

BC Session 3: Finance

Balance Sheet Benchmarking EXAMPLE

	A	B	C	D	E	F	G	H	Peer Avg	Peer Median	All LQ	All Median	All UQ	RMA ech 10-50MM
Cash & Equivalents	\$20,211	\$8,784	\$945	\$22,407	\$2,716	\$16,019	\$12,911	\$14,714	\$12,338	\$13,812	\$6,934	\$12,911	\$16,019	\$3,237
Accounts Receivable	\$30,425	\$7,681	\$6,526	\$34,562	\$7,925	\$24,959	\$34,003	\$32,580	\$22,333	\$27,692	\$7,925	\$24,959	\$32,580	\$9,789
Cost & Earnings (Excess of Billings)	\$1,610	\$0	\$84	\$835	\$696	\$898	\$2,499	\$1,341	\$995	\$867	\$248	\$835	\$1,341	
Other Current Assets	\$415	\$11	\$557	\$285	\$472	\$618	\$1,310	\$2,278	\$743	\$515	\$285	\$472	\$618	\$2,998
<b>Total Current Assets</b>	<b>\$52,661</b>	<b>\$16,476</b>	<b>\$8,112</b>	<b>\$58,089</b>	<b>\$11,809</b>	<b>\$42,494</b>	<b>\$50,723</b>	<b>\$50,913</b>	<b>\$36,410</b>	<b>\$46,608</b>	<b>\$15,733</b>	<b>\$42,494</b>	<b>\$50,912</b>	<b>\$16,024</b>
Plant Property Equipment	\$11,677	\$8,655	\$1,966	\$5,853	\$12,950	\$9,133	\$9,041	\$7,809	\$8,386	\$8,848	\$5,853	\$8,655	\$9,133	\$2,383
Accumuated Depreciation	\$6,840	\$8,225	\$1,286	\$3,524	\$6,879	\$5,617	\$7,163	\$3,637	\$5,396	\$6,228	\$3,637	\$5,617	\$6,879	
Plant Property and Equipment (net)	\$4,837	\$430	\$681	\$2,329	\$6,071	\$3,517	\$1,878	\$4,172	\$2,989	\$2,923	\$681	\$2,329	\$4,172	
<b>Total Long Term Assets</b>	<b>\$0</b>	<b>\$3,709</b>	<b>\$0</b>	<b>\$589</b>	<b>\$81</b>	<b>\$1,552</b>	<b>\$204</b>	<b>\$25</b>	<b>\$770</b>	<b>\$142</b>	<b>\$0</b>	<b>\$81</b>	<b>\$589</b>	\$1,430
<b>Total Assets</b>	<b>\$57,498</b>	<b>\$20,615</b>	<b>\$8,793</b>	<b>\$61,007</b>	<b>\$17,961</b>	<b>\$47,563</b>	<b>\$52,805</b>	<b>\$55,110</b>	<b>\$40,169</b>	<b>\$50,183</b>	<b>\$17,960</b>	<b>\$47,562</b>	<b>\$55,110</b>	<b>\$19,837</b>
Accounts Payable	\$9,422	\$3,309	\$3,551	\$24,003	\$3,022	\$15,786	\$8,531	\$10,448	\$9,759	\$8,976	\$3,309	\$8,531	\$10,448	\$448
Current Maturities of Long Term Debt	\$0	\$0	\$221	\$0	\$539	\$3,154	\$0	\$2,370	\$786	\$110	\$0	\$0	\$539	\$417
Short Term Loan	\$0	\$0	\$0	\$0	\$2,375	\$0	\$0	\$0	\$297	\$0	\$0	\$0	\$0	\$1,013
Billings (Excess of Current Cost)	\$15,805	\$0	\$1,091	\$6,873	\$3,202	\$10,247	\$14,784	\$6,601	\$7,325	\$6,737	\$2,951	\$6,601	\$10,247	
Other Liabilites	\$14,987	\$0	\$413	\$3,478	\$1,277	\$3,563	\$6,381	\$9,706	\$4,976	\$3,520	\$413	\$3,478	\$6,381	\$4,309
<b>Total Current Liabilities</b>	<b>\$40,214</b>	<b>\$3,309</b>	<b>\$5,276</b>	<b>\$34,354</b>	<b>\$10,415</b>	<b>\$32,750</b>	<b>\$29,696</b>	<b>\$29,125</b>	<b>\$23,142</b>	<b>\$29,410</b>	<b>\$7,139</b>	<b>\$29,125</b>	<b>\$32,750</b>	<b>\$10,187</b>
Other Long Term Liabilities	\$0	\$0	\$0	\$0	\$0	\$248	\$193	\$1,835	\$285	\$0	\$0	\$0	\$193	
Long Term Debt	\$2,284	\$5,900	\$199	\$5,680	\$973	\$3,197	\$7,049	\$7,097	\$4,047	\$4,438	\$973	\$3,197	\$5,900	\$1,628
<b>Total Long Term Liabilities</b>	<b>\$2,284</b>	<b>\$5,900</b>	<b>\$199</b>	<b>\$5,680</b>	<b>\$973</b>	<b>\$3,445</b>	<b>\$7,242</b>	<b>\$8,932</b>	<b>\$4,332</b>	<b>\$4,562</b>	<b>\$973</b>	<b>\$3,445</b>	<b>\$5,900</b>	<b>\$338</b>
<b>Stockholder Equity</b>	<b>\$15,000</b>	<b>\$11,406</b>	<b>\$3,318</b>	<b>\$20,973</b>	<b>\$6,573</b>	<b>\$11,368</b>	<b>\$15,867</b>	<b>\$17,053</b>	<b>\$12,695</b>	<b>\$13,203</b>	<b>\$8,411</b>	<b>\$11,406</b>	<b>\$15,866</b>	<b>\$7,704</b>
<b>Liabilities and Stockholders Equity</b>	<b>\$57,498</b>	<b>\$20,615</b>	<b>\$8,793</b>	<b>\$61,007</b>	<b>\$17,961</b>	<b>\$47,563</b>	<b>\$52,805</b>	<b>\$55,110</b>	<b>\$40,169</b>	<b>\$50,183</b>	<b>\$17,960</b>	<b>\$47,562</b>	<b>\$55,110</b>	<b>\$19,857</b>