Current assets – ASSETSCURRENT(no YTD)

Current liabilities – LIABILITIESCURRENT (no YTD)

Start Inventory – INVENTORYNET (no YTD)

end\_inventory – INVENTORYNET (no YTD)

start\_accounts\_receivable – ACCOUNTSRECEIVABLENETCURRENT (no YTD)

end\_accounts\_receivable – ACCOUNTSRECEIVABLENETCURRENT (no YTD)

start\_accounts\_payable – ACCOUNTSPAYABLECURRENT (no YTD)

end\_accounts\_payable - ACCOUNTSPAYABLECURRENT (no YTD)

cogs – COSTOFGOODSSOLD (has YTD)

net sales - SALESREVENUENET

gross profit - GROSSPROFIT

operating profit - OPERATINGINCOMELOSS

income tax expense - INCOMETAXEXPENSEBENEFIT

**pretax income NETINCOMELOSS + ?????**

net income - NETINCOMELOSS

start total assets – ASSETS (no ytd)

end total assets - ASSETS

**ebit = OPERATINGINCOMELOSS**

**capital employed = total assets – current liabilities**

e.g. ASSETS - LIABILITIESCURRENT

start shareholders equity - STOCKHOLDERSEQUITY

end shareholders equity - STOCKHOLDERSEQUITY

long term debt – LONGTERMDEBT

equity – STOCKHOLDERSEQUITY (no ytd)

**free cash flow = OCF - CAPEX**

total debt – LONGTERMDEBT + DEBTCURRENT

property plant and equipment – PROPERTYPLANTANDEQUIPMENTNET (no YTD)

operating cash flow – NETCASHPROVIDEDBYUSEDINOPERATINGACTIVITIES (must subtract cash from discontinued operations - CASHPROVIDEDBYUSEDINOPERATINGACTIVITIESDISCONTINUEDOPERATIONS)

capital expenditure - PAYMENTSTOACQUIREPROPERTYPLANTANDEQUIPMENT

EBITDA = OPERATINGINCOMELOSS + DEPRECIATIONANDAMORTIZATION

For earlier years:

PROFITLOSS

INTERESTEXPENSE

IncomeTaxExpenseBenefit

DEPRECIATION

AMORTIZATION

us-gaap:fiscal PAYMENTSTOACQUIREPROPERTYPLANTANDEQUIPMENT