UNITED STATES POSTAL SERVICE

FINANCIAL & OPERATING STATEMENTS

Accounting Period 09, PFY 1997

April 26 - May 23, 1997

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OFFICE OF THE SECRETARY

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POSTAL RATE COMMISSION
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MAIL VOLUME - MAIL REVENUE
(000'S)

	CURRENT PERIOD			YEAR-TO-DATE		
	A/P 09 1997	A/P 09 1996	% CHANGE	A/P 09 1997	A/P 09 1996	% CHANGE
FIRST-CLASS						
VOLUME	7,546,451	7,361,370	2.5	70,162,863	69,294,686	1.3
REVENUE	$ 2,552,083	$ 2,516,148	1.4	$ 23,471,120	$ 23,346,985	0.5
REV/PC.	0.3382	0.3418	- 1.1	0.3345	0.3369	- 0.7
PRIORITY-MAIL						
VOLUME	80,502	70,806	13.7	739,219	642,650	15.0
REVENUE	$ 281,922	$ 244,293	15.4	$ 2,654,013	$ 2,301,494	15.3
REV/PC.	3.5020	3.4502	1.5	3.5903	3.5813	0.3
EXPEDITED MAIL						
VOLUME	4,973	4,627	7.5	42,107	39,608	6.3
REVENUE	$ 63,158	$ 58,728	7.5	$ 540,874	$ 508,702	6.3
REV/PC.	12.7002	12.6925	0.1	12.8452	12.8434	0.0
PERIODICALS						
VOLUME	800,446	777,845	2.9	7,307,951	7,115,783	2.7
REVENUE	$ 157,245	$ 156,439	0.5	$ 1,455,829	$ 1,431,568	1.7
REV/PC.	0.1964	0.2011	- 2.3	0.1992	0.2012	- 1.0
STANDARD (A) MAIL						
VOLUME	5,667,152	5,392,454	5.1	54,191,529	50,653,976	7.0
REVENUE	$ 942,043	$ 923,703	2.0	$ 9,049,134	$ 8,645,323	4.7
REV/PC.	0.1662	0.1713	- 3.0	0.1670	0.1707	- 2.2
STANDARD (B) MAIL						
VOLUME	62,842	63,640	- 1.3	673,966	648,747	3.9
REVENUE	$ 105,610	$ 105,461	0.1	$ 1,146,674	$ 1,089,697	5.2
REV/PC.	1.6806	1.6571	1.4	1.7014	1.6795	1.3
INTERNATIONAL						
VOLUME	65,349	73,840	- 11.5	684,900	773,691	- 11.5
REVENUE	$ 117,184	$ 133,186	- 12.0	$ 1,132,191	$ 1,195,824	- 5.3
REV/PC.	1.7932	1.8037	- 0.6	1.6531	1.5456	7.0
ALL OTHER_1/						
VOLUME	34,047	33,052	3.0	296,706	301,479	- 1.6
REVENUE	$ 236	$ 144	0.6	$ 1,944	$ 1,052	84.9
ALL MAIL						
VOLUME	14,261,762	13,777,634	3.5	134,099,241	129,470,621	3.6
REVENUE	$ 4,219,481	$ 4,138,102	2.0	$ 39,451,780	$ 38,520,545	2.4
REV/PC.	0.2959	0.3003	- 1.5	0.2942	0.2975	- 1.1

_1/ All other volume consists of an increase of 1,062 pieces in Internal Mail for the period and a decrease of 8,695 pieces year to date from this time a year ago.

-- Data reflects preliminary estimates for the accounting period. These estimates are recast quarterly and at the end of the year.

STATEMENT OF INCOME & EXPENSE
($ MILLIONS)

Accounting Period 9						Year to date				
Actual	Var. to Budget	%Var.	SPLY	% Var to SPLY		Actual	Var. to Budget	%Var.	SPLY	% Var to SPLY
$ 4,355.2	[$ - 118.6]	[- 2.7]	$ 4,273.4	1.9	Operating Revenue	$ 40,798.9	[$ - 362.2]	[- 0.9]	$ 39,799.5	2.5
4,139.6	- 166.3	- 3.9	4,092.9	1.1	Operating Expense	38,179.0	- 675.1	- 1.7	36,815.8	3.7
$ 215.6	$ 47.7	NM	$ 180.5	NM	Income From Operations	$ 2,619.9	$ 312.9	NM	$ 2,983.7	NM
12.3	0.1	0.3	11.9	3.1	Investment Income	66.0	[- 3.3]	[- 4.8]	98.8	- 33.3
- 25.4	3.9	- 13.2	- 27.9	- 8.8	Interest Expense	- 233.1	12.0	- 4.9	- 302.2	- 22.9
- 120.3	0.0	0.0	- 110.4	9.0	Interest on Deferred Ret. Liabilities	- 1,091.5	0.0	0.0	- 993.7	9.8
- 2.5	0.0	0.0	- 3.6	- 31.0	Interest Exp. for OBRA '93	- 22.4	0.0	0.0	- 32.7	- 31.5
$ 79.7	51.7	NM	$ 50.5	NM	Income (Loss)	$ 1,338.9	321.6	NM	$ 1,753.9	NM

[ ]=Unfavorable variance to budget

NM = Non-Meaningful

Revenue by Source
A/P 9, FY 1997
($ Millions)

Current Period				Year-To-Date		
Actual	SPLY	% Diff		Actual	SPLY	% Diff
			Operating Revenue:			
$ 1,864.4	$ 1,856.5	0.4	Metered Postage	$ 17,075.1	$ 16,840.3	1.4
819.8	806.6	1.6	Stamps and Stamped Paper	7,938.5	7,847.2	1.2
990.9	956.6	3.6	Permit Imprint	9,608.2	9,075.1	5.9
161.5	162.6	- 0.6	Periodicals & Standard A	1,494.5	1,480.9	0.9
58.5	57.2	2.3	Official Mail	588.3	631.5	- 6.8
309.3	276.2	12.0	Presort First and Standard B/Permit Imprint	2,718.4	2,537.7	7.1
44.3	45.5	- 2.7	Box Rents	398.9	385.2	3.6
14.4	14.3	0.3	Money Order Fees	125.0	124.3	0.6
85.8	90.6	- 5.3	Other	793.4	811.9	- 2.3
$ 4,348.9	$ 4,266.1	1.9	**Subtotal**	$ 40,740.3	$ 39,734.1	2.5
			Government Appropriation:			
6.3	7.3	- 14.0	Revenue Forgone	58.6	65.4	- 10.4
$ 4,355.2	$ 4,273.4	1.9	**Total Operating Revenue**	$ 40,798.9	$ 39,799.5	2.5
12.3	11.9	3.1	Investment Income	66.0	98.8	- 33.3
$ 4,367.5	$ 4,285.3	1.9	**Total Revenue**	$ 40,864.9	$ 39,898.3	2.4

Expense Analysis
Accounting Period 9, FY 1997
($ Millions)

Accounting Period 9						Year-To-Date				
Actual	Var. to Budget	%Var.	SPLY	% Var to SPLY		Actual	Var to Budget	%Var	SPLY	% Var to SPLY
$ 3,317.3	$ - 73.6	- 2.2	$ 3,316.9	0.0	**Personnel Compensation**	$ 30,842.2	$ - 158.3	- 0.5	$ 29,899.3	3.2
					Non-Personnel Expense:					
299.5	[7.2]	[2.5]	272.9	9.8	Transportation	2,775.1	[42.3]	[1.5]	2,592.2	7.1
186.2	- 52.3	- 21.9	184.5	0.9	Supplies & Services	1,585.3	- 342.2	- 17.8	1,431.9	10.7
336.6	- 47.6	- 12.4	318.6	5.6	Other	2,976.4	- 216.9	- 6.8	2,892.4	2.9
$ 822.3	$ - 92.7	- 10.1	$ 776.0	6.0	**Subtotal**	$ 7,336.8	$ - 516.8	- 6.6	$ 6,916.5	6.1
$ 4,139.6	$ - 166.3	- 3.9	$ 4,092.9	1.1	**Total Operating Expense**	$ 38,179.0	$ - 675.1	- 1.7	$ 36,815.8	3.7
25.4	- 3.9	- 13.2	27.9	- 8.8	Interest Expense	233.1	- 12.0	- 4.9	302.2	- 22.9
120.3	0.0	0.0	110.4	9.0	Interest on Deferred Ret. Liabilities	1,091.5	0.0	0.0	993.7	9.8
2.5	0.0	0.0	3.6	- 31.0	Interest on OBRA '93 Retroactive Assessment	22.4	0.0	0.0	32.7	- 31.5
$ 4,287.8	- 170.2	- 3.8	$ 4,234.8	1.3	**Total Expense**	$ 39,526.0	- 687.1	- 1.7	$ 38,144.4	3.6

[ ] = Unfavorable variance to Budget.

Analysis of Operating Expenses
Personnel Compensation
($ Millions)

Accounting Period 9						Year to date				
Actual	Var. to Budget	% Var.	SPLY *	% Var to SPLY	Total Compensation	Actual	Var. to Budget	%Var.	SPLY *	% Var to SPLY
					Operations:					
$ 24.6	[0.5]	[2.1]	$ 23.2	6.2	-Support	$ 208.5	$ - 5.0	- 2.3	$ 196.4	6.2
811.2	- 50.0	- 5.8	787.6	3.0	-Mail Processing	7,633.8	[105.4]	[1.4]	7,253.1	5.2
247.5	- 6.8	- 2.7	240.3	3.0	-Rural Delivery	2,181.0	- 39.7	- 1.8	2,086.4	4.5
961.5	[1.8]	[0.2]	941.8	2.1	-Other Delivery	8,658.0	[17.0]	[0.2]	8,505.7	1.8
67.9	[0.0]	[0.0]	65.2	4.1	-Vehicles Services	607.1	[1.8]	[0.3]	584.1	3.9
164.9	- 3.2	- 1.9	159.0	3.7	-Plant & Equip Maint	1,462.3	- 15.9	- 1.1	1,407.3	3.9
502.3	- 4.3	- 0.8	491.2	2.3	-Customer Services	4,557.1	[23.5]	[0.5]	4,439.0	2.7
21.9	- 1.0	- 4.5	21.1	3.5	Controller	191.3	- 9.0	- 4.5	184.6	3.6
23.8	- 1.0	- 4.0	23.4	1.9	Human Resources	204.7	- 12.1	- 5.6	202.2	1.2
35.1	- 0.8	- 2.2	34.8	0.6	Customer Service & Sales	307.7	- 10.3	- 3.2	303.3	1.4
216.0	[56.1]	[35.1]	213.0	1.4	Administration	1,868.7	- 82.9	- 4.2	1,833.3	1.9
39.6	[2.7]	[7.4]	34.5	14.7	Other Salaries & Benefits	344.0	- 9.5	- 2.7	298.4	15.3
$ 3,116.2	- 5.9	- 0.2	$ 3,035.0	2.7	Total Salaries & Benefits	$ 28,224.1	$ - 36.7	- 0.0	$ 27,293.7	3.4
19.5	- 44.0	- 69.3	71.9	- 72.9	Workers' Compensation	527.5	- 44.0	- 7.7	647.4	- 18.5
6.8	[0.0]	[0.2]	7.0	- 2.8	Unemployment Compensation	63.0	- 1.7	- 2.7	63.2	- 0.3
82.9	[0.0]	[0.0]	89.8	- 7.7	Deferred Retirement Cost	749.0	- 0.0	- 0.0	808.0	- 7.3
43.5	0.0	0.0	39.4	10.3	CSRS Annuitant COLA	394.4	[0.0]	[0.0]	354.5	11.3
43.1	0.0	0.0	43.3	- 0.7	Annuitant Health Benefits	393.6	0.0	0.0	390.0	0.9
5.3	- 23.7	- 81.7	30.4	- 82.5	Other Compensation	490.6	- 75.8	- 13.4	342.6	43.2
$ 3,317.3	$ - 73.6	- 2.2	$ 3,316.9	0.0	Total Personnel Compensation	$ 30,842.2	$ - 158.3	- 0.5	$ 29,899.3	3.2

[ ] = Unfavorable variance to budget
* Recasted Data

Analysis of Non Personnel Expenses
($ Millions)

Accounting Period 9						Year to date				
Actual	Var. to Budget	%Var.	SPLY *	% Var to SPLY	Description	Actual	Var. to Budget	%Var.	SPLY *	% Var to SPLY
$ 299.5	[$ 7.2]	[2.5]	$ 272.9	9.8	Transportation	$ 2,775.1	[$ 42.3]	[1.5]	$ 2,592.2	7.1
186.2	- 52.3	- 21.9	184.5	0.9	Supplies & Services	1,585.3	- 342.2	- 17.8	1,431.9	10.7
120.5	- 13.9	- 10.4	105.1	14.7	Depreciation	1,059.2	- 78.1	- 6.9	896.8	18.1
51.8	- 1.0	- 1.9	47.2	9.7	Rent	470.4	- 14.2	- 2.9	444.1	5.9
30.3	- 2.1	- 6.6	29.8	1.5	Fuel & Utilities	279.7	[0.6]	[0.2]	265.0	5.6
25.2	- 0.0	- 0.2	23.7	6.6	Rural Carrier Equip Maint Allow	220.4	[10.4]	[5.0]	203.6	8.3
23.8	- 1.1	- 4.6	25.0	- 4.9	Vehicle Maintenance	217.1	[11.2]	[5.4]	195.4	11.1
16.6	- 1.4	- 7.9	14.4	15.5	Building Projects Expensed	121.1	- 28.3	- 19.0	102.7	17.9
4.0	- 0.3	- 6.0	4.0	- 0.5	Contract Job Cleaners	36.0	- 1.1	- 2.8	34.7	3.8
12.9	- 0.2	- 1.6	13.1	- 1.9	Travel & Relocation	102.0	- 4.2	- 4.0	92.7	10.0
15.1	- 0.5	- 2.9	11.8	28.6	Communications	110.3	- 12.3	- 10.0	92.3	19.5
2.4	- 3.6	- 60.3	5.8	- 59.4	Contract Stations	47.9	- 4.4	- 8.4	53.1	- 9.7
4.1	- 0.7	- 14.2	4.5	- 8.2	Printing	27.9	- 9.8	- 26.1	27.8	0.3
5.3	- 1.5	- 22.6	6.2	- 14.8	Training	37.8	- 19.0	- 33.4	42.7	- 11.4
4.6	[0.2]	[5.3]	3.6	28.0	Carfare & Tolls	40.3	[5.3]	[15.0]	37.1	8.5
1.9	- 0.2	- 10.1	2.0	- 1.5	Vehicle Hire	20.7	[1.9]	[10.3]	17.7	17.5
4.1	- 0.7	- 14.2	5.0	- 18.5	Accident Cost	39.0	[3.4]	[9.6]	35.5	10.0
- 3.0	[0.1]	[2.8]	- 2.6	16.6	Capitalized Interest	- 23.4	[4.3]	[15.7]	- 27.1	- 14.0
17.1	- 20.7	- 54.7	20.1	- 14.9	Miscellaneous	169.9	- 82.6	- 32.7	378.6	- 55.1
$ 822.3	$ - 92.7	- 10.1	$ 776.0	6.0	Total Other Operating Expenses	$ 7,336.8	$ - 516.8	- 6.6	$ 6,916.5	6.1

[ ]=Unfavorable variance to budget
* Recasted Data

Statement of Financial Position
AP 9, FY 1997
($ Millions)

Assets	May 23, 1997	April 25, 1997	September 30, 1996*
Current Assets:			
Cash and cash equivalents _1/	$ 1,535.5	$ 971.3	$ 301.1
U.S. Government securities, at amortized cost which approximates market	458.9	908.5	8.7
Receivables:			
Foreign countries	370.5	387.3	547.2
U.S. Government	163.1	147.5	109.5
Other	201.9	204.6	153.9
	$ 735.5	$ 739.4	$ 810.6
Less allowances	79.0	78.5	83.3
	$ 656.5	$ 660.9	$ 727.3
Supplies, advances and prepayments	393.6	377.3	410.0
Total Current Assets	$ 3,044.5	$ 2,918.0	$ 1,447.1
Other assets _2/	354.4	354.4	354.2
Property and equipment, at cost:			
Buildings	13,620.0	13,533.9	12,923.3
Equipment	10,530.7	10,409.4	9,738.2
Land	2,177.6	2,172.2	2,107.0
	$ 26,328.3	$ 26,115.5	$ 24,768.5
Less allowances for depreciation	9,541.5	9,474.3	8,843.2
	$ 16,786.8	$ 16,641.2	$ 15,925.3
Construction in progress	1,657.5	1,714.6	1,551.7
Leasehold improvements, net	431.2	423.5	380.9
	$ 18,875.5	$ 18,779.3	$ 17,857.9
Deferred retirement costs _3/	32,836.4	32,962.7	31,944.3
Total Assets	$ 55,110.8	$ 55,014.4	$ 51,603.5

_1/ Includes securities with maturities of 90 days or less in accordance with Statement of Financial Accounting Standards (SFAS) No. 95.

_2/ Includes $352.6 million as of September 30, 1996, April 25, 1997 and May 23, 1997 for supplemental appropriation receivable for revenue forgone.

* Audited year-end data

Statement of Financial Position
AP 9, FY 1997
($ Millions)

Liabilities and Equities	May 23, 1997	April 25, 1997	September 30, 1996*
Current Liabilities:			
Compensation and employees' benefits	$ 5,706.0	$ 5,671.9	$ 4,742.7
Estimated prepaid postage	1,770.7	1,765.8	1,723.4
Payables and accrued expenses:			
Foreign countries	590.1	599.9	720.5
U.S. Government	275.6	259.1	225.9
Other	1,634.7	1,711.1	877.7
	$ 2,500.4	$ 2,570.1	$ 1,824.1
Appropriation for free & reduced rate mail	29.1	35.4	0.0
Prepaid permit mail and box rentals	1,376.4	1,386.2	1,592.3
Outstanding postal money orders	943.6	998.1	680.6
Current portion of long-term debt	509.5	509.5	2,009.5
Total Current Liabilities	$ 12,835.7	$ 12,937.0	$ 12,572.6
Long-term debt, less current portion	3,908.1	3,908.1	3,909.2
Other Liabilities:			
Amounts payable for retirement benefits _3/	31,579.9	31,579.9	30,459.4
Worker's compensation claims	5,373.1	5,353.6	4,890.0
Retroactive assessment payable to the U.S. Government	353.1	350.7	330.8
Employees accumulated leave	1,874.8	1,797.0	1,621.9
Other	700.8	695.9	443.1
Total Other Liabilities	$ 39,881.7	$ 39,777.1	$ 37,745.2
Equity of the U.S. Government	- 1,514.7	- 1,607.8	- 2,623.5
Total Liabilities and Equity	$ 55,110.8	$ 55,014.4	$ 51,603.5

_3/ Represents the Postal Service's deferred retirement liability to OPM for increases in basic pay, and annuitants COLAs. Amounts applicable to future periods are capitalized as deferred retirement costs and amortized over 30 years for basic pay and 15 years for annuitants' COLAs.

* Audited year-end data

CAPITAL INVESTMENTS
1997

($ MILLIONS)

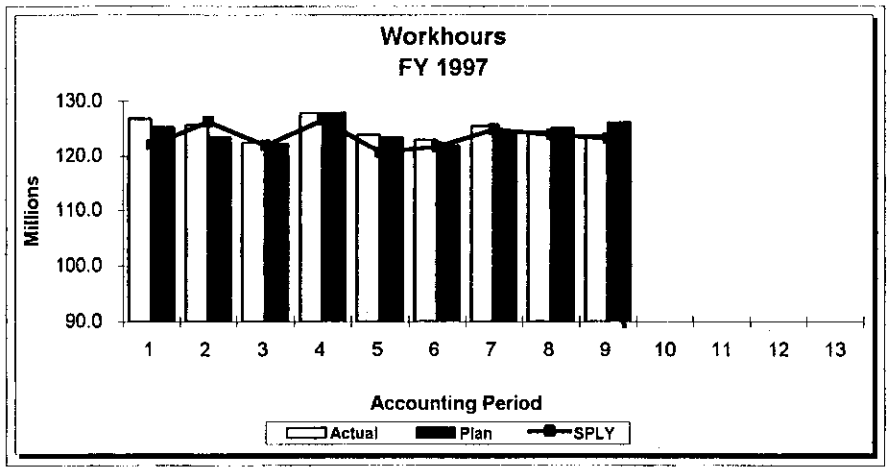
MAJOR CATEGORIES	COMMITMENTS A/P 09 - YEAR TO DATE ACTUAL	PLAN	SPLY	EXPENDITURES A/P 09 - YEAR TO DATE ACTUAL	PLAN	SPLY
CONSTRUCTION AND BUILDING PURCHASE	$ 442.6	$ 642.3	$ 188.2	$ 398.7	$ 399.2	$ 377.1
BUILDING IMPROVEMENTS	268.3	306.7	191.3	394.6	327.1	317.6
MAIL PROCESSING EQUIPMENT	431.9	596.3	332.4	724.5	1,061.5	452.9
VEHICLES	33.8	36.3	79.2	131.7	166.1	19.6
RETAIL EQUIPMENT	5.4	28.0	0.3	19.2	54.2	2.8
POSTAL SUPPORT EQUIPMENT	197.1	264.9	141.7	260.4	393.3	228.3
TOTAL COMMITMENTS	$ 1,379.1	$ 1,874.5	$ 933.1	$ 1,929.1	$ 2,401.4	$ 1,398.3

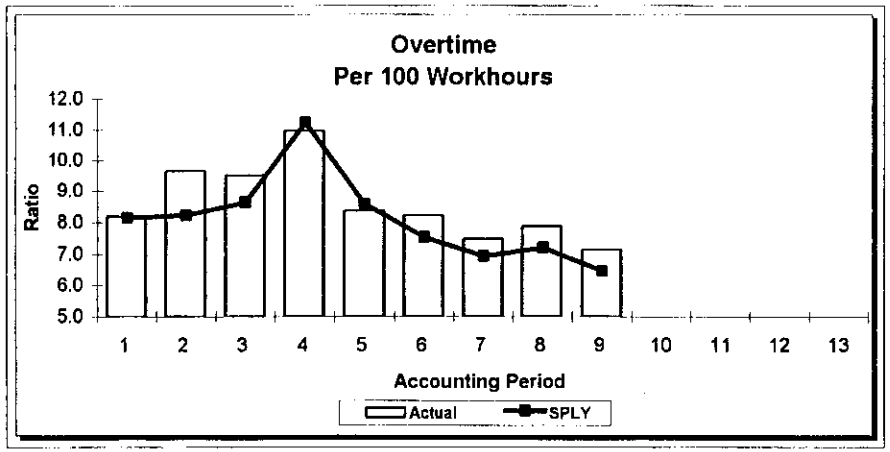
RESOURCES ON ORDER
($ MILLIONS)

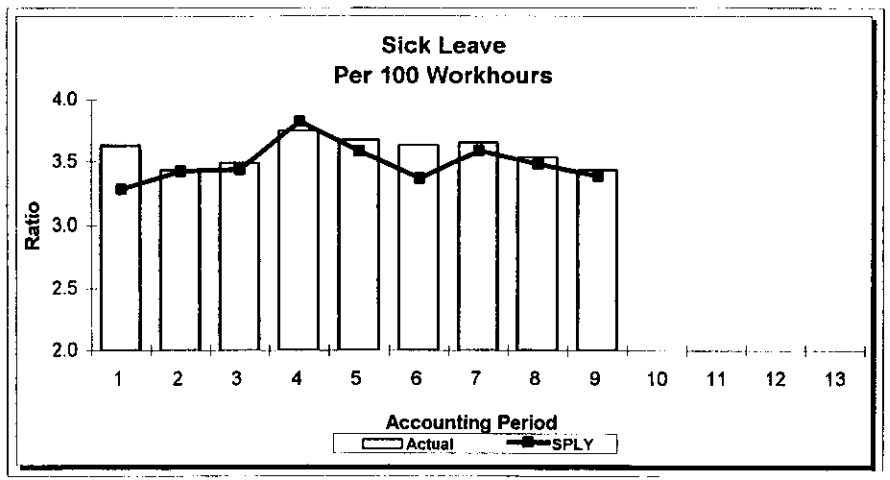
MAJOR CATEGORIES - EXPENDITURES	May. 23, 1997	Sept. 30, 1996
CONSTRUCTION AND BUILDING PURCHASE	$ 522.2	$ 506.9
BUILDING IMPROVEMENTS	269.4	418.0
MAIL PROCESSING EQUIPMENT	927.9	1,222.3
VEHICLES	213.3	310.6
RETAIL EQUIPMENT	205.6	219.4
POSTAL SUPPORT EQUIPMENT	98.8	163.2
INVENTORIES	205.9	288.7
RESEARCH AND DEVELOPMENT	55.5	68.9
MISCELLANEOUS EXPENSE COMMITMENTS	1,634.0	1,458.5
TOTAL RESOURCES ON ORDER	$ 4,132.6	$ 4,656.5

STATEMENT OF CASH FLOWS
($ Millions)

For the year through May 23, 1997	FY 1997
Cash flows from operating activities:	
Net income/(loss) (Government Fiscal Year)	$ 1,108.8
Adjustments to reconcile net income/(loss) to net cash provided/(used) by operating activities:	
Depreciation and amortization	1,054.3
Increase/(decrease) in other liabilities	257.7
Increase/(decrease) in employees' accumulated leave	252.9
Increase/(decrease) in non-current workers' compensation claims	483.1
Increase/(decrease) in retirement, net	250.7
Changes in current assets and liabilities:	
Increase/(decrease) in accrued compensation and benefits	963.3
Increase/(decrease) in deferred revenue	- 139.5
Increase/(decrease) in payables and accrued expenses	676.3
(Increase)/decrease in receivables	70.8
(Increase)/decrease in supplies, advances and prepayments	16.4
Increase/(decrease) in outstanding postal money orders	263.0
Net cash provided/(used) by operating activities	$ 5,257.8
Cash flows from investing activities:	
Sale/(purchase) of U.S. Government securities, net	- 450.2
Purchase of property and equipment, net	- 2,071.9
Net cash used in investing activities	$ - 2,522.1
Cash flows from financing activities:	
Increase/(decrease) in long-term debt	- 1,501.1
(Increase)/decrease in other non-current assets	- 0.2
Net cash provided by/(used in) financing activities	$ - 1,501.3
Net (decrease)/increase in cash and cash equivalents	$ 1,234.4
Cash and cash equivalents at beginning of period	301.1
Cash and cash equivalents at end of period	$ 1,535.5


Workhours
FY 1997
Millions
130.0
120.0
110.0
100.0
90.0
1 2 3 4 5 6 7 8 9 10 11 12 13
Accounting Period
Actual
Plan
SPLY


Overtime
Per 100 Workhours
Ratio
12.0
11.0
10.0
9.0
8.0
7.0
6.0
5.0
1 2 3 4 5 6 7 8 9 10 11 12 13
Accounting Period
Actual
SPLY


Sick Leave
Per 100 Workhours
Ratio
4.0
3.5
3.0
2.5
2.0
1 2 3 4 5 6 7 8 9 10 11 12 13
Accounting Period
Actual
SPLY

WORKHOURS & OVERTIME/SICK LEAVE RATIOS
(Thousands)

Accounting Period 9						Year to date				
Actual	Var. to Budget	% Var.	SPLY*	% Var to SPLY	Total Workhours	Actual	Var. to Budget	%Var.	SPLY*	% Var to SPLY
					Operations:					
771	[16]	[2.1]	740	4.1	-Support	6,504	94	- 1.4	6,255	4.0
33,341	2,246	- 6.3	33,081	0.8	-Mail Processing	318,602	[4,674]	[1.5]	309,240	3.0
11,748	165	- 1.4	11,495	2.2	-Rural Delivery	102,891	873	- 0.8	99,958	2.9
37,803	[22]	[0.1]	37,947	- 0.4	-Other Delivery	339,263	305	- 0.1	341,931	- 0.8
2,509	[7]	[0.3]	2,453	2.3	-Vehicles Services	22,431	[104]	[0.5]	21,930	2.3
6,217	151	- 2.4	6,113	1.7	-Plant & Equip Maint	54,944	995	- 1.8	54,054	1.6
19,919	163	- 0.8	19,991	- 0.4	-Customer Services	181,396	[770]	[0.4]	181,510	- 0.1
762	37	- 4.6	750	1.7	Controller	6,645	299	- 4.3	6,547	1.5
771	19	- 2.3	765	0.9	Human Resources	6,562	306	- 4.5	6,622	- 0.9
1,270	23	- 1.8	1,288	- 1.4	Customer Service & Sales	11,061	311	- 2.7	11,123	- 0.6
7,127	[312]	[4.6]	7,156	- 0.4	Administration	61,428	[1,831]	[3.1]	61,553	- 0.2
1,573	[106]	[7.2]	1,414	11.2	Other	13,698	[990]	[7.8]	12,369	10.7
123,811	2,341	- 1.9	123,193	0.5	Total Workhours	1,125,425	[5,186]	[0.5]	1,113,092	1.1

Overtime

	Actual	Budget	SPLY		Actual	Budget	SPLY
	7.1	6.0	6.4	Overtime Ratio Per 100 Workhours	8.8	7.5	8.1

Sick Leave

	Actual		SPLY		Actual		SPLY
	3.4	--	3.4	Sick Leave Ratio Per 100 Workhours	3.6	--	3.5

[ ] = Unfavorable variance to budget
* Recasted Data