Association Operating Ratio Report FAQs

PRODUCT OPTIONS
You have three product options:

1. **Online Access** via AssociaMetrics: You can use nesting filtering (you can choose more than one filter) to ensure you’re benchmarking against similar organizations. Filters include: revenue, IRS section, industry, organization type, staff size, region, metro area, state and scope. Access to the previous edition data is also available in AssociaMetrics. You also have access to full report in digital pdfs. The pdfs includes an executive summary and details on how to use the data and includes the formulas that were used so you can calculate your own measures using your Form 990. ($400-member rate)

2. **Digital PDF**: A searchable pdf of the full report. It’s available for download on your ASAE profile after purchase. Nothing will be mailed. It includes an executive summary and details on how to use the data. It also includes the formulas that were used so you can calculate your own measures using your Form 990. This report only segments by total revenue groupings. If you want to segment by other items, you will need to purchase online access. ($300-member rate)

3. **Single Revenue Table**: We offer a single table for various revenue segments. This includes the table only...no executive summary, no details on how to use or any appendices. ($155-member rate)

If you also purchase our Compensation and Benefits Report, you should consider purchasing **AssociaMetrics Premium**. It provides access to ORR, Compensation plus our other benchmarking products, including the Blue Chip Compensation Report, Investment Report, plus all of our functional benchmarking from Benchmarking in Association Management. ($725-member rate)

If you purchase the 16th edition ORR digital PDF and want to upgrade to online access, you can simply pay the difference of $100. Please call our Member Service Center (202-371-0940) to upgrade; the offer is not available online.

RATIOS AVAILABLE IN REPORT

**Key Ratios**

**Profitability**
Net Profitability as % of Total Revenue

**Productivity and Efficiency**
Operating Efficiency Ratio: Total Revenue/Total Assets
Average Collection Period (in days)
Total Revenue per Employee ($)
Total Expenses per Employee ($)
Benefits Costs per Employee ($)
Pension Costs per Employee ($)
Benefits Costs as a % of Compensation Costs

**Leverage**
Leverage Ratio: Total Liabilities/Total Fund Balance
Financial Stability Ratio: Expendable Fund Balance/Total Expenses
Investment
Investment Income as a % of Total Revenue
Total Investments as a % of Total Assets

Other Ratios
Membership Dues Revenue as % of Total Revenue and as a % of Total Expenses
UBIT Revenue as % of Total Revenue
Occupancy Expense as % of Total Revenue
Conferences/Conventions/ Meetings Exp. as % of Total Revenue

Revenue—as a % of Total Revenue

Contributions/Gifts/Grants
Federated Campaigns
Fundraising Events
Related Organizations
Government Grants
All Other Contributions

Program Service Revenue
Total Dues
Meetings/Educational Programs
Meetings/Convention Reg.Fees
Exhibit/Trade Show Booth Fees
Exhibit/Trade Show Reg. Fees
Meetings Sponsorship Revenue
Meetings Revenue—Other
Educational Program Fees
Cert./Accred./Std./Eval. Revenue
Total Meetings/Convention Revenue
Total Publications/Periodicals Revenue
Total Program Service Revenue

Other Revenue
Investment Income
Royalties
Net Rental Income (or loss)
Net Income (or loss) from Sales of Assets
Net Income (or loss) from Fundraising Activities
Net Income (or loss) from Gaming Activities
Net Income (or loss) from Sales of Inventory
Other Misc. Revenue

Expenses—as a % of Total Expense AND as a % of Total Revenue
**Staffing Expenses**
Compensation of current officers, directors, trustees, and key employees
Compensation not included above to disqualified persons
Other salaries and wages
Personnel Training and Development
Pension Plan Contributions
Other Employee Benefits
Payroll Taxes

**Professional/Consultant Expenses**
Membership
Meetings
Publications
Government Relations
Payroll
Human Resources
Legal
Accounting
Lobbying
Professional Fundraising Services
Investment Management Fees

**Total Information Technology Expense**

**Total Travel Expenses**

**Meeting Expenses**
Meetings—Meals Provided at Events
Meetings—Entertainment
Meetings—Equipment Rental
Meetings—Facilities Rental
Meetings—Speaking Fees
Meetings—Other

**Grants**
Grants & Oth Assist. to U.S. Governments/Orgs
Grants & Oth Assist. to U.S. Individuals
Grants & Oth Assist. to Non U.S. Gov/Orgs/Ind

**Other Functional Expenses**
Benefits Paid to or For Members
Advertising and Promotion
Office Expenses
Royalties
Occupancy
Interest
Payments to Affiliates
Depreciation, Depletion, and Amortization
Insurance
All Other Expenses

**Balance Sheet Data**

**Balance Sheet**
Cash—Non-Interest Bearing
Savings & Temporary Cash Investments
Pledges and Grants Receivable, Net
Accounts Receivable, Net
Receivables from Current and Former Officers, Directors, Key Employees, and Trustees
Receivables from Other Disqualified Persons
Notes and Loans Receivables, Net
Inventories for Sale or Use
Prepaid Expenses & Deferred Charges
Land, Buildings & Equipment: Basis, Net
Investments—Publicly Traded Securities
Investments—Other Securities
Investments—Program-Related
Intangible Assets
Other Assets

**Liabilities & Fund Balances**

**Liabilities**
Accounts Payable & Accrued Expenses
Grants Payable
Deferred Revenue
Tax-Exempt Bond Liabilities
Escrow Account Liability
Payables to Current and Former Officers, Directors, Trustees, Key Employees, Highly Compensated Employees and Disqualified Persons
Secured Mortgages and Notes Payable
Unsecured Notes and Loans Payable
Other Liabilities

**Net Assets or Fund Balances**
Unrestricted
Temporarily Restricted
Permanently Restricted

Please note that RESERVE measures are available in *Association Investment Policies, Practices, and Performance* ($25-member rate) Scroll to bottom of the page for the link to the most recent report. Updated annually, usually in late fall. If you purchase AssociaMetrics Premium, the report is available to you at no additional charge.
ORR AND COVID
Most of the data used in the report is from IRS Form 990s and much of the data is pre-COVID. All the datapoints are ratios, so they will still be helpful in benchmarking your operations. To provide additional context, we’ve included analysis based on our latest COVID study in the Appendix of the report. The full COVID study report is also available here (complimentary).

OTHER FACTS
A majority of the ORR data is from IRS Form 990s. The majority (71%) of IRS data is for fiscal year 2020 with 24 percent for 2019.

ADDITIONAL QUESTIONS
Please email research@asaecenter.org or call our Member Service Center at 202-371-0940.