



Sole Proprietorship Financial Report

[722513] Limited-Service Restaurants

Sector: Accommodation-Food Services
Release date: April 2020

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INTRODUCTION

GET THE MOST OUT OF YOUR SOLE PROPRIETOR FINANCIAL REPORT

The Bizminer Sole Proprietorship Financial Report presents detailed information to help you understand any firm's position relative to the financial performance of similar firms in the industry. If you input your firm financials, comparison of dollar, percentage and financial ratio performance become an even more powerful benchmark of firm performance against industry standards. The results can help you understand your industry and become an important part of your toolkit that helps to guide management decisions. If you aren't already, consider working with a qualified advisor to obtain personalized guidance.

To assist you, the report includes definitions of most line items and ratios; and (if you take advantage of the inputs tool) a simple scoring interface that compares your firm and the industry peer group you selected.

YOUR INDUSTRY PEER GROUP

When you accessed your Sole Proprietorship Financial Report, you selected a comparison peer group that most closely represents the character of your firm.

Firms Analyzed	
2015	39,668
2016	45,618
2017	52,461
2018	40,288
2019	30,216

Your peers are determined through a series of criteria and can include your selections of:

- Industry Segment (of 5000 classifications)
- Time Series (1-5 year display options)

YOUR INDUSTRY IN CONTEXT: THE NAICS CLASSIFICATION SYSTEM

The industry your selected fits within the official NAICS (North American Industry Classification System) and Bizminer's proprietary taxonomy, which breaks out more detailed industries classifications than NAICS by adding up to eight decimal digits after the NAICS-6 code. The industry you selected fits into this industry hierarchy:

- NAICS 72: Accommodation-Food Services
- NAICS 722: Food Services and Drinking Places
- NAICS 7225: Restaurants
- NAICS 722513: Limited-Service Restaurants

RATIO CATEGORIES

The Bizminer Industry Financial Report is based on selected financial ratios that are typically considered to be Key Performance Indicators (KPIs) which includes:

Cash Flow/Solvency: Cash Flow ratios indicate a company's ability to meet various levels of demand on cash and easily obtainable cash resources against current and anticipated near-term payments due.

Profitability: Profitability ratios compare levels of return against various expense and balance sheet components to measure your performance against reasonable industry peer group standards, indicating bottom line performance.

Efficiency: Efficiency ratios measure your success in marshalling resources at hand to effectively manage various components of your business operations. These indicators often point most specifically toward actions that could enhance your bottom line.

If you submit corresponding inputs, ratios will be scored against industry values for the most recent three calendar years.

CUSTOMIZE YOUR REPORT

Customize any Bizminer Sole Proprietorship Financial Report with these options: Co-brand with your name and logo (and/or your client's); input and benchmark firm financials; specify tables, ratios and years you want to display. Display options are On by default.

SUMMARY SCORES

SUMMARY PERFORMANCE SCORES

Based on your inputs, the Sole Proprietorship Financial Report calculates the percentage difference (variance) between client ratios and sole proprietorship industry average for the selected industry. Your firm performance on each ratio is scored on a 1-5 scale (5 being best) for each year displayed in the report. The scoring approach depends on the specific scored ratio. You can find a detailed explanation for each at the end of this report.

The value of peer comparisons with your business depends on the accuracy and completeness of the firm financial information that is being entered. The more detail that you provide, the more comprehensive and meaningful the benchmark.

For each ratio, the score for those years selected from the most recent three calendar years is averaged and integrated into a Ratio Category Score. The Score for each of the three categories (Cash Flow/Solvency; Profitability; Efficiency) are then averaged to produce an Overall Score.

Summary Scores (2015-2016-2017-2018-2019) (Scale 1-5)

OVERALL TOTAL SCORE:	N/A
RATIO CATEGORY SCORES	
CASH FLOW / SOLVENCY:	N/A
PROFITABILITY:	N/A
EFFICIENCY:	N/A

RATIO CATEGORIES

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WORTH YOUR FOCUS:

Ratio Category scores are simply a reflection of the more focused individual ratios that they include. Any ratios that score below 3.0 should be examined closely for weaknesses in management or performance that could be improved with reasonable effort and expense. While you should work with a qualified advisor to obtain specific guidance, we've flagged these areas for attention:

There are no red flags in this report.

PROFIT LOSS

PROFIT LOSS (\$): INCOME & EXPENSE - INDUSTRY

	Industry				
	2015	2016	2017	2018	2019
Revenue	196,809	167,288	192,381	144,286	109,597
Inventory	1,072	1,930	2,111	1,568	1,085
Cost of Sales	76,052	65,726	73,751	55,290	42,129
COS-Labor Portion	3,799	2,510	11,026	8,637	6,864
Gross Profit	120,757	101,562	118,630	88,995	67,468
Salary-Wages	26,150	21,196	24,238	17,961	13,952
Contract Labor-Commissions	3,665	2,362	3,214	2,381	1,995
Rent	15,105	11,861	13,808	10,235	8,066
Advertising	3,547	2,243	2,518	1,867	1,480
Benefits-Pension	1,703	117	137	100	77
Insurance (non-health)	3,613	1,825	2,238	1,654	1,469
Taxes paid	8,145	6,287	7,735	5,730	4,658
Sales, General, Admin & Misc	31,241	26,623	28,803	21,340	16,385
EBITDA	27,587	29,049	35,938	27,728	19,388
Interest Paid	3,850	2,124	967	724	811
Home Office Expense	111	152	178	131	110
Amortization & Depreciation	4,857	3,377	2,934	2,176	1,929
Total Expenses	101,986	78,166	86,770	64,298	50,930
Net Profit	18,771	23,396	31,860	24,697	16,538
Total Direct Labor & NP	52,384	49,464	62,495	47,391	34,983
Owner Earnings	18,884	23,550	32,039	24,830	16,650

PROFIT LOSS DEFINITIONS

Inventory (% Revenue): The stockpile of unsold products. Unlike corporate reports which show inventory as a percent of total assets, the sole proprietorship financial format displays Inventory as a percent of Revenue.

Cost of Sales includes materials and labor involved in the direct delivery of a product or service. Other costs are included in the cost of sales to the extent that they are involved in bringing goods to their location and condition ready to be sold. Non-production overheads such as development costs may be attributable to the cost of goods sold. The costs of services provided will consist primarily of personnel directly engaged in providing the service, including supervisory personnel and attributable overhead.

COS-Labor Portion: This reporting format details labor from the materials and delivery portion of the total Cost of Sales.

Gross Profit represents direct operating expenses plus net profit. In addition to the labor portion of Cost of Sales, wage costs are reflected in the Officers Compensation and Wages-Salary line items. The Contract Labor-Commissions line item is reserved for non-employee labor, sales and related costs. In many cases, SG&A (Sales, General and Administrative) costs also include some overhead, administrative and supervisory wages.

Compensation and Wages-Salary line items. In many cases, SG&A (Sales, General and Administrative) costs also include some overhead, administrative and supervisory wages.

Rent covers the rental cost of any business property, including land, buildings and equipment.

Advertising includes advertising, promotion and publicity for the reporting business, but not on behalf of others.

Benefits-Pension includes, but is not limited to, employee health care and retirement costs.

Insurance (non-health) costs include business liability and property insurance, but exclude employee health insurance, which is covered under the Benefits-Pension line item.

The **Taxes Paid** line item includes payroll other paid-in tax items, but not business income taxes due for the period. Although it can be calculated in many ways and is a controversial measure, the EBITDA line item (Earnings before Interest Expense, income tax due, Depreciation and Amortization) adds back interest payments, depreciation, amortization and depletion allowances, and excludes income taxes due to reduce the effect of accounting decisions on the bottom line of the Profit and Loss Statement. Since some firms utilize EBITDA to "add back" non-cash and flexible expenses which may be altered through credits and accounting procedures (such as income tax), paid-in income taxes from the **Taxes Paid** line item are not added back in the EBITDA calculation.

In addition to varying proportions of overhead, administrative and supervisory wages, some generally more minor expenses are aggregated under **Sales, General and Administrative & Miscellaneous Expenses**.

EBITDA: Business Revenue: Earnings Before Interest, (income) Taxes due, Depreciation and Amortization divided by Business Revenue. EBITDA: Business Revenue is a relatively controversial (and often criticized) metric designed to eliminate the effect of finance and accounting decisions when comparing companies and industry benchmarks. Tax credits and deferral procedures and non-cash expenditures (Amortization and Depreciation) are not deducted from the profit equation, as are interest expenditures.

Pre-Tax **Net Profit** represents net profit before income tax due. Income Tax calculates the federal corporate tax rate before credits, leaving After-Tax Profit at the bottom line.

The **Total Direct Labor & NP** line is developed to indicate overall labor costs, aggregating them as a percentage indicator for one-person sole proprietorships as well as larger operations. Total Direct Labor & NP sums the labor portion of Cost of Sales, Salary-Wages, Contract Labor-Commissions and Net Profit line items.

Discretionary **Owner Earnings** sums Officer Compensation, Depreciation and related non-cash expenses and Net Profit before business taxes to represent a practical measure of total return to owners. The D.O.E. metric is mainly used for small businesses.

PROFIT LOSS (%): INCOME & EXPENSE - INDUSTRY

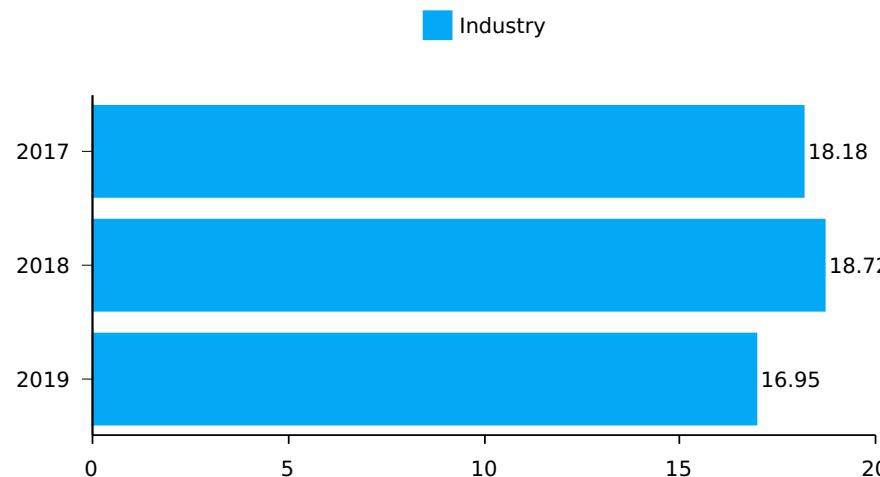
	Industry				
	2015	2016	2017	2018	2019
Revenue	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Inventory	0.54 %	1.15 %	1.10 %	1.09 %	0.99 %
Cost of Sales	38.64 %	39.29 %	38.34 %	38.32 %	38.44 %
COS-Labor Portion	1.93 %	1.50 %	5.73 %	5.99 %	6.26 %
Gross Profit	61.36 %	60.71 %	61.66 %	61.68 %	61.56 %
Salary-Wages	13.29 %	12.67 %	12.60 %	12.45 %	12.73 %
Contract Labor-Commissions	1.86 %	1.41 %	1.67 %	1.65 %	1.82 %
Rent	7.67 %	7.09 %	7.18 %	7.09 %	7.36 %
Advertising	1.80 %	1.34 %	1.31 %	1.29 %	1.35 %
Benefits-Pension	0.87 %	0.07 %	0.07 %	0.07 %	0.07 %
Insurance (non-health)	1.84 %	1.09 %	1.16 %	1.15 %	1.34 %
Taxes paid	4.14 %	3.76 %	4.02 %	3.97 %	4.25 %
Sales, General, Admin & Misc	15.87 %	15.91 %	14.97 %	14.79 %	14.95 %
EBITDA	14.02 %	17.36 %	18.68 %	19.22 %	17.69 %
Interest Paid	1.96 %	1.27 %	0.50 %	0.50 %	0.74 %
Home Office Expense	0.06 %	0.09 %	0.09 %	0.09 %	0.10 %
Amortization & Depreciation	2.47 %	2.02 %	1.53 %	1.51 %	1.76 %
Total Expenses	51.83 %	46.72 %	45.10 %	44.56 %	46.47 %
Net Profit	9.53 %	13.99 %	16.56 %	17.12 %	15.09 %
Total Direct Labor & NP	26.61 %	29.57 %	32.49 %	32.85 %	31.92 %
Owner Earnings	9.59 %	14.08 %	16.65 %	17.21 %	15.19 %

FINANCIAL RATIOS: CASH FLOW-SOLVENCY

Financial Ratios: Cash Flow-Solvency	Industry				
	2015	2016	2017	2018	2019
Net Cash/ Revenue %	12.06	16.09	18.18	18.72	16.95
Net Cash turnover (X)	8.29	6.21	5.50	5.34	5.90

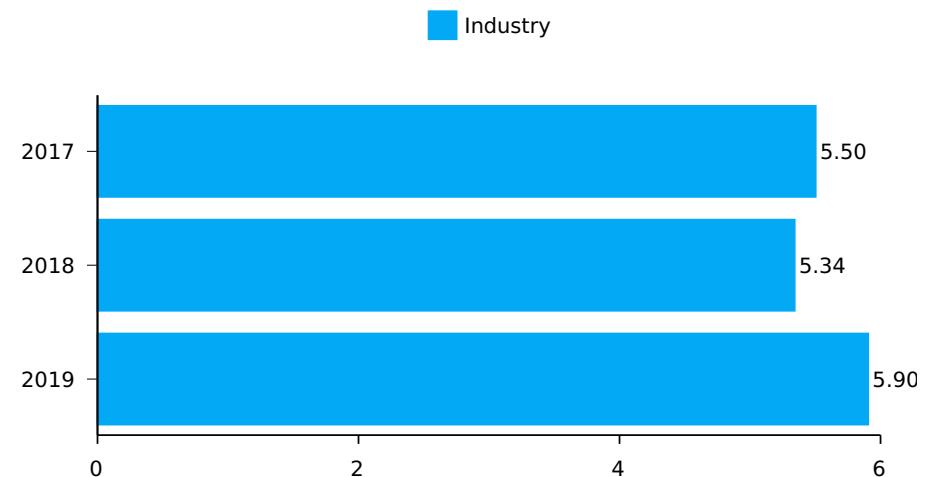
FINANCIAL RATIOS: CASH FLOW-SOLVENCY

Net Cash/ Revenue %



Notes: Net Cash: Revenue: (Retained Cash plus Net Profit) divided by Revenue. Adds back non-out of pocket items (e.g., depreciation, amortization, home office) which show as expenses but largely do not reduce liquid assets.

Net Cash turnover (X)



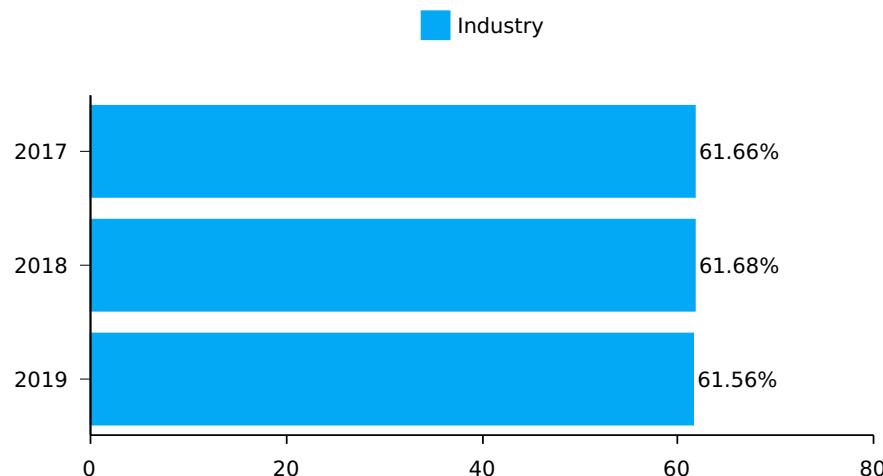
Notes: Net Cash Turnover: Revenue divided by Cash. Cash totals taken from the Cash Flow table less out of pocket expenses. Results too far from the benchmark may indicate overly conservative or aggressive liquidity policies.

FINANCIAL RATIOS: PROFITABILITY

Financial Ratios: Profitability	Industry				
	2015	2016	2017	2018	2019
Gross Profit: Revenue	61.36%	60.71%	61.66%	61.68%	61.56%
EBITDA: Revenue	14.02%	17.36%	18.68%	19.22%	17.69%
Return on Revenue (%)	9.54	13.99	16.56	17.12	15.09
Profit per Employee	\$52	\$77	\$94	\$100	\$91
Owner Earnings per Employee	\$52	\$78	\$94	\$100	\$91

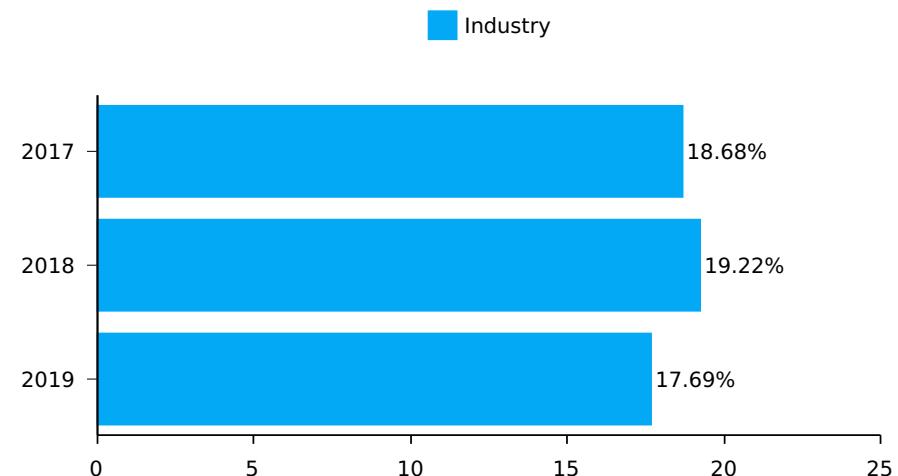
FINANCIAL RATIOS: PROFITABILITY

Gross Profit: Revenue



Notes: Gross Profit/Revenue: Gross Profit divided by Annual revenue. This is the profit ratio before direct expenses. This ratio can indicate the 'play' in other expenses which could be adjusted to increase the Net Profit margin.

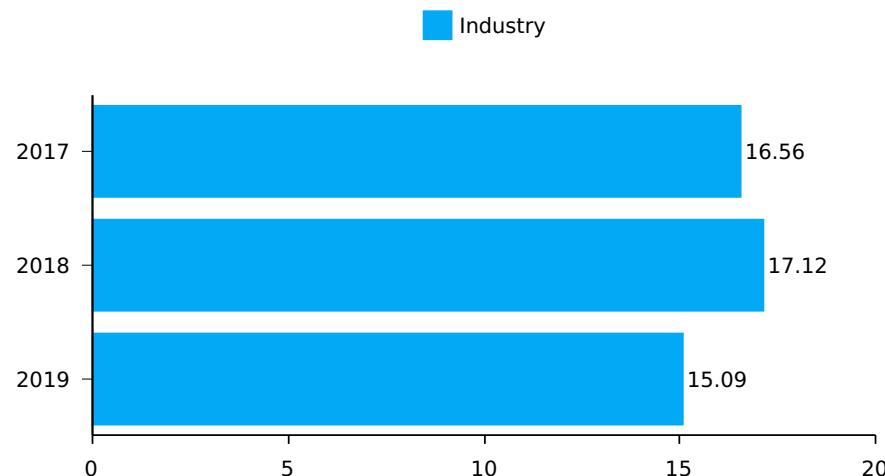
EBITDA: Revenue



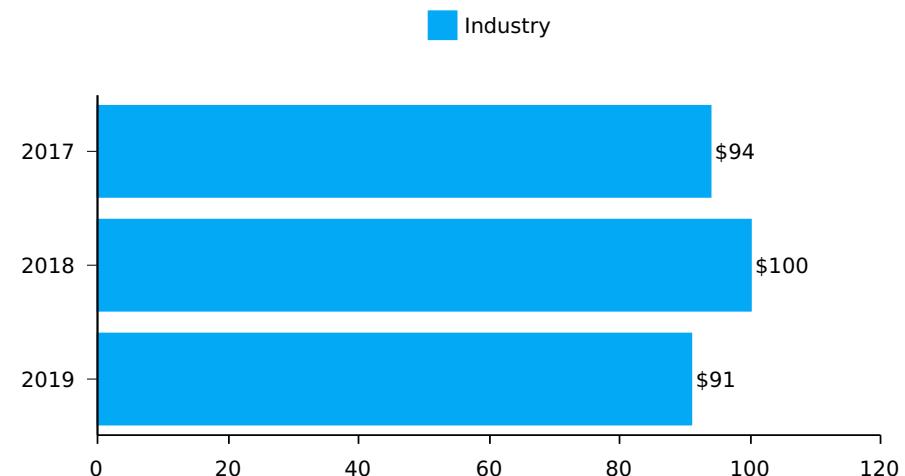
Notes: EBITDA: Revenue: Earnings Before Interest, income taxes due, Depreciation and Amortization divided by Revenue. EBITDA: Revenue is a relatively controversial (and often criticized) metric designed to eliminate the effect of finance and accounting decisions when comparing companies and industry benchmarks. Tax credits and deferral procedures and non-cash expenditures (Amortization and Depreciation) are not deducted from the profit equation, as are interest expenditures. In the case of sole proprietor reporting formats, the "before tax" refers to owner federal income taxes resulting from Net Profit, rather than federal corporate income taxes.

FINANCIAL RATIOS: PROFITABILITY

Return on Revenue (%)



Profit per Employee

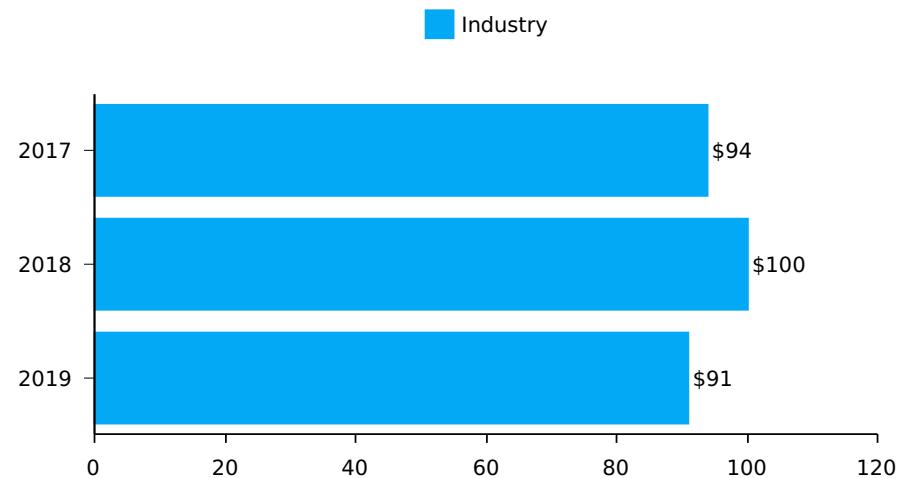


Notes: Return on Revenue: Net Profit divided by Annual Net Revenue, indicating the level of profit from each dollar of Revenue. Income taxes attributable to the Net Profit portion of proprietor income have not been deducted from Net Profit. This ratio can be used as a predictor of the company's ability to withstand changes in prices or market conditions. The ratio is often higher for startups and sole proprietorships due to owner compensation draws accounted as net profit.

Notes: Pre-Tax Net Profit/Full-time Employees. Higher is better.

FINANCIAL RATIOS: PROFITABILITY

Owner Earnings per Employee



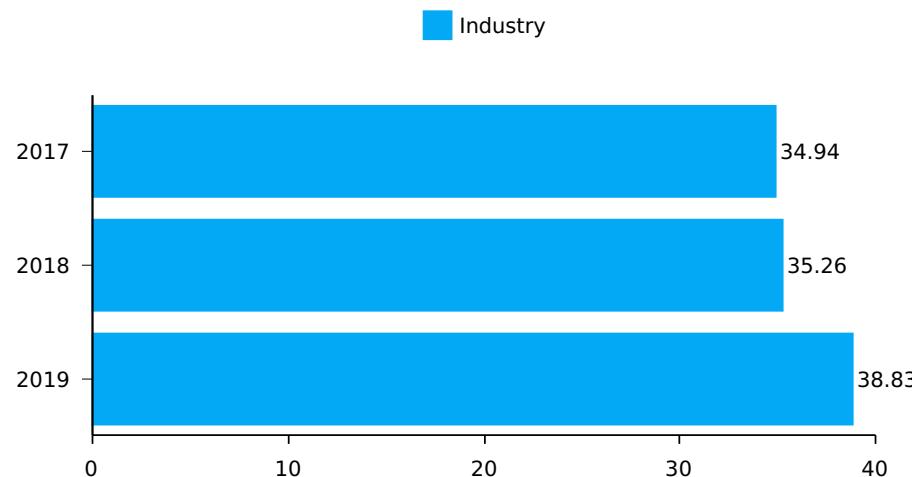
Notes: Discretionary Owner Earnings (Officers' Compensation+Depreciation+Pre-Tax Net Profit)/Full-time Employees. Higher is better.

FINANCIAL RATIOS: EFFICIENCY

Financial Ratios: Efficiency	Industry				
	2015	2016	2017	2018	2019
Cost of Sales: Inventory (x)	70.97	34.05	34.94	35.26	38.83
Days Inventory	5.14	10.72	10.45	10.35	9.40
EBITDA: Interest	7.17	13.68	37.18	38.30	23.91
Inventory Turnover	183.65	86.67	91.14	92.02	101.01
Total Labor: Revenue	17.08%	15.58%	15.92%	15.73%	16.83%

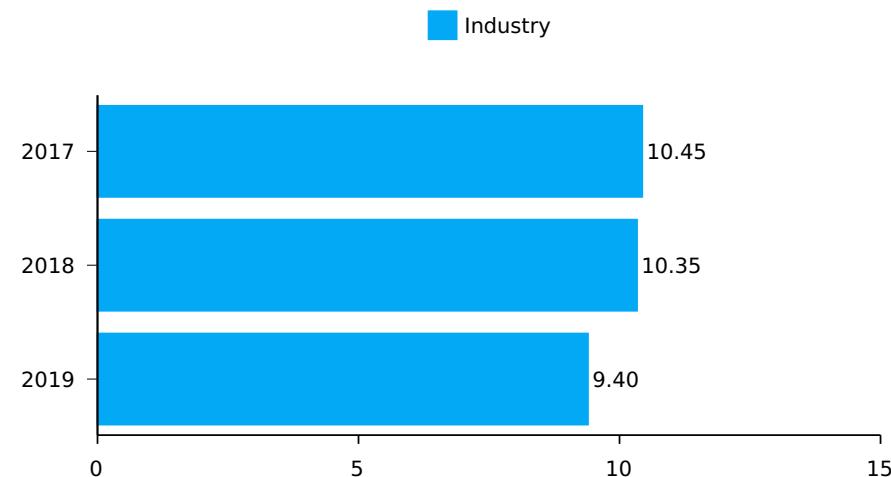
FINANCIAL RATIOS: EFFICIENCY

Cost of Sales: Inventory (x)



Notes: Cost of Sales: Inventory: Cost of Sales divided by Inventory. This ratio reflects the number of times inventory is turned over during the course of the year. High levels can mean good liquidity or sales, or shortages requiring better management. Low levels may indicate poor cash flow or overstocking.

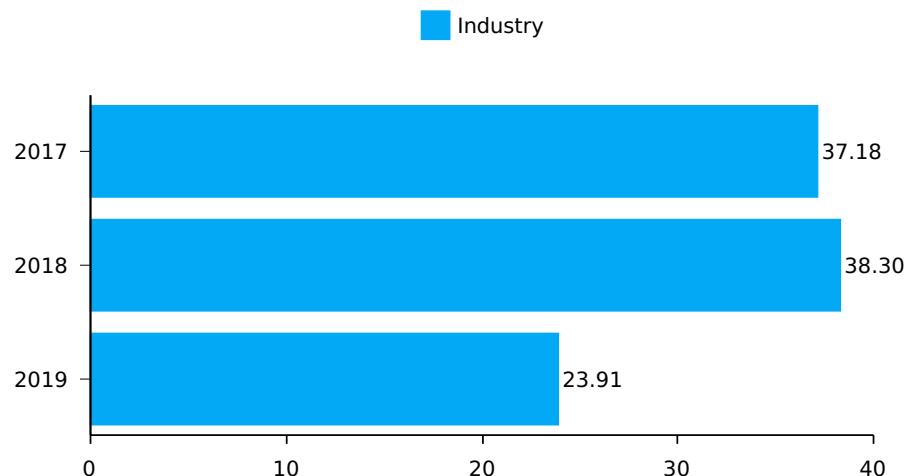
Days Inventory



Notes: Days Inventory: 365 divided by (Cost of Sales: Inventory): Shows the average number of days of items in inventory. Positive inventory balance will align most closely with industry benchmarks.

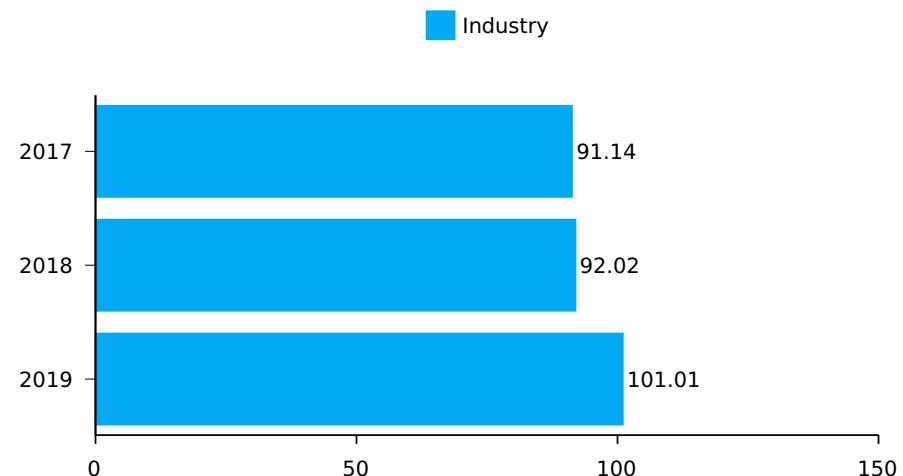
FINANCIAL RATIOS: EFFICIENCY

EBITDA: Interest



Notes: EBITDA: Interest: Earnings before Interest, income tax due, Depreciation and Amortization divided by Interest expense. This ratio assesses financial stability by examining whether a company is at least profitable enough to pay interest expense. A ratio >1.00 indicates it is. See cautions in the listing for EBITDA.

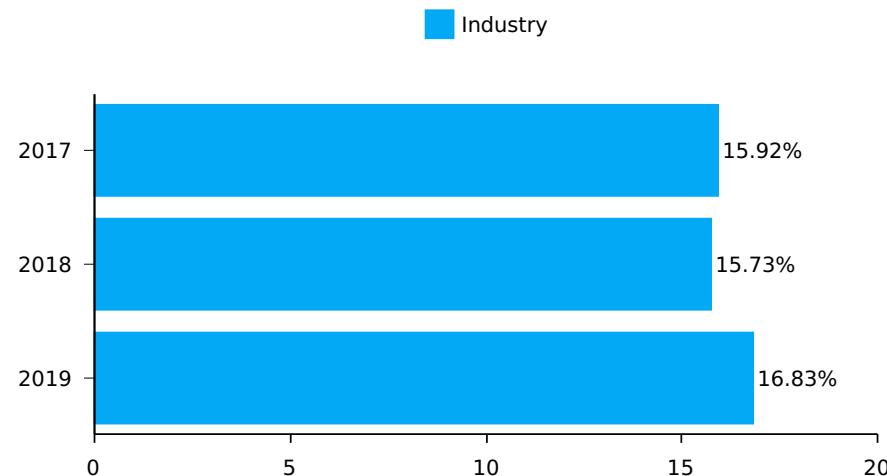
Inventory Turnover



Notes: Inventory Turnover: Revenue divided by Inventory. Target at or slightly above industry level. This ratio indicates how quickly inventory turns over. Ratios below the industry norm suggest high levels of inventory. High ratios could indicate product levels insufficient to satisfy demand in a timely manner.

FINANCIAL RATIOS: EFFICIENCY

Total Labor: Revenue



Notes: Total Labor: Revenue: All direct compensation costs as a percentage of sales, including the labor cost portion of cost of sales, salary & wages, contract labor and commissions. Net Profit is also included for sole proprietorship and most startup operations because it is considered owner compensation.

RATIO DEFINITIONS

Cash Flow/Solvency

Net Cash/ Revenue %: Net Cash: Revenue: (Retained Cash plus Net Profit) divided by Revenue. Adds back non-out of pocket items (e.g., depreciation, amortization, home office) which show as expenses but largely do not reduce liquid assets.

Net Cash turnover (X): Net Cash Turnover: Revenue divided by Cash. Cash totals taken from the Cash Flow table less out of pocket expenses. Results too far from the benchmark may indicate overly conservative or aggressive liquidity policies.

Profitability

Gross Profit: Revenue: Gross Profit/Revenue: Gross Profit divided by Annual revenue. This is the profit ratio before direct expenses. This ratio can indicate the 'play' in other expenses which could be adjusted to increase the Net Profit margin.

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Return on Revenue (%): Return on Revenue: Net Profit divided by Annual Net Revenue, indicating the level of profit from each dollar of Revenue. Income taxes attributable to the Net Profit portion of proprietor income have not been deducted from Net Profit. This ratio can be used as a predictor of the company's ability to withstand changes in prices or market conditions. The ratio is often higher for startups and sole proprietorships due to owner compensation draws accounted as net profit.

Profit per Employee: Pre-Tax Net Profit/Full-time Employees. Higher is better.

Owner Earnings per Employee: Discretionary Owner Earnings (Officers' Compensation+Depreciation+Pre-Tax Net Profit)/Full-time Employees. Higher is better.

Efficiency

Cost of Sales: Inventory (x): Cost of Sales: Inventory: Cost of Sales divided by Inventory. This ratio reflects the number of times inventory is turned over during the course of the year. High levels can mean good liquidity or sales, or shortages requiring better management. Low levels may indicate poor cash flow or overstocking.

Days Inventory: Days Inventory: 365 divided by (Cost of Sales: Inventory): Shows the average number of days of items in inventory. Positive inventory balance will align most closely with industry benchmarks.

EBITDA: Interest: EBITDA: Interest: Earnings before Interest, income axe due, Depreciation and Amortization divided by Interest expense. This ratio assesses financial stability by examining whether a company is at least profitable enough to pay interest expense. A ratio >1.00 indicates it is. See cautions in the listing for EBITDA.

Inventory Turnover: Inventory Turnover: Revenue divided by Inventory. Target at or slightly above industry level. This ratio indicates how quickly inventory turns over. Ratios below the industry norm suggest high levels of inventory. High ratios could indicate product levels insufficient to satisfy demand in a timely manner.

Total Labor: Revenue: Total Labor: Revenue: All direct compensation costs as a percentage of sales, including the labor cost portion of cost of sales, salary & wages, contract labor and commissions. Net Profit is also included for sole proprietorship and most startup operations because it is considered owner compensation.

CASH TABLES

CASH TABLES

Annual Cash Ratios (\$)

	2015	2016	2017	2018	2019
Revenue	196,809	167,288	192,381	144,286	109,597
Cost of Sales	76,052	65,726	73,751	55,290	42,129
Gross Profit	120,757	101,562	118,630	88,995	67,468
All Direct Expenses	169,222	138,239	156,443	116,558	90,209
Net Cash	23,738	26,925	34,971	27,004	18,577
Net Cash & Labor	57,351	52,993	65,607	49,698	37,022

Annual Cash Ratios (%)

	2015	2016	2017	2018	2019
Net Cash/ Revenue	12.06 %	16.09 %	18.18 %	18.72 %	16.95 %
Net Cash/ Cost of Sales	31.21 %	40.97 %	47.42 %	48.84 %	44.09 %
Net Cash/ Gross Profit	19.66 %	26.51 %	29.48 %	30.34 %	27.53 %
Net Cash/ All Direct Expenses	14.03 %	19.48 %	22.35 %	23.17 %	20.59 %
Net Cash	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Net Cash/ Net Cash & Labor	41.39 %	50.81 %	53.30 %	54.34 %	50.18 %

ABOUT THE DATA: DATA-SOURCES

ABOUT THE DATA

BizMiner data is widely accepted for industry analytical work, benchmarking, valuations, forensics and litigation. BizMiner content is accepted in US Tax Court (Bauer vs. IRS: T.C. Memo. 2012-156) and is utilized by state, provincial and national taxing agencies in the US and Canada.

Raw data analyzed for BizMiner reports is sourced from an array of the nation's government and private statistical sources. None of these raw data sources creates the final measures reflected in BizMiner industry profiles. In total, BizMiner accesses over a billion sourced data points from 15 million business operations for each of its twice annual updates covering a 3-5 year time series. Historical data and BizMiner algorithms are used to inform and test projections for non-reporting firms. Data elements are sourced specifically from:

- IRS SOI Corporation Tax Book
- IRS Statistics of Income
- US Economic Census
- US Census Quarterly Financial Reports
- US Census County Business Patterns
- Bureau of Labor Statistics Monthly Employment Reports
- Bureau of Labor Statistics Monthly Unemployment Reports
- Bureau of Labor Statistics Annual Wage Survey
- Bureau of Labor Statistics Industry Productivity Reports
- Bureau of Labor Statistics Price Indices
- National Agricultural Statistical Service
- US Census Quarterly Financial Reports
- US Census Retail Trade Report
- InfoGroup, Inc.
- Credit Reporting Agencies
- Business Directories
- American Community Survey

While 100% firm coverage is desirable for analysis purposes, the greatest value of BizMiner reports rests in discerning patterns of activity, which are reflected in the large samples used to develop our reports. The overall current coverage of the databases surpasses 13 million active business operations at any point in time.

As is the case with any databases this large, some errors are inevitable. Some firms are missed and specific information on others is lacking from the database. Not all information received is uniform or complete, resulting in the need to develop projection algorithms for specific industry segments and metrics in some report series. No representation is made as to the accuracy of the databases utilized or the results of subsequent analyses. Neither the Brandow Company nor its resellers has undertaken independent primary research to confirm the accuracy of the data utilized in the Profile analyses. Neither the Brandow Company nor its resellers are responsible for conclusions drawn or decisions made based upon this data or analysis. In no event will the Brandow Company or its resellers be liable for any damages, direct, indirect, incidental or consequential resulting from the use of the information contained in BizMiner reports.

ABOUT THE DATA: SCORING

OUR APPROACH TO SCORING

Sole Proprietorship Financial reports offer two types of scoring. The Variance shown for each ratio measures the percentage difference between client ratios and the industry average for the selected industry, sales class and market. The Variance results in a Score of 1-5 (5 being best) for each year of each selected ratio. The application of the Variances to the Score depends on the specific ratio involved; in some cases (which we call Standard Scoring) higher is better; in some, lower (Reverse Scoring) is better; in a few, closest to the industry average (Balanced Scoring) is best. You can find the detailed approach for each Industry Financial ratio below.

For each ratio, the score for all selected years is averaged to determine the overall Ratio Score. The Ratio Scores for each of the three ratio categories (Cash Flow/Solvency; Profitability; Efficiency) reflect the average Ratio Scores in each category. (P1 also provides Category Scores for each year as well as the average of all selected years.) The Overall Total Score on P1 of the Sole Proprietorship Financial report reflects the average of the Category Scores.

Scoring for ratios is calculated in one of three ways:

- Standard (higher is generally better)
- Reverse (lower is generally better)
- Balanced (middle is generally good, too high or too low is not)

All three types are based on a scale of 1-5, with 5 being "best" and 1 being "worst". All percentages are shown as a deviation from the industry average.

Standard (basically higher is better)

- +/-10% from average= 3
- +11% to +20% above average= 4
- >20% above average= 5
- +11% to +20% below average= 2
- >20% below average= 1

Reverse (lower is better)

- +/-10% from average= 3
- +11% to +20% above average= 2
- >20% above average= 1
- +11% to +20% below average= 4
- >20% below average= 5

Balanced (middle is good, too high or too low is not)

- +/-10% from average= 5
- 11% to 15% above or below average= 4
- +16% to +25% above or below average= 3
- 25%-30% above or below average= 2
- 30% above or below average= 1

See the next page for Ratio Scoring details.

The corresponding applications for each ratio are highlighted below. Individual ratio scores are averaged for all selected years.

CASH FLOW/SOLVENCY Summary: Average selected ratios for this category

- Net Cash/ Revenue %: STANDARD SCORING

PROFITABILITY Summary: Average selected ratios for this category

- Gross Profit: Revenue: STANDARD SCORING
- EBITDA: Revenue: STANDARD SCORING
- Return on Revenue (%): STANDARD SCORING
- Profit per Employee: STANDARD SCORING
- Owner Earnings per Employee: STANDARD SCORING

EFFICIENCY Summary: Average selected ratios for this category

- Days Inventory: BALANCED SCORING
- EBITDA: Interest: STANDARD SCORING