Two Best of the Best Practices For Private Clubs



Ed Rehkopf



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Enhance Your Financial Reporting with the Executive Metrics Report

Every month the club's board of directors, finance committee, general manager, and department heads receive copies of the operation's financial statement made up of the balance sheet and operating statement prepared by the controller. The intent is to provide all stakeholders with a summary report of the club's financial performance compared to the budget. 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 understand reasons for underperformance and allow 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, board and finance committee member 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 (see the following pages for a sample report sheets). Each operation can use this basic format and customize it for its own needs and preferences. These spreadsheets are available as part of *PCPM*, *Operational Resources*, *Club Benchmarking Resources*.

One controller who presented the EMR to her 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.

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



Sample Executive Metrics Report Spreadsheets

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Executive Metrics Report		Club:	WillowCre	ek Country	Club			Month to	Month (Comparis	ons		2007
Membership	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	'H' End
# of Golf Members	307	310	311	314									0
# of Sports Members	236	236	236	237				- 1					0
# of Swim Tenn is Members	320	320	322	326									0
# of Social Members	42	42	44	44									0
												-	
# of Community Members	173	177	169	159			_						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		15					~			-	41
Total Resigning Members	2	0	1	2									5
Total Waiting List to Resign	24	22	22	21									0
Membership Turnover Ratio	0.2%	0.0%	0.1%	0.2%	#DIV/0!	#DIVI0!	#DIV/0!	#DIV.0!	#DIV/0!	#DIV/0	#DIV/0!	#DIV/0!	#DIV/0
Inc ome													
Golf	54,340	20,383	60,475	77,462									212,660
Food	112,496	147,398	153,708	170,342				9					583,944
			28.835									-	130.55
Beverage	30.637	24.814		45267									
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								7	1.165.63
Chubhouse	561	26,912	709	337	1	4							28,519
M isce flane ous	12,343	4,661	10,079	25,251			- 3			1			52334
Total		531,803	577,741	634,159	0	0	0	0	0	0	0	0	2,263,65
Cost of Goods Sold	V 4 2 7 7 7 7	20 6,000	211,174	404.60	- 4	-		- 0		- 0	-	- 0	4,400,00
(410	2.424	0.405	13 3 3 5									2224
Gof	6.567	2934	9,405										32241
Food	34,818	35,009	39,973	49,874								$\overline{}$	160,674
Beverage	8,771	8,675	9,450	13,826				- 1				- 1	40,722
Tennis	1,595	1,275	2,993	1,505									7,368
Total	51,751	48,893	61,821	78,540	0	0	0	0	0	0	0		241,005
Gross Margin	468,203	482,910	515,920	555,619	0	0	0	0	0	0	0	0	2,022,65
Cost of Goods Sold %													
Goff	73.2%	49.4%	61.2%	57.4%	#DIV/05	≈DIV(0!	#DIV/0!	#DIV.0!	#DIV/0!	#DFV/0!	#DIV/0!	#D\$V/0!	60.2%
Food	48.0%	36.8%	37.6%	41.3%	#DIV/01	#DIVIO!	#DIV/0!	#DIV.0!	#DIV/0	#DIV/0	#DIV/0	#DIV/0	40.4%
Beverage	319%	36.0%	33.6%	32.7%	#DIV/0!	#DIVIO!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0	#DIV/0!	33.4%
1-17-11-17-17-17-1													
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			100		2				22,165
Goff	22,203	18,552	28,845	29,846		7							99,446
Food	119.712	100.976	116.654	116.461									453.803
			2,094			100	1						
Beverage CCN/aintenance	2,979	2,204		3,495			-						10,772
GC Ma intenance	44,434	32,009	40,001	43,093								-	159,58
Tennis	16,678	17,869	29,934	25,016			- 2						89,497
Activities	12263	11385	13.360	12.896									49.013
Clubhouse	29,999	22,226	25,800	23,715		3	1	1					102,740
Total Payroll	321,954	263,024	316,085	317,871	0	0	0	0	0	0	0	0	1,218,93
Payroll Cost %	619%	49.5%	54.7%	50.1%	#DIV/0!	#DIVIO!	#DIV/01	#DIV.0!	#DIV/0/	#DIV/0	#DIV/0!	#DIV/0	53.8%
Other Expenses													
A&G	43.965	41.982	31.020	38.328			1	9	(A)	2	5		155.295
Membership	4,014	1,086	7,999	2,007			- 6		6				15,106
Goff	7,947	10,550	17,160	21,128									56,785
Goff Tournaments (net)	-1,916	10	-2,923	253					77				-4,566
Food	13.002	24.088	25.594	21.342									85.016
Beverage	1,474	517	900	333			- 3		0		1		3,779
GC Ma intenance	27,114	42,087	37,335	54,876									161,413
Tennis	581	1.100	9.611	2.633		7	- 0		7	1			13.925
Activities	10,511	6,371	13,825	14.188									44,895
Chibhouse	53,746	49,920	51,728	60,078									215,47
To tall Other Expenses		177,711	192,250	215,731	0	0	0	0	0	0	0	0	747,120
Taxes-Property Franchise	12,925	18,970	13.885	13,885									59,665
Management Fees	13,000	10,500	10,500	14,500	-								48,500
Total Other Expenses			216,635	244,116	0	0	0	0	0	0	0	0	855,285
Total Expenses	509,307	470,205		551,987									
Operating Income	(41,104)	12,705	(15,800)	(6,368)	0	0	0	0	0	0	0	0	(51,557



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C-160				_			_						_
GolfOperations					_						_		
Full Golf Mbr Rounds	586	451	1.038	963									3.03
Sports Mbr Rounds	47	31	124	141									343
Total Rounds of Golf	841	651	1.635	1.677				3		7			4.80
Cart Fee Rate	\$18	\$18	\$18	\$18									18.0
Green Fe es	8.020	5.506	18.288	26.596									58.41
					_						_	-	
Cart Fees	12,268	8,771	23,160	24,139			_			_	_	\vdash	68,33
Merchan dise Sales	8,975	5,937	15,374	23,239									53,52
Club Storage Income	20,856	-1,584	-693	-132									18,44
All Other Golf Incomes	3.285	-280	0	360						9			3,36
Total Golf Revenue	53,404	18350	56.129	74.202	0	0	0	0	0	0	0	0	202.0
Total Goz Nevelibe	22,404	10330	20125	74.202									AVAV
Golf Lesson Inc Payout	936	2.033	4347	3,261			9	3					10,57
Locker Rental Income	0	26906	90	198									27.20
GolfBenchmarks	_	20300	- 22	150									
	20.74	80.44		1	I ammini	- maria	I common	- marini	- Part of	I married	- marine	- mercus	
Green Fees/Round	\$9.54	\$8.46	\$1119	\$15.86	#DIV/0!	#DIV/0!	#DIV 0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$121
Cart Fees/Round	\$14.59	\$13,47	\$14.17	\$1439	#DIV/0!	#DIV/0!	#DIVIO!	#DIV.0!	#DIV/0	#DIV/0	#DIV/0	#DIV/0	\$142
Merchan dise/Round	\$10.67	39.12	\$9.40	\$13.86	#DIV/0!	#DIV/0!	#DIVI0!	#DIV.0!	#DIV/0!	#DIV/0!	#DIV/0!	#DEV/0!	\$111
Rounds/Full Golf Mbr	19	1.5	3.3	3.1	#DIV/0!	#DIV/0!	#DIV/01	#DIV.01	#DIV/0!	#DIV/0	#DIV/0	#DIV/0!	#DIV
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	#DIV
	15	12	3.0	3.0	#DIV/0!					#DIV/O	#DIV/0		
Total Rds Golf & Sports Mbr	-					#DIV/0!	#DIVIO!	#DIV/01	#DIV/0			#DIV/0	#DIV
Les son Goff&Sports Mbr	\$1.95	\$4.17	39.06	\$6.75	#DIV/0!	#DIV/0!	#DIV:0!	#DIV.0!	#DIV/0!	#DIV/0!	#DIV/0!	#DEV/0:	#DIV
Locker Rental G&S Mbr	\$0.00	\$55.25	\$0.21	\$0.41	#DIV/0!	#DIV(0)	#DIVIO!	#DIV.0!	#DIV/0	#DIV/0	#DIV/0!	#DIV/0	#DIV
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!	#DEV/0!	#DIV
Other Inc G&S Mbr	\$5.84	(\$0.57)	\$0.00	\$0.75	#DIV/0!	#DIV/0!	#DIVIO!	#DIV/01	#DIV/0	#DIV/0!	#DIV/0	#DIV/0	#DIV
The state of the s	\$111.26	\$37.68	\$11694										
Tot Goff Rev G&S Mbr				\$153.63	#DIV/0!	#DIV/0!	#DIV:0!	#DIV.0!	#DIV/0.	#DIV/0!	#DIV/0!	#DIV/0!	#DIV
Avg Inventory Level	88,112	82,383	97,847	110,672									94.75
Inventory Turns	0.10	0.07	0.16	0.21	#DIV/0!	#DIV/0!	#DIV(0)	#DIV.0!	#DIV/0!	#DIV/0!	#DIV/0!	#DEV/0!	0.50
Golf Payroll Cost %	40.9%	910%	47.7%	38.5%	#DIV/0!	#DIV/0!	#DIVIO!	#DIV/0!	#DIV/0	#DIV/0!	#DIV/0	#DIV/0	45.8
	15	3.5	31.6	67.9	-DATE V	-DITTO!		- DEVIO	- DATE	- Lat Tol	LAT V	La VIV	
Goff OT Hours	_ 15	33	31.0	0/.9	_						_	_	104
ood Income													
A la Carte Food	60,954	63,515	78,759	82,835	1			1		1			285,0
Catering	9,550	32.882	23,501	32,934									98.86
Pool Snack Bar	73	38	57	0								$\overline{}$	168
					_						_	_	
Golf SnackBar	1,374	1,202	3,258	3,029	_						_		8,86
Bevera ge Cart	548	284	783	1,902						3			3,51
Other Snack Bar	0	0	0	0				1			-		0
Subtota1Food		97,921	106.358	120,700	0	0	0	0	0	0	0	0	397,4
					-	-	-	-	-	-	-	-	
Unspent Minimum	8,177	11,217	9,669	8,134	_			1					37,19
Service Charge	1.819	6.520	4.787	5.944									20.0
Room Rental	4,500	4,000	5,750	5.250				- 3			1		19,50
Dining Fee	24,625	24,575	24,800	24,725									98.7
					_					_	_	-	
Equipment Rental	878	1,486	370	4,414	_						_	\vdash	7,14
All Other Charges	0	1.680	1975	175									3.83
Subtotal Other	30,000	49.478	47.351	49,642	0	0	0	0	0	0	0	0	185.4
Total Food Income	112.498	147.399	153,709	170.342	0	0	0	0	0	0	0	0	583.9
	112735	14/239	133.00	100				_					200.9
Beverage Income					_						_	_	-
Beer Revenue	5,181	4,974	7,016	8,791							2		25,96
Wine Revenue	11,058	12,721	12,323	17,184	8								53,28
Liquor Revenue	11.238	6.405	8.813	16350				100					42.80
Total Beverage Revenue	27,477	24100	28152	42 3 25	Δ.	0	0	^	0	0	0	^	122.0
	_				0	0	0	0	- 0	0	0	- 0	
Other Inc - Svc Charge	1.550	669	518	3,681									6.41
Other Inc - Cigar Sales	18	20	95	97									230
Oth Inc - Home Wine Sales	1,593	24	70	164									1,85
Subtotal Other	3,161	713	683	3,942	0	0	0	0	0	0	0	0	8,49
Total Beverage Income	30,638	24,813	28,835	45,257	0	0	0	0	0	0	0	0	130,5
Total PART.	143.136	172.212	182.544	216.609					^			0	7145
Total F&B Income	145.130	172212	182.544	210,009	- 0	- 0	- 0					- 0	145
ood & Beverage Benchmarks													
Food Revenue Member	\$67.25	\$90.25	\$98.30	\$110.73	#DIV/0!	#DIV/0!	#DIVIO!	#DIV/0!	#DIV/0	#DIV/0	#DIV/0	#DIV/0!	#DIV
Beverage Rev/Member	\$25.49	\$22.21	\$2602	\$38.83			#DIVIO!						*DIV
						-		_	_	And in case of the last of		-	-
TotalF&B Rev/Member		\$11246	\$12432	\$149.55	#DIV/0!	#DIV/0!	#DIVIO!	#DIV.0!	#DIV/0!	#DIV/0	#DIV/0!	#DIV/0	=DIV
A la Carte Sa les Member	\$56.54	\$58.54	\$72.79	\$76.00	#DIV/0!	≈DIV/0!	#DIVI0!	*DIV.0!	#DIV/0	#DIV/0!	#DIV/0	#DEV/0:	= DEV
Catering Sales/Member	\$8.85	\$30.31	\$21.72	\$30.21	#DIV/0!	#DIV/0!	#DIVIO!	#DIV.0!	#DIV/0	#DIV/0	#DIV/0	#DIV/0!	EDIV
Goff Snack Bar Sales Mbr	\$1.27	\$1.11	\$3.01	\$278	#DIV/0!	#DIV/0!	#DIVIO!	#DIV.0!	#DIV/0!			#DEV/0!	*DIV
Pool Snack Bar Sales Mbr	\$0.07	\$0.04	\$0.05	\$0.00	#DIV/0!	#DIV/0!	#DIVIO!	=DIV/0!	#DIV/0				=DIV
# PCC 11 12 Co. 1 (2001) 12 (100) 12 (1													
Bev Cart Sales/Mbr	\$0.51	\$0.26	\$0.72	\$1.74	#DIV/0!	#DIV/0!	#DIVI0!		#DIV/0!				≈ DIV
Other Snack Bar Sales/Mbr	\$0.00	\$0.00	\$0,00	\$0.00	#DIV/0!	#DIV/0!	#DIVIO!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0	#DIV
Liquor Sales Mbr	\$10.42	\$5.90	\$8.15	\$15.00	#DIV/0!				#DIV/0!				= DEV
The state of the s													
	\$10.26	\$11.72	\$1139	\$15.77	#DIV/0!	#DIV/0!	#DIV(0!	#DIV.0!	#DIV/0!	#DIV/0!	#DIV/0	#DIV/0	=DIV
Wine Sales/Mbr	\$4.81	\$4.58	\$6.48	\$8.07	#DIV/0!	#DIV/0!	#DIVIO!	#DIV.0!	#DIV/0	#DIV/0!	#DIV/0	#DEV/0	*DIV
Wine Sales Mibr Beer Sales Mibr	2.70/	6.7%	45%	5.8%	#DIV/0!	#DIV/0!	#DIVIO!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.05
1 V. J.	42/0				#DIV/0!	#DIV/0!	#DIVIO!	#DIV.0!	#DIV/0				5.39
Beer Sales Mibr Food Svc Charge %	25%	2.09/	1.09/										
Beer Sales Afbr Food Svc Charge % Beverage Svc Charge %	5.6%	2.8%	18%	87%									
Beer Sales Albr Food Svc Charge % Beverage Svc Charge % Combined Svc Charge %	5.6% 3.4%	5.9%	39%	65%	#DIV/0!	#DIV/0!	#DIV(0)	#DIV.0!	#DIV/0.	#DIV/0	#DIV/0!	#DIV/0!	5.19
Beer Sales Afbr Food Svc Charge % Beverage Svc Charge %	5.6% 3.4% \$1.63	5.9% \$1.85	3.9% \$1.99	65% \$181	#DIV/0!	#DIV/0! #DIV/0!	*DIV(0!		#DIV/0!	#DIV/0	#DIV/0!		5.19 \$1.8
Beer Sales Albr Food Svc Charge % Beverage Svc Charge % Combined Svc Charge %	5.6% 3.4% \$1.63	5.9% \$1.85	3.9% \$1.99	65% \$181	#DIV/0!	#DIV/0!	#DIV(0)	#DIV.0!	#DIV/0.	#DIV/0	#DIV/0!	#DIV/0!	5.19 \$1.84
Beer Sales Mbr Food Svc Charge % Beverage Svc Charge % Combined Svc Charge % Golf Snack Bar Sales Round	5.6% 3.4%	5.9%	39%	65%	#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!	#DIV/0: #DIV/0:	#DIV/0: #DIV/0: #DIV/0:	5.1% \$1.84 \$0.73 #DIV



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A la Carte Lunch Covers	1,380	1.603	L846	2554		100		35			S		7,383
A la Carte Lunch Avg Check	S12.42	SI 1.98	\$12.06	S1251		1					8 8		7,763
A la Carte Dinner Covers	2.533	2,732	2,847	3,060						10.			11.172
A la Carte Dinner Avg Check	\$21.46	\$24.32	\$23.14	\$21.98		1				8 19	1 188		1000000
A la Caste Appetizers Sold	487	376	463	622		V		W	2		8 8		1948
A la Carte Appetizers Avg Chk	\$7.64	\$8.80	58.54	\$8.11		8 8		8 4		2		100	
A la Carte Desserts Sold	205	211	198	203									817
A la Cart Desserts Ave Chk	\$4.89	\$5.18	\$4.99	\$5.10		X 9		7 -			8 8		
Bottles Wine Sold	63	89	79	86		× 1		§		š. –	100		317
Bottled Wine Avg Check	\$41.60	\$42.92	\$40.85	S41.43		8 8		8 1		-	4		
Avg Inventory-Food	31.274	31,598	39,470	37,805		10.00	The state of	4.50.07	Section 3	E 100 80 80	8		35,037
Inventory Turns-Food	232	3.10	2.69	3.19	#DIV/0!	#DIW0	#DIVO	#DIV/0!	#DIVIO	#DIV/0!	#DIV/0!	#DIVØ	11.34
Avg Inventory-Bev	10,805	33,479	35,574	35,923		W 199		275/80/9		E-178			28.94
Inventory Turns-Bev	254	0.72	0.79	1.18	#DIV/0!	#DIV/0	#DIVQ	#DIV/0!	#DIV@	#DIV/0!	#DIV/0!	#DIVØ	422
F&BPaviollCost%	85.7%	59.9%	65.1%	55.4%	#DIV/0!	#DIV/0	#DIVØ	#DIV/01	#DIVØ	#DIV/0!	#DIV/0!	#DEVØ	65.0%
F&BOT Hours	344.6	321.0	628.0	602.6		8		7		8	8		1,896.
Tennis Income	700		2. / Saller 15			Ø 3		8		S 1	3 6		
Tennis Meichandis e Sales	L316	1.436	3.164	2059		\$ B	2	8			9 8		7,975
Tennis Guest Fees	10	5	0	45	7 /	1	10 10			577	£ 18	. 9	60
Ball Machine Rental	480	0	480	330		100			7	1			1.290
Special Events	0	2.390	897	257						8 17			3,544
Miscellaneous	-16	0	50	8			4	1		N -	9 3		42
Total Tennis Income	1,790	3,831	4.591	2,699	0	0	0	0	0	0	0	0	1291
Tennis Benchmarks						7		2					
Tennis Revenue/Mbr	98.74	\$1279	\$23.08	\$16.55	#D(V/0)	#DIV/0	#DIVQ	#D(V/0)	#DIVØ	#DIV/01	#DIV/0!	#DIVØ	#DIV8
Tennis Meich Sales/Mbr	\$1.22	S132	\$2.92	\$1.89	#DIV/0!	#DIVIX	#DIVO	#D0//0!	*DIVØ	#D(V/0!	#DIV/0!	#DIVØ	#DIV8
Tennis Guest Fees/Mbr	5001	\$0.00	\$0.00	50.04	#DIV/0!	#DIV/0	#DIVO	#D(V/0!	#DIV@	#D(V/0)	#DIV/0!	#DIVØ	#DIW
Tennis Revenue/Mbr	\$1.66	\$3.53	\$1.24	\$2.48	#D(V/0)	#DIVXX	*DIVØ	#D(V/0!	#DIVØ	#D(V/0!	#DIV0!	#DIVIO	#DIV
Avg Inventory Level	19.714	19.102	16,367	14,963							711/11/11		17,53
Inventory Turns	0.07	0.08	0.19	0.14	#DIV/0!	#DIV/O	#DIVO	#DIV/0!	#DIVO	#D00/0!	#DIV/0!	DIVID#	0.45
Tennis Payroll Cost %	177.0%	128.7%	119.9%	138,7%	#DIV/0!	#DIV®	*DIVØ	#DIV/0!	*DVVQ	#D(V/0!	#DIV/0!	#DIVO	135.00
Tennis Of Hours	0.0	0.0	6.7	13.6	The state of the s	- AND		or and triple		THE REAL PROPERTY.	THE PERSON NAMED IN	A 400 C CA	20.3
	5.0	-20	54.7	1.50		20		× 1		8	6		24.5
Activity Income	860	735	720	510		2		7 0			7		2.825
Activity Fees		414					7				-	\vdash	
Massage Disast Desire	173		77	0								\vdash	664
Private Parties	8	90	292	0							× 1		390
Kid's Comer	378	323	1,325	1,198						8 1		\vdash	3,221
Pool Fees	0	0	0	0									0
Sports Camp	0	0	0	0		8 9		2		-			0
Pool/Room Rental	0	125	375	0									500
Special Events	4,563	1,299	4288	2,125				7			8 3		12.275
Swim Les sons	0	0	0	0		2 3		7		· ×			0
Swim Team	0	0	0	0		4		2		-	1		0
Game Tokens	101	49	91	31									272
Miscellaneous	3,556	400	-976	570							7		3,450
Total Activity Income	9,636	3,435	6,192	4.434	0	0	0	0	0	0	0	0	23,69
Armire Beachmarks													
Activity Rev/Mbr	\$8.94	\$3.17	\$5.72	\$4.07	#DIV/0!	#DIV/0	#DIVØ	#DIV/0!	#DIVØ	#DPW0!	#DIV/0!	#DEVICE	#DIV
% of Act Rev to Oth Exp	91.7	53.9	44.8	313	#DIV/0!	#DIV/O	#DIVO	#DIV/0!	#DIVO	#DIV/0!	#DIV/0!	#DIVO	528
Activities Payroll Cost %	127.3%	331.5%	215.9%	290.8%	#DIV/0!	#DIV/0	#DIVØ	#DIW0!	#DIVØ	#DIV/01	#DIW0!	#DIVØ	210.79
	4.9	64	7.2	31.6		5000		3		2	2 W W 70		50.1
Activities OT Hours	4.9	6.4	7.2	31.6									50.1
Activities OT Hours	4.9 61.35		7.2 51.23	31.6 4995	#D(V/0!	#DIV/0	#DIVŒ	#D(V/0!	#DIVØ	#DIV:0!	#DIV0!	#DIVQ	
Activities OT Hours Phyroll per Member A&G	61.35	50.68	51.23	4995	#DIV/0!	*DIVØ	*DVQ	#DIV/0!	DVICE DVICE	#DIV/0!	#DIV0!	WANG#	#DIV
Activities OT Hours Phyroll per Member A&G Members hip	61.35	50.68 2.59	51.23 2.73	49.95 8.17	#DIV/0!	#DIV/0	DIVIC#	#DIV/0!	#DIVØ	#DIV/0!	#DIW0!	#DIVIO	#DIV
Activities OT Hours Payroll per Member A&G Membes hip Go f	61.35 6.96 20.60	50.68 2.59 17.10	51.23 2.73 26.66	4995 8.17 2738	#DIV/0!	#DIV/Q	#DIVQ	#D(V/0!	WANG#	#DIV/0!	#DIV/0!	WANG#	#DIV8
Activities Of Hours Payrell per Member A&G Membes hip Goff Food	61.35 6.96 20.60 111.05	5068 259 17.10 93.07	51.23 2.73 26.66 107.81	4995 8.17 27.38 106.84	10/VKI# 10/VKI#	#DIV/Q #DIV/Q #DIV/Q	DVKI# DVKI#	#D(V/0! #D(V/0!	DVG# DVG#	#DIV/0!	#DIV/0! #DIV/0!	WANG#	#DIVI #DIVI #DIVI
Activities Of Hours Payrall per Member A&G Members hip Goff Food Beverage	61.35 6.96 20.60 111.05 2.76	5068 259 17.10 93.07 203	51.23 2.73 26.66 107.81 1.94	4995 8.17 2738 10684 3.21	#DIV/0! #DIV/0!	#DIVØ #DIVØ #DIVØ	DVIG DVIG DVIG	#DIV/0! #DIV/0! #DIV/0!	DVKC DVKC DVKC	10/VIQ# 10/VIQ# 10/VIQ#	#DIV/0! #DIV/0! #DIV/0!	20.00% 20.00% 20.00% 20.00%	#DIVA #DIVA #DIVA #DIVA
Activities OT Hours Payrell per Member A&G Members hip Go F Food Evenage CC Maintenance	61.35 6.96 20.60 111.05 2.76 41.27	5068 259 17.10 93.07 203 29.50	51.23 2.73 2666 107.81 1.94 36.97	4995 8.17 2738 106.84 3.21 39.53	#DIV/0! #DIV/0! #DIV/0!	#DIVØ #DIVØ #DIVØ	DVKI# DVKI# DVKI# DVKI#	#DIVIO! #DIVIO! #DIVIO! #DIVIO!	DVKI DVKI DVKI DVKI DVKI	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIW0! #DIW0! #DIW0! #DIW0!	0.0 NG# 0.0 NG# 0.0 NG# 0.0 NG# 0.0 NG#	#DIV8 #DIV8 #DIV8 #DIV8 #DIV8
Activities Of Hours Physall per Member A&G Members hip Co f Food Beveringe GC Munitenance Jennis	61.35 696 20.60 111.05 2.76 41.27 15.47	50.68 2.59 17.10 93.07 203 29.50 16.47	5123 273 2666 107.81 1.94 36.97 27.67	4995 8.17 2738 10684 3.21 3053 2295	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	MONOR MO	DVKI* DVKI* DVKI* DVKI* DVKI*	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	SVKI* SVKI* SVKI* SVKI* SVKI*	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIW0! #DIW0! #DIW0! #DIW0! #DIW0!	DANG* DANG* DANG* DANG* DANG* DANG* DANG*	#DIV# #DIV# #DIV# #DIV# #DIV# #DIV#
Activities Of Hours Pryval je r Member Addi Membes hip Gof Food Bevertage GC Maintenance Jennis Activities	61.35 6.96 20.60 111.05 2.76 41.27 15.47 11.38	5068 259 17.10 93.07 203 29.50 16.47 10.49	5123 273 2666 107.81 1.94 36.97 27.67 12.36	4995 8.17 27.38 106.84 3.21 30.53 22.95 11.83	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIWØ #DIWØ #DIWØ #DIWØ #DIWØ #DIWØ	DVKI* DVKI* DVKI* DVKI* DVKI* DVKI*	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	SVKI* SVKI* SVKI* SVKI* SVKI* SVKI*	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIW0! #DIW0! #DIW0! #DIW0! #DIW0! #DIW0!	\$\$\Omega\$ \text{\$\Omega\$ \text	#DIV#
Activities Of Hours Payral per Member A&G Membeship Go F Food Bevenage GC Maintenance Tennis Activities Chibbo use	61.35 6.96 20.60 111.05 2.76 41.27 15.47 11.38 27.83	5068 259 17.10 93.07 203 29.50 16.47 10.49 20.48	51.23 2.73 2666 107.81 1.94 36.97 27.67 12.36 24.77	4995 8.17 27.38 106.84 3.21 30.53 22.95 11.83 21.76	10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG#	DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE	0 V KG# 0 V KG# 0 V KG# 0 V KG# 0 V KG# 0 V KG#	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	0 V KIX	10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG#	#DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0!	\$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$	#DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV#
Activities Of Hours Proyal per Member A&G Membeship Co-F Food Revenage CC Munitemance Tennes Activities Cubbo use Total Physiol	61.35 6.96 20.60 111.05 2.76 41.27 15.47 11.38 27.83	5068 259 17.10 93.07 203 29.50 16.47 10.49	5123 273 2666 107.81 1.94 36.97 27.67 12.36	4995 8.17 27.38 106.84 3.21 30.53 22.95 11.83	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIWØ #DIWØ #DIWØ #DIWØ #DIWØ #DIWØ	DVKI* DVKI* DVKI* DVKI* DVKI* DVKI*	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	SVKI* SVKI* SVKI* SVKI* SVKI* SVKI*	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIW0! #DIW0! #DIW0! #DIW0! #DIW0! #DIW0!	\$\$\Omega\$ \text{\$\Omega\$ \text	#DIV#
Activities Of Hours Proval per Member A&T A&T Membes hip Go F Food Priverage G: Maintenance Tennis Activities Chubho use Total Physol Pert on ad Benchmark;	61.35 696 20.60 111.05 2.76 41.27 15.47 11.38 27.83 298.66	50.68 2.59 17.10 93.07 203 29.50 16.47 10.49 20.48 342.42	51.23 2.73 2666 107.81 1.94 36.97 27.67 12.36 24.77 292.13	4995 8.17 2738 106.84 3.21 39.53 22.95 11.83 21.76 291.62	10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG#	DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE	0 V KG# 0 V KG# 0 V KG# 0 V KG# 0 V KG# 0 V KG#	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	0 V KIX	10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG#	#DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0!	\$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$	#DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV#
Activities Of Hours Payral per Member A&G Membership Coff Food Bevenage CC Maintenance Tennis Activities Chubho use Total Payrol Pers on ad Benchmarks Avg & of F I Limp byces	61.35 6.96 20.60 111.05 2.76 41.27 15.47 15.47 15.47 27.83 27.83 27.83	5068 259 17.10 93.07 203 29.50 16.47 10.49 20.48 342.42	5123 273 2666 107.81 1.94 36.97 27.67 12.36 24.77 292.13	4995 8.17 27.38 906.84 3.21 39.53 22.95 11.83 21.76 291.62	10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG#	DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE	0 V KG# 0 V KG# 0 V KG# 0 V KG# 0 V KG# 0 V KG#	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	0 V KIX	10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG#	#DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0!	\$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$	#DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA
Activities Of House Payall per Member A.841 Membes hip Gof Food Hevenage C: Maintenance Tennis Activities Clubhouse Total Payrol Pers on ad Benchmarts Avg & of FI Limp byces Avg & of FI Limp byces	61.35 6.96 20.00 111.05 2.76 41.27 15.47 11.38 27.83 298.66	5068 259 17.10 9307 203 2950 1647 1049 2048 34242 760 108.0	5123 273 2666 107.81 194 3697 27.62 12.36 24.77 292.13	4995 8.17 2738 10684 3.21 3953 2295 1183 2176 291.62 810 890	10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG#	DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE	0 V KG# 0 V KG# 0 V KG# 0 V KG# 0 V KG# 0 V KG#	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX	10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG#	#DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0!	\$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$	#DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA
Activities Of Hours Payral per Member A&G Membeship GoF Food Beverage GY Maintenance Tennis Activities Chalbouse Total Payrol Percored Beachusert: Avg # of FF Employees Avg # of FF Employees Avg # of FF Employees	61.35 6.96 20.60 111.05 2.76 41.27 15.47 11.38 27.83 298.66	5068 239 17.10 93.07 203 29.50 1647 10.49 2048 342.42 76.0 108.0 54.0	5123 2.73 2666 10781 1.94 36.97 27.67 12.36 24.77 292.13 75.0 83.0 43.0	4995 8.17 2738 10684 3.21 3053 2295 1183 2176 29162 810 820 480	0.000 (0.	#DIVØ #DIVØ #DIVØ #DIVØ #DIVØ #DIVØ #DIVØ	DVIG DVIG DVIG DVIG DVIG DVIG DVIG DVIG	# D(V/0): # D(V/0): # D(V/0): # D(V/0): # D(V/0): # D(V/0):	DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX	10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG#	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX	#DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV#
Activities Of House Payall per Member A.841 Membes hip Gof Food Hevenage C: Maintenance Tennis Activities Clubhouse Total Payrol Pers on ad Benchmarts Avg & of FI Limp byces Avg & of FI Limp byces	61.35 6.96 20.00 111.05 2.76 41.27 15.47 11.38 27.83 298.66	5068 259 17.10 9307 203 2950 1647 1049 2048 34242 760 108.0	5123 273 2666 107.81 194 3697 27.62 12.36 24.77 292.13	4995 8.17 2738 10684 3.21 3953 2295 1183 2176 291.62 810 890	10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG# 10.VIG#	DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE DIVIGE	0 V KG# 0 V KG# 0 V KG# 0 V KG# 0 V KG# 0 V KG#	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX	10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG#	#DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0!	\$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$ \$\text{OVKI}\$	#DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA #DIVA
Activities Of Hours Payral per Member A&G Membeship Gof Frood Bevenage GY Municipance Tennis Activities Chubho use Total Payrol Perconel Benchmark; Avg # of F! Limp byces Avg # of F! Limp byces Avg # of FI Limp byces Avg # of Fisconal Fingl.	61 35 696 20:00 111:05 276 41:27 15:47 11:38 27:83 27:866 75:0 91:0 46:0 21:40	5068 259 17.10 9307 203 2950 1647 1049 2048 24242 760 108.0 540 233.0	5123 273 2666 107.81 1.94 36.97 27.67 12.36 24.77 292.13 75.0 83.0 43.0 201.0	\$995 \$.17 27.38 90.84 3.21 30.53 22.95 11.83 21.76 291.62 \$10 \$20 \$20 \$30 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$4	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIVOR #DIVOR #DIVOR #DIVOR #DIVOR #DIVOR #DIVOR #DIVOR	DVICE	# DIV/0! # DIV/0! # DIV/0! # DIV/0! # DIV/0!	DVICE	000 000 000 000 000 000 000 000 000 00	#DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0!	DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX	#DIV# #DIV #DIV
Activities Of Hours Pryvall per Member A.841 Membes hip Gof Food Evenage C: Maintenance Tennes Chibho use Total Payrol Pers on ad Benchmarts Avg # of FI Limp byces Avg # of Sassonal Fund. Total Avg # of Firel Total Avg # of Firel For Sassonal Fund.	61.35 696 20.60 210.05 2.76 41.27 15.47 11.38 278.66 28.00 28.00 214.0 0.20	5068 259 17.10 9307 203 2950 1647 1049 2048 34242 34242 108.0 540 233.0	5123 273 2666 107.81 194 36.97 27.66 12.47 292.13 78.0 83.0 43.0 201.0	#995 8.17 27.38 106.84 3.21 30.53 21.76 291.62 81.0 89.0 48.0 21.80 0.20	0.000 (0.	#DIVØ #DIVØ #DIVØ #DIVØ #DIVØ #DIVØ #DIVØ	DVIG DVIG DVIG DVIG DVIG DVIG DVIG DVIG	# D(V/0): # D(V/0): # D(V/0): # D(V/0): # D(V/0): # D(V/0):	DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX	10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG# 10/VIG#	#DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0!	DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX	#DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV# #DIV# 26.5
Activities Of House Payrell per Member A&T A&T Membes hip Go F Food Exvenage GC Maintenance Tennis Activities Chubbouse Total Phyrol Perc on ad Beachmart; Avg # of FT Emp layees Avg # of Seasonal Impl. Total Avg # of Finpl # of Empl. per Member	61.35 6.96 20.60 111.05 2.76 41.27 11.38 27.83 28.66 28.0 93.0 21.40 0.20 62.0	5068 259 17.10 9307 203 2950 1647 1049 2048 34242 760 108.0 540 233.0 0.21 650	\$123 273 2666 107.81 1.94 36.97 12.46 24.77 292.13 38.0 83.0 201.0 0.19 62.0	4995 8.17 27:38 10684 3.21 39:53 21:76 29:162 810 890 21:80 0.20 640	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIVOR #DIVOR #DIVOR #DIVOR #DIVOR #DIVOR #DIVOR #DIVOR	DVICE	# DIV/0! # DIV/0! # DIV/0! # DIV/0! # DIV/0!	DVICE	000 000 000 000 000 000 000 000 000 00	#DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0! #DIV0!	DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX DVKIX	#DIV# #DIV#
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Activities Of Hours Pryvall per Member A.841 Membeship Gof Food Heveninge (C' Maintenance Hennis Activities Clubbo use Total Phyvol Pers on ad Benchmarks Avg # of FI Limp byces Avg # of Seasonal Fangl Total Avg # of Fingl # Of Fi	61.35 6.96 20.60 111.05 2.76 41.27 15.47 11.38 27.86 2	50.68 2.59 17.10 93.07 20.3 29.50 16.47 10.49 20.48 342-42 760 108.0 540 233.0 0.21 6.50 0.3,198 27.416	5123 273 2666 107.81 1.94 36.97 27.67 12.36 24.77 292.33 75.0 43.0 201.0 0.19 62.0 0.5274 24.130	4995 8.17 2738 90684 3.21 9053 2295 1183 2295 2162 810 890 480 2180 0.20 640 3482 28.00	#DIVIO! #DIVIO! #DIVIO!	#DIVØ #DIVØ #DIVØ #DIVØ #DIVØ #DIVØ #DIVØ #DIVØ	ANAMA	# DIWO! # DIWO	OVICE OV	00 ANIO; 10/MO#	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	00 VXC#	#DIVM #DIVM #DIVM #DIVM #DIVM #DIVM #DIVM #DIVM #DIVM #DIVM 68.8 478.8 276.5 478.0 63.3 15.42 90.544
Activities Of Hours Payral per Member A&G Membes hip Go F Food Bevenage (C' Maintenance Tennis Activities Chalbouse Total Payrol Perca and Beachmark: Avg # of FI Employees Avg # of FI Employees Avg # of FI Employees Avg # of Plangle Perca ### Of Hours #### Of Hours ####################################	61.35 6.96 20.00 111.05 276 41.27 15.47 11.38 278.66 75.0 91.0 46.0 214.0 24.0 24.0 24.0 46.0 46.0 46.0 46.0 46.0 46.0 46.0 4	5068 2.59 17.10 9107 203 2950 1647 1049 2048 24242 760 108.0 540 231,0 650 3,198 27.46 4208	5123 273 2666 107.81 194 36.97 27.67 12.46 24.77 292.13 75.0 83.0 46.0 2010 0.19 62.0 52.74 24.130 70.32	4995 8.17 27.38 10.84 1.21 30.51 22.95 118.3 22.76 291.62 81.0 82.0 48.0 28.0 64.0 3.48.2 28.2 48.0 48.0 48.0 48.0 48.0 48.0 48.0 48.0	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIVØ #DIVØ #DIVØ #DIVØ #DIVØ #DIVØ #DIVØ #DIVØ	DVIGH	#DIV/0! #DIV/0! #DIV/0!	DVIGH	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	\$\partial \partial \part	#DIVM #DIVM #DIVM #DIVM #DIVM #DIVM #DIVM #DIVM #DIVM 61.3 15.42 105.44 201.00
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Why Our Workweek and Pay Cycle?

Some time ago I was asked about our club's work week that went from Friday to Thursday and why we paid every two weeks instead of semi-monthly or monthly as some operations do. There are several important reasons for this that every manager should know, as they relate to the needs of employees and the efficiency of the operation.

- With the bi-weekly pay period every employee can look forward to a paycheck every two
 weeks on Fridays. Most, if not all, employees live paycheck to paycheck and a more
 frequent schedule of paychecks makes it easier for them to budget and allocate their
 income to cover ongoing expenses.
- Given the overtime pay requirements of the Fair Labor Standards Act where non-exempt employees are paid time and one half for all hours worked over 40 in a week, we start our work weeks on Friday to have our historically busiest days of the week (Friday, Saturday, and Sunday) early in the period.
 - This way, if we incur employee shifts of greater than 8 hours on those days due to high business levels, we can adjust schedules or send employees home early on our traditionally slower days (Monday through Thursday), thereby avoiding overtime costs. Over the life of an operation, this could potentially save hundreds of thousands of dollars in overtime pay.
- As we have often said, payroll costs are the single largest expense in club operations
 and require the greatest vigilance to control. The best tool managers can use to
 understand and control those costs is to benchmark payroll hours and costs on a pay
 period basis.
 - With semi-monthly or monthly pay periods, a manager cannot compare like to like a primary caveat of benchmarking. With a semi-monthly pay period the number of days in a pay period can vary from 14 to 16 depending upon month and leap years. Also, since pay periods can start and end on any day of the week depending upon the calendar (instead of the constant and comparable Friday through Thursdays in bi-weekly pay periods), there may be some pay periods with anywhere from 4 to 6 weekend (busy) days. This makes it impossible to compare pay periods on a like to like basis, thereby diminishing the value of benchmarking. The same applies to monthly pay periods.
- While reading Richard H. Thaler and Cass R. Sunstein's bestselling book Nudge, Improving Decisions About Health, Wealth, and Happiness, I came across this interesting statement:
 - "It is true, of course, that some nudges are unintentional; employers may decide whether to pay employees monthly or biweekly without intending to create any kind of a nudge, but they might be surprised to discover that people save more if they get paid biweekly because twice a year, they get three pay checks in one month."

What a pleasant surprise to find that our club, though unintentionally as it may have been, had created a "nudge" to help its employees save more for their futures!

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 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.