Homeland Research Services (HRS) conducts personnel background checks and supplier reliability research for government agencies and corporations. Using the following information, prepare a customer profitability statement.

Personnel Supplier

HRS Profitability Total Checks Reliability

Contribution margin ratio 61.8% 65.0% 60.0%

Revenues $11,000,000 $4,000,000 $7,000,000

Customer Sales to Government

Sales of: Agencies Corporations

Personnel Checks 100% 80% 20%

Supplier reliability 100% 20% 80%

Operating costs traced to customers $5,500,000 $1,400,000 $4,100,000