

CASH DAYS' SUPPLY

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Cash			700	1	Asset	7
Contracts in Transit	+		1,814,820	1	Asset	9
Vehicle Receivables	+		398,064	1	Asset	14
Market Securities	+			1	Asset	10
Net Cash Available	=		2,213,584			A

YTD Total Expenses			4,841,076	2	YTD	44
YTD <u>Service Sales</u>	+	2,055,387		6	YTD	44
YTD <u>Service Gross</u>	-	1,560,067		6	YTD	44
YTD Total Cost of Labor	=	+	495,320			
YTD Total Expense & Cost Of Labor	=		5,336,396			
Statement Month	÷		6			
Average YTD Total Expense and Cost of Labor			889,399			B

Net Cash Available			2,213,584			A
Average YTD Total Expense and Cost of Labor	÷		889,399			B
Cash Months' Supply	=		2.49			
Number of Days in a Month	×		30			
Cash Days Supply	=		75			Guide = 90



INVENTORY FLOORPLAN GAP (Trust Position)

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New Vehicle Inventory		9,064,366	1	Asset	36
Holdback Receivable	+	1,801,480	1	Asset	262
Total Inventory Value	=	10,865,846			
Notes Payable: New Vehicle	-	7,395,354	1	Liab	310
Inventory Floorplan Gap	=	<u>3,470,492</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			1,814,820
Current Month New Retail Sales Dollars		4,425,412	
Current Month Pre-Owned Retail Sales Dollars	+	2,898,182	
Sub total Current Month New & Pre-Owned Retail Sales	=	÷	7,323,594
Months' Supply of Contracts-in-Transit		=	0.248
Number of Days in Month		×	30
Days Supply of Contracts-in-Transit		=	<u>7</u>

1	Asset	12
7	Month	78
7	Month	21

Guide = 3



WORKING CAPITAL

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MOST MANUFACTURERS

Total Current Assets			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		22,991,644	1	Asset	65
LIFO Reserve	+	0	1	Asset	35
Current Liabilities and Deferred Taxes	-	9,277,967	1	Liab	31
Working Capital	=	13,713,677	1	Memo	

Working Capital Guide (OEM Provides)		0	1	Memo	
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