



SAMPLE CLIENT DELIVERABLE

# Monthly Reporting Package

Growth Tier



**RIDGELINE**

FENCE CO.

EST. 2008 · RESIDENTIAL & COMMERCIAL

*Ridgeline Fence Co. | Residential & Commercial Contractor*

## WHAT'S INSIDE

- 12-Month Budget & Forecast with Full 3-Statement Model (P&L, Balance Sheet, Cash Flow)
- 13-Week Cash Flow Forecast
- COGS & SG&A Analysis
- Job Costing Template
- KPI Dashboard

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All data is fictional. This package demonstrates deliverable format and depth only.

# RIDGELINE FENCE CO.

Executive Summary | FY2026 Monthly Budget & Forecast

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## BUSINESS OVERVIEW & BUDGET SUMMARY

Ridgeline Fence Co. is a residential and commercial fencing contractor operating across residential, commercial, and repair/service segments. The FY2026 budget projects revenue of \$2.58M (+13.8% vs. FY2025), driven primarily by accelerating commercial growth (+18.0%) alongside steady residential expansion (+12.0%). The budget reflects continued margin improvement, with gross margin reaching 35.5% and EBITDA margin expanding to 19.5%. Net income is budgeted at \$351K (13.6% margin), up from \$210K in FY2024.

	FY2024	FY2025	FY2026B
Revenue	\$2.06M	\$2.27M	<b>\$2.58M</b>
Gross Margin	33.0%	34.2%	<b>35.5%</b>
EBITDA	\$309K (15.0%)	\$381K (16.8%)	<b>\$502K (19.5%)</b>
Net Income	\$210K (10.2%)	\$262K (11.6%)	<b>\$351K (13.6%)</b>

## KEY TAKEAWAYS

### 1 Commercial Segment Is the Growth Engine

Commercial revenue is budgeted to grow 18% YoY to \$980K, compared to 12% residential growth. This segment shift is intentional and carries higher average job size, which supports the margin expansion story. Residential remains the revenue base at \$1.38M but commercial is closing the gap.

See: *Income Statement (Revenue by Segment), KPI Dashboard (Revenue Mix)*

### 2 Margin Profile Is Improving Across the Board

Gross margin improves 250 bps over two years (33.0% to 35.5%), driven by materials procurement efficiency (40.5% to 39.0%) and tighter labor management (26.5% to 25.5%). SG&A leverage declines from 18.0% to 16.0% on a largely fixed-cost base. The combined effect takes EBITDA margin from 15.0% to 19.5% and net margin from 10.2% to 13.6%.

See: *Income Statement (Margin Trends), COGS & SG&A Analysis (Cost Breakdown)*

### 3 Cash Generation Supports Both Debt Paydown and Owner Distributions

Operating cash flow of ~\$370K comfortably covers \$30K in CapEx, \$24K in debt service, and \$180K in owner distributions. Total debt declines from \$120K to \$48K by year-end. Cash on hand grows from \$187.5K to \$323K, with an additional \$150K undrawn LOC providing \$450K+ total available liquidity.

See: *Cash Flow Statement, Balance Sheet (Capital Structure), 13-Week Cash Flow*

### 4 Working Capital Is Well-Managed with No Red Flags

DSO holds at 30 days (net-30 terms), DIO at 20 days (project-based, low inventory carry), and DPO at 20 days. Net working capital grows modestly from \$91K to ~\$117K as revenue scales. No collection issues or inventory buildup concerns in the forecast.

See: *Balance Sheet (Working Capital Metrics), KPI Dashboard*

### 5 Job-Level Economics Support the Revenue Growth Targets

The job costing model tracks profitability at the project level across residential, commercial, and repair/service. Bid margins, actual margins, and variance by job type are visible, giving the owner clear line of sight into which work is most profitable and where to allocate sales effort.

See: *Job Costing & Labor Efficiency Analysis, COGS & SG&A Analysis*

## INCLUDED IN THIS PACKAGE

12-Month Budget & Forecast (P&L, Balance Sheet, Cash Flow) | 13-Week Cash Flow Forecast |  
COGS, SG&A & Vendor Analysis | Job Costing & Labor Efficiency Analysis | KPI Dashboard

All figures unaudited. For management purposes only. Ridgeline Fence Co. is a fictional entity.  
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# RIDGELINE FENCE CO.

Income Statement | FY2024 - FY2025 Actual | FY2026 Budget

Prepared by Dillon Park Partners | For Illustrative Purposes Only

## 3-YEAR P&L TREND & FY2026 BUDGET ASSUMPTIONS

**Revenue Trend:** FY2024 \$2.06M to FY2025 \$2.27M (+10.0%) to FY2026B \$2.58M (+13.9%). Commercial segment is the primary growth engine, expanding from \$770K to \$831K to \$980K. Residential growth accelerated from FY24 to FY25 and is budgeted at +12% in FY26.

**Gross Margin:** GM improved from 33.0% (FY24) to 34.2% (FY25) and is budgeted at 35.5% for FY26. The 250 bps improvement over two years is driven by materials cost declining from 40.5% to 39.0% of revenue and direct labor efficiency improving from 26.5% to 25.5%. Total COGS improves from 67.0% to 64.5%.

**SG&A & EBITDA:** SG&A leverage declines from 18.0% (FY24) to 16.0% (FY26B) on a fixed-cost base. EBITDA margin expands from 15.0% to 19.5% over the period. Net income grows from \$210K (FY24) to \$351K (FY26B), a 67% increase on 25% revenue growth.

REVENUE	FY2024 Total	FY2025 Total	Jan '26	Feb '26	Mar '26	Apr '26	May '26	Jun '26	Jul '26	Aug '26	Sep '26	Oct '26	Nov '26	Dec '26	FY2026 Budget
Revenue — Residential Jobs	\$1,100,000	\$1,232,143	\$75,900	\$89,700	\$117,300	\$144,900	\$158,700	\$151,800	\$144,900	\$131,100	\$117,300	\$103,500	\$82,800	\$62,100	\$1,380,000
Revenue — Commercial Jobs	\$770,000	\$830,508	\$53,900	\$63,700	\$83,300	\$102,900	\$112,700	\$107,800	\$102,900	\$93,100	\$83,300	\$73,500	\$58,800	\$44,100	\$980,000
Revenue — Repair / Service	\$190,000	\$203,704	\$12,100	\$14,300	\$18,700	\$23,100	\$25,300	\$24,200	\$23,100	\$20,900	\$18,700	\$16,500	\$13,200	\$9,900	\$220,000
<b>TOTAL REVENUE</b>	<b>\$2,060,000</b>	<b>\$2,266,355</b>	<b>\$141,900</b>	<b>\$167,700</b>	<b>\$219,300</b>	<b>\$270,900</b>	<b>\$296,700</b>	<b>\$283,800</b>	<b>\$270,900</b>	<b>\$245,100</b>	<b>\$219,300</b>	<b>\$193,500</b>	<b>\$154,800</b>	<b>\$116,100</b>	<b>\$2,580,000</b>
Total Growth %	n/a	10.0%	25.2%	23.3%	21.0%	13.8%	13.8%	8.9%	10.7%	10.4%	10.0%	9.5%	17.8%	13.8%	13.8%
Resi Growth %	n/a	12.0%	23.2%	21.3%	19.0%	12.0%	12.0%	7.1%	8.9%	8.6%	8.2%	7.7%	15.9%	12.0%	12.0%
Commercial Growth %	n/a	7.9%	29.8%	27.8%	25.4%	18.0%	18.0%	12.9%	14.7%	14.4%	14.0%	13.5%	22.1%	18.0%	18.0%
Repair / Service Growth %	n/a	7.2%	18.8%	17.0%	14.8%	8.0%	8.0%	3.3%	5.0%	4.7%	4.3%	3.8%	11.7%	8.0%	8.0%
<b>COST OF GOODS SOLD — DIRECT MATERIALS</b>															
Chain Link & Steel Mesh	\$257,499	\$271,963	\$16,318	\$19,286	\$25,220	\$31,154	\$34,120	\$32,637	\$31,154	\$28,186	\$25,220	\$22,252	\$17,802	\$13,352	\$296,701
Wood / Cedar Boards & Posts	\$164,800	\$176,776	\$10,642	\$12,578	\$16,448	\$20,318	\$22,252	\$21,285	\$20,318	\$18,382	\$16,448	\$14,512	\$11,610	\$8,708	\$193,501
Vinyl Fence & Accessories	\$133,899	\$142,780	\$8,514	\$10,062	\$13,158	\$16,254	\$17,802	\$17,028	\$16,254	\$14,706	\$13,158	\$11,610	\$9,288	\$6,966	\$154,800
Aluminum Panels & Posts	\$86,521	\$99,721	\$6,386	\$7,546	\$9,868	\$12,190	\$13,352	\$12,771	\$12,190	\$11,030	\$9,868	\$8,708	\$6,966	\$5,224	\$116,099
Hardware, Fasteners & Caps	\$67,980	\$72,523	\$4,257	\$5,031	\$6,579	\$8,127	\$8,901	\$8,514	\$8,127	\$7,353	\$6,579	\$5,805	\$4,644	\$3,483	\$77,400
Gates & Automation Parts	\$65,921	\$77,056	\$4,967	\$5,870	\$7,676	\$9,482	\$10,385	\$9,933	\$9,482	\$8,578	\$7,676	\$6,773	\$5,418	\$4,064	\$90,304
Equipment Rental & Fuel (Direct)	\$57,679	\$65,724	\$4,257	\$5,031	\$6,579	\$8,127	\$8,901	\$8,514	\$8,127	\$7,353	\$6,579	\$5,805	\$4,644	\$3,483	\$77,400
<b>Total Direct Materials</b>	<b>\$834,299</b>	<b>\$906,543</b>	<b>\$55,341</b>	<b>\$65,404</b>	<b>\$85,528</b>	<b>\$105,652</b>	<b>\$115,713</b>	<b>\$110,682</b>	<b>\$105,652</b>	<b>\$95,588</b>	<b>\$85,528</b>	<b>\$75,465</b>	<b>\$60,372</b>	<b>\$45,280</b>	<b>\$1,006,205</b>
<b>COST OF GOODS SOLD — DIRECT LABOR</b>															
Field Labor — W2 Employees	\$391,400	\$419,276	\$25,542	\$30,186	\$39,474	\$48,762	\$53,406	\$51,084	\$48,762	\$44,118	\$39,474	\$34,830	\$27,864	\$20,898	\$464,400
Subcontractor Labor	\$154,501	\$165,445	\$10,642	\$12,578	\$16,448	\$20,318	\$22,252	\$21,285	\$20,318	\$18,382	\$16,448	\$14,512	\$11,610	\$8,708	\$193,501
<b>Total Direct Labor</b>	<b>\$545,901</b>	<b>\$584,721</b>	<b>\$36,184</b>	<b>\$42,764</b>	<b>\$55,922</b>	<b>\$69,080</b>	<b>\$75,658</b>	<b>\$72,369</b>	<b>\$69,080</b>	<b>\$62,500</b>	<b>\$55,922</b>	<b>\$49,342</b>	<b>\$39,474</b>	<b>\$29,606</b>	<b>\$657,901</b>
<b>TOTAL COGS</b>	<b>\$1,380,200</b>	<b>\$1,491,264</b>	<b>\$91,525</b>	<b>\$108,168</b>	<b>\$141,450</b>	<b>\$174,732</b>	<b>\$191,371</b>	<b>\$183,051</b>	<b>\$174,732</b>	<b>\$158,088</b>	<b>\$141,450</b>	<b>\$124,807</b>	<b>\$99,846</b>	<b>\$74,886</b>	<b>\$1,664,106</b>
<b>GROSS PROFIT</b>	<b>\$679,800</b>	<b>\$775,091</b>	<b>\$50,375</b>	<b>\$59,532</b>	<b>\$77,850</b>	<b>\$96,168</b>	<b>\$105,329</b>	<b>\$100,749</b>	<b>\$96,168</b>	<b>\$87,012</b>	<b>\$77,850</b>	<b>\$68,693</b>	<b>\$54,954</b>	<b>\$41,214</b>	<b>\$915,894</b>
Gross Margin %	33.0%	34.2%	35.5%	35.5%	35.5%	35.5%	35.5%	35.5%	35.5%	35.5%	35.5%	35.5%	35.5%	35.5%	35.5%
Materials % of Revenue	40.5%	40.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%
Labor % of Revenue	26.5%	25.8%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
<b>SG&amp;A — OPERATING EXPENSES</b>															
Owner / Principal Salary	\$135,000	\$141,000	\$13,333	\$13,333	\$13,333	\$13,333	\$13,333	\$13,333	\$13,333	\$13,333	\$13,333	\$13,333	\$13,333	\$13,333	\$159,996
Admin & Office Staff	\$62,400	\$66,996	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$69,996
Vehicle & Fleet Expense	\$36,000	\$38,400	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$38,400
General Liability Insurance	\$21,996	\$23,004	\$1,917	\$1,917	\$1,917	\$1,917	\$1,917	\$1,917	\$1,917	\$1,917	\$1,917	\$1,917	\$1,917	\$1,917	\$23,004
Workers Comp Insurance	\$18,996	\$20,196	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$20,004
Office Rent & Utilities	\$26,400	\$27,000	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$27,000
Software & Technology	\$8,400	\$9,804	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$10,200

# RIDGELINE FENCE CO.

Income Statement | FY2024 - FY2025 Actual | FY2026 Budget

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Marketing & Advertising	\$32,004	\$36,996	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$42,000
Professional Fees (Acct/Legal)	\$20,400	\$21,504	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$12,996
Miscellaneous G&A	\$9,204	\$9,444	\$817	\$817	\$817	\$817	\$817	\$817	\$817	\$817	\$817	\$817	\$817	\$817	\$9,804
<b>TOTAL SG&amp;A</b>	<b>\$370,800</b>	<b>\$394,344</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$34,450</b>	<b>\$413,400</b>
<b>EBITDA</b>	<b>\$309,000</b>	<b>\$380,747</b>	<b>\$15,925</b>	<b>\$25,082</b>	<b>\$43,400</b>	<b>\$61,718</b>	<b>\$70,879</b>	<b>\$66,299</b>	<b>\$61,718</b>	<b>\$52,562</b>	<b>\$43,400</b>	<b>\$34,243</b>	<b>\$20,504</b>	<b>\$6,764</b>	<b>\$502,494</b>
EBITDA Margin %	15.0%	16.8%	11.2%	15.0%	19.8%	22.8%	23.9%	23.4%	22.8%	21.4%	19.8%	17.7%	13.2%	5.8%	19.5%
Depreciation & Amortization	\$20,004	\$21,996	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$24,996
<b>EBIT</b>	<b>\$288,996</b>	<b>\$358,751</b>	<b>\$13,842</b>	<b>\$22,999</b>	<b>\$41,317</b>	<b>\$59,635</b>	<b>\$68,796</b>	<b>\$64,216</b>	<b>\$59,635</b>	<b>\$50,479</b>	<b>\$41,317</b>	<b>\$32,160</b>	<b>\$18,421</b>	<b>\$4,681</b>	<b>\$477,498</b>
Interest Expense	\$8,496	\$9,204	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$833	\$9,996
Other Income / (Expense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>EARNINGS BEFORE TAX (EBT)</b>	<b>\$280,500</b>	<b>\$349,547</b>	<b>\$13,009</b>	<b>\$22,166</b>	<b>\$40,484</b>	<b>\$58,802</b>	<b>\$67,963</b>	<b>\$63,383</b>	<b>\$58,802</b>	<b>\$49,646</b>	<b>\$40,484</b>	<b>\$31,327</b>	<b>\$17,588</b>	<b>\$3,848</b>	<b>\$467,502</b>
Income Tax Provision (25%)	\$70,125	\$87,387	\$3,252	\$5,542	\$10,121	\$14,701	\$16,991	\$15,846	\$14,701	\$12,412	\$10,121	\$7,832	\$4,397	\$962	\$116,876
<b>NET INCOME</b>	<b>\$210,375</b>	<b>\$262,160</b>	<b>\$9,757</b>	<b>\$16,625</b>	<b>\$30,363</b>	<b>\$44,102</b>	<b>\$50,972</b>	<b>\$47,537</b>	<b>\$44,102</b>	<b>\$37,235</b>	<b>\$30,363</b>	<b>\$23,495</b>	<b>\$13,191</b>	<b>\$2,886</b>	<b>\$350,627</b>
Net Margin %	10.2%	11.6%	6.9%	9.9%	13.8%	16.3%	17.2%	16.8%	16.3%	15.2%	13.8%	12.1%	8.5%	2.5%	13.6%

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# RIDGELINE FENCE CO.

Balance Sheet | FY2024-2025 Year-End | FY2026 Monthly Budget

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## BALANCE SHEET ASSUMPTIONS & WORKING CAPITAL

**Working Capital:** AR days held at 30, consistent with net-30 terms. Inventory at 12 days given the project-based model. AP days of 25 reflect standard vendor payment terms.

**Capital Structure:** Total debt declines from \$72K (FY25 YE) to \$48K (FY26 YE) through \$2K/mo principal payments. No new borrowing assumed. Owner distributions of \$15K/mo (\$180K annual), approximately 51% of net income.

**CapEx & PP&E:** Budgeted CapEx of \$30K (\$2.5K/mo) covers replacement equipment and minor fleet additions. Net PP&E increases modestly from \$181K to ~\$186K as CapEx slightly exceeds D&A of \$25K.

ASSETS	FY2024 YE	FY2025 YE	Jan '26	Feb '26	Mar '26	Apr '26	May '26	Jun '26	Jul '26	Aug '26	Sep '26	Oct '26	Nov '26	Dec '26
Cash	\$142,000	\$187,500	\$190,164	\$187,589	\$198,366	\$223,148	\$254,607	\$283,380	\$308,553	\$327,053	\$338,874	\$344,021	\$338,501	\$323,227
Accounts Receivable	\$172,000	\$205,000	\$188,625	\$191,232	\$194,355	\$197,062	\$200,026	\$201,930	\$204,078	\$205,968	\$207,601	\$208,975	\$210,895	\$212,055
Inventory	\$38,000	\$48,000	\$50,222	\$50,826	\$51,538	\$52,112	\$52,740	\$53,092	\$53,516	\$53,886	\$54,201	\$54,462	\$54,889	\$55,135
Prepaid Expenses	\$11,000	\$13,000	\$13,770	\$13,960	\$14,188	\$14,385	\$14,602	\$14,741	\$14,898	\$15,036	\$15,155	\$15,255	\$15,395	\$15,480
<b>Total Current Assets</b>	<b>\$363,000</b>	<b>\$453,500</b>	<b>\$442,781</b>	<b>\$443,607</b>	<b>\$458,447</b>	<b>\$486,707</b>	<b>\$521,974</b>	<b>\$553,143</b>	<b>\$581,046</b>	<b>\$601,943</b>	<b>\$615,831</b>	<b>\$622,713</b>	<b>\$619,680</b>	<b>\$605,896</b>
PP&E (net)	\$178,000	\$181,000	\$181,417	\$181,834	\$182,251	\$182,668	\$183,085	\$183,502	\$183,919	\$184,336	\$184,753	\$185,170	\$185,587	\$186,004
Other Non-Current Assets	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<b>TOTAL ASSETS</b>	<b>\$546,000</b>	<b>\$639,500</b>	<b>\$629,198</b>	<b>\$630,441</b>	<b>\$645,698</b>	<b>\$674,375</b>	<b>\$710,059</b>	<b>\$741,645</b>	<b>\$769,965</b>	<b>\$791,279</b>	<b>\$805,584</b>	<b>\$812,883</b>	<b>\$810,267</b>	<b>\$796,900</b>

## LIABILITIES & EQUITY

Accounts Payable	\$88,000	\$105,000	\$104,337	\$105,449	\$106,749	\$107,831	\$109,007	\$109,727	\$110,564	\$111,305	\$111,952	\$112,504	\$113,323	\$113,836
Accrued Liabilities	\$42,000	\$50,000	\$47,604	\$48,111	\$48,704	\$49,198	\$49,734	\$50,063	\$50,445	\$50,783	\$51,078	\$51,330	\$51,703	\$51,938
Current Portion LTD	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
<b>Total Current Liabilities</b>	<b>\$154,000</b>	<b>\$179,000</b>	<b>\$175,941</b>	<b>\$177,560</b>	<b>\$179,454</b>	<b>\$181,029</b>	<b>\$182,741</b>	<b>\$183,790</b>	<b>\$185,008</b>	<b>\$186,088</b>	<b>\$187,030</b>	<b>\$187,834</b>	<b>\$189,026</b>	<b>\$189,774</b>
Long-Term Debt	\$96,000	\$72,000	\$70,000	\$68,000	\$66,000	\$64,000	\$62,000	\$60,000	\$58,000	\$56,000	\$54,000	\$52,000	\$50,000	\$48,000
<b>Total Liabilities</b>	<b>\$250,000</b>	<b>\$251,000</b>	<b>\$245,941</b>	<b>\$245,560</b>	<b>\$245,454</b>	<b>\$245,029</b>	<b>\$244,741</b>	<b>\$243,790</b>	<b>\$243,008</b>	<b>\$242,088</b>	<b>\$241,030</b>	<b>\$239,834</b>	<b>\$239,026</b>	<b>\$237,774</b>
Owner's Equity / Retained Earnings	296,000	388,500	\$383,257	\$384,881	\$400,244	\$429,346	\$465,318	\$497,855	\$526,957	\$549,191	\$564,554	\$573,050	\$571,241	\$559,127
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$546,000</b>	<b>\$639,500</b>	<b>\$629,198</b>	<b>\$630,441</b>	<b>\$645,698</b>	<b>\$674,375</b>	<b>\$710,059</b>	<b>\$741,645</b>	<b>\$769,965</b>	<b>\$791,279</b>	<b>\$805,584</b>	<b>\$812,883</b>	<b>\$810,267</b>	<b>\$796,900</b>

## NET WORKING CAPITAL

Accounts Receivable	\$172,000	\$205,000	\$188,625	\$191,232	\$194,355	\$197,062	\$200,026	\$201,930	\$204,078	\$205,968	\$207,601	\$208,975	\$210,895	\$212,055
Inventory	\$38,000	\$48,000	\$50,222	\$50,826	\$51,538	\$52,112	\$52,740	\$53,092	\$53,516	\$53,886	\$54,201	\$54,462	\$54,889	\$55,135
Prepaid Expenses	\$11,000	\$13,000	\$13,770	\$13,960	\$14,188	\$14,385	\$14,602	\$14,741	\$14,898	\$15,036	\$15,155	\$15,255	\$15,395	\$15,480
<b>Total Current Assets (excl. Cash)</b>	<b>\$221,000</b>	<b>\$266,000</b>	<b>\$252,617</b>	<b>\$256,018</b>	<b>\$260,081</b>	<b>\$263,559</b>	<b>\$267,368</b>	<b>\$269,763</b>	<b>\$272,492</b>	<b>\$274,890</b>	<b>\$276,957</b>	<b>\$278,692</b>	<b>\$281,179</b>	<b>\$282,669</b>
Accounts Payable	\$88,000	\$105,000	\$104,337	\$105,449	\$106,749	\$107,831	\$109,007	\$109,727	\$110,564	\$111,305	\$111,952	\$112,504	\$113,323	\$113,836
Accrued Liabilities	\$42,000	\$50,000	\$47,604	\$48,111	\$48,704	\$49,198	\$49,734	\$50,063	\$50,445	\$50,783	\$51,078	\$51,330	\$51,703	\$51,938
<b>Total Current Liabilities (excl. Debt)</b>	<b>\$130,000</b>	<b>\$155,000</b>	<b>\$151,941</b>	<b>\$153,560</b>	<b>\$155,454</b>	<b>\$157,029</b>	<b>\$158,741</b>	<b>\$159,790</b>	<b>\$161,008</b>	<b>\$162,088</b>	<b>\$163,030</b>	<b>\$163,834</b>	<b>\$165,026</b>	<b>\$165,774</b>
<b>Net Working Capital (Cash-Free, Debt-Free)</b>	<b>\$91,000</b>	<b>\$111,000</b>	<b>\$100,676</b>	<b>\$102,458</b>	<b>\$104,627</b>	<b>\$106,530</b>	<b>\$108,626</b>	<b>\$109,973</b>	<b>\$111,484</b>	<b>\$112,802</b>	<b>\$113,927</b>	<b>\$114,858</b>	<b>\$116,153</b>	<b>\$116,896</b>

## KEY BALANCE SHEET METRICS

Days Sales Outstanding (DSO) - A/R	30.5	33.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
Days Inventory Outstanding (DIO)	16.6	19.3	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Prepaid Expenses % of Revenue	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Days Payables Outstanding (DPO) - A/P	18.3	20.3	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Accrued Liabilities % of Total Expenses	2.4%	2.7%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

All figures unaudited. For management purposes only. Ridgeline Fence Co. is a fictional entity. Prepared by Dillon Park Partners — dillonparkpartners.com

# RIDGELINE FENCE CO.

Cash Flow Statement | FY2026 Budget

Prepared by Dillon Park Partners | For Illustrative Purposes Only

## CASH FLOW FORECAST & LIQUIDITY POSITION

**Operating CF:** Budgeted OCF of ~\$380K is driven by \$351K net income plus \$25K D&A, partially offset by working capital build. AR increases ~\$7K-10K as revenue scales.

**Free Cash Flow:** After \$30K CapEx, FCF is ~\$350K for FY2026. Ample coverage for \$24K debt service and \$180K distributions. Cash increases from \$187.5K to ~\$320K by December 2026.

**Liquidity:** \$150K LOC remains undrawn. Combined with projected ending cash above \$300K, total available liquidity exceeds \$450K.

OPERATING ACTIVITIES	Jan '26	Feb '26	Mar '26	Apr '26	May '26	Jun '26	Jul '26	Aug '26	Sep '26	Oct '26	Nov '26	Dec '26	FY2026 Total
Net Income	\$9,757	\$16,625	\$30,363	\$44,102	\$50,972	\$47,537	\$44,102	\$37,235	\$30,363	\$23,495	\$13,191	\$2,886	\$350,627
Add: Depreciation & Amortization	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$24,996
Change in Accounts Receivable	\$16,375	(\$2,607)	(\$3,123)	(\$2,707)	(\$2,965)	(\$1,904)	(\$2,148)	(\$1,890)	(\$1,632)	(\$1,375)	(\$1,919)	(\$1,160)	(\$7,055)
Change in Inventory	(\$2,222)	(\$603)	(\$713)	(\$573)	(\$628)	(\$352)	(\$424)	(\$370)	(\$315)	(\$260)	(\$427)	(\$246)	(\$7,135)
Change in Prepaid Expenses	(\$770)	(\$190)	(\$228)	(\$198)	(\$216)	(\$139)	(\$157)	(\$138)	(\$119)	(\$100)	(\$140)	(\$85)	(\$2,480)
Change in Accounts Payable	(\$663)	\$1,111	\$1,301	\$1,081	\$1,176	\$720	\$836	\$741	\$647	\$552	\$819	\$513	\$8,836
Change in Accrued Liabilities	(\$2,396)	\$507	\$593	\$493	\$537	\$329	\$382	\$338	\$295	\$252	\$374	\$234	\$1,938
<b>Operating Cash Flow</b>	<b>\$22,164</b>	<b>\$16,925</b>	<b>\$30,277</b>	<b>\$44,282</b>	<b>\$50,959</b>	<b>\$48,274</b>	<b>\$44,673</b>	<b>\$37,999</b>	<b>\$31,321</b>	<b>\$24,647</b>	<b>\$13,980</b>	<b>\$4,226</b>	<b>\$369,727</b>
<b>INVESTING ACTIVITIES</b>													
Capital Expenditures	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$30,000)
<b>Investing Cash Flow</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$2,500)</b>	<b>(\$30,000)</b>
<b>FINANCING ACTIVITIES</b>													
Debt Repayment	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$24,000)
Owner Distributions	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$180,000)
<b>Financing Cash Flow</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$17,000)</b>	<b>(\$204,000)</b>
<b>Net Change in Cash</b>	<b>\$2,664</b>	<b>(\$2,575)</b>	<b>\$10,777</b>	<b>\$24,782</b>	<b>\$31,459</b>	<b>\$28,774</b>	<b>\$25,173</b>	<b>\$18,499</b>	<b>\$11,821</b>	<b>\$5,147</b>	<b>(\$5,520)</b>	<b>(\$15,274)</b>	<b>\$135,727</b>
<b>Beginning Cash</b>	<b>\$187,500</b>	<b>\$190,164</b>	<b>\$187,589</b>	<b>\$198,366</b>	<b>\$223,148</b>	<b>\$254,607</b>	<b>\$283,380</b>	<b>\$308,553</b>	<b>\$327,053</b>	<b>\$338,874</b>	<b>\$344,021</b>	<b>\$338,501</b>	<b>\$187,500</b>
<b>Ending Cash</b>	<b>\$190,164</b>	<b>\$187,589</b>	<b>\$198,366</b>	<b>\$223,148</b>	<b>\$254,607</b>	<b>\$283,380</b>	<b>\$308,553</b>	<b>\$327,053</b>	<b>\$338,874</b>	<b>\$344,021</b>	<b>\$338,501</b>	<b>\$323,227</b>	<b>\$323,227</b>

All figures unaudited. For management purposes only. Ridgeline Fence Co. is a fictional entity. Prepared by Dillon Park Partners — dillonparkpartners.com



# RIDGELINE FENCE CO.

13-Week Rolling Cash Flow Forecast | Mar 30 – Jun 28, 2026

Prepared by Dillon Park Partners | For Illustrative Purposes Only

Software & Admin	\$1,200	\$0	\$0	\$0	\$1,200	\$0	\$0	\$0	\$1,200	\$0	\$0	\$0	\$1,200	\$4,800
Marketing & Advertising	\$0	\$0	\$2,500	\$0	\$0	\$0	\$2,500	\$0	\$0	\$0	\$2,500	\$0	\$0	\$7,500
<b>Subtotal — Overhead &amp; Fixed Costs</b>	<b>\$4,000</b>	<b>\$1,200</b>	<b>\$2,500</b>	<b>\$1,200</b>	<b>\$4,000</b>	<b>\$1,200</b>	<b>\$9,800</b>	<b>\$1,200</b>	<b>\$4,000</b>	<b>\$1,200</b>	<b>\$2,500</b>	<b>\$1,200</b>	<b>\$4,000</b>	<b>\$38,000</b>
<b>Debt, Taxes &amp; Capital Expenditures</b>														
Estimated Tax Payments	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
CapEx / Equipment Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
LOC Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loan Principal Payments	\$2,000	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$6,000
Other Disbursements	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,500
<b>Subtotal — Debt, Taxes &amp; Capital</b>	<b>\$2,500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$12,500</b>	<b>\$2,500</b>	<b>\$500</b>	<b>\$8,000</b>	<b>\$500</b>	<b>\$2,500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$32,000</b>
<b>TOTAL CASH OUTFLOWS</b>	<b>\$64,262</b>	<b>\$32,462</b>	<b>\$65,762</b>	<b>\$46,762</b>	<b>\$72,962</b>	<b>\$37,162</b>	<b>\$81,662</b>	<b>\$32,262</b>	<b>\$69,062</b>	<b>\$35,262</b>	<b>\$65,662</b>	<b>\$36,662</b>	<b>\$72,162</b>	<b>\$712,106</b>
LOC Net Draw / (Repayment)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>NET CASH FLOW</b>	<b>-\$9,062</b>	<b>\$7,838</b>	<b>-\$15,162</b>	<b>\$4,038</b>	<b>-\$4,162</b>	<b>\$18,038</b>	<b>-\$10,262</b>	<b>\$27,638</b>	<b>\$6,338</b>	<b>\$20,838</b>	<b>\$3,488</b>	<b>\$29,238</b>	<b>\$11,238</b>	<b>\$90,044</b>
<b>Ending Cash Balance</b>	<b>\$189,304</b>	<b>\$197,142</b>	<b>\$181,980</b>	<b>\$186,018</b>	<b>\$181,856</b>	<b>\$199,894</b>	<b>\$189,632</b>	<b>\$217,270</b>	<b>\$223,608</b>	<b>\$244,446</b>	<b>\$247,934</b>	<b>\$277,172</b>	<b>\$288,410</b>	
<b>LIQUIDITY &amp; COVENANT SUMMARY</b>														
Minimum Cash Threshold	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Cash Cushion Above Minimum	<b>\$139,304</b>	<b>\$147,142</b>	<b>\$131,980</b>	<b>\$136,018</b>	<b>\$131,856</b>	<b>\$149,894</b>	<b>\$139,632</b>	<b>\$167,270</b>	<b>\$173,608</b>	<b>\$194,446</b>	<b>\$197,934</b>	<b>\$227,172</b>	<b>\$238,410</b>	
LOC Facility Capacity	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
LOC Drawn (Cumulative)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LOC Availability	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>TOTAL LIQUIDITY (Cash + LOC Availal</b>	<b>\$339,304</b>	<b>\$347,142</b>	<b>\$331,980</b>	<b>\$336,018</b>	<b>\$331,856</b>	<b>\$349,894</b>	<b>\$339,632</b>	<b>\$367,270</b>	<b>\$373,608</b>	<b>\$394,446</b>	<b>\$397,934</b>	<b>\$427,172</b>	<b>\$438,410</b>	

All figures unaudited and forward-looking. Actual results may differ materially. Ridgeline Fence Co. is a fictional entity used for illustrative purposes. Prepared by Dillon Park Partners — dillonparkpartners.com

# RIDGELINE FENCE CO.

COGS, SG&A & Vendor Leverage Analysis | March 2026

Prepared by Dillon Park Partners | For Illustrative Purposes Only

## MONTH SUMMARY

Revenue	Total COGS	Gross Margin	Total SG&A	EBITDA
<b>\$285,200</b>	<b>\$199,400</b>	<b>\$85,800</b>	<b>\$45,600</b>	<b>\$40,200</b>

## MATERIALS — BY CATEGORY

Line Item	MONTH TO DATE					YEAR TO DATE				
	Actual	Budget	Prior Yr	\$ Var	% Var	Actual	Budget	Prior Yr	\$ Var	% Var
Chain Link & Steel Mesh	\$41,200	\$37,500	\$34,800	(\$3,700)	-9.9%	\$98,400	\$97,500	\$88,200	(\$900)	-0.9%
Wood / Cedar Boards & Posts	\$22,800	\$21,000	\$19,500	(\$1,800)	-8.6%	\$54,600	\$54,600	\$49,800	-	-
Vinyl Fence & Accessories	\$18,500	\$19,500	\$17,200	\$1,000	+5.1%	\$44,100	\$50,700	\$43,500	\$6,600	+13.0%
Aluminum Panels & Posts	\$12,300	\$11,500	\$10,800	(\$800)	-7.0%	\$29,500	\$29,900	\$27,400	\$400	+1.3%
Hardware, Fasteners & Caps	\$7,200	\$6,800	\$6,100	(\$400)	-5.9%	\$17,200	\$17,700	\$15,500	\$500	+2.8%
Gates & Automation Parts	\$9,800	\$8,500	\$7,900	(\$1,300)	-15.3%	\$23,400	\$22,100	\$20,000	(\$1,300)	-5.9%
<b>Materials Total</b>	<b>\$111,800</b>	<b>\$104,800</b>	<b>\$96,300</b>	<b>(\$7,000)</b>	<b>-6.7%</b>	<b>\$267,200</b>	<b>\$272,500</b>	<b>\$244,400</b>	<b>\$5,300</b>	<b>+1.9%</b>

## DIRECT LABOR

Line Item	MONTH TO DATE					YEAR TO DATE				
	Actual	Budget	Prior Yr	\$ Var	% Var	Actual	Budget	Prior Yr	\$ Var	% Var
Field Labor — W2 Employees	\$61,200	\$59,000	\$57,500	(\$2,200)	-3.7%	\$146,200	\$153,400	\$145,200	\$7,200	+4.7%
Subcontractor Labor	\$14,800	\$13,000	\$12,200	(\$1,800)	-13.8%	\$35,400	\$33,800	\$30,900	(\$1,600)	-4.7%
<b>Labor Total</b>	<b>\$76,000</b>	<b>\$72,000</b>	<b>\$69,700</b>	<b>(\$4,000)</b>	<b>-5.6%</b>	<b>\$181,600</b>	<b>\$187,200</b>	<b>\$176,100</b>	<b>\$5,600</b>	<b>+3.0%</b>

## OTHER DIRECT COSTS

Line Item	MONTH TO DATE					YEAR TO DATE				
	Actual	Budget	Prior Yr	\$ Var	% Var	Actual	Budget	Prior Yr	\$ Var	% Var
Equipment Rental & Fuel	\$8,400	\$7,500	\$7,200	(\$900)	-12.0%	\$20,100	\$19,500	\$18,200	(\$600)	-3.1%
Disposal & Hauling	\$3,200	\$3,000	\$2,800	(\$200)	-6.7%	\$7,700	\$7,800	\$7,100	\$100	+1.3%
<b>Other Direct Total</b>	<b>\$11,600</b>	<b>\$10,500</b>	<b>\$10,000</b>	<b>(\$1,100)</b>	<b>-10.5%</b>	<b>\$27,800</b>	<b>\$27,300</b>	<b>\$25,300</b>	<b>(\$500)</b>	<b>-1.8%</b>
<b>TOTAL COGS</b>	<b>\$199,400</b>	<b>\$187,300</b>	<b>\$176,000</b>	<b>(\$12,100)</b>	<b>-6.5%</b>	<b>\$476,600</b>	<b>\$487,000</b>	<b>\$445,800</b>	<b>\$10,400</b>	<b>+2.1%</b>

## SG&A — BY LINE ITEM

Line Item	MONTH TO DATE					YEAR TO DATE				
	Actual	Budget	Prior Yr	\$ Var	% Var	Actual	Budget	Prior Yr	\$ Var	% Var
Owner / Principal Salary	\$16,500	\$16,500	\$15,000	-	-	\$49,500	\$49,500	\$45,000	-	-
Admin & Office Staff	\$8,200	\$8,000	\$7,500	(\$200)	-2.5%	\$24,600	\$24,000	\$22,500	(\$600)	-2.5%
Vehicle & Fleet Expense	\$4,800	\$4,500	\$4,200	(\$300)	-6.7%	\$13,800	\$13,500	\$12,600	(\$300)	-2.2%
General Liability Insurance	\$3,200	\$3,200	\$3,000	-	-	\$9,600	\$9,600	\$9,000	-	-
Workers Comp Insurance	\$4,100	\$4,000	\$3,800	(\$100)	-2.5%	\$12,300	\$12,000	\$11,400	(\$300)	-2.5%
Office Rent & Utilities	\$2,800	\$2,800	\$2,800	-	-	\$8,400	\$8,400	\$8,400	-	-
Software & Technology	\$1,200	\$1,200	\$1,100	-	-	\$3,600	\$3,600	\$3,300	-	-
Marketing & Advertising	\$2,500	\$3,000	\$2,200	\$500	+16.7%	\$6,200	\$9,000	\$6,600	\$2,800	+31.1%
Professional Fees	\$1,500	\$1,500	\$1,500	-	-	\$4,500	\$4,500	\$4,500	-	-
Miscellaneous G&A	\$800	\$800	\$700	-	-	\$2,100	\$2,400	\$2,100	\$300	+12.5%
<b>SG&amp;A Total</b>	<b>\$45,600</b>	<b>\$45,500</b>	<b>\$41,800</b>	<b>(\$100)</b>	<b>-0.2%</b>	<b>\$134,600</b>	<b>\$136,500</b>	<b>\$125,400</b>	<b>\$1,900</b>	<b>+1.4%</b>

## VENDOR SPEND & LEVERAGE ANALYSIS — TRAILING 3 MONTHS

Vendor	Category	Jan	Feb	Mar Act.	Mar Bud.	\$ Var	3-Mo Trend	Action Flag
Steel & Wire Supply Co.	Chain Link / St	\$31,200	\$35,800	\$41,200	\$37,500	\$3,700	▲ Increasing	Price up 11.3% vs. prior 3-mo avg. Review contract terms — consider locking in 6-mo pricing.
Cedar Valley Lumber	Wood / Cedar	\$18,200	\$19,500	\$22,800	\$21,000	\$1,800	▲ Increasing	Modest increase tracking lumber index. No action needed; monitor monthly.
Vinyl Direct Southeast	Vinyl Fence	\$14,800	\$15,200	\$18,500	\$19,500	(\$1,000)	▲ Increasing	Spend tracking below budget; partial order delayed to April. No concern.
Metro Fasteners & Supply	Hardware	\$5,900	\$6,200	\$7,200	\$6,800	\$400	▲ Increasing	Stable pricing. Volume up due to project mix — no issue.
A-1 Gate Works	Gates & Autorr	\$7,200	\$8,100	\$9,800	\$8,500	\$1,300	▲ Increasing	Above budget — driven by J005 Metro Industrial gate spec upgrade. One-time.
Regional Fuel & Fleet	Equipment / Ft	\$6,400	\$7,100	\$8,400	\$7,500	\$900	▲ Increasing	Diesel up 7.0% vs. 3-mo avg. Consolidate fuel purchases to single card for bulk rate.
<b>TOTAL VENDOR SPEND</b>		<b>\$83,700</b>	<b>\$91,900</b>	<b>\$107,900</b>	<b>\$100,800</b>	<b>\$7,100</b>		

# RIDGELINE FENCE CO.

COGS, SG&A & Vendor Leverage Analysis | March 2026

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## VARIANCE COMMENTARY | Key Observations — March 2026

### COGS — Materials:

Total materials came in \$3,200 (8.5%) above budget for the month, driven primarily by chain link and steel mesh. Steel & Wire Supply Co. pricing increased approximately 11% vs. the trailing 3-month average — this is the second consecutive month of above-budget steel spend. Recommend requesting a 6-month fixed-price contract or sourcing two competing quotes before April orders are placed.

### COGS — Labor:

Field labor was \$2,200 over budget (3.7%), consistent with the labor overruns flagged in the Job Costing report (Crew C running +21% hours vs. estimate in March). Subcontractor spend was \$1,800 over budget. Both variances are tied to specific jobs and not a structural trend — monitor April for recurrence.

### COGS — Other Direct:

Equipment and fuel came in \$900 over budget. Diesel prices were up approximately 7% vs. trailing average. Recommend consolidating all fleet fuel purchases to a single fuel card program to access volume pricing.

### SG&A:

SG&A was essentially on budget. Marketing came in \$500 below budget — the planned digital ad campaign was delayed to April. All other SG&A lines held flat. No action items.

### Vendor Leverage Opportunity:

Two vendors warrant near-term action: (1) Steel & Wire Supply Co. — 11.3% price creep over 3 months on the largest materials line item. A fixed-rate contract or competitive bid could save \$3,000-\$5,000/month at current volume. (2) Regional Fuel & Fleet — diesel surcharge adding approximately \$300/month above budget. A fleet fuel card with bulk pricing is a low-effort fix.

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# RIDGELINE FENCE CO.

Job Costing & Labor Efficiency Report | March 2026

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## MONTH SUMMARY

Total Revenue	Est. Gross Profit	Act. Gross Profit	GP Variance	Act. GP Margin	Jobs Flagged (GP Var > -5%)
<b>\$285,200</b>	<b>\$72,750</b>	<b>\$72,380</b>	<b>-\$370</b>	<b>25.4%</b>	<b>4</b>

## ESTIMATE VS. ACTUAL — BY JOB

Job ID	Job Name	Type	Crew	Revenue	Est. Cost	Act. Cost	Est. GP\$	Act. GP\$	GP Var \$	Est. GP%	Act. GP%	GP Var %	Status
J001	Smith Residence	Residential	Crew A	\$8,500	\$6,500	\$7,400	\$2,000	\$1,100	(\$900)	23.5%	12.9%	-10.6%	▲ At Risk
J002	Riverside Commerce Park	Commercial	Crew B	\$42,000	\$30,000	\$28,900	\$12,000	\$13,100	\$1,100	28.6%	31.2%	+2.6%	On Track
J003	Henderson Repair	Repair	Crew C	\$3,200	\$2,300	\$2,650	\$900	\$550	(\$350)	28.1%	17.2%	-10.9%	▲ At Risk
J004	Willow Creek HOA	Residential	Crew A	\$28,500	\$21,500	\$21,600	\$7,000	\$6,900	(\$100)	24.6%	24.2%	-0.4%	On Track
J005	Metro Industrial Security	Commercial	Crew B	\$67,000	\$49,000	\$47,500	\$18,000	\$19,500	\$1,500	26.9%	29.1%	+2.2%	On Track
J006	Johnson Residence	Residential	Crew C	\$11,200	\$8,500	\$9,400	\$2,700	\$1,800	(\$900)	24.1%	16.1%	-8.0%	▲ At Risk
J007	Pine Valley HOA	Residential	Crew A	\$19,800	\$14,800	\$14,300	\$5,000	\$5,500	\$500	25.3%	27.8%	+2.5%	On Track
J008	Eastside Storage	Commercial	Crew B	\$31,500	\$24,000	\$26,000	\$7,500	\$5,500	(\$2,000)	23.8%	17.5%	-6.3%	▲ At Risk
J009	Davis Storm Damage	Repair	Crew C	\$5,800	\$4,400	\$4,600	\$1,400	\$1,200	(\$200)	24.1%	20.7%	-3.4%	Watch
J010	Greenfield Development	Commercial	Crew B	\$38,500	\$29,500	\$28,900	\$9,000	\$9,600	\$600	23.4%	24.9%	+1.6%	On Track
J011	Martinez Residence	Residential	Crew A	\$14,200	\$10,600	\$10,350	\$3,600	\$3,850	\$250	25.4%	27.1%	+1.8%	On Track
J012	Thompson Gate Repair	Repair	Crew C	\$1,800	\$1,350	\$1,420	\$450	\$380	(\$70)	25.0%	21.1%	-3.9%	Watch
J013	Northgate Shopping Ctr	Commercial	Crew B	\$13,200	\$10,000	\$9,800	\$3,200	\$3,400	\$200	24.2%	25.8%	+1.5%	On Track
<b>TOTAL / WEIGHTED AVG</b>				<b>\$285,200</b>	<b>\$212,450</b>	<b>\$212,820</b>	<b>\$72,750</b>	<b>\$72,380</b>	<b>(\$370)</b>	<b>25.5%</b>	<b>25.4%</b>	<b>-0.1%</b>	

## MARGIN BY JOB TYPE

Job Type	# Jobs	Revenue	Est. GP \$	Act. GP \$	GP Var \$	Est. GP%	Act. GP%	GP Var %pts
Residential	5	\$82,200	\$20,300	\$19,150	(\$1,150)	24.7%	23.3%	-1.4%
Commercial	5	\$192,200	\$49,700	\$51,100	\$1,400	25.9%	26.6%	+0.7%
Repair	3	\$10,800	\$2,750	\$2,130	(\$620)	25.5%	19.7%	-5.7%

## LABOR EFFICIENCY — BY CREW | March 2026

Crew	Crew Lead	# Jobs	Est. Hours	Act. Hours	Hr Variance	Var %	Efficiency	Flag
Crew A	M. Torres	4	184	187	+3	+1.6%	0.98x	On Track
Crew B	J. Fuller	5	454	452	-2	-0.4%	1.00x	On Track
Crew C	D. Reyes	4	66	80	+14	+21.2%	0.83x	▲ Over Budget
<b>ALL CREWS</b>		<b>13</b>	<b>704</b>	<b>719</b>	<b>+15</b>	<b>+2.1%</b>	<b>0.98x</b>	

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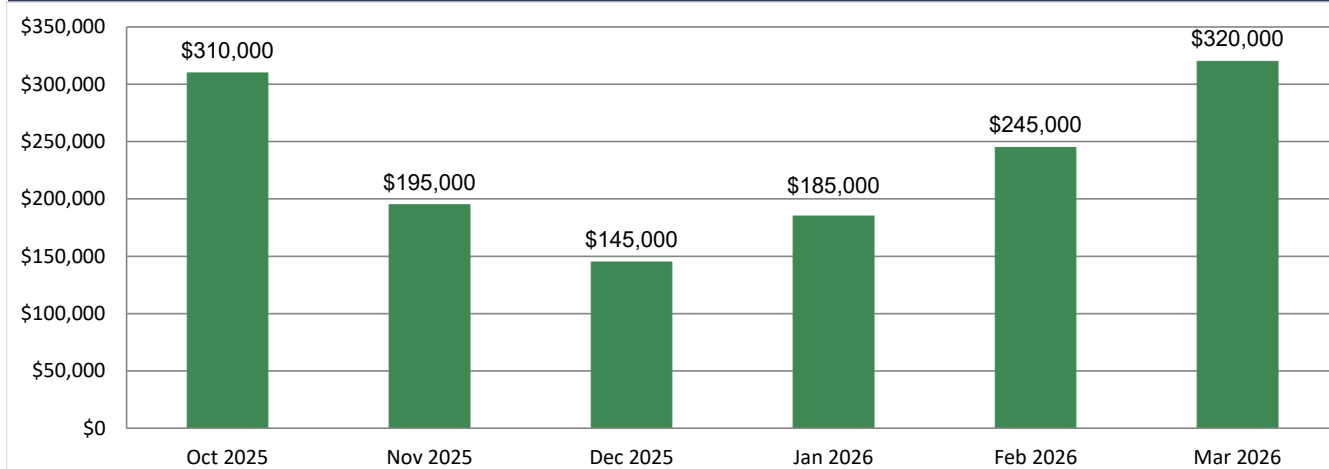
# RIDGELINE FENCE CO.

Monthly KPI Dashboard | March 2026

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METRIC	MONTH TO DATE						YEAR TO DATE					
	Actual	Budget	Prior Yr	\$ Var	% Var		Actual	Budget	Prior Yr	\$ Var	% Var	
Revenue	\$285,200	\$270,000	\$255,000	\$15,200	+5.6%	●	\$680,500	\$710,000	\$635,000	(\$29,500)	-4.2%	●
Gross Margin (\$)	\$98,000	\$92,100	\$84,900	\$5,900	+6.4%	●	\$231,200	\$242,000	\$208,300	(\$10,800)	-4.5%	●
Gross Margin %	34.4%	34.1%	33.3%	+0.3%	+0.9%	●	34.0%	34.1%	32.8%	-0.1%	-0.3%	●
EBITDA (\$)	\$34,000	\$30,000	\$26,000	\$4,000	+13.3%	●	\$72,000	\$85,000	\$58,000	(\$13,000)	-15.3%	●
EBITDA Margin %	11.9%	11.1%	10.2%	+0.8%	+7.4%	●	10.6%	12.0%	9.1%	-1.4%	-11.6%	●
Cash Position	\$187,500	\$165,000	\$142,000	\$22,500	+13.6%	●	\$187,500	\$165,000	\$142,000	\$22,500	+13.6%	●
AR Days (DSO)	38	35	42	+3	+8.6%	●	38	35	42	+3	+8.6%	●
AP Days (DPO)	22	25	28	-3	-12.0%	●	22	25	28	-3	-12.0%	●

## BOOKINGS TREND | Trailing 6 Months



## BACKLOG & PIPELINE

BACKLOG SUMMARY — MARCH 2026		WIN RATE & PIPELINE	
Starting Backlog (Mar 1)	\$580,000	Quotes Sent	28
+ New Contracts Signed	\$320,000	Contracts Won	12
— Revenue Recognized	\$285,200	Win Rate %	42.9%
<b>Ending Backlog (Mar 31)</b>	<b>\$614,800</b>	Avg Ticket Size	\$26,700
		Trailing 3-Mo Win Rate %	39.5%

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