

Balance Sheet Horizontal Analysis

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	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	284,000	407,000	610,000	754,000	867,000	953,000	-	-	-	-	-	-	-
Trade Account Receivables	495,000	515,000	548,000	646,000	743,000	827,000	-	-	-	-	-	-	-
Prepaid Expenses	300,000	200,000	300,000	200,000	200,000	150,000	-	-	-	-	-	-	-
Operating Inventories													
1 New Vehicles	1,296,000	3,102,000	5,000,000	5,100,000	5,500,000	4,200,000	-	-	-	-	-	-	-
New Vehicles ~ Notes Payable	1,500,000	2,515,000	5,300,000	4,000,000	4,200,000	4,020,000	-	-	-	-	-	-	-
New Vehicle Equity	(204,000)	587,000	(300,000)	1,100,000	1,300,000	180,000	-	-	-	-	-	-	-
2 Used Vehicles	1,600,000	1,500,000	2,680,000	2,300,000	2,500,000	3,500,000	-	-	-	-	-	-	-
Used Vehicles ~ Notes Payable	1,469,000	2,000,000	2,089,000	2,481,000	1,793,000	1,600,000	-	-	-	-	-	-	-
Used Vehicle Equity	131,000	(500,000)	591,000	(181,000)	707,000	1,900,000	-	-	-	-	-	-	-
Total Financed Inventory Equity	(73,000)	87,000	291,000	919,000	2,007,000	2,080,000	-	-	-	-	-	-	-
3 Fixed Operation	100,000	300,000	500,000	540,000	528,000	1,731,000	-	-	-	-	-	-	-
Total Operating Inventory Equity	27,000	387,000	791,000	1,459,000	2,535,000	3,811,000	-	-	-	-	-	-	-
LIFO ~ FIFO Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Assets													
Other Assets ~ Inventories	170,000	238,000	309,000	377,000	433,000	482,000	-	-	-	-	-	-	-
Other Working Assets	200,000	300,000	200,000	300,000	300,000	350,000	-	-	-	-	-	-	-
Cost of Gross Fixed Assets	876,000	1,153,000	1,522,000	1,830,000	2,105,000	2,343,000	-	-	-	-	-	-	-
Other Non-Current Assets	665,000	820,000	780,000	858,000	944,000	1,038,000	-	-	-	-	-	-	-
Total Operating Assets	1,911,000	2,511,000	2,811,000	3,365,000	3,782,000	4,213,000	-	-	-	-	-	-	-
Depreciation - Fixed Assets	(316,000)	(393,000)	(502,000)	(633,000)	(783,000)	(948,000)	-	-	-	-	-	-	-
Current Liabilities													
Trade Payables, w/o Operating Payables	260,000	323,000	508,000	592,000	681,000	758,000	-	-	-	-	-	-	-
Other Current Notes & Payables	405,000	607,000	875,000	1,077,000	1,238,000	1,378,000	-	-	-	-	-	-	-
Accrued Expenses	340,000	570,000	779,000	915,000	1,052,000	1,171,000	-	-	-	-	-	-	-
Current Liabilities & L-T-D Portions	128,000	130,000	103,000	108,000	124,000	138,000	-	-	-	-	-	-	-
Total Current Liabilities	1,133,000	1,630,000	2,265,000	2,692,000	3,095,000	3,445,000	-	-	-	-	-	-	-
Long-Term Liabilities													
Other Reserves & Deferrals	154,000	257,000	184,000	190,000	195,000	200,000	-	-	-	-	-	-	-
Long-Term Debt	136,000	300,000	310,000	400,000	500,000	600,000	-	-	-	-	-	-	-
Mortgages Payable - Real Estate	299,999	150,000	150,000	117,000	230,000	100,000	-	-	-	-	-	-	-
Misc. Long-Term Liabilities	1	6,000	10,000	100,000	4,000	134,000	-	-	-	-	-	-	-
Total Long-Term Liabilities	590,000	713,000	654,000	807,000	929,000	1,034,000	-	-	-	-	-	-	-
Total Liabilities w/Notes Payable	4,692,000	6,858,000	10,308,000	9,980,000	10,017,000	10,099,000	-	-	-	-	-	-	-
Proprietary & Earnings													
Net Income After Taxes (Profit/Loss)	248,000	306,000	355,000	653,000	1,028,000	1,207,000	-	-	-	-	-	-	-
Misc. Corp. & Proprietary	100,000	100,000	100,000	100,000	100,000	100,000	-	-	-	-	-	-	-
Retained Earnings	630,000	878,000	1,184,000	1,539,000	2,192,000	3,220,000	-	-	-	-	-	-	-
Total Equity ~ YTD Net Income	978,000	1,284,000	1,639,000	2,292,000	3,320,000	4,527,000	-	-	-	-	-	-	-

Balance Sheet Analysis ~ % of Net Sales

% of Net Sales, Year-to-Date ▼

Enter Company Name

Net Sales, Year-to-Date		30,940,000	44,860,000	53,832,000	61,907,000	68,097,000	-	-	-	-	-	-
Average	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	1.38%	1.32%	1.36%	1.40%	1.40%	1.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trade Account Receivables	1.30%	1.66%	1.22%	1.20%	1.20%	1.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Prepaid Expenses	0.45%	0.65%	0.67%	0.37%	0.32%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating Inventories												
1 New Vehicles	9.14%	10.03%	11.15%	9.47%	8.88%	6.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
New Vehicles ~ Notes Payable	8.01%	8.13%	11.81%	7.43%	6.78%	5.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
New Vehicle Equity	1.1%	1.9%	-0.7%	2.0%	2.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2 Used Vehicles	4.85%	4.85%	5.97%	4.27%	4.04%	5.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Used Vehicles ~ Notes Payable	4.20%	6.46%	4.66%	4.61%	2.90%	2.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Used Vehicle Equity	0.7%	-1.6%	1.3%	-0.3%	1.1%	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Financed Inventory Equity	1.8%	0.3%	0.6%	1.7%	3.2%	3.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3 Fixed Operation	1.30%	0.97%	1.11%	1.00%	0.85%	2.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Operating Inventory Equity	3.1%	1.3%	1.8%	2.7%	4.1%	5.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LIFO ~ FIFO Reserve	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating Assets												
Other Assets ~ Inventories	0.71%	0.77%	0.69%	0.70%	0.70%	0.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Working Assets	0.59%	0.97%	0.45%	0.56%	0.48%	0.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cost of Gross Fixed Assets	3.47%	3.73%	3.39%	3.40%	3.40%	3.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Non-Current Assets	1.81%	2.65%	1.74%	1.59%	1.52%	1.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Operating Assets	6.6%	8.1%	6.3%	6.3%	6.1%	6.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Depreciation - Fixed Assets	-1.24%	-1.27%	-1.12%	-1.18%	-1.26%	-1.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Current Liabilities												
Trade Payables, w/o Operating Payables	1.10%	1.04%	1.13%	1.10%	1.10%	1.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Current Notes & Payables	1.99%	1.96%	1.95%	2.00%	2.00%	2.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Accrued Expenses	1.74%	1.84%	1.74%	1.70%	1.70%	1.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Current Liabilities & L-T-D Portions	0.25%	0.42%	0.23%	0.20%	0.20%	0.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Current Liabilities	5.1%	5.3%	5.0%	5.0%	5.0%	5.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long-Term Liabilities												
Other Reserves & Deferrals	0.44%	0.83%	0.41%	0.35%	0.31%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Long-Term Debt	0.82%	0.97%	0.69%	0.74%	0.81%	0.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mortgages Payable - Real Estate	0.31%	0.48%	0.33%	0.22%	0.37%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Misc. Long-Term Liabilities	0.09%	0.02%	0.02%	0.19%	0.01%	0.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Long-Term Liabilities	1.7%	8.0%	6.7%	6.7%	6.7%	6.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Liabilities w/Notes Payable	18.9%	27.9%	28.3%	23.7%	21.4%	20.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Proprietary & Earnings												
Net Income After Taxes (Profit/Loss)	1.29%	0.99%	0.79%	1.21%	1.66%	1.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Misc. Corp. & Proprietary	0.21%	0.32%	0.22%	0.19%	0.16%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Retained Earnings	3.32%	2.84%	2.64%	2.86%	3.54%	4.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Equity ~ YTD Net Income	4.81%	4.15%	3.65%	4.26%	5.36%	6.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Average %'s are based on 5 fiscal periods, starting with February-09

Average Variance Range 0.0000%

Balance Sheet Horizontal Analysis ~ Help Screen

Enter Company Name

Select a Financial Statement

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Report Overview ~ Spreading the Statement

The intent of the Balance Sheet Horizontal Analysis report is somewhat simple; it provides a straightforward historical analysis of your balance sheet by spreading the actual financial statement values so that you may have a side-by-side comparison of each general ledger account classification.

Double-Click Feature Enabled ...

As for this specific worksheet itself, the “**Double-Click**” workbook feature is enabled, so if you are questioning which financial statement lines~ accounts are included within a general ledger account classification, just “**Double-Click**” on the **blue text/description line** and comment lines will appear on the worksheet identifying financial statement lines, pages and individual accounts.

Percentage of Sales, Gross Profit and Net Income after Taxes

The objective of the second report on this worksheet is to provide you with an added measurement tool, one that examines your balance sheet and its relationship in **Percentages to Net Sales, Gross Profit and Net Income after Taxes**. By simply clicking on the dropdown box you may select any of the above and have the worksheet calculate individual fiscal period ~ monthly percentage values as well as average percentages to date, thus, allowing one to identify extremes on your financial statement.

Average Variance Range - % of Net Sales, Gross Profit and Net Income after Taxes

You will also notice that at the very bottom of the second report, **one yellow entry cell** is made available to you, identified as Average Variance Range. This cell allows you the opportunity of entering a percentage value that compares both the **Average Percentages** to date to each fiscal period and highlights any cell within the report that exceeds your desired variance range. This value may be changes at any time when examining Net Sales, Gross Profit and Net Income after Taxes.

Concerning the Balance Sheet Horizontal Analysis Reports, the reports on this worksheet offer the foundation for projecting a Balance Sheet.

It is common business practice to forecast a Balance Sheet based on the **percent of sales method**. One must always remember that when utilizing the percentage of sales method, $Assets = Liabilities + Equity$, meaning, as Assets increase an offset must always exist within Liabilities or Equity ~ Income.