

**The United States Army
Installation Management Command (IMCOM)**



Improving Process

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Executive Summary

The United States Army Installation Management Command (IMCOM) was created to integrate and deliver civilian morale, recreational programs, and services to Army soldiers and their families who live on military installations. In recent years, the United States Army Command Leadership initiated a culture shift prioritizing military families, which will impact the mission's goal. This culture shift will be necessary and critical for future military success as the world is moving into a rapidly changing environment.

IMCOM has done an excellent job at adapting this culture shift due to its infrastructure, resources, and proper leadership. However, there are a few critical areas that IMCOM-Training Directorate should focus on to improve its internal processes, those being: Financial Reporting, Forecasting and Budgeting, Managerial Accountability and Decision-making, and Community Development Partnerships.

Our team, in collaboration with IMCOM-Training Directorate, has created and developed several key strategies and recommendations that will bring immediate and long-lasting improvements to the organization. Moreover, these proposals represent a significant and straightforward approach to complex problems. Once implemented, the recommendations will contribute to the overall IMCOM mission of supporting soldiers and their families.

This report details a mix of new tools and suggestions recommended for adoption. The new tools include the IMCOM Program Finance and IMCOM Program Tracking templates with their corresponding accountability features and instructional videos, a concise business plan template, and a Community Outreach Partnership Program (COPP) for bases to collaborate with their public partner cities. Additionally, our team has solved several data-analytics, communication, and pricing strategies challenges to meet IMCOM's leadership expectations.

Our first recommendation will focus on financial metrics, particularly on new templates that are concise and streamlined. Currently, IMCOM has too many templates that can be cumbersome and confusing to the program managers. Additionally, these said templates are the primary source for financial budgeting and forecasting. We believe that our financial templates will increase productivity and realistic budgeting practices with consistent formatting, explanation, and steps. Also, our program tracking templates will allow for more transparency, data collection, and analysis. Lastly, educational videos on these templates will enable IMCOM leaders to know the various subject matters.

Our second recommendation will focus on accountability, significantly streamlining information, tracking, and business sign-off requirements. While IMCOM has established accountability, some areas of improvement can be made to make it even better. We believe program tracking would allow all garrison leaders and program managers to know their tasks at hand and how to deliver those tasks towards their individual goals. Second, the business plan sign-off would increase efficiency between program managers and IMCOM, reducing the time it takes to approve different business proposals. More importantly, a concise and clear business report will focus on its business core, thereby reducing redundancy.

Our third recommendation will focus on community partnerships and collaboration. IMCOM has excellent potential in this space, and with a few key strategies, it can develop a high growth strategy. First, a progressive age-tier system will allow it to increase its civilian golf membership program, which will allow for the capture of additional revenue. Second, fusing its program categories with educational opportunities creates values for servicemembers and their families and Congress members. Third, creating an outreach program to become service providers in rural communities would strengthen the partnership between military installations and their partner cities.

We have also included significant yet straightforward recommendations that would increase collaboration, training, and education among all IMCOM leaders. First, this paper will outline an increase in cooperation among all program managers. In turn, this will allow for new ideas, fresh perspectives, and creative solutions to increase value and services for their servicemembers and families. Second, we will discuss an increase in educational resources, such as ESRI, which will allow the program managers greater access to critical financial data to assist them in programming, forecasting, and budgeting for future events. More importantly, the educational materials will give IMCOM insights into its competition. Third, with training, a return focus on conferences and mandatory training will allow IMCOM leaders to increase their knowledge on various subject matters and incorporate private-market ideas to their installations. We believe that these minor proposals will strengthen the core of IMCOM's mission and provide additional revenue to fund future events and value-based programming.

These recommendations and our strategy will positively impact the programs' long-term sustainability, forecasting, and employee engagement. Overall, our proposals were created around IMCOM's current processes and developed program tools. Our educational approach and outside perspectives will serve and enhance IMCOM to support current and future communities.

Methodology & Findings

During the project scope stage, our team took a collaborative and open approach to gather information about IMCOM-Training Directorate's processes and program environments. We focused on gaining diverse perspectives, particularly at each level of the organization. We conducted 15 interviews focused on program-level leadership, installation and garrison leaders, and IMCOM-Training Directorate. Each interview was conducted under a strict confidentiality agreement, promising that none of the respondents' names or specific feedback would be divulged outside of our team. This allowed for open, honest assessments of IMCOM programs' current processes. We made sure to ask open-ended questions that engaged each interviewee and gave them the ability to speak freely to obtain a complete understanding of their business knowledge, perspectives, and experiences. As a result, many of our interviewees' concerns that they face in their daily operations and suggestions for improvement were incorporated into our recommendations. Our questions are attached under Figure 10 in the Appendix.

Our interviews became impactful with this approach and allowed us to solve the leading issues assigned in our project scope. We want to note that we are thankful and impressed with the openness and commitment of IMCOM leadership. A strong dedication to the mission was evident across all the interviews. Every member with whom we spoke held an inherent long-term commitment to support service members and their families while maintaining a long-term commitment to their program and department's sustainability. Most interviewees were solution-focused and resourceful, given the current tool and technology limitations.

The interviews also revealed common themes around issues that hinder IMCOM-Training Directorate's processes and procedures. We spoke with individuals at different leadership levels, who generally agreed that there is a lack of communication across the organization. Our interviews show that the lack of internal educational training and accountability has created a challenge for IMCOM employees. A key example includes how some garrison commanders have pushed for unprofitable events that negatively impact the program manager's performance evaluation. Furthermore, the impacts of COVID-19 were discussed in many of the interviews, which indicates the constraints due to the pandemic have further impacted employees.

The Performance Improvement Program (PIP) has no substantial weight to correct or improve poorly developed business proposals. Lastly, some of the common frustrations among those interviewed were the lack of feedback, technology-security limitations on innovation, and minimal inter-program and inter-departmental collaboration.

In the data collection stage, we obtained insights into challenges that IMCOM leadership may not have considered in their processes. The data led us to focus on three main areas: financial metrics, accountability, and community partnership. We believe that these suggestions will strengthen IMCOM's forward-thinking and supportive culture.

Financial Templates

Challenges

IMCOM's top three challenges were revealed by conducting and reviewing 15 interviews and analyzing 55+ IMCOM related documents:

Loss of Management Hours

First, a program manager must look in six or seven different places to find the templates and tools, making this process cumbersome. We estimated that, if a program manager uses the current templates, approximately 96 management hours would be underutilized every year. This significant inefficiency occurs due to not having an automated, live document feature to show when a report was submitted and to whom it was submitted.

Complex Templates

Second, IMCOM's tools and templates are too lengthy and not user-friendly. Our team made a surprising discovery that many of the five program managers interviewed currently do not use IMCOM provided tools and templates. Instead, these same managers prefer to use their developed templates. This creates data silos where data is collected inconsistently at the program, garrison, and installation levels. We delved deeper into why the current tools are not being utilized through specific inquiries and testing the 20 tools and templates by acting as a manager filling out the forms. The team found that many program managers felt that too much time would be spent filling out all the templates instead of doing their primary job duty of managing their teams.

Additionally, our team's analysis of the templates shows a steep learning curve. Many program-specific templates, such as the *OS Appendix D-2_Bowling Internal Control*, do not include Explanation and Steps sections, nor consistent formatting. These factors may explain why most managers do not utilize IMCOM's current tools.

Outdated References

Third, the current training materials require updating. Some of the tools referenced only one level of standards and an out-of-commission online business proposal web portal. For instance, the program-specific templates included the 25% community pricing standard. However, the IMCOM-Directorate standard was lowered down to 20% to make the Army programs more competitive to the public. This additional standard is not reflected in the current templates. Having outdated references could turn a manager away from using the document. Additionally, incomplete standards could prevent leadership goals from being realized. Another hindrance to following IMCOM's standards is that none of the current templates include accessible instructions that walk a person through how to use the financial templates.

Inconsistent Formatting

Lastly, after speaking with Program Managers, our team realized that formatting was mainly inconsistent. The tools and templates should have consistent color coding and sections, such as *Explanation* and *Steps*, to ensure all necessary tools' seamless use. The tools need to be widely understood, especially for those with color vision deficiency. Our team applied IBM's Design Language Color Blind Safe palette into our recommended templates.

Recommendations

IMCOM Program Financial Template

The critical issue that many program managers expressed was that there are too many templates, especially when it comes to finances. To address this challenge, our team created one main financial template that can be adapted to the different program categories (Bowling, Golf, Outdoor Recreations, etc.). This comprehensive Program Finance template provides a clear and concise framework for all Program Managers who will collaborate in the program. More importantly, this template will help with adequately budgeting and forecasting the different programs and categories in the future, and reducing revenue shortfalls. These new financial templates will help program managers to monitor metrics daily. See Figure 1 in the Appendix.

Educational Videos on Templates

Our team has included nine educational videos walking users through the new IMCOM Financial Program template's use and benefits. These instructional videos will help IMCOM leaders at all levels (program, garrison, installation, and directorate) understand the templates their teams are utilizing. Ensuring all stakeholders know how to fill this template correctly will allow for seamless leadership expectations to trickle down to the lowest levels. We have emailed you a compressed zip-file of all the educational videos on the templates.

Impacts and Results

Using the templates shown in Figures 1, 2, and 3 in the Appendix, members at all levels can easily transition from one required template to the next. The consistent formatting, color-coded keys, and steps ensure easy understanding; the formatting and layout simplify the process. Additionally, the templates highlight the lead template filler (Program Manager) and the program members, such as the Business Chief and Program Director. These individuals will need to sign off on the business and action plans before sending the final report to the IMCOM-Training Directorate. Our team has developed and recommends only two templates to reduce the current redundancies from having twenty tools. Our team created how-to-videos to further support managers in different modes on ways to fill out the template.

Lastly, current standards and important metrics are included in our recommended, developed templates. This ensures that managers follow leadership guidelines and general benchmarks across all programs.

Accountability

Challenges

Our team found many incongruencies in the current templates that business managers are required to complete on a daily and monthly basis. Our interviews uncovered a series of challenges, noted below, that affect IMCOM's overall interdepartmental communication, efficiency, and process flow. From a management standpoint, these issues need to be addressed to further the organization's mission and boost employee morale across all units and levels.

Through our interviews, we identified three main accountability challenges:

Different Documents for Different Scenarios

Program managers lack the direction and necessary training to follow through with many of the responsibilities they need to fulfill daily. The current trend has led many program managers to create their templates and metrics while managing daily data entries instead of using the Directorate's official templates. Having program managers input data in different templates and formats has led the Directorate to lose track of each program manager and their daily progress. Also, the elimination of the online business proposal portal has created a steep learning curve for new program managers who relied on the easy step-by-step guides.

Unrealistic PIP Standards

Over the years, the revenue expectations have been set and applied unevenly between the programs. This has led program managers to follow individual program expectations and, in some cases, fall and stay behind for many years. In the past, there have been programs that have remained on PIP for up to 14 years. This low-performance incidence demonstrates that this challenge goes beyond a program manager's ability to control or change. Additionally, program managers on PIP frequently face the continued pressure of surpassing revenue expectations, even after leaving PIP.

Lack of Directorate Support and PIP

During our interviews, program managers reported that, in many instances, their program does not receive a sufficient level of support and direction. Although this judgment is not representative of all programs, special attention should be taken in the future. The Directorate should serve as a strategic ally to struggling programs so they can successfully rebound. Program managers need the Directorate's guidance to overcome the many challenges that a program encounters, especially during the pandemic. It is important to understand that to obtain the highest level of accountability, a mutual agreement is needed between a program manager and Directorate in PIP cases.

Recommendations

To remediate the accountability challenges presented, we have created a series of recommendations with a common goal, "to increase oversight with checks and balances among programs, garrisons, and the IMCOM-Training Directorate." Increasing accountability across all the various business programs depends not only on program managers but also on the Directorate to help drive positive change. Our five recommendations are as follows:

Program Tracking (Program & Garrison Level)

Program	Task	Person Responsible	Date to be Completed	Status

Our first recommendation is the implementation of an IMCOM Program Tracking template that assists programs and garrisons to keep track of all tasks. The template indicates the person responsible for a specific task, the date the task should be completed, and the task's current status. This Program Tracking Sheet will increase visibility among program and garrison leaders and hold stakeholders accountable for their respective duties.

Calendar of Events (IMCOM Directorate Level)

Deliverable	Deadline
First Budget	23-Jan-2021
Business Plan	11-Mar-2021
Action Plan	01-May-2021
Revised Budget	2-Jul-2021

Our second recommendation is to introduce a Calendar of Events to create a sense of responsibility between all parties involved: the Directorate and garrisons. This Calendar of Events was explicitly designed for the Directorate to set guidelines and deadlines for program managers and garrison leaders to follow throughout the year. There is currently no such document utilized across the different leadership levels; in most cases, leading to a disconnect among the various leadership teams.

Business Plan Sign-Off Requirement



Our team's third recommendation is to have a business plan sign-off requirement. In this new process, the business plan is reviewed by the Business Chief and the Program Director before being submitted to headquarters.

This business plan sign-off requirement process allows a steady flow of information and feedback among leaders in a business program. It will also help program managers detect any anomalies in the business plan earlier in the review process.

Simplified Business Plan

Sections	Number of Pages
Cover Page	1
Overview	1
Financials	2
Marketing	1

Our fourth recommendation is to have the current business plan template simplified into four sections and a total of five pages. The business plan that program managers are currently required to use is ten pages long. During our interviews, several program managers expressed that, "The current business plan is full of redundancies and lack of clear instructions." The new business plan is a streamlined and easy-to-access document for all program managers to utilize year-round.

The "Big Five" Main Templates

"Big Five" Main Templates
Business Plan
Action Plan
Program Tracking
Specific Program Finance Template
Labor Forecasting Tool

Our fifth recommendation is to have the current 20 tools and templates we reviewed reformulated to 5 main templates for program managers to use. These five user-friendly templates will streamline the requirements program managers need to fulfill while also simplifying the review and approval process for IMCOM-Directorate.

Impacts and Results

These recommendations are the first step to bring back accountability to IMCOM-Training at the program, garrison, and directorate levels. It is important to emphasize that all parties involved will need to commit to and follow through with these new tools and templates to see an evident result in the short and long term. These templates establish a clear overview of how communication should flow between programs, garrisons, and directorates. If fully or partially implemented, these templates will increase accountability.

Community Partnerships and Collaboration

Challenges

Within community partnerships, IMCOM faces four significant challenges: the golf program pay structure, utilizing current recreation programs, improving relationships with its base cities, and database management. These challenges are critical to the mission and cultural success of IMCOM. Resolving these challenges can help IMCOM capture revenue and capitalize on its infrastructure and brand image to both public and private leaders.

Our team interviewed five different program managers and one Chief of Staff to discuss the various IMCOM challenges throughout the project scope timeframe. The discussions focused on four broad categories: revenue generation, the fusion of educational programs and recreational infrastructure, becoming a business provider to their partner cities, and price elasticity.

Golf Program: Membership and Revenue Loss

More importantly, IMCOM golf programs' revenue structure is based on a high-fee base structure of \$600 for a single civilian and \$1,400 for civilians and families. Additionally, for civilian individuals to play on the golf course, they must go through a free background check. Golf is currently experiencing sudden popularity due to COVID-19. The critical question now is how will IMCOM continue to capture and capitalize on that popularity moving into the post-COVID-19 era.

Marketability, Categories, and Infrastructure

As one program manager pointed out, "How do we quantify our categories to Congress?" IMCOM's budget is provided by Congressional appropriation during each fiscal year, either through the budget authorization or continuing resolutions. Congress can easily apply military expenditures to equipment, research and development, and armory. Unfortunately, IMCOM-Training's program budget requests tend to be appropriated towards the lower end of the budget spectrum because Congress cannot see a strong correlation between the budget and program impacts. Therefore, IMCOM needs a solution that fuses the categories to another strongly correlated service that would provide IMCOM quantifiable data for Congress.

Military Installations and Service Providers

IMCOM includes bases located in rural America where access to urban and suburban services are not significant due to the Army's inherent structure. However, this structure presents a unique opportunity for IMCOM to work "outside their walls" to provide private services and capture revenue by using them in conjunction with their partner cities.

During our conversations with the program managers, many mentioned that price elasticity and database management were concerns. They expressed their desire to know more about their competitors but were running into obstacles in collecting this information. More importantly, they wanted to ensure that they had proper pricing in their various categories to provide adequate revenue.

Overall, these challenges are significant. However, through forward-thinking ideas, IMCOM can apply its community partnerships to capture revenue, provide value, and quantify services to public and private leaders.

Recommendations

Golf Progressive Pricing Strategy

Implementing a progressive pricing strategy will allow for revenue growth and transition IMCOM's golfing programs to a volume-based approach. Currently, the civilian pricing is too high and turns away people from the golf program. However, implementing an age-tier system would allow for greater flexibility and capture more diverse and younger individuals who can grow the program revenue as they age through the decades. The tier system includes 18-25 year-olds to 46 and older.

Public Civilian Age-Tier Golf Membership Program

Age	Year	Membership	Annual Pass Fee
18-25	\$75	\$65	\$10
26-35	\$115	\$105	\$10
36-45	\$175	\$165	\$10
46+	\$275	\$265	\$10

Currently, background checks vary on military installations. For example, in California, military bases are open to the public, yet most military bases are closed to the public in Texas. However, IMCOM would financially benefit by charging a one-time fee for background checks to those bases that are open to the public. The annual cost would be set at \$10. As the civilian member's age, the membership fees would increase. This pricing strategy allows IMCOM to capture revenue from the \$10 background check fee and gain membership due to a pricing structure that incorporates members' increased income as they age. It is important to note that these rates are suggested; IMCOM would make the final decision on the appropriate costs for the golf membership program.

One potential implementation issue our team was considering was having leadership feeling disgruntled with the charges for the services being more significant than what civilians pay. However, our team resolves this potential barrier by equally setting the membership for these Army individuals to the most affordable civilian rate. For instance, a garrison commander would pay \$65 for the year.

Age-tier memberships have been quite successful in the private sector, notably the Detroit Yacht Club. In 2010, the club was experiencing short-term membership and was on the verge of bankruptcy. However, the club instituted an age-tiered membership program that increased its membership, bringing in a constant revenue stream. Now the club has returned to 100% full membership with a substantial waitlist. With the proper execution, IMCOM could see similar results with their golf programs.

The Fusion of Education and Categories

To address IMCOM's category and marketability concerns, the best strategy to move forward is to create a fusion of educational programs within its various categories. Since most bases have clubhouses, IMCOM can begin to offer certifications and licenses for all their primary job duties, such as bartending and culinary. Additionally, IMCOM could offer golf certifications that range from Turf Grass to Food & Beverage Management classes. Providing certified educational

opportunities follows through on IMCOM's commitment to soldiers and their family members. In turn, this certification process helps IMCOM market the impacts to Congress. IMCOM can communicate that its commitment to education and training helps transition individuals towards a life outside of the military. More importantly, it demonstrates that IMCOM focuses on developing its service members' and families' financial stability.

Community Outreach Partnership Program (COPP)

Lastly, creating a program that offers collaborative services to the broader community would strengthen the ties between the public and the Army. Our team's Community Outreach Partnership Program (COPP), a pilot program for individual military bases located in rural locations, will achieve this aim. Bases located in rural areas, as our data collection revealed, struggle in revenue generation compared to their sister bases located in more populated areas.

The initial test run of COPP would be ideal for Fort Leonard Wood, located in rural Missouri. A simple Google search showed very few catering and bakery services in the town. The limited options consisted primarily of franchise restaurants. However, if Fort Leonard Wood opened up to the public community by offering catering and bakery services, it could quickly become the town's leading provider. Becoming the leading provider would capture Fort Leonard Wood's much-needed revenue and strengthen the community bond between the municipality and the military base. The base's marketing efforts could expand on the nation's pride and respect for the military by promoting "Come here and support American soldiers and their families."

More importantly, one of the highest levels of leadership is guiding the Army in this direction. General Edward M. Daley has internally pushed for military bases to get more involved with their partner cities and provide similar public services. However, IMCOM-Training has yet to establish a formalized process or program. COPP would allow for this seamless transition into a futuristic Army by acting as a pilot program. The program could then be widely applied to all the national and international bases. Our team recommends that instituting a formalized process for COPP would allow for commands to get approval quicker and, as such, generate profits sooner; currently, it takes a military installation up to eight to nine months to get approval, which could be reduced to 90-120 days.

ESRI Database and Conferences

We believe that a significant and straightforward recommendation would be for all program managers and directors to attend Army and private conferences. In turn, these program managers will gain best practices, network, gain fresh and new ideas to be applied to IMCOM. More importantly, it will allow a structured necessary collaboration framework for IMCOM to succeed in the recent culture change. We believe that the Bowling Proprietors' Association of America would be an excellent option for an IMCOM -comprehensive and Golf Business conference. Given the current COVID-19 environment, we believe that internally virtual conferences held while attending in-person would be ideal in a post-COVID-19 world.

Access to information was a significant and constant theme among all the program managers, including filling out the business report and financial templates. Recently, IMCOM purchased ESRI, which is a GIS-based data system. This comprehensive database is within a 40-mile radius

for all military bases, but this information is not shared with the program managers. Due to this, program managers are at a significant disadvantage when acquiring information on their private-sector competitors and meeting pricing and revenue strategies.

We recommend that program managers be given access rights to ESRI. This will ensure that all the program managers have the necessary information while filling out their business reports and financial templates for future events. Moreover, they will meet an adequate pricing strategy while adhering to the 25% rule. ESRI will allow program managers to have real-time data when making comparable decisions using our financial models and concise business report.

Impact and Results

These recommendations will have a significant impact on IMCOM from a revenue and outreach standpoint, particularly with its golf program, creating a steady revenue stream among their different age brackets. Additionally, IMCOM will further capitalize on revenue by charging individuals for background checks to access installation resources and services. Additional revenue generation could occur from IMCOM's mix of public and military customers who will be able to spend more of their funds on other golfing necessities that the bases would offer, such as the pro-shop, Food & Beverage, and golf cart rental fees.

The fusion of education and categories will create a quantifiable approach to assist IMCOM in securing its budgets. IMCOM provides a direct benefit to their service members and families and provides them with the necessary skills if they choose to leave the military. As a result, IMCOM can easily demonstrate its impact from its educational training through licenses and certifications.

Lastly, COPP will capture additional revenue and establish the Army culture of "One Community." This will help strengthen the partnership between the Army and its partner cities. The bases will have the ability to provide the necessary private sector services to their communities while creating new revenue channels for IMCOM. More importantly, it will give program managers the needed creativity, innovation, and flexibility to approach their roles with an entrepreneurial spirit that will allow the Army to stay current in a rapidly changing world.

These recommendations will have a significant and impactful approach to community partnerships. Implementing these recommendations will allow for new revenue streams at program and base levels. IMCOM will obtain quantifiable marketing opportunities to give their service members and families much needed educational opportunities and skills that can be communicated to Congress during the federal budget process. Most importantly, COPP will strengthen community partnerships between the Army and the public with unfulfilled services for its partner cities.

With these simple recommendations, we believe that COPP will strengthen IMCOM's core business moving forward with other proposals and future initiatives. We believe that these recommendations can be quickly adopted and implemented immediately, heading into 2021.

With their program managers attending conferences, it will allow them to gather best practices, new ideas, and fresh perspectives to improve their respective categories continuously. More

importantly, it demonstrates a commitment to learning and an always innovating approach to IMCOM. Lastly, it will also allow IMCOM to showcase their best practices to private-sector organizations, thus, creating future partnerships that can lead to future revenue streams.

ESRI access to program managers will allow for proper financial forecasting with their peer competitors. This will increase accountability and ensure the price elasticity of IMCOM. More importantly, IMCOM will provide guidance for program managers to hold them accountable for their financial projections on future categories and projects. We believe this will simplify the program managers' process and give them the necessary tools to move forward.

Implementation

Our team has developed recommendations to improve IMCOM's internal processes moving forward into the new year and long-term future. This implementation section outlines how IMCOM-Training will implement these major recommendations in the coming year.

Our team focused on a bottom-up and top-down approach to create a lasting momentum that will solidify leadership's expectations and goals. We suggest that our new finance template's features, such as *Explanations* and *Steps*, provide consistent formatting to assist program managers better. On the other hand, the IMCOM Program Tracking and Calendar of Events' live function helps solidify leadership's analyses and ideas into actuality.

First, regarding accountability, we believe that January should be solely focused on communicating clear guidelines for setting the stated recommendations. Accountability is a significant theme throughout the Calendar of Events, the new business plan, and a leadership commitment to instituting these recommendations at all levels. More importantly, IMCOM-Training Directorate must promote the value of these new procedures to ensure the appropriate work-culture shift to the installations and garrisons is successful. All communication of these new internal processes, particularly for the business plans, Calendar of Events, Program Tracking, and signing on the list, must be reiterated at each IMCOM level.

Second, we believe that the financial templates would be best addressed by February. All templates need to be released to the program managers. Additionally, we believe that at least one or two days be set aside to train these templates with our instructional video. More importantly, IMCOM should release ESRI to the program managers at this time to ensure the quality of information with their private-sector competitors.

Third, the months of March and April should be focused on Community Partnerships efforts. This time frame allows IMCOM time to speak with the program managers about implementing the progressive pricing strategy for golf. Additionally, the golf program managers working with the ESRI database should ensure that the tier system works for the overall financial operations. The program manager should research the top certifications and how to fuse them with their respective categories. This will allow the time needed to explore the educational opportunities and market it to their service members and families. Lastly, moving into April, IMCOM on behalf of the COPP Program, should reach out to General Daley to begin formalizing the official process. Our team believes that by formalizing this process, COPP could be fully implemented later in the summer, barring COVID-19, and civilians can return to the "old normal."

Conclusion

Overall, we believe that these recommendations will significantly improve the internal processes for IMCOM. As IMCOM continues its mission to provide excellent quality for its service members and families, this gives their leaders the necessary tools to succeed.

More importantly, the financial templates will reduce time and allow for a more streamlined approach to budgeting, accounting, and forecasting. Also, educational videos will ensure that all stakeholders will adopt these templates for future projects. Additionally, we believe that this will increase oversight, efficiency, and limit future budget shortfalls for IMCOM.

Accountability measures will create a concise business plan, ensure a chain of command and oversight, and equal responsibility between IMCOM Directorate and garrison leaders. Additionally, these accountability measures with mandating educational training will limit future missteps and create a fair performance evaluation process. Lastly, these measures will encourage increased communication and collaboration among all leaders within the organization.

Community partnerships will help capture revenue, provide services to partner-cities, and allow for innovation, creativity, and entrepreneurship. Creating a formalized process will also assist IMCOM and create cohesion between citizens and service members in and out of the installation. More importantly, the revenue capture will help IMCOM with profitability and strengthen the relationship with their Congressional partners.

We are pleased these recommendations have identified the immediate improvements IMCOM can take moving into 2021. We believe that these recommendations have fully captured the project scope and believe that IMCOM will achieve higher efficiency, accountability, and profitability moving forward.

Appendix

Figure 1: IMCOM Training Program Finance Template-Explanation Sheet



IMCOM Training-Bowling Center Template

Blue		Input Numbers
Orange		Calculations - Do not touch these cells
Gold		Steps or Standards to follow when filling out the templates/tools

Worksheets	Explanation
Project Costs	Used to calculate how much money the business needs to take as a loan by using the formula: Total cost of project (-) Cash on hand
Loan Calculator	Calculates the total interest on loan and monthly payment on the loan
Daily Pricing-Rev. - Jan.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of January
Daily Pricing-Rev. - Feb.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of February
Daily Pricing-Rev. - Mar.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of March
Daily Pricing-Rev. - Apr.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of April
Daily Pricing-Rev. - May	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of May
Daily Pricing-Rev. - Jun.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of June
Daily Pricing-Rev. - Jul.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of July
Daily Pricing-Rev. - Aug.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of August
Daily Pricing-Rev. - Sept.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of September
Daily Pricing-Rev. - Oct.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of October
Daily Pricing-Rev. - Nov.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of November
Daily Pricing-Rev. - Dec.	Calculates the Total Number of Goods Sold and Revenue on a daily basis for the month of December
Cash Flow - Jan. 2021	Calculates the Cash on Hand for January by using the formula: Total Income (-) Total Expenses on a daily basis
Cash Flow - Feb.	Calculates the Cash on Hand for February by using the formula: Total Income (-) Total Expenses
Cash Flow - Mar.	Calculates the Cash on Hand for March by using the formula: Total Income (-) Total Expenses
Cash Flow - Apr.	Calculates the Cash on Hand for April by using the formula: Total Income (-) Total Expenses
Cash Flow - May	Calculates the Cash on Hand for May by using the formula: Total Income (-) Total Expenses
Cash Flow - Jun.	Calculates the Cash on Hand for June by using the formula: Total Income (-) Total Expenses
Cash Flow - Jul.	Calculates the Cash on Hand for July by using the formula: Total Income (-) Total Expenses
Cash Flow - Aug.	Calculates the Cash on Hand for August by using the formula: Total Income (-) Total Expenses
Cash Flow - Sept.	Calculates the Cash on Hand for September by using the formula: Total Income (-) Total Expenses
Cash Flow - Oct.	Calculates the Cash on Hand for October by using the formula: Total Income (-) Total Expenses
Cash Flow - Nov.	Calculates the Cash on Hand for November by using the formula: Total Income (-) Total Expenses
Cash Flow - Dec.	Calculates the Cash on Hand for December by using the formula: Total Income (-) Total Expenses

Figure 2: IMCOM Training Program Finance Template-Loan Calculator Sheet

Loan Calculator						
Loan amount	\$	200,000				
Annual interest rate		6%				
Loan period in years		10				
Start date of loan		1-Jan-2021				
Monthly payment	\$	2,220.41				
Number of payments		120				
Total interest	\$	66,449.20				
Total cost of loan	\$	266,449.20				

No.	Payment Date	Beginning Balance	Payment	Principal	Interest	Ending Balance
1	1-Feb-2021	\$ 200,000.00	\$ 2,220.41	\$ 1,220.41	\$ 1,000.00	\$ 198,779.59
2	1-Mar-2021	\$ 198,779.59	\$ 2,220.41	\$ 1,226.51	\$ 993.90	\$ 197,553.08
3	1-Apr-2021	\$ 197,553.08	\$ 2,220.41	\$ 1,232.64	\$ 987.77	\$ 196,320.43
4	1-May-2021	\$ 196,320.43	\$ 2,220.41	\$ 1,238.81	\$ 981.60	\$ 195,081.63
5	1-Jun-2021	\$ 195,081.63	\$ 2,220.41	\$ 1,245.00	\$ 975.41	\$ 193,836.62
6	1-Jul-2021	\$ 193,836.62	\$ 2,220.41	\$ 1,251.23	\$ 969.18	\$ 192,585.40
7	1-Aug-2021	\$ 192,585.40	\$ 2,220.41	\$ 1,257.48	\$ 962.93	\$ 191,327.91
8	1-Sep-2021	\$ 191,327.91	\$ 2,220.41	\$ 1,263.77	\$ 956.64	\$ 190,064.14
9	1-Oct-2021	\$ 190,064.14	\$ 2,220.41	\$ 1,270.09	\$ 950.32	\$ 188,794.05
10	1-Nov-2021	\$ 188,794.05	\$ 2,220.41	\$ 1,276.44	\$ 943.97	\$ 187,517.61
11	1-Dec-2021	\$ 187,517.61	\$ 2,220.41	\$ 1,282.82	\$ 937.59	\$ 186,234.79
12	1-Jan-2022	\$ 186,234.79	\$ 2,220.41	\$ 1,289.24	\$ 931.17	\$ 184,945.56
13	1-Feb-2022	\$ 184,945.56	\$ 2,220.41	\$ 1,295.68	\$ 924.73	\$ 183,649.87
14	1-Mar-2022	\$ 183,649.87	\$ 2,220.41	\$ 1,302.16	\$ 918.25	\$ 182,347.71
15	1-Apr-2022	\$ 182,347.71	\$ 2,220.41	\$ 1,308.67	\$ 911.74	\$ 181,039.04
16	1-May-2022	\$ 181,039.04	\$ 2,220.41	\$ 1,315.21	\$ 905.20	\$ 179,723.83
17	1-Jun-2022	\$ 179,723.83	\$ 2,220.41	\$ 1,321.79	\$ 898.62	\$ 178,402.04
18	1-Jul-2022	\$ 178,402.04	\$ 2,220.41	\$ 1,328.40	\$ 892.01	\$ 177,073.64
19	1-Aug-2022	\$ 177,073.64	\$ 2,220.41	\$ 1,335.04	\$ 885.37	\$ 175,738.59
20	1-Sep-2022	\$ -	\$ 2,220.41	\$ 1,341.72	\$ 878.69	\$ 174,396.88
21	1-Oct-2022	\$ 174,396.88	\$ 2,220.41	\$ 1,348.43	\$ 871.98	\$ 173,048.45
22	1-Nov-2022	\$ 173,048.45	\$ 2,220.41	\$ 1,355.17	\$ 865.24	\$ 171,693.28
23	1-Dec-2022	\$ 171,693.28	\$ 2,220.41	\$ 1,361.94	\$ 858.47	\$ 170,331.34
24	1-Jan-2023	\$ 170,331.34	\$ 2,220.41	\$ 1,368.75	\$ 851.66	\$ 168,962.59
25	1-Feb-2023	\$ 168,962.59	\$ 2,220.41	\$ 1,375.60	\$ 844.81	\$ 167,586.99
26	1-Mar-2023	\$ 167,586.99	\$ 2,220.41	\$ 1,382.48	\$ 837.93	\$ 166,204.51
27	1-Apr-2023	\$ 166,204.51	\$ 2,220.41	\$ 1,389.39	\$ 831.02	\$ 164,815.13
28	1-May-2023	\$ 164,815.13	\$ 2,220.41	\$ 1,396.33	\$ 824.08	\$ 163,418.79

Steps:	
1.	Fill out the loan amount in cell E4.
2.	Fill in the annual interest rate for the loan.
3.	Fill in the loan period amount in years.
4.	Fill out start date of loan.
5.	After you fill the information, you will be able to see the monthly payment, total payments, total interest, and total cost of the loan.

Figure 3: IMCOM Training Program Finance Template-Project Costs Sheet

Project Costs						
		Own Historical Installation Data	EZRA All Bowling Avg.	Total (Average)	Cash on hand	Requested Financing
COGS	Purchases (Merchandise)	\$ -	\$ -	\$ -	\$ 60,000	\$ -
	Food	\$ 500	\$ 500	\$ 500		\$ 500
	Beverages	\$ 600	\$ 600	\$ 600		\$ 600
	Bar/Liquor	\$ 700	\$ 700	\$ 700		\$ 700
	Royalties (if applicable)	\$ -	\$ -	\$ -		\$ 1,800
One-time	Equipment: Bowling balls, shoes	\$ 60,000	\$ 20,000	\$ 65,000		\$ 65,000
	Arcade Machines	\$ 15,000	\$ 15,000	\$ 15,000		\$ 15,000
	Vending Machines	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000
	Misc. Administrative Costs (specify)	\$ 3,000	\$ 3,000	\$ 3,000		\$ 3,000
	Quick Shot Bingo	\$ 500	\$ 400	\$ 450		\$ 450
	Furniture	\$ 8,000	\$ 9,000	\$ 8,500		\$ 8,500
	Other (specify)	\$ -	\$ -	\$ -		\$ 99,950
Regular	Association Dues (Monthly)	\$ 100	\$ 100	\$ 100		\$ 100
	Inventory: Uniforms	\$ 5,000	\$ 5,000	\$ 5,000		\$ 5,000
	Employee Training	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000
	Marketing Costs	\$ 4,000	\$ 4,000	\$ 4,000		\$ 4,000
	Cleaning Costs	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000
	Insurance - Liability & Workers Comp	\$ 3,000	\$ 3,000	\$ 3,000		\$ 3,000
	Working Capital	\$ 10,000	\$ 12,000	\$ 11,000		\$ 11,000
	Labor	\$ 500	\$ 500	\$ 500		\$ 500
	Equipment Maintenance	\$ 10,000	\$ 11,000	\$ 10,500		\$ 10,500
	Lease Costs	\$ 10,000	\$ 9,000	\$ 9,500		\$ 9,500
	Other (specify)	\$ -	\$ -	\$ -		\$ -
Other (specify)	\$ -	\$ -	\$ -		\$ 71,600	
Total Project Cost		\$ 231,550			\$ 60,000	\$ 171,550
Contribution %		100%			26%	74%

Steps:

1. First find the historical installation data average for all bowling centers for COGS, One-time and Regular Expenses and input in the column titled, "Own Historical Installation Data."
2. Then find the average for all local public bowling centers using EZRA and input into column, "EZRA All Bowling Avg."
3. Next, fill out how much cash you have to support the business operations. This is your cash on hand that you can use immediately.
4. Review the Requested Financing column to ensure all the numbers seem reasonable. The bottom row shows total project costs and its corresponding percentage.

Standard to Meet:

This does not mean your program should be 25% less than the local competition, as in many cases, your program could be close to off post <0.25

IMCOM Directorate Community Pricing Standard
IMCOM Programs should be competitively priced <0.2

Figure 4: IMCOM Training Program Finance Template-Daily Pricing-Rev. – Jan. Sheet

Daily Pricing-Revenue				Metrics				Standard to Meet:					
Steps: 1. Fill out the blue cells starting with Sales (Merchandise) and Price. Work your way down to fill out all cells for 1-(Month)-2021. 2. Once you have filled out all the blue cells, the orange cells will generate the most current revenue and other totals. 3. Add to "Other" as needed by inserting new rows and copying format down. 4. Add promotions into this daily tracking sheet by multiplying the price by the discount percent.				AVG Price per Meal	\$	14.86	Community Pricing Standard: AR 215-1 requires that fees and charges be within 25% percent of comparable off-post means your program should be 25% less than the local competition, as in many cases, your program should be closer to 25% IMCOM Directorate Community Pricing Standard: IMCOM Programs should be competitively priced at 20% less than local competition 40.70						
				AVG Price per Alc. Bev.	\$	7.40							
				Standard Met:	Green if Yes	-357%							
				Price of Off-Base Product	\$	7.00							
				Price of Base Product	\$	7.25							
GROSS REVENUE	Price	# Sold	Revenue	# Sold	Revenue	# Sold	Revenue	# Sold	Revenue	# Sold	Revenue	# Sold	Revenue
Sales (Merchandise)	\$ 12.50	7	\$ 87.50	7	\$ 87.50	7	\$ 87.50	7	\$ 87.50	7	\$ 87.50	7	\$ 87.50
T-shirt	\$ 25.00	4	\$ 100.00	10	\$ 250.00	8	\$ 200.00	4	\$ 100.00	3	\$ 75.00	2	\$ 50.00
Sweater	\$ 8.00	8	\$ 64.00	8	\$ 64.00	8	\$ 64.00	8	\$ 64.00	8	\$ 64.00	8	\$ 64.00
Ball-caps	\$ 15.00	1	\$ 15.00	1	\$ 15.00	1	\$ 15.00	1	\$ 15.00	1	\$ 15.00	1	\$ 15.00
Bowling Pin Souvenir	\$ 9.30	196	\$ 924.75	196	\$ 924.75	196	\$ 924.75	196	\$ 924.75	196	\$ 924.75	196	\$ 924.75
Sales (Tickets)	\$ 7.25	40	\$ 290.00	40	\$ 290.00	40	\$ 290.00	40	\$ 290.00	40	\$ 290.00	40	\$ 290.00
Open Bowling	\$ 6.50	35	\$ 227.50	35	\$ 227.50	35	\$ 227.50	35	\$ 227.50	35	\$ 227.50	35	\$ 227.50
Adult League	\$ 5.75	15	\$ 86.25	15	\$ 86.25	15	\$ 86.25	15	\$ 86.25	15	\$ 86.25	15	\$ 86.25
Youth League	\$ 4.50	28	\$ 126.00	28	\$ 126.00	28	\$ 126.00	28	\$ 126.00	28	\$ 126.00	28	\$ 126.00
Military League	\$ 2.50	78	\$ 195.00	78	\$ 195.00	78	\$ 195.00	78	\$ 195.00	78	\$ 195.00	78	\$ 195.00
Shop Rental													
Sales (Food)													
Total # of Meals Served		264	\$ 3,546.01	270	\$ 3,182.81	264	\$ 3,546.01	264	\$ 3,546.01	264	\$ 3,546.01	264	\$ 3,546.01
Avg. Breakfast Price	\$8.11	82	\$ 696.76	88	\$ 738.46	82	\$ 696.76	82	\$ 696.76	82	\$ 696.76	82	\$ 696.76
Two eggs to order w/ toast, hashbrowns, choice of bacon, ham or sausage, beverage additional	\$6.95	15	\$ 104.25	21	\$ 145.95	15	\$ 104.25	15	\$ 104.25	15	\$ 104.25	15	\$ 104.25
Oneset w/ toast, hashbrowns, beverage additional	\$9.80	38	\$ 372.40	38	\$ 372.40	38	\$ 372.40	38	\$ 372.40	38	\$ 372.40	38	\$ 372.40
Pancakes, choice of juice, coffee or milk	\$7.59	29	\$ 220.11	29	\$ 220.11	29	\$ 220.11	29	\$ 220.11	29	\$ 220.11	29	\$ 220.11
Avg. Lunch Price	\$11.46	89	\$ 944.08	89	\$ 944.08	89	\$ 944.08	89	\$ 944.08	89	\$ 944.08	89	\$ 944.08
Chicken	\$9.12	34	\$ 310.08	34	\$ 310.08	34	\$ 310.08	34	\$ 310.08	34	\$ 310.08	34	\$ 310.08
Ribs	\$15.25	16	\$ 244.00	16	\$ 244.00	16	\$ 244.00	16	\$ 244.00	16	\$ 244.00	16	\$ 244.00
Hamburger w/ fries	\$10.00	39	\$ 390.00	39	\$ 390.00	39	\$ 390.00	39	\$ 390.00	39	\$ 390.00	39	\$ 390.00
Avg. Dinner Price	\$ 16.20	93	\$ 1,500.27	93	\$ 1,500.27	93	\$ 1,500.27	93	\$ 1,500.27	93	\$ 1,500.27	93	\$ 1,500.27
Grilled Salmon	\$ 14.99	21	\$ 314.79	21	\$ 314.79	21	\$ 314.79	21	\$ 314.79	21	\$ 314.79	21	\$ 314.79
Bar B Q Ribs B Chicken	\$ 17.50	18	\$ 315.00	18	\$ 315.00	18	\$ 315.00	18	\$ 315.00	18	\$ 315.00	18	\$ 315.00
Sirloin Steak 10 oz	\$ 16.12	54	\$ 870.48	54	\$ 870.48	54	\$ 870.48	54	\$ 870.48	54	\$ 870.48	54	\$ 870.48
Sales (Beverage)	\$ 1.94	145	\$ 277.50	145	\$ 277.50	145	\$ 277.50	145	\$ 277.50	145	\$ 277.50	145	\$ 277.50
Soda	\$ 2.00	60	\$ 120.00	60	\$ 120.00	60	\$ 120.00	60	\$ 120.00	60	\$ 120.00	60	\$ 120.00
Bottled Water	\$ 1.50	31	\$ 46.50	31	\$ 46.50	31	\$ 46.50	31	\$ 46.50	31	\$ 46.50	31	\$ 46.50
Juice	\$ 1.75	12	\$ 21.00	12	\$ 21.00	12	\$ 21.00	12	\$ 21.00	12	\$ 21.00	12	\$ 21.00
Energy Drinks	\$ 2.50	22	\$ 55.00	22	\$ 55.00	22	\$ 55.00	22	\$ 55.00	22	\$ 55.00	22	\$ 55.00
Sales (Alcoholic Beverage)	\$ 2.31	57	\$ 132.40	57	\$ 132.40	57	\$ 132.40	57	\$ 132.40	57	\$ 132.40	57	\$ 132.40
Vodka	\$ 2.50	14	\$ 35.00	14	\$ 35.00	14	\$ 35.00	14	\$ 35.00	14	\$ 35.00	14	\$ 35.00
Scotch	\$ 2.25	10	\$ 22.50	10	\$ 22.50	10	\$ 22.50	10	\$ 22.50	10	\$ 22.50	10	\$ 22.50
Canadian	\$ 1.80	11	\$ 19.80	11	\$ 19.80	11	\$ 19.80	11	\$ 19.80	11	\$ 19.80	11	\$ 19.80
Rum	\$ 2.10	5	\$ 10.50	5	\$ 10.50	5	\$ 10.50	5	\$ 10.50	5	\$ 10.50	5	\$ 10.50
Tequila	\$ 2.20	8	\$ 17.60	8	\$ 17.60	8	\$ 17.60	8	\$ 17.60	8	\$ 17.60	8	\$ 17.60
Whisky	\$ 3.00	9	\$ 27.00	9	\$ 27.00	9	\$ 27.00	9	\$ 27.00	9	\$ 27.00	9	\$ 27.00
Other (Specify)	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Gross Sales			\$ 5,142	\$ 694	\$ 4,779	\$ 680	\$ 5,142	\$ 684	\$ 5,142	\$ 626	\$ 5,126	\$ 681	\$ 5,142

31-Jan-2021	Total Revenue	Quantity Sold
\$ 264.00	\$ 3,546.01	7,920
\$ 82.00	\$ 696.76	2,440
\$ 15.00	\$ 104.25	430
\$ 38.00	\$ 372.40	1,140
\$ 29.00	\$ 220.11	870
\$ 89.00	\$ 944.08	2,670
\$ 34.00	\$ 310.08	1,620
\$ 16.00	\$ 244.00	480
\$ 39.00	\$ 390.00	480
\$ 93.00	\$ 1,500.27	1,170
\$ 21.00	\$ 314.79	2,790
\$ 18.00	\$ 315.00	4,330
\$ 54.00	\$ 870.48	1,820
\$ 145.00	\$ 277.50	4,330
\$ 60.00	\$ 120.00	1,800
\$ 31.00	\$ 46.50	1,830
\$ 12.00	\$ 21.00	360
\$ 22.00	\$ 55.00	640
\$ 57.00	\$ 132.40	1,710
\$ 14.00	\$ 35.00	1,080
\$ 10.00	\$ 22.50	420
\$ 11.00	\$ 19.80	300
\$ 5.00	\$ 10.50	150
\$ 8.00	\$ 17.60	240
\$ 9.00	\$ 27.00	270
\$ 4,779.00	\$ 148,038.50	

Figure 5: IMCOM Training Program Finance Template-Cash Flow – Jan. Sheet

		Cash Flow																	
IMCOM Standards	Labor Standard Food Cost Non-Alcoholic Beverages Alcoholic Beverages Merchandise	40%		30%		15%		20%		30%									
		1-Jan-2021	2-Jan-2021	3-Jan-2021	4-Jan-2021	5-Jan-2021	6-Jan-2021	7-Jan-2021	8-Jan-2021	9-Jan-2021	10-Jan-2021	11-Jan-2021	12-Jan-2021	13-Jan-2021	14-Jan-2021	15-Jan-2021	31-Jan-2021	AVG End-of-Month Total	
Steps: 1. Cash on Hand for the first month is automatically pulled from "Project Costs" Sheet, then populates based on inputted numbers in Gross Receipts, COGS, Expenses 2. Double Check Cells by verifying the numbers across the various sheets 3. Add "Others" as needed. This sheet shows the total for each line item, and total operating expenses, total operating income, total debt, and how much left over cash you have. 4. Copy the Cash Flow Sheet for the next fiscal year to a new excel document and rename it (Program) Templates for (Year) as needed. Daily earnings projected/reported in cell after close of day																			
Bowling Metrics	Total Lanes Available	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Number of Lanes Utilized	15	10	10	10	15	15	15	15	15	15	15	15	15	15	15	15	18	16
	% of Lanes Utilized	75%	50%	100%	95%	75%	80%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	90%	78%
	Total Games Bowled	90	70	40	91	40	77	40	55	41	32	42	36	55	77	83	40	51	51
	F&B as % of Games Bowled	\$ 98.77	\$ 51.25	\$ 98.77	\$ 43.42	\$ 98.77	\$ 51.31	\$ 98.77	\$ 49.84	\$ 49.84	\$ 5,036	\$ 5,140	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 98.77	\$ 170.95
	7-day Sales Average	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Labor as % of Expenses	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%
	Other (Ex. Discounts)																		
	Other																		
	Cash on Hand (beginning of month)	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 8,333
Working Capital from Loan	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 917	
GROSS REVENUE																			
*Sales (Merchandise)	\$ 267	\$ 267	\$ 267	\$ 267	\$ 250	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 267	\$ 8,245.00	
*Sales (Tickets)	\$ 925	\$ 925	\$ 196	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 27,938.50	
*Sales (Food)	\$ 3,546	\$ 3,183	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 3,546	\$ 109,563.11	
*Sales (Beverage)	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 273	\$ 8,447.50	
*Sales (Alcoholic Beverage)	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 132	\$ 4,104.40	
Other Income: Event Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
*Gross Sales	\$ 5,142	\$ 4,779	\$ 4,413	\$ 5,142	\$ 5,126	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 5,142	\$ 158,298.51	
COST OF GOODS SOLD																			
Purchases (Merchandise)	\$ 169	\$ 169	\$ 169	\$ 169	\$ 159	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 5,230	
Food	\$ 376	\$ 317	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 376	\$ 17,804	
Beverages	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 792	
Bar/Liquor	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 449	
Royalties (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Cost of Goods Sold	\$ 785	\$ 726	\$ 785	\$ 785	\$ 775	\$ 785	\$ 785	\$ 785	\$ 785	\$ 785	\$ 785	\$ 785	\$ 785	\$ 785	\$ 785	\$ 785	\$ 785	\$ 24,275	
Gross Profit	\$ 4,357	\$ 4,053	\$ 3,628	\$ 4,357	\$ 4,351	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 134,023	
EXPENSES																			
One Time Expenses	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 833	
Regular Expenses:																			
Inventory, Uniforms	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 417	
Employee Training	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 1,667	
Marketing Costs	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 333	
Cleaning Costs	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 667	
Insurance - Liability & Workers Comp	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 250	
Labor	\$ 3,182	\$ 2,957	\$ 2,731	\$ 3,182	\$ 3,172	\$ 3,182	\$ 3,182	\$ 3,182	\$ 3,182	\$ 3,182	\$ 3,182	\$ 3,182	\$ 3,182	\$ 3,182	\$ 3,182	\$ 3,182	\$ 3,182	\$ 97,947	
Merchandise	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 5,100	
Tickets	\$ 572	\$ 572	\$ 121	\$ 572	\$ 572	\$ 572	\$ 572	\$ 572	\$ 572	\$ 572	\$ 572	\$ 572	\$ 572	\$ 572	\$ 572	\$ 572	\$ 572	\$ 17,287	
Food & Beverage	\$ 2,445	\$ 2,220	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 2,445	\$ 75,559	
Equipment Maintenance	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 875	
Lease Costs	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 792	
Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operating Expenses	\$ 3,370	\$ 3,145	\$ 2,919	\$ 3,370	\$ 3,360	\$ 3,370	\$ 3,370	\$ 3,370	\$ 3,370	\$ 3,370	\$ 3,370	\$ 3,370	\$ 3,370	\$ 3,370	\$ 3,370	\$ 3,370	\$ 3,370	\$ 103,780	
Net Operating Income	\$ 987	\$ 908	\$ 709	\$ 987	\$ 991	\$ 987	\$ 987	\$ 987	\$ 987	\$ 987	\$ 987	\$ 987	\$ 987	\$ 987	\$ 987	\$ 987	\$ 987	\$ 30,243	
Loan Payment	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 185	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Debt Service	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 185	
NET BUSINESS INCOME (LOSS)	\$ 981	\$ 902	\$ 703	\$ 981	\$ 985	\$ 981	\$ 981	\$ 981	\$ 981	\$ 981	\$ 981	\$ 981	\$ 981	\$ 981	\$ 981	\$ 981	\$ 981	\$ 30,058	
Cash Position (end of month)	\$ 1,279	\$ 1,200	\$ 1,002	\$ 1,279	\$ 1,284	\$ 1,279	\$ 1,279	\$ 1,279	\$ 1,279	\$ 1,279	\$ 1,279	\$ 1,279	\$ 1,279	\$ 1,279	\$ 1,279	\$ 1,279	\$ 1,279	\$ 39,219	

Figure 6: IMCOM Program Tracking-Overview



Overview

Worksheets	Explanation
Week Calculation	Creates Week Range for the year in the "Tracking" Sheets.
Programs and Members	Includes all relevant collaborators in a program by garrison and form sign-off section
Tracking	Used to track tasks week-by-week at program level by garrison level

Key	
Color Code	Color
Not-Started	Pink
On-Going	Tan
Completed	Blue
Input Information	White

Figure 7: IMCOM Program Tracking-Week Calculation

Week Calc. Sheet to Extend Weeks for "Tracking" Sheet				
Start date:	01/01/2021	End date:	12/31/2021	
			Formula	Values
Week 1	01/01/2021	01/08/2021	01/01 - 01/08	01/01 - 01/08
Week 2	01/09/2021	01/15/2021	01/09 - 01/15	01/09 - 01/15
Week 3	01/16/2021	01/22/2021	01/16 - 01/22	01/16 - 01/22
Week 4	01/23/2021	01/29/2021	01/23 - 01/29	01/23 - 01/29
Week 5	01/30/2021	02/05/2021	01/30 - 02/05	01/30 - 02/05
Week 6	02/06/2021	02/12/2021	02/06 - 02/12	02/06 - 02/12
Week 7	02/13/2021	02/19/2021	02/13 - 02/19	02/13 - 02/19
Week 8	02/20/2021	02/26/2021	02/20 - 02/26	02/20 - 02/26
Week 9	02/27/2021	03/05/2021	02/27 - 03/05	02/27 - 03/05
Week 10	03/06/2021	03/12/2021	03/06 - 03/12	03/06 - 03/12
Week 11	03/13/2021	03/19/2021	03/13 - 03/19	03/13 - 03/19
Week 12	03/20/2021	03/26/2021	03/20 - 03/26	03/20 - 03/26
Week 13	03/27/2021	04/02/2021	03/27 - 04/02	03/27 - 04/02
Week 14	04/03/2021	04/09/2021	04/03 - 04/09	04/03 - 04/09
Week 15	04/10/2021	04/16/2021	04/10 - 04/16	04/10 - 04/16
Week 16	04/17/2021	04/23/2021	04/17 - 04/23	04/17 - 04/23
Week 17	04/24/2021	04/30/2021	04/24 - 04/30	04/24 - 04/30
Week 18	05/01/2021	05/07/2021	05/01 - 05/07	05/01 - 05/07
Week 19	05/08/2021	05/14/2021	05/08 - 05/14	05/08 - 05/14
Week 20	05/15/2021	05/21/2021	05/15 - 05/21	05/15 - 05/21

Figure 8: IMCOM Program Tracking-Garrison 1 Programs and Members

Program Managers

Role of Program Manager?	Self-manages team with specific program tasks, and excellent at cross-collaboration and teamwork.		
Program Members: Business Chief, Director, and Program Manager			
Program Name	Lead	Program Members	Drive Link
Bowling	John Smith	Amy Garrett, and Bob Ross	

Checklist	Checklist of things you need to do as a Program Manager:
#	Steps
1	Create a Microsoft Teams folder: Hyperlink the folder on this sheet & pin the folder to the [communications] channel
2	Type in Program Member names including Program Manager, Business Chief, and Director. Make sure to obtain their signature approval
3	Fill out "Tracking" Sheet for your garrison
4	Once you have updated your tasks in "Tracking," the Program Manager, Business Chief, and Director should sign off on business plan, action plan
5	Revise business plan and action plan as needed
6	Send final documents to IMCOM Directorate

Figure 9: IMCOM Program Tracking-Garrison 1 Tracking

Programs - Tracking Dashboard (2021)

Tracking	Share the status of your tasks every Friday before 3pm.															
Write on the cells below any week update you have to share with the IMCOM Training Director																
Program Name	Lead	Tasks	Week 1 01/05 - 01/08	Week 2 01/09 - 01/15	Week 3 01/16 - 01/22	Week 4 01/23 - 01/29	Week 5 01/30 - 02/05	Week 6 02/06 - 02/12	Week 7 02/13 - 02/19	Week 8 02/20 - 02/26	Week 9 02/27 - 03/05	Week 10 03/06 - 03/12	Week 11 03/13 - 03/19	Week 12 03/20 - 03/26	Final Status	Last Updated
Bowling	John Smith	Create a Business Plan and Action Plan Meet with Directorate Director Review the Budget		Shared draft on a proposal											Not Started	10/26/2020
		Meeting with Bowling Association Discuss changes with Business Chief													On-Going	10/27/2020
															Completed	10/29/2020

Figure 10: Questionnaire***General***

1. What tools and templates are optional versus mandatory for managers to fill out?

Financial

Add last edited section to the documents to ensure most up-to-date information

Aggregate Standards, OS Appendix K - New Business Feasibility, OS Appendix W - Individual Development Plan, OS Appendix M - Action Plan, EIM Appendix V-1 - EIM Awards Explanation and Process, OS Appendix Q - CPMC ROI Template, OS Appendix S-1 – Key Concepts and Labor Forecasting Model, OS Appendix S21 – Labor Model, and current templates into guides for each activity.

1. (OS Appendix A-1 Price Survey) When was your price survey last updated? Many of the numbers we noticed were not true to today's pricing. Ex. TGIF full dinner ribs is \$22.95, but the document shows the price to be \$7.95.
2. (OS Appendix J Golf Course Dashboard and Golf Course Initiatives) What does Y-L and Y-V mean?
3. (G9 Report Pivot Sept. 19) Can you explain the shortfalls between international and national? Why are the international shortfall numbers zero?
4. **What keeps you motivated in your role?**
5. **What's the most important metrics you look at in your financial templates?**
6. **What on this template can we add to make it more efficient for IMCOM?**
7. **How long does it take to get a tool/template into the business model or to complete?**

Community Partnerships

1. Do you currently have a yearly community outreach program?
2. Can you have vendors come onto base? Do you charge vendors to come onto base?
3. Are you allowed to charge for the 90 day pass?
4. Can you tell why certain golf courses are open to the public and others aren't?
5. Why do you have group rates with special projects? Golf
6. (OS Appendix V-3 - Award Categories by Program Code) What do the categories mean in the awards category?
7. (OS Appendix C - Program Scorecards) How is the program scorecard scored?
8. **What keeps you motivated in your role?**

IPM

1. What do you see is your biggest challenge in your role? For the IMCOM Directorate?
2. What are suggestions/ideas on improving your job duties, and business programs?
3. **How is interdepartmental communication?**
4. **What is your most important metrics?**
5. **What tools are you using? Are they relevant to you? Do they produce significant results for you or are they are a requirement? Any additional tools you use?**
6. **How long does a tool/template and business plan and action plan take to complete?**
7. **Who do you work with on a business plan?**

8. To what extent are you encouraged to work with your local public partners?
9. To what extent do you feel confident about the business model?
10. To what extent do you understand your job duties?
11. To what extent do you feel you have the right tools, resources and staff?
12. If yes, what do you believe you don't have?
13. To what extent do you understand how to fill out a business plan?
14. What keeps you motivated in your role?

Directorate

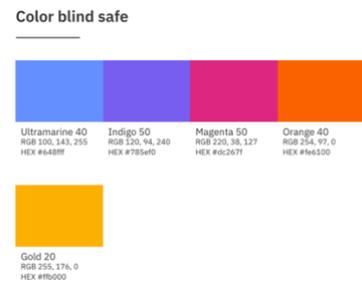
1. What makes a project and/or business plan successful?
2. What do you see is your biggest challenge in your role?
3. What is the biggest inefficiency that you see in your daily work?
4. If you had the chance to change something, what would it be? How would you change it?
5. Walk me through the daily role of your position?
6. How do you engage the public community?
7. Are you in an environment where change can be implemented?
8. What makes program managers succeed more than others?
9. What metrics would you use to measure the performance of the program managers?
10. What keeps you motivated in your role?
11. What traits do people who struggle exhibit?

Metrics for Interviews:

1. Motivation
2. Leadership
3. Education/Understanding of duties
4. Interdepartmental collaboration/communication

Attachments & Resources

1. IBM. (2020). Resources: Color library. Retrieved November 16, 2020, from <https://www.ibm.com/design/v1/language/resources/color-library/>
2. IMCOM Zip File: Breakeven Analysis Tool, IMCOM Regulation 215-1-1



Total Management Hours

Minutes	Different Locations	Per Day	Days in a Week	Weeks in a Work Year
2	6	2	5	48
5760 / 60 minutes = 96 hours / 8 hour workdays = 12 management days wasted in a year				



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