



# Executive Dashboard Q&A

## Key Questions

### Key Performance Indicators

Request a sample report to see formulas & definitions for each KPI

#### OPERATING FINANCE

What is our operating revenue?

Operating Revenue

How *much* money is available to cover fixed operating expenses?

Gross Profit  
(aka Available Cash)

Does our revenue mix produce adequate margin?

Gross Margin (Available Cash to Operating Revenue Ratio)

Is the dues component of revenue suitable?

Dues to Revenue Ratio

Do we produce enough money to fund operations?  
Do operations draw money from or produce money for capital?

Operating Bottom Line  
(aka Net Available Cash)

#### CAPITAL GENERATION

How *much* capital income did we produce?

Capital Income

How *much* capital is available after adjusting for operating loss or gain?

Net Available Capital

Do we produce sufficient capital?

Available Capital  
to Operating Revenue Ratio

#### OPERATIONS

Are we staffed at a level that balances financial results and member service expectations?

Payroll to Revenue Ratio

What is the financial impact of F&B on the club?

F&B to Available Cash Ratio

#### MEMBERSHIP

Are dues rates and member count optimally balanced to produce adequate dues revenue?

Dues Engine (Full Member  
Equivalents & Full Member Dues)

What is the level of member attrition?

Full Member Turnover

#### DEBT

What is the burden of debt on our membership?

Debt per Full Member Equivalent

How leveraged is the club?

Debt to Operating Revenue Ratio