

CASH DAYS' SUPPLY

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Cash			728,284	1	Asset	1
Contracts in Transit	+		120,654	1	Asset	3,4
Vehicle Receivables	+		54,037	1	Asset	8
Market Securities	+		0	1	Asset	
Net Cash Available	=		<u>902,975</u> A			

YTD Total Expenses			1,779,868	1	YTD	56
YTD <u>Service Sales</u>	+	721,109		2	YTD	2
YTD <u>Service Gross</u>	-	447,987		2	YTD	4
YTD Total Cost of Labor	=	+	<u>273,122</u>			
YTD Total Expense & Cost Of Labor	=		<u>2,052,990</u>			
Statement Month	÷		<u>7</u>			
Average YTD Total Expense and Cost of Labor			<u>293,284</u> B			

Net Cash Available			902,975 A			
Average YTD Total Expense and Cost of Labor	÷		<u>293,284</u> B			
Cash Months' Supply	=		3.08			
Number of Days in a Month	×		<u>30</u>			
Cash Days Supply	=		<u>92</u>			Guide = 90



INVENTORY FLOORPLAN GAP (Trust Position)

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New Vehicle Inventory		153,269	1	Asset	19,20
Holdback Receivable	+	9,086	1	Asset	13
Total Inventory Value	=	162,355			
Notes Payable: New Vehicle	-	260,757	1	Liab	1
Inventory Floorplan Gap	=	<u>-98,402</u>			

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			120,654
Current Month New Retail Sales Dollars		605,996	
Current Month Pre-Owned Retail Sales Dollars	+	1,158,081	
Sub total Current Month New & Pre-Owned Retail Sales	=	÷	1,764,077
Months' Supply of Contracts-in-Transit		=	0.068
Number of Days in Month		×	30
Days Supply of Contracts-in-Transit		=	<u>2</u>

1	Asset	3,4
2	Month	1
2	Month	1

Guide = 3



WORKING CAPITAL

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MOST MANUFACTURERS

Total Current Assets		3,805,537	1	Asset	34
LIFO Reserve (if listed as a deduct from current assets)	+	0	1	Asset	
Current Liabilities	-	1,148,016	1	Liab	19
Current Portion of Long-Term Debt (if memo)	-	0	1	Liab	
Working Capital	=	2,657,521			

Working Capital Guide (OEM Provides)		1,179,223	1	Memo	49
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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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