

Ratios Tell a Story

Case 5

Barry Blevins, Jimmie Nugent, Scott Liming and Josie Wittwer



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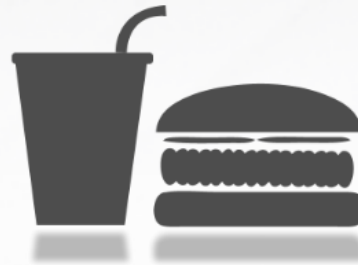
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Ratio 1

Fast Food Restaurant



Key Indicators

- Accounts Payable
- Net PP&E
- Accounts Receivables
- Inventory Turnover

Year end	1.28.12
Assets:	
Cash	4.1%
Accts. Receivable	4.0%
Inventory	21.8%
Other CA	1.2%
Total Current Assets	31.2%
Net PP&E	61.6%
Goodwill	4.8%
Intangibles & Other	2.3%
Total Assets	100.0%
Liabilities:	
Accts. Pay.	18.4%
ST Debt	5.6%
Other	14.7%
Total Current Liabilities	38.8%
LT Debt	29.2%
Other	15.1%
Total Liabilities	83.1%
Equity:	
Noncontrolling Int.	-0.1%
Net Contr. Cap.	-16.0%
Ret. Inc. - OCI	32.9%
Total Equity	16.9%
Total Liab. & Equity	100.0%
ROS	0.7%
Asset Turnover	3.85
ROA	2.5%
Financial Leverage	5.92
ROE	15.0%
Current Ratio	0.80
Receivables Collection	4
Inventory Turnover	14.0
Gross Margin	20.9%
Dividend Payout	43.1%
Revenue Growth	10.1%
R&D ratio	N/A
CFFO (millions)	2658

Ratio 2

Computer Software Development



Key Indicators

- Inventory
- Accounts Payable
- Research & Development

Year end	12.2.11
Assets:	
Cash	32.4%
Accts. Receivable	7.1%
Inventory	0.0%
Other CA	2.5%
Total Current Assets	41.9%
Net PP&E	5.9%
Goodwill	42.8%
Intangibles & Other	9.4%
Total Assets	100.0%
Liabilities:	
Accts. Pay.	1.0%
ST Debt	0.1%
Other	12.8%
Total Current Liabilities	13.9%
LT Debt	16.7%
Other	5.0%
Total Liabilities	35.7%
Equity:	
Noncontrolling Int.	0.0%
Net Contr. Cap.	-8.6%
Ret. Inc. - OCI	72.9%
Total Equity	64.3%
Total Liab. & Equity	100.0%
ROS	19.8%
Asset Turnover	0.47
ROA	9.3%
Financial Leverage	1.55
ROE	14.4%
Current Ratio	3.01
Receivables Collection	55
Inventory Turnover	N/A
Gross Margin	96.3%
Dividend Payout	0.0%
Revenue Growth	10.9%
R&D ratio	17.50%
CFFO (millions)	1543

Ratio 3

Airline



Key Indicators

- Inventory
- PP&E
- Financial Leverage
- Return on Equity

Year end	12.31.11
Assets: Cash	23.4%
Accts. Receivable	3.9%
Inventory	2.8%
Other CA	6.5%
Total Current Assets	36.6%
Net PP&E	49.8%
Goodwill	0.0%
Intangibles & Other	13.6%
Total Assets	100.0%
Liabilities: Accts. Pay.	4.6%
ST Debt	5.2%
Other	28.1%
Total Current Liabilities	37.9%
LT Debt	49.6%
Other	10.7%
Total Liabilities	98.2%
Equity: Noncontrolling Int.	0.0%
Net Contr. Cap.	25.5%
Ret. Inc. - OCI	-23.7%
Total Equity	1.8%
Total Liab. & Equity	100.0%
ROS	0.5%
Asset Turnover	1.57
ROA	0.9%
Financial Leverage	55.57
ROE	47.3%
Current Ratio	0.96
Receivables Collection	9
Inventory Turnover	N/A
Gross Margin	N/A
Dividend Payout	0.0%
Revenue Growth	9.6%
R&D ratio	N/A
CFFO (millions)	472

Ratio 4

Internet Retail



Key Indicators

- Accounts Payable
- Accounts Receivable
- Receivable Collections

Year end	12.31.11
Assets:	
Cash	8.8%
Accts. Receivable	32.3%
Inventory	3.1%
Other CA	6.6%
Total Current Assets	50.8%
Net PP&E	3.3%
Goodwill	41.2%
Intangibles & Other	4.6%
Total Assets	100.0%
Liabilities:	
Accts. Pay.	45.3%
ST Debt	0.0%
Other	11.6%
Total Current Liabilities	56.9%
LT Debt	18.5%
Other	5.2%
Total Liabilities	80.6%
Equity:	
Noncontrolling Int.	2.3%
Net Contr. Cap.	-19.6%
Ret. Inc. - OCI	36.7%
Total Equity	19.4%
Total Liab. & Equity	100.0%
ROS	7.6%
Asset Turnover	0.68
ROA	5.2%
Financial Leverage	5.15
ROE	26.6%
Current Ratio	0.89
Receivables Collection	175
Inventory Turnover	N/A
Gross Margin	N/A
Dividend Payout	25.4%
Revenue Growth	10.6%
R&D ratio	N/A
CFFO (millions)	1315

Ratio 5

Railroad



Key Indicators

- Accounts Payable
- Accounts Receivable
- Receivable Collections

Year end	12.31.11
Assets:	
Cash	8.8%
Accts. Receivable	32.3%
Inventory	3.1%
Other CA	6.6%
Total Current Assets	50.8%
Net PP&E	3.3%
Goodwill	41.2%
Intangibles & Other	4.6%
Total Assets	100.0%
Liabilities:	
Accts. Pay.	45.3%
ST Debt	0.0%
Other	11.6%
Total Current Liabilities	56.9%
LT Debt	18.5%
Other	5.2%
Total Liabilities	80.6%
Equity:	
Noncontrolling Int.	2.3%
Net Contr. Cap.	-19.6%
Ret. Inc. - OCI	36.7%
Total Equity	19.4%
Total Liab. & Equity	100.0%
ROS	7.6%
Asset Turnover	0.68
ROA	5.2%
Financial Leverage	5.15
ROE	26.6%
Current Ratio	0.89
Receivables Collection	175
Inventory Turnover	N/A
Gross Margin	N/A
Dividend Payout	25.4%
Revenue Growth	10.6%
R&D ratio	N/A
CFFO (millions)	1315