## **Business Valuation Scorecard**

## David E. Coffman CPA/ABV/CFF, CVA

August 31, 2018

## **Total = 846**

| Business Size |                     |            |     |        |  |  |
|---------------|---------------------|------------|-----|--------|--|--|
|               | Annual Revenue (\$) |            | #   | %      |  |  |
|               | 0                   | 500,000    | 265 | 31.3%  |  |  |
|               | 500,000             | 1,000,000  | 192 | 22.7%  |  |  |
|               | 1,000,000           | 2,000,000  | 175 | 20.7%  |  |  |
|               | 2,000,000           | 5,000,000  | 149 | 17.6%  |  |  |
|               | 5,000,000           | 10,000,000 | 44  | 5.2%   |  |  |
|               | 10,000,000          | +          | 21  | 2.5%   |  |  |
|               | Total               |            | 846 | 100.0% |  |  |

| Business Type                    |     |        |  |  |
|----------------------------------|-----|--------|--|--|
| Туре                             | #   | %      |  |  |
| Construction & Agriculture       | 64  | 7.6%   |  |  |
| Manufacturing                    | 73  | 8.6%   |  |  |
| Wholesale - Distribution         | 34  | 4.0%   |  |  |
| Retail                           | 116 | 13.7%  |  |  |
| Bars, Restaurants & Food Service | 117 | 13.8%  |  |  |
| Healthcare                       | 71  | 8.4%   |  |  |
| Professional                     | 37  | 4.4%   |  |  |
| Business services                | 116 | 13.7%  |  |  |
| Personal services                | 75  | 8.9%   |  |  |
| Education                        | 10  | 1.2%   |  |  |
| Finance, Insurance & Real Estate | 45  | 5.3%   |  |  |
| Fitness & Recreation             | 27  | 3.2%   |  |  |
| Transportation - Trucking        | 13  | 1.5%   |  |  |
| Information - Publishing         | 16  | 1.9%   |  |  |
| Liquor license                   | 31  | 3.7%   |  |  |
| Other                            | 1   | 0.1%   |  |  |
| Total                            | 846 | 100.0% |  |  |

| Purpose of Valuation             |     |        |  |  |
|----------------------------------|-----|--------|--|--|
| Purpose                          | #   | %      |  |  |
| Buying - Selling                 | 298 | 35.2%  |  |  |
| Lending - SBA                    | 262 | 31.0%  |  |  |
| Divorce                          | 121 | 14.3%  |  |  |
| Business Planning                | 67  | 7.9%   |  |  |
| Financial Planning               | 32  | 3.8%   |  |  |
| Estate & Gift                    | 35  | 4.1%   |  |  |
| Litigation                       | 13  | 1.5%   |  |  |
| ESOP                             | 9   | 1.1%   |  |  |
| Built-in Gains, Price Allocation | 6   | 0.7%   |  |  |
| Bankruptcy                       | 3   | 0.4%   |  |  |
| Total                            | 846 | 100.0% |  |  |