

# FocalPoint Finance Sample Report



FocalPoint Business Coaching

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Industry: 621210 - Offices of Dentists  
 Sales Range: Yearly sales under \$1 Million  
 Data Source: Private Companies  
 Location: All Areas  
 Prepared On: 1/20/2015

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## INDUSTRY FINANCIAL DATA AND RATIOS

### Average by Year (Number of Financial Statements)

<b>Financial Metric</b>	<b>Last 12 Months (240)</b>	<b>2014 (240)</b>	<b>2013 (700)</b>	<b>Last 5 Years (4389)</b>	<b>All Years (10018)</b>
Current Ratio	3.71	3.71	3.02	3.35	3.26
Quick Ratio	2.71	2.71	2.58	2.74	2.73
Gross Profit Margin	94.93%	94.93%	95.51%	95.66%	95.16%
Net Profit Margin	20.01%	20.01%	11.61%	11.35%	13.65%
Inventory Days	N/A	N/A	N/A	N/A	N/A
Accounts Receivable Days	5.88	5.88	3.49	4.50	5.64
Accounts Payable Days	1.87	1.87	1.63	1.52	1.64
Interest Coverage Ratio	17.98	17.98	13.00	12.35	13.25
Debt-to-Equity Ratio	4.02	4.02	5.22	4.63	4.06
Debt Service Coverage Ratio	6.73	6.73	6.77	7.07	7.32
Return on Equity	106.61%	106.61%	85.20%	84.59%	79.79%
Return on Assets	49.96%	49.96%	39.63%	40.55%	41.28%
Fixed Asset Turnover	2.65	2.65	2.70	2.80	3.05
Profit per Employee	\$19,918	\$19,918	\$19,428	\$20,482	\$23,173
<b>Growth Metric</b>	<b>Last 12 Months (88)</b>	<b>2014 (88)</b>	<b>2013 (482)</b>	<b>Last 5 Years (2672)</b>	<b>All Years (5545)</b>
Sales Growth	7.57%	7.57%	4.21%	4.22%	4.77%
Profit Growth	-4.42%	-4.42%	13.48%	10.18%	11.53%
<b>Industry-Specific Metrics</b>	<b>Last 12 Months</b>	<b>2014</b>	<b>2013</b>	<b>Last 5 Years</b>	<b>All Years</b>
<b>Dental Supplies to Revenue</b>	7.20% (43)	7.20% (43)	7.10% (119)	7.00% (870)	6.90% (1526)
<b>Laboratory Charges to Revenue</b>	4.00% (40)	4.00% (40)	4.60% (106)	5.40% (757)	6.10% (1310)
<b>Average Production per Visit</b>	\$178.37 (3)	\$178.37 (3)	\$227.76 (10)	\$255.63 (54)	\$264.81 (73)

<b>Revenue per Full Time Professional Dentist</b>	\$633,561 (17)	\$633,561 (17)	\$608,258 (39)	\$580,138 (321)	\$579,504 (355)
<b>Revenue Per Employee</b>	\$141,763 (13)	\$141,763 (13)	\$125,816 (45)	\$122,853 (362)	\$112,157 (2128)
<b>Revenue Per Hygienist</b>	\$396,349 (11)	\$396,349 (11)	\$517,070 (34)	\$443,764 (176)	\$440,275 (188)
<b>Revenue Per Operatory Chair</b>	\$141,431 (7)	\$141,431 (7)	\$162,978 (12)	\$181,248 (41)	\$181,248 (41)

# INDUSTRY DATA COMMON SIZE

## Average by Year (Number of Financial Statements)

<b>Income Statement</b>	<b>Last 12 Months (240)</b>	<b>2014 (240)</b>	<b>2013 (700)</b>	<b>Last 5 Years (4389)</b>	<b>All Years (10018)</b>
Sales (Income)	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Sales (COGS)	5.07%	5.07%	4.49%	4.34%	4.84%
Gross Profit	94.93%	94.93%	95.51%	95.66%	95.16%
Depreciation	1.09%	1.09%	2.46%	2.76%	2.86%
Overhead or S,G, & A Expenses	63.76%	63.76%	64.69%	65.31%	63.89%
Payroll	30.25%	30.25%	32.24%	33.81%	36.34%
Rent	6.70%	6.70%	6.43%	6.51%	6.31%
Advertising	1.63%	1.63%	1.43%	1.39%	1.31%
Laboratory Charges	4.00%	4.00%	4.60%	5.40%	6.10%
Dental Supplies	7.20%	7.20%	7.10%	7.00%	6.90%
Other Operating Income	0.00%	0.00%	0.00%	0.00%	0.00%
Other Operating Expenses	9.24%	9.24%	15.42%	14.91%	13.69%
Operating Profit	20.82%	20.82%	12.91%	12.65%	14.68%
Interest Expense	0.98%	0.98%	1.30%	1.33%	1.23%
Other Income	0.01%	0.01%	0.01%	0.01%	0.01%
Other Expenses	0.04%	0.04%	0.13%	0.13%	0.12%
Net Profit Before Taxes	19.80%	19.80%	11.48%	11.20%	13.35%
Adjusted Net Profit before Taxes	20.01%	20.01%	11.62%	11.35%	13.65%
EBITDA	21.87%	21.87%	15.25%	15.29%	17.44%
Taxes Paid	0.00%	0.00%	0.01%	0.01%	0.01%
Net Income	19.80%	19.80%	11.47%	11.19%	13.34%
<b>Balance Sheet</b>	<b>Last 12 Months (240)</b>	<b>2014 (240)</b>	<b>2013 (700)</b>	<b>Last 5 Years (4389)</b>	<b>All Years (10018)</b>
Cash (Bank Funds)	29.10%	29.10%	25.80%	25.70%	25.20%
Accounts Receivable	0.17%	0.17%	0.11%	0.12%	0.14%
Inventory	0.00%	0.00%	0.00%	0.00%	0.00%
Other Current Assets	0.46%	0.46%	0.37%	0.46%	0.49%
Total Current Assets	42.29%	42.29%	37.53%	39.24%	39.91%
Gross Fixed Assets	100.93%	100.93%	99.45%	100.26%	99.81%
Accumulated Depreciation	53.35%	53.35%	49.67%	52.01%	51.88%
Net Fixed Assets	47.57%	47.57%	49.77%	48.25%	47.93%
Other Assets	10.13%	10.13%	12.70%	12.51%	12.16%
Total Assets	100.00%	100.00%	100.00%	100.00%	100.00%

Accounts Payable	0.58%	0.58%	0.43%	0.40%	0.38%
Notes Payable / Current Portion of Long Term Debt	1.20%	1.20%	1.83%	1.67%	1.55%
Other Current Liabilities	11.78%	11.78%	10.80%	11.68%	13.90%
Total Current Liabilities	27.63%	27.63%	29.35%	29.65%	30.19%
Total Long Term Liabilities	64.31%	64.31%	75.39%	69.82%	62.00%
Total Liabilities	91.94%	91.94%	104.74%	99.47%	92.19%
Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%
Common Stock	0.56%	0.56%	0.67%	0.78%	0.73%
Additional Paid-in Capital	2.13%	2.13%	2.92%	3.01%	2.70%
Other Stock / Equity	0.05%	0.05%	-2.68%	-1.91%	-0.07%
Ending Retained Earnings	11.76%	11.76%	-1.40%	-1.36%	1.01%
Total Equity	8.06%	8.06%	-4.74%	0.53%	7.81%
Total Liabilities + Equity	100.00%	100.00%	100.00%	100.00%	100.00%