

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
\$285,200	\$199,400	\$85,800	\$45,600	\$40,200

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%
Materials Total	\$111,800	\$104,800	\$96,300	(\$7,000)	-6.7%	\$267,200	\$272,500	\$244,400	\$5,300	+1.9%

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%
Labor Total	\$76,000	\$72,000	\$69,700	(\$4,000)	-5.6%	\$181,600	\$187,200	\$176,100	\$5,600	+3.0%

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%
Other Direct Total	\$11,600	\$10,500	\$10,000	(\$1,100)	-10.5%	\$27,800	\$27,300	\$25,300	(\$500)	-1.8%
TOTAL COGS	\$199,400	\$187,300	\$176,000	(\$12,100)	-6.5%	\$476,600	\$487,000	\$445,800	\$10,400	+2.1%

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%
SG&A Total	\$45,600	\$45,500	\$41,800	(\$100)	-0.2%	\$134,600	\$136,500	\$125,400	\$1,900	+1.4%

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.
TOTAL VENDOR SPEND		\$83,700	\$91,900	\$107,900	\$100,800	\$7,100		

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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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