

INDUSTRY DATA COMMON SIZE Roofing Contractors

*Average by Year
(Number of Financial Statements)*

Income Statement	Last 12 Months (15)	2018 (19)	2017 (55)	Last 5 Years (319)	All Years (1,022)
<i>Sales (Income)</i>	100.00%	100.00%	100.00%	100.00%	100.00%
<i>Cost of Sales (COGS)</i>	77.33%	77.55%	75.16%	73.02%	72.63%
<i>Gross Profit</i>	25.25%	24.50%	24.84%	26.98%	27.37%
<i>Depreciation</i>	0.49%	0.43%	0.71%	0.84%	0.88%
<i>Overhead or S, G, & A Expenses</i>	20.27%	20.42%	18.52%	21.29%	21.90%
<i>Other Operating Income</i>	0.00%	0.01%	0.00%	0.00%	0.00%
<i>Other Operating Expenses</i>	0.00%	0.00%	0.26%	0.55%	0.31%
<i>Operating Profit</i>	4.16%	3.21%	5.35%	4.30%	4.28%
<i>Interest Expense</i>	0.18%	0.21%	0.28%	0.31%	0.32%
<i>Other Income</i>	0.09%	0.07%	0.13%	0.09%	0.08%
<i>Other Expenses</i>	0.02%	0.02%	0.05%	0.04%	0.03%
<i>Net Profit Before Taxes</i>	3.75%	2.75%	5.15%	4.03%	4.01%
<i>Adjusted Owner's Compensation</i>	0.00%	0.00%	0.00%	0.00%	0.00%
<i>Adjusted Net Profit Before Taxes</i>	3.75%	2.75%	5.15%	4.03%	4.01%
<i>EBITDA</i>	5.11%	4.14%	6.14%	5.19%	5.21%
<i>Taxes Paid</i>		0.23%	0.80%	0.75%	0.79%
<i>Net Income</i>	3.73%	2.71%	4.35%	3.28%	3.22%

INDUSTRY DATA COMMON SIZE (CONTINUED)

Roofing Contractors

Balance Sheet	Last 12 Months (15)	2018 (19)	2017 (55)	Last 5 Years (319)	All Years (1,022)
<i>Cash (Bank Funds)</i>	6.58%	7.96%	12.00%	11.01%	11.68%
<i>Accounts Receivable</i>	62.41%	57.98%	51.44%	49.18%	48.37%
<i>Inventory</i>	2.50%	2.80%	2.61%	2.80%	3.38%
<i>Other Current Assets</i>	9.54%	9.38%	8.16%	7.21%	7.98%
<i>Total Current Assets</i>	81.68%	78.73%	73.60%	73.76%	74.24%
<i>Gross Fixed Assets</i>	60.94%	60.33%	58.95%	59.35%	61.25%
<i>Accumulated Depreciation</i>	28.12%	29.42%	39.23%	38.75%	40.53%
<i>Net Fixed Assets</i>	16.85%	18.73%	19.71%	20.60%	20.71%
<i>Other Assets</i>	6.53%	6.59%	6.68%	5.64%	5.05%
<i>Total Assets</i>	100.00%	100.00%	100.00%	100.00%	100.00%
<i>Accounts Payable</i>	22.12%	20.99%	30.06%	27.67%	26.42%
<i>Notes Payable / Current Portion of Long Term Debt</i>	0.77%	0.91%	1.41%	1.57%	1.52%
<i>Other Current Liabilities</i>	24.71%	23.75%	18.36%	19.17%	17.39%
<i>Total Current Liabilities</i>	59.42%	55.93%	51.34%	54.95%	53.05%
<i>Total Long Term Liabilities</i>	9.37%	9.03%	14.38%	18.10%	15.01%
<i>Total Liabilities</i>	61.13%	58.79%	65.72%	73.05%	68.06%
<i>Preferred Stock</i>	0.00%	0.00%	0.00%	0.00%	0.00%
<i>Common Stock</i>	0.25%	0.20%	0.68%	1.25%	1.13%
<i>Additional Paid-in Capital</i>	2.38%	3.50%	2.33%	2.11%	1.75%
<i>Other Stock / Equity</i>	-0.45%	-0.35%	-0.02%	0.08%	0.97%
<i>Ending Retained Earnings</i>	40.79%	38.38%	27.68%	21.44%	27.78%
<i>Total Equity</i>	31.21%	35.04%	34.28%	26.95%	31.94%
<i>Total Liabilities + Equity</i>	100.00%	100.00%	100.00%	100.00%	100.00%