

Common Size Trend Analysis Report

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Enter Company Name

| | January-09 | February-09 | March-09 | April-09 | May-09 | June-09 | July-09 | August-09 | September-09 | October-09 | November-09 | December-09 | January-10 |
|--|--------------|---------------|---------------|---------------|--------------|--------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|
| Cash & Contracts | 5.0% | 5.0% | 5.1% | 6.1% | 6.5% | 6.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Trade Account Receivables | 8.7% | 6.3% | 4.6% | 5.3% | 5.6% | 5.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Prepaid Expenses | 5.3% | 2.5% | 2.5% | 1.6% | 1.5% | 1.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Operating Inventories | | | | | | | | | | | | | |
| 1 New Vehicles | 22.9% | 38.1% | 41.9% | 41.6% | 41.2% | 28.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| New Vehicles ~ Notes Payable | 26.5% | 30.9% | 44.4% | 32.6% | 31.5% | 27.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| New Vehicle Equity | -3.6% | 7.2% | -2.5% | 9.0% | 9.7% | 1.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2 Used Vehicles | 28.2% | 18.4% | 22.4% | 18.7% | 18.7% | 23.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Used Vehicles ~ Notes Payable | 25.9% | 24.6% | 17.5% | 20.2% | 13.4% | 10.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Used Vehicle Equity | 2.3% | -6.1% | 4.9% | -1.5% | 5.3% | 13.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Financed Inventory Equity | -1.3% | 1.1% | 2.4% | 7.5% | 15.0% | 14.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 3 Fixed Operation | 1.8% | 3.7% | 4.2% | 4.4% | 4.0% | 11.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Operating Inventory Equity | 0.5% | 4.8% | 6.6% | 11.9% | 19.0% | 26.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| LIFO ~ FIFO Reserve | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Operating Assets | | | | | | | | | | | | | |
| Other Assets ~ Inventories | 3.0% | 2.9% | 2.6% | 3.1% | 3.2% | 3.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Other Working Assets | 3.5% | 3.7% | 1.7% | 2.4% | 2.2% | 2.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Cost of Gross Fixed Assets | 15.4% | 14.2% | 12.7% | 14.9% | 15.8% | 16.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Other Non-Current Assets | 11.7% | 10.1% | 6.5% | 7.0% | 7.1% | 7.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Operating Assets | 33.7% | 30.8% | 23.5% | 27.4% | 28.4% | 28.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Depreciation - Fixed Assets | -5.6% | -4.8% | -4.2% | -5.2% | -5.9% | -6.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Current Liabilities | | | | | | | | | | | | | |
| Trade Payables, w/o Operating Payables | 4.6% | 4.0% | 4.3% | 4.8% | 5.1% | 5.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Other Current Notes & Payables | 7.1% | 7.5% | 7.3% | 8.8% | 9.3% | 9.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Accrued Expenses | 6.0% | 7.0% | 6.5% | 7.5% | 7.9% | 8.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Current Liabilities & L-T-D Portions | 2.3% | 1.6% | 0.9% | 0.9% | 0.9% | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Current Liabilities | 20.0% | 20.0% | 19.0% | 21.9% | 23.2% | 23.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Long-Term Liabilities | | | | | | | | | | | | | |
| Other Reserves & Deferrals | 2.7% | 3.2% | 1.5% | 1.5% | 1.5% | 1.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Long-Term Debt | 2.4% | 3.7% | 2.6% | 3.3% | 3.7% | 4.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Mortgages Payable - Real Estate | 5.3% | 1.8% | 1.3% | 1.0% | 1.7% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Misc. Long-Term Liabilities | 0.0% | 0.1% | 0.1% | 0.8% | 0.0% | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Long-Term Liabilities | 10.4% | 30.4% | 25.3% | 29.4% | 31.1% | 31.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Liabilities w/Notes Payable | 82.8% | 105.8% | 106.1% | 104.1% | 99.2% | 93.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Proprietary & Earnings | | | | | | | | | | | | | |
| Net Income After Taxes (Profit/Loss) | 4.4% | 3.8% | 3.0% | 5.3% | 7.7% | 8.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Misc. Corp. & Proprietary | 1.8% | 1.2% | 0.8% | 0.8% | 0.7% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Retained Earnings | 11.1% | 10.8% | 9.9% | 12.5% | 16.4% | 22.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Equity ~ YTD Net Income | 17.2% | 15.8% | 13.7% | 18.7% | 24.9% | 31.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

Common Size Analysis – the division of all Asset, Liabilities or Equity Accounts by Total Assets. It is frequently utilized to compare; fiscal periods, individual businesses within an industry or a company to its industry standardized percentages.

Common Size Variance Analysis Report

Apply Averages

Help Screen

Enter Company Name

Variance Range

2.0%

| | Standards | February-09 | March-09 | April-09 | May-09 | June-09 | July-09 | August-09 | September-09 | October-09 | November-09 | December-09 | January-10 |
|--|-----------|-------------|----------|----------|--------|---------|---------|-----------|--------------|------------|-------------|-------------|------------|
| Cash & Contracts | 5.7% | -0.7% | -0.6% | 0.4% | 0.8% | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Trade Account Receivables | 6.0% | 0.3% | -1.4% | -0.8% | -0.5% | -0.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Prepaid Expenses | 2.4% | 0.1% | 0.1% | -0.8% | -0.9% | -1.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Operating Inventories | | | | | | | | | | | | | |
| 1 New Vehicles | 35.6% | 2.5% | 6.3% | 6.0% | 5.7% | -6.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| New Vehicles ~ Notes Payable | 32.2% | -1.3% | 12.1% | 0.4% | -0.7% | -4.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| New Vehicle Equity | 3.4% | 3.8% | -5.9% | 5.6% | 6.4% | -2.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2 Used Vehicles | 21.9% | -3.5% | 0.5% | -3.1% | -3.1% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Used Vehicles ~ Notes Payable | 18.8% | 5.8% | -1.3% | 1.5% | -5.3% | -7.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Used Vehicle Equity | 3.1% | -9.3% | 1.8% | -4.6% | 2.2% | 9.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Financed Inventory Equity | 6.5% | -5.4% | -4.1% | 1.0% | 8.6% | 7.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 3 Fixed Operation | 5.0% | -1.3% | -0.8% | -0.6% | -1.0% | 6.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Operating Inventory Equity | 11.5% | -6.7% | -4.8% | 0.4% | 7.5% | 14.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| LIFO ~ FIFO Reserve | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Operating Assets | | | | | | | | | | | | | |
| Other Assets ~ Inventories | 3.0% | -0.1% | -0.4% | 0.1% | 0.2% | 0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Other Working Assets | 2.7% | 1.0% | -1.0% | -0.2% | -0.4% | -0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Cost of Gross Fixed Assets | 14.8% | -0.7% | -2.1% | 0.1% | 0.9% | 1.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Other Non-Current Assets | 8.2% | 1.8% | -1.7% | -1.3% | -1.2% | -1.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Operating Assets | 28.8% | 2.1% | -5.2% | -1.4% | -0.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Depreciation - Fixed Assets | -5.4% | 0.5% | 1.2% | 0.2% | -0.5% | -1.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Current Liabilities | | | | | | | | | | | | | |
| Trade Payables, w/o Operating Payables | 4.7% | -0.7% | -0.4% | 0.2% | 0.5% | 0.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Other Current Notes & Payables | 8.2% | -0.8% | -0.9% | 0.5% | 1.0% | 1.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Accrued Expenses | 7.1% | -0.1% | -0.6% | 0.3% | 0.7% | 0.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Current Liabilities & L-T-D Portions | 1.2% | 0.4% | -0.4% | -0.4% | -0.3% | -0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Current Liabilities | 21.3% | -1.3% | -2.3% | 0.7% | 1.9% | 2.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Long-Term Liabilities | | | | | | | | | | | | | |
| Other Reserves & Deferrals | 2.0% | 1.2% | -0.4% | -0.4% | -0.5% | -0.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Long-Term Debt | 3.3% | 0.4% | -0.7% | 0.0% | 0.5% | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Mortgages Payable - Real Estate | 2.0% | -0.1% | -0.7% | -1.0% | -0.2% | -1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Misc. Long-Term Liabilities | 0.3% | -0.2% | -0.2% | 0.5% | -0.3% | 0.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Long-Term Liabilities | 7.5% | 0.3% | -4.8% | -0.7% | 1.0% | 1.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Liabilities w/Notes Payable | 79.8% | 3.5% | 3.8% | 1.8% | -3.1% | -8.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Proprietary & Earnings | | | | | | | | | | | | | |
| Net Income After Taxes (Profit/Loss) | 0.0% | 3.8% | 3.0% | 5.3% | 7.7% | 8.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Misc. Corp. & Proprietary | 1.0% | 0.2% | -0.2% | -0.2% | -0.3% | -0.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Retained Earnings | 19.2% | -8.4% | -9.3% | -6.7% | -2.8% | 2.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Equity ~ YTD Net Income | 20.2% | -4.4% | -6.5% | -1.5% | 4.7% | 10.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

Common Size Variances Standards are currently based on the comparison period, plus; 5 Months-Periods of data

Common Size Analysis ~ Variance Reporting Help Screen

Enter Company Name

Select a Financial Statement

Exit Screen

Print Screen

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Report Overview

Common Size Analysis – the division of all Asset, Liabilities or Equity Accounts by Total Assets. It is frequently utilized to compare; fiscal periods, individual businesses within an industry or a company to its industry standardized percentages.

Variance Analysis Report

Designed for the purpose of reporting the fiscal period **differences** between the Actual Fiscal Period calculated percentages and the Standardized Common Size Percentages entered within the yellow cells under the heading of **Standards**.

How the Common Size Variance Report Works

Establish Standards within the yellow worksheet cells, using one of these three options;

Enter and apply your **desired** individual businesses fiscal period average percentage

Enter your **Industry Standardized Percentage** values for each Balance Sheet classification

Click on the forms button that states “**Apply Averages**” and have the Excel workbook calculate your actual fiscal period averages

Please note; there currently are not any default values assigned to each Balance Sheet classification. If you apply averages or change a value, you will need to re-enter the previous values if you desire. As for the calculation of the “Apply Averages”; it is a cumulative total of all fiscal periods entered, plus the comparison period divided by the number of fiscal periods (+1 comparison period).

Entering a Variance Range;

The yellow cell labeled Variance Range is not a required entry but may be utilized as a means for highlighting values within the Variance Analysis Report, simplifying the visual presentation of Balance Sheet classifications that need to be addressed. Simply enter a variance percentage value within this yellow cell to have the report ~ worksheet highlight values of interest and negate values of no interest.

The values entered in both the Standards and Variance Range yellow cells are saved within this workbook after their initial entry.

Averages based on your fiscal periods entered will need to be updated after each new fiscal period is entered.