

## INDUSTRY FINANCIAL DATA AND RATIOS Roofing Contractors

*Average by Year  
(Number of Financial Statements)*

<b>Financial Metric</b>	<b>Last 12 Months (15)</b>	<b>2018 (19)</b>	<b>2017 (55)</b>	<b>Last 5 Years (319)</b>	<b>All Years (1,022)</b>
<i>Current Ratio</i>	1.96	2.03	2.75	2.73	2.82
<i>Quick Ratio</i>	1.66	1.72	2.09	2.29	2.21
<i>Gross Profit Margin</i>	25.25%	24.50%	24.84%	26.98%	27.37%
<i>Net Profit Margin</i>	3.75%	2.75%	5.15%	4.03%	4.01%
<i>Inventory Days</i>	12.36	13.93	9.36	12.43	10.94
<i>Accounts Receivable Days</i>	91.28	94.39	72.74	67.43	64.82
<i>Accounts Payable Days</i>	53.78	52.72	43.07	39.01	38.10
<i>Interest Coverage Ratio</i>	35.62	29.63	18.20	16.96	14.97
<i>Debt-to-Equity Ratio</i>	0.98	1.24	1.64	1.49	1.83
<i>Debt Service Coverage Ratio</i>	9.48	4.54	10.25	7.81	6.85
<i>Return on Equity</i>	17.99%	8.88%	33.97%	33.39%	30.76%
<i>Return on Assets</i>	7.42%	2.27%	22.93%	19.57%	15.96%
<i>Gross Fixed Asset Turnover</i>	6.65	6.45	7.08	8.01	7.67
<i>Sales per Employee</i>	\$248,736	\$199,290	\$197,129	\$225,347	\$168,323
<i>Profit per Employee</i>	\$31,800	\$19,835	\$29,225	\$16,363	\$12,675

<b>Growth Metric</b>	<b>Last 12 Months (13)</b>	<b>2018 (15)</b>	<b>2017 (43)</b>	<b>Last 5 Years (229)</b>	<b>All Years (680)</b>
<i>Sales Growth</i>	-2.57%	-6.46%	13.54%	6.93%	5.42%
<i>Profit Growth</i>	-33.01%	-35.90%	17.24%	10.85%	13.56%