



2019 Financial & Operating Benchmark Study

DEADLINE FOR SUBMITTING FORM: AUGUST 16, 2019

The Survey can be completed online at www.TOYsurvey.com

General Information

- This survey is intended to focus only on those companies that are engaged in the **manufacture, importing and distribution of toys** - NOT the retailers, sales reps, inventors/designers, or other industry support services
- **If you cannot fill out every line, provide as much information as possible. It is OK to leave blanks.** However, keep in mind that the more you are able to fill out, the more information you will get back about your own company. You may provide estimates if necessary.
- Enter figures from your completed **year that ended nearest to December 31, 2018** unless information is requested for December 31, 2017. While full-year data is required, you do not necessarily need to wait for audited/adjusted results from your accountant.
- Unless otherwise specified, please report your total worldwide information. Report round numbers only; show dollar figures without pennies.
- **If you need assistance**, call Michael Becher, CPA, Vice President of Industry Insights at 614/389-2100 ext. 114 or e-mail him at mbecher@industryinsights.com, or **if you prefer, complete what you can and forward your financial statements to Industry Insights. They will fill out the rest of the form for you, to the extent possible.**
- **Individual company responses will not be shared with The Toy Association or any other person or organization. All responses will be kept in strict confidence by Industry Insights, Inc.**
- **Return this survey to:** Industry Insights, Inc., PO Box 4330, Dublin, Ohio 43016 or by FAX to 614/389-3816.

The Survey can be completed online at www.TOYsurvey.com

Your data will be treated in the strictest confidence by Industry Insights, Inc., an outside, third party that specializes in such studies. Please provide the information below, so that Industry Insights can notify you of the report release. We advise that you provide a direct email account, rather than a general address (For example, please provide jsmith@abc.com, rather than info@abc.com). Your email addresses will not be used for any other purpose.

Please type or print clearly.

Person to whom report should be sent:

Person to be contacted with questions:

Name:	Name:
Title:	Title:
Email:	Email:

Company Name:		
Address:		Suite/Floor:
City	State/Province	Zip/postal code:
Phone: ()	Fax: ()	



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COMPANY PROFILE		
1. In what state/province and country is your North American headquarters located? _____		1
2. Number of years in operation?	_____ years	2
3. Did you do any acquisitions during 2018 or 2017?	<input type="checkbox"/> Yes <input type="checkbox"/> No	4
4. If "yes," are you reporting for all acquired entities?	<input type="checkbox"/> Yes <input type="checkbox"/> No	5
5. Percent of total gross sales revenue coming from toys and games in 2018 and 2017:	2018	2017
	% ⁷	% ²⁸⁹
6. Total number of manufacturing locations:		
08# _____ U.S.	11 # _____ Hong Kong	14# _____ Other _____
09 # _____ Canada	12 # _____ Vietnam	
10 # _____ Mexico	13 # _____ China	
7. Total number of North American employees — Expressed in Full-Time Equivalent (FTE) <i>Each salaried or hourly full-time employee (any employee who consistently works 40 hours per week) is counted as 1 FTE. Part-time employees — Add the actual hours worked plus paid time off hours per quarter or year for each part-time employee and then divide by the total number of full-time hours for the quarter or year. This number equals the number of full-time equivalents. Add your actual number of full-time employees and your actual number of part-time FTE's together for the total FTE count. Reporting in full-time equivalents provides a more accurate level of staffing because it accounts for part-time employees.</i>		# ²³
8. Total number of non-North American employees — Expressed in Full-Time Equivalent (FTE)		# ²⁴
9. Please describe your company. (Check only one)		
²⁵⁻¹ <input type="checkbox"/> We are a parent company with at least one subsidiary ² <input type="checkbox"/> We are a subsidiary of a larger company ³ <input type="checkbox"/> We are a stand-alone company with no parent company or subsidiaries		
10. Current year (i.e., 2018) net sales	\$ _____	²⁸
11. Prior year (i.e., 2017) net sales	\$ _____	²⁹
12. Forecasted 2019 total company sales growth (i.e., your expected total 2019 net sales volume change over 2018). Use a " - " for an expected decline.		% ³⁰

		2018	2017
13. What percentage of your company's toy/game sales are in the following categories?	Action figures	% 31	% 79
	Arts & Crafts	% 32	% 80
	Building sets	% 33	% 81
	Dolls	% 34	% 82
	Games/Puzzles	% 35	% 83
	Infant/Preschool	% 36	% 84
	Youth electronics	% 37	% 85
	Outdoor and sports toys	% 38	% 86
	Plush	% 39	% 87
	Vehicles	% 40	% 88
	All other toys _____	% 41	% 89
Total		100%	100%
14. What percentage of your company's total gross revenues was a result of sales to customers in the following geographic locations?	United States	% 42	% 90
	Canada	% 43	% 91
	Mexico	% 44	% 92
	Africa	% 45	% 93
	China	% 400	% 401
	All other Asia	% 46	% 94
	Australia	% 47	% 95
	Europe	% 48	% 96
	South America	% 49	% 97
	Total		100%
15. What percentage of your company's toy/game sales are to customers in the following distribution channels?	Discount mass retail	% 50	% 98
	Educational and specialty retail	% 51	% 99
	Grocery/food/drug	% 52	% 101
	Department stores	% 53	% 102
	Internet (online, mobile)	% 54	% 103
	Specialty toy store chain	% 55	% 104
	Toy wholesalers/distributors	% 56	% 105
	Warehouse clubs	% 57	% 106
	Other _____	% 58	% 107
Total		100%	100%
16. Average monthly (or quarterly) total assets for the years 2018 and 2017 <i>To arrive at this figure, please add ending assets figures for all 12 months, then divide by 12 – or add ending assets figures for each quarter, then divide by 4.</i>		\$ 60	\$ 108
17. Average monthly (or quarterly) inventory for the years 2018 and 2017 <i>To arrive at this figure, please add ending inventory figures for all 12 months, then divide by 12 – or add ending inventory figures for each quarter, then divide by 4.</i>		\$ 63	\$ 111
18. Average monthly (or quarterly) accounts payable for the years 2018 and 2017 <i>To arrive at this figure, please add ending A/P figures for all 12 months, then divide by 12 – or add ending A/P figures for each quarter, then divide by 4.</i>		\$ 66	\$ 114
19. Average monthly (or quarterly) accounts receivable for the years 2018 and 2017 <i>To arrive at this figure, please add ending A/R figures for all 12 months, then divide by 12 – or add ending A/R figures for each quarter, then divide by 4.</i>		\$ 69	\$ 117

		2018	2017		
20.	What is the typical average full container ocean freight rate you pay to bring product into the United States or Canada in 2018 and 2017?	\$ ⁷⁶	\$ ¹²³		
21.	Through which ports are your products brought into the US? (Check all that apply) ³⁶⁰ <input type="checkbox"/> Los Angeles, CA ³⁶³ <input type="checkbox"/> Seattle, WA ³⁶⁷ <input type="checkbox"/> Charleston, SC ³⁶¹ <input type="checkbox"/> Long Beach, CA ³⁶⁴ <input type="checkbox"/> Tacoma, WA ³⁶⁸ <input type="checkbox"/> Savannah, GA ³⁶² <input type="checkbox"/> Oakland, CA ³⁶⁵ <input type="checkbox"/> New York/Newark ³⁶⁹ <input type="checkbox"/> Houston, TX ⁴²⁸ <input type="checkbox"/> Miami, FL ³⁶⁶ <input type="checkbox"/> Norfolk, VA ³⁷⁰ <input type="checkbox"/> Other _____				
22.	How much did you spend in 2018 and 2017 on credit insurance to cover customer receivables?	\$ ⁷⁷	\$ ¹²⁴		
23.	How many unique toy/game products (SKU'S) were sold in 2018 and 2017?	# ⁷⁸	# ¹²⁵		
Advertising/Marketing					
1.	What was your company's marketing budget (as a percent of total revenue) in each of the following years?	2017	% ¹²⁶		
		2018	% ¹²⁷		
		Anticipated 2019	% ¹²⁸		
2.	What % of your advertising & marketing budget in 2018 was spent on consumer promotions vs. retailer/trade promotions?	Consumer Promotions	% ³³⁸		
		Retailer/Trade Promos	% ³³⁹		
		Total	100%		
3.	What % of your advertising & marketing budget in 2018 was spent in-house vs. outsourced?	In-house	% ¹³⁸		
		Outsourced	% ¹³⁹		
		Total	100%		
4.	Does your company allow ordering through your own website? If yes, percent of 2018 and 2017 sales that were made through your website	<input type="checkbox"/> Yes <input type="checkbox"/> No	¹⁴⁰		
		2018	2017		
		% ¹⁴¹	% ¹⁴²		
5.	If you don't conduct sales through your website, are you planning to? ¹⁴³⁻¹ <input type="checkbox"/> Yes, in 1-12 months ² <input type="checkbox"/> Yes, in 13-24 months ³ <input type="checkbox"/> Yes, in more than 24 months ⁴ <input type="checkbox"/> No				
6.	What % of your advertising & marketing budget in 2018 was spent on traditional media (broadcast & print) vs. digital media?	Traditional media (broadcast & print)	% ⁴⁰²		
		Digital media	% ⁴⁰³		
		Total	100%		
7.	Please indicate if your company uses any of the following advertising/marketing media. For those used, do you expect usage to increase, decrease or remain the same in the next 2 years?				
		Currently Use	Will increase	Remain the same	Will decrease
	Broadcast ads (TV, cable, radio)	<input type="checkbox"/> ⁴¹⁶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴⁰⁴
	In-store advertising	<input type="checkbox"/> ⁴¹⁷	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴⁰⁵
	Co-op advertising	<input type="checkbox"/> ⁴¹⁸	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴⁰⁶
	Loyalty programs/clubs	<input type="checkbox"/> ⁴¹⁹	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴⁰⁷
	Print ads (newspaper, catalog, magazine)	<input type="checkbox"/> ⁴²⁰	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴⁰⁸
	Social media marketing	<input type="checkbox"/> ⁴²¹	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴⁰⁹
	Content digital ads (YouTube, influencers, etc.)	<input type="checkbox"/> ⁴²²	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴¹⁰
	Paid digital ads (banners, SEM, pay per click)	<input type="checkbox"/> ⁴²³	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴¹¹
	Email blasts	<input type="checkbox"/> ⁴²⁴	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴¹²
	Organic search (SEO)	<input type="checkbox"/> ⁴²⁵	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴¹³
	Mobile Ads	<input type="checkbox"/> ⁴²⁶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ⁴¹⁴
	Apps (Branded)	<input type="checkbox"/> ⁴²⁷	<input type="checkbox"/> ¹	<input type="checkbox"/> ²	<input type="checkbox"/> ⁴¹⁵ ³

IMPORTANT

The information on the following page is requested in order to compute the various financial ratios and industry comparative data for the industry report as well as your personalized *Company Performance Report*. It is critically important that this information is provided to produce the most complete and accurate information possible. All surveys will be coded to assure anonymity of responses when processing the survey forms. No one outside Industry Insights will ever have access to your data. All responses are kept strictly confidential. **REPORT RESULTS FOR YOUR TWO MOST RECENTLY COMPLETED FISCAL YEARS.**



If you would prefer, Industry Insights' Financial Analysts will transfer your company's financial statements to this survey form for you, to the extent possible. Simply enclose a copy of your most recent financial statements (P&L and Balance Sheet only) along with your completed survey to this point in the postage paid envelope provided. Otherwise, please proceed.

IF YOU DON'T HAVE YOUR NUMBERS BROKEN OUT BY THIS LEVEL OF DETAIL, PLEASE ENTER TOTALS.

Line #	INCOME STATEMENT	Amount	
		2018 (MOST RECENTLY COMPLETED FISCAL YEAR)	2017 (PRIOR FISCAL YEAR)
SALES & OTHER REVENUES:			
1.	Gross toy/game products sales manufactured, imported or distributed by this company	\$ 144	\$ 216
2.	Licensing revenues from toy/game products	\$ 145	\$ 217
3.	Gross non toy /game sales and other revenue	\$ 146	\$ 218
4.	Total gross revenue (sum of lines 1 through 3)	\$ 147	\$ 219
5.	Sales returns, allowances and deductions on toy/game products	\$ 148	\$ 220
6.	Other non toy/game sales returns and allowances	\$ 149	\$ 221
7.	Net sales revenue (line 4 minus lines 5 and 6)	\$ 150	\$ 222
COST OF SALES:			
COST OF TOY/GAME PRODUCTS (RELATING TO LINE 1)			
8.	Purchased finished goods	\$ 151	\$ 223
9.	Purchased materials used to produce toy/game products	\$ 152	\$ 224
10.	Total Material Costs (line 8 plus line 9)	\$ 153	\$ 225
11.	Total Factory Labor including payroll taxes and benefits	\$ 154	\$ 226
FACTORY OVERHEAD			
12.	Rent and depreciation on factory	\$ 155	\$ 228
13.	Utilities and other factory energy expenses	\$ 156	\$ 229
14.	Factory repairs and maintenance	\$ 157	\$ 230
15.	Insurance	\$ 158	\$ 231
16.	Manufacturing supplies	\$ 159	\$ 232
17.	Depreciation of machinery and equipment	\$ 160	\$ 233
18.	Amortization of tools and molds	\$ 161	\$ 234
19.	Shipping supplies	\$ 162	\$ 235
20.	Ocean freight costs in	\$ 163	\$ 236
21.	All other freight costs in	\$ 164	\$ 237
22.	All other factory overhead	\$ 165	\$ 238
23.	Total Factory Overhead (sum of lines 12 through 22)	\$ 166	\$ 239

CONTINUED...	2018 (MOST RECENTLY COMPLETED FISCAL YEAR)	2017 (PRIOR FISCAL YEAR)
COST OF NON TOY/GAME AND OTHER SALES		
24. Total Cost of Non Toy/Game and Other Sales (relating to line 3)	\$ 167	\$ 240
ROYALTIES		
25. Total Royalty Expense	\$ 168	\$ 241
26. Total Cost of Sales (add lines 10 + 11 + 23 + 24 + 25)	\$ 169	\$ 242
27. Gross margin (line 7 minus line 26)	\$ 170	\$ 243
OTHER EXPENSES:		
SELLING EXPENSES		
28. Sales salaries, commissions and related payroll taxes and benefits	\$ 171	\$ 244
29. Sales and marketing travel and entertainment expenses	\$ 172	\$ 245
30. Marketing salaries, bonuses and related payroll taxes and benefits	\$ 173	\$ 246
31. Outside sales commissions	\$ 174	\$ 247
32. Outside advertising	\$ 175	\$ 248
33. Product safety testing costs	\$ 176	\$ 249
34. Freight out	\$ 290	\$ 291
35. All other selling and marketing expenses	\$ 177	\$ 250
36. Total selling expenses (sum of lines 28 through 35)	\$ 178	\$ 251
RESEARCH & DEVELOPMENT EXPENSES		
37. R&D related salaries, bonuses and related payroll taxes and benefits	\$ 179	\$ 252
38. All other in-house R&D expenses	\$ 180	\$ 253
39. All outsourced R&D expenses	\$ 181	\$ 254
40. Total R&D expenses (sum of lines 37 through 39)	\$ 182	\$ 255
DELIVERY EXPENSES		
41. Delivery salaries, bonuses and related payroll taxes and benefits	\$ 350	\$ 352
42. All other delivery expenses	\$ 351	\$ 353
43. Total delivery expenses (sum of lines 41 and 42)	\$ 183	\$ 256
GENERAL AND ADMINISTRATIVE EXPENSES		
44. General & administrative salaries, bonuses and related payroll taxes and benefits	\$ 184	\$ 257
45. Depreciation/Amortization Expense	\$ 185	\$ 258
46. Insurance Expense (general business, liability, auto, etc.)	\$ 186	\$ 259
47. Product liability insurance expense	\$ 187	\$ 260
48. Professional Services (e.g., accounting, legal, etc.)	\$ 188	\$ 261
49. Travel and Entertainment	\$ 189	\$ 262
50. Bad debt expense	\$ 190	\$ 263
51. Charitable giving (in-kind and monetary)	\$ 191	\$ 264
52. All other G&A Expenses	\$ 192	\$ 265
53. Total General and Administrative Expenses (sum of lines 44 through 52)	\$ 193	\$ 266
54. Total Operating Expenses (add lines 36 + 40 + 43 + 53)	\$ 194	\$ 267
55. Net Operating Profit (line 27 minus line 54)	\$ 195	\$ 268
OTHER INCOME (EXPENSE)		
56. Net Other Income (Expense) (enter expense as a negative using -)	\$ 196	\$ 269
57. Net Income (or Loss) Before Tax (line 55 plus line 56)	\$ 197	\$ 270

Line #	BALANCE SHEET	Amount	
		2018 (MOST RECENTLY COMPLETED FISCAL YEAR)	2017 (PRIOR FISCAL YEAR)
ASSETS:			
58.	Cash & Equivalents	\$ 198	\$ 271
59.	Accounts receivable	\$ 199	\$ 272
60.	Allowance for uncollectible receivables	\$ 200	\$ 273
61.	Notes Receivable	\$ 201	\$ 274
62.	Inventory	\$ 202	\$ 275
63.	Allowance for obsolete inventory	\$ 203	\$ 276
64.	Other Current Assets	\$ 204	\$ 277
65.	Total Current Assets (sum of lines 58 through 64)	\$ 205	\$ 278
66.	Plant and Equipment (fixed assets) (less accumulated depreciation)	\$ 206	\$ 279
67.	Other Assets	\$ 207	\$ 280
68.	Total Assets (sum of lines 65 through 67)	\$ 208	\$ 281
LIABILITIES & NET WORTH:			
69.	Accounts Payable	\$ 209	\$ 282
70.	Notes Payable	\$ 210	\$ 283
71.	Other Current Liabilities	\$ 211	\$ 284
72.	Total Current Liabilities (sum of lines 69 through 71)	\$ 212	\$ 285
73.	Long Term Liabilities	\$ 213	\$ 286
74.	Net Worth	\$ 214	\$ 287
75.	Total Liabilities & Net Worth (sum of lines 72 through 74) Must equal line 68.	\$ 215	\$ 288

Thank you for your participation.

Please return your survey to:

Industry Insights, Inc., PO Box 4330, Dublin, Ohio 43016; 614-389-3816 FAX

Or use the enclosed postage-paid envelope.

Deadline for Submitting Form: August 16, 2019