



FROZEN CAPITAL: USED TRUCK INVENTORY

Page Colm Line

YTD Used Truck Sales (<i>without F&I</i>)	+	63,000	2	YTD	1
YTD Used Truck Gross Profit (<i>without F&I</i>)	-	6,758	2	YTD	2
YTD Inventory Adjustments (<i>+/- as on statement</i>)	±	0		YTD	
YTD Used Truck Cost of Sales	=	56,242			
Statement Month	÷	1			
Average Month Used Truck Cost of Sales	=	56,242			
Factor	×	2.0			Guide = 2.0
Your Guide	=	112,484			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		195337	1	Asset	25
Your Guide	-	112,484			A
Frozen Capital		<u>82,853</u>			

WORKBOOK PAGE 26



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

Page Colm Line

YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i>	+	575,309	3	YTD	1
YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i>	-	185,034	3	YTD	2
YTD Inventory Adjustments (+/- as on statement)	±	0	1	YTD	37
YTD Parts & Accessories Cost of Sales	=	390,275			
Statement Month	÷	1			
Average Month Parts & Accessories Cost of Sales	=	390,275			
Factor	×	2.0			Guide = 2.0
Your Guide	=	780,550			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		2,797,432	1	Asset	39
Your Guide	-	780,550			A
Frozen Capital		<u>2,016,882</u>			

WORKBOOK PAGE 27



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	+	279,095	3E+05 YTD 7
Parts Repair Orders (ROs)	+	0	YTD
Parts Wholesale	+	0	YTD
Parts Counter Retail	+	0	YTD
	+	0	YTD
<i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i>		=	279,095
Statement Month	÷	1	
Average Month Parts & Accessories Cost of Sales	=	279,095	
Factor	×	100.0%	Guide = 100%
Your Guide	=	279,095 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		279,095	1 Asset 7
Your Guide	-	279,095 A	
Frozen Capital		0	

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.

WORKBOOK PAGE 28



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	+	\$0
Pre-Owned Vehicle Inventory	+	\$82,853
Parts & Accessories Inventory	+	\$2,016,882
Service, Parts, Body Shop A/R	+	\$0
Total Frozen Capital	=	<u>\$2,099,735</u>

WORKBOOK PAGE 28