pre-Owned Vehicle Inventory	+	\$0
Parts & Accessories Inventory	+	\$451,531
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<hr/> <u>#DIV/0!</u> <hr/>

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