

ValuSource's RMA Annual Statement Studies® Valuation Edition

Sample Report



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ValuSource's RMA Annual Statement Studies® Valuation Edition

ValuSource's RMA Annual Statement Studies® Valuation Edition is an enhanced database developed specifically for professional business appraisers. In addition to the data contained in our standard RMA Annual Statement Studies® database, the Valuation Edition contains:

- regional data
- decile data (the entire distribution curve for every variable)
- a tool for producing a summary estimation of a company's financial health

The following are NEW in the 2009 edition:

- The MultiYear Workbook can now use all of the geographic regions.
- Our new Dashboard Report makes it quick and easy to create a summary estimation of a company's financial health.
- Our new Company Analysis Workbook provides indepth analysis of a company's finances, including balance sheet and income statement ranking.

The RMA Annual Statement Studies® data is the only source of financial ratio benchmarks derived directly from more than 200,000 statements of financial institution borrowers and prospects. These financial statements come directly from member institutions that get their data straight from the businesses they serve. Our RMA Annual Statement Studies® Valuation Edition is the only database drawn from the RMA Annual Statement Studies® data that is designed specifically to meet the needs of the valuation professional — and it is only available from ValuSource.

Here's the key points to remember about the data in the Valuation Edition:

- More ratios. For each ratio in the traditional RMA Annual Statement Studies® report, the Valuation Edition contains ten ratios and a standard deviation.
- National and regional data. In addition to nationally based financial statements and ratios, the Valuation Edition lets you select data from six different geographic regions. And you can now use regional data in the MultiYear Workbook.

The Valuation Edition allows you to easily:

- View and print the enhanced RMA data.
- Export RMA data to Microsoft® Excel.

- Download RMA data into ValuSource applications.
- Create a summary estimation of a company's financial health.
- Generate indepth analysis of a company's finances.

	1MM-3MMAvg	10th	20th	30th	40th	50th	60th	70th	80th	90th	Std Dev
Net Sales	100.0%										
Cost of Sales (Calculated)	83.0%										
Gross Profit	17.0%	3.8%	7.0%	10.4%	13.5%	16.0%	21.0%	23.2%	26.1%	31.9%	11.9
Operating Expenses	14.8%	3.1%	7.8%	10.0%	12.7%	14.1%	15.8%	17.1%	21.4%	27.9%	8.6
Operating Profit	2.1%	-9.6%	-2.9%	-0.7%	1.2%	2.5%	5.1%	7.1%	9.3%	12.2%	8.6
All Other Expenses (Net)	1.3%	-1.1%	0.0%	0.0%	0.2%	0.4%	0.9%	1.6%	2.7%	5.3%	3.6
Profit Before Taxes	0.8%	-12.0%	-7.0%	-2.2%	0.0%	1.7%	3.4%	5.9%	8.6%	10.5%	9.7

More Ratios for Better Benchmarking

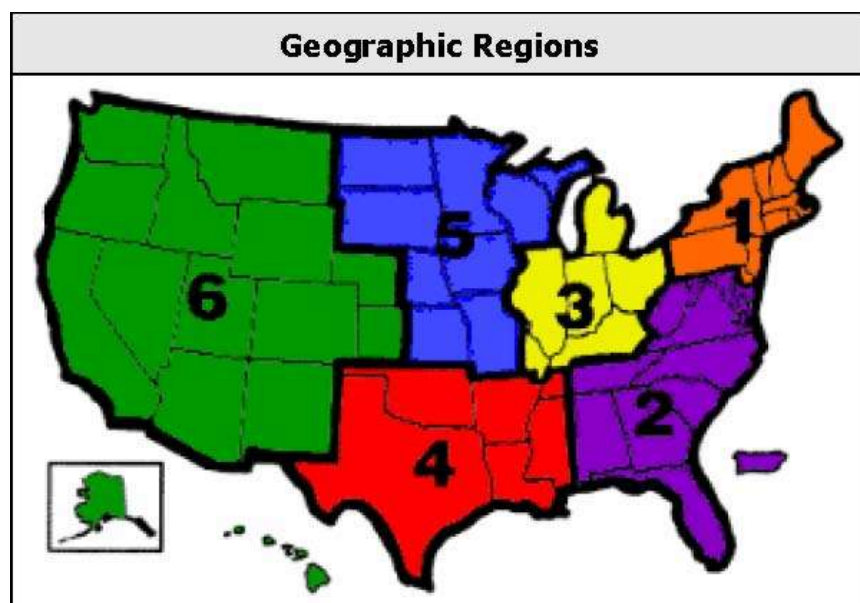
For each ratio in the traditional RMA Annual Statement Studies® report, the Valuation Edition contains ten ratios and a standard deviation. You can now see the entire distribution curve and easily rank a company against RMA Annual Statement Studies® norms.

Region	States
1) Northeast	Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont
2) Southeast	Alabama, Florida, Georgia, Maryland, North Carolina, Puerto Rico, South Carolina, Tennessee, Virginia, Washington, D.C., West Virginia
3) Central	Illinois, Indiana, Kentucky, Michigan, Missouri, Ohio
4) South Central	Arkansas, Louisiana, Mississippi, Oklahoma, Tennessee, Texas
5) North Central	Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin
6) West	Alaska, Arizona, California, Colorado, Guam, Hawaii, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming

Example of More Ratios: Common Size Income Statement Accounts


Contains Both National and Regional and Data

In addition to nationally based balance sheets, ratios, and income statements, the Valuation Edition also lets you select data from six different geographic regions, so you can include the effects of regional economic activity. Use the Valuation Edition's regional data to increase the accuracy of your financial statement benchmarks.



Financial Data

	Data Type	Value
Gauge 1	Current Ratio	1.20
Gauge 2	Quick Ratio	1.40
Gauge 3	Sales to Receivables Ratio	17.84
Gauge 4	Sales to Working Capital Ratio	30.90
Gauge 5	EBIT to Interest Ratio	5.67
Gauge 6	Debt to Worth Ratio	4.89

 Customize Data Types

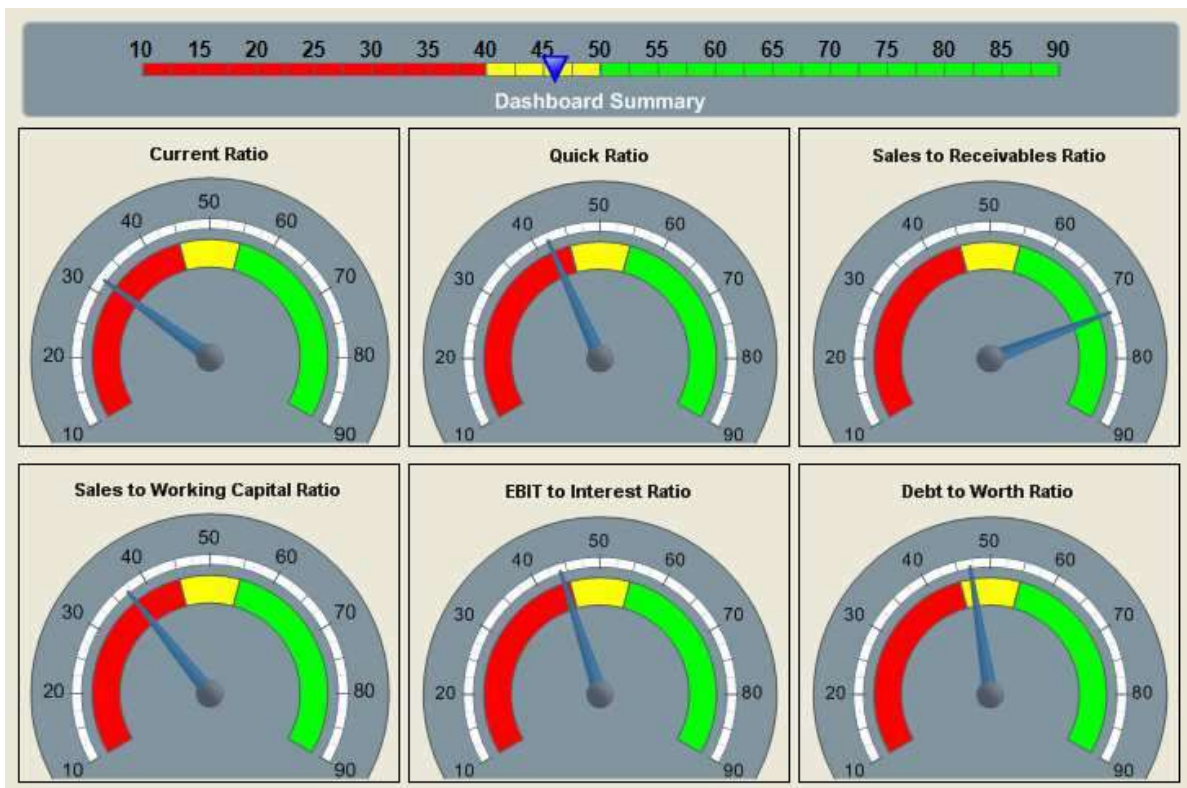
Dashboard Report

Our new Dashboard Report makes it quick and easy to create a summary estimation of a company's financial health. Just enter a few key pieces of

financial data into our report wizard to see how your company compares to its peers.

Dashboard Report Inputs

Dashboard Report Output



General Workbook

Please Note: The examples below contain regional data (see above). National data is also available. The data shown here is sorted by asset range. You can also sort the data by sales range or by year.

General Industry Snapshot

General Information

Data Source	RMA Annual Statement Studies™ 2009-2010
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code	1521
Geographic Region	West

Industry Annual Data

Year Ending: 3/31/09

Assets	\$	%
Cash & Equivalents	1,459,587	9.7%
Trade Receivables (net)	1,564,918	10.4%
Inventory	6,981,943	46.4%
All Other Current	1,068,358	7.1%
Total Current	11,074,805	73.6%
Fixed Assets (net)	2,317,283	15.4%
Intangibles (net)	135,426	0.9%
All Other Non-Current	1,519,776	10.1%
Total	15,047,290	100.0%

Liabilities & Net Worth	\$	%
Notes Payable-Short Term	5,507,308	36.6%
Cur.Mat.-L/T/D	421,324	2.8%
Trade Payables	1,655,202	11.0%
Income Taxes Payable	30,095	0.2%
All Other Current	1,384,351	9.2%
Total Current	8,998,279	59.8%
Long-Term Debt	2,061,479	13.7%
Deferred Taxes	0	0.0%
All Other Non-Current	827,601	5.5%
Net Worth	3,144,884	20.9%
Total Liabilities & Net Worth	15,047,290	100.0%

Income Statement	\$	%
Net Sales	23,907,720	100.0%
Cost of Sales (Calculated)	19,915,131	83.3%
Gross Profit	3,992,589	16.7%
Operating Expenses	3,633,973	15.2%
Operating Profit	358,616	1.5%
All Other Expenses (net)	334,708	1.4%
Profit Before Taxes	0	0.0%

Analysis

%Profit Before Taxes/Tangible Net Worth	8.4%
%Profit Before Taxes/Assets	1.1%
Current Ratio	1.3
Quick Ratio	0.1
Debt/Worth	4.0
Z Score - Public Company	2.2
Z Score - Closely Held Company	2.0
Z Score - Small Business Company	1.9

Number of Statements by Sales Range

\$0 - \$1 MM	34
\$1 - \$3 MM	68
\$3 - \$5 MM	52
\$5 - \$10 MM	57
\$10 - \$25 MM	55
>= \$25 MM	41
Total	307

Industry Compound Annual Growth

	3/31/06	3/31/07	3/31/08	3/31/09
Industry Growth - Net Sales	84.6%	14.0%	12.9%	10.0%
Industry Growth - Operating Profit	167.6%	22.3%	9.0%	-22.2%
Industry Growth - Profit Before Taxes	145.0%	17.0%	0.6%	-100.0%

General Income Statement

General Information

Data Source	RMA Annual Statement Studies™ 2009-2010
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code	1521
Geographic Region	West
Data Sorted by	Sales

Number of Statements by Sales Range				Sales Ranges in \$MM		
Type of Statement	0 - 1	1 - 3	3 - 5	5 - 10	10 - 25	>= 25
Unqualified		1		1	3	8
Reviewed		2	5	4	12	9
Compiled	3	4	3	10	3	3
Tax Returns	14	33	18	14	14	7
Other	17	28	26	28	23	14
Total	34	68	52	57	55	41

Current Annual Data by Sales Range				3/31/09	Sales Ranges in \$MM	
	0 - 1	1 - 3	3 - 5	5 - 10	10 - 25	>= 25
Net Sales	554,000	1,878,397	3,879,327	7,262,175	14,437,636	141,057,659
Cost of Sales (Calculated)	354,006	1,559,070	3,312,945	6,252,733	12,632,932	123,566,509
Gross Profit	199,994	319,328	566,382	1,009,442	1,804,705	17,491,150
Operating Expenses	161,768	278,003	531,468	1,023,967	1,848,017	15,516,342
Operating Profit	38,780	39,446	31,035	-14,524	-43,313	1,974,807
All Other Expenses (net)	26,592	24,419	34,914	87,146	187,689	282,115
Profit Before Taxes	12,188	15,027	0	-101,670	-231,002	1,692,692

General Income Statement (Percentages)

General Information

Data Source	RMA Annual Statement Studies™ 2009-2010
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code	1521
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Total	34	68	52	57	55	41

Current Annual Data by Sales Range				3/31/09		
	0 - 1	1 - 3	3 - 5	5 - 10	10 - 25	>= 25
Net Sales	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Sales (Calculated)	63.9%	83.0%	85.4%	86.1%	87.5%	87.6%
Gross Profit	36.1%	17.0%	14.6%	13.9%	12.5%	12.4%
Operating Expenses	29.2%	14.8%	13.7%	14.1%	12.8%	11.0%
Operating Profit	7.0%	2.1%	0.8%	-0.2%	-0.3%	1.4%
All Other Expenses (net)	4.8%	1.3%	0.9%	1.2%	1.3%	0.2%
Profit Before Taxes	2.2%	0.8%	0.0%	-1.4%	-1.6%	1.2%

General Balance Sheet

General Information

Data Source	RMA Annual Statement Studies™ 2009-2010
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NAICS Code	236115
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Other	17	28	26	28	23	14
Total	34	68	52	57	55	41

Current Annual Data by Sales Range				3/31/09	Sales Ranges in \$MM	
	0 - 1	1 - 3	3 - 5	5 - 10	10 - 25	>= 25
Assets						
Cash & Equivalents	288,181	196,897	401,268	1,059,159	1,063,795	7,350,256
Trade Receivables (net)	47,268	146,411	429,930	1,345,419	2,284,742	10,407,442
Inventory	530,618	1,267,210	2,355,061	7,199,421	5,415,685	27,774,861
All Other Current	114,357	138,838	367,829	1,102,098	834,112	5,268,767
Total Current	980,424	1,749,356	3,554,088	10,706,098	9,598,334	50,801,326
Fixed Assets (net)	375,092	479,621	721,327	1,946,563	1,208,858	7,805,581
Intangibles (net)	1,525	15,146	14,331	0	217,594	1,691,209
All Other Non-Current	167,724	280,200	487,254	1,660,304	1,063,795	4,748,395
Total	1,524,765	2,524,324	4,777,000	14,312,965	12,088,582	65,046,512

Liabilities & Net Worth						
Notes Payable-Short Term	466,578	987,011	1,958,570	5,782,438	4,170,561	19,123,675
Cur.Mat.-L/T/D	35,070	65,632	76,432	443,702	435,189	2,536,814
Trade Payables	105,209	212,043	358,275	1,645,991	1,982,527	10,017,163
Income Taxes Payable	0	0	0	28,626	108,797	0
All Other Current	54,892	257,481	515,916	1,216,602	1,087,972	7,415,302
Total Current	661,748	1,522,167	2,904,416	9,103,046	7,785,047	39,158,000
Long-Term Debt	361,369	419,038	716,550	1,288,167	1,003,352	8,325,954
Deferred Taxes	0	0	0	0	12,089	65,047
All Other Non-Current	108,258	201,946	277,066	1,044,846	157,152	1,821,302
Net Worth	393,389	381,173	878,968	2,891,219	3,130,943	15,741,256
Total Liabilities & Net Worth	1,524,765	2,524,324	4,777,000	14,312,965	12,088,582	65,046,512

General Balance Sheet (Percentages)

General Information

Data Source	RMA Annual Statement Studies™ 2009-2010
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code	1521
Geographic Region	West
Data Sorted by	Sales

Number of Statements by Sales Range				Sales Ranges in \$MM		
Type of Statement	0 - 1	1 - 3	3 - 5	5 - 10	10 - 25	>= 25
Unqualified	0	1	0	1	3	8
Reviewed	0	2	5	4	12	9
Compiled	3	4	3	10	3	3
Tax Returns	14	33	18	14	14	7
Other	17	28	26	28	23	14
Total	34	68	52	57	55	41

Current Annual Data by Sales Range				3/31/09		
	0 - 1	1 - 3	3 - 5	5 - 10	10 - 25	>= 25
Assets						
Cash & Equivalents	18.9%	7.8%	8.4%	7.4%	8.8%	11.3%
Trade Receivables (Net)	3.1%	5.8%	9.0%	9.4%	18.9%	16.0%
Inventory	34.8%	50.2%	49.3%	50.3%	44.8%	42.7%
All Other Current	7.5%	5.5%	7.7%	7.7%	6.9%	8.1%
Total Current	64.3%	69.3%	74.4%	74.8%	79.4%	78.1%
Fixed Assets (Net)	24.6%	19.0%	15.1%	13.6%	10.0%	12.0%
Intangibles (Net)	0.1%	0.6%	0.3%	0.0%	1.8%	2.6%
All Other Non-Current	11.0%	11.1%	10.2%	11.6%	8.8%	7.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Liabilities & Net Worth						
Notes Payable-Short Term	30.6%	39.1%	41.0%	40.4%	34.5%	29.4%
Cur.Mat.-L/T/D	2.3%	2.6%	1.6%	3.1%	3.6%	3.9%
Trade Payables	6.9%	8.4%	7.5%	11.5%	16.4%	15.4%
Income Taxes Payable	0.0%	0.0%	0.0%	0.2%	0.9%	0.0%
All Other Current	3.6%	10.2%	10.8%	8.5%	9.0%	11.4%
Total Current	43.4%	60.3%	60.8%	63.6%	64.4%	60.2%
Long-Term Debt	23.7%	16.6%	15.0%	9.0%	8.3%	12.8%
Deferred Taxes	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
All Other Non-Current	7.1%	8.0%	5.8%	7.3%	1.3%	2.8%
Net Worth	25.8%	15.1%	18.4%	20.2%	25.9%	24.2%
Total Liabilities & Net Worth	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

General Ratios

General Information

Data Source	RMA Annual Statement Studies™ 2009-2010
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code	1521
Geographic Region	West
Data Sorted by	Sales

Number of Statements by Sales Range				Sales Ranges in \$MM		
Type of Statement	0 - 1	1 - 3	3 - 5	5 - 10	10 - 25	>= 25
Unqualified	0	1	0	1	3	8
Reviewed	0	2	5	4	12	9
Compiled	3	4	3	10	3	3
Tax Returns	14	33	18	14	14	7
Other	17	28	26	28	23	14
Total	34	68	52	57	55	41

Current Annual Data by Sales Range				3/31/09			
		0 - 1	1 - 3	3 - 5	5 - 10	10 - 25	>= 25
Current	High	4.1	1.9	1.8	1.9	1.7	1.7
	Med	1.8	1.1	1.4	1.2	1.3	1.3
	Low	1.0	0.7	1.0	0.8	1.1	1.0
Quick	High	2.0	0.4	1.0	0.5	0.9	1.1
	Med	0.4	0.1	0.1	0.1	0.2	0.2
	Low	0.0	0.0	0.0	0.0	0.0	0.0
Sales/Receivables	High						731.6
	Med				565.9	37.8	70.9
	Low	279.6	96.2	37.0	20.1	11.6	12.2
Cost of Sales/Inventory	High						
	Med	24.5	2.2	2.9	2.2	3.2	2.5
	Low	0.6	0.9	0.8	0.8	1.0	1.0
Cost of Sales/Payables	High			985.1	97.6	48.3	27.0
	Med	39.2	125.8	65.4	20.9	18.8	18.8
	Low	11.4	23.8	16.8	9.9	9.0	11.1
Sales/Working Capital	High	1.7	2.5	2.2	4.2	4.7	4.8
	Med	11.2	18.1	10.7	10.7	10.7	12.4
	Low	-41.7	-11.8	-111.1	-12.3	29.0	0.0
EBIT/Interest	High	5.3	9.8	38.8	5.3	10.6	26.1
	Med	1.8	2.2	4.7	1.2	1.1	3.7
	Low	-0.7	-1.5	-0.9	-3.1	-1.6	0.0
Net Profit + Depr., Dep., Amort./ Cur. Mat. L/T/D	High					7.0	
	Med					0.2	
	Low					-0.5	

Fixed/Worth	High	0.1	0.1	0.0	0.0	0.0	0.1
	Med	1.0	0.6	0.1	0.2	0.1	0.3
	Low		-11.6	15.9	0.9	0.5	1.9
Debt/Worth	High	0.7	2.5	1.1	1.3	1.4	1.9
	Med	10.0	5.4	2.4	4.6	3.6	4.6
	Low		-32.4	101.8	21.2	10.2	9.2
% Profit Before Taxes/ Tangible Net Worth	High	45.5%	61.5%	37.1%	16.5%	39.5%	40.0%
	Med	8.3%	18.0%	9.5%	2.0%	10.2%	15.1%
	Low	-17.2%	-2.6%	-4.0%	-17.8%	-30.3%	-4.2%
% Profit Before Taxes/Assets	High	13.7%	10.3%	7.9%	3.7%	11.1%	9.3%
	Med	1.4%	2.5%	1.1%	0.4%	0.7%	2.3%
	Low	-2.6%	-3.5%	-7.1%	-4.3%	-5.4%	-1.3%
Sales/Net Fixed Assets	High	133.3	219.1	236.5	262.6	355.0	125.8
	Med	14.9	44.9	52.7	46.7	62.9	40.4
	Low	2.6	12.2	17.9	9.6	27.7	11.1
Sales/Total Assets	High	2.4	3.9	3.6	2.2	4.2	3.2
	Med	0.7	1.3	1.7	1.3	2.0	1.6
	Low	0.2	0.7	0.7	0.5	0.9	0.7
%Depr.,Dep.,Amort./Sales	High	0.9%	0.3%	0.2%	0.4%	0.2%	0.1%
	Med	2.3%	0.4%	0.5%	0.6%	0.3%	0.4%
	Low	7.3%	0.7%	1.1%	1.4%	0.7%	0.8%
%Officers',Directors',Owners' Comp/ Sales	High	3.1%	2.3%	1.7%	1.3%	1.0%	0.7%
	Med	8.3%	4.0%	2.8%	3.0%	1.9%	1.5%
	Low	18.4%	7.2%	4.4%	3.9%	4.4%	2.0%
Sales/Receivables Turnover	High	0	0	0	0	0	0
	Med	0	0	0	1	10	5
	Low	1	4	10	18	31	30
Cost of Sales/Inventory Turnover	High	0	0	0	0	0	0
	Med	15	166	124	168	113	145
	Low	636	400	451	445	349	382
Cost of Sales/Payables Turnover	High	0	0	0	4	8	14
	Med	9	3	6	17	19	19
	Low	32	15	22	37	40	33

Number of Companies	3/31/09					
	0 - 1	1 - 3	3 - 5	5 - 10	10 - 25	>= 25
Quick	33	67		56	54	
EBIT/Interest	21	56	39	38	46	33
Net Profit + Depr., Dep					10	
% PBT/Tangible Worth	27	47	40	47	49	34
% Depr.& Amort./Sales	16	37	25	33	40	30
% Compensation/Sales	13	36	28	16	26	10

Deciles Workbook

Please Note: The examples below contain regional data (see above). National data is also available. The data in the examples is for the 1MM-3MM sales range. You can select from six assets ranges, six sales ranges, and by year.

Decile Income Statement (Percentages)

General Information

Data Source	RMA Annual Statement Studies™ 2009-2010
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative
NAICS Code	236115
SIC Code(s)	1521
Geographic Section	West
Data Sorted By	Sales
Data Range	1MM-3MM

Current Annual Data

	1MM-3MM Avg	10th	20th	30th	40th
Net Sales	100.0%				
Cost of Sales (Calculated)	63.0%				
Gross Profit	37.0%	3.8%	7.8%	10.4%	11.7%
Operating Expenses	14.8%	3.1%	7.8%	10.8%	12.7%
Operating Profit	2.2%	-9.0%	-2.9%	-0.7%	1.2%
All Other Expenses (Net)	1.3%	-1.1%	0.0%	0.0%	0.2%
Profit Before Taxes	0.9%	-12.0%	-7.0%	-2.2%	0.0%

Decile Balance Sheet (Percentages)

General Information

Data Source	RMA Annual Statement Studies™ 2009-2010
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code(s)	1521
Geographic Section	West
Data Sorted By	Sales
Data Range	1MM-3MM

Statement

Type of Sta
Unqualified
Reviewed
Compiled
Tax Returns
Other
Total

Current Annual Data

	1MM-3MMAvg	10th	20th	30th	40th	50th	60th	70th
Assets								
Cash & Equivalents	7.8%	0.1%	0.2%	0.6%	1.5%	2.1%	3.5%	5.5%
Trade Receivables (net)	5.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%
Inventory	50.2%	0.0%	0.0%	0.0%	32.9%	58.7%	81.1%	90.1%
All Other Current	5.5%	0.0%	0.0%	0.0%	0.0%	0.1%	0.4%	0.8%
Total Current	69.3%	0.1%	0.2%	0.6%	34.4%	60.9%	84.9%	97.1%
Fixed Assets (net)	19.0%	0.0%	0.3%	0.7%	1.6%	3.5%	10.3%	25.3%
Intangibles (net)	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
All Other Non-Current	11.1%	0.0%	0.0%	0.0%	0.0%	0.0%	1.7%	6.4%
Total	100.0%							
Liabilities & Net Worth								
Notes Payable-Short Term	39.1%	0.0%	0.0%	0.0%	8.2%	37.4%	58.3%	59.0%
Cur.Mat. L/T/D	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Trade Payables	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%	3.9%
Income Taxes Payable	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
All Other Current	10.2%	0.0%	0.0%	0.1%	0.0%	2.0%	1.4%	0.0%
Total Current	60.3%	0.0%	0.0%	0.1%	8.2%	39.4%	60.2%	62.9%
Long-Term Debt	16.6%	0.0%	0.0%	0.0%	0.0%	0.1%	1.5%	7.1%
Deferred Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
All Other Non-Current	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%
Net Worth	15.1%	-10.9%	-3.8%	0.0%	9.0%	15.7%	22.4%	26.1%
Total Liabilities & Net Worth	100.0%							

Decile Ratios

General Information

Data Source	RMA Annual Statement Studies™ 2009-2010
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code(s)	1521
Geographic Section	West
Data Sorted By	Sales
Data Range	1MM-3MM

Statement Coverage

Type of Statement
Unqualified
Reviewed
Compiled
Tax Returns
Other
Total

Current Annual Data

	10th	20th	30th	40th	50th	60th	70th	80th
Current	0.2	0.6	0.7	0.9	1.1	1.3	1.5	2.8
Quick	0.0	0.0	0.0	0.1	0.1	0.2	0.3	0.6
Sales/Receivables	19.2	61.6	189.1	871.9	999.9	999.9	999.9	999.9
Cost of Sales/Inventory	0.3	0.7	0.9	1.5	2.2	16.7	999.9	999.9
Cost of Sales/Payables	7.2	14.3	27.7	49.3	125.8	999.9	999.9	999.9
Sales/Working Capital	-4.5	-8.2	-22.6	-106.4	18.1	9.1	5.0	2.0
EBIT/Interest	-9.7	-2.9	-0.7	0.4	2.2	5.8	7.8	14.2
Net Profit + Depr., Dep., Amort./Cur.Mat.L/T/D								
Fixed/Worth	-0.1	-1.0	335.9	1.3	0.6	0.2	0.1	0.0
Debt/Worth	-6.3	-11.1	-701.1	10.1	5.4	3.5	3.1	1.9
% Profit Before Taxes/Tangible Net Worth	-23.5%	-8.7%	1.1%	4.9%	19.0%	31.3%	57.6%	69.7%
% Profit Before Taxes/Assets	-11.0%	-4.9%	-2.2%	0.0%	2.5%	5.2%	8.6%	21.1%
Sales/Net Fixed Assets	3.2	6.6	14.6	27.1	44.0	75.4	108.2	311.0
Sales/Total Assets	0.2	0.6	0.7	1.0	1.3	1.9	2.8	4.8
% Depr., Dep., Amort./Sales	1.6%	0.9%	0.7%	0.6%	0.4%	0.3%	0.3%	0.2%
% Officers', Directors', Owners' Comp/Sales	9.0%	7.8%	5.6%	6.1%	4.1%	3.5%	2.4%	2.2%
Sales/Receivables Turnover	19.0%	6.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cost of Sales/Inventory Turnover	1,352	537	388	237	165	22	0	0
Cost of Sales/Payables Turnover	51	26	13	7	3	0	0	0

MultiYear Workbook

Please Note: The examples below contain regional data (see above). National data is also available. The data in the examples is for the 1MM3MM sales range. You can select from six assets ranges, six sales ranges, and by year.

Multi-Year Income Statement

General Information

Data Source	RMA Annual Statement Studies™ 2009-2006
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code	1521
Data Region	West
Data Sorted By	Sales
Data Range	1MM-3MM

Statement Counts

Type of Statement	2009	2008	2007	2006
Unqualified	1	1	2	
Reviewed	2	1	1	5
Compiled	4	4	19	9
Tax Returns	33	45	64	60
Other	28	40	55	34
Total	68	91	141	108

Annual Data

Data in \$

	2009	2008	2007	2006
Net Sales	1,878,397	1,998,462	1,946,532	2,046,037
Cost of Sales (Calculated)	1,559,070	1,596,771	1,504,669	1,503,837
Gross Profit	319,328	401,691	441,863	542,200
Operating Expenses	278,003	315,757	305,606	360,103
Operating Profit	39,446	85,934	136,257	182,097
All Other Expenses (net)	24,419	23,982	23,358	16,368
Profit Before Taxes	15,027	61,952	112,899	163,683

Statistics

	Min	Max	Mean	Median	Std Dev	R Sqrd
Net Sales	1,878,397	2,046,037	1,967,357	1,972,497	71,892.5	0.66
Cost of Sales (Calculated)	1,503,837	1,596,771	1,541,087	1,531,869	45,232.2	0.54
Gross Profit	319,328	542,200	426,270	421,777	92,598.9	0.98
Operating Expenses	278,003	360,103	314,867	310,681	34,116.4	0.80
Operating Profit	39,446	182,097	110,934	111,096	61,754.8	1.00
All Other Expenses (net)	16,368	24,419	22,032	23,670	3,800.7	0.71
Profit Before Taxes	15,027	163,683	88,390	87,426	64,163.3	1.00

Multi-Year Income Statement (Percentages)

General Information

Data Source	RMA Annual Statement Studies™ 2009-2006
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code	1521
Data Region	West
Data Sorted By	Sales
Data Range	1MM-3MM

Statement Counts

Type of Statement	2009	2008	2007	2006
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Reviewed	2	1	1	5
Compiled	4	4	19	9
Tax Returns	33	45	64	60
Other	28	40	55	34
Total	68	91	141	108

Annual Data

	2009	2008	2007	2006
Net Sales	100.0%	100.0%	100.0%	100.0%
Cost of Sales (Calculated)	83.0%	79.9%	77.3%	73.5%
Gross Profit	17.0%	20.1%	22.7%	26.5%
Operating Expenses	14.8%	15.8%	15.7%	17.6%
Operating Profit	2.1%	4.3%	7.0%	8.9%
All Other Expenses (net)	1.3%	1.2%	1.2%	0.8%
Profit Before Taxes	0.8%	3.1%	5.8%	8.0%

Statistics

	Min	Max	Mean	Median	Std Dev	R Sqrd
Net Sales	100.0%	100.0%	100.0%	100.0%	0.0	0.00
Cost of Sales (Calculated)	73.5%	83.0%	78.4%	78.6%	4.0	0.99
Gross Profit	17.0%	26.5%	21.6%	21.4%	4.0	0.99
Operating Expenses	14.8%	17.6%	16.0%	15.8%	1.2	0.83
Operating Profit	2.1%	8.9%	5.6%	5.7%	3.0	1.00
All Other Expenses (net)	0.8%	1.3%	1.1%	1.2%	0.2	0.76
Profit Before Taxes	0.8%	8.0%	4.4%	4.5%	3.1	1.00

Multi-Year Balance Sheet

General Information

Data Source	RMA Annual Statement Studies™ 2009-2006
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code	1521
Data Region	West
Data Sorted By	Sales
Data Range	1MM-3MM

Statement Counts

Type of Statement	2009	2008	2007	2006
Unqualified	1	1	2	0
Reviewed	2	1	1	5
Compiled	4	4	19	9
Tax Returns	33	45	64	60
Other	28	40	55	34
Total	68	91	141	108

Annual Data

Data in \$

	2009	2008	2007	2006
Assets				
Cash & Equivalents	196,897	260,625	159,627	205,754
Trade Receivables (net)	146,411	136,638	196,464	205,754
Inventory	1,267,210	1,424,582	1,043,717	502,954
All Other Current	138,838	192,306	149,395	132,597
Total Current	1,749,356	2,014,151	1,549,203	1,047,058
Fixed Assets (net)	479,621	318,823	272,185	306,344
Intangibles (net)	15,146	25,303	36,837	35,054
All Other Non-Current	280,200	172,063	188,278	135,645
Total	2,524,324	2,530,341	2,046,504	1,524,102

Liabilities & Net Worth

Notes Payable-Short Term	987,011	1,004,545	857,485	417,604
Cur.Mat.-L/T/D	65,632	154,351	40,930	53,344
Trade Payables	212,043	167,002	159,627	166,127
Income Taxes Payable	0	0	2,047	0
All Other Non-Current	257,481	227,731	259,906	208,802
Total Current	1,522,167	1,553,629	1,319,995	847,401
Long-Term Debt	419,038	412,446	286,510	333,778
Deferred Taxes	0	0	0	0
All Other Non-Current	201,946	129,047	124,837	86,874
Net Worth	381,173	432,688	313,115	256,049
Total Liabilities & Net Worth	2,524,324	2,530,341	2,046,504	1,524,102

Statistics						
	Min	Max	Mean	Median	Std Dev	R Sqrd
Assets						
Cash & Equivalents	159,627	260,625	205,726	201,325	41,701.1	0.05
Trade Receivables (net)	136,638	205,754	171,317	171,438	34,838.7	0.78
Inventory	502,954	1,424,582	1,059,616	1,155,464	402,666.6	0.73
All Other Current	132,597	192,306	153,284	144,116	26,922.6	0.09
Total Current	1,047,058	2,014,151	1,589,942	1,649,280	408,961.7	0.66
Fixed Assets (net)	272,185	479,621	344,243	312,584	92,380.0	0.63
Intangibles (net)	15,146	36,837	28,085	30,179	10,005.4	0.85
All Other Non-Current	135,645	280,200	194,047	180,171	61,507.9	0.77
Total	1,524,102	2,530,341	2,156,317	2,285,414	478,566.4	0.88
Liabilities & Net Worth						
Notes Payable-Short Term	417,604	1,004,545	816,661	922,248	274,002.8	0.76
Cur.Mat.-L/T/D	40,930	154,351	78,564	59,488	51,521.0	0.14
Trade Payables	159,627	212,043	176,200	166,565	24,120.8	0.60
Income Taxes Payable	0	2,047	512	0	1,023.3	0.07
All Other Current	208,802	259,906	238,480	242,606	24,606.5	0.36
Total Current	847,401	1,553,629	1,310,798	1,421,081	325,814.7	0.80
Long-Term Debt	286,510	419,038	362,943	373,112	64,004.2	0.59
Deferred Taxes	0	0	0	0	0.0	0.00
All Other Non-Current	86,874	201,946	135,676	126,942	48,079.0	0.88
Net Worth	256,049	432,688	345,756	347,144	77,296.7	0.68
Total Liabilities & Net Worth	1,524,102	2,530,341	2,156,317	2,285,414	478,566.4	0.88

Multi-Year Balance Sheet (Percentages)

General Information	
Data Source	RMA Annual Statement Studies™ 2009-2006
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code	1521
Data Region	West
Data Sorted By	Sales
Data Range	1MM-3MM

Statement Counts				
Type of Statement	2009	2008	2007	2006
Unqualified	1	1	2	0
Reviewed	2	1	1	5
Compiled	4	4	19	9
Tax Returns	33	45	64	60
Other	28	40	55	34
Total	68	91	141	108

Annual Data

	2009	2008	2007	2006
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Assets

Cash & Equivalents	7.8%	10.3%	7.8%	13.5%
Trade Receivables (net)	5.8%	5.4%	9.6%	13.5%
Inventory	50.2%	56.3%	51.0%	33.0%
All Other Current	5.5%	7.6%	7.3%	8.7%
Total Current	69.3%	79.6%	75.7%	68.7%
Fixed Assets (net)	19.0%	12.6%	13.3%	20.1%
Intangibles (net)	0.6%	1.0%	1.8%	2.3%
All Other Non-Current	11.1%	6.8%	9.2%	8.9%
Total	100.0%	100.0%	100.0%	100.0%

Liabilities & Net Worth

Notes Payable-Short Term	39.1%	39.7%	41.9%	27.4%
Cur.Mat.-L/T/D	2.6%	6.1%	2.0%	3.5%
Trade Payables	8.4%	6.6%	7.8%	10.9%
Income Taxes Payable	0.0%	0.0%	0.1%	0.0%
All Other Current	10.2%	9.0%	12.7%	13.7%
Total Current	60.3%	61.4%	64.5%	55.6%
Long-Term Debt	16.6%	16.3%	14.0%	21.9%
Deferred Taxes	0.0%	0.0%	0.0%	0.0%
All Other Non-Current	8.0%	5.1%	6.1%	5.7%
Net Worth	15.1%	17.1%	15.3%	16.8%
Total Liabilities & Net Worth	100.0%	100.0%	100.0%	100.0%

Statistics

	Min	Max	Mean	Median	Std Dev	R Sqrd
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Assets

Cash & Equivalents	7.8%	13.5%	9.9%	9.1%	2.7	0.49
Trade Receivables (net)	5.4%	13.5%	8.6%	7.7%	3.8	0.86
Inventory	33.0%	56.3%	47.6%	50.6%	10.1	0.53
All Other Current	5.5%	8.7%	7.3%	7.5%	1.3	0.82
Total Current	68.7%	79.6%	73.3%	72.5%	5.2	0.02
Fixed Assets (net)	12.6%	20.1%	16.3%	16.2%	3.8	0.02
Intangibles (net)	0.6%	2.3%	1.4%	1.4%	0.8	0.98
All Other Non-Current	6.8%	11.1%	9.0%	9.1%	1.8	0.09
Total	100.0%	100.0%	100.0%	100.0%	0.0	0.00

Liabilities & Net Worth

Notes Payable-Short Term	27.4%	41.9%	37.0%	39.4%	6.5	0.42
Cur.Mat.-L/T/D	2.0%	6.1%	3.6%	3.1%	1.8	0.01
Trade Payables	6.6%	10.9%	8.4%	8.1%	1.8	0.38
Income Taxes Payable						
All Other Non-Current	9.0%	13.7%	11.4%	11.5%	2.2	0.71
Total Current	55.6%	64.5%	60.5%	60.9%	3.7	0.15
Long-Term Debt	14.0%	21.9%	17.2%	16.5%	3.3	0.28
Deferred Taxes						
All Other Non-Current	5.1%	8.0%	6.2%	5.9%	1.3	0.37
Net Worth	15.1%	17.1%	16.1%	16.1%	1.0	0.17
Total Liabilities & Net Worth	100.0%	100.0%	100.0%	100.0%	0.0	0.00

Multi-Year Ratios

General Information

Data Source	RMA Annual Statement Studies™ 2009-2006
NAICS Division	CONSTRUCTION - GENERAL
NAICS Title	New Single-Family Housing Construction (except Operative Builders)
NAICS Code	236115
SIC Code	1521
Data Region	West
Data Sorted By	Sales
Data Range	1MM-3MM

Statement Counts

Type of Statement	2009	2008	2007	2006
Unqualified	1	1	2	
Reviewed	2	1	1	5
Compiled	4	4	19	9
Tax Returns	33	45	64	60
Other	28	40	55	34
Total	68	91	141	108

Ratios

		2009	2008	2007	2006
Current	High	1.9	2.0	1.9	2.4
	Med	1.1	1.2	1.2	1.4
	Low	0.7	1.0	1.0	0.9
Quick	High	0.4	0.4	0.7	1.3
	Med	0.1	0.1	0.1	0.5
	Low	0.0	0.0	0.0	0.1
Sales/Receivables	High				
	Med				423.2
	Low	96.2	53.6	31.1	15.8
Cost of Sales/Inventory	High				
	Med	2.2	1.9	2.8	31.9
	Low	0.9	0.5	0.8	1.4
Cost of Sales/Payables	High				
	Med	125.8	239.1	341.0	83.0
	Low	23.8	18.7	15.4	15.7
Sales/Working Capital	High	2.5	2.8	4.7	5.3
	Med	18.1	9.9	17.1	25.9
	Low	-11.8	-91.7	-78.5	-82.8
EBIT/Interest	High	9.8	11.7	17.1	27.4
	Med	2.2	2.8	3.2	8.3
	Low	-1.5	0.6	1.1	2.9
Net Profit + Depr., Dep., Amort./Cur. Mat. L/T/D	High				
	Med				
	Low				
Fixed/Worth	High	0.1	0.0	0.1	0.1
	Med	0.6	0.2	0.4	0.6
	Low	-11.6	21.1	3.5	7.1

Debt/Worth	High	2.5	1.7	1.9	1.4
	Med	5.4	7.5	6.6	4.9
	Low	-32.4	-382.4	67.9	
% Profit Before Taxes/ Tangible Net Worth	High	61.5%	72.3%	103.1%	139.0%
	Med	18.0%	34.6%	48.6%	57.8%
	Low	-2.6%	6.1%	12.5%	28.1%
% Profit Before Taxes/ Assets	High	10.3%	15.6%	17.0%	30.8%
	Med	2.5%	6.1%	5.1%	9.9%
	Low	-3.5%	0.1%	0.5%	3.0%
Sales/Net Fixed Assets	High	219.1	280.7	408.4	208.2
	Med	44.9	62.6	42.0	48.0
	Low	12.2	26.9	14.0	13.7
Sales/Total Assets	High	3.9	3.3	3.7	5.2
	Med	1.3	1.5	1.8	2.3
	Low	0.7	0.7	0.8	0.9
%Depr.,Dep.,Amort./Sales	High	0.3%	0.3%	0.2%	0.2%
	Med	0.4%	0.5%	0.5%	0.5%
	Low	0.7%	0.9%	1.0%	1.5%
%Officers',Directors', Owners' Comp/Sales	High	2.3%	1.9%	1.8%	1.9%
	Med	4.0%	4.1%	3.4%	2.9%
	Low	7.2%	8.7%	6.1%	7.6%
Sales/Receivables Turnover	High	0	0	0	0
	Med	0	0	0	1
	Low	4	7	12	23
Cost of Sales/ Inventory Turnover	High	0	0	0	0
	Med	166	190	129	11
	Low	400	691	434	257
Cost of Sales/ Payables Turnover	High	0	0	0	0
	Med	3	2	1	4
	Low	15	20	24	23

Statistics							
		Min	Max	Mean	Median	Std Dev	R Sqrd
Current	High	1.9	2.4	2.1	2.0	0.2	0.58
	Med	1.1	1.4	1.2	1.2	0.1	0.85
	Low	0.7	1.0	0.9	1.0	0.1	0.30
Quick	High	0.4	1.3	0.7	0.6	0.4	0.83
	Med	0.1	0.5	0.2	0.1	0.2	0.60
	Low						
Sales/Receivables	High						
	Med						
	Low	15.8	96.2	49.2	42.4	35.0	0.95
Cost of Sales/Inventory	High						
	Med	1.9	31.9	9.7	2.5	14.8	0.62
	Low	0.5	1.4	0.9	0.9	0.4	0.39
Cost of Sales/Payables	High						
	Med	83.0	341.0	197.2	182.5	116.3	0.00
	Low	15.4	23.8	18.4	17.2	3.9	0.84
Sales/Working Capital	High	2.5	5.3	3.8	3.8	1.4	0.92
	Med	9.9	25.9	17.8	17.6	6.5	0.36
	Low	-91.7	-11.8	-66.2	-80.7	36.7	0.49

EBIT/Interest	High	9.8	27.4	16.5	14.4	7.9	0.91
	Med	2.2	8.3	4.1	3.0	2.8	0.74
	Low	-1.5	2.9	0.8	0.9	1.8	0.95
Net Profit + Depr., Dep., Amort./Cur. Mat. L/T/D	High						
	Med						
	Low						
Fixed/Worth	High	0.1	0.1	0.1	0.1	0.0	0.00
	Med	0.2	0.6	0.5	0.5	0.2	0.02
	Low	-11.6	21.1	5.0	5.3	13.4	0.14
Debt/Worth	High	1.4	2.5	1.9	1.8	0.5	0.74
	Med	4.9	7.5	6.1	6.0	1.2	0.07
	Low	-382.4	67.9	-115.6	-32.4	236.4	0.05
% Profit Before Taxes/ Tangible Net Worth	High	61.5%	139.0%	94.0%	87.7%	34.8	0.95
	Med	18.0%	57.8%	39.8%	41.6%	17.4	0.98
	Low	-2.6%	28.1%	11.0%	9.3%	13.0	0.96
% Profit Before Taxes/ Assets	High	10.3%	30.8%	18.4%	16.3%	8.7	0.86
	Med	2.5%	9.9%	5.9%	5.6%	3.1	0.80
	Low	-3.5%	3.0%	0.0%	0.3%	2.7	0.92
Sales/Net Fixed Assets	High	208.2	408.1	279.1	249.9	91.9	0.02
	Med	42.0	62.6	49.4	46.5	9.2	0.03
	Low	12.2	26.9	16.7	13.9	6.8	0.03
Sales/Total Assets	High	3.3	5.2	4.0	3.8	0.8	0.46
	Med	1.3	2.3	1.7	1.7	0.4	0.96
	Low	0.7	0.9	0.8	0.8	0.1	0.89
% Depr., Dep., Amort./Sales	High	0.2%	0.3%	0.3%	0.3%	0.1	0.80
	Med	0.4%	0.5%	0.5%	0.5%	0.0	0.60
	Low	0.7%	1.5%	1.0%	1.0%	0.3	0.90
% Officers', Directors', Owners' Comp/Sales	High	1.8%	2.3%	2.0%	1.9%	0.2	0.57
	Med	2.9%	4.1%	3.6%	3.7%	0.6	0.85
	Low	6.1%	8.7%	7.4%	7.4%	1.1	0.03
Sales/Receivables Turnover	High						
	Med						
	Low	4	23	12	10	8.3	0.92
Cost of Sales/ Inventory Turnover	High						
	Med	11	190	124	148	79.4	0.73
	Low	257	691	446	417	180.7	0.24
Cost of Sales/ Payables Turnover	High						
	Med	1	4	3	3	1.3	0.04
	Low	15	24	21	22	4.0	0.80

Number of Companies				
	2009	2008	2007	2006
Quick	67	90	136	
EBIT/Interest	56	60	118	82
Net Profit + Depr., Dep				
% PBT/Tangible Worth	47	68	115	82
% Depr. & Amort./Sales	37	42	76	65
% Compensation/Sales	36	46	61	57

Company Analysis Workbook

Our new Company Analysis Workbook, designed by our valuation professionals, provides in-depth analysis of a company's finances. Select the industry data you want to use, export the workbook, enter your company's data, and the analysis is ready to use.

Subject Data

Analysis for:
Subject Company Name Sample Accounts & Associates
SIC 541211

Performed by:
Appraiser Name Mr. Valuation Professional
Appraiser Firm Professional Valuations

As of:
Analysis Date 3/31/2009

Please Note: An important feature of the Company Analysis Workbook are the rankings provided on the

Common Size Income Statement Year to Year

	Subject 2009	Subject 2009	RMA 2009	Ranking	Subject 2008
Net sales	303,163	100.0%	100.0%		332,569
Cost of Goods Sold	0	0.0%	0.0%		0
Gross Profit	303,163	100.0%	100.0%	Over 90th P-Tile	332,569
Operating Expenses	258,295	85.2%	74.2%	65th P-Tile	291,663
Operating profit	44,868	14.8%	25.8%	35th P-Tile	40,906
All other expenses (net)	3,638	1.2%	7.0%	52nd P-Tile	3,658
Profit before taxes	41,230	13.6%	18.7%	43rd P-Tile	37,248

Common Size IS Yr to Yr and Common Size BS Yr to Yr worksheets.

Company Analysis Workbook Inputs

Income Statement Ranking

Common Size Balance Sheets Year to Year

	Subject 2009	Subject 2009	RMA 2009	Ranking	Subject 2008
ASSETS					
Cash & equivalents	11,599	7.6%	16.3%	54th P-Tile	20,940
Trade receivables - (net)	71,425	46.8%	16.1%	85th P-Tile	73,875
Inventory	8,699	5.7%	1.6%	Over 90th P-Tile	9,381
All other current assets	12,362	8.1%	6.3%	82nd P-Tile	11,056
Total current assets	104,085	68.3%	40.3%	73rd P-Tile	115,252
Fixed assets (net)	25,792	16.9%	31.3%	53rd P-Tile	29,818
Intangibles (net)	5,342	3.5%	11.9%	71st P-Tile	5,361
All other non-current assets	17,246	11.3%	16.5%	70th P-Tile	17,087
Total assets	152,465	100.0%	100.0%		167,518
LIABILITIES & NET WORTH					
Notes payable-short term	17,398	11.4%	25.8%	62nd P-Tile	26,133
Trade Payables	5,189	3.4%	2.4%	83rd P-Tile	7,706
Income taxes payable	1,221	0.8%	0.4%	Over 90th P-Tile	1,508
Cur mat. - L/T/D	6,410	4.2%	4.8%	69th P-Tile	7,203
All other current liabilities	15,109	9.9%	18.5%	66th P-Tile	22,950
Total current liabilities	45,327	29.7%	51.9%	51st P-Tile	57,794
Long term debt	13,125	8.6%	29.5%	54th P-Tile	16,417
Deferred taxes	2,747	1.8%	0.2%	Over 90th P-Tile	1,508
All other non-current liabilities	11,141	7.3%	12.0%	79th P-Tile	8,376
Net worth	80,125	52.6%	6.4%	78th P-Tile	75,717
Total liabilities & net worth	152,465	100.0%	100.0%		159,812

Balance Sheet Ranking

How to Order

To obtain the benefits available from our RMA Annual Statement Studies® Valuation Edition, contact ValuSource today:



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