



**Private Club
Performance Management**

Club Benchmarking Resources



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Introduction

“Measurement is the first step that leads to control and eventually to improvement. If you can’t measure something, you can’t understand it. If you can’t understand it, you can’t control it. If you can’t control it, you can’t improve it.”

H. James Harrington, American author, engineer, entrepreneur, and consultant in performance improvement

Benchmarking, the act of measuring and analyzing operating performance, seeks to understand the patterns underlying a club’s operation.

This handbook attempts to provide the rationale for and information on how you can establish an in-depth program of benchmarking in all areas of your club. This is a proven program that has been used in a number of club operations; and it works! Recognizing, though, that every operation is different, it allows you to customize the benchmarking spreadsheets to meet the unique needs of your club.

The book is divided into four sections:

1. Articles explaining the concept of benchmarking
2. Basics of Benchmarking
3. Benchmarking Standards, Policies and Procedures
4. Departmental Benchmarks

Finally, it contains a link to the various spreadsheets used in benchmarking. These spreadsheets can be downloaded and customized for your club’s use.

Establishing a Program of Benchmarking

Having established benchmarking programs at several clubs, I offer the following advice.

1. Having the complete backing and support of the general manager is the surest and quickest path to successfully establishing the program.
2. In the absence of this backing, the club controller and individual department heads can collaborate to establish specific elements of the program in their departments. Once the GM and other department heads see the benefits of benchmarking, they may want to jump on board.
3. If club management desires to test benchmarking in a few limited areas, I would suggest the following priorities:
 - a. Labor Cost – as the single largest expense in clubs it bears the closest scrutiny and can yield the greatest benefits.



- b. Revenues and the two underlying variables for all revenues (volume and average member spend) – understanding these variables will help you better position your operation, make it easier to create budgets, and correct revenue shortfalls.
- c. Food and Beverage – though probably the most intensive area of benchmarking because the many variables involved, it will also yield dramatic results in terms of staff scheduling and establishing and measuring the benefits of an effective suggesting and upselling program.

Some Objections You May Hear

Unfortunately, too many people are wedded to the status quo and may be fearful of change. As you attempt to implement benchmarking throughout your club, you may hear some of the following objections:

1. **I'm already too busy.** This objection is not worthy of anyone who manages. If they are having this problem, they have problems with organization, priorities, and time management. What is important gets done. Is there anything more important to a manager's success than understanding his or her business and running it professionally and profitably?
2. **It will take too much time.** It does take time to set up and initiate a program of benchmarking, but PCPM has done the heavy lifting in terms of laying out the program and setting up spreadsheets. Certainly, it will take time to customize the spreadsheets depending upon the amount of customization and the Excel skills of the manager. It will also take time to find all the sources of data needed to benchmark. But once these two tasks are completed, which shouldn't take more than a few hours, the daily entering of data becomes a routine that takes but a few minutes when properly organized.
3. **I don't have the computer skills.** Then I would have to ask what are they doing managing a business in this day and age? Solutions to this would include having them take some computer and MS-Office classes or finding someone on their staff who can help them get set up and show them the basics.

Delegation

Once benchmarking is set up and running for enough time for the manager to understand all the ins and outs, he or she may delegate the daily task of data entry to a trusted subordinate. It is essential that the subordinate be well-trained, particularly where the data comes from, and the manager continues to monitor the benchmarking daily to understand what the numbers are "saying."

Note: Throughout this book are a number of underlined resources from the Private Club Performance Management Marketplace store.

1. ARTICLES

The articles in this section are designed to bring the management team to a common understanding of the purpose and benefits of benchmarking.



Benchmarking Operations

Imagine two professional baseball teams. One team measures every aspect of every player's performance – the number of at bats; number of hits, walks, and strikeouts; batting averages against right- and left-handed pitchers; slugging averages; and fielding percentages. They also measure each pitcher's earned run average, number of base-on-balls, strikeouts, wild pitches; and so on. The other team decides it's too much trouble and keeps no statistics whatsoever.

These two teams will meet each other twenty times a season. While well matched in player talent, hustle, and desire and though each team possesses competent management and coaching, one team dominates the other season after season. Would anyone be surprised to discover which team dominates?

As everyone knows this example is ludicrous because every baseball team measures players' performance and uses this information to make crucial game decisions. What is it that baseball managers understand that some managers don't seem to grasp? The fact that everything in life follows patterns. When patterns are tracked and analyzed, they can be used to predict future performance.

Benchmarking, the act of measuring and analyzing operating performance, seeks to understand the patterns underlying a club's operation. Reasons to benchmark include:

- Establishing the baseline or 'benchmark' of existing operational performance.
- Identifying under-performance or best practices.
- Improving the accuracy of budgets.
- Measuring member response to new products/services and initiatives.
- Establishing the condition of the operation when a new manager assumes charge.
- Establishing parameters for bonuses and other performance-based incentives.

A club manager, like the pilot of a plane or the captain of a ship, needs to know that all systems are operating within desired parameters. How will he or she know without detailed measures of performance? The club's monthly operating statements provide good basic information, but these summary numbers can mask troubling trends within the operation. For instance, higher food revenues can be a result of less patronage, but each member spending more because of higher menu prices. The manager is happy with the higher revenues but is blissfully ignorant of declining member usage.

Benchmarking is best accomplished by club department heads with bottom line responsibility. They have an absolute need to know and understand the underlying factors that affect their revenues and expenses. Each department head will need to decide what are the important data to track. Most performance measures will fall into the following broad categories.

- Revenues, both aggregate and by type
- Expenses
- Inventories
- Retail sales mix to determine buying patterns of members
- Processes to track specific tasks or events



Most of the raw data necessary to benchmark comes from point-of-sale (POS) reports. Much of the lode of daily information gets looked at briefly by department heads or the accounting office and is then filed away, rarely to be seen again. The real value of this information comes from tracking it over time to determine trends by day of week, week to week, month to month, and year to year. This makes it necessary for managers to pull the daily information from POS reports and enter it into spreadsheet software.

Even without sophisticated POS systems, benchmarking can still be done. Cash registers offer a fair amount of data, but state-of-the-art POS systems provide the most information and the greatest flexibility of reports. Despite these reports, it is still necessary to transfer daily data into electronic spreadsheets that allow archiving of data for future analysis.

A few caveats:

- There are as many aspects of an operation to measure as time, resources, and ingenuity will allow. Focus on those most critical to a department's operation.
- Data used in benchmarking must be defined and collected in a consistent manner.
- When comparing data, always compare like to like.
- Ensure benchmarks measure practices and processes with only one underlying variable.
- Do not draw conclusions from too small a sample. The larger the sample, the more accurate the conclusion.
- When two pieces of data are compared to generate a benchmark, both a small sample size and extreme volatility in one or the other, can skew the resultant benchmark.

Benchmarking is not complicated, but it does require organization and persistence. It is best accomplished by setting up routine systems to collect, compile, report, and analyze the information collected. Like a baseball team, the knowledge gained by benchmarking will bring a club to the top of its game.



Benchmarking Your Way to Improved Performance

William Thomson, Lord Kelvin, one of the leading lights of 19th century science said, “If you cannot measure it, you cannot improve it.” While he was speaking of scientific enquiry and measurement, the same statement could be made regarding any desire to improve your club’s operating efficiency.

If you cannot accurately measure your current operating performance, how would you know where to best apply your corrective efforts? Or even if those efforts were working or not? This, in a nutshell, expresses the necessity of detailed benchmarking of all aspects of club operations.

Every business operation monitors its performance by accounting for its revenues and expenses, thereby determining its level of profitability. In the broadest sense the monthly financial statements are the measure of how the business is doing, but you must understand that the financial statements are summary numbers derived from the interplay of many operational variables.

So, if you want to increase your profitability, the numbers from your financial statements only allow you to say, “We need to increase revenues” or “We need to reduce our expenses.” Without further detail as to where the problems are, you’ll never know where best to apply your efforts to increase revenues or cut expenses.

The key underlying variable for revenues in any club is the number of members patronizing the club, or volume of business. This measure will be different for different areas of the club – diners for the food and beverage operations, golf rounds for the golf operation, retail transactions for the pro shop or other retail outlets. The second and no less important variable is how much each member spends on average while utilizing these facilities – the average check per member in the dining room, the green or cart fees per round on the golf course, and the average sale in the retail outlets.

The basic benchmarks of volume and average spend are computed by every POS system, but the real benefit of monitoring these benchmarks is in tracking them by day of week, week to week, month to month, and year to year. This tracking over time allows the club operator to monitor daily, weekly, and seasonal trends which is important because every area of the club has its own variations based on time of day, day of week, and season.

Here’s an example of how benchmarks can help:

When dining room revenues are down it’s important to know what combination of volume and average spend is causing the shortfall because the solution to one or the other is very different. If volume is down, you need to figure out a way to get members to come to the dining room more often. If average spend is down, you need to figure out why – are members spending less because of the general economy, is your menu pricing appropriate to their expectations, or do your employees need more training in suggesting and upselling?

Other benchmarks can shed more light on the problem. Are lesser priced menu items selling better? If so, it might indicate price sensitivity. Are the cover counts down on Wednesday night when you offer your seafood special? If so, this might indicate that members are growing tired of this longstanding menu, or maybe a local restaurant is luring them away with their own special pricing and fare.

Another example: What if revenues are steady, but net income is down? By benchmarking what menu items are selling, you might notice that you are selling large quantities of a low margin item from your menu. By carefully tracking your food costs, you might discover that a key ingredient in your best-selling menu item has risen dramatically in recent weeks. By benchmarking your labor hours and comparing it to revenues or cover counts you might find that your net is shrinking due to low productivity or over-scheduling.



**Private Club
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Club Benchmarking Resources

What these examples demonstrate is that the more information you have about the details of your operation, the better able you are to analyze operational weakness and implement corrective action. This premise of benchmarking key operating statistics is basic to any business, but in order to be most effective benchmarking must be a routine process with data being compiled, monitored, formally reported, and acted upon. Only then can you use this wealth of information to proactively address emerging issues. Without a formal system of benchmarking, you will forever be reacting to the bad news from last month.



Assert Your Competence and Authority with Benchmarks

At one time or another each club manager's abilities are challenged by a pointed question from a committee or board member. For example:

Mrs. Johnson, a member of the clubhouse committee, asks in a sharp tone, "Mr. Smith, why don't you do a better job of training your waiters in the dining room?"

While there are certainly many possible responses to this complaint disguised as a question, consider the benefits of a reply like this:

"Well, Mrs. Johnson, last year each of our servers had 20 hours of formal training, plus we conduct brief on-the-go training sessions as part of every pre-shift meeting. On average each server who has been with us for six months or more has had over 40 hours of job specific training. Last year, club-wide we averaged just over 92 hours per employee of formal training on a wide range of topics, including organizational values, legal and liability abatement, work rules and club policies, and safety, as well as job-specific skills. This was a 7% increase over the previous year. We're currently working on a program to expand server training with a series of videos on tableside etiquette and serving techniques, which we'll roll out next month. We're always working on ways to improve the efficiency of our training delivery system, but keep in mind that every hour of training costs the club \$10.47. I'd be happy to share our methods, resources, and job specific curriculum with you, as we could always use another set of eyes on what we're doing."

Mrs. Johnson nods her head knowingly and replies in a much softer tone, "Uh . . . no thanks, Mr. Smith. I was just wondering how we go about training our staff."

As this example suggests, there is no better way to assert your competence and authority than to be conversant with a wide range of operational data. Such information is as useful to the head golf professional, golf course superintendent, clubhouse manager, dining room supervisor, chef, and controller, as it is for the club's general manager.

But to have such information at your fingertips, ready for any and all challenges, requires that every club department benchmark their operations in detail. While these details are essential to the department head, important summary benchmarks must be forwarded monthly to the controller for inclusion in the Executive Metrics Report (article below on page 14). This report is then attached to the monthly financial statement and forwarded to various board and committee members. Ultimately this information, tracked over time, educates board members, and helps the general manager establish his authority while advancing the board's vision and his agenda for the club.

Knowledge is Power! And the more knowledge you have about your operations, the more power and control you will have over the club's direction and your own destiny. So, avail yourself of the great variety of benchmarking resources available on the Private Club Performance Management website and start benchmarking your operation today!



Twelve Reasons I Benchmark

Benchmarking is one of the most significant things a general manager can do to improve the performance of a club. By understanding the underlying “drivers” of the operation, he or she can take action to enhance results. As Lord Kelvin said, “If you cannot measure it, you cannot improve it.”

Here are the reasons I benchmark in detail:

1. To establish the baseline or “benchmark” of existing operational performance.

Businesses generate many variable measurements of performance. Existing data determines the baseline performance against which all future operations will be compared. If data has not been tracked in the past, begin by measuring existing performance and make that the benchmark. Often past data is available, it’s just that no one has made the effort to collect, organize, and summarize it. With a little effort baseline measures can be reconstructed from past periods. If this is too much trouble, begin by collecting today’s data. In a short time, valid benchmarks will emerge, though usually a full year’s worth of data must be collected to account for seasonal variations in business. In the absence of significant changes, the longer the data is tracked, the more valid it becomes as the standard for the operation and as a predictor of future activity. But a corollary to this is that the older the data, the less relevant it is to current operations.

2. The benchmark performance can be considered the operating standard and all future performance can be compared to it.

Once the operating standard has been established, all future performance is compared to it. “Out of line” benchmarks become warning indicators that something demands closer scrutiny. Often there are valid reasons for out of line numbers, perhaps the benchmark is a true anomaly that will correct itself in future periods, or it may be the start of a trend that bears management consideration and decision. In any case, by monitoring the benchmarks, managers are aware of changes in their business and will be prepared to act as warranted.

3. After tracking operating statistics for a sufficient period to ensure a statistically sound sample, benchmarks can be used to establish performance goals for future operating periods.

When establishing budgets, management can use historical benchmarks to establish realistic and accurate goals for coming operating periods. Once goals are established, they can be used to compare to actual performance day by day, week by week, and month by month to measure progress toward overall objectives. Should actual performance fall short of expectations, management can make timely interventions to get the operation back on track.

4. It is useful to compare an operation’s performance measures for a given period to other past periods, to other similar operations, or to the industry.

For example, comparing September of this year to September of last year or this year’s Mother’s Day brunch to all previous years. In large, multi-unit, restaurant companies, one restaurant is compared to all others of a similar kind by use of benchmarks. There are also national trade associations and certain accounting firms that publish annual performance comparisons of various types of restaurants, even clubs, on a nationwide or regional basis. It’s a good exercise to compare an operation’s performance with the national average for similar types of facilities.



5. Identifying under-performance or best practices.

Hopefully comparisons with previous periods or other similar operations will be for the better, but if not, it will alert management to problems and possible solutions. By monitoring the operation's continuing performance measures and closely analyzing the circumstances that lead to extraordinary performance, a department head can identify best practices – those actions, conditions, and practices that optimize efficiency and profitability. In the case of downward trends, it can alert management to necessary interventions.

6. Benchmarks from past periods can make budgeting for future periods easier and far more accurate.

Absent major change, the best predictor of the future is the record of the past.

7. Revenue benchmarks from previous periods aid in forecasting business levels in future periods.

Accurate forecasting of future business allows managers to properly staff their operations and schedule appropriately for expected levels of business. This, in turn, helps control payroll cost while ensuring service to members.

8. Tracking revenues and comparing them to historical benchmarks allows management to measure member response to products/services and new initiatives.

The most accurate indicator of member response to new initiatives such as new menus, new hours of operation, improved service training, hiring a new chef, etc., is the response seen in member patronage and buying habits. If members traditionally spend an average of \$132 per month on food, but since the new chef came on board that average has climbed to over \$200 per month, management could feel comfortable that their decision to hire a new highly paid chef was the right one. Without the benchmark of previous operations, how would they know, except by anecdote and gutfeel?

9. While most managers have a general sense of the many variables influencing their operation, having the hard numbers and statistics supports the validity of decisions, proposed changes in the operation, and requests for additional resources.

Careful tracking and analysis of performance measures is the basis for sound decision-making and is extremely useful in proposing changes in the operation. Proposals for capital purchases have a better chance for success when supported by details and analysis. Further, there is no better way to manage the boss than with timely reports about the challenges and progress of the operation.

10. Benchmarks can be used to establish performance parameters for bonus and other incentive programs.

When goals are established based upon historical benchmarks, the ongoing performance measures can be used to determine eligibility and extent of bonus payments and other forms of incentive programs.

11. The few minutes spent each day in recording and reviewing key operating statistics make a manager intimately familiar with the rhythms and flow of his operation.

Over time this develops into what can readily be called an intuitive understanding of the essential aspects of the business. As a result, a department head can foresee and prepare for expected variations in the business,



such as traditionally slow and busy periods; doing this will ensure keeping costs in check while maintaining high levels of service.

- 12. A significant reason for benchmarking is that it establishes the condition of the operation upon a new manager's arrival and gives her a graphic demonstration of the many operational improvements under her leadership.**

This is most helpful in gaining the trust and confidence of bosses, peers, and employees alike. Coincidentally, it also makes it easier to justify increased compensation for job performance.



Hand in Glove: Benchmarking and Budgeting

The first step in establishing an operating budget is to forecast revenues. Until some measure of anticipated income is projected, the level of variable payroll and operating expenses is pure guesswork. For existing operations, it is easy enough to look back at preceding years' revenues and project accordingly. It is far more difficult in startup operations where even the guesstimates of the most experienced operator are suspect.

Yet even with operating histories at hand, the person preparing the budget must have some understanding of the interplay of volume and average member expenditure which underlie all revenue projections. This is important because the factors that bring a member to the club is far different than those that influence how much he or she spends. These two factors – volume and average expenditure – are key items to benchmark in any operation and are easily determined from point of sale or cash register reports.

As an illustration I shall use a golf course operation, but the same would apply no matter what product or services are sold. In our example, revenues come primarily from green fees, cart fees, merchandise sales, practice range fees, and food & beverage sales. The underlying volume benchmark is how many people use the golf course – the rounds of golf played.

	Oct	Nov	Dec	Annual
Rounds of Golf	3,135	2,703	2,274	27,484
Revenues				
Green Fees	\$66,875	\$54,268	\$44,569	\$607,892
Cart Fees	\$39,904	\$33,267	\$27,224	\$352,852
Merchandise Sales	\$5,295	\$4,726	\$6,790	\$68,159
Range Income	\$4,148	\$2,670	\$3,323	\$37,892
Food Sales	\$6,436	\$6,245	\$5,247	\$64,268
Beverage Sales	\$3,624	\$3,139	\$2,876	\$35,698
Total	\$126,282	\$104,315	\$90,029	\$1,166,761
Revenues/Round				
Green Fee/Round	\$21.33	\$20.08	\$19.60	\$22.12
Cart Fees/Round	\$12.73	\$12.31	\$11.97	\$12.84
Merchandise/Round	\$1.69	\$1.75	\$2.99	\$2.48
Range Income/Round	\$1.32	\$0.99	\$1.46	\$1.38
Food Sales/Round	\$2.05	\$2.31	\$2.31	\$2.34
Beverage Sales/Round	\$1.16	\$1.16	\$1.26	\$1.30
Total Income/Round	\$40.28	\$38.59	\$39.59	\$42.45

Sample Benchmarks Computed by Dividing Revenues by Rounds

By tracking these key revenues and golf rounds on a daily, monthly, year-to-date, and year-to-year basis, we can derive the following benchmarks:

- Green fees per round
- Cart fees per round
- Merchandise sales per round



- Practice range income per round
- Food sales per round
- Beverage sales per round

By recognizing that absent significant change or abnormal events, the recent past is the best predictor of the future, these benchmarks can help us determine our future rounds per period and revenues by round. All it takes is a little informed judgment and knowledge of upcoming events or trends that may impact the forecast.

By setting up a bank of data entry cells in a spreadsheet (shaded below), we define the assumptions underlying our revenue projections at the same time we create those projections. Nothing could be simpler – the spreadsheet is set up to automatically multiply the number of rounds by the benchmark for each revenue category to project future sales. Such clearly stated assumptions make it easy for superiors and owners who review the budget to understand how the projections were made. It also makes it easy for the operator who has missed his or her projections in a given period to go back and see why they were missed – either not enough customers (in this case, rounds of golf) or lower expenditures per round.

Assumptions	Oct	Nov	Dec	Annual
Projected Rounds	3,300	2,800	2,250	28,550
Green Fees per Round	21.40	20.15	18.75	22.20
Cart Fees per Round	12.75	12.35	12.00	12.90
Merchandise Sales per Round	1.75	1.85	3.05	2.50
Practice Range Income per Round	1.35	1.05	1.50	1.45

Income				
Green Fees	\$70,620	\$56,420	\$42,188	\$633,810
Cart Fees	\$42,075	\$34,580	\$27,000	\$368,295
Merchandise Sales	\$5,775	\$5,180	\$6,863	\$71,375
Practice Range Income	\$4,455	\$2,940	\$3,375	\$41,398

Projected Revenues using Rounds and Revenue per Rounds Benchmarks				
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Once revenue projections are made, it is easy enough to project operating expenses if they have been benchmarked as a percentage of revenues. Therefore, if office supplies have historically run at say .12% of revenues, then it's a good bet, that absent significant change, they'll continue to run at that level.

Given the magnitude of payroll costs in most operations, payroll can also be projected using volume (number of hours worked) and average hourly wage benchmarks. These are easy enough to track since gross pay is a function of how many aggregate employee hours are worked and what the gross payroll amount is for any given pay period and by extension for the entire fiscal year.

My own experience with benchmarking for over 30 years has proven not only the practicality of benchmarking to better understand one's operation, but also as the most effective tool for easy and accurate budgeting.

To say they go hand in glove might be an understatement.



Enhance Your Financial Reporting with the Executive Metrics Report

Every month the club board, finance committee, general manager, and department heads receive copies of the club's financial statement made up of the balance sheet and operating statement prepared by the club controller. The intent is to provide all stakeholders with a summary report of the club's financial performance. Additionally, the operating statement is formatted to compare the most recent month's performance to the same month last year and year-to-date performance compared to last year.

While all this is well and good and customary for the industry, this summary information is long on overview, but woefully short on meaningful detail. Further, the presentation of information does little to allow discovery and analysis of emerging trends.

Certainly, a greater level of detail is available within the financial accounting and reporting system, but it requires special effort to dig it out, format it, and present it for analysis. Given this, doesn't it make far more sense to use a system that routinely presents key underlying detail? Examples would include sales detail such as volume of business and average sale by department, key payroll detail such as overtime hours and benefits cost, membership numbers by category, and month-to-month and year-to-year comparisons of summary operating statement lines.

The simple solution to providing a deeper level of information for ease of analysis is to make the Executive Metrics Report (EMR) a key component of the monthly financial reporting package. The EMR is made up of important operating metrics tracked by the financial accounting and payroll systems, along with key department benchmarks, both of which are formatted to provide month by month and year by year comparisons.

While every general manager and club board may have their own ideas of what metrics to include, Private Club Performance Management has developed an Executive Metrics Report that covers key operating data. Each club can take this basic format and customize it for its own needs and preferences.

The Executive Metrics Report is a significant enhancement to a club's financial reporting and provides all stakeholders with important and timely data regarding the health and financial well-being of their club. While it takes some effort to set up initially, the ongoing benefits for all concerned make it well worth the effort.



Utility Benchmarking

Almost daily we hear more disturbing news about environmental degradation and the impact on our planet of our ever-increasing levels of fossil fuel consumption. Just a few years ago there was a significant debate on whether the current period of global warming was man-made or if it was just part of the natural cycle of the planet. While some scientists continue to question the exact causes of warming oceans, melting icecaps, degradation of the ozone, and other symptoms of our impact on Mother Earth, the consensus today seems to be we are facing a looming crisis and that much needs to be done to decrease our carbon footprint in all areas of our lives.

While most of us wait for some stroke of technology or government intervention to lead us out of the crisis, there are currently and soon-to-be other significant reasons for the business sector to address the problem within the scope of their operations – that of cost. While government regulation of utility prices has kept the upward climb of utility costs manageable, we cannot always expect this to be so as the cost of extracting oil or converting to new greener technologies is expected to rise dramatically in coming years.

Environmentalists have long pointed out that the cheapest alternative to ever rising energy costs is that of avoidance – of conserving energy by the end user. This applies to our homes, but increasingly is being looked at by businesses as a way of reducing or stabilizing these costs. It seems at every turn we are being encouraged to change our light bulbs, better insulate, shift demand to non-peak hours, purchase more energy efficient machines, or just turn off unneeded lights and equipment.

Whether you are currently considering new investment in energy-saving technologies or will wait until it becomes a financial imperative for your club, you will not be able to adequately determine the cost/benefit of any initiative without an understanding of the energy use at your club. Without this understanding any decision you make will be based upon wishful thinking or the rosy promises of vendors.

So now is the time to start benchmarking your utilities which is easily enough done by tracking your consumption and cost for electricity, gas, and water. For each one of these commodities, you receive a monthly bill from your utility companies that provides all the pertinent information. It's a simple matter of extracting this data from the invoice and putting them in Excel spreadsheets month-by-month and year-by-year for each area of your operation for which you receive a bill.

Whether you plan to act soon to control energy costs or wait to some future time, these utility benchmarks will serve you well as you determine options and costs. Someone once said, "You can't manage what you can't measure." I would say that it's also true that, "You can't improve what you can't measure." Start measuring your energy use patterns and costs now so that you can make those improvements when it becomes necessary.



A Roadmap to Successful Club Benchmarking

Several years ago, I participated in a panel discussion on benchmarking at the Hospitality Finance and Technology conference in Baltimore. My fellow panelist was Russ Conde of Club Benchmarking. Some weeks after the conference I received a sheet summarizing attendees' reviews of the session. While mostly positive, one of the attendees said that the discussion covered a lot of benchmarking concepts but was short on the specifics of how to benchmark.

As I have written in *Twelve Reasons I Benchmark*, there are a number of reasons to benchmark your club's operations. One important reason is to compare your club's performance to that of the wider industry – and Mr. Conde's Club Benchmarking service does just that in a simple, automated way via the Internet while providing standardized benchmarks industry-wide. The CB analysis tools and reports support strategic versus tactical thinking in the boardroom. A study of data from more than 1,200 clubs currently in the CB system has revealed a number of Key Performance Indicators with direct impact to the bottom line and confirmed the existence of a common private club business model now known as the "Available Cash Model." I cannot commend Mr. Conde and his partner Ray Cronin enough for this invaluable service to the industry.

But just as there is value in benchmarking your operation externally, there are valid reasons to benchmark your performance internally – that is within each department and the club. Having provided this context, let me now provide some of the key specifics on how to benchmark.

First, for those wishing to compare their performance to other clubs and graphically visualize how their operation relates to the industry's common business model, it couldn't be any easier – simply visit the [Club Benchmarking](#) website and sign up for their service.

Second, for those who want to set up an internal program of benchmarking, here's a discussion of some of the challenges and pitfalls, as well as information on where to get the necessary benchmarking instructions and spreadsheets to do it:

- Let me start by saying that every day there are literally hundreds of data points generated in club operations. The real benefit of benchmarking, though, is in tracking data over time. The number of meals served in the club dining room on a Friday night doesn't signify very much; it is simply an occurrence. But if that number is part of a declining trend in Friday night dining, it is certainly a cause for concern. Without the effort to track trends and compare them to historical performance, there is no way to manage for either quality or performance.
- It is essential that the club's general manager buys into the value of benchmarking and fully supports the effort. Without his or her backing, it will be far more challenging to implement club-wide benchmarking. That doesn't mean that individual department heads cannot benchmark within their departments and be successful, but it does limit the overall value of benchmarking to the club.
- It is helpful to have a point person for the project – and I suggest the club controller. This does not mean that the burden of benchmarking falls on the controller's shoulders – as each department's benchmarks must be the responsibility of the department head. But it is helpful to have a person knowledgeable about accounting and the use of MS-Excel to help guide and assist less knowledgeable department heads through the process.

Having said this I also want to stress that the controller's office is the logical place for the preparations of several key reports (some sort of [Weekly Revenue Report, PCPM Form 203](#), for an example, and a [Pay Period Summary Report, PCPM Form 229](#)) that will facilitate data availability club-wide, as well as the



consolidation of key benchmarks from all departments into the Executive Metrics Report which I have advocated as a useful enhancement to the monthly financial reporting package.

But even in the absence of such reports from the accounting office, a conscientious department head, recognizing that she is the person fully responsible for her department's performance, can with a little effort get the necessary data to benchmark. For example, revenue information can usually be accessed from point-of-sale reports and payroll data is available from the accounting office or payroll service – both merely take a little initiative to get the desired information.

- Depending on the club's pace of operations and individual department heads' workloads, it may make more sense to start small with one or two departments whose managers are "numbers" people and who relish the idea of a deeper empirical understanding of their business operations. The enthusiasm and resultant success from these early adopters or "pathfinders" will serve as an invaluable inspiration and guide for others. An alternative would be to implement one significant form of benchmarking club-wide – say benchmarking payroll costs across all departments. In time, the value of this will lead to a desire for more robust benchmarking of other areas of club operations.
- While every club can set their priorities for data to benchmark, here are some suggested priorities and the reasoning behind them:
 - ❖ Profit and Loss Statement (as part of the Executive Metrics Report) – low hanging fruit, easy to access data from P&Ls, requires only monthly data entry.
 - ❖ Payroll Cost – largest cost in operations, potentially yielding greatest opportunity for improvement and savings; makes future budgeting far easier; most effective when employees are paid on a bi-weekly basis (read [Why Our Workweek and Pay Cycle?](#) to understand why).
 - ❖ Departmental Revenues – by day of week, week by week, monthly, and annually; easy to access data, historical record can improve staff scheduling, makes future budgeting far easier.
 - ❖ Food and Beverage – probably the most effort and time-intensive if done thoroughly (tracking sales of beer, wine, alcohol, appetizers, desserts, specialty drinks, etc.), but provides critical feedback on any efforts to improve the average check; data can also help with managing inventory levels of alcoholic beverages.
 - ❖ Inventory and Accounts Receivable – low hanging fruit, easy to access data in accounting office, helps monitor and correct inventory volatility, requires only monthly data entry.
 - ❖ Retail – can dramatically improve performance when coupled with other [retail disciplines](#).
 - ❖ Utilities – low hanging fruit, data comes from monthly utility bills, once-monthly data entry for electricity, water & sewer, and gas; helpful in spotting and investigating usage and billing anomalies.
 - ❖ Individual Departments – prepared by department heads, makes them more knowledgeable about operations (enhancing their authority and influence), analysis of benchmarks leads to improved performance.
- After downloading and reviewing the benchmarking material, managers can customize the spreadsheets* for their operations, and begin collecting and recording the necessary data. If key data has never been tracked before, patterns will emerge quickly as benchmarking progresses, though the longer the data is tracked, the more valuable the benchmarks will be as operating standards.



- My experience with benchmarking over the years is that it usually takes several months of close focus and review to successfully set up; thereafter ongoing benchmarking becomes part of the club's routine.
- Some department heads may need training and handholding during implementation, particularly if they are not familiar with computers or spreadsheet software, but once up to speed, they fully appreciate the value of monitoring the underlying details of their operations.
- An important discipline that fully exploits the benefits of benchmarking is to make a formal review of departmental benchmarks part of the ongoing monthly review of financial statements with each department head. When combined with the [Tools to Beat Budget](#) program and an examination of progress toward the goals of the department head's annual work plan, benchmarking becomes a particularly effective means of driving progress and performance club-wide.
- All departmental benchmarks are then summarized on a monthly basis using the spreadsheets and a copy forwarded to the controller for the next and final step in the benchmarking program.
- The club controller completes the Executive Metrics Report using selected benchmarks from the departmental spreadsheets and submits it to all stakeholders as part of the club's financial reporting package. One controller who presented the EMR to the club's finance committee reported that a particularly influential member said he was "thrilled" to see such underlying performance data and looked forward to reviewing it on an ongoing basis.

Benchmarking is an essential business discipline that yields significant benefits to club operators. As H. James Harrington author, engineer, entrepreneur, and consultant in performance improvement, said "If you can't measure something, you can't understand it. If you can't understand it, you can't control it. If you can't control it, you can't improve it."

**Individual clubs will undoubtedly want to customize the Excel spreadsheets for their range of departments and scope of operations. While spreadsheets are "protected" to prevent inadvertent write-over of cell formulas, the protection is not password-protected, allowing individual clubs to modify the spreadsheets as necessary.*

2. BASICS OF BENCHMARKING

This section spells out the basic concepts involved in a program of benchmarking.



Introduction

A Cautionary Tale

Two airplanes sit on runways separated by 80 years of time and light years of technological innovation. The first plane is a WWI era Gypsy Moth carrying a pilot and passenger, the other a fully loaded 747 with 314 passengers and 52,000 pounds of fuel.

The pilot of the Gypsy Moth looks at his instruments – a fuel gauge, an altimeter, and a compass. He is ready to go and throttles the engine to full power. He bounces down the runway, is airborne in a few hundred feet and sails off into the morning sky. An hour later the plane crashes into a field killing both pilot and passenger. In examining the wreckage, it was determined that, even before takeoff, the engine was leaking oil causing it to seize in mid-flight.

Meanwhile, the pilot of the 747, as he made final preparations to takeoff, heard an alarm that indicated the hydraulic pressure that controlled his vertical stabilizer was low. Notifying the tower and disappointed passengers, the pilot returned to the jet way. Three hours later after a minor, though critical repair, the flight took off and flew safely to its destination.

Flying Blind

These fictional examples illustrate the importance of measuring operating performance. The pilot of the 747, taking advantage of engineering, technology, and aircraft evolution, had a host of gauges, dials, lights, and alarms to keep him informed of the condition and performance of all aircraft systems. The pilot of the Gypsy Moth, blind to the critical details of his plane's condition and performance, flew to his doom. A similar lack of detailed knowledge of a club's performance can be devastating, though without the deadly consequences, for the owner/operator.

While measuring business performance does not lend itself to dials and gauges, lights and alarms, there are still a host of measurements that describe the performance of a club. First and foremost are the monthly financial statements, though these by design provide summary information. Critical details can be masked by summary data. For instance, food sales are made up of two variables – the number of members eating (volume), and the average amount spent by each member (average check). Not knowing the trends of these underlying variables can lull a manager into complacency if sales are up, when in fact patronage is down but masked by higher menu prices.

Every club department has similar detailed variables that must be measured, tracked, analyzed, and reported on an ongoing basis. While it is each department head's responsibility to do this, general managers must ensure that this is done continually and consistently over the long haul. Like the pilot, they bear the ultimate responsibility and accountability for performance and cannot afford to be flying blind.



Definitions and Math Skills

Definitions

The following basic definitions will help clarify the concepts involved in benchmarking for the uninitiated as well as experienced manager. Throughout the text of this manual are *bold italicized* words that refer to the definitions below.

Amortize	to spread the cost of an item over the period of its use or life by charging an amount to its account for each period during its use or life.
Average	the usual or norm as determined by dividing the sum of two or more quantities by the number of quantities. For example, the average number of meals served in a week can be determined by adding up the total meals for the week and dividing by 7 days.
Benchmark	a standard of measurement; any piece of data that is an indicator of business operating performance. Examples would include meal counts, average meal check, cost of goods sold, meals served per payroll hour, etc.
Benchmarking	the act of measuring operational performance.
Best practice	an action, condition, or process that optimizes the efficiency and profitability of a business.
Cash register	an electrical/mechanical device for recording the amount of revenue transactions, usually with the ability to segregate different categories of sales, for example a food service cash register may have five keys allowing sales to be segregated by appetizers, entrees, desserts, specials, and alcoholic beverages.
Cost center	a subordinate operating department within a business that does not generate revenues but incurs expenses in support of other operating departments.
Count(s)	the number obtained by adding up the amount of a given item; the act of tallying the number of a given item or items.
Data	the variable values or measurements that describe an event or process.
General ledger (G/L)	the chronological recording of all business transactions in accounting, grouped and summarized on reports by individual account.
Moving average	an average that is recomputed to determine the ever-changing average of a fixed period. Example: a two-week moving average is recomputed daily to determine the average result of data over the most recent 14-day period. A moving average provides the most recent determination of the average of changing circumstances.
Operating standard	the existing benchmark or “baseline” of any operation, event, or process.



Percentage	a given part in every hundred. If 62 out of every 100 people answer yes to a question, then the percentage of positive responses is .62 or 62%.
Personal computer (PC)	a small computing and data storage device used by an individual, most designated as a desktop computer; laptop computers and tablets are more compact, portable models.
Point-of-sale (POS) device	a computerized cash register that records revenue transactions at the point of sale and summarizes all data captured on computer-generated reports.
Profit center	a subordinate operating department within a business that generates revenues and has corresponding expenses.
Ratio	a fixed relation in degree, number, etc. between two similar things. If 3 out of every 4 people answer yes to a question, then $\frac{3}{4}$ is the ratio of positive responses to the number of people questioned.
Spreadsheet software	a standard business program used by computers to allow the entry, storage, and manipulation of numeric values. Characteristically designed with a matrix of individual cells at the intersections of columns and rows. Microsoft Excel™ is the most used.
Standard	something established for use as a rule or basis of comparison in measuring quality, quantity, etc.
Statistically sound sample	an amount of data of sufficient size to ensure sound results when analyzed. For example, the number of meals served on one day only tells you what happened in that instance and would not be a sound predictor of future events, but the average of meals served over a period of a month represents a more statistically sound sample and is a better predictor of future meals served per day.
Statistics	numerical data assembled and classified to present significant information. Also, the science of collecting, organizing, summarizing, analyzing, and drawing conclusions or making inferences from data.
Tick sheet	a counting tool, a sheet of paper or form upon which a tick mark is made for each item counted.
Word processing software	a standard business program used by computers to enter, format and display text. Microsoft Word® is the most used.



Math Skills

The math skills necessary to establish a system of *benchmarks* are basic – addition, subtraction, multiplication, and division. Beyond that, an understanding of *ratios* and *percentages*, a smidgen of statistical theory, and a manager is equipped with everything he or she needs to know to track performance.

It is assumed that readers understand the basic math involved to include ratios and percentages. A brief discussion of *statistics* should suffice to bring all readers to the same understanding.

Every event, process or operation produces values or measurements that change over time. These variable values and measurements are called *data*. The science of statistics collects data, then organizes, summarizes, and analyzes it to draw conclusions or make inferences about the event, process, or operation.

Data can be either quantitative (numeric) or qualitative (dependent upon assigned characteristic or attribute). For instance, the number of people attending a catered event would be quantitative, while the hair color of attendees is qualitative. For the most part, the use of statistics to benchmark club operations will encompass quantitative or numeric data.

Data can also be either discrete or continuous. Discrete data are variables that assume values that can be counted, for instance, the number of meals served. Continuous data are variables that can assume any value in a range of values, for instance, how long it takes to cook a dinner entrée. In *benchmarking* club operations most variables will be discrete.

Data can be gathered from populations, i.e., all elements of an event, process, or operation, or it can be taken from a sample – a smaller subset of the population. A club could survey the population of all 800 members to determine satisfaction with dining services or it could survey a sample of 50 members selected at random. Most of the data collected for benchmarking clubs will include the entire population of a given variable.

In club operations data is collected through several means. *Cash registers* can collect data, while *point-of-sale (POS) devices* go further by collecting, organizing, and summarizing data. But all these devices are generically designed to appeal to as wide a market as possible. Their strength is in cost-effective power to collect data, and despite most point-of-sale devices' ability to provide customized reports, this flexibility is still within limited industry norms.

The real task of organizing, summarizing, analyzing, and, ultimately, drawing inferences from the data over time is up to the manager who understands the value of benchmarking. The following chapters will equip club managers with that understanding.



Benchmarking

What is Benchmarking?

Club operations are complex. A multitude of factors, processes, techniques, individuals, policies, procedures, laws, regulations, accepted practices, member habits, skills, and science interact dynamically to make the enterprise successful. What works today, may not work tomorrow. Change is an ever-present reality, demanding constant attention.

Management theory attempts to make sense of this dynamic complexity by formulating models to describe the behavior of people and businesses under varying circumstances. From these models have grown management theory and practices to engage almost every aspect of a club – leadership, personnel management, marketing, sales, operations, legal and accounting constitute some of the many disciplines that attempt to understand and direct the many parts that contribute to the whole.

By nature, models are simplified constructs that attempt to make sense of the changing complexity of the real thing. Underlying the models are assumptions that must be borne out in practice. The only way to objectively prove the effectiveness of a given model and its assumptions is to measure performance data in detail. Such measurements are called benchmarks.

Benchmarking is the act of measuring operational performance. The idea is to establish the measurements that reflect the norm of business performance. Measures of historical performance become the *standard* by which current and future operations may be evaluated.

Take the example of professional baseball and its measurement of a player's performance by a seemingly endless series of statistics. Baseball has a statistic for everything – batting averages, slugging averages, runs batted in, earned run averages, batting averages against right-handed and left-handed pitchers, even averages against a particular pitcher. Statisticians measure every aspect of a player's performance and managers use these statistics to help make crucial decisions during games. The underlying rationale is that most things in life follow patterns.

Once you identify those patterns from past performance, you can use them to predict future performance based upon probabilities. A batter who hits .389 against left-handed pitchers has almost a 4 in 10 chance of getting a hit against the lefty now on the mound. But that same batter, while suffering a 22-game slump with a batting average of .178, might be a poor choice to pinch hit.

Who Should Benchmark?

The general manager of a club is ultimately responsible and accountable for the performance of the operation and, therefore, has the greatest vested interest in knowing how the club is performing. But just as the responsibility for managing individual departments has been delegated to department heads, the responsibility for departmental performance rests squarely with these supervisors. Department heads have the specialized knowledge, skills, and abilities that permit a club to operate at high levels of efficiency and member satisfaction. Ultimately, club performance and benchmarking are a shared responsibility, directed and monitored by the GM.

As a result, it is department heads who have the basic responsibility to benchmark their individual operations. The benchmarks should measure all areas of operational performance and should be tracked over time to develop statistically sound operating standards. By continuing to track and monitor their benchmarks,



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department heads assure themselves of the continuing performance of their departments. By providing monthly reports that recap their departments' operation, supported by key benchmarks and analysis, department heads keep the GM informed that all is well in their operations, or if something is amiss, that it has been noticed and will be addressed. This describes the concept of "managing one's boss."

The general manager, on the other hand, has the larger responsibility to insist that this is done – and that benchmarks are kept, analyzed, acted upon, and reported. Without this level of detail, the GM is operating blind. If something has escaped his notice and goes wrong, he has no one to blame but himself.



Cautions, Tools and Requirements

Cautions

There are several cautions that must be given to managers preparing to benchmark.

1. There are as many aspects of an operation to measure as time, resources, and ingenuity will allow.

Managers have limited time to spend on the process of collecting, organizing, summarizing, and analyzing data and should avoid a common pitfall – allowing benchmarking to become an end rather than a means to a better understanding of the business. As a result, they should select their benchmarks carefully. Key benchmarks must represent operational practices and processes that are essential to departmental success or to solving problems.

2. Data used in benchmarking must be defined and collected in a consistent manner.

If for the past five years a club dining room has defined meal counts by servers counting the number of members on each check and entering that information into the POS, it will not do to change the definition of a meal to the number of entrees sold. Such comparisons will be distorted. At the very least, if such a change is necessary, it should be prominently noted and considered when comparing data from different periods. While this is usually a problem for data collected by hand, it should also be kept in mind if cash registers, or POS devices are changed or reprogrammed.

Often problems occur with consistency when procedures for collecting data are not well-defined or collection is done by different individuals with an imperfect understanding of the process. If a procedure calls for all guests entering a club pool to be counted separately from members, an inattentive or poorly trained lifeguard may lump everyone together. Care must be taken to train accounting or other employees who take numbers off cash register tapes and POS reports to ensure they get the right numbers. Mistakes are made when several numbers must be selected and added together to serve as a key benchmark. The opportunity for error increases proportionally with the number of different people assigned this task and the number of manual steps involved in obtaining or deriving data.

Other measures that require subjective evaluations such as rest room inspection scores may be distorted by one inspector who has a radically different understanding of what a clean bathroom is. In such cases, it is best to limit the number of people conducting inspections or attempt to train all inspectors to a uniform standard.

3. When comparing data, it is important to compare like to like.

Comparing lunch sales for one month to dinner sales for another month is meaningless. The two meal periods have different member dining patterns and menu prices are significantly different.

4. When using benchmarks to illuminate problems, ensure that benchmarks measure practices and processes with only one variable.

If this is not done, one or the other, or both variables interacting could cause changes to the benchmarked data. For example, if a department head wants to determine and track food sales per day but the dining



room is open 9 hours a day four days a week and 12 hours a day the other two, there are two variables involved in this benchmark – the variability of member traffic and the variability of hours open. A better solution would be to measure and compare dining room sales by day of the week thereby eliminating the variability of hours open.

5. A major pitfall in benchmarking is drawing conclusions from too small a sample of data.

The smaller the sample of measurements; the less reliable are the conclusions. Ideally, benchmarking works best in large organizations where large numbers of like events take place. For example, McDonalds will have a statistically sound sample to benchmark sales of Big Macs at its tens of thousands of outlets. There is far less statistical accuracy for a steak house that may sell only a hundred 16-ounce Porterhouse steaks in a given week.

While the smaller sample does not preclude establishing a benchmark, it does mean that any conclusions drawn from such a sample are subject to wider margins of error. Say the owner of that same steak house forecasted selling a hundred 16-ounce steaks a week and ordered accordingly. When a busload of cattlemen on the way back from their national convention stopped to eat, the restaurant naturally ran out. The lesson learned from this experience is not to order two hundred steaks a week, but to plan for next year's convention.

As department heads work with benchmarks, they quickly learn which benchmarks are suspect because of small sample size. Yet there is even virtue in working with suspect benchmarks as department heads learn the subtleties of interpreting related benchmarks to draw a more complete picture of their operations' performance.

6. When two pieces of data are compared to generate a benchmark, both a small sample size of one or the other and extreme volatility in one or the other, can have a major impact on the resultant benchmark.

For example, outerwear sales from the golf shop represent a small number of the total retail transactions. If outerwear sales per member is tracked as a statistic, that benchmark could increase dramatically during a prolonged period of cold, rainy weather. If the benchmark is used to determine the amount of outerwear purchased for the next season, the shop may end up with too much outerwear. Such benchmarks should be used with care.

Tools

The tools needed to benchmark are usually readily available to the department head.

1. Access to the monthly financial statements for his operation.

In most clubs, accounting departments will provide copies of the financial reports or its subsidiary schedules to department heads on a "need to know" basis. That is, the dining manager will receive the schedules for the food and beverage operations, but not for other departments.

In some operations, management philosophy precludes sharing this information with anyone outside the general manager, board of directors, and the accounting department. This attitude is shortsighted. If department heads don't budget, how do they know what is expected of their departments' financial



performance? If department heads cannot review their ongoing performance through financial statements how can they improve problem areas? Finally, though the general manager has ultimate responsibility for the bottom line, it is far more effective to have a group of hands-on managers working with the general manager toward the goals and financial performance of the club.

2. Access to cash register tapes and POS reports daily.

These sources have a wealth of information that often goes unused. The trick is to select only that data which is most useful for comparison and establishing trends. Further, attention must be paid to providing reports that are both meaningful and concise. The GM and other interested parties have little time to sort through reams of data and complicated, hard-to-read reports.

3. Access to a personal computer (PC).

This tool is indispensable in tracking large amounts of data over time. Some clubs might not want to spend the money to equip department heads with computers. Again, this is extremely shortsighted. Computers are efficient tools for preparing written reports, departmental communications, financial analysis, storing data, preparing marketing material, and a host of other applications. The cost of PCs has come down to the point that every department should have one. *If a club refuses to purchase one for a department head, I consider the PC so essential that the department head should consider purchasing one herself.*

4. The skills to use basic business software.

In order to take advantage of the power of a PC, all department heads must learn to use basic business software. This includes **word processing, spreadsheet, and graphics software**, in that order. There are many other specialized programs that can help a department head manage his operation, but the essential programs listed above are necessary to succeed in business and advance one's career. General managers who provide department heads with PCs must insist that their subordinate managers learn to use the basic software; otherwise, the investment in PCs is wasted. Learning can be via training manuals, an in-house trainer or mentor, the many training classes offered by outside companies, or even YouTube videos. *Again, I feel so strongly about this that I would make learning to use a computer and basic software a goal on a department head's performance evaluation.*

Requirements

There are two requirements to making benchmarking a reality.

1. The "corporate will" to make it happen.

While very few managers would dispute the value of monitoring performance measures, benchmarking will not happen without the commitment of everyone involved. So, by "corporate will" we mean the will of both the club and the "body" of managers, from general manager to department heads.

2. The initiative and ingenuity to overcome obstacles.

There are many challenges to establishing and maintaining a good system of benchmarks in a club. It requires a sound model. There must also be close coordination between department heads and the accounting department. All managers must be willing to accept change in procedures, practices, and



processes. Information must be continuously monitored, and questionable data challenged. It is certainly not easy, but most difficulties are short term. Once the basic systems are established and running, benchmarking will yield significant benefits.

An example of overcoming obstacles is the fact that even without PCs and software, department heads can still benchmark. *In my first hospitality management position, before the advent of PCs, I manually tracked key benchmarks using accounting ledgers and graph paper daily. While doing this manually is more time consuming and less flexible than on a computer, it took me no more than a half an hour a day and was part of my early morning coffee ritual.*

Sometimes there is important information that cannot be captured through the accounting system or on cash register tapes and POS reports. The only solution is to physically **count** something to get the data. This is particularly the case in conducting inventories. While retail companies have developed sophisticated equipment and software to read bar codes on inventory, many clubs have not invested in this technology. In this case, the department head has no choice but to conduct laborious, time consuming, and error prone, manual counts. While there are few specific tools to help with this other than well-organized storerooms and a calculator, accurate inventories are still of paramount importance.

No matter what obstacles are faced, managers who understand the importance of benchmarking will move heaven and earth to get what they need. If they don't, it is ultimately a failure of their "will to make it happen."



Sources of Benchmark Information

The first step in benchmarking your operation is to collect data. This data will fall into one of three categories.

Information Already Collected and Reported

The first source of benchmarking information is data already being collected and reported through the accounting/financial reporting system. Most clubs have an accounting department that verifies and records the financial transactions of the business. The accounting department routinely prepares financial reports, usually on a monthly and year-end basis. The two basic reports prepared are the:

- balance sheet, a statement of the business' value or net worth as of the last day of the month or year, and
- operating or profit and loss (P&L) statement for a given month and year-to-date (YTD). Most operating statements include a comparison of the monthly and YTD results with the budget and/or results of the previous month or the same month of the previous year.

Some accounting departments will include a comparison of key benchmarks in the profit and loss statement, but these are necessarily basic and brief. Most accounting departments are kept so busy with day-to-day accounting, payroll, bank reconciliations, invoice coding errors, member billing and queries, tax reports, inventories, balancing and closing the books at month end, and the monthly reporting cycle that they have little time for detailed analysis of benchmarks. In such cases, anything additional requires the initiative and involvement of the general manager and department heads.

Let's briefly examine the scope, benefits and drawbacks of the usual periodic reports generated by the accounting department. As mentioned before, the balance sheet provides a statement or snapshot in time of the business' value. The format for the balance sheet is

$$\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$$

and is derived from the simple understanding that the value of a business is the amount remaining after obligations are subtracted from resources (Assets – Liabilities = Value to Owner). The balance sheet provides important information to management and owners about types, amounts and liquidity of assets; types and amounts of claims against the club; and the club's resulting net value. Most of this information, except for inventory amounts, is outside the purview of department heads.

The operating statement, on the other hand, is of utmost importance to the general manager and department heads. Most clubs contain multiple *profit centers* and *cost centers*, whose operations are reflected in various departmental schedules of the P&L. These schedules contain the basic measure of performance for a department – profitability and/or meeting budget. The basic layout for a profit center is

$$\text{Revenues} - \text{Expenses} = \text{Profit (Loss)}.$$

Classifying and summarizing revenue and expense categories can enhance this basic format. Revenues can be separated by type as in a food and beverage example – where sales have been classified as member dining, catering sales and, the sum of the two, total sales. Examples of major expense categories include cost of goods sold, payroll and related expenses, and other operating expenses. For a sample profit center schedule, see Figure 1 below.



<u>THE ABC CLUB</u>		<u>FOOD & BEVERAGE OPERATIONS</u>			
		January 31, 2002			
	This	Budget			
	Year	Amount	Diff	%	
SALES					
A la Carte Food	11,517	10,128	1,389	13.7	
A la Carte Beverage	3,927	3,354	573	17.1	
Banquet Food	6,294	6,000	294	4.9	
Banquet Beverage	674	2,000	(1,326)	(66.3)	
Service Charge	3,572	3,462	110	3.2	
Miscellaneous Income	341	0	341	0.0	
Special Functions Income	0	0	0	0.0	
Total Sales	26,325	24,944	1,381	5.5	
COST OF GOODS SOLD					
Food Cost	9,443	6,290	3,153	50.1	
Beverage Cost	1,562	1,660	(98)	(5.9)	
Total Cost of Sales	11,005	7,950	3,055	38.4	
GROSS PROFIT	15,320	16,994	(1,674)	(9.9)	
PAYROLL & RELATED					
Kitchen	17,285	18,000	(715)	(4.0)	
Dining Room	15,111	16,825	(1,714)	(10.2)	
Payroll Taxes & Benefits	3,055	3,134	(79)	(2.5)	
Total Payroll	35,451	37,959	(2,508)	(6.6)	
OTHER OPERATING EXPENSES					
Contracted Services	729	850	(121)	(14.2)	
Decorations/ Flowers	175	150	25	16.7	
Educational	0	25	(25)	(100.0)	
Equipment Rental/ Lease	156	150	6	4.0	
R&M - Equipment	72	125	(53)	(42.4)	
Promotional Food	132	150	(18)	(12.0)	
Smallwares & Utensils	227	175	52	29.7	
Travel & Entertainment	0	25	(25)	(100.0)	
China, Glassware, Flatware	247	100	147	147.0	
Laundry & Linen	1,214	1,500	(286)	(19.1)	
Printing/ Office Supplies	114	300	(186)	(62.0)	
Cleaning Supplies	689	500	189	37.8	
Chemicals/ Dishwashing	1,212	1,250	(38)	(3.0)	
Paper & Disposables	787	750	37	4.9	
Music & Entertainment	0	0	0	0.0	
Uniforms	287	300	(13)	(4.3)	
Total Expenses	6,041	6,350	(309)	(117.0)	
Total Payroll & Expenses	41,492	44,309	(2,817)	(6.4)	
NET PROFIT (LOSS)	(26,172)	(27,315)	1,143	(4.2)	

Figure 1: Sample of Profit Center Schedule

Cost centers because they generate no revenues simply classify and summarize expenses as shown in Figure 2.



THE ABC CLUB		GOLF COURSE MAINTENANCE		
		January 31, 2002		
	This Year	Budget Amount	Diff	%
PAYROLL & RELATED				
Salaried	19,487	20,000	(513)	(2.6)
Hourly	6,347	6,200	147	2.4
Payroll Taxes & Benefits	1,245	1,250	(5)	(0.4)
Total Payroll	27,079	27,450	(371)	(0.6)
OTHER OPERATING EXPENSES				
Computer/ Software	110	109	1	0.9
Educational	0	100	(100)	(100.0)
Equipment Rental	1,987	2,000	(13)	(0.7)
Fertilizer	250	200	50	25.0
Fuel/ Oil/ Lubricants	125	100	25	25.0
John Deere Lease	3,200	3,200	0	0.0
Toro Lease	5,718	5,715	3	0.1
Licenses - Golf Course	175	200	(25)	(12.5)
Pesticides	350	325	25	7.7
Repair & Maintenance	150	200	(50)	(25.0)
Sand & Gravel	980	1,000	(20)	(2.0)
Security	35	35	0	0.0
Small Tools & Equipment	87	100	(13)	(13.0)
Supplies - Golf Course	159	100	59	59.0
Office Supplies	38	20	18	90.0
Mobile Radio/ Phones	179	175	4	2.3
Telephone	250	250	0	0.0
Uniforms. Rags, Mats	0	550	(550)	(100.0)
Utilities	0	70	(70)	(100.0)
Total Other Oper. Expenses	13,793	14,449	(656)	(143.2)
NET COST	40,872	41,899	(1,027)	(143.8)

Figure 2: Sample of Cost Center Schedule

The benefits of these statements prepared by the accounting department are that they:

- represent accurate results of business operations for the period,
- can be compared to both the budget and previous periods,
- given a statistically sound sample, can establish the relationship between expenses and revenues,
- often provide basic statistical analysis of key numbers, and
- are prepared as a matter of course in normal business operations, requiring no special effort on the part of department heads.



Drawbacks to these statements are that they:

- being summary reports, provide aggregate amounts that can mask underlying factors,
- are often slow to reach department heads' hands (usually 2-3 weeks after the end of the operating period),
- only provide basic analysis of key numbers and are not detailed enough for department heads who need a deeper understanding of their departments.

Information Collected by Cash Registers or POS Devices

While a lot of information is available through existing financial reports, a further source of operating information is in cash register tapes or POS reports. As part of the normal bookkeeping routine, this information is reviewed daily by accountants and then filed away with accounting records. The real value of much of this data lies in tracking daily information over time to establish the underlying trends of the business. But unless special efforts have been made to collect, organize, summarize, and analyze specific daily data, it usually gets buried in the club's accounting files.

The information captured by cash registers and POS devices is set when the equipment is initially installed and programmed. If information is deemed necessary but not available through existing tapes and reports, programming manuals for the cash register or POS should be consulted to see what additional data can be captured and reported.

Essential Yet Uncollected Information

Sometimes information deemed essential by a department head is unavailable through existing reports or through cash registers and POS systems. In such cases, he will have to use his ingenuity and initiative to collect the data. *An example was at a startup private club I once managed. Since we had no operating experience, hours of operation for various facilities were set based upon our best guess. To confirm our decision and determine necessary staffing levels we kept two "tick sheets." One was kept by the employees at the facility and tracked the number of members per hour each day. A second tick sheet was kept of all phone calls and comments from members requesting we open at times other than the existing schedule. The information gathered over time allowed us to adjust hours of operation to better serve our members.*

Another means of collecting information is to conduct a survey of members or employees. These surveys need to be carefully designed with questions that elicit clear-cut responses. A good way to do this is to provide answers on the survey that the respondent can simply check off. Another tip is to include a measurement of the importance of multiple choices so that the respondent may indicate the relative importance of a particular answer or choice. If well-designed, a survey can yield excellent data to a manager. If the same survey is administered over time, a good deal of useful data can be gathered and analyzed.



What Should be Benchmarked?

There are many performance measures that can be benchmarked in a club operation. For ease of comprehension, they have been classified into five broad categories – revenues, expenses, inventories, retail sales mixes, and processes.

Revenues

Revenues are the lifeblood of a business. Without them, there would be no business. Understanding the underlying spending habits of members and the weekly, monthly, and yearly variations in revenue flows are critical to managing a club successfully. Not only does this help scheduling staff and ordering inventories, but it also identifies marketing needs and potential problems to be solved.

Clubs offer a variety of products and services, and the various types of sales are usually reported on separate lines of the operating statement. As in our previous example a club food and beverage operation may separate “member dining” and “catering sales” on its P&L. Since this information is readily available on the monthly operating statements, it is a simple thing to set up a spreadsheet and compare sales month by month. This is done by setting up a column of calculations that will compare the results of two periods and show the % change in sales as shown in Figure 3. The benefit of such comparisons is that sales trends can be spotted and tracked.

Club Dining					
	Jan	Feb	% Ch	Mar	% Ch
Revenues (\$)					
Member Dining	8,747	8,241	(5.8)	12,974	57.4
Catering	2,892	4,723	63.3	9,875	109.1
Total Sales	11,639	12,964	11.4	22,849	76.2

The formula for the "% Change" column is ((Feb sales - Jan Sales)/ Jan Sales) times 100.

The % change for Feb shows that member dining sales fell by 5.8 % from the previous month, while catering sales increased by 63.3% and overall sales were up by 11.4%.

Figure 3: Sample Monthly Comparison of Dining Revenues

The comparisons could be of the most recent month and the previous month or considering the seasonal nature of club dining, the most recent month could be compared to the same month last year and previous years. In an ideal situation, dining room sales would grow month after month. This is seldom the case and there is great seasonal variation in the business. By comparing like periods (i.e., a month of this year to the same month of previous years) the variability of seasons is taken out of the mix and a more accurate indicator of trends is provided as shown in Figure 4.



Club Dining						
	Jan	% Ch	Feb	% Ch	Mar	% Ch
Member Dining (\$)						
2000	8,056		7,721		10,892	
2001	7,932	(1.6)	7,845	1.6	11,987	9.1
2002	8,747	9.3	8,241	4.8	12,974	7.6
Catering Sales (\$)						
2000	2,014		4,536		8,759	
2001	2,432	17.2	4,625	1.9	10,023	12.6
2002	2,892	15.9	4,723	2.1	9,875	(1.5)

The formula for the "% Change" column is ((Jan sales this yr - Jan Sales prev yr)/ Jan Sales prev yr) times 100.

The % change for Jan 2001 shows that member dining sales fell by 1.6 % from the previous Jan but increased by 9.3% in Jan 2002.

Figure 4: Sample Comparison of Monthly Dining Revenues to Previous Years

Yet, even with separate sales lines on the P&L, the information may not be detailed enough for the conscientious department head. While its helpful to separate the sales into member dining and catering, the department head may want to see member dining separated by meal period into “lunch sales,” “dinner sales” and “Sunday brunch sales” and catering sales into “on premise versus off premise” or “banquet meals versus reception counts.” A request could be made to the accounting department to display food sales in this more detailed manner, and they may agree. However, there is a practical limit to how much detail can be displayed on the P&L, which by design is a summary report.

In this case the department head must turn to her own devices and request the more detailed information from the accounting staff. In some cases, the accountants may be willing to track the information for the department head, but in most cases, they will provide the daily data from cash register tapes or POS reports to the department head who must track the data herself. Again, this is easily done using spreadsheet software.

The added benefit of daily tracking of detailed data on a spreadsheet is that the captured and summarized information may be compared and evaluated in any number of ways at any future time with little additional effort. *As an example, in a university-owned hotel that I managed we had a cafeteria operation that had served inexpensive meals to students and faculty for nearly 75 years. Over the prior decade sales had dropped off extensively due to a great variety of other dining options for these customers. We felt the space could be better used for our growing banquet needs. Since we had been tracking both cafeteria meals served and the increase in banquet business, it was simple to pull these numbers from our spreadsheets of benchmarks and present a proposal to the university to close the cafeteria and convert the space to catering use. While several preceding managers had been trying to close the cafeteria for years, the university had been unwilling to make a decision unpopular to a vocal few. When the proposal was presented with hard numbers supporting our analysis, we got a quick and positive response from the administration.*

While comparing the sales of one period to other periods is helpful, the dollar sales can mask underlying problems. This is so because the total sales for a period is the result of many members spending different



amounts of money during each sales transaction. When considered in this light, there are two very important variables underlying the total sales for any period:

- the volume of sales transactions (i.e., the number of members who purchased products or services), and
- the average amount spent by each member when making a purchase.

This underlying information is important because variations in one or the other can mean different things and require different responses from the Department Head.

The following chart shows how the fluctuating combinations of volume and average sale may affect overall food sales.

Volume (# of meals served)	Average Sales or average meal check (\$)	Food Sales (\$)
Increase	Increase	Increase
Increase	Unchanged	“
Increase by amount	Decrease by lesser amount	“
Unchanged	Increase	“
Decrease by amount	Increase by greater amount	“
Increase by amount	Decrease by same amount	Unchanged
Decrease by amount	Increase by same amount	“
Unchanged	Unchanged	“
Decrease	Decrease	Decrease
Decrease by amount	Increase by lesser amount	“
Increase by amount	Decrease by greater amount	“
Decrease	Unchanged	“
Unchanged	Decrease	“

Over the long haul not being aware of these fluctuations can create significant problems for the Department Head.

The solution to the problem is to benchmark the underlying factors of volume and average sales transaction. When this is done, the department head can pinpoint the cause of declining revenues and take appropriate action. For example: if volume is down, but each member is spending the same or more money, he needs to increase member traffic. If traffic is the same or better, but members are spending less, he needs to consider ways to increase the average sale through specials, staff up selling, etc. If both volume and average sale are down, it may indicate price sensitivity of members, and may require lowering menu prices to increase traffic, changing the menu, or investigating what other dining options members may be using.



Since cash registers and POS devices capture the number of transactions, it requires only simple math to compute the average sales transaction for any given period. The formula is

$$\text{Average Sale} = \text{Total Sales/Period} \div \text{Total Sales Transactions/Period}$$

As an example: if total sales in the dining room in February were \$8,747 and 698 meals were served, then the average sale or check was \$12.53 (\$8,747 divided by 698).

By tracking the movement and relationship of these three pieces of data (Sales, Volume, and Average Sale) a department head is in a much better position to determine trends, spot adverse patterns, and intervene as necessary. While our example above has focused on food service, the same logic applies to any club department with revenues. For instance, the Tennis Pro Shop would track Sales, # of Transactions, and Average Sale per Transaction; the Golf Pro would track Green Fees, Rounds of Golf, and Average Green Fee per Round; or an Activities Director would track Activities/Events Income, the # of Activities/Events, and the Average Income per Activity/Event.

As with the dollar amounts of revenues reported on the P&L, these other benchmarks can be tracked by day of week, weekly, monthly, and annually. Each of these periods can be compared against other like periods to establish trends and provide the Department Head with a clearer understanding of the underlying buying habits of members.

Revenues can also be compared to other benchmarks to gain a fuller understanding of member habits. An example would be for the dining manager to compare food and beverage sales with the number of active members for a given period. This useful statistic tells the department head the amount spent by members on *average* during a period while removing the variable of changing membership levels. This statistic can also be used to project revenues in future periods based upon projections of membership growth. The same principle would apply to the golf course using rounds of golf per member as a benchmark. (Needless to say, if the membership level is static, as in a mature club with a waiting list to join, there is little reason to make this comparison. It would only be useful in cases where the number of members is volatile.)

Expenses

Expenses are routinely reported on the club's operating statement and are readily available for department heads to benchmark. For profit centers it is a simple matter to compare expenses for a period to the revenues for the same period as shown in Figure 1 on page 39. Such comparison will yield a benchmark percentage that over time can be used to spot out-of-line expenses and budget expenses for future periods. For expense centers without revenues, individual expense lines could be compared to the number of members, overall operating revenues, or some other measure of club activity.

Payroll is the single largest expense in club operations. Given its impact on the bottom line and the underlying variables involved, payroll should be closely monitored. As with revenues, there are two basic variables in payroll cost – the number of hours worked by employees and the average hourly wage. Whether hourly employees are paid on a weekly, bi-weekly, or monthly basis, the accounting department prepares a report that shows the number of hours paid by type (regular, overtime, holiday, vacation, sick, etc.) and the hourly rate and total wages paid for each employee. Most of the reports will also summarize hours and wages paid by department. If this is so, it is easy to review the report and get all the pertinent data to benchmark the two variables.



Like benchmarking revenues, it is a simple matter to divide the total wages paid for the period by the total hours for the period to determine the average hourly wage.

$$\text{Average Hourly Wage} = \text{Total Wages Paid} \div \text{Total Hours Paid}$$

Note: I usually count overtime hours as 1½ hours and any premium pay hours times the level of premium pay (time and a half, double time, etc.) to see the true impact of such costly payroll hours on overall pay cost. It is not necessary to do this. The benchmark will still be valid counting each hour as 1 hour so long as it is done consistently.

While benchmarking payroll statistics each pay period is relatively easy since the data is already compiled by the accounting department, the overall impact of payroll cost on the bottom line is so dramatic that it requires closer attention. Department heads must track payroll hours daily. Doing so will give them a deeper understanding of payroll costs and staff scheduling, will stop employees from “milking the clock,” and allow timely intervention if one or more employees is failing to punch in and out as scheduled or directed.

The time and effort involved in tracking payroll hours daily is one of the most important uses of a department head’s time and is vital to his success. The amount of time invested can be reduced and the process streamlined by procedures and training. Electronic time keeping equipment allows a department head to query the database for each employee’s daily hours. Even without such equipment, she can require each employee to turn in his timecard after punching out each day, or the department head can check the timecards at the rack next to the time clock. Comparing daily hours and the volume of business with a brief review of how smoothly the size of the staff was able to handle the daily workload will develop an intimate understanding of staffing needs and eventually lead to improved scheduling and service.

The mere act of tracking the various types of payroll hours allows the department head to spot trends toward excessive overtime or sick leave abuse. It also spotlights the impact of vacation timing on the club. Obviously, it is better to allow employees to take vacations at slow times when a replacement is unnecessary. When vacations are taken during busier periods, the club ends up paying twice to accomplish the necessary work.

Most other expenses fall under the category of Other Operating Expenses and should be compared to revenues for the same period as shown in the figure on the next page.



THE ABC CLUB		FOOD & BEVERAGE OPERATIONS			
		May 31, 2002			
SALES		This Month	%	YTD	%
A la Carte Food		15,879	49.1	52,145	43.9
A la Carte Beverage		4,298	13.3	17,859	15.0
		7,198	22.2	28,781	24.3
		879	2.7	2,789	2.4
		3,572	11.0	15,123	12.7
		541	1.7	1,978	1.7
		0	0.0	0	0.0
	Total Sales	32,367	100.0	118,675	100.0
COST OF GOODS SOLD					
Food Cost		9,468	41.0	33,689	41.6
Beverage Cost		1,578	30.5	6,125	29.7
	Total Cost of Food	11,046		39,814	
GROSS PROFIT		21,321	65.9	78,861	66.5
PAYROLL & RELATED					
Kitchen		18,457	47.2	76,892	49.1
Dining Room		17,569	45.0	67,892	43.3
Payroll Taxes & Benefits		3,055	7.8	11,889	7.6
	Total Payroll	39,081	120.7	156,673	132.0
OTHER OPERATING EXPENSES					
Contracted Services		729	2.3	2,695	2.3
Decorations/ Flowers		175	0.5	879	0.7
Educational		0	0.0	125	0.1
Equipment Rental/ Lease		156	0.5	857	0.7
R&M - Equipment		72	0.2	358	0.3
Promotional Food		132	0.4	658	0.6
Smallwares & Utensils		227	0.7	1,169	1.0
Travel & Entertainment		0	0.0	487	0.4
China, Glassware, Flatware		247	0.8	1,059	0.9
		1,214	3.8	5,896	5.0
		114	0.4	546	0.5
		689	2.1	2,879	2.4
		1,212	3.7	5,423	4.6
		787	2.4	3,154	2.7
		0	0.0	0	0.0
Uniforms		287	0.9	1,258	1.1
	Total Expenses	6,041	18.7	27,443	23.1
	Total Payroll & Expenses	45,122	139.4	184,116	155.1
NET PROFIT (LOSS)		(23,801)	(73.5)	(105,255)	(88.7)

Figure 1: Sample Comparison of Expenses to Revenues

This is probably all that is necessary to benchmark them unless an expense category constitutes a large ongoing expense or one that is difficult to control. In such cases, special efforts should be made to understand these expenses through more detailed benchmarks. Examples of such expenses would be utilities, telephone, office supplies, photocopying, etc. In each case, the responsible department head will need to investigate and determine benchmarks to understand and monitor these expenses.

There are several cautions to consider in benchmarking expenses. First, unless like expenses are consistently applied to specific expense accounts when invoices are coded, the resulting expense numbers will not be



consistent and “like will not be compared with like.” An easy way to solve this is for department heads who code invoices to design an informal “expense dictionary” using an alphabetized notebook. Any time a particular type of expense is coded, simply enter the expense description alphabetically in the dictionary with a record of what expense account it was charged to. In the future, if a department head is looking at an invoice for an unusual item that was last purchased eight months ago, she may not remember to which account it was previously coded. By looking the item up in the expense dictionary, she can see where it was last coded and maintain consistency in coding.

Second, some large expenses are for items that will be used over a number of operating periods. If the expense is significant enough and the department head and accountant do not want the one-time charge to distort the expenses of a given period, they may decide to *amortize* the expense over its expected life. For instance, a golf course superintendent may purchase \$20,000 worth of fertilizer at the beginning of the year. Wisely, he has taken advantage of a bulk discount to get the material at a lower cost per ton. However, if the full expense is charged in January, the charge does not reflect the fact that the material will be used over the next twelve months. If a decision is made to amortize the cost, a 1/12 portion of the charge is made to the fertilizer expense account during each of the coming twelve months. This has the effect of more accurately showing the monthly expense for fertilizer used.

Third, in some departments some expense categories contain such small amounts of expenses compared to revenues and overall expenses for the period that the resulting % of expense to revenue is practically meaningless. In such cases, the year-to-date comparison for that expense line may be more helpful as a benchmark.

Lastly, the flow of expenses through a business tends to be more volatile than revenues, particularly in a stable or mature operation where revenues are more constant. This is because of buying patterns and quantities, inventory levels, vendor billing cycles, and other variables that make well-defined relationships between revenues and expenses difficult. But this does not necessarily invalidate the benefit of benchmarking expenses. Over time, the department head who has benchmarked his expenses will have a deeper understanding of his costs and how they relate to revenues.

Inventories

It is important to monitor the size of inventories compared to sales. Too small an inventory will cause shortages at critical times, create ill will among members when an ordered item is unavailable, and will be a constant aggravation to employees. Too large an inventory needlessly ties up precious capital, is difficult to inventory, and can contribute to spoilage and pilferage. Clubs typically have four types of operating inventories:

- food,
- beverages,
- retail, and
- consumables.

Food

Both food and beverage sales are a form of retail sales, but because of the unique nature of their inventories they will be discussed separately. Food is one of the most difficult inventories to control given that menu recipes



require a wide variety of food products in varying amounts. Given this, it is often difficult to make the easy one to one comparison of an item sold and an item used. Most clubs require a least a monthly inventory of food items. The inventory value is calculated by multiplying the counts of each line item times the cost of each item and then totaling the value of all line items.

The challenge in doing this accurately is that food items are typically purchased throughout the period, and often prices for any item vary with each purchase. Since heads of lettuce may cost anywhere from 59 to 99 cents apiece during a month, how does one value the month end count of 22 heads? The usual method based upon the FIFO (First In, First Out) method of valuing inventory, is to consider the month end count to be valued at the last purchase price. If the last purchase of lettuce was at 79 cents a head, then the value for that line of inventory would be 22 heads of lettuce times 79 cents a head, or \$17.38. Another method is to average the amount of per unit costs from all purchases during the month. The club controller will usually specify which method to use in valuing inventories.

Once inventories are completed, the total dollar value of inventory is entered in the corresponding asset account of the **General Ledger (G/L)**. Thus, it will be displayed on the balance sheet at month end.

A key benchmark of a food service operation is the Food Cost Percentage. This calculation involves determining the amount of food stock consumed during a given period and then comparing this amount to Food Sales. The formula for determining the cost of food consumed is

$$\text{Cost of Food} = \text{Beginning Inventory} + \text{Purchases} + \text{or} - \text{Returns \& Adjustments} - \text{Ending Inventory}$$

Once the Cost of Food is calculated, it can be compared to Food Sales.

$$\text{Food Cost Percentage} = \text{Cost of Food} (\div) \text{Food Sales} (\times) 100$$

Other useful benchmarks for inventory levels are the Sales to Inventory Ratio and Inventory Turns, both of which measure the efficiency of inventory sizing and are computed as follows:

$$\text{Sales to Inventory Ratio} = \text{Food Sales for the Period} (\div) \text{Average Food Inventory}^*$$

$$\text{Inventory Turns} = \text{Cost of Food} (\div) \text{the Average Food Inventory}^*$$

(*Note: As inferred by the word “average” describing the inventory level, these measures are best used for multi-period evaluations such as quarterly, semi-annually, or annually.)

By tracking Food Cost Percentage, Sales to Inventory Ratio and Inventory Turns over time, a department head monitors, and controls inventory levels and assures himself that the Food Cost Percentage is in line with the budget.

High value items such as steaks and lobsters should be inventoried more frequently, maybe even daily. The number consumed each day should match the number of orders. Making the effort to do this will guard against pilferage. The same holds true for some high volume, easily pilfered items.

The number of a menu item sold is captured by POS devices, but not by older model cash registers. If a club is operating with such registers, it will require someone manually reviewing member tickets and tallying items sold. While this seems complicated, it can be incorporated in the closing routine for dining room staff with minimal effort.



Beverages

Beverage inventories refer to alcoholic beverages. Non-alcoholic beverages such as sodas, bottled water, sports drinks, etc., are considered part of the food inventory.

Beer, wine, and liquor have always been attractive targets for pilferage. For this reason, they should always be kept secure with a limited number of responsible employees granted access to storage areas. Fortunately, bulk stocks are easier to count because beverages come in discrete units (i.e., bottles and cans). However, open liquor and wine stocks at bars must be inventoried using template sticks to measure the amount remaining in any bottle. In the case of draft beer, it is easiest to consider a keg consumed once it is tapped. Though sales will not correspond exactly with beer consumption, the discrepancy will be minimized if consumption habits are relatively stable, and the department head is consistent in considering tapped kegs as consumed. The same benchmarks used for food also apply to beverages.

Cost of Beverage = Beginning Inventory + Purchases + or – Returns & Adjustments – Ending Inventory

Beverage Cost Percentage = Cost of Beverage (÷) Beverage Sales (times) 100

Sales to Inventory Ratio = Beverage Sales (÷) Average Beverage Inventory

Beverage Inventory Turns = Beverage Cost (÷) Average Beverage Inventory

Given different price markups and level of sales, it is a good idea to track these statistics for each type of alcoholic beverage, i.e., beer, wine, and liquor. Also, if an operation has multiple beverage outlets, it is helpful to track beverage costs by outlet. This is done by tracking storeroom issues to each location, inventorying the bars separately, and determining the key benchmarks for each outlet.

Other benchmarks could include the:

- number of bottles/cans/glasses of beer sold and the average price per beer,
- number of bottles/glasses of wine sold and the average price per bottle or glass,
- number of liquor drinks sold and the average price per drink.

Each of these measures if tracked carefully over time will make the budgeting of beverage revenues much easier by projecting sales per period based on historical benchmarks. They are also useful in spotting shortages when the number sold does not agree with the amounts consumed.

As in the case of food sales, the number of alcoholic drinks sold can be captured by cash registers and POS devices and are shown on daily tapes and reports.

Retail

In addition to food and beverage sales, clubs typically have what are considered more traditional retail sales. The golf pro shop and tennis pro shop sell clothing and sports-related merchandise. As such, these operations carry stocks which must be inventoried on a regular basis, usually monthly.

Like food and beverage inventories, monthly counts of retail items are taken, tallied and the total value of the inventory shown on the club's balance sheet. The same measures of cost and inventory efficiency apply to retail inventories as was discussed above under food and beverage. They are:



Cost of Goods Sold = Beginning Inventory + Purchases + or – Returns & Adjustments – Ending Inventory

Merchandise Cost Percentage = Cost of Goods Sold (÷) Merchandise Sales (×) 100

Sales to Inventory Ratio = Merchandise Sales (÷) Average Merchandise Inventory

Inventory Turns = Cost of Goods Sold (÷) Average Merchandise Inventory

Consumables

Consumables are the supplies that are used up in support of normal operations. In a snack bar operation, they might include paper napkins, plastic cups, paper plates, etc. In housekeeping, they could include toilet paper, paper towels, window cleaner, all-purpose cleaner, etc. A club locker room uses various supplies such as soap, toilet paper, tissues, shampoo, conditioner, etc.

Regardless of what the items are, if they are high value, high volume, or readily pilfered, they should be inventoried, and their usage benchmarked. Conducting regular inventories of these items will reduce loss, avoid surprise shortages, and allow the usage to be benchmarked against a volume measure of business.

For example, if a club inventories locker room supplies at the end of every month, the monthly amount consumed can be determined by the formula:

Amount Consumed = Beginning Inventory + Purchases + or – Returns & Adjustments – Ending Inventory

This amount can be compared to male and female rounds of golf for the month to arrive at a benchmark for usage of items in each locker room. (Note: While there is only an indirect correlation between golf rounds and use of the locker rooms, the comparison will probably be valid enough for benchmarking purposes. Department heads are encouraged to experiment and see if there may be more accurate indicators of locker room use.) By monitoring these benchmarks month by month, anomalies can be spotted and investigated. Additionally, the benchmarks derived over a number of periods can be used to order inventories based upon forecasted rounds of golf.

Retail Sales Mix

Beyond the basic inventory efficiency statistics, a retail manager must pay close attention to the sales mix of the operation. This is important because the buying decisions of the retailer are a major determinant of a retail operation's success. Markdowns eat away at profits and stagnant inventories reduce funds available for purchasing new lines of merchandise. Without a clear understanding of what members want, retailers place themselves at risk with each purchasing decision.

Given the everchanging designs of clothing, the rapid technological innovation of sports equipment, the fickleness of fad and fashion, and the unpredictability of member desires, a retail department head must have a clear understanding of what has and has not sold in the past, and why. Amid the hype and ballyhoo of vendors, it is often the only sound predictor of future sales.

Fortunately, cash registers and POS devices capture a lot of information about retail sales as they are rung up. Properly programmed to categorize sales into logical groupings of merchandise, these machines give daily and monthly totals of sales by category, the number of sales transactions, and track the count of each item of inventory. Retailers, by tracking the sales of an item compared to the whole can quantify the relative popularity of each item. This can be done by comparing the sales of one item to total sales for the period, expressed as a



percentage. It is also useful to compare the sales of any given item over time to get a sense of the seasonality of the item. Negative sales trends for any item or category of items should be investigated more thoroughly.

One way to do this is to examine the underlying variables of the sale. Take for instance the sale of golf balls. If benchmarks indicate a decline in the number of golf balls sold, the retailer should first compare monthly sales with rounds of golf. If golf rounds remained constant or are growing, this indicates golfers are buying less golf balls than historically. Another step in the investigation would be to compare sales of lower priced to higher priced golf balls. If the decline is due to fewer expensive and/or more inexpensive balls being sold, it may indicate member price sensitivity. If the sale of golf balls is down across the spectrum of price, it may indicate a discount competitor has tapped the club's market. In any case, the comparison of benchmarks can be useful in trying to understand specific retail trends.

By tracking the retail sales mix carefully month to month and season to season, the retail manager becomes intimately familiar with the buying patterns of his members. In the long run, this makes him a better purchaser and lessens the risk of each buy.

It is also a good idea to track the number and level of discounts given to sell different categories of retail items. This will indicate both the price sensitivity of members and will graphically identify poor buying decisions.

While this section has dealt primarily with true retail operations, the same analysis of sales mix applies to food and beverage sales. A chef, by examining which items are selling from the menu, can better understand the eating habits of his members and can engineer the menu to take advantage of this knowledge. Likewise, the bar manager can remove a slow-moving beer and replace it with a more popular selection. Again, it is the benchmarks that allow these department heads to understand what is moving and what is not.

Processes

There are many business practices that accomplish specific tasks. To ensure that the methodology is efficient, a manager will find it helpful to measure and benchmark important processes. Since there are so many possible processes to measure, it is difficult to describe them in a general way. Rather, several examples are suggested to prompt the ingenuity of individual department heads in benchmarking their own processes.

The first example is of a club serving a fixed price Easter Buffet – \$16.95 for adults and \$8.95 for children twelve and under. This buffet is an annual event, thereby lending its benchmarks to multi-year comparisons. The Chef is concerned with the overall success of the event, member satisfaction, and profitability. To monitor these, he tracks the total food and beverage sales for the event, the number of children and adults eating, a brief description of the weather (which can have a dramatic impact on turnout), the scores from comment cards returned after the buffet and the costs involved.

In the case of the buffet, he measures the food cost by “post-costing.” This technique calculates the raw ingredient cost of all food items prepared and subtracts the value of unconsumed food that can be used in other forms to generate revenue (for example roast beef that will be used in making hash for the next week's menu). He then compares the food cost to sales to determine his food cost percentage for the buffet. The amount and type of food leftover is noted as an aid to planning for next year. Lastly, he tracks the labor cost of both the kitchen and dining room employees who prepared and served the buffet. The review of this information and comparing the benchmarks to past years allows him to improve the event in future years.

Another example would be of a housekeeping department performing inspections of restrooms using a standardized inspection sheet. The scores are tracked by individual housekeeper and in total to determine



individual and departmental benchmarks. Housekeepers, who maintain a two-week *moving average* of 90 or above, receive 25 cent per hour performance pay kicker for their efforts.

Another example of measuring a process was in a dining room of a club that I managed that was receiving complaints from members about slow service. To verify the problem and look for solutions, we purchased an electronic time stamp and placed it on the kitchen line. For two weeks servers were required to time stamp their tickets before putting them in the window and cooks likewise stamped the tickets when the order was up. Finally, when the servers picked up their orders to take to tables, they stamped the ticket one final time. By analyzing the tickets, we were able to establish benchmarks for food preparation and delivery. Incidentally, the times for both kitchen and servers improved dramatically over the two-week period as employees became more aware of timing. By the end of the two weeks, the problem had solved itself, but we saved the benchmarks in case there was a recurrence of the problem.

As can be seen from these examples, specific benchmarks can be designed to measure specific processes with an eye toward improvement; as with all benchmarks, they are only helpful in comparing recurring processes and the larger the number of measures, the more useful the benchmarks.

Departmental Benchmarks

Proposed benchmarks for each club operating department are presented in the fourth section of this book, starting on page 53.

Conclusion

Benchmarking is not complicated, but it does require organization and persistence. It is best accomplished by setting up routine systems to collect, compile, report, and analyze the information collected. Like any business discipline, it requires the will to make it happen, but the knowledge gained by benchmarking will bring a club to the top of its game.

3. BENCHMARKING STANDARDS, POLICIES AND PROCEDURES

The section provides sample benchmarking standards,
policies and procedures which can be adapted for
individual clubs.



Subject: Benchmarking

A-5501

- A. Policy. It is the policy of the club that Department Heads benchmark their operating areas.
- B. Definition. Benchmarking is the act of measuring operational performance. The idea is to establish the measurements that reflect the norm of business performance. Measures of historical performance become the standard by which current and future operations may be evaluated.
- C. Reasons to Benchmark
1. To establish the baseline or “benchmark” of existing operational performance.
 2. The benchmark performance can be considered the operating standard and all future performance can be compared to it.
 3. After tracking operating statistics for a sufficient period to ensure a statistically sound sample, benchmarks can be used to establish performance goals for future operating periods.
 4. It is useful to compare an operation’s performance measures for a given period to other past periods, to other similar operations, or to the industry.
 5. Identifying under-performance or best practices.
 6. Benchmarks from past periods can make budgeting for future periods easier and far more accurate.
 7. Revenue benchmarks from previous periods aid in forecasting business levels in future periods.
 8. Tracking revenues and comparing them to historical benchmarks allows management to measure member response to products/services and new initiatives.
 9. While most managers have a general sense of the many variables influencing their operation, having the hard numbers and statistics supports the validity of decisions, proposed changes in the operation, and requests for additional resources. Benchmarks can be used to establish performance parameters for bonus and other incentive programs.
 10. The few minutes spent each day in recording and reviewing key operating statistics make a manager intimately familiar with the rhythms and flow of his operation.
 11. A significant reason for benchmarking is that it establishes the condition of the operation upon a new manager’s arrival and gives him a graphic demonstration of the many operational improvements under his leadership.



D. Responsibilities

1. The General Manager is ultimately responsible and accountable for the performance of the club and, therefore, has the greatest vested interest in knowing how the club is performing.
2. But just as the responsibility for managing individual departments has been delegated to Department Heads, the responsibility for departmental performance rests squarely with these supervisors. Department Heads have the specialized knowledge, skills, and abilities that permit their department to operate at high levels of efficiency and member satisfaction. As a result, it is Department Heads who have the basic responsibility to benchmark their individual operations.
3. Ultimately, performance and benchmarking are shared responsibilities, directed and monitored by the General Manager.



Subject: Benchmarking Responsibilities

A-5502

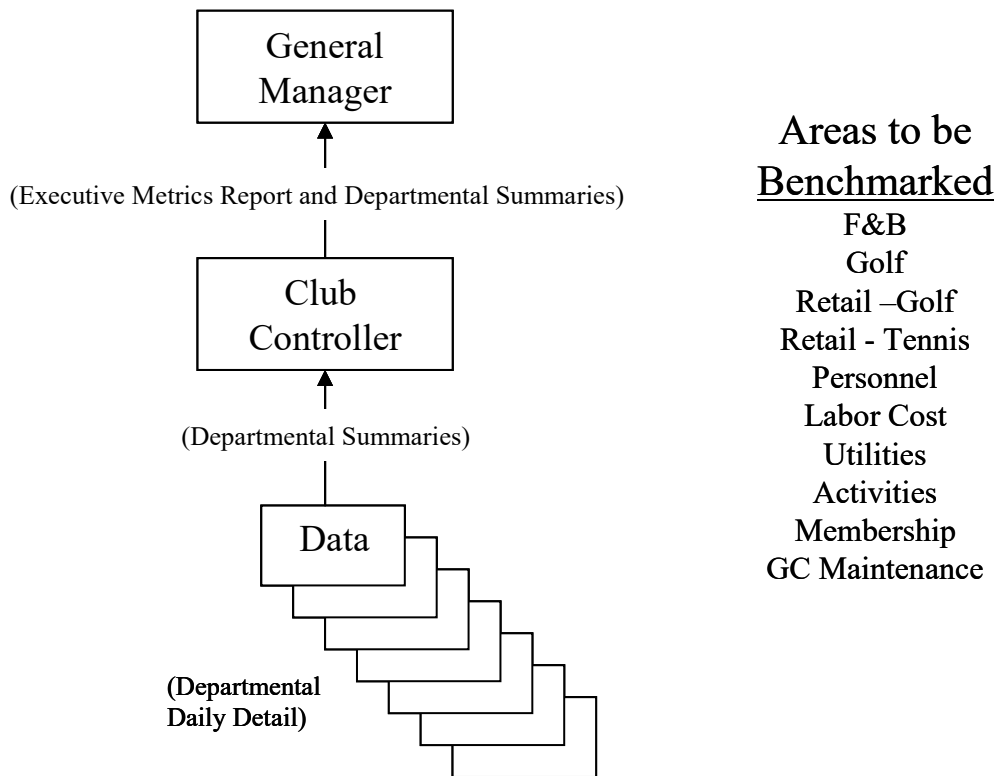
- A. Policy. It is the policy of the club that the responsibility to benchmark operations be assigned to the Department Head level according to the assignments listed below.
- B. Responsibilities. General Managers may assign different responsibilities based upon their determination of how to best accomplish the goal of benchmarking. The following are logical and suggested individuals.
1. Executive Metrics Report – Controller
 2. Food & Beverage – Clubhouse Manager, F&B Manager, or Dining Room Supervisor
 3. Golf – Head Golf Professional
 4. Tennis – Head Tennis Professional
 5. Retail Golf – Head Golf Professional or Merchandise Manager
 6. Retail Tennis – Head Tennis Professional or Merchandise Manager
 7. Accounting – Controller
 8. Personnel – Personnel Administrator or HR Manager
 9. Labor – Controller
 10. Utilities – Facility Manager or Maintenance Manager
 11. Activities – Activities Director
 12. Aquatics – Activities Director, Assistant Activities Director, or Pool Manager
 13. Maintenance – Facility Manager or Maintenance Manager
 14. Golf Course Maintenance – GC Superintendent
 15. Safety – Facility Manager or Maintenance Manager



Subject: Benchmarking Flow Chart

A-5503

Benchmark Flow Chart





Subject: Executive Metrics Report

A-5504

- A. Policy. It is the policy of the club that an Executive Metrics Report be prepared and forwarded with the Monthly Operating Statements to whoever receives the Monthly Statement.
- B. Background. An Excel™ spreadsheet has been developed to track standardized club benchmarks. This spreadsheet is called the Executive Metrics Reports. The Executive Metrics report may be modified to fit the unique operation of a club, though as much as possible of the standardized information will be provided.
- C. Responsibilities
1. The Club Controller will complete the Executive Metrics Report spreadsheet as soon as the month-end books are closed, and the financial statements prepared. The Controller will provide a copy of the report to the General Manager and other recipients of the financial statements.
 2. The Club Controller will also maintain an electronic archive of all clubs' Executive Metrics Reports.
- D. Sample. A sample of an Executive Metrics Report is shown starting on page 62.

4. Departmental Benchmarks

This section spells out in greater detail the requirements for benchmarking in various club departments.



Activities 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. Activities benchmarking allows the club to monitor key statistics of the Activities operation. Such benchmarking will show the distribution, attendance, and revenues of activities by category and age, and other miscellaneous benchmarks.

Sources of Information

Daily Tracking. The following information should be tracked by day, month, and year:

- Number of activities by category and age group.
- The number of attendees at activities by category and age group.
- The revenues for activities by category.

Data Collected

The data collected and the data source for the activities operation is summarized in the following table along with the proposed time periods to summarize the information. The data collected will vary from club to club depending upon the types and varieties of activities offered.

Data Collected	Collection Frequency	Summarized by			Data Source
		Mo	YTD	Yr	
Number of Activities by Type Birthday Parties Kids' Corner Fitness Classes Massage Sessions Holiday Events Special Events Activities Summer Camp	Monthly	X	X	X	Manual count
Number of Activities by Age Group 2 and under 3 – 5 6 – 8 9 – 12 13 – 17 Adult (50+) Family	Monthly	X	X	X	Manual count



Data Collected	Collection Frequency	Summarized by			Data Source
		Mo	YTD	Yr	
Number of Attendees by Activity Types Birthday Parties Kids' Corner Fitness Classes Massage Sessions Holiday Events Special Events Activities Summer Camp	Monthly	X	X	X	Manual count
Number of Attendees by Age Group 2 and under 3 – 5 6 – 8 9 – 12 13 – 17 Adult (50+) Family	Monthly	X	X	X	Manual count
Revenue by Activity Type Birthday Parties Kids' Corner Fitness Classes Massage Sessions Holiday Events Special Events Activities Summer Camp	Monthly	X	X	X	POS reports
Kids' Corner Attendance by Day of Week Tuesday Wednesday Thursday Friday Saturday Sunday	Monthly	X	X	X	Manual Count



Benchmarks

Benchmark	Underlying Data		Calculation	Purpose
Average Attendees at Activities by Type	Number of Attendees by Activity Type	Number of Activities by Type	Number of Attendees by Activity Type divided by Number of Activities by Type	Shows average attendance at activities.
Average Revenue by Activity Type	Revenue by Activity Type	Number of Activities by Type	Revenue by Activity Type divided by Number of Activities by Type	Shows average revenue for different activities.
Average Attendees at Activities by Age Group	Number of Attendees by Age Group	Number of Activities by Age Group	Number of Attendees by Age Group divided by Number of Activities by Age Group	Shows average attendance at activities by age group.

Spreadsheets

Private Club Performance Management has designed MS Excel® spreadsheets to track activities 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-Date 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 a 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 on the following pages.



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

Year-to-Date Family Activities Report												Year: 2005		
Club: Oak Hill Club														
# of Activities	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	%
Birthday Parties	2	0	1	4	4	7							18	2.2
Kids Corner	31	31	36	32	31	39							200	24.7
Fitness Classes	53	52	60	59	56	57							337	41.6
Massage Sessions	11	11	6	4	17	17							66	8.1
Holiday Events	0	1	1	0	1	0							3	0.4
Special Events	3	3	1	4	2	4							17	2.1
Activities	37	19	24	27	29	31							167	20.6
Summer Camp	0	0	0	0	0	3							3	0.4
TOTAL	137	117	129	130	140	158	0	0	0	0	0	0	811	100.0
# of Activities by Age Group														
2 and under	0	0	0	0	9	0							9	1.0
3 - 5	43	38	45	42	51	51							270	30.3
6 - 8	23	10	10	13	12	22							90	10.1
9 - 12	20	10	6	10	7	19							72	8.1
13 - 17	1	2	2	1	0	0							6	0.7
Adult	66	61	71	73	66	76							413	46.4
50+	0	0	0	0	0	0							0	0.0
Family	4	2	3	6	7	8							30	3.4
TOTAL	157	123	137	145	152	176	0	0	0	0	0	0	890	100.0
# of Attendees														
Birthday Parties	35	0	16	79	103	138							371	6.2
Kids Corner	47	55	107	46	88	194							537	9.0
Fitness Classes	446	435	499	386	293	296							2,355	39.3
Massage Sessions	11	11	6	4	17	17							66	1.1
Holiday Events	0	25	300	0	268	0							593	9.9
Special Events	19	18	16	224	79	67							423	7.1
Activities	242	215	267	201	153	213							1,291	21.5
Summer Camp	0	0	0	0	0	358							358	6.0
TOTAL	800	759	1,211	940	1,001	1,283	0	0	0	0	0	0	5,994	100.0
# of Attendees by Age Group														
2 and under	0	0	75	0	0	0							75	1.3
3 - 5	86	96	272	89	124	237							904	15.4
6 - 8	61	54	143	68	43	279							648	11.0
9 - 12	41	30	72	23	10	210							386	6.6
13 - 17	6	5	16	0	0	0							27	0.5
Adult	524	500	583	476	349	378							2,810	47.9
50+	0	0	0	0	0	0							0	0.0
Family	71	53	55	262	458	121							1,020	17.4
TOTAL	789	738	1,216	918	984	1,225	0	0	0	0	0	0	5,870	100.0



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

Revenue by Activity	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	%
Birthday Parties	288	0	199	689	960	1,390							3,526	10.5
Kids Corner	774	778	1,812	800	1,460	3,723							9,347	27.9
Fitness Classes	0	0	0	0	0	0							0	0.0
Massage Sessions	145	325	341	0	374	96							1,281	3.8
Holiday Events	0	375	0	0	235	0							610	1.8
Special Events	475	400	1,700	375	738	356							4,044	12.1
Activities	1,080	674	654	630	481	733							4,252	12.7
Summer Camp	0	0	0	0	0	10,500							10,500	31.3
TOTAL	2,762	2,552	4,706	2,494	4,248	16,798	0	0	0	0	0	0	33,560	100.0
Kids Corner Attendance														
Tuesday	13	10	24	6	23	38							114	21.0
Wednesday	11	17	12	2	9	56							107	19.7
Thursday	17	3	26	9	25	51							131	24.2
Friday	5	17	23	21	21	34							121	22.3
Saturday	1	8	22	8	10	19							68	12.5
Sunday	1	0	0	0	0	0							1	0.2
TOTAL	48	55	107	46	88	198	0	0	0	0	0	0	542	100.0
Benchmarks														
Avg Attendance/Activity														
Birthday Parties	17.5	#DIV/0!	16.0	19.8	25.8	19.7	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	20.6	#DIV/0!
Kids Corner	1.5	1.8	3.0	1.4	2.8	5.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.7	#DIV/0!
Fitness Classes	8.4	8.4	8.3	6.5	5.2	5.2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7.0	#DIV/0!
Massage Sessions	1.0	1.0	1.0	1.0	1.0	1.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.0	#DIV/0!
Holiday Events	#DIV/0!	25.0	300.0	#DIV/0!	268.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	197.7	#DIV/0!
Special Events	6.3	6.0	16.0	56.0	39.5	16.8	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.0	#DIV/0!
Activities	6.5	11.3	11.1	7.4	5.3	6.9	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	24.9	#DIV/0!
Summer Camp	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	119.3	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	119.3	#DIV/0!
Avg Revenue/Activity														
Birthday Parties	144.00	#DIV/0!	199.00	172.25	240.00	198.57	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	195.89	#DIV/0!
Kids Corner	24.97	25.10	50.33	25.00	47.10	95.46	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	46.74	#DIV/0!
Fitness Classes	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	#DIV/0!
Massage Sessions	13.18	29.55	56.83	0.00	22.00	5.65	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	46.74	#DIV/0!
Holiday Events	#DIV/0!	375.00	0.00	#DIV/0!	235.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	#DIV/0!
Special Events	158.33	133.33	1,700.00	93.75	369.00	89.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	19.41	#DIV/0!
Activities	29.19	35.47	27.25	23.33	16.59	23.65	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	203.33	#DIV/0!
Summer Camp	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	3,500.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.46	#DIV/0!
Avg Attendance/Age Group														
2 and under	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8.3	#DIV/0!
3 - 5	2.0	2.5	6.0	2.1	2.4	4.6	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	3.3	#DIV/0!
6 - 8	2.7	5.4	14.3	5.2	3.6	12.7	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7.2	#DIV/0!
9 - 12	2.1	3.0	12.0	2.3	1.4	11.1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.4	#DIV/0!
13 - 17	6.0	2.5	8.0	0.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	4.5	#DIV/0!
Adult	7.9	8.2	8.2	6.5	5.3	5.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.8	#DIV/0!
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!	#DIV/0!	#DIV/0!
Family	17.8	26.5	18.3	43.7	65.4	15.1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	34.0	#DIV/0!



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

Year-to-Year Family Activities Report														
Club: Oak Hill Club														
# of Activities	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	AVG	%
Birthday Parties	3	27	48										26.0	2.6
Kids Corner	15	408	374										265.7	26.9
Fitness Classes	5	497	562										354.7	35.9
Massage Sessions	15	146	150										103.7	10.5
Holiday Events	10	11	8										9.7	1.0
Special Events	25	93	84										67.3	6.8
Activities	14	174	225										137.7	13.9
Summer Camp	1	37	32										23.3	2.4
TOTAL	88	1,393	1,483	0	0	0	0	0	0	0	0	0	988.0	100.0
# of Activities by Age Group														
2 and under	0	5	3										2.7	0.3
3 - 5	3	545	500										349.3	33.3
6 - 8	2	160	161										107.7	10.3
9 - 12	2	169	127										99.3	9.5
13 - 17	3	24	15										14.0	1.3
Adult	5	592	699										432.0	41.2
50+	5	1	0										2.0	0.2
Family	5	52	71										42.7	4.1
TOTAL	25	1,548	1,576	0	0	0	0	0	0	0	0	0	1,050	100.0
# of Attendees														
Birthday Parties	28	496	1,040										521.3	6.7
Kids Corner	152	703	820										558.3	7.2
Fitness Classes	75	2,941	4,629										2,548.3	33.0
Massage Sessions	37	137	149										107.7	1.4
Holiday Events	112	1,861	1,355										1,109.3	14.4
Special Events	412	2,697	828										1,312.3	17.0
Activities	20	1,409	2,113										1,180.7	15.3
Summer Camp	6	511	652										389.7	5.0
TOTAL	842	10,755	11,586	0	0	0	0	0	0	0	0	0	7,728	100.0
# of Attendees by Age Group														
2 and under	0	0	60										20.0	0.3
3 - 5	24	1,356	1,455										945.0	13.8
6 - 8	12	796	1,196										668.0	9.8
9 - 12	16	687	693										465.3	6.8
13 - 17	0	132	21										51.0	0.7
Adult	75	3,803	5,473										3,117.0	45.6
50+	60	3	0										21.0	0.3
Family	25	1,935	2,684										1,548.0	22.6
TOTAL	212	8,712	11,582	0	0	0	0	0	0	0	0	0	6,835	100.0



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

Revenue by Activity	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	AVG	%
Birthday Parties	128	5,035	8,700										4,621.0	9.5
Kids Corner	425	12,065	15,546										9,345.3	19.1
Fitness Classes	125	195	0										106.7	0.2
Massage Sessions	458	2,474	3,321										2,084.3	4.3
Holiday Events	524	17,684	1,085										6,431.0	13.2
Special Events	878	10,257	11,035										7,390.0	15.1
Activities	345	4,972	8,255										4,524.0	9.3
Summer Camp	125	18,081	24,947										14,384.3	29.4
TOTAL	3,008	70,763	72,889	0	0	0	0	0	0	0	0	0	48,887	100.0

Kids Corner Attendance	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	AVG	%
Tuesday	132	201	181										171.3	23.8
Wednesday	148	115	170										144.3	20.1
Thursday	178	217	232										209.0	29.1
Friday	115	135	218										156.0	21.7
Saturday	48	24	27										33.0	4.6
Sunday	15	2	0										5.7	0.8
TOTAL	636	694	828	0	0	0	0	0	0	0	0	0	719	100.0

Benchmarks	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	AVG
Avg Attendance/Activity													
Birthday Parties	9.3	18.4	21.7	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	20.1
Kids Corner	10.1	1.7	2.2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.1
Fitness Classes	15.0	5.9	8.2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7.2
Massage Sessions	2.5	0.9	1.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.0
Holiday Events	11.2	169.2	169.4	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	114.8
Special Events	16.5	29.0	9.9	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	19.5
Activities	1.4	8.1	9.4	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8.6
Summer Camp	6.0	13.8	20.4	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	16.7
Avg Revenue/Activity													
Birthday Parties	42.67	186.48	181.25	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	177.73
Kids Corner	28.33	29.57	41.57	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	35.18
Fitness Classes	25.00	0.39	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.30
Massage Sessions	30.53	16.95	22.14	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	20.11
Holiday Events	52.40	1,607.64	135.63	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	665.28
Special Events	35.12	110.29	131.37	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	109.75
Activities	24.64	28.57	36.69	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	32.86
Summer Camp	125.00	488.68	779.59	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	616.47

Avg Attendance/Age Group	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	AVG
2 and under	#DIV/0!	0.0	20.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7.5
3 - 5	8.0	2.5	2.9	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.7
6 - 8	6.0	5.0	7.4	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.2
9 - 12	8.0	4.1	5.5	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	4.7
13 - 17	0.0	5.5	1.4	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	3.6
Adult	15.0	6.4	7.8	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7.2
50+	12.0	3.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10.5
Family	5.0	37.2	37.8	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	36.3



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

Private Club Performance Management 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 a 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 the same only covering annual summary totals year by year.



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

Executive Metrics Report		Club: Your Club Name Here				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	\$3,404	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!
Golf 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
GC Maint Expense/Hole	3,978	4,116	4,297	5,443	0	0	0	0	0	0	0	0	17,833
Payroll Cost/Total Cost %	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%
GC Maint OT Hours	31.5	39.1	64.7	142.5									277.8



Facility Maintenance 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. Facility Maintenance benchmarking allows the club to monitor key statistics of the facility maintenance operation. Such benchmarking will show the distribution and seasonality of work orders by department and task, as well as the work hours and average time by task.

Sources of Information

Data tracking by Facility Maintenance Manager. The following information can be tracked daily by the Facility Maintenance Manager:

- Work orders by department and task.
- Work hours by task.

Data Collected

The data collected and the data source for the facility maintenance operation are summarized in the following table along with the proposed time periods to summarize the information.

Data Collected	Collection Frequency	Summarize by			Data Source
		Mo	YTD	Yr	
Work Orders by Department	Daily	X	X	X	Daily Tracking
Work Orders by Task	Daily	X	X	X	Daily Tracking
Work Hours by Task	Daily	X	X	X	Daily Tracking

Benchmarks

Benchmark	Underlying Data		Calculation	Purpose
Average Time per Repair Work Order	Total Repair Order Hours	Total Repair Work Orders	Total Repair Order Hours divided by Total Repair Orders	To determine the amount of time used for Repair Work.
Average Time per Preventive Maintenance Work Order	Total PM Work Order Hours	Total PM Work Orders	Total Pm Work Order Hours divided by Total PM Work Orders	To determine the amount of time used for PM Work.
Average Time per Project Work Order	Total Project Order Hours	Total Project Work Orders	Total Project Work Order Hours divided by Total Project Work Orders	To determine the amount of time used for Project Work.
Distribution of Work Orders by Department	Total Departmental Work Orders	Total Work Orders	Total Departmental Work Orders divided by Total Work Orders	To monitor the distribution of Work Orders by each Department



Benchmark	Underlying Data		Calculation	Purpose
Distribution of Work Orders by Task	Total Task Work Orders	Total Work Orders	Total Task Work Orders divided by Total Work Orders	To monitor the distribution of Work Orders by Task
Distribution of Work Hours by Task	Total Task Hours	Total Work Hours	Total Task Hours divided by Total Work Orders	To monitor the distribution of Work Hours by Task

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

1. Work orders by department by month and annually.
2. Work order by task by month and annually.
3. Work hours by task by month and annually.
4. Average time per task.

Spreadsheets

Private Club Performance Management has designed MS Excel® spreadsheets to track facility maintenance 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-Date 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 a 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 on the following pages.



Facility Maintenance Benchmarks – Year-to-Date Spreadsheet

Year-to-Date Maintenance Operations Report													Year: 2007	
Club: Oak Hill Country Club														
Work Orders by Dept	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	%
F&B Kitchen	8	6	2	4	2	8	2	4	6	8	2	8	60	17.3
F&B Dining Rooms	2	6	4	4	8	3	4	6	4	4	6	2	53	15.3
F&B Catering Space	1	2	0	4	2	6	1	1	2	4	2	4	29	8.4
F&B Snack Bar/Bev Crt	0	0	0	1	6	6	4	2	1	5	2	0	27	7.8
Golf	2	0	2	5	2	3	1	4	2	5	1	3	30	8.6
Tennis	0	0	1	2	2	3	1	3	1	2	2	0	17	4.9
Admin/Acctg	1	2	0	2	1	2	0	2	1	2	1	0	14	4.0
Activities	4	4	2	6	5	3	4	5	6	2	3	0	44	12.7
Maint/Hskpg	2	1	4	5	6	2	7	2	5	4	6	2	46	13.3
Membership	0	2	1	1	1	2	1	0	2	1	2	0	13	3.7
GC Maintenance	0	2	0	4	1	0	3	0	2	1	1	0	14	4.0
TOTAL	20	25	16	38	36	38	28	29	32	38	28	19	347	100.0
Work Orders by Task	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	%
Repairs	14	18	12	28	30	27	16	21	20	27	20	12	245	70.6
Preventive Maintenance	4	4	4	4	0	0	0	0	4	3	3	2	28	8.1
Project Work	2	3	0	6	6	11	12	8	8	8	5	5	74	21.3
TOTAL	20	25	16	38	36	38	28	29	32	38	28	19	347	100.0
Work Hours by Task	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	%
Repairs	38.4	22.8	28.4	32.3	42.3	39.8	34.2	45.3	51.8	49.4	42.8	25.9	453.4	46.9
Preventive Maintenance	9.7	12.4	15.8	11.2	0.0	0.0	0.0	0.0	10.8	7.9	8.2	5.6	81.6	8.4
Project Work	22.1	41.3	0.0	54.3	32.8	64.2	48.9	41.9	36.1	48.6	19.7	21.4	431.3	44.6
TOTAL	70.2	76.5	44.2	97.8	75.1	104.0	83.1	87.2	98.7	105.9	70.7	52.9	966.3	100.0
Average Time per Task	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	%
Repairs	2.74	1.27	2.37	1.15	1.41	1.47	2.14	2.16	2.59	1.83	2.14	2.16	1.85	
Preventive Maintenance	2.43	3.10	3.95	2.80	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.70	2.63	2.73	2.80	2.91	
Project Work	11.1	13.8	#DIV/0!	9.1	5.5	5.8	4.1	5.2	4.5	6.1	3.9	4.3	5.8	



Facility Maintenance Benchmarks – Year-to-Year Spreadsheet

Year-to-Year Maintenance Operations Report													Club: Oak Hill Country Club		
Work Orders by Dept	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	AVG	%	
F&B Kitchen	55	49	60										54.7	16.5	
F&B Dining Rooms	42	53	53										49.3	14.9	
F&B Catering Space	26	32	29										29.0	8.7	
F&B Snack Bar/Bev Crt	22	29	27										26.0	7.8	
Golf	25	26	30										27.0	8.1	
Tennis	17	15	17										16.3	4.9	
Admin/Acctng	16	12	14										14.0	4.2	
Activities	45	38	44										42.3	12.8	
Maint/Hskpg	42	45	46										44.3	13.4	
Membership	10	9	13										10.7	3.2	
GC Maintenance	22	18	14										18.0	5.4	
TOTAL	322	326	347	0	0	0	0	0	0	0	0	0	331.7	100.0	
Work Orders by Task													AVG	%	
Repairs	220	233	245										232.7	70.2	
Preventive Maintenance	26	30	28										28.0	8.4	
Project Work	76	63	74										71.0	21.4	
TOTAL	322	326	347	0	0	0	0	0	0	0	0	0	331.7	100.0	
Work Hours by Task													AVG	%	
Repairs	443.4	452.4	453.4										449.7	46.7	
Preventive Maintenance	76.4	84.0	81.6										80.7	8.4	
Project Work	442.6	425.7	431.3										433.2	45.0	
TOTAL	962.4	962.1	966.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	963.6	100.0	
Average Time per Task															
Repairs	2.02	1.94	1.85	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.93		
Preventive Maintenance	2.94	2.80	2.91	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.88		
Project Work	5.8	6.8	5.8	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.1		



Food & Beverage 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. Food & Beverage benchmarking allows the club to monitor food and beverage sales by category by venue and the club as a whole. It also tracks the average revenue per member per F&B category, venue, and meal period.

Sources of Information: POS Reports. The following information is tracked by the F&B Manager from the POS reports:

1. Food sales and meal counts by category and a la carte meal period.
2. Beverage sales and item counts by category, a la carte meal period, and venue.
3. Appetizer and desert sales and item counts by a la carte meal period.

Membership Report. The number of members at month end is obtained from the Membership Director.

Data Collected

The data collected and the data source for food and beverage benchmarking are summarized in the following table along with the proposed time periods to summarize the information.

Data Collected	Collection Frequency	Summarized by			Data Source
		Mo	YTD	Yr	
Food Sales (\$) by Type a la carte Catering Catering – club events	Daily	X	X	X	POS reports
Food Sales (\$) by Meal Period Lunch Dinner Sunday Brunch	Daily	X	X	X	POS reports
Meal Counts (#) by Type a la carte Catering Catering – club events	Daily	X	X	X	POS reports
Meal Counts (#) by Meal Period Lunch Dinner Sunday Brunch	Daily	X	X	X	POS reports



Data Collected	Collection Frequency	Summarized by			Data Source
		Mo	YTD	Yr	
Beverage Sales (\$) by Type Beer (btl, can, gl) Wine (gl) Wine (btl) Liquor	Daily	X	X	X	POS reports
Beverage Sales (\$) by Meal Period Lunch Dinner	Daily	X	X	X	POS reports
Beverage Sales (\$) by Venue Dining Room Bar Men's' Lounge Catering Catering – club events	Daily	X	X	X	POS reports
Beverages Sold (#) by Type Beer, (btl, can, gl) Wine (gl) Wine (btl) Liquor	Daily	X	X	X	POS reports
Beverages Sold (#) by Meal Period Lunch Dinner	Daily	X	X	X	POS reports
Beverages Sold (#) by Venue Dining Room Bar Men's' Lounge Catering Others	Daily	X	X	X	POS reports
Appetizer Sales (\$) Meal Period Lunch Dinner	Daily	X	X	X	POS reports
Appetizer Counts (#) Meal Period Lunch Dinner	Daily	X	X	X	POS reports
Dessert Sales (\$) Meal Period Lunch Dinner	Daily	X	X	X	POS reports
Dessert Counts (#) Meal Period Lunch Dinner	Daily	X	X	X	POS reports
Number of Members	Monthly	X	X	X	Monthly Membership Reports



Benchmarks

Benchmark	Underlying	Data	Calculation	Purpose
Average Check by Type a la carte Catering Catering – club events	Food Sales by Type	Meal Counts By Type	Food Sales by Type Divided by Meal Counts by Type	To determine average member expenditure for various types of food service.
Average Check by Meal Period Lunch Dinner Sunday Brunch	Food Sales by Meal Period	Meal Counts By Meal Period	Food Sales by Meal Period Divided by Meal Counts by Meal Period	To determine average member expenditure during different meal periods.
Average Beverage Sale by Type Beer, (btl, can, gl) Wine (gl) Wine (btl) Liquor	Beverage Sales by Type	Beverages Sold By Type	Beverage Sales by Type Divided by Beverages Sold by type	To determine average member expenditure for various types of alcoholic beverages.
Average Bev Sale by Meal Pd Lunch Dinner Sunday Brunch	Beverage Sales by Meal Period	Beverages Sold By Meal Period	Beverage Sales by Meal Period Divided by Beverages Sold by Meal Period	To determine average member expenditure for alcoholic beverages during different meal periods.
Avg Appetizer Sales by Meal Period Lunch Dinner	Appetizer Sales by Meal Period	Appetizer Counts by Meal Period	Appetizer Sales by Meal Period divided by Appetizer Counts by Meal Period	To determine average member expenditure for appetizers during different meal periods.
Avg Dessert Sales Meal Period Lunch Dinner	Dessert Sales by Meal Period	Dessert Counts by Meal Period	Dessert Sales by Meal Period divided by Dessert Counts by Meal Period	To determine average member expenditure for dessert during different meal periods.
a la Carte Food Sales per Member	a la Carte Food Sales	# of Members	A la Carte Food Sales divided by # of Members	Shows average amount each member spent on a la carte dining during period.
Catering Food Sales per Member	Catering Food Sales	# of Members	Catering Food Sales divided by # of Members	Shows average amount each member spent on catering during period.
Total Food Sales per Member	Total Food Sales	# of Members	Total Food Sales divided by # of Members	Shows average amount each member spent on food service during period.



Benchmark	Underlying	Data	Calculation	Purpose
Beverage Sales by Type and Total per Member	Beverage Sales by Type and Total	# of Members	Beverage Sales by Type divided by # of Members	Shows average amount each member spent on beverages during period.
Appetizer Sales per Member	Appetizer Sales	# of Members	Appetizer Sales divided by # of Members	Shows average amount each member spent on appetizers during period.
Dessert Sales per Member	Dessert Sales	# of Members	Dessert Sales divided by # of Members	Shows average amount each member spent on desserts during period.

Spreadsheets

Private Club Performance Management has designed MS Excel® spreadsheets to track food and beverage 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 a 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 (two pages each) on the following pages.



Food & Beverage Benchmarks – Year-to-Date Spreadsheet, page 1

Year-to-Date Food & Beverage Report												Club: Oak Hill Club		Year: 2006	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	%	
Food Sales (\$)															
a la Carte	60,954	63,515	78,759	82,835									286,063	69.2	
Catering	9,550	32,882	23,501	32,934									98,867	23.9	
Catering-club events	12,896	9,845	2,458	3,524									28,723	6.9	
TOTAL	83,400	106,242	104,718	119,293	0	0	0	0	0	0	0	0	413,653	100.0	
Lunch	17,892	18,444	23,395	24,898									84,629	29.6	
Dinner	36,489	38,459	45,106	46,351									166,405	58.2	
Sunday Brunch	6,573	6,612	10,258	11,586									35,029	12.2	
TOTAL	60,954	63,515	78,759	82,835	0	0	0	0	0	0	0	0	286,063	100.0	
Meal Counts (#)															
a la Carte	3,913	4,335	5,848	5,614									19,710	80.5	
Catering	540	1,128	938	1,298									3,904	15.9	
Catering-club events	278	332	122	136									868	3.5	
TOTAL	4,731	5,795	6,908	7,048	0	0	0	0	0	0	0	0	24,482	100.0	
Lunch	2,215	2,302	2,589	2,750									9,856	49.6	
Dinner	1,662	1,701	1,945	2,013									7,321	36.8	
Sunday Brunch	526	499	768	906									2,699	13.6	
TOTAL	4,403	4,502	5,302	5,669	0	0	0	0	0	0	0	0	19,876	100.0	
Beverage Sales (\$)															
Beer (btl, can, gl.)	5,181	4,974	7,016	8,791									25,962	20.9	
Wine (gl)	4,039	3,978	3,848	5,698									17,563	14.2	
Wine (btl)	7,532	9,482	8,793	11,890									37,697	30.4	
Liquor	11,238	6,405	8,813	16,350									42,806	34.5	
TOTAL	27,990	24,839	28,470	42,729	0	0	0	0	0	0	0	0	124,028	100.0	
Lunch	2,078	2,579	3,756	4,912									13,325	22.2	
Dinner	8,145	9,874	10,589	18,001									46,609	77.8	
TOTAL	10,223	12,453	14,345	22,913	0	0	0	0	0	0	0	0	59,934	100.0	
Main Bar	17,489	14,897	16,023	24,897									73,306	59.1	
Men's Lounge	3,845	3,678	3,948	5,987									17,458	14.1	
Catering	5,893	5,128	7,589	10,531									29,141	23.5	
Catering-club events	763	1,136	910	1,314									4,123	3.3	
TOTAL	27,990	24,839	28,470	42,729	0	0	0	0	0	0	0	0	124,028	100.0	
Beverages Sold (#)															
Beer (btl, can, gl.)	1,702	1,548	2,245	2,759									8,254	41.2	
Wine (gl)	601	648	601	863									2,713	13.6	
Wine (btl)	375	521	458	601									1,955	9.8	
Liquor	1,899	1,201	1,398	2,596									7,094	35.4	
TOTAL	4,577	3,918	4,702	6,819	0	0	0	0	0	0	0	0	20,016	100.0	
Lunch	351	444	602	819									2,216	33.9	
Dinner	792	879	989	1,658									4,318	66.1	
TOTAL	1,143	1,323	1,591	2,477	0	0	0	0	0	0	0	0	6,534	100.0	
Main Bar	2,489	1,995	2,239	3,056									9,779	56.7	
Men's Lounge	578	555	648	745									2,526	14.6	
Catering	956	875	989	1,345									4,165	24.2	
Catering-club events	148	209	178	240									775	4.5	
TOTAL	4,171	3,634	4,054	5,386	0	0	0	0	0	0	0	0	17,245	100.0	
Appetizer Sales (\$)															
Lunch	502	523	520	531									2,076	40.6	
Dinner	689	727	826	801									3,043	59.4	
TOTAL	1,191	1,250	1,346	1,332	0	0	0	0	0	0	0	0	5,119	100.0	
Appetizers Sold (#)															
Lunch	71	76	79	77									303	40.7	
Dinner	96	112	119	115									442	59.3	
TOTAL	167	188	198	192	0	0	0	0	0	0	0	0	745	100.0	
Dessert Sales (\$)															
Lunch	415	489	599	561									2,064	43.7	
Dinner	599	645	689	725									2,658	56.3	
TOTAL	1,014	1,134	1,288	1,286	0	0	0	0	0	0	0	0	4,722	100.0	
Desserts Sold (#)															
Lunch	80	91	108	112									391	45.5	
Dinner	98	114	121	135									468	54.5	
TOTAL	178	205	229	247	0	0	0	0	0	0	0	0	859	100.0	
Month End # of Members															
	1,078	1,085	1,082	1,090	1,096	1,098	1,096	1,100	1,101	1,102	1,105	1,106	1,094.9		



Food & Beverage Benchmarks – Year-to-Date Spreadsheet, page 2

Average Check (\$)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
a la Carte	15.58	14.65	13.47	14.76	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	14.51
Catering	17.69	29.15	25.05	25.37	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.32
Catering-club events	46.39	29.65	20.15	25.91	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	33.09
TOTAL	17.63	18.33	15.16	16.93	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	16.90
Lunch	8.08	8.01	9.04	9.05	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8.59
Dinner	21.95	22.61	23.19	23.03	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	22.73
Sunday Brunch	12.50	13.25	13.36	12.79	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12.98
TOTAL	42.53	43.87	45.58	44.87	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	44.29
Average Beverage Sale (\$)													
Beer (btl, can, gl.)	3.04	3.21	3.13	3.19	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	3.15
Wine (gl)	6.72	6.14	6.40	6.60	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.47
Wine (btl)	20.09	18.20	19.20	19.78	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	19.28
Liquor	5.92	5.33	6.30	6.30	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.03
TOTAL	6.12	6.34	6.05	6.27	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.20
Lunch	5.92	5.81	6.24	6.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.01
Dinner	10.28	11.23	10.71	10.86	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10.79
TOTAL	16.20	17.04	16.95	16.85	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	16.81
Main Bar	7.03	7.47	7.16	8.15	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7.50
Men's Lounge	6.65	6.63	6.09	8.04	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.91
Catering	6.16	5.86	7.67	7.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7.00
Catering-club events	5.16	5.44	5.11	5.48	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.32
TOTAL	25.00	25.39	26.03	29.49	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	26.72
Average Appetizer Sale (\$)													
Lunch	7.07	6.88	6.58	6.90	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.85
Dinner	7.18	6.49	6.94	6.97	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.88
TOTAL	14.25	13.37	13.52	13.86	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13.74
Average Dessert Sale (\$)													
Lunch	5.19	5.37	5.55	5.01	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.28
Dinner	6.11	5.66	5.69	5.37	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.68
TOTAL	11.30	11.03	11.24	10.38	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10.96
Food Sales per Member													
a la Carte	56.54	58.54	72.79	76.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	261.26
Catering	20.82	39.38	23.99	33.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116.53
TOTAL	77.37	97.92	96.78	109.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	377.79
Beverage Sales per Member													
Beer	4.81	4.58	6.48	8.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.71
Wine	10.73	12.41	11.68	16.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.47
Liquor	10.42	5.90	8.15	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.10
TOTAL	25.96	22.89	26.31	39.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113.28
Appetizer Sales per Member	1.10	1.15	1.24	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.68
Dessert Sales per Member	0.94	1.05	1.19	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.31



Food & Beverage Benchmarks – Year-to-Year Spreadsheet, page 1

Year-to-Year Food & Beverage Report											Club: <u>Oak Hill Club</u>		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	AVG	%
Food Sales (\$)													
a la Carte	801,328	842,060										821,694	56.6
Catering	556,981	562,398										559,690	38.6
Catering-club events	70,856	68,789										69,823	4.8
TOTAL	1,429,165	1,473,247	0	0	0	0	0	0	0	0	0	1,451,206	100.0
Lunch													
Dinner	227,896	238,494										233,195	28.4
Sunday Brunch	496,590	508,123										502,357	61.1
TOTAL	76,842	95,443										86,143	10.5
TOTAL	801,328	842,060	0	0	0	0	0	0	0	0	0	821,694	100.0
Meal Counts (#)													
a la Carte	53,487	56,287										54,887	70.4
Catering	20,136	21,368										20,752	26.6
Catering-club events	2,298	2,303										2,300	3.0
TOTAL	75,921	79,958	0	0	0	0	0	0	0	0	0	77,940	100.0
Lunch													
Dinner	23,455	26,441										24,948	46.9
Sunday Brunch	20,489	22,909										21,699	40.8
TOTAL	6,032	7,139										6,585	12.4
TOTAL	49,976	56,488	0	0	0	0	0	0	0	0	0	53,232	100.0
Beverage Sales (\$)													
Beer (btl, can, gl.)	108,947	115,489										112,218	23.9
Wine (gl)	68,932	70,239										69,586	14.8
Wine (btl)	124,568	129,698										127,133	27.1
Liquor	155,789	165,789										160,789	34.2
TOTAL	458,236	481,215	0	0	0	0	0	0	0	0	0	469,726	100.0
Lunch													
Dinner	64,459	67,890										66,175	32.0
TOTAL	135,735	145,963										140,849	68.0
TOTAL	200,194	213,853	0	0	0	0	0	0	0	0	0	207,024	100.0
Main Bar													
Men's Lounge	222,357	245,001										233,679	49.8
Catering	68,412	70,528										69,470	14.8
Catering-club events	130,178	126,897										128,538	27.4
TOTAL	37,125	38,789										37,957	8.1
TOTAL	458,072	481,215	0	0	0	0	0	0	0	0	0	469,644	100.0
Beverages Sold (#)													
Beer (btl, can, gl.)	36,075	37,496										36,786	44.5
Wine (gl)	9,862	11,027										10,444	12.6
Wine (btl)	6,963	6,801										6,882	8.3
Liquor	29,674	27,494										28,584	34.6
TOTAL	82,574	82,818	0	0	0	0	0	0	0	0	0	82,696	100.0
Lunch													
Dinner	10,865	11,130										10,997	45.7
TOTAL	12,578	13,528										13,053	54.3
TOTAL	23,443	24,657	0	0	0	0	0	0	0	0	0	24,050	100.0
Main Bar													
Men's Lounge	31,458	33,064										32,261	47.3
Catering	11,012	11,487										11,249	16.5
Catering-club events	16,998	17,102										17,050	25.0
TOTAL	7,541	7,681										7,611	11.2
TOTAL	67,009	69,333	0	0	0	0	0	0	0	0	0	68,171	100.0
Appetizer Sales (\$)													
Lunch	5,897	6,047										5,972	32.4
Dinner	12,487	12,450										12,469	67.6
TOTAL	18,384	18,497	0	0	0	0	0	0	0	0	0	18,441	100.0
Appetizers Sold (#)													
Lunch	845	896										870	31.5
Dinner	1,987	1,807										1,897	68.5
TOTAL	2,832	2,703	0	0	0	0	0	0	0	0	0	2,767	100.0
Dessert Sales (\$)													
Lunch	7,569	8,048										7,809	42.7
Dinner	9,986	10,968										10,477	57.3
TOTAL	17,555	19,016	0	0	0	0	0	0	0	0	0	18,286	100.0
Desserts Sold (#)													
Lunch	1,458	1,513										1,485	45.8
Dinner	1,713	1,801										1,757	54.2
TOTAL	3,171	3,314	0	0	0	0	0	0	0	0	0	3,242	100.0
# of Members													
	1,015	1,072										1,043.5	



Food & Beverage Benchmarks – Year-to-Year Spreadsheet, page 2

Average Check (\$)	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	AVG
a la Carte	14.98	14.96	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	14.97
Catering	27.66	26.32	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	26.97
Catering-club events	30.83	29.87	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	30.35
TOTAL	73.48	71.15	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	72.29
Lunch	9.72	9.02	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9.35
Dinner	24.24	22.18	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	23.15
Sunday Brunch	12.74	13.37	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13.08
TOTAL	18.82	18.43	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	18.62
Average Beverage Sale (\$)												
Beer (btl, can, gl.)	3.02	3.08	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	3.05
Wine (gl)	6.99	6.37	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.66
Wine (btl)	17.89	19.07	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	18.47
Liquor	5.25	6.03	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.63
TOTAL	33.15	34.55	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	33.81
Lunch	5.93	6.10	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.02
Dinner	10.79	10.79	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10.79
TOTAL	16.72	16.89	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	16.81
Main Bar	7.07	7.41	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7.24
Men's Lounge	6.21	6.14	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.18
Catering	7.66	7.42	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7.54
Catering-club events	4.92	5.05	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	4.99
TOTAL	25.86	26.02	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.94
Average Appetizer Sale (\$)												
Lunch	6.98	6.75	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.86
Dinner	6.28	6.89	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.57
TOTAL	13.26	13.64	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13.43
Average Dessert Sale (\$)												
Lunch	5.19	5.32	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.26
Dinner	5.83	6.09	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.96
TOTAL	11.02	11.41	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11.22
Food Sales per Member												
a la Carte	789.49	785.50	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	787.44
Catering	618.56	588.79	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	603.27
TOTAL	1,408.04	1,374.30	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1,390.71
Beverage Sales per Member												
Beer	107.34	107.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	107.54
Wine	190.64	186.51	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	188.52
Liquor	153.49	154.65	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	154.09
TOTAL	451.46	448.89	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	450.14
Appetizer Sales per Member	18.11	17.25	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	17.67
Dessert Sales per Member	17.30	17.74	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	17.52

Golf 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. Golf benchmarking allows the club to monitor key statistics of the golf operation. Such benchmarking will show the distribution and seasonality of rounds and retail sales; the distribution and revenues for outings and club-sponsored golf events; green fees, cart fees, and merchandise sales per round; the cart fee capture rate; and other miscellaneous benchmarks.

Sources of Information

Point of Sale. The point-of-sale device can be programmed to provide:

- Green fees, cart fees, and merchandise sales.
- Outing and club-sponsored event fees and sales.
- Lesson and clinic income.

Tee Sheet

- The rounds of golf by category and the number of days of play.
- The outing and club-sponsored event rounds and number of attendees.

Data Collected

The data collected and the data source for a golf operation are summarized in the following table along with the proposed time periods to summarize the information.

Data Collected	Collection Frequency	Wk	Summarize by			Data Source
			Mo	YTD	Yr	
Rounds of Golf (#) by Category	Daily	X	X	X	X	Tee Sheet Summary
Male Member						
Lady Member						
Male Sports Member						
Lady Sports Member						
Unaccompanied Guest						
Accompanied Guest						
Junior						
Reciprocal						
Outings						
PGA/Employee/Other						
Green Fees (\$)	Daily	X	X	X	X	POS reports
Merchandise Sales (\$)	Daily	X	X	X	X	POS reports
Cart Fees (\$)	Daily	X	X	X	X	POS reports



Data Collected	Collection Frequency	Wk	Summarized by			Data Source
			Mo	YTD	Yr	
Lesson Income (\$)	Daily	X	X	X	X	POS reports
Clinic Income (\$)	Daily	X	X	X	X	POS reports
Number of Golf & Sports Members	Weekly & Monthly		X	X	X	Weekly and Monthly Membership Reports
Number of Play Days	Monthly		X	X	X	Tee Sheet Summary
Number of Outings	Monthly		X	X	X	Tee Sheet Summary
Number of Attendees at Outings	Monthly		X	X	X	Tee Sheet Summary
Revenue per Outing Green Fees Cart Fees Merchandise Sales	Monthly		X	X	X	POS Reports
Number of Club Sponsored Golf Events	Monthly		X	X	X	Tee Sheet Summary
Number of Attendees at Club Sponsored Golf Events	Monthly		X	X	X	Tee Sheet Summary
Revenue from Club Sponsored Golf Events	Monthly		X	X	X	POS Reports

Benchmarks

Benchmark	Underlying Data		Calculation	Purpose
Green Fee (\$) per Round	Total Green Fees	Total Rounds of Golf	Total Green Fees divided by Total Rounds of Golf	To determine average expenditure for green fees.
Merchandise Sale (\$) per Round	Total Merchandise Sales	Total Rounds of Golf	Total Merchandise Sales divided by Total Rounds of Golf	To determine average expenditure for merchandise.
Cart Fee (\$) per Round	Total Cart Fees	Total Rounds of Golf	Total Cart Fees divided by Total Rounds of Golf	To determine average expenditure for carts.
Cart Fee Capture Rate (%)	Cart Fee per Round	18 Hole Cart Fee (\$)	Cart Fee per Round divided by 18 Hole Cart Fee times 100	To determine actual amount of cart fees captured vs. the theoretical.
Lesson Income per Golf Member	Lesson Income	Total Golf Members	Lesson Income divided by Total Golf Members	To determine average amount spent by golf members on lessons.
Clinic Income per Golf Member	Clinic Income	Total Golf Members	Clinic Income divided by Total Golf Members	To determine average amount spent by golf members on clinics.



Benchmark	Underlying Data		Calculation	Purpose
Average Rounds per Day	Total Monthly Rounds	Number of Play Days	Total Monthly Rounds divided by Number of Play Days	To determine average number of rounds played per day course is open.
Distribution of Play	Total Rounds by Category per Month	Total Rounds per Month	Total Rounds by Category per Month divided by Total Rounds per Month	To determine the distribution of rounds among member play categories.
Attendance per Outing	Number of Attendees	Number of Outings	Number of Attendees divided by Number of Outings	To determine average attendance at outings.
Average Revenue at Outings	Revenue for Outings	Number of Outings	Revenue for Outing divided by Number of Outings	To determine average revenues from Outings.
Attendance per Club Sponsored Golf Event	Number of Attendees	Number of Club Sponsored Golf Events	Number of Attendees divided by Number of Club Sponsored Golf Events	To determine average attendance at club sponsored events.
Average Revenue at Club Sponsored Golf Events	Revenue for Club Sponsored Golf Events	Number of Club Sponsored Golf Events	Revenue for Event divided by Number of Club Sponsored Golf Events	To determine average revenue from club sponsored events.

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

1. Total rounds per month and year.
2. The distribution of golf rounds by category.
3. The average rounds per day.
4. The merchandise sales distribution by month.
5. The green fees, cart fees, and merchandise sales per round.
6. The cart fee capture rate (Total cart fees (\$) / cart fee X total rounds, expressed as a percentage).
7. Total outing revenues.
8. Miscellaneous benchmarks.

Spreadsheets

Private Club Performance Management has designed MS Excel® spreadsheets to track golf 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-Date 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 a 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 on the following pages.



Golf Benchmarks – Year-to-Date Spreadsheet

Year-to-Date Golf Operations Report												Year: 2006		
Club: Oak Hill Club														
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	%
Rounds of Golf														
Male Member	139	231	469	609	748	838	837	749	628	561	569	326	6,704	42.1
Lady Member	13	31	95	130	143	143	176	176	182	167	85	39	1,380	8.7
Unaccompanied	6	7	27	45	35	29	85	72	30	64	43	0	443	2.8
Accompanied Guest	37	67	155	314	360	489	422	385	290	342	287	99	3,247	20.4
Junior	6	12	53	40	72	121	227	160	50	39	19	20	819	5.1
Reciprocal	0	2	5	11	2	9	5	12	7	23	5	1	82	0.5
Outings	0	0	20	208	248	136	29	155	207	100	0	0	1,103	6.9
PGA/Emp/Other	18	24	38	88	75	419	170	314	457	219	232	75	2,129	13.4
TOTAL	219	374	862	1,445	1,683	2,529	2,330	2,355	2,088	1,763	1,448	560	15,907	100.0%
Play Days	17	21	26	28	28	26	27	22	24	27	26	25	297	
Avg Rounds/Day	12.9	17.8	33.2	51.6	60.1	97.3	86.3	107.0	87.0	65.3	55.7	22.4	53.6	
Revenues														
Green Fees	3,930	7,060	16,885	27,745	31,230	34,775	42,900	39,750	23,960	36,220	32,825	12,625	309,905	
Cart Fees	2,744	4,800	12,000	18,032	19,352	22,824	25,728	25,388	24,000	21,264	17,736	8,189	202,057	
Merchandise Sales	3,793	8,065	15,082	54,776	31,872	70,749	23,657	25,627	15,662	25,656	20,717	33,290	328,946	
% Sales Distribution	1.2%	2.5%	4.6%	16.7%	9.7%	21.5%	7.2%	7.8%	4.8%	7.8%	6.3%	10.1%	100.0%	
Revenues/Round														
Green Fees/Round	17.95	18.88	19.59	19.20	18.56	13.75	18.41	16.88	11.48	20.54	22.67	22.54	19.48	
Cart Fees/Round	12.53	12.83	13.92	12.48	11.50	9.02	11.04	10.78	11.49	12.06	12.25	14.62	12.70	
Merchandise/Round	17.32	21.56	17.50	37.91	18.94	27.98	10.15	10.88	7.50	14.55	14.31	59.45	20.68	
Cart Fee Statistic														
Cart Fee Capture Rate	78.3	80.2	87.0	78.0	71.9	56.4	69.0	67.4	71.8	75.4	76.6	91.4	79.4	
Outing Revenues														
# of Outings	0	0	2	3	5	2	3	3	2	2	0	0	22	
Green Fees	0	0	1,900	20,520	13,948	12,920	2,755	14,725	26,600	10,785	0	0	104,153	
Cart Fees	0	0	320	3,056	2,112	2,048	464	5,855	3,518	1,648	0	0	19,021	
Merchandise/Gift Cert	0	0	0	26,016	3,412	48,065	99	0	0	0	0	0	77,592	
Total Outing Revenues	0	0	2,220	49,592	19,472	63,033	3,318	20,580	30,118	12,433	0	0	200,766	
Miscellaneous Data														
# Golf & Sports Mbrs	475	477	475	476	476	479	481	488	488	488	488	491	491	
Lesson Income	180	665	920	935	1,385	2,575	1,455	845	870	695	585	1,080	12,190	
Clinic Income	160	0	50	160	1,590	3,560	3,880	880	0	0	0	0	10,280	
# of Club Golf Events	1	3	4	11	16	14	15	14	11	9	8	1	107	
Attdees at Golf Events	2	9	68	215	286	508	197	290	120	269	149	28	2,141	
Rev fm Golf Events	32	144	1,533	4,460	5,681	4,993	3,609	5,415	2,552	7,544	2,288	568	38,819	
Miscellaneous Benchmarks														
Lsn Inc/Member	0.38	1.39	1.94	1.96	2.91	5.38	3.02	1.73	#DIV/0!	#DIV/0!	1.20	2.20	24.83	
Clinic Inc/Member	0.34	0.00	0.11	0.34	3.34	7.43	8.07	1.80	#DIV/0!	#DIV/0!	0.00	0.00	20.94	
Revenue per Outing	#DIV/0!	#DIV/0!	1,110.00	16,530.67	3,894.40	31,516.50	1,105.90	6,860.00	15,059.00	6,216.50	#DIV/0!	#DIV/0!	9,125.71	
Revenue per Outing Rd	#DIV/0!	#DIV/0!	111.00	238.42	78.52	463.48	114.40	132.77	145.50	124.33	#DIV/0!	#DIV/0!	182.02	
Avg Attendance/Event	2.0	3.0	17.0	19.5	17.9	36.3	13.1	20.7	10.9	29.9	18.6	28.0	20.0	
Avg Revenue/Event	32.00	48.00	383.25	405.45	355.06	356.64	240.60	386.79	232.00	838.22	286.00	568.00	362.79	



Golf Benchmarks – Year-to-Year Spreadsheet

Year-to-Year Golf Operations Report												Club: Oak Hill Club			
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	AVG	%
Round of Golf	6,435	6,214	6,704											6,451	40.6
Male Member	1,346	1,108	1,380											1,278	8.0
Lady Member	654	486	443											528	3.3
Unaccompanied	4,761	3,376	3,247											3,795	23.9
Accompanied Guest	611	710	819											713	4.5
Junior	1,048	825	1,103											1,140	0.9
Outings	2,022	1,810	2,129											992	6.2
PGA/Emp/Other	17,092	14,653	15,907	0	0	0	0	0	0	0	0	0	0	1,987	12.5
TOTAL	317	302	297											305	
Play Days	53.9	48.5	53.6	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	52.0	
Avg Rounds/Day	480,705	382,837	309,905											391,149	
Revenues	227,890	217,737	202,868											216,165	
Green Fees	271,263	269,990	328,946											290,066	
Cart Fees	28.12	26.13	19.48	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	24.63	
Merchandise Sales	13.33	14.86	12.75	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13.61	
Revenues/Round	15.87	18.43	20.68	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	18.26	
Green Fees/Round	88.9	92.9	79.4	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	20.3	
Cart Fees/Round	18	21	22											104,392	
Merchandise/Gift Cert	110,568	98,456	104,153											19,315	
Cart Fee Statistic	82,185	56,849	77,592											72,209	
Cart Fee Capture Rate	213,780	173,201	200,766	0	0	0	0	0	0	0	0	0	0	195,916	
Outing Revenues	434	474	491											28,088	
# of Outings	7,849	8,049	12,190											17,065	
Green Fees	1,893	4,892	10,280											199	
Cart Fees	38	54	107											4,050	
Merchandise/Gift Cert	893	1,016	2,141											77,489	
Total Outing Revenues	16,891	21,779	38,819												
Miscellaneous Data	18.09	16.98	24.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
# Golf & Sports Mbrs	4.36	10.32	20.94	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Lesson Income	11,877	8,248	9,126	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Clinic Income	203.99	209.94	182.02	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
# of Club Golf Events	23.5	18.8	20.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Attendees at Golf Events	444.50	403.31	362.79	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Rev fm Golf Events	39.4	30.9	32.4	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Miscellaneous Benchmarks	1,107.62	807.67	631.17	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Lsn Inc/Member	525.09	459.36	413.17	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Clinic Inc/Member	625.03	569.60	669.95	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Revenue per Outing	2,258	1,837	1,714	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Revenue per Outing Rd				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Avg Attendees/Event				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Avg Revenue/Event				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Round/Member				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Green Fee/Member				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Cart Fee/Member				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Merch Sale/Member				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Revenue/Member				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		



Daily Fee Golf 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. Daily Fee Golf benchmarking allows the golf club to monitor key statistics of the golf operation.

The example provided here is a municipal course whose fiscal year mirrors the July 1st through June 30th fiscal year of the municipality. The benchmarking for this operation is set up to track rounds and revenues by category by day of week and summarized for the week. It also compares rounds and revenues year to date against the budgeted year to date, thereby providing a plus or minus variance. Further, this course offers a “membership” or frequent player discount to members who pay monthly dues and can play as much as they want without paying green fees.

Additional spreadsheets allow week by week, day of week, and day of week by month analysis of rounds and revenues. Lastly, it allows an analysis of weekend/holiday play to monitor “member” or non-green fee-paying rounds on those days with premium green fees.

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

- Rounds and revenues by category.
- Number of memberships by category.

Data Collected

The data collected and the data source for a daily fee golf operation are listed in the following table along with the proposed time periods to summarize the information.

Data Collected	Collection Frequency	Wk	Summarized by			Data Source
			Mo	YTD	Yr	
Rounds of Golf (#) by Category Member Fee Paying Outings Junior Golf PGA/Employee/Other	Daily	X	X	X	X	Tee Sheet Summary or POS reports
Green Fees (\$)	Daily	X	X	X	X	POS reports
Cart Fees (\$)	Daily	X	X	X	X	POS reports
Merchandise Sales (\$)	Daily	X	X	X	X	POS reports
Range Income (\$)	Daily	X	X	X	X	POS reports
Other Income (\$)	Daily	X	X	X	X	POS reports
F&B Sales (\$)	Daily	X	X	X	X	POS reports
Alcohol Sales (\$)	Daily	X	X	X	X	POS reports
Employee Meals (half priced) (\$)	Daily	X	X	X	X	POS reports



Benchmarks

Benchmark	Underlying Data		Calculation	Purpose
Green Fee (\$) per Round	Total Green Fees	Total Rounds of Golf	Total Green Fees divided by Total Rounds of Golf	To determine average expenditure for green fees.
Cart Fee (\$) per Round	Total Cart Fees	Total Rounds of Golf	Total Cart Fees divided by Total Rounds of Golf	To determine average expenditure for carts.
Merchandise Sale (\$) per Round	Total Merchandise Sales	Total Rounds of Golf	Total Merchandise Sales divided by Total Rounds of Golf	To determine average expenditure for merchandise.
Range Income (\$) per Round	Total Range Income	Total Rounds of Golf	Total Range Income divided by Total Rounds of Golf	To determine average expenditure for range.
Other Income (\$) per Round	Other Income	Total Rounds of Golf	Other Income divided by Total Rounds of Golf	To determine average expenditure on Other Income
Food & Beverage Sales (\$) per Round	F&B Sales	Total Rounds of Golf	Total F&B Sales divided by Total Rounds of Golf	To determine average expenditure for Food & Beverages.
Alcoholic Beverage Sales (\$) per Round	Alcoholic Beverage Sales	Total Rounds of Golf	Total Alcoholic Beverage Sales divided by Total Rounds of Golf	To determine average expenditure on Alcoholic Beverages



Spreadsheets

Private Club Performance Management has designed MS Excel® spreadsheets to track Daily Fee Golf benchmarks.

Each spreadsheet is designed with five 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 Weekly Activity tab provides a location to enter your daily totals week by week. Each week's file is then saved under the name of that week.
2. The Week-by-Week Analysis tab provides a location to enter each week's numbers throughout the year.
3. The Day of Week Analysis tab provides a location to enter each week's day by day numbers throughout the year.
4. The Day of Week by Month Analysis provides a location to enter each month's day by day numbers throughout the year.
5. The Member Weekend Play Analysis provides a location to enter each weekends and holiday numbers throughout the year.

Saving and Printing Copies

It is recommended that the manager save each week's spreadsheet as a separate Excel® file allowing you to keep an electronic copy of each year's week by week 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.

The manager 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 on the following pages.



Golf Benchmarks – Weekly Spreadsheet

Weekly Activity Report

Week of Sep 8-14, 2006

Enter Week # Here > 11

Forest Glen Golf Club

Day of Week	Fri 8	Sat 9	Sun 10	Mon 11	Tue 12	Wed 13	Thu 14	X	Weekly Total	Daily Avg	X	Actual YTD	Budget YTD	Surplus (Shortfall)
Member	51	54	39	10	26	0	22	X	202	28.9	X	8,052	7,607	445
Fee Paying	69	64	72	22	7	0	40	X	274	39.1	X	104,015	122,190	(18,175)
Outings	2	0	0	2	36	0	2	X	42	6.0	X	99,506	93,343	6,163
Junior Golf	0	0	0	0	0	0	0	X	0	0.0	X	93,605	96,605	(3,000)
PGA/Emp	0	0	0	0	0	0	0	X	0	0.0	X	20,827	15,974	4,853
Total	122	118	111	34	69	0	64	X	518	74.0	X	361,723	367,513	(5,790)

9 holes closed Mon & Tue - Greens Aeration
Rained all day on Wednesday

	8	9	10	11	12	13	14	Forecast Dues	Actual Dues	Mrshp Dist
Dues (\$)	0	0	80	0	0	80	0	\$11,600	\$9,400	Family 23.1%
Greens Fees (\$)	1,467	1,642	1,703	350	527	0	712	\$0	\$1,155	Str. Family 3.0%
Cart Fees (\$)	1,530	1,444	1,255	231	627	0	740	\$16,160	\$13,760	Single 38.9%
Merchandise (\$)	69	438	185	83	122	0	40	\$5,510	\$5,605	Senior 28.2%
Range Income (\$)	274	345	168	41	15	210	97	\$0	\$400	Corporate 0.4%
Other Income (\$)	0	0	0	0	0	0	0	\$880	\$1,200	Junior 6.4%
F&B Sales (\$)	197	270	257	48	79	1	146	\$34,150	\$31,520	
Alcohol Sales (\$)	255	194	187	29	16	0	69			
Employee Meals (\$)	33	26	18	2	15	0	9			
Tot Rev (\$)	3,825	4,359	3,773	786	1,401	211	1,813			
Grn Fees/Rd (\$)	12.02	13.92	15.34	10.29	7.64	#DIV/0!	11.13	12.36	12.27	0.09
GF/Crm Fee Rd (\$)	20.66	25.66	23.65	14.58	12.26	#DIV/0!	16.95	20.26	12.70	(1.07)
Cart Fees/Rd (\$)	12.54	12.24	11.31	6.79	9.09	#DIV/0!	11.56	11.25	2.10	0.49
Merch/Rd (\$)	0.57	3.71	1.67	2.50	1.77	#DIV/0!	0.63	1.81	1.45	(0.11)
Range Inc/Rd (\$)	2.25	2.92	1.51	1.21	0.22	#DIV/0!	1.52	2.22	0.03	0.01
Oth Inc/Rd (\$)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	2.30	0.32
Food Sales/Rd (\$)	1.61	2.29	2.32	1.41	1.14	#DIV/0!	2.28	1.93	1.30	(0.06)
Alc Sales/Rd (\$)	2.09	1.64	1.68	0.85	0.23	#DIV/0!	1.08	1.45		

Membership As of: 9/14/2006	New	Resgnd	Total	Defer'd Dues*	Mo-end Projection	Surplus (Shortfall)	Monthly Dues	Actual Dues
Family			54	7	58	(4)	\$200	\$9,400
Str. Family			7	0	7		\$165	\$1,155
Single	1	91	91	5	101	(10)	\$160	\$13,760
Senior		66	66	7	58	8	\$95	\$5,605
Corporate		1	1	0	1	1	\$400	\$400
Junior	1	15	15	11	11	4	\$80	\$1,200
Total	1	1	234	19	228	6	\$34,150	\$31,520

* Deferred Dues - Contractors buying mbrshps for spec homes under construction; illness or hardship not allowing mbr to play.



Golf Benchmarks – Week by Week Spreadsheet

Week by Week Analysis		Mbr	Fee	Out	Jr	Comp	Tot	Green	Cart	Merch	Range	Oth	F&B	Alc	Emp	Tot	GF/	GF/	CF/	Merch/	Rge	Inc/Oth	F&B/	Alc/	Tot/
Wk	Rds	Rds	Rds	Rds	Rds	Rds	Rds	Fees	Fees	Sales	Inc	Inc	Sales	Sales	Meals	Rev	Rd	Rd	Rd	Rd	Rd	Rd	Rd	Rd	Rd
1	289	478	0	0	0	0	767	10,313	9,450	1,526	532	110	2,074	1,232	113	23,330	\$13.45	\$21.58	\$12.32	\$1.99	\$0.69	\$0.14	\$2.70	\$1.61	\$33.05
2	339	444	67	88	0	938	9,704	10,069	996	1,315	70	2,599	1,155	105	26,013	\$10.35	\$21.86	\$10.73	\$1.06	\$1.40	\$0.07	\$2.77	\$1.23	\$27.73	
3	294	406	180	0	0	880	11,665	9,946	2,715	560	40	2,954	1,341	131	29,352	\$13.26	\$28.73	\$11.30	\$3.09	\$0.64	\$0.05	\$3.36	\$1.52	\$33.35	
4	229	381	53	0	0	663	8,507	7,689	2,027	363	0	1,986	795	120	21,687	\$12.83	\$22.33	\$11.60	\$3.06	\$0.85	\$0.00	\$3.00	\$1.20	\$32.71	
5	312	416	54	0	0	782	9,351	8,909	2,360	1,917	0	2,517	940	305	26,299	\$11.96	\$22.48	\$11.39	\$3.02	\$2.45	\$0.00	\$3.22	\$1.20	\$33.63	
6	230	301	52	0	0	383	6,767	6,937	1,968	750	30	1,277	520	119	18,368	\$11.61	\$22.48	\$11.90	\$3.28	\$1.29	\$0.05	\$2.19	\$0.89	\$31.51	
7	248	419	66	0	5	738	9,034	8,371	2,171	626	0	1,446	844	152	22,644	\$12.24	\$21.56	\$11.34	\$2.94	\$0.85	\$0.00	\$1.96	\$1.14	\$30.68	
8	283	395	51	0	0	729	8,757	8,859	2,142	1,203	20	1,950	592	106	23,629	\$11.71	\$21.78	\$11.81	\$2.54	\$1.21	\$0.09	\$2.24	\$0.92	\$30.68	
9	243	363	69	0	0	675	7,907	7,971	1,713	814	60	1,512	619	112	20,708	\$14.25	\$24.03	\$12.29	\$2.91	\$1.77	\$0.06	\$2.32	\$1.52	\$35.29	
10	266	462	51	0	0	779	11,100	9,577	2,270	1,382	50	1,807	1,183	121	27,490	\$12.36	\$23.36	\$11.25	\$1.81	\$2.22	\$0.00	\$1.93	\$1.45	\$31.21	
11	202	274	42	0	0	518	6,401	5,827	939	1,130	0	998	750	103	16,168	#####	#####	#####	#####	#####	#####	#####	#####	#####	
12																	#####	#####	#####	#####	#####	#####	#####	#####	
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26																	#####	#####	#####	#####	#####	#####	#####	#####	



Golf Benchmarks – Day of Week Spreadsheet

Day of Week Analysis

Wk	R O U N D S							R E V E N U E S						
	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu
1		126	145	203	107	122	64		4,763	4,864	6,664	3,703	3,679	1,677
2	173	133	140	81	159	113	139	5,106	4,248	4,246	2,812	3,940	3,515	2,146
3	215	140	158	97	123	76	71	5,294	5,310	7,339	3,977	3,078	2,176	2,178
4	59	123	152	51	99	116	63	1,875	4,817	4,995	1,397	2,546	3,965	2,092
5	88	139	182	82	112	104	75	3,147	6,532	6,766	2,366	2,501	2,383	2,604
6	94	90	118	56	94	87	44	2,733	3,347	3,824	1,749	2,265	3,282	1,168
7	126	59	188	81	108	71	105	4,252	1,681	6,779	2,240	2,913	1,980	2,799
8	116	150	138	43	94	82	106	3,616	6,102	4,657	1,171	2,346	2,483	3,254
9	157	136	132	58	80	60	52	5,454	4,414	4,067	1,528	1,730	1,696	1,819
10	139	139	121	141	114	79	46	5,278	5,516	4,846	5,298	3,066	2,054	1,432
11	122	118	111	34	69	0	64	3,825	4,359	3,773	786	1,401	211	1,813
12														
13														
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53														

Averages

Fri	Sat	Sun	Mon	Tue	Wed	Thu
128.9	123.0	144.1	84.3	105.4	82.7	75.4
17.3%	16.5%	19.4%	11.3%	14.2%	11.1%	10.1%

Fri	Sat	Sun	Mon	Tue	Wed	Thu
4,058	4,644	5,105	2,726	2,681	2,493	2,089
17.1%	19.5%	21.5%	11.5%	11.3%	10.5%	8.8%

R O U N D S

R E V E N U E S



Golf Benchmarks – Day of Week by Month Spreadsheet

Day of Week by Month Analysis

Wk	R O U N D S							R E V E N U E S							Daily Avg Rds	Daily Avg Rev
	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu		
July																
1		126	145	203	107	122	64		4,763	4,864	6,664	3,703	3,679	1,677		
2	173	133	140	81	159	113	139	5,106	4,248	4,246	2,812	3,940	3,515	2,146		
3	215	140	158	97	123	76	71	5,294	5,310	7,339	3,977	3,078	2,176	2,178		
4	59	123	152	51	99	116	63	1,875	4,817	4,995	1,397	2,546	3,965	2,092		
5	88	139	182	82				3,147	6532	6766	2366					
Avg	133.8	132.2	155.4	102.8	122.0	106.8	84.3	3,856	5,134	5,642	3,443	3,317	3,334	2,023	120.6	3,910
August																
5					112	104	75					2,501	2,383	2,604		
6	94	90	118	56	94	87	44	2,733	3,347	3,824	1,749	2,265	3,282	1,168		
7	126	59	188	81	108	71	105	4,252	1,681	6,779	2,240	2,913	1,980	2,799		
8	116	150	138	43	94	82	106	3,616	6,102	4,657	1,171	2,346	2,483	3,254		
9	157	136	132	58	80	60	52	5,454	4414	4067	1528	1730	1696	1819		
Avg	123.3	108.8	144.0	59.5	97.6	80.8	76.4	4,014	3,886	4,832	1,672	2,351	2,365	2,329	97.3	2,995
September																
10	139	139	121	141	114	79	46	5,278	5,516	4,846	5,298	3,066	2,054	1,432		
11	122	118	111	34	69	0	64	3,825	4,359	3,773	786	1,401	211	1,813		
12																
13																
14																
Avg	130.5	128.5	116.0	87.5	91.5	39.5	55.0	4,552	4,938	4,310	3,042	2,234	1,133	1,623	92.6	3,118
October																
14																
15																
16																
17																
18																
Avg	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#DIV/0!	#DIV/0!
November																
18																
19																
20																
21																
22																
Avg	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#DIV/0!	#DIV/0!
December																
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25																
26																
27																
Avg	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#DIV/0!	#DIV/0!



Golf Benchmarks – Member Weekend Play Spreadsheet

Member Weekend Play Analysis

Wk	Member Rounds			Wk	Fee Paying Rounds			Total Rounds			Mbr Play Percentage			
	Sat	Sun	Hol		Sat	Sun	Hol	Sat	Sun	Hol	Sat	Sun	Hol	
1	57	53	60	1	69	92	143	126	145	203	45.2	36.6	29.6	July 4th
2	57	58		2	76	82		133	140	0	42.9	41.4	#DIV/0!	
3	40	29		3	100	129		140	158	0	28.6	18.4	#DIV/0!	
4	43	51		4	80	101		123	152	0	35.0	33.6	#DIV/0!	
5	68	62		5	71	120		139	182	0	48.9	34.1	#DIV/0!	
6	42	43		6	48	75		90	118	0	46.7	36.4	#DIV/0!	
7	26	69		7	33	119		59	188	0	44.1	36.7	#DIV/0!	
8	55	48		8	95	90		150	138	0	36.7	34.8	#DIV/0!	
9	51	56		9	72	76		123	132	0	41.5	42.4	#DIV/0!	
10	49	37	54	10	90	84	87	139	121	141	35.3	30.6	38.3	Labor Day
11	56	39		11	64	72		120	111	0	46.7	35.1	#DIV/0!	
12				12				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
13				13				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
14				14				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
15				15				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
16				16				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
17				17				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
18				18				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
19				19				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
20				20				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
21				21				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	Thanksgiving
22				22				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
23				23				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
24				24				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
25				25				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
26				26				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	Christmas
27				27				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	New Year's Day
28				28				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
29				29				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
30				30				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	MLK Birthday
31				31				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
32				32				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
33				33				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
34				34				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
35				35				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
36				36				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
37				37				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
38				38				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
39				39				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
40				40				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
41				41				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	Masters Week
42				42				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	Easter (Friday Holiday)
43				43				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
44				44				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
45				45				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
46				46				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	Mothers' Day
47				47				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
48				48				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	Memorial Day
49				49				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
50				50				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
51				51				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
52				52				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
53				53				0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	
Totals	Sat	Sun	Hol		Sat	Sun	Hol	Sat	Sun	Hol	Sat	Sun	Hol	
	544	545	114		798	1,040	230	1,342	1,585	344	40.5	34.4	33.1	



Golf Course Maintenance 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. Golf Course Maintenance benchmarking allows the club to monitor key statistics of the course maintenance operation. Such benchmarking will show the distribution and seasonality of labor hours per task and equipment hours by type, labor and equipment hours per round, electrical benchmarks for irrigation and maintenance facilities, as well as miscellaneous benchmarks.

Sources of Information

Data tracking by Superintendent. The following information can be tracked daily by the Superintendent or assistant:

- Labor hour per task.
- Equipment hour by type of equipment.
- Degree days.
- Rainfall in inches.
- Irrigation water pumped.
- 90-degree rule days.
- Play days.

Data tracked by Golf Shop. Rounds of golf can be obtained from the Golf Shop.

Electric Utility Invoices

- Electrical consumption and cost.
- Number of days in the billing cycle.

Data Collected

The data collected and the data source for a golf course maintenance operation are summarized in the following table along with the proposed time periods to summarize the information.

Data Collected	Collection Frequency	Wk	Summarize by			Data Source
			Mo	YTD	Yr	
Rounds of Golf	Daily	X	X	X	X	Tee Sheet Summary
Number of Play Days	Daily	X	X	X	X	Daily Tracking



Data Collected	Collection Frequency	Wk	Summarized by			Data Source
			Mo	YTD	Yr	
Labor Hours by Category	Daily	X	X	X	X	Daily Tracking
Equipment Hours by Equipment Type	Daily	X	X	X	X	Daily Tracking
Irrigation Water pumped (1K Gals)	Weekly & Monthly		X	X	X	Weekly and Monthly Meter Readings
Electric Consumption and Cost for each Metered Facility	Monthly		X	X	X	Utility Invoice
Rainfall (inches)	Daily & Monthly		X	X	X	Rain Gauge
Degree Days	Monthly		X	X	X	Weather Service or DD Spreadsheet

Benchmarks

Benchmark	Underlying Data		Calculation	Purpose
Labor Hour Distribution and Total	Hours per Task	Total Hours	Hours per Task divided by Total Hours	To determine where labor is being used.
Equipment Hour Distribution and Total	Hours per Type Equipment	Total Equipment Hours	Hours per Equip. Type divided by Total Equip. Hours	To determine relative usage of equipment.
Cart Access Percentage	Number of 90 Degree Rule Days	Number of Play Days	# of 90 Degree Rule Days divided by Number of Play Days	To determine ability of players to drive carts on course.
Labor Hours per Round	Total Labor Hours	Number of Rounds of Golf	Total Labor Hours divided by Round of Golf	To determine labor hours necessary to maintain course per round of golf.
Equipment Hours per Round	Total Equipment Hours	Number of Rounds of Golf	Total Equipment Hours divided by Round of Golf	To determine equipment hours necessary to maintain course per round of golf.
Utility Consumption per Degree Day	Utility Consumption in Kwh	Number of Degree Days	Utility Consumption divided by Number of Degree Days	Compare utility usage for hot or cold weather.
Utility Cost per Degree Day	Utility Cost	Number of Degree Days	Utility Cost divided by Number of Degree Days	Compare utility cost for hot or cold weather.
Utility Consumption per Water Pumped	Utility Consumption in Kwh	Gallons of Water Pumped (1K gals)	Utility Consumption divided by Water Pumped	Compare utility consumption to water pumped.
Utility Cost per Water Pumped	Utility Cost	Gallons of Water Pumped (1K gals)	Utility Cost divided by Water Pumped	Compare utility cost to water pumped.



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

1. Labor hours per task and total hours
2. Equipment hours by type and total hours.
3. Percentage distribution of labor hours by task and equipment hours by type.
4. Cart access percentage.
5. Labor hours and equipment hours per round of golf.
6. Electrical consumption per degree day and cost per day.
7. Electrical consumption per water pumped and cost per 1,000 gallons pumped.

Spreadsheets

Private Club Performance Management has designed MS Excel® spreadsheets to track golf course maintenance 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-Date 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 a 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 on the following pages.



Golf Course Maintenance Benchmarks – Year-to-Date Spreadsheet, page 1

Year-to-Date GC Maintenance Benchmarking													Year: 2008	
Work Hours by Task	Club: Oak Hill Country Club												TOTAL	%
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
Irrigation/Drainage	284	296	156	187	122	161	197	92	127	128	122	62	1,934	5.8
Mowing	156	204	330	504	963	1,148	1,138	996	901	825	417	272	7,854	23.4
Course Set Up	128	133	133	142	174	156	162	160	144	154	142	138	1,766	5.3
Storm/Flood/Vandalism	0	0	0	0	0	0	0	0	0	0	16	0	16	0.0
Cultural Practices	28	68	171	268	195	6	184	38	224	18	4	54	1,258	3.7
Landscaping	158	120	115	152	193	177	168	138	154	184	139	120	1,818	5.4
Cartpath / Bridges	0	26	16	30	0	0	8	0	0	6	0	0	86	0.3
Clubhouse	24	131	97	111	159	185	285	120	166	294	239	285	2,096	6.2
Leaf / Debris Removal	240	225	185	77	17	66	82	16	58	128	381	333	1,808	5.4
Chemical Application	80	44	79	97	73	128	141	80	72	44	14	38	890	2.6
Fertilizer	4	43	8	53	8	0	20	3	4	20	13	0	176	0.5
Tree Removal/Care	240	81	152	30	12	46	41	10	30	30	16	30	718	2.1
Major Projects	0	0	0	0	19	0	16	0	0	0	0	0	35	0.1
Miscellaneous	196	252	209	243	144	190	100	161	91	92	101	122	1,901	5.7
Mulch	459	192	171	240	90	105	12	16	0	73	84	156	1,598	4.8
Bunkers	219	275	389	422	456	601	461	566	406	473	451	377	5,096	15.2
GC Accessories	227	191	67	16	18	39	26	14	12	14	8	8	640	1.9
Hand Water	0	0	0	0	44	351	229	156	0	0	0	0	780	2.3
Blow Clippings	0	59	20	68	48	156	109	83	126	132	4	0	805	2.4
Edging / Weedeating	128	0	16	58	81	142	181	52	161	214	193	202	1,428	4.2
Sod Prep / Installation	15	0	0	20	352	58	135	32	0	0	0	8	620	1.8
Tourney Prep	0	0	6	0	36	238	6	0	0	0	0	0	286	0.9
TOTAL	2,586	2,340	2,320	2,718	3,204	3,953	3,701	2,733	2,676	2,829	2,344	2,205	33,609	100.0
Equipment Hours by Type														
Fairway Mowers	0	0	6	29	134	130	130	90	110	34	10	0	673	9.4
Greens Mowers	138	177	245	161	392	360	364	350	244	366	314	232	3,343	46.8
Tee Mowers	0	0	16	60	120	133	112	119	110	70	12	0	752	10.5
Rough Mowers	0	0	54	89	145	272	324	264	292	242	36	0	1,718	24.1
Approach Mowers	0	0	0	22	71	120	107	90	100	50	0	0	560	7.8
Trim Mowers	0	0	0	5	20	32	20	16	0	0	0	0	93	1.3
Greens Rollers	18	27	9	138	81	101	81	67	45	63	45	40	715	10.0
TOTAL	156.0	204.0	330.0	504.0	963.0	1,148.0	1,138.0	996.0	901.0	825.0	417.0	272.0	7,139.0	100.0



Golf Course Maintenance Benchmarks – Year-to-Date Spreadsheet, page 2

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	AVG
Miscellaneous Data														
Play Days	26	25	26	26	28	25	27	28	26	28	26	26	317	26.4
Rounds of Golf	624	1,016	1,506	1,667	2,290	1,942	2,324	2,266	1,440	1,688	1,210	703	18,676	1,556
Rainfall (inches)	0.92	2.97	4.05	3.14	2.20	2.28	6.36	7.28	4.08	1.22	4.11	3.40	42.01	3.50
Irrig H2O Pumped (1K gals)	234	816	389	1,854	1,900	2,834	3,044	3,373	2,510	1,475	531	23	18,985	1,582
Degree Days	725.5	523.5	379.2	207.0	143.5	465.5	452.5	405.5	228.7	221.0	481.5	586.0	4,819.4	401.6
90 Degree Rule	15	15	15	22	27	25	23	23	25	27	21	18	256	21.3
Cart Access Percentage	57.7%	60.0%	57.7%	84.6%	96.4%	100.0%	85.2%	82.1%	96.2%	96.4%	80.8%	69.2%	80.8%	
Labor Hours per Round	4.1	2.3	1.5	1.6	1.4	2.0	1.6	1.2	1.9	1.7	1.9	3.1	1.8	
Equip Hours per Round	0.3	0.2	0.2	0.3	0.4	0.6	0.5	0.4	0.6	0.5	0.3	0.4	0.4	
Elect - Maintenance Bldg														
Consumption, Kwh	3,960	3,600	3,680	4,800	5,160	6,840	7,240	6,520	5,320	4,720	3,920	4,320	5,007	
Days in Billing Cycle	33	29	29	32	30	30	33	29	29	32	28	31	30	
Cost (\$)	407	380	388	448	468	560	580	543	494	460	411	436	465	
Consumption kwh/Deg Day	5.5	6.9	9.7	23.2	36.0	14.7	16.0	16.1	23.3	21.4	8.1	7.4	15.7	
Cost/Day	12.33	13.10	13.38	14.00	15.60	18.67	17.58	18.72	17.03	14.38	14.68	14.06	15.29	
Elect - Course Shelters														
Consumption, Kwh														#DIV/0!
Days in Billing Cycle														#DIV/0!
Charge (\$)														0.0
Consumption kwh/Round	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cost/Round	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Elect - Irrig. Pumps														
Consumption, Kwh	2,320	3,240	2,320	3,960	5,320	8,200	7,200	7,800	4,880	5,360	4,400	1,360	4,697	
Days in Billing Cycle	33	29	29	32	30	30	33	29	29	32	28	34	31	
Cost (\$)	570	650	568	690	767	934	875	910	757	790	730	478	727	
Consump kwh/H2O Pumped	9.90	3.97	5.96	2.14	2.80	2.89	2.37	2.31	1.94	3.63	8.28	58.85	8.8	
Cost (\$) / 1K Gals.	2.432	0.797	1.460	0.372	0.404	0.330	0.287	0.270	0.302	0.535	1.375	20.684	2.44	



Golf Course Maintenance Benchmarks – Year-to-Year Spreadsheet, page 1

Year-to-Year GC Maintenance Benchmarking												Club: Oak Hill Country Club			
Work Hours by Task	2002*	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	AVG	%	
Irrigation/Drainage	38	351	565	337	1,387	1,039	1,934						807	2.9	
Mowing	3,653	6,190	6,458	6,790	7,051	7,694	7,854						6,527	23.3	
Course Set Up	625	1,504	1,409	1,544	1,480	1,818	1,766						1,449	5.2	
Storm/Flood/Vandalism	667	552	215	211	81	8	16						250	0.9	
Cultural Practices	502	1,464	1,650	1,358	1,443	1,319	1,258						1,285	4.6	
Landscaping	746	1,487	1,465	1,171	1,431	1,697	1,818						1,402	5.0	
Cart Path Repairs	2	125	171	128	4	40	86						79	0.3	
Clubhouse							2,096						2,096	7.5	
Leaf / Debris Removal	510	857	712	1,020	1,143	1,290	1,808						1,049	3.7	
Chemical Application	321	679	842	895	893	875	890						771	2.8	
Fertilizer	89	420	258	316	164	177	176						229	0.8	
Tree Removal/Care	46	355	734	518	348	280	718						428	1.5	
Major Projects	68	263	314	105	65	79	35						133	0.5	
Miscellaneous	1,128	3,223	1,778	1,824	1,657	1,721	1,901						1,890	6.8	
Mulch	496	2,264	2,922	2,165	2,088	1,520	1,598						1,865	6.7	
Bunkers	2,110	5,523	4,402	4,882	4,411	4,553	5,096						4,425	15.8	
GC Accessories	57	169	364	578	503	753	640						438	1.6	
Hand Water	150	240	379	417	299	655	780						417	1.5	
Blow Clippings	222	780	756	481	625	702	805						624	2.2	
Edging / Weeding	375	1,089	1,570	986	1,206	1,601	1,428						1,179	4.2	
Sod Prep / Installation	0	75	1,086	409	337	483	620						430	1.5	
Tourney Prep	12	30	330	228	267	215	286						195	0.7	
TOTAL	11,817	27,640	28,380	26,363	26,883	28,519	33,609	0	0	0	0	0	27,970	100.0	
Equipment Hours by Type															
Fairway Mowers	415.0	694.0	598.0	628.0	612.0	681.0	673.0						614	9.4	
Greens Mowers	1,557.0	2,763.0	3,046.0	3,020.0	3,091.0	3,107.0	3,343.0						2,847	43.7	
Tee Mowers	458.0	690.0	637.0	607.0	615.0	780.0	752.0						648	9.9	
Rough Mowers	805.0	925.0	1,078.0	1,223.0	1,550.0	1,708.0	1,718.0						1,287	19.7	
Approach Mowers	277.0	514.0	419.0	427.0	480.0	564.0	560.0						463	7.1	
Trim Mowers	131.0	160.0	150.0	150.0	167.0	148.0	93.0						143	2.2	
Greens Rollers	10.0	407.0	532.0	711.0	536.0	706.0	715.0						517	7.9	
TOTAL	3,653.0	5,746.0	5,928.0	6,055.0	6,515.0	6,988.0	7,139.0	0.0	0.0	0.0	0.0	0.0	6,518.7	100.0	

* 2002 Totals are for June through December only.



Golf Course Maintenance Benchmarks – Year-to-Year Spreadsheet, page 2

	2002*	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	TOTAL	AVG
Miscellaneous Data														
Play Days	158	303	301	316	313	316	317						2,024	289.1
Rounds of Golf	9,272	18,368	19,450	19,596	20,636	19,699	18,676						125,697	17,957
Rainfall (inches)	22	57	41	34	33	27	42						256	36.54
Irrig H2O Pumped (gals)	32,772	26,308	33,230	50,998	34,368	58,674	18,985						255,335	36,476
Degree Days	2,632	4,606	4,801	4,879	4,262	5,061	4,819						31,060	4,437.1
90 Degree Rule	115	209	221	244	226	268	256						1,539	219.9
Cart Access Percentage	72.8%	69.0%	73.4%	77.2%	72.2%	84.8%	80.8%						76.0%	
Labor Hours per Round	1.3	1.5	1.5	1.3	1.3	1.4	1.8							1.6
Equip Hours per Round	0.4	0.3	0.3	0.3	0.3	0.4	0.4							0.4
Elect - Maintenance Bldg														
Consumption, Kwh	37,360	66,400	67,920	74,760	68,640	63,480	60,080						62,663	
Days in Billing Cycle	182	371	365	365	364	365	365						340	
Cost (\$)	3,124	5,605	6,356	6,228	5,995	6,332	5,575						5,602	
Consumption/Deg Day	14.20	14.42	14.15	15.32	16.10	12.54	12.47						14.12	
Cost/Day (\$)	17.16	15.11	17.41	17.06	16.47	17.35	15.27						16.50	
Elect - Course Shelters														
Consumption, Kwh														#DIV/0!
Charge (\$)														#DIV/0!
Consumption/Round	0	0	0	0	0	0	0						#DIV/0!	
Cost/Round	0	0	0	0	0	0	0						#DIV/0!	
Elect - Irrig. Pumps														
Consumption, Kwh	58,120	93,480	79,680	105,200	98,480	98,288	53,360						83,801	
Cost (\$)	5,659	10,567	10,980	11,529	12,109	11,581	8,719						10,163	
Kwh / 1K gals. Pumped	1.77	3.55	2.40	2.06	2.87	1.68	2.81						2.30	
Cost (\$) / 1K Gals.	0.17	0.40	0.33	0.23	0.35	0.20	0.46						0.28	

*2002 Numbers are for June through December only.



Inventory & Accounts Receivable 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. Inventory and Accounts Receivable benchmarking allows the club to monitor the inventories and inventory turns by retail outlet. It also allows the computation of cost of goods sold by outlet and tracks it over time. Lastly, it allows monitoring of aged receivables over time.

Source of Information: Manual inputting from Controller. The following information is tracked by the Controller:

1. The dollar amount of inventory and sales in different retail operations or categories.
2. The cost of goods sold for each retail operation or categories.
3. The dollar amount of receivables at 30, 60, and 90 days.

Data Collected

The data collected and the data source for Inventory and Accounts Receivable benchmarking are summarized in the following table along with the proposed time periods to summarize the information.

Data Collected	Collection Frequency	Summarized		Data Source
		Mo	YTD	
\$ Amount of Inventory by Retail Category: Golf Pro Shop Tennis Pro Shop Food Beer Wine Liquor	Monthly	X	X	Physical Inventories
\$ Amount of Sales by Retail Category: Golf Pro Shop Tennis Pro Shop Food Beer Wine Liquor	Monthly	X	X	Sales Reports
\$ Amount of Costs of Goods Sold by Retail Category: Golf Pro Shop Tennis Pro Shop Food Beer Wine Liquor	Monthly	X	X	Cost of Goods Calculations
Accounts Receivable at 30, 60, and 90 days	Monthly	X	X	Accounts Receivable Detail



Benchmarks

Benchmark	Underlying	Data	Calculation	Purpose
% Cost of Goods Sold by Retail Category	Sales per Period by Category	Cost of Goods per Period by Category	Cost of Goods divided by Sales by Category	Shows the % cost of goods of each retail sale
Inventory Turns per Period by Retail Category	\$ amount of Inventory per Period by Retail Category	\$ amount of Sales per Period by Retail Category	\$ amount of Sales divided by \$ amount of Inventory	Shows the number of times the inventory is turned in a Period
% of Accounts Receivable at 30, 60, and 90 days	\$ amount of Receivables At 30, 60, 90 days	Total Club Receivables	\$ number of Receivables at 30, 60, and 90 days divided by Total Club Receivables times 100	Shows the distribution of Receivables by age

Spreadsheet

Private Club Performance Management has designed an MS Excel® spreadsheet to track inventory and accounts receivable benchmarks.

The spreadsheet is to allow you to enter data only in the data entry cells; all other cells are protected to avoid inadvertent erasure or modification of the formulas.

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.

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See the sample spreadsheet is on the following.



Inventory & Accounts Receivable Benchmarks – Year-to-Date Spreadsheet

Inventory and Accounts Receivable Analysis												Club:	Oak Hill Club	2007
Inventories	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG	
Golf Shop	96,958	96,052	101,042										98,017	
Tennis Shop	11,985	11,771	12,258										12,005	
Food	38,994	35,311	35,776										36,694	
Beer	3,319	3,701	3,185										3,402	
Wine	17,667	17,183	15,125										16,658	
Liquor	12,858	12,406	12,406										12,557	
Total	181,781	176,424	179,792	0	0	0	0	0	0	0	0	0	179,332	
Merchandise Sales														
Golf Shop	11,302	3,305	17,996										10,868	
Tennis Shop	293	662	877										611	
Food	67,808	77,556	80,831										75,398	
Beer	4,033	4,958	5,884										4,958	
Wine	9,450	10,572	12,061										10,694	
Liquor	6,374	7,293	7,768										7,145	
Total	99,260	104,346	125,417	0	0	0	0	0	0	0	0	0	109,674	
Cost of Goods Sold														
Golf Shop	10,790	2,391	12,419										8,533	
Tennis Shop	340	758	608										569	
Food	31,072	29,100	30,018										30,063	
Beer	1,535	1,330	1,441										1,435	
Wine	2,885	4,954	4,648										4,162	
Liquor	2,034	2,471	2,743										2,416	
Total	48,656	41,004	51,877	0	0	0	0	0	0	0	0	0	47,179	
% Cost of Goods Sold														
Golf Shop	95.5%	72.3%	69.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	78.5%	
Tennis Shop	116.0%	114.5%	69.3%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	93.1%	
Food	45.8%	37.5%	37.1%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	39.9%	
Beer	38.1%	26.8%	24.5%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	28.9%	
Wine	30.5%	46.9%	38.5%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	38.9%	
Liquor	31.9%	33.9%	35.3%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	33.8%	
Total	49.0%	39.3%	41.4%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	43.0%	
Inventory Turns														
Golf Shop	0.12	0.03	0.18	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.11	
Tennis Shop	0.02	0.06	0.07	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.05	
Food	1.74	2.20	2.26	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.05	
Beer	1.22	1.34	1.85	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.46	
Wine	0.53	0.62	0.80	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.64	
Liquor	0.50	0.59	0.63	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.57	
Total	0.55	0.59	0.70	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.61	
Accounts Receivable														
30 day	71,931	93,692	67,810											
60 day	17,926	16,598	12,458											
90 day	3,804	3,154	3,488											
Total	93,661	113,444	83,756	0	0	0	0	0	0	0	0	0		
% of Total														
30 day	76.8%	82.6%	81.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
60 day	19.1%	14.6%	14.9%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
90 day	4.1%	2.8%	4.2%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Total	100.0%	100.0%	100.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	



Labor Cost 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. Labor cost benchmarking allows the club to monitor the payroll hours by category by department and the club. It also monitors the pay cost by department and the total for the club. Lastly, it tracks the average hourly wage by department and a variety of miscellaneous benchmarks, such as revenue per payroll hour and the pay cost % (pay cost/total revenues).

Source of Information: Manual inputting from Controller. The following information is tracked by the Controller:

1. The number of hours worked by category and department by month for both exempt and non-exempt employees. Exempt employees can be considered to work 80 hours per pay period.
2. The payroll cost by department by month.
3. The monthly golf, food and beverage, tennis, activity, and total club revenues.

Data Collected

The data collected and the data source for labor cost benchmarking are summarized in the following table along with the proposed time periods to summarize the information.

Data Collected	Collection Frequency	Pay Pd	Summarized by			Data Source
			Mo	YTD	Yr	
Payroll Hours by Category and Total by Department: Regular OT Holiday Sick Vacation Other	Bi-Weekly	X		X	X	Payroll Summary
Payroll Cost by Department and Total	Bi-Weekly	X		X	X	Payroll Summary
Monthly Pay Cost by Department	Monthly		X	X	X	Payroll Summary & pay accruals
Monthly Payroll Hours by Department	Monthly		X	X	X	Payroll Summary & pay accruals



Benchmarks

Benchmark	Underlying	Data	Calculation	Purpose
Average Hourly Wage by Dept. and Total for Exempt & Non-Exempt Employees	Payroll Cost by Department	Total Payroll Hours by Department	Payroll Cost by Department divided by Total Payroll Hours by Department	Shows average hourly pay cost by department
Revenue per Payroll Hour for Profit Centers (Monthly)	Profit Center Revenues	Payroll Hours per Profit Centers	Profit Center Revenues divided by Payroll Hours per Profit Center	Shows efficiency of staffing of profit centers
A&G Pay Cost % (Monthly)	A&G Pay Cost	Total Club Revenues	A&G Pay Cost divided by Total Club Revenues times 100	Shows A&G staffing efficiency
Maintenance/Housekeeping Pay Cost %	Maint/Hskpg Pay Cost	Total Club Revenues	Maint/Hskpg Pay Cost divided by Total Club Revenues times 100	Shows Maint/Hskpg staffing efficiency

Spreadsheets

Private Club Performance Management has designed MS Excel® spreadsheets to track labor cost 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 a 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 (three pages each) on the following pages.



Labor Cost Benchmarks – Year-to-Date Spreadsheet, page 1

Year to Date Labor Benchmarks												Club: Oak Hill Club		Year: 2006		
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	AVG	%	
Regular Hours																
Golf	772	864	957	1,033	1,387	1,431	1,259	1,154	895	1,046	782	649	12,229	1,019	6.4	
Kitchen	3,667	3,728	3,751	4,231	4,292	4,516	5,104	4,986	4,261	4,646	3,955	3,610	50,747	4,229	26.6	
Dining Services	4,159	4,097	4,643	4,963	5,297	5,432	4,737	5,169	4,634	5,022	3,918	3,241	55,312	4,609	29.0	
Tennis	437	454	513	510	536	548	509	526	393	692	423	402	5,943	495	3.1	
A&G	460	448	466	505	474	419	496	408	416	471	355	411	5,327	444	2.8	
Membership	78	63	77	55	100	95	97	67	59	72	48	61	873	73	0.5	
Activities	694	613	748	807	1,388	2,618	2,442	1,849	828	783	562	496	13,827	1,152	7.2	
Maintenance/Hskpg	1,251	1,192	1,304	1,375	1,344	1,408	1,462	1,450	1,212	1,329	1,194	1,355	15,876	1,323	8.3	
GC Maintenance	2,692	2,442	2,531	2,749	3,090	1,275	3,644	2,784	2,738	2,908	1,604	2,326	30,783	2,565	16.1	
TOTAL	14,211	13,903	14,989	16,228	17,909	17,740	19,750	18,393	15,436	16,968	12,841	12,551	190,918	15,910		
Overtime Hours																
Golf	13.3	2.5	16.1	5.0	87.2	53.7	8.3	47.5	2.9	44.8	16.6	0.0	297.8	24.8	2.6	
Kitchen	195.1	203.6	204.5	515.6	674.6	687.5	613.1	665.2	591.8	519.9	224.2	331.9	5,426.9	452.2	47.2	
Dining Services	129.6	150.1	186.3	226.6	258.5	413.1	277.9	318.6	305.3	392.7	84.1	84.5	2,827.1	235.6	24.6	
Tennis	0.0	0.5	9.1	1.7	4.2	16.7	7.3	0.0	10.5	2.2	0.0	0.0	52.2	4.3	0.5	
A&G	25.2	18.8	15.0	9.8	19.1	15.4	6.1	4.0	5.6	14.6	2.3	1.8	137.5	11.5	1.2	
Membership	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Activities	8.5	11.2	4.4	7.7	0.1	13.0	40.9	18.3	15.6	0.0	0.0	0.0	119.6	10.0	1.0	
Maintenance/Hskpg	28.8	18.4	28.9	86.6	50.1	85.8	40.6	40.2	77.9	49.0	43.4	41.0	590.7	49.2	5.1	
GC Maintenance	58.8	78.8	81.1	177.4	336.4	100.1	517.9	296.7	153.0	135.2	75.2	42.0	2,052.7	171.1	17.8	
TOTAL	459.1	483.9	545.3	1,030.4	1,430.1	1,385.3	1,512.1	1,390.5	1,162.5	1,158.3	445.9	501.2	11,504.5	958.7		
Holiday Hours																
Golf	16.0	0.0	0.0	0.0	16.0	0.0	16.0	0.0	16.0	0.0	16.0	16.0	96.0	8.0	3.1	
Kitchen	152.0	0.0	0.0	0.0	152.0	0.0	152.0	0.0	152.0	0.0	160.0	176.0	944.0	78.7	30.7	
Dining Services	96.0	0.0	0.0	0.0	56.0	0.0	88.0	0.0	66.0	0.0	120.0	104.0	530.0	44.2	17.2	
Tennis	16.0	0.0	0.0	0.0	8.0	0.0	8.0	0.0	16.0	0.0	16.0	16.0	80.0	6.7	2.6	
A&G	24.0	0.0	0.0	0.0	24.0	0.0	24.0	0.0	24.0	0.0	24.0	24.0	144.0	12.0	4.7	
Membership	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Activities	24.0	0.0	0.0	0.0	16.0	0.0	32.0	0.0	24.0	0.0	24.0	16.0	136.0	11.3	4.4	
Maintenance/Hskpg	56.0	0.0	0.0	0.0	56.0	0.0	64.0	0.0	48.0	0.0	56.0	48.0	328.0	27.3	10.7	
GC Maintenance	224.0	0.0	0.0	0.0	96.0	0.0	104.0	0.0	120.0	0.0	136.0	136.0	816.0	68.0	26.5	
TOTAL	608.0	0.0	0.0	0.0	424.0	0.0	488.0	0.0	466.0	0.0	552.0	536.0	3,074.0	256.2		
Sick Hours																
Golf	8.0	0.0	0.0	8.0	16.0	0.0	0.0	0.0	0.0	8.0	0.0	0.0	40.0	3.3	4.0	
Kitchen	16.0	24.0	32.0	80.0	8.0	8.0	36.0	24.0	40.0	12.0	16.0	64.0	360.0	30.0	36.4	
Dining Services	0.0	8.0	16.0	0.0	0.0	0.0	24.0	16.0	8.0	24.0	8.0	8.0	112.0	9.3	11.3	
Tennis	0.0	0.0	48.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	48.0	4.0	4.9	
A&G	8.0	24.0	0.0	0.0	20.0	0.0	0.0	20.0	8.0	0.0	8.0	8.0	96.0	8.0	9.7	
Membership	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Activities	0.0	0.0	0.0	0.0	8.0	8.0	8.0	0.0	0.0	0.0	0.0	8.0	32.0	2.7	3.2	
Maintenance/Hskpg	8.0	0.0	0.0	0.0	0.0	0.0	0.0	28.0	8.0	16.0	8.0	8.0	76.0	6.3	7.7	
GC Maintenance	24.0	40.0	0.0	24.0	8.0	8.0	8.0	40.0	0.0	32.0	8.0	32.0	224.0	18.7	22.7	
TOTAL	64.0	96.0	96.0	112.0	60.0	24.0	76.0	128.0	64.0	92.0	48.0	128.0	988.0	82.3		



Labor Cost Benchmarks – Year-to-Date Spreadsheet, page 2

<u>Vacation Hours</u>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	AVG	%
Golf	16.0	0.0	16.0	8.0	8.0	8.0	56.0	8.0	0.0	0.0	0.0	16.0	136.0	11.3	3.4
Kitchen	132.0	24.0	108.0	168.0	176.0	80.0	136.0	120.0	96.0	36.0	52.0	84.0	1,212.0	101.0	30.4
Dining Services	24.0	24.0	8.0	56.0	0.0	8.0	64.0	56.0	104.0	24.0	120.0	32.0	520.0	43.3	13.1
Tennis	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28.0	0.0	0.0	28.0	2.3	0.7
A&G	0.0	0.0	0.0	16.0	104.0	8.0	0.0	44.0	8.0	24.0	8.0	24.0	236.0	19.7	5.9
Memberships	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Activities	0.0	0.0	0.0	0.0	16.0	0.0	0.0	16.0	52.0	0.0	28.0	36.0	148.0	12.3	3.7
Maintenance/Hskpg	68.0	40.0	68.0	24.0	48.0	0.0	40.0	16.0	172.0	16.0	80.0	48.0	620.0	51.7	15.6
GC Maintenance	148.0	48.0	0.0	52.0	160.0	104.0	88.0	72.0	84.0	120.0	76.0	132.0	1,084.0	90.3	27.2
TOTAL	388.0	136.0	200.0	324.0	512.0	208.0	384.0	332.0	516.0	248.0	364.0	372.0	3,984.0	332.0	
Other Hours															
Golf	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kitchen	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dining Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tennis	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A&G	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Memberships	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Activities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maintenance/Hskpg	0.0	0.0	0.0	0.0	0.0	0.0	24.0	0.0	0.0	0.0	0.0	0.0	24.0	2.0	100.0
GC Maintenance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	24.0	0.0	0.0	0.0	0.0	0.0	24.0	2.0	100.0
Total Hours															
Golf	832	868	997	1,056	1,558	1,520	1,344	1,233	915	1,121	823	681	12,947	1,079	6.0
Kitchen	4,260	4,081	4,197	5,252	5,640	5,635	6,348	6,128	5,436	5,473	4,519	4,432	61,404	5,117	28.4
Dining Services	4,473	4,354	4,946	5,359	5,741	6,059	5,330	5,719	5,270	5,659	4,292	3,512	60,715	5,060	28.1
Tennis	453	455	575	513	550	573	528	526	424	723	439	418	6,177	515	2.9
A&G	529	500	488	535	650	450	529	478	465	517	398	469	6,010	501	2.8
Memberships	78	63	77	55	100	95	97	67	59	72	48	61	873	73	0.4
Activities	730	630	755	818	1,428	2,645	2,543	1,892	928	783	614	556	14,323	1,194	6.6
Maintenance/Hskpg	1,427	1,260	1,415	1,529	1,523	1,537	1,651	1,554	1,557	1,434	1,403	1,520	17,810	1,484	8.2
GC Maintenance	3,177	2,649	2,652	3,091	3,859	1,537	4,621	3,341	3,172	3,263	1,936	2,689	35,986	2,999	16.6
TOTAL	15,960	14,861	16,103	18,209	21,050	20,050	22,990	20,939	18,225	19,046	14,474	14,338	216,245	18,020	
Pay Cost (\$)															
Golf	27,792	23,450	25,565	29,698	31,098	36,288	41,892	34,367	24,889	34,134	22,887	23,283	355,343	29,612	8.1
Kitchen	65,966	58,735	66,284	72,100	87,003	74,876	92,838	81,380	70,576	74,618	69,545	70,432	884,350	73,696	20.2
Dining Services	65,144	57,898	60,797	66,068	65,443	62,630	68,544	70,069	68,533	74,005	56,428	58,795	774,351	64,529	17.7
Tennis	19,025	21,869	31,597	24,322	24,034	25,575	25,563	26,253	28,430	32,964	16,700	14,700	291,032	24,253	6.7
A&G	98,405	73,085	72,349	74,134	76,074	63,715	71,772	70,376	68,719	68,425	72,184	66,353	875,591	72,966	20.0
Memberships	6,473	6,472	6,424	6,537	4,348	2,295	3,832	5,728	5,817	5,437	5,280	6,164	64,807	5,401	1.5
Activities	13,478	10,814	12,642	14,270	20,221	31,770	39,683	24,020	14,643	13,650	10,512	10,723	216,426	18,036	5.0
Maintenance/Hskpg	25,428	21,216	22,291	23,732	23,165	22,935	26,811	23,451	23,287	23,507	20,989	23,702	280,514	23,376	6.4
GC Maintenance	56,136	44,435	46,559	49,971	56,878	67,811	66,816	51,239	47,576	51,125	44,237	46,714	629,497	52,458	14.4
TOTAL	377,846	317,973	344,507	360,832	388,264	387,894	437,750	386,883	352,470	377,865	318,761	320,866	4,371,911	364,326	



Labor Cost Benchmarks – Year-to-Date Spreadsheet, page 3

Average Hourly Wage	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	AVG	%
Golf	33.40	27.01	25.65	28.12	19.96	23.88	31.18	27.87	27.20	30.45	27.80	34.20	27.44	2.29	7.4
Kitchen	15.49	14.39	15.79	13.73	15.43	13.29	14.62	13.28	12.98	13.63	15.39	15.89	14.40	1.20	3.9
Dining Services	14.56	13.30	12.29	12.33	11.40	10.34	12.86	12.25	13.00	13.08	13.15	16.74	12.75	1.06	3.4
Tennis	41.97	48.04	54.98	47.42	43.66	44.62	48.42	49.95	66.99	45.59	38.05	35.18	47.11	3.93	12.7
A&G	185.91	146.19	148.17	138.46	116.99	141.71	135.63	147.13	147.87	132.36	181.24	141.35	145.70	12.14	39.4
Membership	82.51	102.41	83.29	118.85	43.42	24.13	39.52	85.43	98.98	75.10	110.05	100.80	74.21	6.18	20.1
Activities	18.46	17.16	16.75	17.44	14.16	12.01	15.61	12.69	15.78	17.44	17.11	19.28	15.11	1.26	4.1
Maintenance/Hskpg	17.83	16.84	15.75	15.52	15.21	14.93	16.24	15.09	14.96	16.39	14.96	15.39	15.75	1.31	4.3
GC Maintenance	17.67	16.78	17.55	16.17	14.74	44.12	14.46	15.34	15.00	15.67	22.85	17.37	17.49	1.46	4.7
TOTAL	23.67	21.40	21.39	19.82	18.44	19.35	19.04	18.48	19.34	19.84	22.02	22.38	369.97	30.83	
Miscellaneous Data															
Golf Revenue	42,394	33,249	66,235	84,859	128,997	121,903	104,697	113,465	80,216	107,150	47,329	52,167	982,661		
F&B Revenue	126,720	138,204	186,730	266,761	297,098	244,139	228,301	269,583	229,885	267,394	147,058	159,633	2,561,506		
Tennis Revenue	10,982	17,691	24,999	16,538	30,145	18,968	18,669	26,434	27,880	24,958	10,290	8,434	235,988		
Activities Revenue	5,858	5,115	11,435	6,555	8,083	50,712	34,839	17,002	6,392	6,513	3,627	4,221	160,352		
Total Club Revenue	516,768	555,617	629,175	729,485	798,311	771,773	722,072	763,577	680,245	739,028	541,519	560,716	8,008,286		
Miscellaneous Benchmarks															
Golf Rev/Pay Hour	50.95	38.30	66.46	80.35	82.80	80.23	77.93	92.01	87.68	95.57	57.48	76.63	910.75		
F&B Rev/Pay Hour	14.51	16.38	20.42	25.14	26.10	20.88	19.55	22.75	21.47	24.02	16.69	20.10	251.71		
Tennis Rev/Pay Hour	24.22	38.87	43.50	32.24	54.76	33.10	35.36	50.30	65.70	34.52	23.45	20.18	458.42		
Activities Rev/Pay Hour	8.02	8.12	15.15	8.01	5.66	19.17	13.70	8.99	6.89	8.32	5.90	7.59	11.20		
A&G Pay Cost %	19.0	13.2	11.5	10.2	9.5	8.3	9.9	9.2	10.1	9.3	13.3	11.8	0.9		
Maint/Hskpg Pay Cost %	4.9	3.8	3.5	3.3	2.9	3.0	3.7	3.1	3.4	3.2	3.9	4.2	0.3		



Labor Cost Benchmarks – Year-to-Year Spreadsheet, page 2

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	TOTAL	AVG	%
Vacation Hours														
Golf	184.0	224.0	136.0	136.0	184.0	136.0						1,000.0	166.7	4.9
Kitchen	436.0	372.0	1,212.0	1,212.0	576.0	1,212.0						5,020.0	836.7	24.6
Dining Services	456.0	440.0	520.0	520.0	836.0	520.0						3,292.0	548.7	16.1
Tennis	80.0	80.0	28.0	28.0	104.0	28.0						348.0	58.0	1.7
A&G	136.0	64.0	236.0	236.0	148.0	236.0						1,056.0	176.0	5.2
Membership	32.0	32.0	0.0	0.0	0.0	0.0						64.0	10.7	0.3
Activities	80.0	208.0	148.0	148.0	80.0	148.0						812.0	135.3	4.0
Maintenance/Hskpg	344.0	532.0	620.0	620.0	244.0	620.0						2,980.0	496.7	14.6
GC Maintenance	788.0	792.0	1,084.0	1,084.0	984.0	1,084.0						5,816.0	969.3	28.5
TOTAL	2,536.0	2,744.0	3,984.0	3,984.0	3,156.0	3,984.0	0.0	0.0	0.0	0.0	0.0	20,388.0	3,398.0	
Other Hours														
Golf	0.0	0.0	0.0	0.0	0.0	0.0						0.0	0.0	0.0
Kitchen	0.0	0.0	0.0	0.0	0.0	0.0						0.0	0.0	0.0
Dining Services	0.0	0.0	0.0	0.0	0.0	0.0						0.0	0.0	0.0
Tennis	0.0	0.0	0.0	0.0	0.0	0.0						0.0	0.0	0.0
A&G	0.0	0.0	0.0	0.0	8.0	0.0						8.0	1.3	3.8
Membership	0.0	0.0	0.0	0.0	0.0	0.0						0.0	0.0	0.0
Activities	0.0	0.0	0.0	0.0	0.0	0.0						0.0	0.0	0.0
Maintenance/Hskpg	0.0	20.0	24.0	24.0	0.0	24.0						92.0	15.3	43.4
GC Maintenance	72.0	16.0	0.0	0.0	24.0	0.0						112.0	18.7	52.8
TOTAL	72.0	36.0	24.0	24.0	32.0	24.0	0.0	0.0	0.0	0.0	0.0	212.0	35.3	
Total Hours														
Golf	18.095	17.722	12.947	12.947	16.726	12.947						91,385	15,231	7.6
Kitchen	38,437	44,746	61,404	61,404	50,419	61,404						317,812	52,969	26.4
Dining Services	38,310	41,738	60,715	60,715	72,161	60,715						334,354	55,726	27.8
Tennis	2,712	3,075	6,177	6,177	6,046	6,177						30,365	5,061	2.5
A&G	4,469	477	6,010	6,010	5,982	6,010						28,957	4,826	2.4
Membership	3,209	1,670	0	0	399	873						6,151	1,025	0.5
Activities	12,681	13,086	14,323	14,323	15,580	14,323						84,314	14,052	7.0
Maintenance/Hskpg	15,327	16,171	17,810	17,810	17,887	17,810						102,814	17,136	8.3
GC Maintenance	33,947	32,318	35,986	35,986	34,362	35,986						208,586	34,764	17.3
TOTAL	167,187	171,003	215,372	215,372	219,561	216,245	0	0	0	0	0	1,204,740	200,790	
Pay Cost (\$)														
Golf	311,837	304,836	355,343	355,343	347,251	355,343						2,029,953	338,326	8.8
Kitchen	537,240	618,556	884,350	884,350	792,521	884,350						4,601,366	766,894	19.9
Dining Services	455,996	486,868	774,351	774,351	925,199	774,351						4,191,115	698,519	18.1
Tennis	67,293	70,338	291,032	291,032	271,367	291,032						1,282,094	215,682	5.6
A&G	423,700	480,325	875,591	875,591	875,591	875,591						4,192,686	698,781	18.2
Membership	58,962	68,037	64,807	64,807	77,670	64,807						399,090	66,515	1.7
Activities	184,464	190,627	216,426	216,426	226,672	216,426						1,251,041	208,507	5.4
Maintenance/Hskpg	262,550	276,537	280,514	280,514	345,047	280,514						1,725,676	287,613	7.5
GC Maintenance	484,918	491,460	629,497	629,497	554,728	629,497						3,419,597	569,933	14.8
TOTAL	2,786,959	2,987,584	4,371,911	4,371,911	4,202,342	4,371,911	0	0	0	0	0	23,092,618	3,848,770	



Labor Cost Benchmarks – Year-to-Year Spreadsheet, page 3

Average Hourly Wage	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	TOTAL
Golf	17.23	17.2	27.4	27.4	20.76	27.44						22.21
Kitchen	13.98	13.8	14.4	14.4	15.72	14.40						14.48
Dining Services	11.90	11.7	12.8	12.8	12.82	12.75						12.53
Tennis	24.81	22.9	47.1	47.1	44.89	47.11						42.22
A&G	94.82	100.5	145.7	145.7	110.65	145.70						144.79
Membership	18.38	40.7	0.0	0.0	194.73	74.21						64.88
Activities	14.55	14.6	15.1	15.1	14.55	15.11						14.84
Maintenance/Hskpg	17.13	17.1	15.8	15.8	19.29	15.75						16.78
G/C Maintenance	14.28	15.2	17.5	17.5	16.14	17.49						16.39
TOTAL	16.67	17.47	20.30	20.30	449.55	20.22	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	349.13
Miscellaneous Data												
Golf Revenue	959,269	977,081	982,661	982,661	1,020,650	982,661						5,904,983
F&B Revenue	1,425,817	1,710,140	2,561,506	2,561,506	2,852,875	2,561,506						13,673,350
Tennis Revenue	53,816	52,921	235,988	235,988	217,080	235,988						1,031,781
Activities Revenue	73,111	105,273	160,352	160,352	180,212	160,352						839,652
Total Club Revenue	4,728,996	5,330,930	8,008,286	8,008,286	7,964,636	8,008,286						42,049,420
Miscellaneous Benchmarks												
Golf Rev/Pay Hour	53.01	55.13	75.90	75.90	61.02	75.90	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	387.70
F&B Rev/Pay Hour	18.58	19.77	20.98	20.98	23.27	20.98	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	125.80
Tennis Rev/Pay Hour	19.84	17.21	38.20	38.20	35.91	38.20	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	203.87
Activities Rev/Pay Hour	5.77	8.04	11.20	11.20	11.57	11.20	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9.96
A&G Pay Cost %	9.0	9.0	10.9	10.9	8.3	10.9	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.7
Maint/Hskpg Pay Cost %	5.6	5.2	3.5	3.5	4.3	3.5	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.7



Membership 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. Membership benchmarking allows the club to monitor key statistics of membership sales effort and changes week by week throughout the year. It is useful not only for tracking trends, but in future year budgeting.

Sources of Information

The following information should be tracked by week, month, and year:

- Number of new members, resigning members, members upgrading or downgrading, and wait list members.
- Prospect activity by tours, call outs, walk ins, and call ins.

Data Collected

The data collected and the data source for memberships are summarized in the following table along with the proposed time periods to summarize the information. The data collected will vary from club to club depending upon the membership categories offered.

Data Collected	Collection Frequency	Summarize				Data Source
		Wk	Mo	YTD	Yr	
# of Members by Category Golf Equity Sports Equity Swim/Tennis Equity Community Golf Invitational Corporate Invitational Sports Invitational Swim/Tennis Invitational Social Invitational	Weekly	X	X	X	X	Manual count
# of Deferred Dues by Category Golf Sports Swim/Tennis	Weekly	X	X	X	X	Manual count
# of Resignations by Membership Category	Weekly	X	X	X	X	Manual count
# of Conversions by Membership Category	Weekly	X	X	X	X	Manual count
# of Members on Resignation Wait List by Category	Weekly	X	X	X	X	Manual count
Prospect Activities - # of Call ins Call outs Walk ins Tours	Weekly	X	X	X	X	Manual count



Benchmarks

Benchmark	Underlying Data	Calculation	Purpose
Weekly Report	All the above		Reports Membership Activity for Period
Monthly Report	All the above		Reports Membership Activity for Period
Weekly Membership Analysis Report	All the above	Tracked on a Spreadsheet for the year	To spot activity trends in Membership Sales

Spreadsheets

Private Club Performance Management has designed an MS Excel® spreadsheet to track membership benchmarks.

The spreadsheet has multiple tabs at the bottom of the window. Each tab allows you to enter data for a specific week for each membership action – New Member, Resigned Member, Upgrade/Downgrade Member, Wait Listed Member, and Prospect Activity.

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 for each membership action on the following pages.



Membership Benchmarks – New Members

Membership Report

Club: Oak Hill Country Club

Yr: 2007

New Members

Wk	Equity					Invitational							Total New
	Golf	Sprt	S/T	Com	Tot	Golf	Jr. G	Sprt	S/T	Soc	Corp	Tot	
1					0							0	0
2			2		2							0	2
3	1			1	2							0	2
4	1				1							0	1
5		1			1					1		1	2
6			1		1							0	1
7	1	2			3							0	3
8				1	1							0	1
9		1			1							0	1
10	1		2		3							0	3
11			2	3	5							0	5
12		1		1	2							0	2
13	1		1		2				3			3	5
14					0							0	0
15	2	1		1	4	1					1	2	6
16				6	6				1			1	7
17					0							0	0
18				2	2	1				1		2	4
19			2		2				1			1	3
20		2	2	1	5							0	5
21			3	1	4							0	4
22		1	3	1	5	2						2	7
23		1		1	2							0	2
24			1		1							0	1
25	2		2	1	5							0	5
26	1		8	2	11	1			3	1		5	16
27	1	2	1	3	7				1		1	2	9
28				2	2	1						1	3
29				1	1							0	1
30				1	1						1	1	2
31	1	1		2	4				1			1	5
32	2		1		3			1				1	4
33				1	1				1			1	2
34				1	1							0	1
35				2	2							0	2
36			2	2	4							0	4



Membership Benchmarks – Resignations

Membership Report

Club: Oak Hill Country Club

Yr: 2007

Wk	Equity					Resigned							Total New
	Golf	Sprt	S/T	Com	Tot	Golf	Jr. G	Sprt	S/T	Soc	Corp	Tot	
1					0							0	0
2			-1		-1							0	-1
3	-1				-1							0	-1
4					0							0	0
5		-1			-1							0	-1
6			-1		-1							0	-1
7		-1			-1							0	-1
8					0							0	0
9					0							0	0
10			-1		-1				-1			-1	-2
11					0				-2			-2	-2
12					0							0	0
13					0			-1	-1			-2	-2
14					0							0	0
15	-3	-1		-1	-5							0	-5
16				-1	-1							0	-1
17					0							0	0
18					0				-1	-1		-2	-2
19					0							0	0
20	-1			-1	-2				-2			-2	-4
21	-1				-1							0	-1
22		-1			-1							0	-1
23					0							0	0
24					0							0	0
25	-1				-1							0	-1
26			-2	-2	-4	-1					-1	-2	-6
27	-1				-1							0	-1
28			-1	-1	-2							0	-2
29					0							0	0
30				-1	-1							0	-1
31	-2	-1		-1	-4			-1	-1			-2	-6
32	-1		-1		-2							0	-2
33	-1			-1	-2				-1			-1	-3
34			-1		-1				-1			-1	-2
35	-1			-1	-2							0	-2
36					0							0	0



Membership Benchmarks – Upgrade/Downgrade

Membership Report

Club: Oak Hill Country Club

Yr: 2007

Up or Downgrade

Wk	Equity							Invitational							Total New
	Golf	Jr. G	Sprt	S/T	Soc	Com	Tot	Golf	Jr. G	Sprt	S/T	Soc	Corp	Tot	
1							0							0	0
2							0							0	0
3							0							0	0
4							0							0	0
5							0							0	0
6				1			1				-1			-1	0
7							0							0	0
8							0							0	0
9							0							0	0
10				2		-1	1				-1			-1	0
11				1		-1	0							0	0
12							0							0	0
13				1		-1	0							0	0
14							0							0	0
15	1		-1	1		-1	0	1			-1			0	0
16	-1		1	1		-1	0							0	0
17				2		-2	0							0	0
18				4		-4	0							0	0
19							0							0	0
20	1						1						-1	-1	0
21	1		-1				0							0	0
22	-1		1	2			2				-2			-2	0
23							0							0	0
24	0			0			0							0	0
25							0							0	0
26	5		-5	1		-1	0							0	0
27							0	-1					1	0	0
28				1		-1	0							0	0
29							0							0	0
30	-1		1				0							0	0
31	0		0				0			1	-1			0	0
32	2		-1	-1			0							0	0
33	-2		1	1			0							0	0
34				1		-1	0							0	0
35							0							0	0
36							0							0	0



Membership Benchmarks – Wait List

Membership Report

Club: Oak Hill Country Club

Yr: 2007

Resignation Wait List

Wk	Equity				Invitational							Total
	Golf	Sprt	S/T	Tot	Golf	Jr. G	Sprt	S/T	Soc	Corp	Tot	
1	5	3	0	8	0	0	3	0	0	0	3	11
2	5	3	0	8	0	0	3	0	0	0	3	11
3	5	3	0	8	0	0	3	0	0	0	3	11
4	5	3	0	8	0	0	3	0	0	0	3	11
5	6	4	0	10	0	0	3	0	0	0	3	13
6	6	4	0	10	0	0	3	0	0	0	3	13
7	6	4	0	10	0	0	3	0	0	0	3	13
8	6	4	0	10	0	0	3	0	0	0	3	13
9	6	4	0	10	0	0	4	0	0	0	4	14
10	6	4	0	10	1	0	4	0	0	0	5	15
11	7	3	0	10	1	0	4	0	0	0	5	15
12	7	3	0	10	1	0	4	0	0	0	5	15
13	7	4	0	11	1	0	4	0	0	0	5	16
14	8	5	0	13	1	0	4	0	0	0	5	18
15	9	5	0	14	1	0	3	0	0	0	4	18
16	9	5	0	14	1	0	3	0	0	0	4	18
17	9	5	0	14	1	0	3	0	0	0	4	18
18	10	5	0	15	2	0	3	0	0	0	5	20
19	9	6	0	15	2	0	3	0	0	0	5	20
20	9	6	0	15	2	0	3	0	0	0	5	20
21	9	6	0	15	1	0	3	0	0	0	4	19
22	8	5	0	13	1	0	3	0	0	0	4	17
23	9	5	0	14	1	0	2	0	0	0	3	17
24	9	5	0	14	1	0	2	0	0	0	3	17
25	9	6	0	15	2	0	2	0	0	0	4	19
26	10	7	0	17	2	0	2	0	0	0	4	21
27	10	6	0	16	2	0	2	0	0	0	4	20
28	10	5	0	15	1	0	2	0	0	0	3	18
29	9	5	0	14	1	0	2	0	0	0	3	17
30	9	5	0	14	1	0	2	0	0	0	3	17
31	10	4	0	14	1	0	1	0	0	0	2	16
32	10	4	0	14	1	0	1	0	0	0	2	16
33	10	4	0	14	2	0	1	0	0	0	3	17
34	11	5	0	16	2	0	1	0	0	0	3	19
35	11	5	0	16	2	0	1	0	0	0	3	19
36	11	6	0	17	2	0	1	0	0	0	3	20



Membership Benchmarks – Miscellaneous

Membership Report

Club: Oak Hill Country Club

Yr: 2007

Miscellaneous

Wk	Deferred Dues				
	Golf	Jr. G	Sprt	S/T	Tot
1	29		11	19	
2	29		11	20	
3	29		11	20	
4	29		11	20	
5	28		11	20	
6	28		11	21	
7	28		11	20	
8	28		11	20	
9	28		12	20	
10	28		12	20	
11	28		12	20	
12	27		12	20	
13	27		12	20	
14	27		12	20	
15	28		12	19	
16	28		12	19	
17	28		12	21	
18	28		12	21	
19	28		12	21	
20	28		12	21	
21	27		12	20	
22	27		12	20	
23	27		11	20	
24	27		11	20	
25	27		10	21	
26	27		10	24	
27	28		10	23	
28	22		7	24	
29	22		7	24	
30	22		7	24	
31	21		8	24	
32	20		8	23	
33	20		8	23	
34	20		8	23	
35	20		7	23	
36	20		7	23	

Prospect Activity				
Call Ins	Calls Out	Walk Ins	Tours	Tot
6	2	1	1	10
5	5	3	0	13
8	15	7	2	32
12	20	2	1	35
8	15	3	1	27
5	12	2	0	19
7	10	2	0	19
8	20	1	0	29
4	10	0	0	14
8	20	2	1	31
7	15	1	0	23
10	12	5	2	29
8	10	2	1	21
7	20	3	2	32
10	12	5	1	28
7	11	2	0	20
6	8	1	0	15
8	10	4	1	23
5	12	4	0	21
10	8	6	1	25
12	15	5	2	34
8	10	3	0	21
12	15	2	1	30
7	20	3	0	30
8	5	2	0	15
12	8	6	3	29
12	8	6	3	29
12	8	6	1	27
10	15	3	0	28
8	10	5	0	23
12	8	4	2	26
7	15	3	0	25
6	20	5	2	33
5	8	3	0	16
8	10	2	1	21
5	15	3	0	23



Membership Benchmarks – Summary

Membership Report

Club: Oak Hill Country Club

Yr: 2007

Summary

Wk Ending	Start Wk	Equity					Invitational							Total Mbrs	Total Golf
		Golf	Sprt	S/T	Com	Tot	Golf	Jr. G	Sprt	S/T	Soc	Corp	Tot		
		214	152	108	80		43	0	77	93	36	5			
4-Jan	1	214	152	108	80	554	43	0	77	93	36	5	254	808	262
11-Jan	2	214	152	109	80	555	43	0	77	93	36	5	254	809	262
18-Jan	3	214	152	109	81	556	43	0	77	93	36	5	254	810	262
25-Jan	4	215	152	109	81	557	43	0	77	93	36	5	254	811	263
1-Feb	5	215	152	109	81	557	43	0	77	93	37	5	255	812	263
8-Feb	6	215	152	110	81	558	43	0	77	92	37	5	254	812	263
15-Feb	7	216	153	110	81	560	43	0	77	92	37	5	254	814	264
22-Feb	8	216	153	110	82	561	43	0	77	92	37	5	254	815	264
1-Mar	9	216	154	110	82	562	43	0	77	92	37	5	254	816	264
8-Mar	10	217	154	113	81	565	43	0	77	90	37	5	252	817	265
15-Mar	11	217	154	116	83	570	43	0	77	88	37	5	250	820	265
22-Mar	12	217	155	116	84	572	43	0	77	88	37	5	250	822	265
29-Mar	13	218	155	118	83	574	43	0	76	90	37	5	251	825	266
5-Apr	14	218	155	118	83	574	43	0	76	90	37	5	251	825	266
12-Apr	15	218	154	119	82	573	45	0	76	89	37	6	253	826	269
19-Apr	16	217	155	120	86	578	45	0	76	90	37	6	254	832	268
26-Apr	17	217	155	122	84	578	45	0	76	90	37	6	254	832	268
3-May	18	217	155	126	82	580	46	0	76	89	37	6	254	834	269
10-May	19	217	155	128	82	582	46	0	76	90	37	6	255	837	269
17-May	20	217	157	130	82	586	46	0	76	88	37	5	252	838	268
24-May	21	217	156	133	83	589	46	0	76	88	37	5	252	841	268
31-May	22	216	157	138	84	595	48	0	76	86	37	5	252	847	269
7-Jun	23	216	158	138	85	597	48	0	76	86	37	5	252	849	269
14-Jun	24	216	158	139	85	598	48	0	76	86	37	5	252	850	269
21-Jun	25	217	158	141	86	602	48	0	76	86	37	5	252	854	270
28-Jun	26	223	153	148	85	609	48	0	76	89	38	4	255	864	275
5-Jul	27	223	155	149	88	615	47	0	76	90	38	6	257	872	276
12-Jul	28	223	155	149	88	615	48	0	76	90	38	6	258	873	277
19-Jul	29	223	155	149	89	616	48	0	76	90	38	6	258	874	277
26-Jul	30	222	156	149	89	616	48	0	76	90	38	7	259	875	277
2-Aug	31	221	156	149	90	616	48	0	76	89	38	7	258	874	276
9-Aug	32	224	155	148	90	617	48	0	77	89	38	7	259	876	279
16-Aug	33	221	156	149	90	616	48	0	77	89	38	7	259	875	276
23-Aug	34	221	156	149	90	616	48	0	77	88	38	7	258	874	276
30-Aug	35	220	156	149	91	616	48	0	77	88	38	7	258	874	275
6-Sep	36	220	156	151	93	620	48	0	77	88	38	7	258	878	275



Personnel 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. Personnel benchmarking allows the club to monitor the number and distribution of employees by employment status by department and the club. It also monitors the hiring, termination, and discharge of employees by department. Lastly, and most importantly, it monitors the employee turnover rate by department.

Source of Information: Manual inputting from Personnel Administrator. The following information is tracked by the Personnel Administrator:

1. The number of employees by department.
2. The number of employees by status (FT, PT, Seasonal) by department.
3. The number of employees terminated and discharged by department.
4. The number, cost, and response of employment ads.
5. The number of employees screened and the cost of screenings.
6. The number of screened employees who fail screenings.
7. The monthly club revenue and number of month-end members.

Data Collected

The data collected and the data source for personnel benchmarking are summarized in the following table along with the proposed time periods to summarize the information.

Data Collected	Collection Frequency	Wk	Summarized by			Data Source
			Mo	YTD	Yr	
Number of Employees by Department and Total	Monthly		X	X	X	Payroll Summary
Number of Employees by Employment Status by Department and Total Full Time Part Time Seasonal	Monthly		X	X	X	Manual count of employees
Number of New Hires by Department and Total	Monthly			X	X	Manual count
Number of Terminations by Category by Department and Total Voluntary Quits Discharges	Monthly		X	X	X	Manual count
Number of Employment Ads Placed	Monthly		X	X	X	Manual count



Data Collected	Collection Frequency	Wk	Mo	YTD	Yr	Data Source
Cost of Employment Ads	Monthly		X	X	X	G/L detail
Number of Responses to Employment Ads	Monthly		X	X	X	Manual count
# of Employees Screened	Monthly		X	X	X	Manual count
# of New Hires Who Failed Screening	Monthly		X	X	X	Manual count
Cost of Employment Screenings	Monthly		X	X	X	Cost of Screening times # of new hires
Total Club Revenue	Monthly		X	X	X	Monthly P&L
Number of Members	Monthly		X		X	Monthly Membership Report

Benchmarks

Benchmark	Underlying	Data	Calculation	Purpose
Monthly % of New Hires to Total Employed	Number of New Hires	Number of Employees	Number of New Hires divided by Number of Employees times 100	Shows relative "greenness" of staff
New Hire Flagged Percentage	Number of New Hires Flagged	Number of New Hires	Number of New Hires Flagged divided by Number of New Hires	Shows % failure to hire due to flagged conditions.
Employment Ads Response Rate by Media and Total	Responses to Employment Ads	Number of Employment Ads	Responses to Employment Ads divided by Number of Employment Ads	Shows relative success of advertising in generating responses.
Revenue per Employee	Total Club Revenue	Number of Employees	Total Club Revenue divided by Number of Employees	Measures productivity in staffing.
Employees per Member	Number of Employees	Number of Members	Number of Employee divided by Number of Members	Measures productivity of staffing.
Monthly Turnover Rate (%) by Department	Number of Terminating Employees by Department	Total Number of Employees by Department	Number of Terminating Employees divided by Total Number of Employees expressed as a Percentage	Shows Departmental and Club Turnover Rate

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

1. New hire percentage.
2. Revenue per employee.
3. Employees per member.
4. Ad response rate.



5. Cost per ad response.
6. Screening flagged rate or the number of screened employees who fail the screening.
7. The cost per successful screening.
8. Employee turnover rate by department and for the club.

Spreadsheets

Private Club Performance Management has designed MS Excel® spreadsheets to track personnel 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 a 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 (three pages each) on the following pages.



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

Year: 2006

Club: Oak Hill Club

Year-to-Date Personnel Report

Number of FT Employees	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG	%
Golf	5	5	4	4	5	5	4	4	4	4	4	4	4.4	6.1
Kitchen	17	18	15	16	18	20	20	19	23	20	22	21	19.1	26.2
Dining Services	7	7	8	10	11	11	16	16	15	15	16	14	12.2	16.7
Tennis	3	3	3	3	3	3	3	3	3	3	3	3	3.0	4.1
Admin/Accounting	5	5	5	5	5	5	5	6	6	6	6	6	5.4	7.4
Membership	1	1	1	1	1	1	1	1	1	1	1	1	1.0	1.4
Activities	4	4	4	4	4	4	4	4	4	4	4	4	4.0	5.5
Pool	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Maintenance/Hskpg	8	8	8	8	8	7	7	6	8	8	8	8	7.7	10.5
GC Maintenance	15	15	15	16	18	18	16	17	16	16	16	14	16.0	22.0
TOTAL	65	66	64	67	73	74	76	76	80	77	80	75	72.8	

Number of PT Employees	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG	%
Golf	9	10	11	11	12	13	11	10	10	10	11	8	10.5	15.7
Kitchen	17	16	14	12	11	10	6	6	6	5	4	3	9.2	13.7
Dining Services	22	25	27	29	30	33	29	32	35	38	44	44	32.3	48.3
Tennis	4	4	4	3	3	3	2	2	3	3	2	2	2.9	4.4
Admin/Accounting	0	0	1	1	1	1	1	0	0	0	0	0	0.4	0.6
Membership	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Activities	8	8	8	9	9	9	6	5	3	5	5	5	6.7	10.0
Pool	0	0	1	1	1	1	1	0	0	0	0	0	0.4	0.6
Maintenance/Hskpg	3	3	3	3	3	5	5	5	4	4	4	4	3.8	5.7
GC Maintenance	1	1	1	1	1	0	1	1	1	1	0	0	0.8	1.1
TOTAL	64	67	70	70	71	75	62	61	62	66	70	66	67.0	

Number of Seasonal Employees	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG	%
Golf	1	1	1	2	2	3	2	1	1	1	0	0	1.3	4.0
Kitchen	9	9	8	8	8	7	6	4	1	1	1	1	5.3	16.8
Dining Services	4	6	8	17	20	23	22	15	6	5	5	5	11.3	36.3
Tennis	0	0	0	1	1	2	1	1	1	1	1	1	0.8	2.7
Admin/Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Membership	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Activities	2	2	2	5	5	6	6	4	1	3	3	3	3.5	11.2
Pool	0	0	0	0	16	16	17	19	15	0	0	0	6.9	22.1
Maintenance/Hskpg	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
GC Maintenance	1	1	1	2	4	5	4	3	3	2	0	0	2.2	6.9
TOTAL	17	19	20	35	56	62	58	47	28	13	10	10	31.3	

Total Employees	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG	%
Golf	15	16	17	17	19	21	17	15	15	15	15	12	16.2	9.5
Kitchen	43	43	37	36	37	37	32	29	30	26	27	25	33.5	19.6
Dining Services	33	38	43	56	61	67	67	63	56	58	65	63	55.8	32.7
Tennis	7	7	7	7	7	8	6	6	7	7	6	6	6.8	3.9
Admin/Accounting	5	5	6	6	6	6	6	6	6	6	6	6	5.8	3.4
Membership	1	1	1	1	1	1	1	1	1	1	1	1	1.0	0.6
Activities	14	14	14	18	18	19	16	13	8	12	12	12	14.2	8.3
Pool	0	0	1	1	17	17	18	19	15	0	0	0	7.3	4.3
Maintenance/Hskpg	11	11	11	11	11	12	12	11	12	12	12	12	11.5	6.7
GC Maintenance	17	17	17	19	23	23	21	21	20	19	16	14	18.9	11.1
TOTAL	146	152	154	172	200	211	196	184	170	156	160	151	171.0	



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

% Employees by Status	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG	%
	44.5	43.4	41.6	39.0	36.5	35.1	38.8	41.3	47.1	49.4	50.0	49.7		
Full Time	43.8	44.1	45.5	40.7	35.5	35.5	31.6	33.2	36.5	42.3	43.8	43.7	39.7	39.7
Part Time	11.6	12.5	13.0	20.3	28.0	29.4	29.6	25.5	16.5	8.3	6.3	6.6	17.3	17.3
Seasonal	100	100	100	100	100	100	100	100	100	100	100	100	100.0	100.0
Number of New Hires	0	0	1	1	1	0	1	0	1	2	1	0	8.0	6.5
Golf	2	1	1	2	3	1	3	0	3	2	1	0	19.0	15.3
Kitchen	2	3	5	10	7	4	2	3	3	4	9	0	52.0	41.9
Dining Services	0	0	0	1	1	0	0	0	2	0	0	0	4.0	3.2
Tennis	0	0	1	0	0	0	0	1	0	0	0	0	2.0	1.6
Admin/Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Memberships	0	0	1	3	2	1	0	2	0	0	0	0	9.0	7.3
Activities	0	0	0	3	4	2	1	0	1	0	0	0	11.0	8.9
Pool	1	0	0	0	0	0	1	1	3	0	1	0	7.0	5.6
Maintenance/Hskpg	3	0	3	1	3	0	1	1	0	0	0	0	12.0	9.7
GC Maintenance	8	4	12	21	21	8	9	8	13	8	12	0	124.0	
Number of Voluntary Quits	0	1	0	0	0	3	0	2	1	0	0	3	10.0	8.9
Golf	1	1	2	2	2	2	1	3	2	5	0	0	21.0	18.8
Kitchen	0	2	2	0	2	2	5	7	8	2	2	2	34.0	30.4
Dining Services	0	0	0	1	0	1	1	0	0	0	1	0	4.0	3.6
Tennis	0	0	0	0	0	0	0	1	0	0	0	0	1.0	0.9
Admin/Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Memberships	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Activities	0	0	0	2	0	2	4	5	2	0	0	0	15.0	13.4
Pool	0	0	0	0	1	0	4	3	4	3	0	0	15.0	13.4
Maintenance/Hskpg	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
GC Maintenance	1	0	2	0	2	1	0	1	2	0	1	2	12.0	10.7
Number of Discharges	2	4	6	5	7	11	15	22	19	10	4	7	112.0	
Golf	0	0	0	0	0	0	1	0	0	0	0	0	1.0	16.7
Kitchen	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Dining Services	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Tennis	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Admin/Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Memberships	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Activities	0	1	0	0	0	1	0	0	0	0	0	0	2.0	33.3
Pool	0	0	0	0	1	0	0	0	0	0	0	0	1.0	16.7
Maintenance/Hskpg	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
GC Maintenance	2	0	0	0	0	0	0	0	0	0	0	0	2.0	33.3
Total Terminations	2	1	0	0	1	1	1	0	0	0	0	0	6.0	
Golf	0	1	0	0	0	3	1	2	1	0	0	3	11.0	9.3
Kitchen	1	1	2	2	2	2	1	3	2	5	0	0	21.0	17.8
Dining Services	0	2	2	0	2	2	5	7	8	2	2	2	34.0	28.8
Tennis	0	0	0	1	0	1	1	0	0	0	1	0	4.0	3.4
Admin/Accounting	0	0	0	0	0	0	0	1	0	0	0	0	1.0	0.8
Memberships	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Activities	0	1	0	2	0	3	4	5	2	0	0	0	17.0	14.4
Pool	0	0	0	0	2	0	4	3	4	3	0	0	16.0	13.6
Maintenance/Hskpg	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
GC Maintenance	3	0	2	0	2	1	0	1	2	0	1	2	14.0	11.9
TOTAL	4	5	6	5	8	12	16	22	19	10	4	7	118.0	



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

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Miscellaneous Data													
# Employment Ads	2	1	1	6	3	4	7	2	4	3	3	2	38
Cost of Ads	\$143	\$50	\$45	\$918	\$152	\$589	\$931	\$258	\$131	\$127	\$45	\$82	3,471
# Responses to Ads	34	12	14	64	22	31	42	30	37	29	12	27	354
Total Club Revenue	475,347	420,700	516,431	604,655	693,653	703,039	652,808	660,411	640,122	611,734	524,833	715,880	7,219,613
Month End # of Mmbrs	1,014	1,019	1,022	1,031	1,036	1,043	1,052	1,065	1,067	1,068	1,072	1,076	1,076
# Empl Screened	6	9	13	20	45	23	6	9	14	10	9	10	174
Screening Cost (\$)	\$187	\$1,389	\$2,160	\$2,442	\$4,033	\$2,499	\$701	\$1,649	\$1,541	\$1,452	\$816	\$1,084	19,953
# Failed Screening	1	2	0	3	2	1	0	2	3	1	0	0	15
Miscellaneous Benchmarks													
New Hire %	5.5	2.6	7.8	12.2	10.5	3.8	4.6	4.3	7.6	5.1	7.5	0.0	72.5
Revenue per Employee	\$3,256	\$2,768	\$3,353	\$3,515	\$3,468	\$3,332	\$3,331	\$3,589	\$3,765	\$3,921	\$3,280	\$4,741	\$42,220
Employees per Member	0.14	0.15	0.15	0.17	0.19	0.20	0.19	0.17	0.16	0.15	0.15	0.14	0.16
Add Response Rate	17.0	12.0	14.0	10.7	7.3	7.8	6.0	15.0	9.3	9.7	4.0	13.5	9.3
Cost per Ad Response	4.21	4.17	3.21	14.34	6.91	19.00	22.17	8.60	3.54	4.38	3.75	3.04	9.81
Screen Flagged %	16.7	22.2	0.0	15.0	4.4	4.3	0.0	22.2	21.4	10.0	0.0	0.0	8.6
Cost/Successful Screen	\$37	\$198	\$166	\$144	\$94	\$114	\$117	\$236	\$140	\$161	\$91	\$108	\$125
Turnover Rate													
Golf	0.0	6.3	0.0	0.0	0.0	14.3	5.9	13.3	6.7	0.0	0.0	25.0	68.0
Kitchen	2.3	2.3	5.4	5.6	5.4	5.4	3.1	10.3	6.7	19.2	0.0	0.0	62.7
Dining Services	0.0	5.3	4.7	0.0	3.3	3.0	7.5	11.1	14.3	3.4	3.1	3.2	60.9
Tennis	0.0	0.0	0.0	14.3	0.0	12.5	16.7	0.0	0.0	0.0	16.7	0.0	59.3
Admin/Accounting	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.7	0.0	0.0	0.0	0.0	17.1
Membership	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Activities	0.0	7.1	0.0	11.1	0.0	15.8	25.0	38.5	25.0	0.0	0.0	0.0	120.0
Pool	#DIV/0!	#DIV/0!	0.0	0.0	11.8	0.0	22.2	15.8	26.7	#DIV/0!	#DIV/0!	#DIV/0!	218.2
Maintenance/Hskpg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GC Maintenance	17.6	0.0	11.8	0.0	8.7	4.3	0.0	4.8	10.0	0.0	6.3	14.3	74.0
TOTAL	2.7	3.3	3.9	2.9	4.0	5.7	8.2	12.0	11.2	6.4	2.5	4.6	69.0



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

Year-to-Year Personnel Report														
Club: Oak Hill Club														
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	AVG	%
Number of FT Employees														
Golf	5.8	5.9	5.7	4.4									5.4	7.7
Kitchen	14.3	14.0	17.2	19.1									16.1	23.0
Dining Services	9.1	12.0	9.3	12.2									10.6	15.2
Tennis	2.0	2.0	2.8	3.0									2.5	3.5
Admin/Accounting	4.0	5.3	5.2	5.4									5.0	7.1
Membership	1.6	2.0	1.0	1.0									1.4	2.0
Activities	4.0	4.0	4.0	4.0									4.0	5.7
Pool	0.7	0.5	0.0	0.0									0.3	0.4
Maintenance/Hskpg	7.9	8.8	8.1	7.7									8.1	11.6
GC Maintenance	18.3	17.0	15.5	16.0									16.7	23.8
TOTAL	67.5	71.5	68.8	72.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	70.1	
Number of PT Employees														
Golf	13.8	12.6	7.3	10.5									11.0	19.2
Kitchen	12.7	9.8	13.6	9.2									11.3	19.6
Dining Services	16.7	20.5	19.8	32.3									22.3	38.8
Tennis	1.8	1.5	3.3	2.9									2.4	4.1
Admin/Accounting	0.9	1.0	0.0	0.4									0.6	1.0
Membership	0.3	0.0	0.0	0.0									0.1	0.1
Activities	6.4	7.4	6.4	6.7									6.7	11.7
Pool	0.1	0.4	0.9	0.4									0.5	0.8
Maintenance/Hskpg	1.0	0.8	2.2	3.8									2.0	3.4
GC Maintenance	0.8	0.4	1.2	0.8									0.8	1.3
TOTAL	54.3	54.4	54.5	67.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	57.5	
Number of Seasonal Employees														
Golf	4.0	1.8	2.3	1.3									2.3	10.2
Kitchen	6.7	4.3	7.6	5.3									6.0	25.8
Dining Services	2.4	2.9	2.6	11.3									4.8	20.9
Tennis	1.6	1.1	0.0	0.8									0.9	3.8
Admin/Accounting	0.2	0.1	0.0	0.0									0.1	0.3
Membership	0.0	0.0	0.0	0.0									0.0	0.0
Activities	0.2	0.5	0.9	3.5									1.3	5.5
Pool	6.3	5.0	4.7	6.9									5.7	24.9
Maintenance/Hskpg	0.3	0.0	0.0	0.0									0.1	0.4
GC Maintenance	0.6	1.8	3.1	2.2									1.9	8.3
TOTAL	22.3	17.5	21.2	31.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23.0	
Total Employees														
Golf	23.5	20.3	15.3	16.2									18.8	12.5
Kitchen	33.6	28.0	38.3	33.5									33.4	22.1
Dining Services	28.2	35.4	31.7	55.8									37.8	25.1
Tennis	5.3	4.6	6.1	6.8									5.7	3.8
Admin/Accounting	5.1	6.4	5.2	5.8									5.6	3.7
Membership	1.8	2.0	1.0	1.0									1.5	1.0
Activities	10.6	11.9	11.3	14.2									12.0	8.0
Pool	7.1	5.9	5.6	7.3									6.5	4.3
Maintenance/Hskpg	9.3	9.6	10.3	11.5									10.2	6.7
GC Maintenance	19.6	19.3	19.8	18.9									19.4	12.9
TOTAL	144.0	143.4	144.4	171.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	150.7	



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

% Employees by Status	2003	2004	2005	AVG	2007	2008	2009	2010	2011	2012	2013	2014	AVG	%
	Full Time	47.5	50.6	48.0	43.0									
Part Time	37.9	38.1	37.8	39.7									38.4	38.4
Seasonal	14.6	11.3	14.2	17.3									14.4	14.4
TOTAL	100.0	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	
Number of New Hires														
Golf	13.0	5.0	8.0	8.0									8.5	7.6
Kitchen	8.0	29.0	34.0	19.0									22.5	20.0
Dining Services	34.0	40.0	36.0	52.0									40.5	36.0
Tennis	2.0	3.0	3.0	4.0									3.0	2.7
Admin/Accounting	1.0	1.0	1.0	2.0									1.0	0.9
Membership	0.0	0.0	0.0	0.0									0.0	0.0
Activities	8.0	5.0	7.0	9.0									7.3	6.4
Pool	21.0	17.0	19.0	11.0									17.0	15.1
Maintenance/Hskpg	3.0	0.0	2.0	7.0									3.0	2.7
GC Maintenance	4.0	8.0	15.0	12.0									9.8	8.7
TOTAL	94.0	108.0	124.0	124.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	112.5	
Number of Voluntary Quits														
Golf	10.0	13.0	8.0	10.0									10.3	10.8
Kitchen	19.0	24.0	19.0	21.0									20.8	21.8
Dining Services	18.0	30.0	20.0	34.0									25.5	26.8
Tennis	0.0	2.0	0.0	4.0									1.5	1.6
Admin/Accounting	0.0	1.0	1.0	1.0									0.8	0.8
Membership	1.0	0.0	0.0	0.0									0.3	0.3
Activities	9.0	3.0	3.0	15.0									7.5	7.9
Pool	22.0	14.0	18.0	15.0									17.3	18.1
Maintenance/Hskpg	2.0	0.0	1.0	0.0									0.8	0.8
GC Maintenance	9.0	12.0	10.0	12.0									10.8	11.3
TOTAL	90.0	99.0	80.0	112.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	95.3	
Number of Discharges														
Golf	0.0	0.0	0.0	1.0									0.3	4.2
Kitchen	0.0	2.0	3.0	0.0									1.3	20.8
Dining Services	0.0	1.0	7.0	0.0									2.0	33.3
Tennis	0.0	0.0	0.0	0.0									0.0	0.0
Admin/Accounting	0.0	0.0	0.0	0.0									0.0	0.0
Membership	0.0	0.0	0.0	0.0									0.0	0.0
Activities	0.0	0.0	0.0	2.0									0.5	8.3
Pool	0.0	1.0	0.0	1.0									0.5	8.3
Maintenance/Hskpg	0.0	0.0	0.0	0.0									0.0	0.0
GC Maintenance	0.0	1.0	3.0	2.0									1.5	25.0
TOTAL	0.0	5.0	13.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0	
Total Terminations														
Golf	10.0	13.0	8.0	11.0									10.5	10.4
Kitchen	19.0	26.0	22.0	21.0									22.0	21.7
Dining Services	18.0	31.0	27.0	34.0									27.5	27.2
Tennis	0.0	2.0	0.0	4.0									1.5	1.5
Admin/Accounting	0.0	1.0	1.0	1.0									0.8	0.7
Membership	1.0	0.0	0.0	0.0									0.3	0.2
Activities	9.0	3.0	3.0	17.0									8.0	7.9
Pool	22.0	15.0	18.0	16.0									17.8	17.5
Maintenance/Hskpg	2.0	0.0	1.0	0.0									0.8	0.7
GC Maintenance	9.0	13.0	13.0	14.0									12.3	12.1
TOTAL	90.0	104.0	93.0	118.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	101.3	



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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	AVG
Miscellaneous Data													
# Employment Ads	13	20	35	38									26.5
Cost of Ads	\$2,367	\$1,841	3,506	\$3,471									2,796.25
# Responses to Ads	546	383	549	354									458.00
Total Club Revenue	4,715,436	4,526,648	6,324,026	7,219,613									5,696,431
Month End # of Mmbrs	9,129	10,334	1,006	1,076									5,386.25
# Empl Screened	87	132	142	174									133.75
Screening Cost (\$)	\$6,614	\$8,717	13,091	\$19,953									12,093.75
# Failed Screening	6	16	8	15									11.25
Miscellaneous Benchmarks													
New Hire %	65.3	75.3	85.9	72.5	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	74.6
Revenue per Employee	\$32,746	\$31,567	\$43,790	\$42,220	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$37,799
Employees per Member	0.02	0.01	0.14	0.16	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.03
Add Response Rate	42.0	19.2	15.7	9.3	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	17.3
Cost per Ad Response	4.34	4.81	6.39	9.81	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.11
Screen Flagged %	6.9	12.1	5.6	8.6	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8.4
Cost/Successful Screen	\$81.65	\$75.15	\$97.69	\$125.49	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$98.72
Turnover Rate													
Golf	42.6	64.0	52.5	68.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	55.8
Kitchen	56.6	92.9	57.4	62.7	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	66.0
Dining Services	63.9	87.6	85.3	60.9	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	72.8
Tennis	0.0	43.5	0.0	59.3	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	26.4
Admin/Accounting	0.0	15.6	19.4	17.1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13.3
Membership	54.5	0.0	0.0	0.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	17.1
Activities	85.0	25.2	26.5	120.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	66.7
Pool	310.6	254.2	322.4	218.2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	274.1
Maintenance/Hskpg	21.6	0.0	9.8	0.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7.4
GC Maintenance	46.0	67.4	65.8	74.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	63.2
TOTAL	62.5	72.5	64.4	69.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	67.2



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 dollar 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

Private Club Performance Management 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 a 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

	647	850	1198	1997	1997	2350	2437	2003	2253	1324	648	TOTAL	%
	Jan	Feb	Mar	Apr	May	Jun	Jul	Sep	Oct	Nov	Dec		
Sales (gross)	614	2,389	3,392	6,478	8,007	10,026	6,903	5,582	3,761	11,055	5,270	78,787	67.2
Men's Clothing	271	173	327	1,093	1,599	1,604	1,581	527	921	3,183	1,782	15,638	13.3
Women's Clothing	108	155	406	824	1,203	1,353	1,106	1,165	640	957	599	9,123	7.8
Hats	89	86	619	711	870	980	921	973	602	665	754	7,764	6.6
Gloves	44	664	316	417	750	314	145	0	330	994	833	5,907	5.0
Outerwear	1,126	3,467	5,060	9,523	12,429	14,277	10,656	8,247	6,254	16,854	9,238	117,219	44.8
Total Soft Goods	151	540	485	805	1,118	1,190	135	429	235	664	910	6,932	2.6
Shoes	169	1,463	2,377	5,665	3,285	2,424	1,960	2,787	955	1,664	2,865	30,080	11.5
Equipment	441	492	1,531	3,863	2,875	4,988	3,301	4,302	3,038	3,003	2,765	32,934	12.6
Balls	0	-25	0	355	764	1,063	0	355	1,089	180	764	4,735	1.8
Accessories/Misc	351	252	1,666	1,787	195	114	933	3,888	1,257	1,195	1,514	15,002	5.7
Special Orders	0	1,876	4,006	6,763	8,435	15,118	0	5,485	2,835	2,752	2,662	54,777	20.9
TOTAL	2,238	8,065	15,125	28,761	29,101	39,174	16,985	25,493	15,663	26,312	20,718	261,679	100.0

	8	5	6	6	2	27	1	1	46	0	25	0	100	%
	Men's Clothing	Women's Clothing	Hats	Gloves	Outerwear	Shoes	Equipment	Balls (sleeves)	Bags	Accessories/Misc	Special Orders	TOTAL		
# of Items Sold	8	5	6	6	2	27	1	1	46	0	25	0	100	47.0
Men's Clothing	8	5	6	6	2	27	1	1	46	0	25	0	100	10.8
Women's Clothing	1	1	1	1	1	1	1	1	1	1	1	1	1	18.9
Hats	1	1	1	1	1	1	1	1	1	1	1	1	1	21.2
Gloves	1	1	1	1	1	1	1	1	1	1	1	1	1	2.0
Outerwear	1	1	1	1	1	1	1	1	1	1	1	1	1	30.8
Total Soft Goods	1	1	1	1	1	1	1	1	1	1	1	1	1	0.8
Shoes	1	1	1	1	1	1	1	1	1	1	1	1	1	1.7
Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	44.4
Balls (sleeves)	1	1	1	1	1	1	1	1	1	1	1	1	1	0.3
Bags	1	1	1	1	1	1	1	1	1	1	1	1	1	14.8
Accessories/Misc	1	1	1	1	1	1	1	1	1	1	1	1	1	7.2
Special Orders	1	1	1	1	1	1	1	1	1	1	1	1	1	100.0
TOTAL	1,105	254	445	499	46	2,349	61	127	3,387	25	1,124	547	7,620	

	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	71.30	%
	Men's Clothing	Women's Clothing	Hats	Gloves	Outerwear	Shoes	Equipment	Balls	Accessories/Misc	Special Orders	TOTAL			
Average Sale	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	71.30	67.2
Men's Clothing	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	71.30	61.57	13.3
Women's Clothing	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	20.50	7.8
Hats	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	15.56	6.6
Gloves	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	128.41	5.0
Outerwear	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	49.90	44.8
Total Soft Goods	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	113.64	11.5
Shoes	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	236.85	12.6
Equipment	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	9.72	1.8
Balls	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	189.40	5.7
Accessories/Misc	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	13.35	2.6
Special Orders	76.75	54.20	18.00	14.83	22.00	41.70	151.00	169.00	9.59	14.04	#DIV/0!	22.38	100.14	20.9
TOTAL	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

Discounts (\$)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	%
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	1	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	1.30	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	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG	%
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	
Women's Clothing	-84	25	1	134	-30	31	10	113	51	15	64	13	29	
Hats	-101	101	47	21	2	39	21	-821	80	0	0	5	-50	
Gloves	10	-19	3	-8	168	-54	7	166	179	-51	0	70	39	
Outerwear	49	10	85	-125	0	-40	0	44	44	2	0	0	2	
Total Soft Goods	-78	8	428	-165	616	-251	32	-667	586	-194	139	53	42	
Shoes	0	-72	-286	0	-6	-140	4	-98	227	20	0	0	-29	
Equipment	437	48	0	-71	-336	-37	-100	299	-381	0	0	279	11	
Balls	58	-59	79	386	49	312	-11	290	180	0	-42	-29	101	
Bags	0	0	0	0	0	0	-40	0	-153	-10	0	0	-17	
Accessories/Misc	-146	0	3	20	-37	69	-60	194	73	-18	-707	-162	-64	
Special Orders	0	200	56	0	0	0	0	0	-200	0	0	0	5	
TOTAL	271	125	280	169	285	-48	-175	18	332	-202	-610	141	49	



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

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Inventory to Sales Ratio													
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	30.1
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	6.0
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	3.5
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	3.0
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	2.3
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	44.8
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	2.6
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	11.5
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	12.6
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	1.8
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	5.7
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	20.9
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	100.0
Inventory Turns	0.05	0.04	0.09	0.40	0.20	0.58	0.14	0.18	0.11	0.16	0.11	0.20	2.26
Sales Mix Percentage													
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
Merch Sales/Member													
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
Merch Discount/Member	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
Merch Sales/Square Ft	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
Merch Sales/Golf Round	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	87,078	78,787												82,933	68.7
Men'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	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	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	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	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!	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!	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!	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!	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!	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!	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!	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!	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!	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!	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!	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!	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!	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
Men's Clothing	27,652	24,803										
Women's Clothing	7,474	5,716										
Hats	2,503	3,854										
Gloves	8,294	6,552										
Outerwear	2,205	2,835										
Total Soft Goods	48,129	43,760	0	0	0	0	0	0	0	0	0	0
Shoes	12,638	7,975										
Equipment	17,987	16,042										
Balls	7,604	8,240										
Bags	2,612	2,363										
Accessories/Misc	16,479	15,879										
Special Orders	211	1,568										
TOTAL	105,658	95,827	0	0	0	0	0	0	0	0	0	0
Inventory (\$ per POS)												
Men's Clothing	21,530	24,846										
Women's Clothing	8,017	5,747										
Hats	2,249	3,791										
Gloves	7,234	6,604										
Outerwear	2,165	2,837										
Total Soft Goods	41,195	43,825	0	0	0	0	0	0	0	0	0	0
Shoes	14,152	7,938										
Equipment	16,891	16,066										
Balls	8,660	8,363										
Bags	2,498	2,347										
Accessories/Misc	13,588	15,810										
Special Orders	7,205	1,574										
TOTAL	104,189	95,923	0	0	0	0	0	0	0	0	0	0
Monthly Inventory Variance												
Men's Clothing	-6,122	43	0	0	0	0	0	0	0	0	0	0
Women's Clothing	543	31	0	0	0	0	0	0	0	0	0	0
Hats	-254	-63	0	0	0	0	0	0	0	0	0	0
Gloves	-1,060	52	0	0	0	0	0	0	0	0	0	0
Outerwear	-40	2	0	0	0	0	0	0	0	0	0	0
Total Soft Goods	-6,934	65	0	0	0	0	0	0	0	0	0	0
Shoes	1,514	-37	0	0	0	0	0	0	0	0	0	0
Equipment	-1,096	24	0	0	0	0	0	0	0	0	0	0
Balls	1,056	123	0	0	0	0	0	0	0	0	0	0
Bags	-114	-16	0	0	0	0	0	0	0	0	0	0
Accessories/Misc	-2,891	-69	0	0	0	0	0	0	0	0	0	0
Special Orders	6,994	6	0	0	0	0	0	0	0	0	0	0
TOTAL	-1,469	96	0	0	0	0	0	0	0	0	0	0

	AVG	%
Men's Clothing	26,228	57.1
Women's Clothing	6,595	14.4
Hats	3,179	6.9
Gloves	7,423	16.2
Outerwear	2,520	5.5
Total Soft Goods	45,944	45.6
Shoes	10,306	10.2
Equipment	17,014	16.9
Balls	7,922	7.9
Bags	2,487	2.5
Accessories/Misc	16,179	16.1
Special Orders	889	0.9
TOTAL	100,743	100.0

Men's Clothing	23,188	54.5
Women's Clothing	6,882	16.2
Hats	3,020	7.1
Gloves	6,919	16.3
Outerwear	2,501	5.9
Total Soft Goods	42,510	42.5
Shoes	11,045	11.0
Equipment	16,479	16.5
Balls	8,512	8.5
Bags	2,423	2.4
Accessories/Misc	14,699	14.7
Special Orders	4,390	4.4
TOTAL	100,056	100.0

Men's Clothing	-3,040
Women's Clothing	287
Hats	-159
Gloves	-504
Outerwear	-19
Total Soft Goods	-3,434
Shoes	739
Equipment	-536
Balls	590
Bags	-65
Accessories/Misc	-1,480
Special Orders	3,500
TOTAL	-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>													
<u>Merch Sales/Square Ft</u>													
<u>Merch Sales/Golf Round</u>													
	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
	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
	13.45	12.92	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	



Utilities 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. Utilities benchmarking allows the club to determine its “normal” usage and the pattern of usage for electricity, gas, and water throughout the year. This information serves as a baseline to compare usage in future periods. This is particularly helpful as the club experiences the expected significant increases in energy and water costs in the coming years. Such information is useful in determining the cost/benefit of any new energy- and water-saving technologies. It is also useful in measuring progress and providing feedback to employees during any energy conservation programs.

Sources of Information: Electric Bill. The electric bill provides the following information:

1. The number of days in the billing cycle, in other words the number of days between meter readings.
2. Electricity Use or Consumption in Kilowatt Hours or Kwh – this is the amount of electricity used during the billing cycle.
3. The Peak Demand for Electricity in Kilowatts or Kw – this is the maximum amount of electricity your club was drawing during any given period – usually measured in quarter or half hour increments. A consumer’s peak demand will be multiplied by the total monthly usage to determine the demand charge.
4. The Use or Consumption charge in dollars and the demand charge in dollars.
5. The demand charge is important in that it is usually a significant surcharge on the maximum amount of electricity drawn by a customer in any given billing cycle. Electric utilities do this because they have a maximum limit on their ability to deliver electricity. When customers draw more electricity than the utility can produce or buy from the grid (i.e., electricity produced by other utilities), the system becomes overloaded, and it must shed load by shutting down customers (usually manufacturing plants and other high-volume users) who have voluntarily agreed to such cutbacks as a way of reducing their rates. The high capital cost of adding new electricity generating plants and the fact that there are certain daily peak usage times have caused utility companies to add the demand charge as a way of providing incentives (actually disincentives) to consumers to cut their consumption and peak demand.

Sources of Information: Gas Bill. The gas bill provides the following information:

1. The number of days in the billing cycle, in other words the number of days between meter readings.
2. Gas Use or Consumption in cubic feet – this is the amount of gas used during the billing cycle.
3. The Use or Consumption charge in dollars.

Sources of Information: Water Bill. The water bill provides the following information:

1. The number of days in the billing cycle, in other words the number of days between meter readings.
2. Water Use or Consumption in gallons – this is the amount of water used during the billing cycle.
3. The Use or Consumption charge in dollars.

Most water bills also include a wastewater or sewer charge which is directly dependent upon the amount of water used. So, if water usage can be reduced, the sewer charge is also reduced.



Data Collected

These bills list the consumption and total cost of the club’s utility use. The data collected and the data source are summarized in the following table along with the proposed time periods to summarize the information.

Data Collected	Data Source	Collection Frequency	Wk	Summarize by		
				Mo	YTD	Yr
Water Consumption	Water bill	Monthly		X	X	X
Electricity Consumption	Electric bill	Monthly		X	X	X
Gas Consumption	Gas bill	Monthly		X	X	X
Degree Days	Weather Service	Monthly		X	X	X
Water Charges	Water bill	Monthly		X	X	X
Electricity Consumption Charges	Electric bill	Monthly		X	X	X
Electricity Demand Charge	Electric bill	Monthly		X	X	X
Gas Charges	Gas bill	Monthly		X	X	X
Days in Billing Cycle by Type Water Electricity Gas	Utility bills	Monthly		X	X	X

Benchmarks

Benchmark	Underlying	Data	Calculation	Purpose
Water Consumption per Day	Water Consumption	Days in Billing Cycle for Water	Water Consumption divided by Days in Billing Cycle	Shows amount of water used per day.
Water Cost per Day	Water Charge	Days in Billing Cycle for Water	Water Charge divided by Days in Billing Cycle	Shows water cost per day.
Electricity Consumption per Day	Electricity Consumption	Days in Billing Cycle for Electricity	Electricity Consumption divided by Days in Billing Cycle	Shows amount of electricity used per day.
Electricity Cost per Day	Electricity Charge	Days in Billing Cycle for Electricity	Electricity Charge divided by Days in Billing Cycle	Shows electricity cost per day.
Electricity Consumption per Degree Day	Electricity Consumption	Degree Days	Electricity Consumption divided by Degree Days	Shows electricity consumption with temperature variable removed.



Electricity Demand %	Electricity Demand Charge	Total Electricity Charge	Electricity Demand Charge divided by Total Electricity Charge times 100	Shows relative cost of peak demand.
Gas Consumption per Day	Gas Consumption	Days in Billing Cycle for Gas	Gas Consumption divided by Days in Billing Cycle	Shows amount of gas used per day.
Gas Cost per Day	Gas Charge	Days in Billing Cycle for Gas	Gas Charge divided by Days in Billing Cycle	Shows gas cost per day.
Gas Consumption per Degree Day	Gas Consumption	Degree Days	Gas Consumption divided by Degree Days	Shows gas consumption with temperature variable removed.

Spreadsheets

Private Club Performance Management has designed MS Excel® spreadsheets to track benchmarks for each utility.

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 facility that has a separate electricity, gas, or water meter.
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-Date 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 a 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.



The following **Electricity data** is to be collected and recorded for a particular month in the Year-to-Date tab:

1. Number of degree days. Degree days – is a concept that allows the computation of energy necessary to heat or air condition buildings. It is used to take the variability of weather out of benchmarking utility usage. Degree days for each local area may be obtained from the National Weather Service, from various weather-related web sites, or calculated from daily high and low temperatures using the spreadsheet on page 149.
2. Electricity consumption in kilowatt hours (Kwh).
3. Electricity demand in kilowatts (Kw).
4. Days in billing cycle.
5. Consumption charge in dollars.
6. Demand charge in dollars.

The following **Water data** is to be collected and recorded:

1. Water consumption in gallons.
2. Days in billing cycle.
3. Charge in dollars.

The following **Gas data** is to be collected and recorded:

1. Gas consumption in cubic feet.
2. Days in billing cycle.
3. Charge in dollars.

Benchmarks are automatically calculated from the data collected and entered in the spreadsheet.

Sample Spreadsheets. Sample Spreadsheets are found on the following pages.

- Page 145: Year-to-Date Electricity
Page 146: Year-to-Year Electricity
Page 147: Year-to-Date Water and Gas
Page 148: Year-to-Year Water and Gas
Page 149: Degree Day Calculation



Electricity Benchmarks – Year-to-Date Spreadsheet

Year-to-Date Utility Report - Electricity												Club: Oak Hill Club												Year: 2006
Degree Days												Year: 2006												YTD
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	4,608
815	622	348	212	147	275	397	438	206	138	301	709	7,200	6,320	6,720	8,240	8,160	8,560	10,080	9,280	8,960	8,080	6,560	7,040	95,200
Electricity Data - Cart Barn																								
Consumption, Kwh																								
Demand, KW																								
Days in Billing Cycle																								
Consumption/Degree Day																								
Demand Charge (\$)																								
Demand Charge (\$)																								
Electricity Benchmarks - Cart Barn																								
Consumption/Day (kwh)																								
Consumpt Charge/Day (\$)																								
Consumption/Degree Day																								
Demand Charge %																								
Electricity Data - Clubhouse																								
Consumption, Kwh																								
Demand, KW																								
Days in Billing Cycle																								
Consumption Charge (\$)																								
Demand Charge (\$)																								
Electricity Benchmarks - Clubhouse																								
Consumption/Day (kwh)																								
Consumpt Charge/Day (\$)																								
Consumption/Degree Day																								
Demand Charge %																								
Electricity Data - Total																								
Consumption, Kwh																								
Demand, KW																								
Avg Days in Billing Cycle																								
Consumption Charge (\$)																								
Demand Charge (\$)																								
Electricity Benchmarks - Total																								
Consumption/Day (kwh)																								
Consumpt Charge/Day (\$)																								
Consumption/Degree Day																								
Demand Charge %																								
Total Utility Charges																								
Avg Utility Cost/Day (\$)																								



Electricity Benchmarks – Year-to-Year Spreadsheet

Year-to-Year Utility Report – Electricity											Club:	Oak Hill Club			
Degree Days	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	AVG			
Electricity Data - Cart Barn	2,978	3,215	2,621	4,608								3,356			
Consumption, Kwh	76,720	82,560	100,080	95,200								88,640			
Demand, KW	450	530	556	543								520			
Days in Billing Cycle	364	361	367	370								366			
Consumption Charge (\$)	5,483	6,486	7,308	7,241								6,630			
Demand Charge (\$)	7,215	8,546	9,436	10,468								8,916			
Electricity Benchmarks - Cart Barn															
Consumption/Day (kwh)	210.8	228.7	272.7	257.3	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	242.5			
Consumpt Charge/Day (\$)	15.06	17.97	19.91	19.57	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	18.14			
Consumption/Degree Day	25.76	25.68	38.18	20.66	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	26.42			
Demand Charge %	56.8	56.9	56.4	59.1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	57.4			
Electricity Data - Clubhouse															
Consumption, Kwh	502,200	615,900	678,600	692,100								622,200			
Demand, KW	1,548	2,313	2,466	2,172								2,125			
Days in Billing Cycle	273	361	367	370								343			
Consumption Charge (\$)	30,052	39,558	42,517	44,458								39,146			
Demand Charge (\$)	10,469	12,795	13,785	15,883								13,233			
Electricity Benchmarks - Clubhouse															
Consumption/Day (kwh)	1,839.6	1,706.1	1,849.0	1,870.5	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1,815.3			
Consumpt Charge/Day (\$)	110.08	109.58	115.85	120.16	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	114.21			
Consumption/Degree Day	168.64	191.57	258.91	150.20	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	208.93			
Demand Charge %	25.8	24.4	24.5	26.3	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.3			
Electricity Data - Total															
Consumption, Kwh	578,920	698,460	778,680	787,300	0	0	0	0	0	0	0	710,840			
Demand, KW	1,998	2,843	3,022	2,715	0	0	0	0	0	0	0	2,645			
Avg Days in Billing Cycle	319	361	367	370	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	354			
Consumption Charge (\$)	35,535	46,044	49,825	51,699	0	0	0	0	0	0	0	45,776			
Demand Charge (\$)	17,684	21,341	23,221	26,351	0	0	0	0	0	0	0	22,149			
Electricity Benchmarks - Total															
Consumption/Day (kwh)	1,817.6	1,934.8	2,121.7	2,127.8	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2,007.3			
Consumpt Charge/Day (\$)	111.57	127.55	135.76	139.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	129.26			
Consumption/Degree Day	194.40	217.25	297.09	170.86	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	211.84			
Demand Charge %	33.2	31.7	31.8	33.8	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	32.6			
Total Utility Charges	53,219	67,385	73,046	78,050	0	0	0	0	0	0	0				
Avg Utility Cost/Day	167.09	186.66	199.04	210.95	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				



Water and Gas Benchmarks – Year-to-Date Spreadsheet

Year-to-Date Utility Report - Water & Gas												Club: Oak Hill Club			Year: 2006	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD			
Degree Days	815	622	348	212	147	275	397	438	206	138	301	709	4,608			
Water Data - Clubhouse																
Consumption, Gals	87,000	89,000	81,900	98,400	219,500	403,300	363,400	536,100	264,900	151,700	118,700	93,300	2,507,200			
Days in Billing Cycle	30	33	28	28	30	30	28	36	28	32	29	30	362			
Charge (\$)	769	775	753	803	1,170	1,727	1,606	2,129	1,329	965	867	788	13,681			
Water Benchmarks - Clubhouse																
Consumption/Day (gals)	2,900.0	2,697.0	2,925.0	3,514.3	7,316.7	13,443.3	12,978.6	14,891.7	9,460.7	4,740.6	4,093.1	3,110.0	6,926.0			
Charge/Day (\$)	25.63	23.48	26.89	28.68	39.00	57.57	57.36	59.14	47.46	30.16	29.90	26.27	37.79			
Water Data - Turn House																
Consumption, Gals	2,940	2,220	2,310	2,370	3,760	4,200	4,240	14,240	4,000	4,310	3,000	2,040	49,630			
Days in Billing Cycle	30	33	28	28	30	30	28	36	28	32	29	30	362			
Charge (\$)	19	17	17	17	21	23	23	53	23	23	19	16	271			
Water Benchmarks - Turn House																
Consumption/Day (gals)	98.0	67.3	82.5	84.6	125.3	140.0	151.4	395.6	142.9	134.7	103.4	68.0	137.1			
Charge/Day (\$)	0.63	0.52	0.61	0.61	0.70	0.77	0.82	1.47	0.82	0.72	0.66	0.53	0.75			
Water Data - Total																
Consumption, Gals	89,940	91,220	84,210	100,770	223,260	407,500	367,640	550,340	268,900	156,010	121,700	95,340	2,556,830			
Days in Billing Cycle	30	33	28	28	30	30	28	36	28	32	29	30	362			
Charge (\$)	788	792	770	820	1,191	1,750	1,629	2,182	1,352	988	886	804	13,952			
Water Benchmarks - Total																
Consumption/Day (gals)	2,998.0	2,764.2	3,007.5	3,598.9	7,442.0	13,583.3	13,130.0	15,287.2	9,603.6	4,875.3	4,196.6	3,178.0	7,063.1			
Charge/Day (\$)	26.27	24.00	27.50	29.29	39.70	58.33	58.18	60.61	48.29	30.88	30.55	26.80	38.54			
Gas Data - Clubhouse																
Consumption, cu ft	3,519	3,020	2,743	2,058	1,862	1,534	1,329	1,532	1,580	2,425	3,620	3,959	29,181			
Days in Billing Cycle	31	30	28	30	33	30	28	30	29	32	30	33	364			
Charge (\$)	2,415	1,999	1,532	1,208	1,062	882	955	1,098	1,131	1,701	2,663	3,341	19,987			
Gas Data - Cart Barn																
Consumption, cu ft	704	516	442	194	4	14	0	0	5	234	778	1,202	4,093			
Days in Billing Cycle	31	30	28	30	33	30	28	30	29	32	30	33	364			
Charge (\$)	501	363	272	131	14	20	12	12	15	193	596	1,040	3,169			
Gas Benchmarks - Clubhouse																
Consumption/Day (cu ft)	113.5	100.7	98.0	68.6	56.4	51.1	47.5	51.1	54.5	75.8	120.7	120.0	80.2			
Charge/Day (\$)	77.90	66.63	54.71	40.27	32.18	29.40	34.11	36.60	39.00	53.16	88.77	101.24	54.91			
Consumption/Degree Day	4.32	4.86	7.88	9.71	12.67	5.58	3.35	3.50	7.67	17.57	12.03	5.58	6.33			
Gas Benchmarks - Cart Barn																
Consumption/Day (cu ft)	22.7	17.2	15.8	6.5	0.1	0.5	0.0	0.0	0.2	7.3	25.9	36.4	11.2			
Charge/Day (\$)	16.16	12.10	9.71	4.37	0.42	0.67	0.43	0.40	0.52	6.03	19.87	31.52	8.71			
Consumption/Degree Day	0.86	0.83	1.27	0.92	0.03	0.05	0.00	0.00	0.02	1.70	2.58	1.70	0.89			



Water and Gas Benchmarks – Year-to-Year Spreadsheet

		Club: <u>Oak Hill Club</u>											AVG	
		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013			
Year-to-Year Utility Report - Water & Gas														
Degree Days		4,658	4,795	4,608										4,687
Water Data - Clubhouse														
Consumption, Gals		1,977,694	2,434,900	2,507,200										2,306,598
Days in Billing Cycle		271	361	362										331
Charge (\$)		10,763	13,622	13,681										12,689
Water Benchmarks - Clubhouse														
Consumption/Day (gals)		7,297.8	6,744.9	6,926.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Charge/Day (\$)		39.72	37.73	37.79	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Water Data - Turn House														
Consumption, Gals		94,470	45,410	49,630										63,170
Days in Billing Cycle		272	361	362										332
Charge (\$)		373	247	271										297
Water Benchmarks - Turn House														
Consumption/Day (gals)		347.3	125.8	137.1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Charge/Day (\$)		1.37	0.68	0.75	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Water Data - Total														
Consumption, Gals		2,072,164	2,480,310	2,556,830	0	0	0	0	0	0	0	0	0	710,930
Days in Billing Cycle		272	361	362	0	0	0	0	0	0	0	0	0	99
Charge (\$)		11,136	13,869	13,952	0	0	0	0	0	0	0	0	0	3,896
Water Benchmarks - Total														
Consumption/Day (gals)		7,632.3	6,870.7	7,063.1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Charge/Day (\$)		41.02	38.42	38.54	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Gas Data - Clubhouse														
Consumption, cu ft		18,974	31,023	29,181										YTD
Days in Billing Cycle		271	366	364										79,178
Charge (\$)		2,415	20,425	19,987										1,001
Gas Data - Cart Barn														
Consumption, cu ft		3,278	4,865	4,093										12,236
Days in Billing Cycle		271	366	364										1,001
Charge (\$)		2,278	3,489	3,169										8,936
Gas Benchmarks - Clubhouse														
Consumption/Day (cu ft)		70.0	84.8	80.2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	79.1
Charge/Day (\$)		8.91	55.81	54.91	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	42.78
Consumption/Degree Day		4.07	6.47	6.33	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	16.89
Gas Benchmarks - Cart Barn														
Consumption/Day (cu ft)		12.1	13.3	11.2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	12.2
Charge/Day (\$)		8.41	9.53	8.71	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8.93
Consumption/Degree Day		0.70	1.01	0.89	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.61



Degree Days Computation Spreadsheet (December 2006)

Degree Days							Month: <u>Dec</u>	Year: <u>2006</u>		
Day	High Temp	Low Temp	Mean Temp	Heat DD	Cool DD	TOT DD	Mo	Heat DD	Cool DD	TOT DD
1	68	40	54.0	11.0	0	11.0	1	815	0	815
2	57	34	45.5	19.5	0	19.5	2	622	0	622
3	41	35	38.0	27.0	0	27.0	3	343	5	348
4	35	31	33.0	32.0	0	32.0	4	189	24	212
5	39	32	35.5	29.5	0	29.5	5	44	103	147
6	49	33	41.0	24.0	0	24.0	6	1	274	275
7	50	31	40.5	24.5	0	24.5	7	0	397	397
8	52	28	40.0	25.0	0	25.0	8	0	438	438
9	58	31	44.5	20.5	0	20.5	9	13	193	206
10	58	44	51.0	14.0	0	14.0	10	122	16	138
11	54	34	44.0	21.0	0	21.0	11	274	27	301
12	55	28	41.5	23.5	0	23.5	12	709	0	709
13	41	32	36.5	28.5	0	28.5		3,131	1,476	4,606
14	36	30	33.0	32.0	0	32.0				
15	55	32	43.5	21.5	0	21.5				
16	52	36	44.0	21.0	0	21.0				
17	49	35	42.0	23.0	0	23.0				
18	51	32	41.5	23.5	0	23.5				
19	45	31	38.0	27.0	0	27.0				
20	40	26	33.0	32.0	0	32.0				
21	49	22	35.5	29.5	0	29.5				
22	58	33	45.5	19.5	0	19.5				
23	62	39	50.5	14.5	0	14.5				
24	59	34	46.5	18.5	0	18.5				
25	47	26	36.5	28.5	0	28.5				
26	56	26	41.0	24.0	0	24.0				
27	63	28	45.5	19.5	0	19.5				
28	62	30	46.0	19.0	0	19.0				
29	61	36	48.5	16.5	0	16.5				
30	58	36	47.0	18.0	0	18.0				
31	58	29	43.5	21.5	0	21.5				
Tot				709.0	0.0	709.0				602

Yr	Heat DD	Cool DD	TOT DD
05	1,334	1,287	2,621
06	3,131	1,476	4,606
07			0
08			0
09			0
10			0
11			0
12			0
13			0
14			0
15			0
16			0

Benchmarking Spreadsheets

Private Club Performance Management has designed a number of benchmarking spreadsheets using Microsoft Excel™. These may be found by following the link at the bottom of this page. Spreadsheets can be easily modified to meet the unique needs of individual clubs. While the spreadsheets are protected to prevent inadvertent erasure of cells with formulas, the protection feature can be turned off as it is not password protected. After making all desired modifications, you can simply turn on the protection feature and protect it with a password as desired.

Benchmarking spreadsheets are provided to all purchasers of this Club Benchmarking Resources book in an attached folder.

About the Author

Ed Rehkopf is a graduate of the U.S. Military Academy and received a Master of Professional Studies degree in Hospitality Management from Cornell's School of Hotel Administration. During his long and varied career, he has managed two historic, university-owned hotels, managed at a four-star desert resort, directed operations for a regional hotel chain, opened two golf and country clubs, worked in golf course development, and launched a portal web site for the club industry.