

Club Resources
INTERNATIONAL

**Executive Metrics
Report**

Author: Ed Rehkopf

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Executive Metrics Report

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. The Executive Metrics Report is the summary benchmarking report provided to the club's management team and board of directors with the monthly financial statement. It is a compilation of the most important statistics from the club's operating departments and provides an overview of the club operations to complement the monthly financials.

Sources of Information

- Departmental Data. Each department head will submit their monthly departmental benchmarks to the Club Controller at the end of the month.
- The Controller will transfer all pertinent departmental data into the white cells of the Executive Metrics Report. The spreadsheet will automatically compute the benchmarks derived from the data.

Spreadsheets

Club Resources International has designed the Executive Metrics Report spreadsheet to track a variety of club 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.
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 the Controller 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.

It is also advisable 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.

Samples

See the sample spreadsheets (3 pages) for the Year-to-Date report on the following pages. The Year-to-Year is exactly the same only covering annual summary totals year by year.

Executive Metrics Report – Year-to-Date Spreadsheet, page 1

Executive Metrics Report	Club: <u>Your Club Name Here</u>				Month to Month Comparisons								2007
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr End
Membership													
# of Golf Members	307	310	311	314									0
# of Sports Members	236	236	236	237									0
# of Swim/Tennis Members	320	320	322	326									0
# of Social Members	42	42	44	44									0
# of Community Members	173	177	169	169									0
Total Members	1,078	1,085	1,082	1,090	0	0	0	0	0	0	0	0	0
Total New Members	6	12	8	15									41
Total Resigning Members	4	4	10	7									25
Membership Turnover Ratio	0.4%	0.4%	0.9%	0.6%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Income													
Golf	54,340	20,383	60,475	77,462									212,660
Food	112,496	147,398	153,708	170,342									583,944
Beverage	30,637	24,814	28,835	46,267									130,553
General Store	5,484	5,230	8,502	7,713									26,929
Tennis	9,424	13,882	24,976	18,035									66,317
Swim & Activities	9,635	3,434	6,191	4,434									23,694
G&A - Dues	290,518	290,319	292,768	292,031									1,165,636
Clubhouse	561	26,912	709	337									28,519
Miscellaneous	12,343	4,661	10,079	25,251									52,334
Total	525,438	537,033	586,243	641,872	0	0	0	0	0	0	0	0	2,290,586
Cost of Goods Sold													
Golf	6,567	2,934	9,405	13,335									32,241
Food	34,818	36,009	39,973	49,874									160,674
Beverage	8,771	8,675	9,450	13,826									40,722
General Store	3,913	2,885	3,243	2,472									12,513
Tennis	1,595	1,275	2,993	1,505									7,368
Total	55,664	51,778	65,064	81,012	0	0	0	0	0	0	0	0	253,518
Gross Margin	469,774	485,255	521,179	560,860	0	0	0	0	0	0	0	0	2,037,068
Cost of Goods Sold %													
Golf	73.2%	49.4%	61.2%	57.4%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	60.2%
Food	48.0%	36.8%	37.6%	41.3%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	40.4%
Beverage	31.9%	36.0%	33.6%	32.7%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	33.4%
General Store	71.4%	55.2%	38.1%	32.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	46.5%
Tennis	121.2%	88.8%	94.6%	73.1%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	92.4%
Payroll & Related													
A&G	66,137	54,992	55,436	54,446									231,011
Membership	7,499	2,811	2,952	8,903									22,165
Golf	22,203	18,552	28,845	29,846									99,446
Food	119,712	100,976	116,654	116,461									453,803
Beverage	2,979	2,204	2,094	3,495									10,772
General Store	5,994	5,765	6,701	5,002									23,462
GC Maintenance	44,484	32,009	40,001	43,093									159,587
Tennis	16,678	17,869	29,934	25,016									89,497
Activities	12,263	11,385	13,369	12,896									49,913
Clubhouse	29,999	22,226	26,800	23,715									102,740
Total Payroll	327,948	268,789	322,786	322,873	0	0	0	0	0	0	0	0	1,242,396
Payroll Cost %	62.4%	50.1%	55.1%	50.3%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	54.2%
Other Expenses													
A&G	43,965	41,982	31,020	38,328									155,295
Membership	4,014	1,086	7,999	2,007									15,106
Golf	7,947	10,550	17,160	21,128									56,785
Golf Tournaments (net)	-1,916	10	-2,923	263									-4,566
Food	13,992	24,088	25,594	21,342									85,016
Beverage	1,474	517	900	888									3,779
General Store	429	941	1,131	523									3,024
GC Maintenance	27,114	42,087	37,336	54,876									161,413
Tennis	581	1,100	9,611	2,633									13,925
Activities	10,511	6,371	13,825	14,188									44,895
Clubhouse	53,746	49,920	51,728	60,078									215,472
Total Other Expenses	161,857	178,652	193,381	216,254	0	0	0	0	0	0	0	0	750,144
Taxes-Property/Franchise	12,925	18,970	13,885	13,885									59,665
Total Other Expenses	174,782	197,622	207,266	230,139	0	0	0	0	0	0	0	0	809,809
Total Expenses	502,730	466,411	530,052	553,012	0	0	0	0	0	0	0	0	2,052,205
Operating Income	(32,956)	18,844	(8,873)	7,848	0	0	0	0	0	0	0	0	(15,137)

Executive Metrics Report – Year-to-Date Spreadsheet, page 2

Golf Operations												
Full Golf Mbr Rounds	586	451	1,038	963								3,038
Sports Mbr Rounds	47	31	124	141								343
Total Rounds of Golf	841	651	1,635	1,677								4,804
Cart Fee Rate	\$18	\$18	\$18	\$18								18.00
Green Fees	8,020	5,506	18,288	26,596								58,410
Cart Fees	12,268	8,771	23,160	24,139								68,338
Merchandise Sales	8,975	5,937	15,374	23,239								53,525
Club Storage Income	20,856	-1,584	-693	-132								18,447
All Other Golf Incomes	3,285	-280	0	360								3,365
Total Golf Revenue	53,404	18,350	56,129	74,202	0	0	0	0	0	0	0	202,085
Golf Lesson Inc/Payout	936	2,033	4,347	3,261								10,577
Locker Rental Income	0	26,906	99	198								27,203
Golf Benchmarks												
Green Fees/Round	\$9.54	\$8.46	\$11.19	\$15.86	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$12.16
Cart Fees/Round	\$14.59	\$13.47	\$14.17	\$14.39	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$14.23
Merchandise/Round	\$10.67	\$9.12	\$9.40	\$13.86	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$11.14
Rounds/Full Golf Mbr	1.9	1.5	3.3	3.1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Rounds/Sports Mbr	0.2	0.1	0.5	0.6	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Rds/Golf & Sports Mbr	1.5	1.2	3.0	3.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Lesson/Golf&Sports Mbr	\$1.95	\$4.17	\$9.06	\$6.75	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Locker Rental/G&S Mbr	\$0.00	\$55.25	\$0.21	\$0.41	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Club Storage/G&S Mbr	\$43.45	(\$3.25)	(\$1.44)	(\$0.27)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Other Inc/G&S Mbr	\$6.84	(\$0.57)	\$0.00	\$0.75	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Tot Golf Rev/G&S Mbr	\$111.26	\$37.68	\$116.94	\$153.63	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Avg Inventory Level	88,112	82,383	97,847	110,672								94,754
Inventory Turns	0.10	0.07	0.16	0.21	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.56
Golf Payroll Cost %	40.9%	91.0%	47.7%	38.5%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	46.8%
Golf OT Hours	1.5	3.5	31.6	67.9								104.5
Food Income												
A la Carte Food	60,954	63,515	78,759	82,835								286,063
Catering	9,550	32,882	23,501	32,934								98,867
Pool Snack Bar	73	38	57	0								168
Golf Snack Bar	1,374	1,202	3,258	3,029								8,863
Beverage Cart	548	284	783	1,902								3,517
Other Snack Bar	0	0	0	0								0
Subtotal Food	72,499	97,921	106,358	120,700	0	0	0	0	0	0	0	397,478
Unspent Minimum	8,177	11,217	9,669	8,134								37,197
Service Charge	1,819	6,520	4,787	6,944								20,070
Room Rental	4,500	4,000	5,750	5,250								19,500
Dining Fee	24,625	24,575	24,800	24,725								98,725
Equipment Rental	878	1,486	370	4,414								7,148
All Other Charges	0	1,680	1,975	175								3,830
Subtotal Other	39,999	49,478	47,351	49,642	0	0	0	0	0	0	0	186,470
Total Food Income	112,498	147,399	153,709	170,342	0	0	0	0	0	0	0	583,948
Beverage Income												
Beer Revenue	5,181	4,974	7,016	8,791								25,962
Wine Revenue	11,058	12,721	12,323	17,184								53,286
Liquor Revenue	11,238	6,405	8,813	16,350								42,806
Total Beverage Revenue	27,477	24,100	28,152	42,325	0	0	0	0	0	0	0	122,054
Other Inc - Svc Charge	1,550	669	518	3,681								6,418
Other Inc - Cigar Sales	18	20	95	97								230
Oth Inc - Home Wine Sales	1,593	24	70	164								1,851
Subtotal Other	3,161	713	683	3,942	0	0	0	0	0	0	0	8,499
Total Beverage Income	30,638	24,813	28,835	46,267	0	0	0	0	0	0	0	130,553
Total F&B Income	143,136	172,212	182,544	216,609	0	0	0	0	0	0	0	714,501
Food & Beverage Benchmarks												
Food Revenue/Member	\$67.25	\$90.25	\$98.30	\$110.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Beverage Rev/Member	\$25.49	\$22.21	\$26.02	\$38.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total F&B Rev/Member	\$92.74	\$112.46	\$124.32	\$149.56	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
A la Carte Sales/Member	\$56.54	\$58.54	\$72.79	\$76.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Catering Sales/Member	\$8.86	\$30.31	\$21.72	\$30.21	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Golf Snack Bar Sales/Mbr	\$1.27	\$1.11	\$3.01	\$2.78	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Pool Snack Bar Sales/Mbr	\$0.07	\$0.04	\$0.05	\$0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Bev Cart Sales/Mbr	\$0.51	\$0.26	\$0.72	\$1.74	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Other Snack Bar Sales/Mbr	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Liquor Sales/Mbr	\$10.42	\$5.90	\$8.15	\$15.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wine Sales/Mbr	\$10.26	\$11.72	\$11.39	\$15.77	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Beer Sales/Mbr	\$4.81	\$4.58	\$6.48	\$8.07	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Food Svc Charge %	2.5%	6.7%	4.5%	5.8%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.0%
Beverage Svc Charge %	5.6%	2.8%	1.8%	8.7%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.3%
Combined Svc Charge %	3.4%	5.9%	3.9%	6.5%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.1%
Golf Snack Bar Sales/Round	\$1.63	\$1.85	\$1.99	\$1.81	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$1.84
Bev Cart Sales/Round	\$0.65	\$0.44	\$0.48	\$1.13	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$0.73
Pool Snack Bar Sales/Mbr	\$0.07	\$0.04	\$0.05	\$0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Executive Metrics Report – Year-to-Date Spreadsheet, page 3

A la Carte Lunch Covers	1,380	1,603		2,554									5,537
A la Carte Lunch Avg Check													
A la Carte Dinner Covers	2,533	2,732		3,060									8,325
A la Carte Dinner Avg Check													
A la Carte Appetizers Sold	487	376		622									1,485
A la Carte Appetizers Avg Chk	\$7.64	\$8.80		\$8.11									
A la Carte Desserts Sold	205	211		203									619
A la Carte Desserts Avg Chk	\$4.89	\$5.18		\$5.10									
Bottles Wine Sold	63	89		86									238
Bottled Wine Avg Check	\$41.60	\$42.92		\$41.43									
Avg Inventory-Food	31,274	31,598	39,470	37,805									35,037
Inventory Turns-Food	2.32	3.10	2.69	3.19	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11.34
Avg Inventory-Bev	10,805	33,479	35,574	35,923									28,945
Inventory Turns-Bev	2.54	0.72	0.79	1.18	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	4.22
F&B Payroll Cost %	85.7%	59.9%	65.1%	55.4%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	65.0%
F&B OT Hours	344.6	321.0	628.0	602.6									1,896.2
Tennis Income													
Tennis Merchandise Sales	1,316	1,436	3,164	2,059									7,975
Tennis Guest Fees	10	5	0	45									60
Ball Machine Rental	480	0	480	330									1,290
Special Events	0	2,390	897	257									3,544
Miscellaneous	-16	0	50	8									42
Total Tennis Income	1,790	3,831	4,591	2,699	0	0	0	0	0	0	0	0	12,911
Tennis Benchmarks													
Tennis Revenue/Mbr	\$8.74	\$12.79	\$23.08	\$16.55	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Tennis Merch Sales/Mbr	\$1.22	\$1.32	\$2.92	\$1.89	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Tennis Guest Fees/Mbr	\$0.01	\$0.00	\$0.00	\$0.04	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Tennis Revenue/Mbr	\$1.66	\$3.53	\$4.24	\$2.48	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Avg Inventory Level	19,714	19,102	16,367	14,963									17,537
Inventory Turns	0.07	0.08	0.19	0.14	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.45
Tennis Payroll Cost %	177.0%	128.7%	119.9%	138.7%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	135.0%
Tennis OT Hours	0.0	0.0	6.7	13.6									20.3
Payroll per Member													
A&G	61.35	50.68	51.23	49.95	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Membership	6.96	2.59	2.73	8.17	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Golf	20.60	17.10	26.66	27.38	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Food	111.05	93.07	107.81	106.84	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Beverage	2.76	2.03	1.94	3.21	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
GC Maintenance	41.27	29.50	36.97	39.53	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Tennis	15.47	16.47	27.67	22.95	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Activities	11.38	10.49	12.36	11.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Clubhouse	27.83	20.48	24.77	21.76	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Payroll	304.22	247.73	298.32	296.21	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Personnel Benchmarks													
Avg # of FT Employees	75.0	76.0	75.0	81.0									76.8
Avg # of PT Employees	93.0	103.0	83.0	89.0									92.0
Avg # of Seasonal Empl.	46.0	54.0	43.0	48.0									47.8
Total Avg # of Empl.	214.0	233.0	201.0	218.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	216.5
# of Empl. per Member	0.20	0.21	0.19	0.20	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Avg # of Empl. w/ Benefits	62.0	65.0	62.0	64.0									63.3
401k Match	3,474	3,198	5,274	3,482									15,428
Benefit Cost	25,392	27,416	24,130	28,503									105,441
401k Match per FT Empl.	46.32	42.08	70.32	42.99	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	201.02
Benefit Cost per FT Empl.	338.56	360.74	321.73	351.89	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1,373.82
Benefit Cost %*	7.7%	10.2%	7.5%	8.8%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8.5%
Staff Turnover Ratio (%)	1.2	0.0	0.0	4.3									
Total Hours Worked	15,096	12,106	15,333	15,901									58,436
Total OT Hours	439.1	403.8	778.9	919.7									2,541.5
Total OT Hours/Empl.	2.1	1.7	3.9	4.2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11.7
OT Rate (OT Hrs/Tot Hrs)	2.9%	3.3%	5.1%	5.8%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	4.3%
# of New Wkrs Comp Claims	0	1	1	0									2
# of New Unemplmnt Claims	0	0	0	1									1
Avg Monthly Accts Rec.	196,461	154,051	77,163	111,715									134,848
Safety Benchmarks													
Total Wk-Rel. Inj. & Illnesses	0	1	1	0									2
Total Days Away fm Work	0	0	0	0									0
Total Cost of GC Maintenance													
GC Maint Expense/Hole	71,598	74,096	77,337	97,969	0	0	0	0	0	0	0	0	321,000
Payroll Cost/Total Cost %	3,978	4,116	4,297	5,443	0	0	0	0	0	0	0	0	17,833
GC Maint OT Hours	62.1%	43.2%	51.7%	44.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	49.7%
	31.5	39.1	64.7	142.5									277.8