

Example Balance Sheet

Assets:

	<u>Year X</u>
Cash	\$1,250
Receivables	8,000
Inventories	12,000
Total Current Assets	<u>21,250</u>
Gross Fixed Assets	20,000
Less: Depreciation	<u>11,250</u>
Net Fixed Assets	<u>8,750</u>
Total Assets	<u><u>\$30,000</u></u>

Example Balance Sheet cont...

Liabilities & Equity:

	<u>Year X</u>
Accounts payable	\$3,000
Notes payable	5,000
Accruals	<u>2,000</u>
Total cur. liabilities	10,000
Long term debt	8,000
Common stock	3,000
Retained earnings	<u>9,000</u>
Total equity	<u>12,000</u>
Total liab. & equity	<u><u>\$30,000</u></u>

Example Income Statement

	<u>Year X</u>
Sales	\$50,000
COGS	25,000
SG&A	13,000
Depreciation	2,000
EBIT	<u>10,000</u>
Interest expense	2,500
EBT	<u>7,500</u>
Taxes (33.33%)	2,500
Net income	<u><u>5,000</u></u>

Scorecard

<u>Ratio</u>	<u>Co.</u>	<u>Industry</u>
Current		1.95
Quick		N/A
Inv TO		4.50
Rec TO		5.95
TA TO		2.65
D/E		0.45
D/A		31%
TIE		6.75

<u>Ratio</u>	<u>Co.</u>	<u>Industry</u>
PM		8.5%
ROA		22.5%
ROE		32.2%