

We believe club leaders make better decisions and think more strategically when they have access to facts, a way to make accurate, apples-to-apples comparisons and a standardized framework for understanding the club business model.

Club Benchmarking goes beyond the scope of typical surveys. We dig much deeper using standardized metrics based on the Uniform System of Financial Reporting for Clubs (USFRC) coupled with intensive analysis to give you a complete “top down, bottom up” Available Cash Model framework to understand your club’s performance. Our automatic graphical reports show the Key Performance Indicators that drive a club’s performance and instantly illuminate your club’s strengths and opportunities for improvement.

## Financial and Operational Metrics

### Club Summary

- Club Type
- Fiscal Year Starting Month
- Number of Operating Venues
- Private or Semi-Private
- Adherence to USFRC
- Tax Status and Ownership/Oversight
- Union or Non-Union
- Seasonality

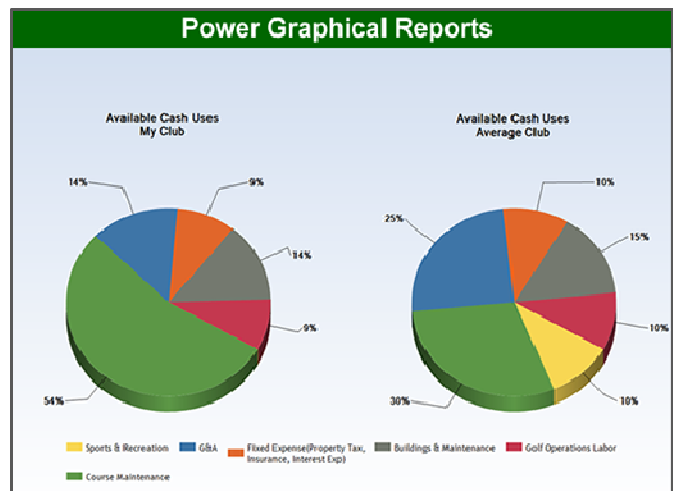
### Uniform Income Statement

- Total Membership Dues Revenue
- Food & Beverage Revenue
- Golf Operations and Golf Shop Revenue
- Yachting and Yacht Related Revenue
- Sports, Recreation & Youth Program Revenue
- Overnight Rooms Revenue
- Food & Beverage Expenses
- Golf Course Maintenance Expense
- Golf Operations and Golf Shop Expense
- Yachting and Yacht Related Expenses
- Sports, Recreation & Youth Program Expenses
- Overnight Rooms Expense
- General & Administrative Expense
- Buildings Maintenance & Operation Expense
- Real Estate and Property Taxes
- Property and Liability Insurance
- Interest & Depreciation Expenses
- Lease Payments
- Net Initiation Fees
- Other Capital Income
- Investment and Interest Income
- Change in Net Assets
- Net Available Cash

### Balance Sheet and Capital

- Starting Unrestricted Net Assets
- Ending Unrestricted Net Assets
- Total Debt Principal
- Balance of Cash and Cash Equivalents
- Capital Improvement Fund Balance and Sources
- Capital Equipment Lease/Purchase
- Capital Investment Totals & Annual Average
- Specific Capital Investments:
  - ◊Clubhouse (including FF&E)
  - ◊Locker Rooms
  - ◊Golf Course Maintenance Equipment
  - ◊Golf Carts
  - ◊Course/Maintenance Facility Improvements
  - ◊Dining Room/Bars/Kitchen
  - ◊Kitchen Equipment
  - ◊Racquet Courts/Buildings/Shop
  - ◊Fitness Center
  - ◊Paddle Courts/Building
  - ◊Swimming Pool/Buildings
  - ◊Spa and Salon
  - ◊Marina

### Power Graphical Reports



# METRICS AT A GLANCE: Finance and Operations

## General & Administrative Metrics

### Financial

- Total G&A Expense
- Audit/Review Fees
- Legal and Professional Fees
- G&A Salary, Wages, Tax & Benefits
- Membership and Marketing

### Operational

- Full Time Equivalent G&A Employees for the Year
- Peak Employees Count across all Departments
- Club's Total Salary and Wages Expense
- Club's Total Payroll Taxes & Benefits Expense
- Club's Total Healthcare Insurance Expense
- Total Workmen's Comp Insurance Premium
- Total Unrelated Business Income

### Technology

- Information Technology Expense (IT)
- Social Media Usage
- Software or Technology Provider Used:
  - ◊ Accounting Software
  - ◊ Payroll Service
  - ◊ Membership Database
  - ◊ Inventory Software
  - ◊ Point of Sale Software
  - ◊ Tee Time Booking Software
  - ◊ Restaurant Reservations Software
  - ◊ Lightning Detection

## Clubhouse & Buildings Metrics

### Financial

- Salaries, Wages, Taxes & Benefits for:
  - ◊ In-House Housekeeping & Maintenance
  - ◊ Clubhouse Support Staff
- Subcontracted Housekeeping & Maintenance
- Locker Room Supplies and Operation
- Energy and Utility Expenses

### Operational

- Main Clubhouse Age
- Main Clubhouse Size
- Square Footage of All Maintained Buildings

## Membership Metrics

### Dues & Fees per CB Standard Category

- Initiation Fee
- Annual Dues
- Annual Dues Prior Year
- Annualized Minimum Spending Requirement
- Capital Dues
- Special Capital Assessments
- House Charge and/or Level Service Charge
- Initiation Fee

### Offerings

- Amenities and Facilities
- Legacy Membership Programs
- Ending Age for Junior Membership
- Starting Age for Senior Membership
- Family and Youth Philosophy & Programs
- Equity Membership - Options and Percentage
- Valuation of Equity Membership

### Membership Statistics

- "Unrestricted" Membership Capacity
- Number of "Unrestricted" Members
- Total Member Count for Year (All Categories)
- Total Member Count Prior Year (All Categories)
- Membership Counts by Category
- Total Number of Membership Categories
- New "Unrestricted" Membership Activations
- "Unrestricted" Membership Gross Attrition
- Wait List for "Unrestricted" Memberships
- Sell List for "Unrestricted" Memberships
- Unrestricted Member Turnover Percentage
- Leaves of Absence for "Unrestricted" Members
- Average Age of the Membership



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## METRICS AT A GLANCE: Finance and Operations

### Food and Beverage Metrics

#### Financial

- Total F&B Revenue
- Total A La Carte Food Revenue
- Total A La Carte Beverage Revenue
- Total Banquet Food Revenue
- Total Banquet Beverage Revenue
- Revenue from Unspent Minimum
- Service Charge/Gratuity Income & Distribution
- Total F&B Expense from Uniform Income Statement
- Food Costs/Beverage Costs
- Salary, Wages Taxes & Benefits—F&B Employees
- Equipment Repairs and Maintenance Expenses
- Kitchen Bar and Dining Supplies Expenses
- Uniforms , Laundry and Linen
- Entertainment Expenses
- Net Income/Loss from F&B Operations
- Food & Beverage Cost Percentages

#### Operational

- A La Carte Cover Count
- Food and Beverage Minimum Inclusions
- Minimum Spending Billing Cycle
- Banquet Cover Count
- Number of Banquets
- Maximum Banquet Capacity
- Full Time Equivalent Employees for the Year
- Service Charge Percentage for Dining & Events

#### F&B Market Basket

- Domestic & Imported Bottled Beer
- House Red & White Wine by the Glass
- Grey Goose Cosmopolitan/Johnny Walker Black
- Cheeseburger/Grilled Chicken Sandwich
- Salmon Entrée/Filet Mignon
- Slice of Cheesecake

### Golf Operations and Golf Shop Metrics

#### Financial

- Total Golf Ops Revenue
- Total Guest and Member Greens Fee Revenue
- Total Greens Fee Revenue from Outings
- Total Golf Cart/Trail Fee Revenue

- Golf Lessons Revenue
- Golf Shop Revenue
- Salary, Wages, Taxes & Benefits
- Golf Cart Maintenance and Operation Expense
- Golf Shop Merchandise Cost of Sales

#### Operational

- Rounds Played Current & Prior Year
- Length of Golf Season
- Number of Golf Carts
- Golf Carts Owned or Leased
- Control of Cart Revenue
- Member Golf Cart Fee for 18 Holes
- Weekend Guest Play Fee
- Number of Golf Outings
- Typical Golf Fee per Player for Outings
- Typical Food Fee per Player for Outings

- Golf Shop Ownership
- Head Golf Pro—Employee, Contractor or Both
- Total Number of PGA Certified Pros on Staff
- Policies:
  - ◊Men-Only, Walk & Carry, Pull/Speed Carts
- Golf Programs
  - ◊Women/Seniors /Juniors
- Professional Tour Events
- Caddie Programs and Policies
- Golf-Related Service Fee Breakdowns & Bundling

### Golf Course Maintenance Metrics

#### Financial

- Total Course Maintenance Expense
- Salary, Wages, Taxes & Benefits
- Course Maintenance Expenses:
  - Fertilizers, Pesticides & Chemical Applicants
  - Sand, Top Dressing, Loam, Seed & Sod
  - Fuel and Lubricant
  - Electricity & Water
  - Equipment Repair

#### Operational

- Number of Golf Holes
- Maintained Acreage on Property
- Number of Bunkers
- Square Footage of Greens
- Acres of Fairway
- Water Usage for Course Irrigation
- Number of 'Assistant Superintendents'
- Number of Year Round Employees
- FTE Course Maintenance Employee
- Maintenance Equipment Owned or Leased
- Environmental Programs

# METRICS AT A GLANCE: Finance and Operations

## Sports, Recreation & Youth Metrics

### Financial

- Tennis/Racquet Guest Fee Revenue
- Tennis/Racquet Pro Shop and Lesson Revenue
- Fitness Fee Revenue—Members & Guests
- Personal Training and All Other Fitness Revenue
- Swimming Guest Fees Revenue
- Youth Program Revenue
- Salary, Wages, Taxes & Benefits—Tennis/Racquet
- Tennis Pro Shop Cost of Goods Sold
- Salary, Wages, Taxes & Benefits—Fitness Center
- Fitness Center Equipment Maintenance & Purchases
- Salary, Wages, Taxes & Benefits—Aquatics
- Pool Maintenance and Equipment Expenses
- Total Youth Program Expense

### Operational

- Full Time Equivalents—Aquatics, Tennis & Fitness
- Weekend & Weekday Guest Play Fee
- Tennis/Racquet Lesson Hourly Rate
- Number of Tennis Courts & Plays
- Clinic Fee per Person
- Head Tennis Pro—Employee, Contractor or Both
- Tennis Shop Ownership
- Club's Percentage of Lesson Revenue
- Fitness Center Square Footage
- Fitness Center Visits
- Fitness Training Hourly Rate
- Usage Fees in Addition to Dues
- Percentage of Membership Using Fitness Center
- Types of Equipment & Total Equipment Piece Count
- Fitness Equipment Vendors
- Weekend Guest Fee for Pool Use
- Swimming Lesson Hourly Rate

## Yachting Metrics

### Financial

- Dockage and Mooring Revenue
- Boat Storage Revenue
- Race Department Revenue
- Junior Department Revenue
- Gift Shop Revenue & COGS
- Sponsor Rev. to Subsidize Races
- Salary, Wages, Taxes & Benefits:
  - ◊ Dockage Mooring and Storage
  - ◊ Junior Department
  - ◊ Race Department
  - ◊ Gift Shop

### Operational

- Ideal 18 Sailing Prog. Seasonal Fee
- Type of Wet Storage Available
- Months of Wet Storage per year
- Number of Slips & Moorings
- Monthly Fees (35, 55, 65 Ft. Boats)
- Out of Water Boat Storage Capacity
- Off-Season Monthly Storage Fees
- No./Participants. Reg. & Jr. Regattas
- Type of Lockers & Related Charges
- FTEs in Dockage, Mooring & Storage, Race Department & Jr Program
- Maximum Free Docking Nights for Reciprocal Guests
- Transient Overnight Docking Rates
- Sponsor Subsidy for Races Allowed
- Peak Employee Count—Race Dept.
- FTEs—Race Department
- Sailing Foundation for Jr. Sailing
- High School Sailing Programs
- Private Outside Coaching Allowed
- Peak Employee Count— Jr. Dept
- FTEs—Junior Program

## HOA/POA Metrics

### Financial

- Association fees operating income Current & Prior
- HOA/POA Expenses:
  - ◊ G&A,
  - ◊ Common Building Ops & Maintenance
  - ◊ Roads & Grounds Maintenance
  - ◊ Security
  - ◊ Real Estate Taxes
  - ◊ Property & Liability Insurance
  - ◊ Interest Expenses
  - ◊ Depreciation
  - ◊ Total Lease Payments

- HOA/POA Association Fees Capital Income
- Investment and Interest Income
- Capital Investment

### Operational

- Number of Doors
- Min & Max Monthly Association Dues Assessment
- Maintained Irrigated & Non-Irrigated Common Ground
- Miles of Maintained Roads in Community
- HOA/POA Entity Type
- Membership/Property Ownership Requirements
- HOA/POA Employees Total and by Department
- Peak Season Employee Count for all HOA/POA Staff
- Community Security Provider
- Security Patrol Regime
- Community Access Control Measures



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