

# Association Operating Ratio Report FAQs

## 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./Stds./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 most 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).

## **PURCHASE OPTIONS**

You have two product options:

1. [ORR 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 pdf. The pdf 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. (\$350-member rate)
2. [AssociaMetrics Premium](#). 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 Investment Report, plus all our functional benchmarking from Benchmarking in Association Management for one price. (\$625-member rate)

## **ADDITIONAL QUESTIONS**

Please email [benchmarking@asaecenter.org](mailto:benchmarking@asaecenter.org) or call our Member Service Center at 202-371-0940.