

**CASH DAYS' SUPPLY**

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Cash			193,242	1	Asset	1,2,3
Contracts in Transit	+		289,341	1	Asset	4
Vehicle Receivables	+		0	1	Asset	7
Market Securities	+		0	1	Asset	
Net Cash Available	=		<u>482,583</u> <b>A</b>			

YTD Total Expenses			3,874,486	2	YTD	65
YTD <u>Service</u> Sales	+	844,812		3	YTD	1
YTD <u>Service</u> Gross	-	624,538		3	YTD	1
YTD Total Cost of Labor	=	+	220,274			
YTD Total Expense & Cost Of Labor	=		4,094,760			
Statement Month	÷		11			
Average YTD Total Expense and Cost of Labor			<u>372,251</u> <b>B</b>			

Net Cash Available			482,583 <b>A</b>			
Average YTD Total Expense and Cost of Labor	÷		<u>372,251</u> <b>B</b>			
Cash Months' Supply	=		1.30			
Number of Days in a Month	×		30			
Cash Days Supply	=		<u>39</u>			Guide = 90



### INVENTORY FLOORPLAN GAP (Trust Position)

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New Vehicle Inventory		780,572	1	Asset	21
Holdback Receivable	+	22,186	1	Asset	17
Total Inventory Value	=	802,758			
Notes Payable: New Vehicle	-	766,324	1	Liab	4
Inventory Floorplan Gap	=	36,434			

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			289,341
Current Month New Retail Sales Dollars		835,219	
Current Month Pre-Owned Retail Sales Dollars	+	1,167,513	
Sub total Current Month New & Pre-Owned Retail Sales	=	÷	2,002,732
Months' Supply of Contracts-in-Transit		=	0.144
Number of Days in Month		×	30
Days Supply of Contracts-in-Transit		=	<u>4</u>

1	Asset	3
2	Month	1
2	Month	1

Guide = 3



**WORKING CAPITAL**

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MOST MANUFACTURERS

Total Current Assets		7,442,876	1	Asset	50
LIFO Reserve (if listed as a deduct from current assets)	+	0	1	Asset	
Current Liabilities	-	7,074,681	1	Liab	
Current Portion of Long-Term Debt (if memo)	-	0	1	Liab	
Working Capital	=	368,195			

Working Capital Guide (OEM Provides)		893,052	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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