

BC Session 3: Finance

Income Statement Benchmarking EXAMPLE

	A	B	C	D	E	F	G	H	Peer Avg	Peer Median	All LQ	All Median	All UQ	RMA ech 10-50MM
Revenue	\$160,210	\$31,892	\$26,093	\$133,950	\$45,381	\$123,936	\$46,511	\$158,721	\$90,837	\$85,223	\$44,098	\$46,511	\$133,950	54,118
Cost of Goods and Services Sold	\$128,467	\$25,347	\$20,127	\$110,054	\$35,771	\$107,182	\$38,228	\$132,550	\$74,716	\$72,705	\$33,361	\$38,228	\$110,054	42,106
Gross Profit	\$31,743	\$6,545	\$5,966	\$23,896	\$9,610	\$16,754	\$8,283	\$26,171	\$16,121	\$13,182	\$8,282	\$10,736	\$23,896	12,014
Selling General and Admin Expense	\$10,034	\$6,568	\$5,960	\$16,092	\$4,913	\$12,920	\$6,228	\$17,179	\$9,987	\$8,301	\$6,228	\$7,715	\$12,920	8,929
Operating Income Loss	\$21,710	(\$24)	\$6	\$7,804	\$4,697	\$3,834	\$2,054	\$8,993	\$6,134	\$4,266	\$2,054	\$3,834	\$7,804	3,085
Other Income and Expense	(\$13,084)	\$170	\$1,175	\$716	\$542	\$351	(\$118)	(\$176)	(\$1,303)	\$260	(\$118)	\$351	\$704	54
Earnings Before Tax	\$8,626	\$146	\$1,181	\$8,520	\$5,239	\$4,185	\$1,936	\$8,817	\$4,831	\$4,712	\$1,936	\$4,185	\$8,520	3,031
Income Tax Expense	\$0	\$0	\$1	\$0	\$0	\$87	\$0	\$262	\$44	\$0	\$0	\$0	\$87	
Net Income	\$8,626	\$146	\$1,180	\$8,520	\$5,239	\$4,098	\$1,936	\$8,555	\$4,787	\$4,669	\$1,936	\$4,098	\$8,520	

	A	B	C	D	E	F	G	H	Peer Avg	Peer Median	All LQ	All Median	All UQ	RMA ech 10-50MM
Cost of Goods and Services %	80.2%	79.5%	77.1%	82.2%	78.8%	86.5%	82.2%	83.5%	81.2%	81.2%	78.8%	80.2%	82.2%	77.8%
Gross Profit %	19.8%	20.5%	22.9%	17.8%	21.2%	13.5%	17.8%	16.5%	18.8%	18.8%	17.8%	19.8%	21.2%	22.2%
Selling General and Admin Expense %	6.3%	20.6%	22.8%	12.0%	10.8%	10.4%	13.4%	10.8%	13.4%	11.4%	10.8%	12.0%	17.5%	16.5%
Operating Income Loss %	13.6%	(0.1%)	0.0%	5.8%	10.4%	3.1%	4.4%	5.7%	5.4%	5.0%	3.1%	5.7%	6.9%	5.7%
Other Income and Expense %	(8.2%)	0.5%	4.5%	0.5%	1.2%	0.3%	(0.3%)	(0.1%)	(0.2%)	0.4%	(0.1%)	0.5%	1.2%	0.1%
Earnings Before Tax %	5.4%	0.5%	4.5%	6.4%	11.5%	3.4%	4.2%	5.6%	5.2%	5.0%	4.2%	5.4%	6.4%	5.6%
Income Tax Expense %	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.1%	
Net Income %	5.4%	0.5%	4.5%	6.4%	11.5%	3.3%	4.2%	5.4%	5.1%	5.0%	4.2%	5.1%	5.4%	