

CIA Score Card

Best = Average of Best GOP Performers
 Avg = Average of Average GOP Performers
 Worst = Average of Worst GOP Performers

The Standard P&L Format will include the Subtotals and Metrics needed for comparison to Industry Benchmark Reports like GROW, Smith Travel's HOST, PKF, or CBRE.

These benchmarks provide a major tool in improving your operations and increasing your

* Burden % of Payroll

Profit Analysis	Percent of Revenue				Per Available Room				Per Occupied Room				Per Day			
	Hotel	Best	Avg	Worst	Hotel	Best	Avg	Worst	Hotel	Best	Avg	Worst	Hotel	Best	Avg	Worst
Profit	34.2%	47.3%	39.1%	26.1%												
Total Overall Expenses																
Salaries, Wages, and Bonuses	22.3%	15.5%	19.0%	22.5%	14.86	11.45	14.93	14.14	21.40	16.16	20.82	20.68	1,085	863	1,124	969
Total Taxes and Benefits	10.3%	15.3%	19.2%	17.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Expenses	41.3%	34.9%	38.3%	47.3%	27.52	25.60	30.70	29.95	39.63	36.67	42.07	44.02	2,009	1,932	2,311	2,028
Total Expenses	65.8%	52.7%	60.9%	73.9%	43.91	38.81	48.55	46.67	63.24	55.32	66.87	68.43	3,206	2,931	3,657	3,177
Rooms Department (Incl Comp Breakfast)																
Salaries, Wages, and Bonuses	16.4%	10.9%	14.3%	15.4%	10.97	8.05	10.98	9.74	15.79	11.33	15.41	14.16	801	607	826	666
Total Taxes and Benefits (% Payroll)	10.3%	14.1%	19.1%	13.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Expenses	12.7%	10.1%	11.9%	13.5%	8.46	7.34	9.46	9.59	12.19	10.39	12.91	13.05	618	552	713	650
Total Expenses	30.8%	22.6%	28.7%	31.0%	20.56	16.53	22.52	20.71	29.61	23.32	31.16	29.15	1,501	1,246	1,697	1,413
Food and Beverage Department																
Salaries, Wages, and Bonuses	0.0%	0.0%	0.0%	0.0%	0.00	-	-	-	-	-	-	-	0	-	-	-
Total Taxes and Benefits	0.0%	0.0%	0.0%	0.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Expenses	0.0%	0.0%	0.0%	0.0%	0.00	0.00	0.00	-	-	0.00	0.00	-	0	0	0	-
Total Expenses	0.0%	0.0%	0.0%	0.0%	0.00	0.00	0.00	-	-	0.00	0.00	-	0	0	0	-
Other Operated Department																
Salaries, Wages, and Bonuses	0.0%	0.0%	0.0%	0.0%	0.00	-	-	-	-	-	-	-	0	-	-	-
Total Taxes and Benefits	0.0%	0.0%	0.0%	0.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Expenses	0.0%	37.3%	138.4%	79.2%	0.00	0.22	0.35	0.37	-	0.31	0.48	0.55	0	17	26	27
Total Expenses	0.0%	37.3%	138.4%	79.2%	0.00	0.22	0.35	0.37	-	0.31	0.48	0.55	0	17	26	27
Miscellaneous																
Salaries, Wages, and Bonuses	0.0%	0.0%	0.0%	0.0%	0.00	-	-	-	-	-	-	-	0	-	-	-
Total Taxes and Benefits	0.0%	0.0%	0.0%	0.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Expenses	1161.4%	1.3%	15.8%	6.4%	0.49	0.01	0.16	0.05	0.71	0.01	0.20	0.07	36	0	12	4
Total Expenses	1161.4%	1.3%	15.8%	6.4%	0.49	0.01	0.16	0.05	0.71	0.01	0.20	0.07	36	0	12	4
Administrative and General Department																
Salaries, Wages, and Bonuses	5.2%	3.1%	2.5%	5.5%	3.46	2.28	2.02	3.27	4.98	3.29	2.82	4.89	252	172	153	225
Total Taxes and Benefits	10.4%	19.3%	22.3%	36.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Expenses	4.4%	4.4%	5.4%	9.0%	2.92	3.33	4.29	5.45	4.21	4.65	5.88	8.30	213	252	321	366
Total Expenses	10.1%	8.2%	8.5%	16.1%	6.74	6.06	6.79	9.64	9.70	8.59	9.37	14.57	492	459	510	654
Information Services																
Salaries, Wages, and Bonuses	0.0%	0.0%	0.0%	0.0%	0.00	-	-	-	-	-	-	-	0	-	-	-
Total Taxes and Benefits	0.0%	0.0%	0.0%	0.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Expenses	1.5%	1.5%	0.6%	0.5%	1.01	1.09	0.53	0.32	1.46	1.58	0.68	0.45	74	85	41	21
Total Expenses	1.5%	1.5%	0.6%	0.5%	1.01	1.09	0.53	0.32	1.46	1.58	0.68	0.45	74	85	41	21
Marketing Department																
Salaries, Wages, and Bonuses	0.7%	0.1%	0.5%	0.6%	0.44	0.08	0.43	0.32	0.63	0.10	0.55	0.47	32	6	34	23
Total Taxes and Benefits	10.4%	5.1%	11.8%	4.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Expenses	13.8%	12.1%	12.1%	14.2%	9.24	8.79	9.63	8.45	13.30	12.67	13.32	12.80	674	661	726	575
Total Expenses	14.6%	12.2%	12.7%	14.9%	9.72	8.89	10.15	8.82	13.99	12.80	13.98	13.35	709	669	766	602
Property Maintenance Department																
Salaries, Wages, and Bonuses	0.0%	1.4%	1.9%	1.2%	0.00	1.04	1.49	0.81	-	1.44	2.04	1.16	0	78	112	56
Total Taxes and Benefits	0.0%	14.5%	18.6%	31.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Expenses	3.8%	2.4%	3.3%	4.7%	2.52	1.76	2.69	2.78	3.63	2.50	3.63	4.37	184	134	200	186
Total Expenses	3.8%	3.9%	5.5%	6.3%	2.52	2.95	4.45	3.81	3.63	4.15	6.04	5.86	184	223	332	258
Utilities																
Total Expenses	4.3%	4.3%	4.5%	4.8%	2.87	3.06	3.60	2.94	4.14	4.56	4.97	4.43	210	231	273	199
Comp Breakfast																
Salaries, Wages, and Bonuses	2.1%	0.3%	0.7%	0.7%	1.40	0.20	0.48	0.40	2.01	0.28	0.69	0.61	102	15	35	29
Total Taxes and Benefits	10.4%	5.8%	6.8%	6.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Expenses	6.3%	2.0%	2.8%	3.0%	4.18	1.42	2.09	1.88	6.02	1.92	2.93	2.78	305	105	156	128
Total Expenses	8.6%	2.3%	3.6%	3.8%	5.73	1.66	2.62	2.39	8.24	2.24	3.69	3.55	418	121	195	165