

**CASH DAYS' SUPPLY**

Cash			0	1	Asset	
Contracts in Transit	+		0	1	Asset	
Vehicle Receivables	+		0	1	Asset	
Market Securities	+		0	1	Asset	
Net Cash Available	=		0			A

YTD Total Expenses			0		YTD	
YTD <u>Service Sales</u>	+		0		YTD	
YTD <u>Service Gross</u>	-		0		YTD	
YTD Total Cost of Labor	=	+	0			
YTD Total Expense & Cost Of Labor	=		0			
Statement Month	÷		0			
Average YTD Total Expense and Cost of Labor			#DIV/0!			B

Net Cash Available			0			A
Average YTD Total Expense and Cost of Labor	÷		#DIV/0!			B
Cash Months' Supply	=		#DIV/0!			
Number of Days in a Month	×		30			
Cash Days Supply	=		#DIV/0!			Guide = 90



### INVENTORY FLOORPLAN GAP (Trust Position)

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New Vehicle Inventory		0	1	Asset	
Holdback Receivable	+	0		Asset	
Total Inventory Value	=	0			
Notes Payable: New Vehicle	-	0	1	Liab	
Inventory Floorplan Gap	=	0			

Note:

Most of you will have a negative number which may indicate an Out Of Trust position. Do not be alarmed...yet. There may be a common explanation.



**CONTRACTS IN TRANSIT DAYS' SUPPLY**

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Contracts-in-transit  
 Current Month New Retail Sales Dollars  
 Current Month Pre-Owned Retail Sales Dollars  
 Sub total Current Month New & Pre-Owned Retail Sales  
 Months' Supply of Contracts-in-Transit  
 Number of Days in Month  
 Days Supply of Contracts-in-Transit

		0	
		0	
+		0	
=	÷		0
	=		<u>#DIV/0!</u>
	×		<u>30</u>
	=		<u><u>#DIV/0!</u></u>

1	Asset	
	Month	
	Month	

Guide = 3



**WORKING CAPITAL**

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MOST MANUFACTURERS

Total Current Assets		0	1	Asset	
LIFO Reserve (if listed as a deduct from current assets)	+	0	1	Asset	
Current Liabilities	-	0	1	Liab	
Current Portion of Long-Term Debt (if memo)	-	0	1	Liab	
Working Capital	=	0			

Working Capital Guide (OEM Provides)		0	1	Memo	
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LIFO only is added back to current assets if it reduced current assets.  
 Current Portion of LT Debt will be 0 if included in Current Liabilities. Only deduct it if a memo adjacent to the Long Term Debt below the Total Current Liabilities.

GENERAL MOTORS STATEMENTS

Total Current Assets and Working Assets		0	1	Asset	
LIFO Reserve	+	0	1	Asset	
Current Liabilities and Deferred Taxes	-	0	1	Liab	
Working Capital	=	0	1	Memo	

Working Capital Guide (OEM Provides)		0	1	Memo	
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