

## **Benchmark Report**

Case volume information	2011 Data	2010 Data	2009 Data
At-need funerals			
At-need cremations			
Cremation rate			
Total computed at need cases			
At-need, all other			
Total number of pre-funded at-need cases			
Pre-funded at-need cases serviced to total computed at-need cases as a percentage			
Computed total cases			

Statistical information	2011 Data	2010 Data	2009 Data
Number of caskets sold			
Number of outer burial containers sold			
Outer burial container sold to caskets sold as a percentage			
Deaths recorded in your service area			
Market share percentage			
Population of your service area			
Accounts receivable balance end of year			
Computed days in accounts receivable			
Number of new funded preneed contracts sold			
New funded preneed contracts sold (in dollars)			
New funded preneed contracts sold average			
New funded preneed contracts sold as a percent of total at-need cases (count)			
New funded preneed contracts sold as a percentage of total at-need cases (dollars)			

Preneed marketing expenses to preneed contracts sold as a percentage		
Total hours worked by all employees including overtime		
Number of full-time employees including working owners		
Number of part-time employees including working owners		
Equivalent full time employees (FTE's)		
Hours per case		
Cases per FTE		
Revenue per FTE		
Personnel expense per FTE		
Personnel expense per case		

Revenue information	2011 Data	2010 Data	2009 Data
Total sales revenue from all cases excluding cash advance accommodation/sales taxes			
Service discounts given			
Service discounts to total sales revenue as a percentage			
Preneed shortfall dollars			
Preneed shortfall dollars to total sales revenue as a percentage			
Total sales revenue net of service discounts and preneed shortfall dollars			
Casket sales (Not cremation containers)			
Average casket sale			
Outer burial container sales			
All other merchandise sales			
Total merchandise and service sales			
Total computed service sales			
Total computed service sales to total sales revenue as a percentage			
Total computed merchandise sales			
Total computed merchandise sales to total sales revenue as a percentage			
Any non-operating income			
Computed total revenue (total sales + any non-operating income)			
Average revenue per case			

Expense information	2011 Data	2010 Data	2009 Data
Casket costs (after vendor discounts)			
Casket margin (sales to costs)			
Casket margin (sales to costs) as a percent			
Outer burial container costs			
Outer burial container margin (sales to costs)			
Outer burial container margin (sales to costs) as a percent			
All other merchandise costs, embalming and funeral expenses			
Advertising expenses			
Advertising expenses to total sales revenue as a percentage			
Automotive expenses			

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Automotive expenses to total sales revenue as a percentage		
Bad debt expense		
Bad debt expense to total sales revenue as a percentage		
Building occupancy expenses		
Building occupancy expenses to total sales revenue as a percentage		
Crematory expense		
Crematory expense to total sales revenue as a percentage		
General and administrative expenses		
General and administrative expenses to total sales revenue as a percentage		
Personnel expense		
Preneed marketing expenses		
Total depreciation expense		
All other expenses		
All other expenses to total sales revenue as a percentage		
Any non-operating/related expenses		
Computed total expenses		
Computed net income		
Computed net income to total sales revenue as a percentage		
Computed net income per case		