



2015

Company Performance Report

(Analysis of 2014 Results)

COMPANY PERFORMANCE REPORT

The Company Performance Report (CPR) is designed to assist you in evaluating your own business' performance relative to comparable firms. The statistics contained on the following pages represent broad performance "yardsticks" against which your own results can be measured. Using this information, you can compare your own figures with those of all firms that responded to the survey, as well as participants in the same general sales volume category and region as your company. In addition, comparative information is provided showing the performance of the "Best in Class" firms in the industry.

Report Organization

Essentially, the Company Performance Report (CPR) has three main sections:

- 1. Summary Performance Evaluations**--This section of the report provides an objective, qualitative evaluation of your own performance versus other reporting companies in the industry on the basis of various key performance measures. In particular, your operation is compared to other reporting firms to determine whether you performed: Strong, Good, Fair, or Weak. These four performance categories relate to the four possible quartile ranges which a reporting business may fall in for any given measure. While this evaluation does not consider any "special circumstances" that may exist for your operation, it is designed to direct your attention to **potential** improvement opportunities and/or areas you might want to investigate further.
- 2. Graphical Trend Analysis**--This section summarizes, in graphic form, some of the key performance indicators over time, showing any trends that might exist for your particular company as compared to other industry firms. Assuming the data is available, each graph shows:
 - Your firm's performance (the thin, solid line on the graph with "X" at data points).
 - The median or "typical" performance reported by all responding firms (the dotted line on the graph with "O" at data points).
 - The performance of the middle 50% of all reporting firms, or the "middle range" (shaded area).
- 3. Detailed Statistical Tables**--This section of the report shows your own figures and ratios alongside the appropriate industry comparatives for many different measures. While the section of the Company Performance Report described above provides a summary overview

of potential areas to analyze in greater detail, the detailed statistical tables provide the background for a more in-depth examination of your business.

Using this Report

The information in this report is designed to be a tool for helping you to better understand and **control** your business. Essentially, the performance information is provided in ratio and percentage form rather than as absolute dollars so that meaningful comparisons can be made to past performance and to general industry performance. For example, while it is important for you to know your firm's annual expenses, it is even more essential to compare these expenditures with the sales volume of the business. Therefore, a useful measure of **effectiveness** of expense management may be a ratio such as *total operating expenses as a percent of sales*.

However, just as absolute dollar figures are not really meaningful in isolation, so too is no ratio meaningful in isolation. Ratios should be compared with one or more other performance measures to determine whether or not a satisfactory level exists. Other performance measures might be your own past performance or your budgeted performance.

As you compare your own data versus the "typical" figures of other industry firms, several important points need to be recognized:

1. A deviation between your figure and the comparative figure is not necessarily good or bad; it is merely an indication that additional analysis may be needed. As a rule, the larger the discrepancy, the greater the need for additional scrutiny.
2. In cases where you determine that potentially serious deviations do exist, it may be helpful to go back and calculate the same performance measure for your business over the past several years to identify any trends that may exist.
3. The information in this report should be used as **guidelines** rather than **absolute standards**. Since companies differ depending upon their customer mix, their location, their size, and other factors, any two businesses can be successful, yet some of their performance measures may differ greatly.

Should you have any questions about this report, please contact Scott Hackworth of Industry Insights at 614-389-2100.

SUMMARY PERFORMANCE EVALUATIONS



2015 CFMA PERFORMANCE ANALYSIS REPORT (ALL RESPONDENTS COMPARISON)

Company: Sample
Revenue (000's): \$20,000

FINANCIAL RATIOS

Current Ratio	>>>> STRONG <<<<	Congratulations
Quick Ratio	>>>> GOOD <<<<	Well Done
Days of Cash	???? FAIR ????	Some Concern Warranted

PROFITABILITY RATIOS

Return on Assets	>>>> GOOD <<<<	Well Done
Return on Equity	???? FAIR ????	Some Concern Warranted
Times Interest Earned	>>>> GOOD <<<<	Well Done

LEVERAGE RATIOS

Debt to Equity	>>>> STRONG <<<<	Congratulations
Asset Turnover	>>>> GOOD <<<<	Well Done
Fixed Asset Ratio	???? WEAK ????	Investigate Further
Equity to SG&A Expense	>>>> STRONG <<<<	Congratulations
Underbillings to Equity	>>>> STRONG <<<<	Congratulations
Average Backlog to Equity	>>>> STRONG <<<<	Congratulations

EFFICIENCY RATIOS

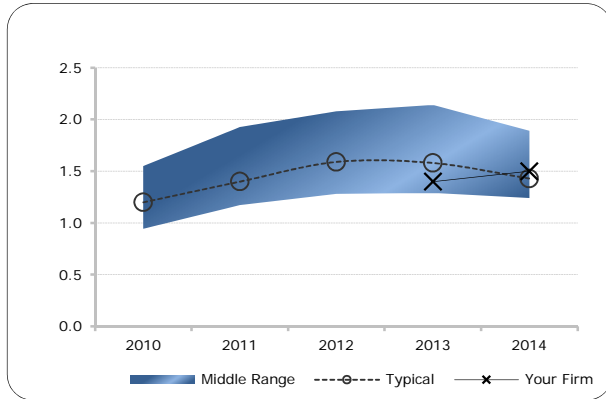
Average Backlog to Working Capital	???? WEAK ????	Investigate Further
Average Months in Backlog	???? WEAK ????	Investigate Further
Days in Accounts Receivable	>>>> STRONG <<<<	Congratulations
Days in Inventory	???? WEAK ????	Investigate Further
Operating Cycle	>>>> GOOD <<<<	Well Done

PRODUCTIVITY RATIOS

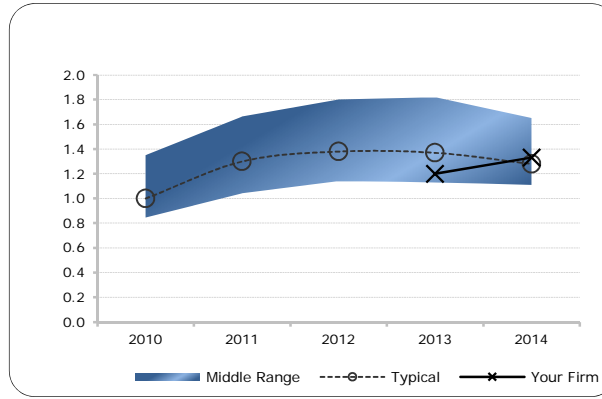
Revenue per FTE Employee	???? FAIR ????	Some Concern Warranted
Gross Profit per FTE Employee	???? WEAK ????	Investigate Further

GRAPHICAL TREND ANALYSIS

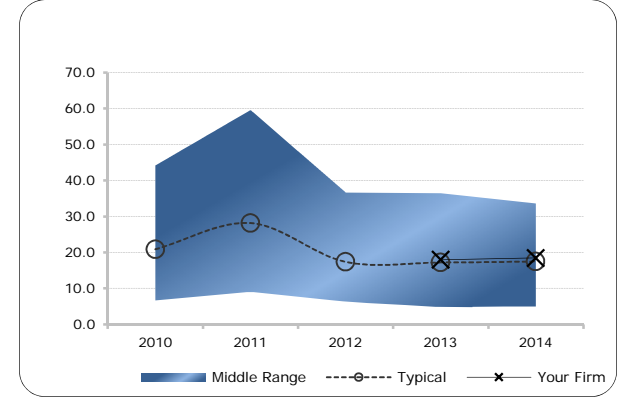
Current Ratio



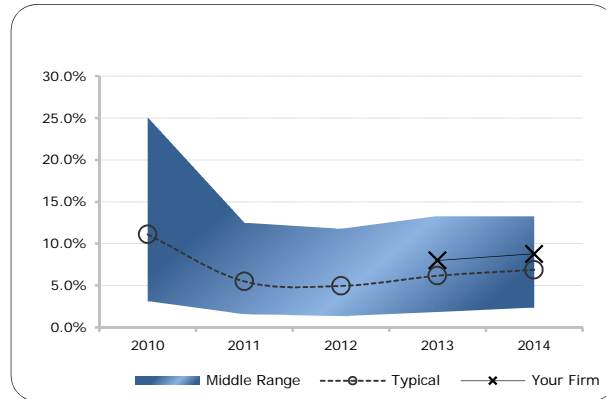
Quick Ratio



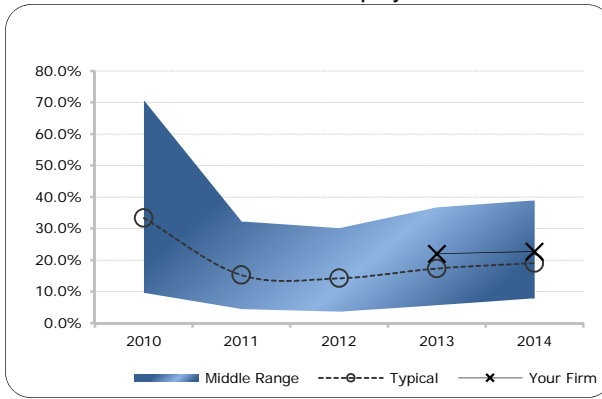
Days of Cash



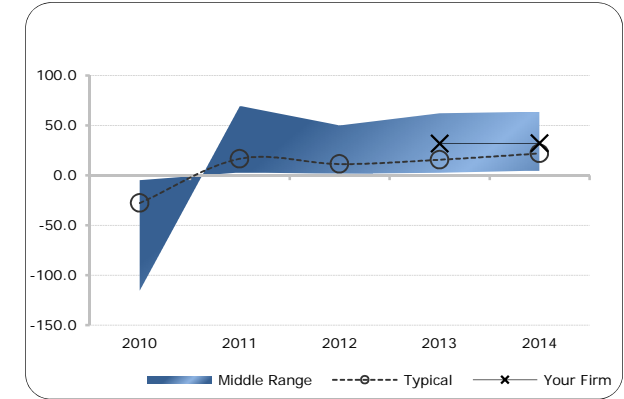
Return on Assets



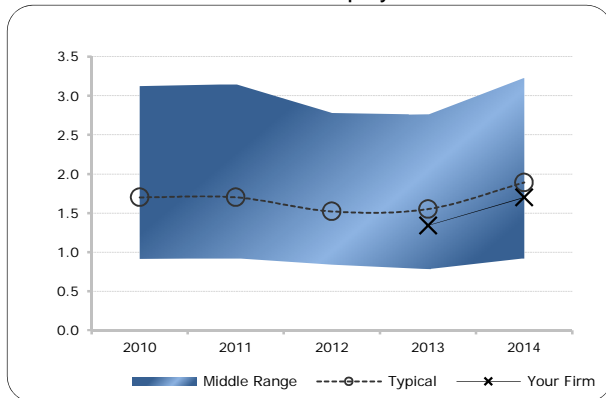
Return on Equity



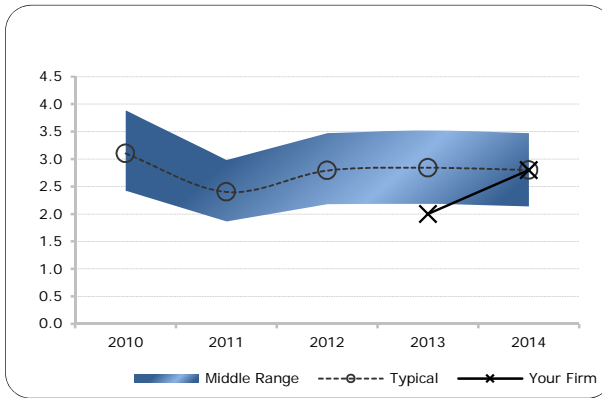
Times Interest Earned



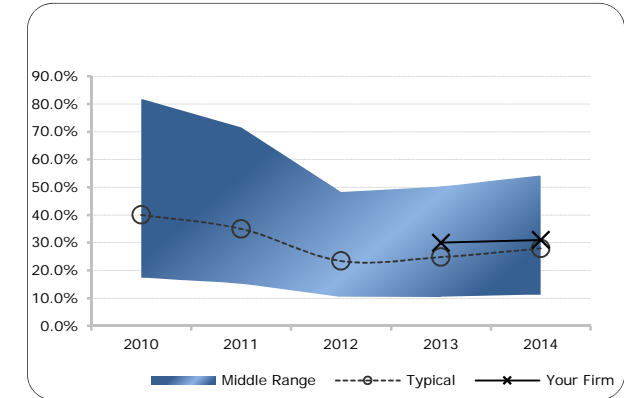
Debt to Equity



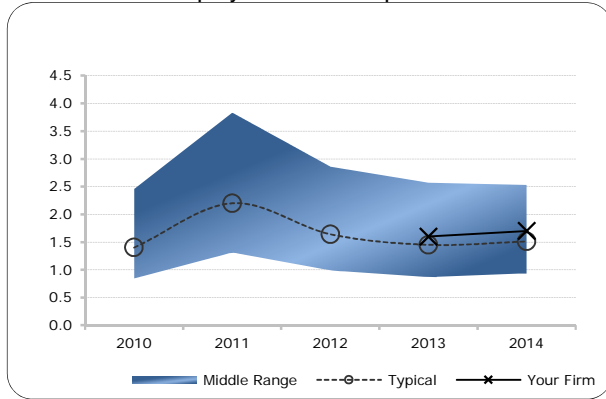
Asset Turnover



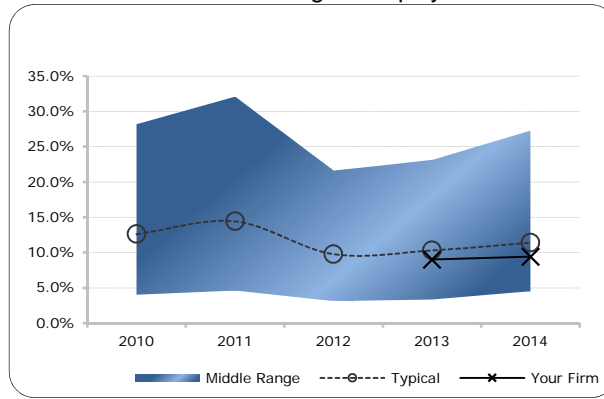
Fixed Asset Ratio



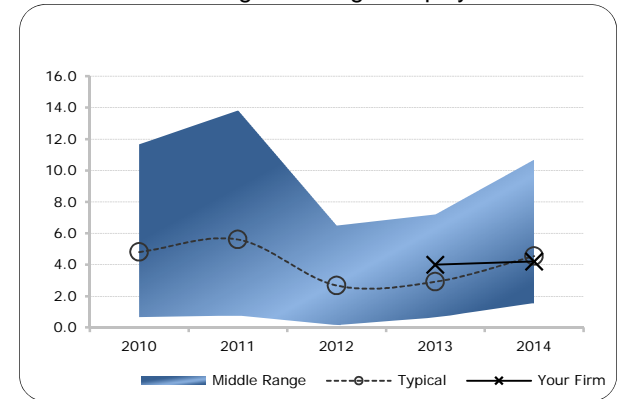
Equity to SG&A Expense



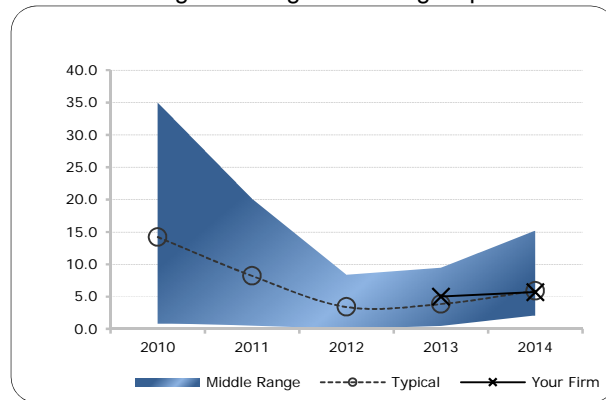
Underbillings to Equity



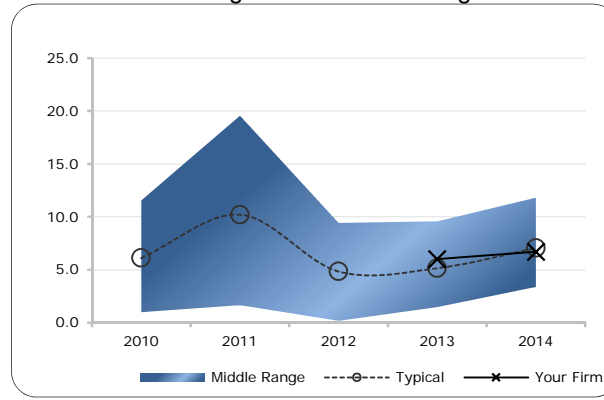
Average Backlog to Equity



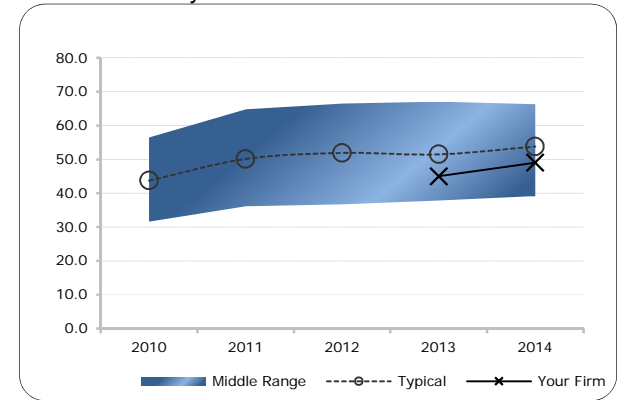
Average Backlog to Working Capital



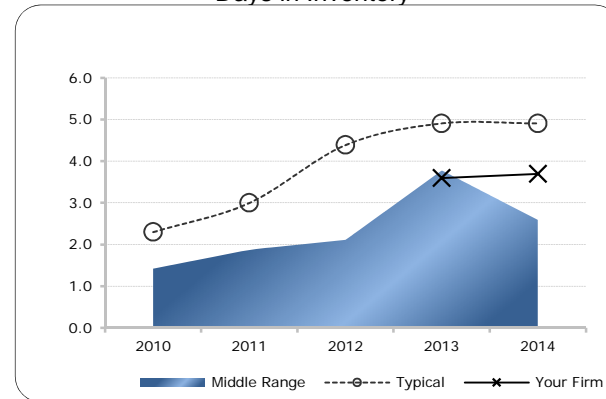
Average Months in Backlog



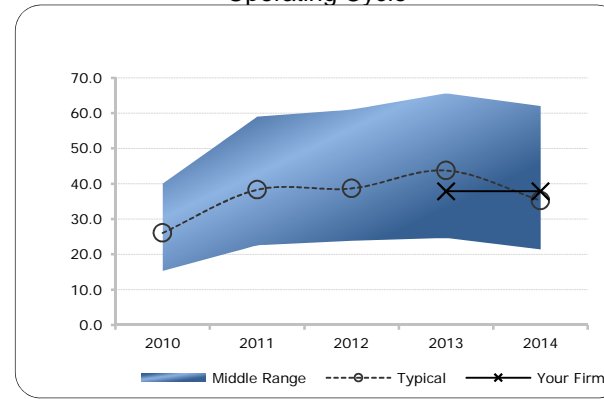
Days in Accounts Receivable



Days in Inventory



Operating Cycle



DETAILED FINANCIAL STATISTICS

2015 CFMA Financial Benchmarker
Company Performance Report

Company: Sample
Revenue (000's): \$20,000

	Your Firm	All Companies	Best in Class	Sales: \$10 - \$25 Million	Type: Heavy & Highway	Region: Southwest U.S.
FINANCIAL INFORMATION						
KEY RATIOS - ALL SHOWN AS MEDIANS EXCEPT INVENTORY DAYS						
<i>Number of Participants</i>		449	130	87	88	37
LIQUIDITY RATIOS						
Current Ratio	1.5	1.4	1.6	1.6	1.6	1.4
Quick Ratio	1.3	1.3	1.4	1.4	1.3	1.3
Days of Cash	18.5	17.5	18.0	13.1	21.8	22.0
Working Capital Turnover	11.1	11.5	12.0	10.7	9.6	11.8
PROFITABILITY RATIOS						
Return on Assets	8.8%	6.9%	17.4%	8.0%	6.9%	4.7%
Return on Equity	22.7%	19.0%	45.5%	21.3%	13.8%	13.7%
Times Interest Earned	32.2	22.0	79.3	19.8	9.6	30.4
LEVERAGE RATIOS						
Debt to Equity	1.7	1.9	1.5	1.5	1.2	2.3
Revenue to Equity	7.5	7.9	9.2	7.1	5.2	8.2
Asset Turnover	2.8	2.8	3.4	2.8	2.2	2.7
Fixed Asset Ratio	31.0%	27.9%	14.9%	29.7%	58.5%	23.8%
Equity to SG&A Expenses	1.7	1.5	1.5	1.3	2.7	1.5
Underbillings to Equity	9.4%	11.4%	10.3%	9.9%	7.6%	7.7%
Average Backlog to Equity	4.2	4.5	4.0	2.5	2.8	7.1
EFFICIENCY RATIOS						
Average Backlog to Working Capital	5.7	5.9	5.6	4.2	5.5	7.5
Average Months in Backlog	6.7	7.1	6.3	4.8	7.6	7.8
Days in Accounts Receivable	49.5	53.8	48.2	52.4	45.4	47.8
Days in Inventory	3.7	3.4	2.3	4.0	6.5	2.6
Days in Accounts Payable	32.7	35.6	26.0	29.1	30.4	42.3
Operating Cycle	37.9	35.3	37.5	37.8	46.2	32.8
PRODUCTIVITY RATIOS						
Revenue per FTE Employee	\$399,199	\$390,448	\$396,501	\$304,178	\$388,030	\$516,837
Gross Profit per FTE Employee	\$45,953	\$44,384	\$59,549	\$46,168	\$37,274	\$42,392
Revenue per Production FTE Employee	\$538,448	\$489,186	\$528,016	\$423,116	\$481,687	\$770,236
Gross Profit per Production FTE Employee	\$64,093	\$60,570	\$79,665	\$63,663	\$54,392	\$62,174

2015 CFMA Financial Benchmarker
Company Performance Report

Company: Sample
Revenue (000's): \$20,000

	Your Firm	All Companies	Best in Class	Sales: \$10 - \$25 Million	Type: Heavy & Highway	Region: Southwest U.S.
DETAILED FINANCIAL VALUES - ALL SHOWN AS AVERAGES						
Typical total Backlog Contract Revenue as of year-end.	\$129,872,193	\$146,201,510	\$81,332,972	\$12,116,866	\$157,659,108	\$252,050,511
BALANCE SHEET						
Current Assets:						
Cash and cash equivalents	17.7%	16.8%	19.9%	16.9%	15.4%	19.7%
Marketable securities and short-term investments	3.1%	3.1%	3.0%	2.9%	3.2%	3.4%
Accounts receivable:						
Contract Receivables currently due	38.1%	40.9%	43.4%	39.8%	26.4%	40.1%
Retainages on contracts	8.7%	9.7%	10.0%	7.8%	6.6%	9.5%
Unbilled work	0.7%	0.5%	0.6%	0.5%	0.8%	0.8%
Other receivables	0.8%	0.8%	0.6%	1.1%	1.1%	0.6%
(Less) Allowance for doubtful accounts	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
Total Accounts Receivable, Net	48.2%	51.8%	54.3%	49.0%	34.8%	51.0%
Notes receivable, current	0.3%	0.4%	0.8%	0.1%	0.4%	0.1%
Inventories	2.0%	1.7%	1.4%	2.0%	3.2%	1.6%
Costs and recognized earnings in excess of billings on uncompleted contracts	5.5%	5.6%	5.7%	7.1%	5.6%	3.3%
Investments in and advances to construction joint ventures	0.6%	0.4%	0.4%	0.3%	1.0%	1.0%
Income taxes	0.2%	0.2%	0.1%	0.3%	0.3%	0.1%
Other current assets	1.3%	1.4%	1.3%	1.4%	1.7%	0.8%
Total Current Assets	78.8%	81.3%	86.9%	79.9%	65.4%	80.8%
Total Property Plant & Equipment	47.8%	40.9%	31.4%	53.3%	84.7%	29.0%
(Less) accumulated depreciation	32.0%	26.4%	21.7%	37.7%	56.1%	18.4%
Property, Plant and Equipment, Net	15.8%	14.5%	9.7%	15.6%	28.6%	10.6%
Noncurrent Assets:						
Long-term investments	0.7%	0.6%	0.4%	0.3%	0.5%	1.8%
Notes receivable	0.8%	0.8%	0.3%	0.8%	1.1%	0.9%
Investments in and advances to construction joint ventures	0.1%	0.1%	0.0%	0.0%	0.2%	0.0%
Investments in unconsolidated affiliates	0.9%	0.4%	0.8%	0.6%	1.1%	1.8%
Deferred income taxes	0.2%	0.2%	0.1%	0.2%	0.4%	0.3%
Goodwill	1.2%	0.9%	0.9%	1.2%	1.2%	2.0%
Other Intangible assets	0.2%	0.2%	0.1%	0.2%	0.1%	0.4%
Other Noncurrent Assets	1.2%	1.0%	0.8%	1.3%	1.4%	1.4%
Total Other Noncurrent Assets	2.6%	2.1%	1.8%	2.7%	2.7%	3.7%
Total Noncurrent Assets	5.4%	4.2%	3.4%	4.6%	5.9%	8.6%
Total Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

2015 CFMA Financial Benchmarker
Company Performance Report

Company: Sample
Revenue (000's): \$20,000

	Your Firm	All Companies	Best in Class	Sales: \$10 - \$25 Million	Type: Heavy & Highway	Region: Southwest U.S.
Current Liabilities:						
Trade, including currently due subcontractors	23.8%	25.5%	23.0%	23.4%	16.1%	31.0%
Subcontractors retainages	5.2%	6.1%	6.2%	3.9%	2.3%	7.7%
Other payables	0.8%	1.0%	1.0%	0.7%	0.8%	0.7%
Total Accounts Payable	29.8%	32.6%	30.1%	28.0%	19.2%	39.3%
Accrued expenses	5.9%	5.8%	7.4%	5.8%	5.2%	5.2%
Billings in excess of costs and recognized earnings on uncompleted contracts	10.4%	10.7%	12.3%	8.5%	9.6%	10.8%
Income taxes Payable	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%
Total Other Current Liabilities	0.9%	1.0%	1.0%	1.1%	0.6%	0.8%
Notes payable and lines of credit	2.7%	2.9%	1.7%	4.5%	2.8%	1.8%
Current maturities of long-term debt, including capitalized leases	1.8%	1.5%	0.9%	1.9%	3.6%	0.8%
Total Current Liabilities	51.6%	54.7%	53.6%	50.0%	41.1%	58.8%
Noncurrent Liabilities:						
Long-term debt, excluding current maturities	7.0%	6.8%	2.9%	10.1%	10.6%	4.3%
Deferred income taxes	0.4%	0.4%	0.4%	0.2%	0.5%	0.4%
Other	0.9%	0.8%	0.7%	0.5%	1.3%	0.9%
Total Noncurrent Liabilities	8.2%	8.0%	4.0%	10.9%	12.5%	5.6%
Total Liabilities	59.8%	62.7%	57.5%	60.9%	53.6%	64.5%
Minority Interests	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
Net Worth:						
Corporation:						
Common stock, par value	2.0%	2.2%	1.3%	2.6%	3.2%	0.7%
Preferred stock, stated value	0.6%	0.1%	-0.7%	0.8%	1.2%	1.5%
(Less) treasury stock	3.0%	1.7%	1.0%	2.2%	4.0%	6.2%
Additional paid-in capital	4.8%	4.9%	3.5%	5.4%	4.5%	6.0%
Retained earnings	32.2%	29.0%	35.6%	29.5%	36.4%	30.6%
Net Corporate Stock	36.6%	34.4%	38.6%	36.1%	41.2%	32.7%
Partnership/LLC Capital	3.7%	2.7%	3.7%	4.3%	4.1%	3.5%
Other equity	-0.2%	-0.1%	0.1%	-1.3%	1.0%	-0.8%
Total Net Worth	40.0%	37.1%	42.4%	39.0%	46.2%	35.4%
Total Liabilities and Net Worth	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

2015 CFMA Financial Benchmarker
Company Performance Report

Company: Sample
Revenue (000's): \$20,000

	Your Firm	All Companies	Best in Class	Sales: \$10 - \$25 Million	Type: Heavy & Highway	Region: Southwest U.S.
Statement of Operations						
Construction Contracts Revenue	98.0%	98.3%	98.6%	98.1%	97.4%	97.7%
Other Operations Revenue	2.0%	1.7%	1.4%	1.9%	2.6%	2.3%
Total Revenue	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Direct Costs						
Direct Labor	15.7%	16.0%	16.4%	15.0%	17.5%	13.9%
Materials	19.1%	18.0%	16.5%	17.3%	23.4%	20.4%
Subcontracts	34.5%	36.5%	35.1%	33.7%	23.5%	43.6%
Equipment	4.1%	3.5%	2.8%	3.2%	7.5%	3.6%
Other Direct Costs	11.1%	10.9%	11.9%	12.6%	13.3%	7.0%
Total Direct Costs	84.6%	84.9%	82.6%	81.7%	85.3%	88.4%
Indirect Costs	1.9%	2.0%	1.7%	2.4%	2.3%	1.1%
Total Costs	86.5%	86.9%	84.3%	84.1%	87.7%	89.5%
Gross Profit	13.5%	13.1%	15.7%	15.9%	12.4%	10.5%
SG&A Expenses						
Base Payroll / Payroll Related (Exclusive of Owner Bonuses)	4.9%	5.1%	4.7%	6.3%	4.2%	4.2%
Professional Fees	0.3%	0.3%	0.3%	0.4%	0.4%	0.3%
Sales & Marketing Costs	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%
Technology Costs	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%
Administrative Bonuses	0.7%	0.7%	0.7%	0.7%	0.5%	0.8%
Other Expenses	3.5%	3.4%	3.2%	4.3%	3.6%	3.0%
Total SG&A Expenses	9.9%	10.0%	9.5%	12.2%	9.2%	8.6%
Income (Loss) from Operations	3.6%	3.1%	6.3%	3.8%	3.2%	1.9%
Interest income	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Other investment income (loss)	0.1%	0.1%	0.0%	0.0%	0.2%	0.2%
Other income (expense)	0.2%	0.1%	0.1%	0.2%	0.3%	0.1%
Interest expense	0.2%	0.2%	0.1%	0.3%	0.3%	0.1%
Total Other Income (Expense), net	0.2%	0.1%	0.1%	0.1%	0.3%	0.3%
Net Income (Loss) Before Income Taxes	3.8%	3.1%	6.4%	3.8%	3.5%	2.1%
Income taxes (benefit)	0.1%	0.1%	0.2%	-0.1%	0.1%	0.0%
Net Income (LOSS)	3.7%	3.0%	6.2%	3.9%	3.4%	2.1%

2015 CFMA Financial Benchmark
Company Performance Report

Company: Sample
Revenue (000's): \$20,000

	Your Firm	All Companies	Best in Class	Sales: \$10 - \$25 Million	Type: Heavy & Highway	Region: Southwest U.S.
DETAILED FINANCIAL VALUES - ALL SHOWN AS AVERAGES						
Typical total Backlog Contract Revenue as of year-end.	\$129,872,193	\$146,201,510	\$81,332,972	\$12,116,866	\$157,659,108	\$252,050,511
BALANCE SHEET						
Current Assets:						
Cash and cash equivalents	\$8,073	\$7,519	\$6,248	\$1,119	\$12,989	\$12,490
Marketable securities and short-term investments	\$3,810	\$3,394	\$1,280	\$244	\$3,163	\$10,970
Accounts receivable:						
Contract Receivables currently due	\$19,225	\$20,081	\$13,715	\$2,643	\$16,511	\$43,175
Retainages on contracts	\$5,185	\$5,721	\$3,418	\$519	\$4,235	\$12,030
Unbilled work	\$690	\$582	\$245	\$60	\$943	\$1,620
Other receivables	\$708	\$647	\$773	\$55	\$1,880	\$182
(Less) Allowance for doubtful accounts	\$84	\$96	\$106	\$9	\$197	\$13
Total Accounts Receivable, Net	\$25,724	\$26,936	\$18,046	\$3,268	\$23,372	\$56,995
Notes receivable, current	\$359	\$401	\$1,073	\$4	\$280	\$37
Inventories	\$753	\$813	\$614	\$150	\$1,736	\$450
Costs and recognized earnings in excess of billings on uncompleted contracts	\$1,788	\$2,668	\$1,692	\$514	\$2,774	\$1,292
Investments in and advances to construction joint ventures	\$967	\$498	\$115	\$12	\$1,473	\$2,735
Income taxes	\$122	\$230	\$157	\$19	\$192	\$12
Other current assets	\$760	\$817	\$305	\$102	\$1,665	\$909
Total Current Assets	\$42,354	\$43,275	\$29,528	\$5,432	\$47,645	\$85,891
Total Property Plant & Equipment	\$18,840	\$18,723	\$7,808	\$4,144	\$50,001	\$13,523
(Less) accumulated depreciation	\$11,185	\$10,919	\$4,441	\$2,684	\$30,513	\$7,370
Property, Plant and Equipment, Net	\$7,654	\$7,804	\$3,366	\$1,460	\$19,488	\$6,154
Noncurrent Assets:						
Long-term investments	\$580	\$439	\$179	\$27	\$253	\$2,003
Notes receivable	\$476	\$482	\$219	\$49	\$973	\$655
Investments in and advances to construction joint ventures	\$115	\$135	\$3	\$0	\$391	\$43
Investments in unconsolidated affiliates	\$303	\$174	\$85	\$57	\$688	\$511
Deferred income taxes	\$215	\$184	\$20	\$11	\$735	\$127
Goodwill	\$2,243	\$1,270	\$1,279	\$130	\$1,805	\$6,734
Other Intangible assets	\$130	\$137	\$78	\$37	\$231	\$165
Other Noncurrent Assets	\$772	\$821	\$338	\$86	\$2,146	\$468
Total Other Noncurrent Assets	\$3,145	\$2,228	\$1,695	\$253	\$4,182	\$7,367
Total Noncurrent Assets	\$4,833	\$3,641	\$2,201	\$395	\$7,222	\$10,706
Total Assets	\$54,842	\$54,720	\$35,096	\$7,288	\$74,354	\$102,751

2015 CFMA Financial Benchmarker
Company Performance Report

Company: Sample
Revenue (000's): \$20,000

	Your Firm	All Companies	Best in Class	Sales: \$10 - \$25 Million	Type: Heavy & Highway	Region: Southwest U.S.
Current Liabilities:						
Trade, including currently due subcontractors	\$12,844	\$13,425	\$6,490	\$1,479	\$11,353	\$31,473
Subcontractors retainages	\$3,642	\$3,837	\$1,899	\$197	\$1,937	\$10,339
Other payables	\$441	\$549	\$287	\$41	\$625	\$703
Total Accounts Payable	\$16,927	\$17,812	\$8,676	\$1,717	\$13,916	\$42,514
Accrued expenses	\$3,600	\$3,485	\$2,607	\$411	\$4,680	\$6,818
Billings in excess of costs and recognized earnings on uncompleted contracts	\$6,377	\$6,764	\$5,662	\$562	\$9,419	\$9,479
Income taxes Payable	\$125	\$101	\$101	\$17	\$113	\$293
Total Other Current Liabilities	\$1,103	\$762	\$382	\$62	\$591	\$3,717
Notes payable and lines of credit	\$582	\$1,051	\$613	\$283	\$665	\$299
Current maturities of long-term debt, including capitalized leases	\$684	\$687	\$557	\$148	\$1,634	\$397
Total Current Liabilities	\$29,399	\$30,662	\$18,597	\$3,200	\$31,018	\$63,518
Noncurrent Liabilities:						
Long-term debt, excluding current maturities	\$2,400	\$2,977	\$1,300	\$788	\$6,247	\$691
Deferred income taxes	\$240	\$217	\$290	\$17	\$450	\$226
Other	\$1,194	\$1,457	\$405	\$45	\$2,662	\$1,398
Total Noncurrent Liabilities	\$3,834	\$4,650	\$1,995	\$850	\$9,359	\$2,315
Total Liabilities	\$33,233	\$35,312	\$20,592	\$4,051	\$40,376	\$65,832
Minority Interests	-\$1	\$46	-\$32	\$12	-\$57	\$26
Net Worth:						
Corporation:						
Common stock, par value	\$512	\$737	\$526	\$221	\$923	\$151
Preferred stock, stated value	\$346	\$207	-\$92	\$161	\$1,096	\$359
(Less) treasury stock	\$3,663	\$1,696	\$108	\$142	\$1,681	\$14,687
Additional paid-in capital	\$5,410	\$4,013	\$2,022	\$337	\$3,720	\$16,960
Retained earnings	\$18,702	\$15,061	\$11,825	\$2,382	\$28,254	\$35,988
Net Corporate Stock	\$21,308	\$18,322	\$14,174	\$2,959	\$32,312	\$38,772
Partnership/LLC Capital	\$888	\$1,229	\$845	\$295	\$828	\$1,244
Other equity	-\$586	-\$188	-\$483	-\$29	\$896	-\$3,124
Total Net Worth	\$21,610	\$19,362	\$14,536	\$3,224	\$34,035	\$36,892
Total Liabilities and Net Worth	\$54,842	\$54,720	\$35,096	\$7,288	\$74,354	\$102,751

2015 CFMA Financial Benchmarker
Company Performance Report

Company: Sample
Revenue (000's): \$20,000

	Your Firm	All Companies	Best in Class	Sales: \$10 - \$25 Million	Type: Heavy & Highway	Region: Southwest U.S.
Statement of Operations						
Construction Contracts Revenue	\$131,216	\$131,661	\$91,138	\$17,487	\$138,772	\$277,022
Other Operations Revenue	\$2,086	\$2,051	\$2,503	\$334	\$4,643	\$900
Total Revenue	\$133,302	\$133,712	\$93,640	\$17,821	\$143,415	\$277,922
Direct Costs						
Direct Labor	\$17,529	\$18,986	\$16,089	\$2,640	\$24,794	\$25,133
Materials	\$21,217	\$19,816	\$17,783	\$3,095	\$30,679	\$34,713
Subcontracts	\$60,797	\$57,867	\$32,768	\$6,088	\$24,333	\$182,926
Equipment	\$4,688	\$4,421	\$3,015	\$562	\$10,811	\$4,633
Other Direct Costs	\$16,180	\$18,839	\$9,263	\$2,202	\$36,918	\$13,679
Total Direct Costs	\$120,411	\$119,929	\$78,920	\$14,587	\$127,535	\$261,085
Indirect Costs	\$1,383	\$1,614	\$1,699	\$427	\$2,385	\$789
Total Costs	\$121,794	\$121,543	\$80,619	\$15,013	\$129,920	\$261,874
Gross Profit	\$11,508	\$12,169	\$13,022	\$2,808	\$13,495	\$16,047
SG&A Expenses						
Base Payroll / Payroll Related (Exclusive of Owner Bonuses)	\$4,380	\$4,581	\$3,696	\$1,125	\$4,229	\$8,268
Professional Fees	\$378	\$333	\$246	\$67	\$503	\$740
Sales & Marketing Costs	\$179	\$217	\$185	\$49	\$144	\$302
Technology Costs	\$233	\$262	\$180	\$41	\$272	\$411
Administrative Bonuses	\$843	\$757	\$750	\$123	\$654	\$1,929
Other Expenses	\$2,410	\$2,856	\$2,053	\$722	\$3,928	\$2,493
Total SG&A Expenses	\$8,423	\$9,007	\$7,110	\$2,126	\$9,729	\$14,142
Income (Loss) from Operations	\$3,085	\$3,162	\$5,911	\$681	\$3,766	\$1,905
Interest income	\$118	\$114	\$83	\$7	\$144	\$244
Other investment income (loss)	\$371	\$166	\$64	\$6	\$503	\$1,119
Other income (expense)	\$144	\$117	-\$26	\$41	\$530	\$56
Interest expense	\$134	\$189	\$87	\$41	\$285	\$69
Total Other Income (Expense), net	\$499	\$207	\$34	\$13	\$892	\$1,350
Net Income (Loss) Before Income Taxes	\$3,584	\$3,369	\$5,946	\$694	\$4,658	\$3,255
Income taxes (benefit)	\$213	\$226	\$476	-\$10	\$277	\$97
Net Income (LOSS)	\$3,371	\$3,143	\$5,469	\$704	\$4,381	\$3,158