



FROZEN CAPITAL: WARRANTY CLAIMS RECEIVABLE

YTD Warranty Sales

| | | | | | |
|----------------------------------|---|----------------|---|-----|---|
| Service Warranty Sales | + | 434,687 | 8 | YTD | 6 |
| Parts Warranty Sales | + | 263,976 | 9 | YTD | 8 |
| Body Shop Parts Warranty Sales | + | | | YTD | |
| Body Shop Service Warranty Sales | + | 0 | | YTD | |
| | + | 0 | | YTD | |
| | + | 0 | | YTD | |
| | + | 0 | | YTD | |
| | + | 0 | | YTD | |
| Total YTD Warranty Sales | = | 698,663 | | | |
| Statement Month | ÷ | 8 | | | |
| Average YTD Warranty Sales | = | 87,333 | | | |
| Factor | × | 25.0% | | | |
| Your Guide | = | 21,833 | | | A |

Your Factor for Warranty Claims Receivabl 25.0% if paid weekly
 50.0% if paid semi-monthly
 100.0% if paid monthly

| | |
|----------------------------|---------------|
| Warranty Claims Receivable | 67,422 |
| Your Guide | 21,833 A |
| Frozen Capital | <u>45,589</u> |



FROZEN CAPITAL: PRE-OWNED INVENTORY

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| | | | | | |
|--|---|-----------|---|-----|-------------|
| YTD Pre-Owned Sales (<i>without F&I</i>) | + | 9,506,919 | 6 | YTD | 57 |
| YTD Pre-Owned Gross Profit (<i>without F&I</i>) | - | 457,543 | 6 | YTD | 57 |
| YTD Inventory Adjustments (<i>+/- as on statement</i>) | ± | 0 | | YTD | |
| YTD Pre-Owned Cost of Sales | = | 9,049,376 | | | |
| Statement Month | ÷ | 8 | | | |
| Average Month Pre-Owned Cost of Sales | = | 1,131,172 | | | |
| Factor | × | 1.0 | | | Guide = 1.0 |
| Your Guide | = | 1,131,172 | | | 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 | | 1658788 | 1 | Asset | |
| Your Guide | - | 1,131,172 | | | A |
| Frozen Capital | | <u>527,616</u> | | | |



FROZEN CAPITAL: PARTS & ACCESSORIES INVENTORY

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| | | | | | |
|--|---|-----------|---|-----|-------------|
| YTD Parts & Accessories Sales <i>(exclude gas, oil, grease and tire inventories)</i> | + | 1,461,340 | 9 | YTD | 44 |
| YTD Parts & Accessories Gross Profit <i>(exclude gas, oil, grease and tire inventories)</i> | - | 500,377 | 9 | YTD | 44 |
| YTD Inventory Adjustments (+/- as on statement) | ± | 689 | 9 | YTD | 46 |
| YTD Parts & Accessories Cost of Sales | = | 961,652 | | | |
| Statement Month | ÷ | 8 | | | |
| Average Month Parts & Accessories Cost of Sales | = | 120,207 | | | |
| Factor | × | 1.5 | | | Guide = 1.5 |
| Your Guide | = | 180,310 | | | 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 | | 138,284 | 1 | Asset | 39 |
| Your Guide | - | 180,310 | | | A |
| Frozen Capital | | <u>42,026</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 | + | 1,523,403 | 8 YTD 1 |
| Parts Repair Orders (ROs) | + | 1,047,129 | 9 YTD 1 |
| Parts Wholesale | + | 212,707 | 9 YTD 10 |
| Parts Counter Retail | + | 113,585 | 9 YTD 13 |
| | + | 0 | YTD |
| <i>Total YTD Parts, Service, and Body Shop Customer Labor and Parts Sales</i> | | = | 2,896,824 |
| Statement Month | ÷ | 8 | |
| Average Month Parts & Accessories Cost of Sales | = | 362,103 | |
| Factor | × | 50.0% | Guide = 50% |
| Your Guide | = | 181,052 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 | | 23,836 | 1 Asset 6 |
| Your Guide | - | 181,052 A | |
| Frozen Capital | | <u>157,216</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

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 | + | \$45,589 |
| Pre-Owned Vehicle Inventory | + | \$527,616 |
| Parts & Accessories Inventory | + | \$0 |
| Service, Parts, Body Shop A/R | + | \$0 |
| Total Frozen Capital | = | <u>\$573,205</u> |

