

YOUR COMPANY NAME HERE  
SAMPLE OF FINANCIAL KEY INDICATORS PROVIDED BY COWAN, GUNTESKI & CO., P.A.

Data			
	For the Year Ended December 31, 2008	For the Year Ended December 31, 2007	For the Year Ended December 31, 2006
Overtime for Delivery Personnel	\$ 4,864	\$ 5,644	\$ 6,121
Total Salaries of Delivery Personnel	\$ 21,594	\$ 26,599	\$ 30,564
Average Mileage per Delivery	100 miles	80 miles	85 miles
Average Number of Gallons per Delivery	425 gallons	450 gallons	500 gallons
	November 15, 2008	November 15, 2007	November 15, 2006
Gallons Sold for the Day	220 gallons	180 gallons	200 gallons
Number of Deliveries for the Day	20 deliveries	19 deliveries	24 deliveries

Key Indicators			
	For the Year Ended December 31, 2008	For the Year Ended December 31, 2007	For the Year Ended December 31, 2006

Overtime for Delivery Personnel	= $\frac{\$ 4,864}{\$ 21,594}$ = 23%	$\frac{\$ 5,644}{\$ 26,599}$ = 21%	$\frac{\$ 6,121}{\$ 30,564}$ = 20%
Total Salaries of Delivery Personnel			

*\*This ratio gives insight as to whether the overtime being paid to delivery personnel is a reasonable amount compared to the total amount of salaries for delivery personnel. The lower the percentage, the greater the likelihood that staffing is at an adequate level to meet the delivery requirements. As seen in our example, this percentage has risen over the past three years. Despite the fact that overtime has decreased with salaries, this may indicate that additional delivery personnel may need to be hired.*

Average Mileage per Delivery	= $\frac{100}{425}$ = 24%	$\frac{80}{450}$ = 18%	$\frac{85}{500}$ = 17%
Average Number of Gallons per Delivery			

*\*This ratio indicates efficiency in the routes that are being scheduled to make deliveries. The lower the percentage the more efficient the routes are, meaning that more gallons are being delivered per mile spent on the road. An upward trend, as seen in our example, calls for a change in procedures of delivery. It's possible that new routes may have to be mapped out in order to increase efficiency.*

	November 15, 2008	November 15, 2007	November 15, 2006
Gallons Sold for the Day	= $\frac{220}{20}$ = 11.00	$\frac{180}{19}$ = 9.47	$\frac{200}{24}$ = 8.33
Number of Deliveries for the Day			

*\*This ratio presents information on how many gallons are being sold on average per delivery. Our example shows an increase in this number over the last three years, which is attributable to a combination of an increase in the efficiency of route planning and company growth. A decreasing trend could be the result of the exact opposite depending on which numbers in the ratio are fluctuating.*

**\*\*The numbers presented here are for illustrative purposes only and do not reflect actual data.**

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