

Club Resources
INTERNATIONAL

Retail Benchmarking

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Table of Contents

Background 1
Purpose 1
Sources of Information 1
Data Collected 1
Benchmarks 3
Spreadsheets 6
Saving and Printing Copies 6
Spreadsheet Instructions 6
Sample Spreadsheets
 Year-to-Date 7
 Year-to-Year 11

Retail Benchmarking

Background. For general information on benchmarking, you are encouraged to read Basics of Benchmarking prior to establishing a system of benchmarks for your operation.

Purpose. Retail benchmarking allows the club to monitor its retail sales by product line throughout the year. Such benchmarking will show the distribution and seasonality of sales, the distribution of sales by product category, sales per member, the number and amount of discounted items, sales per square foot of retail space, and other key benchmarks.

Source of Information: Point of Sale. The point of sale device can be programmed to provide the following information:

1. The number of items sold by product category for any given period.
2. The dollar amount of sales by product category for any given period.
3. The number of discounted items by product category for any given period.
4. The dollar amount of discounts given by product category for any given period.
5. The dollar amount of the inventory at any given point in time.

Data Collected

The data collected and the data source for a golf pro shop operation are summarized in the following table along with the proposed time periods to summarize the information. Tennis pro shop data would be similar, but with different retail categories.

Data Collected	Collection Frequency	Wk	Summarized by			Data Source
			Mo	YTD	Yr	
Sales (\$) by Major Category and Total	Daily	X	X	X	X	POS reports
Soft Goods						
Men's clothing						
Women's clothing						
Hats						
Gloves						
Outerwear						
Shoes						
Equipment (clubs, putters, bags)						
Balls						
Bags						
Accessories/Miscellaneous						
Special Orders						

Data Collected	Collection Frequency	Wk	Summarized by			Data Source
			Mo	YTD	Yr	
Number of Items Sold by Category Soft Goods Men's clothing Women's clothing Hats Gloves Outerwear Shoes Equipment (irons, woods, putters, bags) Balls Bags Accessories/Miscellaneous Special Orders	Monthly		X	X	X	POS reports
Inventories (\$) by Category Soft Goods Men's clothing Women's clothing Hats Gloves Outerwear Shoes Equipment (irons, woods, putters, bags) Balls Bags Accessories/Miscellaneous Special Orders	Monthly		X		X	Inventory counts, POS reports
Retail Mix Abstracts	Monthly		X	X	X	POS reports
Merchandise Discounts (\$) by Category Soft Goods Men's clothing Women's clothing Hats Gloves Outerwear Shoes Equipment (irons, woods, putters, bags) Balls Bags Accessories/Miscellaneous Special Orders	Monthly		X	X	X	POS reports

Data Collected	Collection Frequency	Wk	Summarized by			Data Source
			Mo	YTD	Yr	
Number of Discounted Items by Category Soft Goods Men's clothing Women's clothing Hats Gloves Outerwear Shoes Equipment (irons, woods, putters, bags) Balls Bags Accessories/Miscellaneous Special Orders	Monthly		X	X	X	POS reports
Number of Members	Monthly		X	X	X	Monthly Membership Report
Square Footage of Shop						One time measurement
Rounds of Golf	Monthly		X	X	X	Golf Operations Report

Benchmarks

Benchmark	Underlying	Data	Calculation	Purpose
Sales Mix Percentage	Category Sales	Total Merchandise Sales	Category Sales divided by Total Merchandise Sales times 100	To determine percentage of category sales to total sales.
Sales Mix per Member	Category Sales	Number of Members	Category Sales divided by Number of Members	To determine average member expenditure for categories of merchandise.
Merchandise Sales per Member	Total Merchandise Sales	Number of Members	Total Merchandise Sales divided by Number of Members	To determine the average member expenditure on merchandise sales.

Benchmark	Underlying	Data	Calculation	Purpose
Average Discounted Item per Category Soft Goods Men's clothing Women's clothing Hats Gloves Outerwear Shoes Equipment Balls Bags Accessories/Miscellaneous Special Orders	Merchandise Discounts by Category	Number of Discounted Items by Category	Merchandise Discounts by Category divided by Number of Discounted Items by Category	To determine the average discount in each category.
Merchandise Discount per Member	Total Merchandise Discounts	Number of Members	Total Merchandise Discounts divided by Number of Members	To determine the average member discount on merchandise sales.
Inventory to Sales Ratio by Category Soft Goods Men's clothing Women's clothing Hats Gloves Outerwear Shoes Equipment Balls Bags Accessories/Miscellaneous Special Orders	Inventory by Category	Sales by Category	Inventory by Category divided by Sales by Category	Shows efficiency of category inventories.
Inventory to Sales Ratio	Total Merchandise Inventory	Total Merchandise Sales	Total Merchandise Inventory divided by Total Merchandise Sales	Shows efficiency of merchandise inventory.
Merchandise Sales per Square Foot	Total Merchandise Sales	Square Footage of Shop	Total Merchandise Sales divided by Square Footage for Shop	Shows efficiency of sales.
Merchandise Sales per Round	Total Merchandise Sales	Number of Golf Rounds	Total Merchandise Sales divided by the Number of Golf Rounds	Shows average merchandise sale per golf round.
Monthly Inventory Variance Report	POS-generated Inventory Counts	Physical Inventory Counts	Line by Line comparison of POS-generated and Physical Counts	Shows shrinkage by line item.

Benchmark	Underlying	Data	Calculation	Purpose
Inventory Turns by Category Soft Goods Men's clothing Women's clothing Hats Gloves Outerwear Shoes Equipment Balls Bags Accessories/Miscellaneous Special Orders	Sales by Category	Inventory by Category	Sales by Category divided by Inventory by Category	Shows efficiency of merchandise inventory by Category.
Inventory Turns	Total Merchandise Sales	Total Merchandise Inventory	Total Merchandise Sales divided by Total Merchandise Inventory	Shows efficiency of merchandise inventory.

Benchmarks Computed from Collected Data. The following benchmarks are automatically computed by the benchmark spreadsheet (shaded cells).

1. The average dollar sale for each product category.
2. The average discounted for each product category.
3. The variance between the POS inventory and the physical count.
4. The inventory to sales ratio for each product category and all sales.
5. The number of inventory turns per month.
6. The Sales Mix Percentage for each product category.
7. The merchandise sales per member for each product category.
8. The average merchandise discount per member.
9. The merchandise sales per square foot of merchandise space.
10. The merchandise sales per round of golf.

Spreadsheets

Club Resources International has designed MS Excel® spreadsheets to track retail benchmarks.

Each spreadsheet is designed with two tabs at the bottom of the window. Each tab allows you to enter data only in the data entry cells; all other cells are protected to avoid inadvertent erasure or modification of the formulas.

1. The Year-to-Date tab provides a location to enter your monthly totals month by month throughout the year for each retail outlet.
2. The Year-to-Year tab provides a location to enter your annual totals at the end of the year. Once the Year-to-Date information has been transferred to this tab at the end of the year, the Year-to-Year file should be “Saved” for that year. Then the file should be “Saved As” for the next year and the Year-to-Date tab cleared of the previous year’s data. It’s now ready for you to start entering the data for the new year.

Saving and Printing Copies

It is recommended that Department Heads save each year’s spreadsheet as a separate Excel® file allowing you to keep an electronic copy of each year’s month to month detail. This permits you to go back and electronically copy data from previous years for any sort of comparative analysis that you might wish to do in the future.

Department Heads may also want to keep a handy paper copy reference. Each tab has been formatted to print on one or more numbered pages. Simply double-check the PRINT PREVIEW option under the FILE menu to ensure the material fits onto the page(s) properly. Adjust as necessary and then print.

Spreadsheet Instructions

Individual spreadsheets have been designed for fifteen areas of club operations. Each area has a designated Manager or Department Head with the assigned responsibility to ensure that the necessary data is collected and recorded consistently and accurately. [Benchmarking Responsibilities], A-5502, spells out benchmarking responsibilities.

See the sample spreadsheets, both Year-to-Date and Year-to-Year (four pages each) on the following pages.

Retail Benchmarks – Year-to-Date Spreadsheet, page 1

Year-to-Date Retail Report - Golf												Club: Oak Hill Club												Year: 2006																																																																																																																																																																														
Rounds of Golf												Sales (gross)												TOTAL																																																																																																																																																																														
647	850	1198	1997	1997	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	648	Jan	Feb	Mar	Apr	1997	1997	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	648	TOTAL	%																																																																																																																																																																								
614	2,389	3,392	6,478	8,007	8,007	10,026	6,903	5,582	3,761	11,055	5,270	15,310	78,787	67.2	271	173	327	1,093	1,599	1,604	1,581	527	921	3,183	1,782	2,577	15,638	13.3	108	155	406	824	1,203	1,353	1,106	1,165	640	957	599	607	9,123	7.8	89	86	619	711	870	980	921	973	602	665	754	494	7,764	6.6	44	664	316	417	750	314	145	0	330	994	833	1,100	5,907	5.0	1,126	3,467	5,060	9,523	12,429	14,277	10,656	8,247	6,254	16,854	9,238	20,088	117,219	44.8	151	540	485	805	1,118	1,190	135	429	235	664	910	270	6,932	2.6	169	1,463	2,377	5,665	3,285	2,424	1,960	2,787	955	1,664	2,865	4,466	30,080	11.5	441	492	1,551	3,863	2,875	4,988	3,301	4,302	3,038	3,003	2,765	2,335	32,934	12.6	0	-25	0	355	764	1,063	0	355	1,089	180	764	190	4,735	1.8	351	252	1,666	1,787	195	114	933	3,888	1,257	1,195	1,514	1,850	15,002	5.7	0	1,876	4,006	6,763	8,435	15,118	0	5,485	2,835	2,752	2,662	4,845	54,777	20.9	2,238	8,065	15,125	28,761	29,101	39,174	16,985	25,493	15,663	26,312	20,718	34,044	261,679	100.0																
# of Items Sold												Average Sale																																																																																																																																																																																										
8	33	49	94	107	246	303	254	202	155	293	190	300	1,105	47.0	5	3	5	20	26	12	10	3	4	2	5	5	3	254	10.8	6	8	22	42	54	70	58	55	31	41	29	29	445	18.9	6	5	40	46	55	63	62	61	36	43	50	32	499	21.2	2	4	3	5	4	1	1	0	3	9	7	7	46	2.0	27	53	119	207	246	303	254	202	155	293	190	300	2,349	30.8	1	4	4	8	12	10	3	4	2	5	5	3	61	0.8	1	8	9	25	16	9	11	11	6	6	10	15	127	1.7	46	47	152	383	310	441	361	494	355	296	274	228	3,387	44.4	0	0	0	2	5	6	0	2	4	1	4	1	25	0.3	25	34	55	109	57	23	72	346	119	56	99	129	1,124	14.8	0	12	37	61	40	68	0	226	22	15	25	41	547	7.2	100	158	376	795	686	860	701	1,285	663	672	607	717	7,620	100.0															
76.75	72.39	69.22	68.91	74.83	74.83	70.61	63.92	72.49	54.51	74.70	68.44	79.33	71.30		54.20	57.67	65.40	54.65	61.50	61.50	59.41	63.24	58.56	57.56	61.21	66.00	66.08	61.57		18.00	19.38	18.45	19.62	22.28	19.33	19.07	19.07	21.18	20.65	23.34	20.66	20.93	20.50		14.83	17.20	15.48	15.46	15.82	15.56	14.85	14.85	15.95	16.72	15.47	15.08	15.44	15.56		22.00	166.00	105.33	83.40	187.50	314.00	145.00	#DIV/0!	#DIV/0!	110.00	110.44	119.00	157.14	128.41		41.70	65.42	42.52	46.00	50.52	47.12	41.95	40.83	40.35	57.52	48.62	66.96	49.90		151.00	135.00	121.25	100.63	93.17	119.00	45.00	107.25	117.50	132.80	182.00	90.00	113.64		169.00	182.88	264.11	226.60	205.31	269.33	178.18	253.36	159.17	277.33	286.50	297.73	236.85		9.59	10.47	10.07	10.09	9.27	11.31	9.14	8.71	8.56	10.15	10.09	10.24	9.72		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	177.50	177.17	#DIV/0!	177.50	272.25	180.00	191.00	190.00	189.40		14.04	7.41	30.29	16.39	3.42	4.96	12.96	11.24	10.56	21.34	15.29	14.34	13.35		#DIV/0!	156.33	108.27	110.87	210.88	222.32	#DIV/0!	24.27	128.86	183.47	106.48	118.17	100.14		22.38	51.04	40.23	36.18	42.42	45.55	24.23	19.84	23.62	39.15	34.13	47.48	34.34													

Retail Benchmarks – Year-to-Date Spreadsheet, page 2

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	%
Discounts (\$)														
Men's Clothing	90	749	970	1,343	1,302	2,490	1,058	466	795	2,605	1,427	5,320	18,615	73.6
Women's Clothing	45	69	126	371	456	577	438	27	248	1,067	451	919	4,794	19.0
Hats	26	5	19	41	69	113	42	10	25	62	38	145	595	2.4
Gloves	8	0	13	20	34	38	45	0	36	29	49	39	311	1.2
Outerwear	0	72	71	61	0	0	63	0	105	116	200	293	981	3.9
Total Soft Goods	169	895	1,199	1,836	1,862	3,218	1,646	503	1,209	3,879	2,165	6,716	25,297	60.4
Shoes	0	172	147	101	227	553	0	51	0	172	0	43	1,466	3.5
Equipment	24	341	162	370	215	353	102	122	16	162	91	1,120	3,078	7.3
Balls	49	52	179	446	293	1,596	469	594	547	286	407	322	5,240	12.5
Bags	0	0	0	0	72	30	0	27	190	97	20	29	465	1.1
Accessories/Misc	100	0	115	112	22	92	92	1,467	285	97	80	348	2,810	6.7
Special Orders	0	12	104	247	956	1,332	0	371	0	197	60	261	3,540	8.4
TOTAL	342	1,472	1,906	3,112	3,647	7,174	2,309	3,135	2,247	4,890	2,823	8,839	41,896	100.0
# of Discounted Items														
Men's Clothing	8	26	38	42	47	96	39	19	35	97	47	189	683	62.5
Women's Clothing	5	3	5	14	20	26	18	2	10	37	25	39	204	18.7
Hats	6	1	2	4	8	13	5	1	2	11	9	24	86	7.9
Gloves	6	0	2	3	4	34	7	0	6	6	17	13	98	9.0
Outerwear	0	2	2	2	0	0	1	0	2	2	5	6	22	2.0
Total Soft Goods	25	32	49	65	79	169	70	22	55	153	103	271	1,093	24.5
Shoes	0	4	3	4	6	8	0	1	0	2	0	3	31	0.7
Equipment	1	3	3	11	6	7	2	3	1	3	3	1	44	1.0
Balls	46	42	150	350	250	120	180	490	354	280	260	208	2,730	61.2
Bags	0	0	0	0	2	1	0	1	1	1	1	1	8	0.2
Accessories/Misc	6	0	7	15	5	16	8	265	21	8	14	80	445	10.0
Special Orders	0	4	3	32	23	27	0	5	0	4	2	13	113	2.5
TOTAL	78	85	215	477	371	348	260	787	432	451	383	577	4,464	100.0
Avg Discount per Item														
Men's Clothing	11.25	28.81	25.53	31.98	27.70	25.94	27.13	24.53	22.71	26.86	30.36	28.15	27.25	
Women's Clothing	9.00	23.00	25.20	26.50	22.82	22.19	24.33	13.50	24.80	28.84	18.04	23.56	23.50	
Hats	4.33	5.00	9.50	10.25	8.63	8.69	8.40	10.00	12.50	5.64	4.22	6.04	6.92	
Gloves	1.33	#DIV/0!	6.50	6.67	8.57	1.12	6.43	#DIV/0!	6.00	4.83	2.88	3.00	3.18	
Outerwear	#DIV/0!	36.00	35.50	30.50	#DIV/0!	#DIV/0!	63.00	#DIV/0!	52.50	58.00	40.00	48.83	44.59	
Total Soft Goods	6.76	27.97	24.47	28.25	23.56	19.04	23.51	22.86	21.98	25.35	21.02	24.78	23.14	
Shoes	#DIV/0!	43.00	49.00	25.25	37.83	69.13	#DIV/0!	51.00	#DIV/0!	86.00	#DIV/0!	14.33	47.29	
Equipment	24.00	113.67	54.00	33.64	35.83	50.43	51.00	40.67	16.00	54.00	30.33	1,120.00	69.95	
Balls	1.07	1.24	1.19	1.27	1.17	13.30	2.61	1.21	1.55	1.02	1.57	1.55	1.92	
Bags	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	36.17	30.00	#DIV/0!	27.00	190.00	97.00	20.00	29.00	58.17	
Accessories/Misc	16.67	#DIV/0!	16.43	7.47	4.40	5.75	11.50	5.54	13.57	12.13	5.71	4.35	6.31	
Special Orders	#DIV/0!	3.00	34.67	7.72	41.57	49.33	#DIV/0!	74.20	#DIV/0!	49.25	30.00	20.08	31.33	
TOTAL	4.38	17.32	8.87	6.52	9.83	20.61	8.88	3.98	5.20	10.84	7.37	15.32	9.39	
Miscellaneous Data														
Number of Members	722	730	734	739	739	752	766	776	782	788	795	808	808	
Shop Square Footage	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	
Cost of Sales	4,938	4,009	10,032	40,920	18,781	52,154	11,159	15,196	9,483	14,680	12,436	19,682	213,472	81.6%

Retail Benchmarks – Year-to-Date Spreadsheet, page 3

Inventory (\$ per Physical Count)													AVG	%
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
Men's Clothing	23,274	23,632	23,864	25,047	22,653	24,981	22,498	21,797	25,991	26,482	30,971	25,816	24,750	56.8
Women's Clothing	6,470	6,357	6,134	7,589	6,798	5,894	5,432	4,647	4,466	4,756	4,912	3,888	5,612	12.9
Hats	3,162	3,652	3,436	3,580	4,203	4,383	4,023	5,418	4,154	3,948	3,435	3,114	3,876	8.9
Gloves	7,718	7,693	7,368	6,993	6,371	6,196	5,923	5,467	5,787	5,989	6,131	5,800	6,453	14.8
Outerwear	2,160	2,264	2,769	2,691	2,626	2,641	2,610	2,895	3,500	3,500	3,546	3,260	2,872	6.6
Total Soft Goods	42,784	43,598	43,571	45,900	42,652	44,095	40,486	40,223	43,898	44,675	48,995	41,878	43,563	46.2
Shoes	8,804	8,555	8,569	7,995	7,199	6,482	6,345	6,351	5,974	6,859	10,023	9,799	7,746	8.2
Equipment	12,892	14,879	16,866	19,420	18,008	17,145	16,789	16,081	16,233	16,543	16,914	11,982	16,146	17.1
Balls	7,801	7,853	10,154	10,548	8,586	7,996	5,812	4,922	6,475	7,893	9,609	8,459	8,009	8.5
Bags	2,469	3,104	3,104	2,853	2,676	2,208	2,065	1,934	1,590	1,654	1,751	1,938	2,279	2.4
Accessories/Misc	15,109	14,438	14,516	13,949	12,453	11,964	10,458	12,711	14,035	13,489	25,092	24,522	15,228	16.1
Special Orders	192	533	12,391	379	264	0	138	62	928	1,234	792	138	1,421	1.5
TOTAL	90,051	92,960	109,171	101,043	91,838	89,890	82,093	82,284	89,133	92,347	113,176	98,716	94,392	100.0
Inventory (\$ per POS)														
Men's Clothing	23,322	23,523	24,156	24,859	23,129	24,753	22,492	21,672	26,223	26,322	31,046	25,781	24,773	56.8
Women's Clothing	6,386	6,382	6,135	7,723	6,768	5,925	5,442	4,759	4,517	4,771	4,976	3,901	5,640	12.9
Hats	3,061	3,753	3,483	3,601	4,205	4,422	4,044	4,597	4,234	3,948	3,435	3,119	3,825	8.8
Gloves	7,728	7,674	7,371	6,985	6,539	6,142	5,930	5,634	5,966	5,938	6,131	5,870	6,492	14.9
Outerwear	2,209	2,274	2,854	2,566	2,626	2,601	2,610	2,895	3,544	3,502	3,546	3,260	2,874	6.6
Total Soft Goods	42,706	43,606	43,999	45,734	43,268	43,844	40,518	39,556	44,484	44,481	49,134	41,931	43,605	46.2
Shoes	8,804	8,483	8,283	7,995	7,193	6,342	6,349	6,253	6,201	6,879	10,023	9,799	7,717	8.2
Equipment	13,329	14,927	16,866	19,348	17,673	17,107	16,689	16,380	15,852	16,543	16,914	12,261	16,157	17.1
Balls	7,859	7,794	10,233	10,934	8,635	8,308	5,801	5,212	6,655	7,893	9,567	8,430	8,110	8.6
Bags	2,469	3,104	3,104	2,853	2,676	2,208	2,025	1,934	1,437	1,644	1,751	1,938	2,262	2.4
Accessories/Misc	14,963	14,438	14,519	13,969	12,416	12,033	10,398	12,905	14,108	13,471	24,385	24,360	15,164	16.1
Special Orders	192	733	12,447	379	264	0	138	62	728	1,234	792	138	1,426	1.5
TOTAL	90,322	93,085	109,451	101,213	92,124	89,842	81,918	82,302	89,465	92,145	112,566	98,857	94,441	100.0
Monthly Inventory Variance														
Men's Clothing	48	-109	292	-187	475	-228	-6	-125	232	-160	75	-35	23	29
Women's Clothing	-84	25	1	134	-30	31	10	113	51	15	64	13	29	29
Hats	-101	101	47	21	2	39	21	-821	80	0	0	5	-50	-50
Gloves	10	-19	3	-8	168	-54	7	166	179	-51	0	70	39	39
Outerwear	49	10	85	-125	0	-40	0	0	44	2	0	0	2	2
Total Soft Goods	-78	8	428	-165	616	-251	32	-667	586	-194	139	53	42	42
Shoes	0	-72	-286	0	-6	-140	4	-98	227	20	0	0	-29	-29
Equipment	437	48	0	-71	-336	-37	-100	299	-381	0	0	279	11	11
Balls	58	-59	79	386	49	312	-11	290	180	0	-42	-29	101	101
Bags	0	0	0	0	0	0	-40	0	-153	-10	0	0	-17	-17
Accessories/Misc	-146	0	3	20	-37	69	-60	194	73	-18	-707	-162	-64	-64
Special Orders	0	200	56	0	0	0	0	0	-200	0	0	0	5	5
TOTAL	271	125	280	169	285	-48	-175	18	332	-202	-610	141	49	49

Retail Benchmarks – Year-to-Date Spreadsheet, page 4

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
<u>Inventory to Sales Ratio</u>													
Men's Clothing	37.91	9.89	7.04	3.87	2.83	2.49	3.26	3.90	6.91	2.40	5.88	1.69	
Women's Clothing	23.87	36.75	18.76	6.94	4.25	3.67	3.44	8.82	4.85	1.49	2.76	1.51	
Hats	29.28	23.56	8.46	4.34	3.49	3.24	3.64	4.65	6.49	4.13	5.73	5.13	
Gloves	86.72	89.45	11.90	9.84	7.32	6.32	6.43	5.62	9.61	9.01	8.13	11.74	
Outerwear	49.09	3.41	8.76	6.45	3.50	8.41	18.00	#DIV/0!	10.61	3.52	4.26	2.96	
Total Soft Goods	38.00	12.58	8.61	4.82	3.43	3.09	3.80	4.88	7.02	2.65	5.30	2.08	
Shoes	58.30	15.84	17.67	9.93	6.44	5.45	47.00	14.80	25.42	10.33	11.01	36.29	
Equipment	76.28	10.17	7.10	3.43	5.48	7.07	8.57	5.77	17.00	9.94	5.90	2.68	
Balls	17.69	15.96	6.63	2.73	2.99	1.60	1.76	1.14	2.13	2.63	3.48	3.62	
Bags	#DIV/0!	-124.16	#DIV/0!	8.04	3.50	2.08	#DIV/0!	5.45	1.46	9.19	2.29	10.20	
Accessories/Misc	43.05	57.29	8.71	7.81	63.86	104.95	11.21	3.27	11.17	11.29	16.57	13.26	
Special Orders	#DIV/0!	0.28	3.09	0.06	0.03	0.00	#DIV/0!	0.01	0.33	0.45	0.30	0.03	
TOTAL	40.24	11.53	7.22	3.51	3.16	2.29	4.83	3.23	5.69	3.51	5.46	2.90	2.26
<u>Inventory Turns</u>	0.05	0.04	0.09	0.40	0.20	0.58	0.14	0.18	0.11	0.16	0.11	0.20	
<u>Sales Mix Percentage</u>													
Men's Clothing	27.4	29.6	22.4	22.5	27.5	25.6	40.6	21.9	24.0	42.0	25.4	45.0	30.1
Women's Clothing	12.1	2.1	2.2	3.8	5.5	4.1	9.3	2.1	5.9	12.1	8.6	7.6	6.0
Hats	4.8	1.9	2.7	2.9	4.1	3.5	6.5	4.6	4.1	3.6	2.9	1.8	3.5
Gloves	4.0	1.1	4.1	2.5	3.0	2.5	5.4	3.8	3.8	2.5	3.6	1.5	3.0
Outerwear	2.0	8.2	2.1	1.4	2.6	0.8	0.9	0.0	2.1	3.8	4.0	3.2	2.3
Total Soft Goods	50.3	43.0	33.5	33.1	42.7	36.4	62.7	32.4	39.9	64.1	44.6	59.0	44.8
Shoes	6.7	6.7	3.2	2.8	3.8	3.0	0.8	1.7	1.5	2.5	4.4	0.8	2.6
Equipment	7.6	18.1	15.7	19.7	11.3	6.2	11.5	10.9	6.1	6.3	13.8	13.1	11.5
Balls	19.7	6.1	10.1	13.4	9.9	12.7	19.4	16.9	19.4	11.4	13.3	6.9	12.6
Bags	0.0	-0.3	0.0	1.2	2.6	2.7	0.0	1.4	7.0	0.7	3.7	0.6	1.8
Accessories/Misc	15.7	3.1	11.0	6.2	0.7	0.3	5.5	15.3	8.0	4.5	7.3	5.4	5.7
Special Orders	0.0	23.3	26.5	23.5	29.0	38.6	0.0	21.5	18.1	10.5	12.8	14.2	20.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<u>Merch Sales/Member</u>													
Men's Clothing	0.85	3.27	4.62	8.77	10.83	13.33	9.01	7.19	4.81	14.03	6.63	18.95	97.51
Women's Clothing	0.38	0.24	0.45	1.48	2.16	2.13	2.06	0.68	1.18	4.04	2.24	3.19	19.35
Hats	0.15	0.21	0.55	1.12	1.63	1.80	1.44	1.50	0.82	1.21	0.75	0.75	11.29
Gloves	0.12	0.00	0.84	0.96	1.18	1.30	1.20	1.25	0.77	0.84	0.95	0.61	9.61
Outerwear	0.06	0.91	0.43	0.56	1.01	0.42	0.19	0.00	0.42	1.26	1.05	1.36	7.31
Total Soft Goods	1.56	4.75	6.89	12.89	16.82	18.99	13.91	10.63	8.00	21.39	11.62	24.86	145.07
Shoes	0.21	0.74	0.66	1.09	1.51	1.58	0.18	0.55	0.30	0.84	1.14	0.33	8.58
Equipment	0.23	2.00	3.24	7.67	4.45	3.22	2.56	3.59	1.22	2.11	3.60	5.53	37.23
Balls	0.61	0.67	2.09	5.23	3.89	6.63	4.31	5.54	3.88	3.81	3.48	2.89	40.76
Bags	0.00	-0.03	0.00	0.48	1.03	1.41	0.00	0.46	1.39	0.23	0.96	0.24	5.86
Accessories/Misc	0.49	0.35	2.27	2.42	0.26	0.15	1.22	5.01	1.61	1.52	1.90	2.29	18.57
Special Orders	0.00	2.57	5.46	9.15	11.41	20.10	0.00	7.07	3.63	3.49	3.35	6.00	67.79
TOTAL	3.10	11.05	20.61	38.92	39.38	52.09	22.17	32.85	20.03	33.39	26.06	42.13	323.86
<u>Merch Discount/Member</u>	0.47	2.02	2.60	4.21	4.93	9.54	3.01	4.04	2.87	6.21	3.55	10.94	51.85
<u>Merch Sales/Square Ft</u>	0.85	3.06	5.74	10.91	11.04	14.86	6.44	9.67	5.94	9.98	7.86	12.91	99.23
<u>Merch Sales/Golf Round</u>	3.46	9.49	12.63	14.40	14.57	15.40	7.23	10.46	7.82	11.68	15.65	52.54	12.92

Retail Benchmarks – Year-to-Year Spreadsheet, page 1

Year-to-Year Retail Report - Golf													Club: Oak Hill Club			
	18,689	20,247	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	AVG	%
Rounds of Golf																
Sales																
Men's Clothing	87,078	78,787													82,933	68.7
Women's Clothing	13,246	15,638													14,442	12.0
Hats	8,113	9,123													8,618	7.1
Gloves	7,739	7,764													7,752	6.4
Outerwear	8,007	5,907													6,957	5.8
Total Soft Goods	124,183	117,219	0	0	0	0	0	0	0	0	0	0	0	0	120,701	47.1
Shoes	9,842	6,932													8,387	3.3
Equipment	39,955	30,080													35,017	13.7
Balls	32,244	32,934													32,589	12.7
Bags	7,772	4,735													6,254	2.4
Accessories/Misc	17,373	15,002													16,188	6.3
Special Orders	19,963	54,777													37,370	14.6
TOTAL	251,332	261,679	0	0	0	0	0	0	0	0	0	0	0	0	256,505	100.0
# of Items Sold																
Men's Clothing	1,171	1,105													1,138	48.1
Women's Clothing	264	254													259	11.0
Hats	382	445													414	17.5
Gloves	506	499													503	21.3
Outerwear	56	46													51	2.2
Total Soft Goods	2,379	2,349	0	0	0	0	0	0	0	0	0	0	0	0	2,364	31.7
Shoes	88	61													75	1.0
Equipment	169	127													148	2.0
Balls	3,384	3,387													3,386	45.4
Bags	44	25													35	0.5
Accessories/Misc	1,057	1,124													1,091	14.6
Special Orders	179	547													363	4.9
TOTAL	7,300	7,620	0	0	0	0	0	0	0	0	0	0	0	0	7,460	100.0
Average Sale																
Men's Clothing	74.36	71.30	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	72.88	
Women's Clothing	50.18	61.57	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	55.76	
Hats	21.24	20.50	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	20.84	
Gloves	15.29	15.56	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15.43	
Outerwear	142.98	128.41	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	136.41	
Total Soft Goods	52.20	49.90	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	51.06	
Shoes	111.84	113.64	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	112.58	
Equipment	236.42	236.85	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	236.60	
Balls	9.53	9.72	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9.63	
Bags	176.64	189.40	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	181.26	
Accessories/Misc	16.44	13.35	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	14.84	
Special Orders	111.53	100.14	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	102.95	
TOTAL	34.43	34.34	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	34.38	

Retail Benchmarks – Year-to-Year Spreadsheet, page 2

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	AVG	%
Discounts (\$)														
Men's Clothing	18,378	18,615											18,497	74.1
Women's Clothing	3,590	4,794											4,192	16.8
Hats	674	595											635	2.5
Gloves	245	311											278	1.1
Outerwear	1,721	981											1,351	5.4
Total Soft Goods	24,609	25,296	0	0	0	0	0	0	0	0	0	0	24,952	62.2
Shoes	1,918	1,466											1,692	4.2
Equipment	3,011	3,078											3,044	7.6
Balls	4,505	5,240											4,873	12.1
Bags	288	465											376	0.9
Accessories/Misc	3,336	2,810											3,073	7.7
Special Orders	700	3,540											2,120	5.3
TOTAL	38,366	41,895	0	0	0	0	0	0	0	0	0	0	40,130	100.0
# of Discounted Items														
Men's Clothing	443	683											563	65.8
Women's Clothing	63	204											134	15.6
Hats	46	86											66	7.7
Gloves	29	98											64	7.4
Outerwear	37	22											30	3.4
Total Soft Goods	618	1,093	0	0	0	0	0	0	0	0	0	0	856	26.8
Shoes	38	31											35	1.1
Equipment	41	44											43	1.3
Balls	984	2,730											1,857	58.1
Bags	9	8											9	0.3
Accessories/Misc	218	445											332	10.4
Special Orders	15	113											64	2.0
TOTAL	1,923	4,464	0	0	0	0	0	0	0	0	0	0	3,194	100.0
Avg Discount per Item														
Men's Clothing	41.49	27.25	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	32.85	
Women's Clothing	56.98	23.50	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	31.40	
Hats	14.65	6.92	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9.61	
Gloves	8.46	3.17	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	4.38	
Outerwear	46.51	44.59	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	45.79	
Total Soft Goods	84.86	23.14	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	29.17	
Shoes	42.61	47.29	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	49.04	
Equipment	17.61	69.95	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	71.63	
Balls	5.40	1.92	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.62	
Bags	2.74	58.13	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	44.29	
Accessories/Misc	27.57	6.31	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9.27	
Special Orders	63.60	31.33	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	33.12	
TOTAL	24.33	9.39	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12.57	
Miscellaneous Data														
Number of Members	686	808											747	
Shop Square Footage	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	
Cost of Sales	178,030	213,472											195,751	
Cost of Sales %	70.8%	81.6%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	76.3%	

Retail Benchmarks – Year-to-Year Spreadsheet, page 3

Inventory (\$ per Physical Count	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	AVG	%
Men's Clothing	27,652	24,803											26,228	57.1
Women's Clothing	7,474	5,716											6,595	14.4
Hats	2,503	3,854											3,179	6.9
Gloves	8,294	6,552											7,423	16.2
Outerwear	2,205	2,835											2,520	5.5
Total Soft Goods	48,129	43,760	0	0	0	0	0	0	0	0	0	0	45,944	45.6
Shoes	12,638	7,975											10,306	10.2
Equipment	17,987	16,042											17,014	16.9
Balls	7,604	8,240											7,922	7.9
Bags	2,612	2,363											2,487	2.5
Accessories/Misc	16,479	15,879											16,179	16.1
Special Orders	211	1,568											889	0.9
TOTAL	105,658	95,827	0	0	0	0	0	0	0	0	0	0	100,743	100.0
Inventory (\$ per POS														
Men's Clothing	21,530	24,846											23,188	54.5
Women's Clothing	8,017	5,747											6,882	16.2
Hats	2,249	3,791											3,020	7.1
Gloves	7,234	6,604											6,919	16.3
Outerwear	2,165	2,837											2,501	5.9
Total Soft Goods	41,195	43,825	0	0	0	0	0	0	0	0	0	0	42,510	42.5
Shoes	14,152	7,938											11,045	11.0
Equipment	16,891	16,066											16,479	16.5
Balls	8,660	8,363											8,512	8.5
Bags	2,498	2,347											2,423	2.4
Accessories/Misc	13,588	15,810											14,699	14.7
Special Orders	7,205	1,574											4,390	4.4
TOTAL	104,189	95,923	0	0	0	0	0	0	0	0	0	0	100,056	100.0
Monthly Inventory Variance														
Men's Clothing	-6,122	43	0	0	0	0	0	0	0	0	0	0	-3,040	
Women's Clothing	543	31	0	0	0	0	0	0	0	0	0	0	287	
Hats	-254	-63	0	0	0	0	0	0	0	0	0	0	-159	
Gloves	-1,060	52	0	0	0	0	0	0	0	0	0	0	-504	
Outerwear	-40	2	0	0	0	0	0	0	0	0	0	0	-19	
Total Soft Goods	-6,934	65	0	0	0	0	0	0	0	0	0	0	-3,434	
Shoes	1,514	-37	0	0	0	0	0	0	0	0	0	0	739	
Equipment	-1,096	24	0	0	0	0	0	0	0	0	0	0	-536	
Balls	1,056	123	0	0	0	0	0	0	0	0	0	0	590	
Bags	-114	-16	0	0	0	0	0	0	0	0	0	0	-65	
Accessories/Misc	-2,891	-69	0	0	0	0	0	0	0	0	0	0	-1,480	
Special Orders	6,994	6	0	0	0	0	0	0	0	0	0	0	3,500	
TOTAL	-1,469	96	0	0	0	0	0	0	0	0	0	0	-687	

Retail Benchmarks – Year-to-Year Spreadsheet, page 4

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	AVG
<u>Inventory to Sales Ratio</u>													
Men's Clothing	0.32	0.31	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.32
Women's Clothing	0.56	0.37	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.46
Hats	0.31	0.42	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.37
Gloves	1.07	0.84	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.96
Outerwear	0.28	0.48	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.36
Total Soft Goods	0.39	0.37	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.38
Shoes	1.28	1.15	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.23
Equipment	0.45	0.53	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.49
Balls	0.24	0.25	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.24
Bags	0.34	0.50	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.40
Accessories/Misc	0.95	1.06	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.00
Special Orders	0.01	0.03	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.02
TOTAL	0.42	0.37	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.39
<u>Inventory Turns</u>													
<u>Sales Mix Percentage</u>													
Men's Clothing	0.59	0.45	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.51
Women's Clothing	34.6	30.1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	32.3
Hats	5.3	6.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.6
Gloves	3.2	3.5	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	3.4
Outerwear	3.1	3.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	3.0
Total Soft Goods	3.2	2.3	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.7
Shoes	49.4	44.8	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	47.1
Equipment	3.9	2.6	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	3.3
Balls	15.9	11.5	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13.7
Bags	12.8	12.6	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12.7
Accessories/Misc	3.1	1.8	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.4
Special Orders	6.9	5.7	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.3
TOTAL	7.9	20.9	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	14.6
<u>Merch Sales/Member</u>													
Men's Clothing	126.94	97.51	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	111.02
Women's Clothing	19.31	19.35	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	19.33
Hats	11.83	11.29	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11.54
Gloves	11.28	9.61	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10.38
Outerwear	11.67	7.31	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9.31
Total Soft Goods	181.02	145.07	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	161.58
Shoes	14.35	8.58	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11.23
Equipment	58.24	37.23	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	46.88
Balls	47.00	40.76	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	43.63
Bags	11.33	5.86	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8.37
Accessories/Misc	25.33	18.57	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	21.67
Special Orders	29.10	67.79	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	50.03
TOTAL	366.37	323.86	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	343.38
<u>Merch Discount/Member</u>													
Men's Clothing	55.93	51.85	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	53.72
Women's Clothing	95.31	99.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.27
Hats	13.45	12.92	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Gloves			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Outerwear			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Total Soft Goods			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Shoes			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Equipment			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Balls			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Bags			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Accessories/Misc			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Special Orders			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
TOTAL			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
<u>Merch Sales/Square Ft</u>													
<u>Merch Sales/Golf Round</u>													