

CB REPORTS & RATIOS

The Club Benchmarking platform provides a full compliment of reports to keep managers and boards focused on the critical ratios and key performance indicators most directly related to the financial and operational health of their clubs. The set of ratios and reports within the Club Benchmarking platform is always growing and evolving based on feedback from our members.

Available Cash and Key Performance Indicator Report

- Available Cash as a Percentage of Total Operating Revenue
- Interest Expense as a Percentage of Available Cash
- Total Payroll as a Percentage of Operating Revenue
- Net F&B as a Percentage of Available Cash
- F&B Labor Cost as a Percentage of F&B Revenue
- Net Available Cash per Full Member Equivalent (FME)
- Total Debt per Full Member Equivalent
- Buildings Maintenance & Ops Expense per Total Building Sq. Footage
- Healthcare Expense per Full Time Equivalent (FTE) Employee
- Healthcare Expense as a Percentage of Total Payroll
- Non-Dues Member Revenue as a Percentage of Dues Revenue
- Member Turnover
- Average Member Age

Summary Revenue & Expense Report

- Operating Revenue Per Full Member Equivalent (FME)
- Dues Revenue as a Percentage of Non-Dues Revenue
- Dues Revenue per FME
- Non-Dues Revenue per FME
- Total Payroll as a Percentage of Operating Revenue
- Operating Revenue per Round of Golf
- G&A Expenses as a Percentage of Total Revenue
- Property & Liability Insurance Expense per Total Building Sq. Ft.
- Buildings Maintenance & Operations Expense per Total Building Sq. Ft.
- Healthcare Insurance Expense per Full Time Equivalent (FTE) Employee

Balance Sheet & Capital Report

- Capital Investment as a Percentage of Operating Revenue
- Debt per Full Member Equivalent (FME)
- Debt as a Percentage of Unrestricted Net Assets
- Cash and Cash Equivalents as a Percentage of Operating Revenue
- Debt as a Percentage of Operating Revenue
- Average Annual Capital Investment (5 Year Average)

G&A Report

- General & Administrative Expense as a Percentage of Operating Revenue
- General & Administrative Expense per Full Member Equivalent (FME)
- General & Administrative Expense as a Percentage of Membership Dues Revenue

CB REPORTS & RATIOS AT A GLANCE

Food & Beverage Report

- F&B Revenue as a Percentage of Total Operating Revenue
- F&B Net as a Percentage of Total F&B Revenue
- F&B Net as a Percentage of Available Cash
- F&B Labor Cost as a Percentage of F&B Revenue
- F&B A la Carte Revenue per Cover
- F&B Banquet Revenue per Cover
- F&B Labor Cost per Full Time Equivalent (FTE) Employee
- F&B Revenue per F&B FTE Employee
- F&B Labor Hours per Cover (All)
- F&B Labor Cost per Cover (All)
- F&B Revenue per FTE Hour
- F&B with and without "Other" as a Percentage of Total F&B Revenue
- F&B Cost Percentages
- F&B Revenue per Full Member Equivalent
- Minimum Spend Revenue as a Percentage of A la Carte Food Revenue
- F&B Revenue per Round
- Total F&B Revenue per Sq. Ft. of Clubhouse
- Service Gratuity Charge Income as a Percentage of Total F&B Payroll
- Service Gratuity Charge Income as a Percentage of F&B A la Carte & Banquet Revenue
- Service Gratuity Charge Income per Full Member Equivalent
- Banquet Food & Beverage as a Percentage of Total Food & Beverage Revenue

Labor Report

- Total Payroll as a Percentage of Operating Revenue
- Salary & Wages as a Percentage of Total Payroll
- Taxes & Benefits as a Percentage of Total Payroll
- Total Salary & Wages as a Percentage of Operating Revenue
- Total Payroll as a Percentage of Member Dues Revenue
- Total Payroll as a Percentage of Non-Dues Revenue
- Healthcare Cost per FTE Employee
- Workers Compensation Insurance Cost per FTE Employee
- FME per FTE Employee
- Cost per FTE Employee
- Total Payroll per FME
- Course Maintenance Labor Expense per FTE Employee
- Course Maintenance Labor Expense as a Percentage of Total Course Maintenance Expense
- F&B Labor Expenses as a Percentage of F&B Revenue
- F&B Labor Cost per F&B FTE
- F&B Revenue per F&B FTE
- Golf Operations Labor Expense per FTE Employee
- Golf Ops & Golf Shop Labor as a Percentage of Non-Dues Revenue
- G&A Labor Expense as a Percentage of Non-Dues Revenue
- G&A Labor Expense per FTE Employee

Health Insurance Report

- Healthcare Expense per FTE Employee
- Healthcare Expense as a Percentage of Total Payroll
- Healthcare Expense as a Percentage of Total Salary & Wages



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Golf Operations Report

- Rounds Played per 18-Hole Course
- Rounds Played per Full Member Equivalent
- Full Member Equivalent per 18 Holes
- Golf Operations & Shop Revenue per Round
- Guest Greens Fee Revenue per FME
- Rounds of Golf per Owned Cart
- Rounds per Golf Ops FTE Employee
- Golf Operations & Shop Labor per Round
- Golf Operations & Shop Labor as of Percentage of Ops & Shop Revenue
- Golf Shop Merchandise Sales per Full Member Equivalent
- Golf Shop Merchandise Sales per Round

Course Maintenance Report

- Course Maintenance Cost per Hole
- Course Maintenance Expense per 18-Hole Equivalent
- Course Maintenance Labor Cost per 18 Holes
- Course Maintenance Non-Labor Cost per 18 Hole Equivalent
- Course Maintenance Expense per Maintained Acre
- Course Maintenance Expense per Acre of Fairway
- Fertilizer, Chemicals, Applicants Cost per Hole
- Fertilizer, Chemicals, Applicants Cost per Acre of Fairway
- Fertilizer, Chemicals, Applicants Expense per 18 Hole Equivalent
- Course Maintenance FTE Employees per Hole
- Course Maintenance FTE Employees per 18 Holes
- Labor Cost per Full Time Equivalent Employee
- Full Member Equivalents per 18 Holes
- Water Usage and Expense per 18 Holes (in Millions of Gallons)
- Water Usage per Fairway Acre (in Millions of Gallons)
- Acres of Fairway per 18 Holes
- Sq. Ft. of Greens per 18 Holes
- Number of Bunkers per 18 Holes

Yachting Report

- Breakdown of Yachting Revenue Sources
- Net Yachting Departmental Results
- Yachting Payroll as a Percentage of Yachting Revenue
- Dockage, Mooring & Storage Labor Expense per FTE Employee
- Various Other Payroll per FTE Ratios

Sports & Recreation Report

- Sports, Recreation & Youth Program Revenue per Member (Total)
- Racquet Revenue per Court
- Racquet Payroll per FTE Employee
- Fitness Payroll per FTE Employee
- Aquatics Payroll per FTE Employee



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CLUB BENCHMARKING NOTES: