



# Quick Analysis Financial Reports

The collection of reports included in this document is based on the sample client data that has been transferred from CSA for the FACS01 Sample Client, with FACS02 and FACS03 set up as industry peers, as outlined in the *Financial Analysis CS Getting Started* guide. The provided reports include two-year comparison reports, five-year trend analysis reports, industry and group comparison reports, definitions, of categories, and ratio formulas.

## Liberty Medical Group Balance Sheet - Two-Year Comparison

	2008	2007	\$ Variance	% Variance
<b>Assets</b>				
Cash & Equivalents	\$336,818	\$319,978	\$16,840	5.3%
Trade Accounts Receivable	\$134,569	\$127,841	\$6,728	5.3%
Inventory	\$12,985	\$13,657	-\$672	-4.9%
Other Current Assets	\$98,323	\$94,325	\$3,998	4.2%
<b>Total Current Assets</b>	<b>\$582,695</b>	<b>\$555,801</b>	<b>\$26,894</b>	<b>4.8%</b>
Long-Term Investments	\$81,197	\$77,137	\$4,060	5.3%
Net Fixed Assets	\$412,458	\$383,750	\$28,708	7.5%
Intangible Assets	\$61,874	\$58,780	\$3,094	5.3%
Other Non-Current Assets	\$78,390	\$74,471	\$3,919	5.3%
<b>Total Assets</b>	<b>\$1,216,614</b>	<b>\$1,149,939</b>	<b>\$66,675</b>	<b>5.8%</b>
<b>Liabilities</b>				
Accounts Payable	\$42,787	\$32,658	\$10,129	31.0%
Notes Payable	\$88,247	\$83,835	\$4,412	5.3%
Accrued Liabilities	\$532,506	\$530,190	\$2,316	0.4%
Income Taxes Payable	\$10,014	\$9,115	\$899	9.9%
Current Portion of Long-Term Debt	\$111,238	\$115,676	-\$4,438	-3.8%
<b>Total Current Liabilities</b>	<b>\$784,792</b>	<b>\$771,474</b>	<b>\$13,318</b>	<b>1.7%</b>
Long-Term Debt	\$281,809	\$263,352	\$18,457	7.0%
Other Long-Term Liabilities	\$55,000	\$36,000	\$19,000	52.8%
<b>Total Long-Term Liabilities</b>	<b>\$336,809</b>	<b>\$299,352</b>	<b>\$37,457</b>	<b>12.5%</b>
<b>Total Liabilities</b>	<b>\$1,121,601</b>	<b>\$1,070,826</b>	<b>\$50,775</b>	<b>4.7%</b>

# A Financial Analyst Report

**Guillaume Favre**



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