

Frequently Asked Questions for

***ASAE Association Finance & Operations Navigator:
Operating Ratio Metrics to Evaluate Organizational Health,
Spring 2026 Edition***

Formerly known as *Association Operating Ratio Report*

WHAT'S NEW FOR 2026?

- Year over year comparisons (2023-2019)
- Expert analysis
- Additional benchmarks, including:
 - Additional program service revenue ratios
 - Counts of highly compensated individuals and contractors
 - International presence and activities
 - Executive perks
 - Reserve metric
 - Board size
 - Dues deductibility

Data includes the most recent year available from the ASAE 990 Database, plus the prior four years of historical information. Spring 2026 Edition includes data from 2023, plus 2022-2019. This allows comparisons over a 5-year period.

Note that IRS 990 data is usually delayed by approximately two years. Recently, the delay has increased because of government shutdowns and other factors. ASAE will publish 2024 data in the Fall of 2026. Moving forward, the report will be updated annually in the Fall.

WHAT ARE MY PURCHASE OPTIONS?

1. [Standard Report](#)

Pricing: \$400 for ASAE members, \$650 for non-members

Includes:

- Narrative and detailed tables for revenue groupings (\$1-2M, \$2-5M, \$5-10M, \$10-20M, \$20M+)
- Expense groupings (same as revenue groupings)
- IRS tax status (501(c)(3) or (6))
- Major metropolitan areas (DC, Chicago, NYC)
- Organization type (trade or professional).

Note: organizations with under \$1M in revenue, please consider purchasing the Custom Comparison Service. ASAE will publish a special report for organizations under \$1M in revenue in Fall 2026.

2. [Custom Comparison Service](#)

Pricing: \$1,200 for ASAE members, \$2,000 for non-members.

Small Staff (1-9 Staff) ASAE Organization Member Pricing: \$800 (Call 888-950-2723 for this discount.)

Includes additional data points not available in the Standard Report and provides a consultation with ASAE benchmarking staff to identify your specific criteria. Filter options include specific revenue or expense ranges, IRS tax status, state or metro area, organization type, employee count ranges, industry or sector, primary revenue source (e.g. membership, meetings, publications, etc.), primary mission (e.g. education, advocacy, etc.) or you can select a group of specific organizations to benchmark against. This enhanced analysis includes **expanded multi-year benchmarking data (2019–2023)** with averages, **medians and percentiles for all years**, providing a tailored view of trends and performance over time. In addition, ASAE applies the same calculations directly to your organization's data (Form 990), allowing you to compare against your customized peer group across key financial and operational metrics.

3. [Standard Report Upgrade to Custom Comparison Service](#)

Pricing: \$800 for ASAE members, \$1,350 for non-members

Those who have purchased a Standard Report can upgrade to the Custom Comparison Service at this reduced rate. Simply add the Custom Comparison Service to your Cart and the discount should appear. If not, contact the Member Service Center at 888-950-2723.

WHAT IS INCLUDED?

Key Ratios

Profitability

Net Profitability as % of Total Revenue

Productivity and Efficiency

Operating Efficiency Ratio

Total Revenue per Employee (\$)

Total Expenses per Employee (\$)

Benefits Costs per Employee (\$)

Pension Costs per Employee (\$)

Benefits Costs as % of Compensation Costs

Leverage

Leverage Ratio

Financial Stability Ratio

Key Ratios (continued)

Investment

Investment Income as % of Total Revenue

Total Investments as % of Total Assets

Program Service Area Ratios

Membership Dues Revenue as % of Total Revenue AND Total Expenses

Meetings/Convention/Webinar Revenue as % of Total Revenue AND Total Expenses

Education/Credentialing Revenue as % of Total Revenue AND Total Expenses

Publications/Periodicals Revenue as % of Total Revenue AND Total Expenses

Sponsorship/Advertising Revenue as % of Total Revenue AND Total Expenses

Products/Services Revenue as % of Total Revenue AND Total Expenses

Total Program Service Revenue as % of Total Revenue AND Total Expenses

Other Ratios

UBIT Revenue as % of Total Revenue

Occupancy Expense as % of Total Revenue

Conferences/Conventions/Meetings Expense as % of Total Revenue AND Total Expenses

Revenue—as % of Total Revenue

Contributions/Gifts/Grants

Federated Campaigns

Fundraising Events

Related Organizations

Government Grants

All Other Contributions

Total Contributions

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 % of Total Expense AND as % of Total Revenue

Staffing Expenses

Compensation of Current Officers, Directors, Trustees, and Key Employees

Compensation to Disqualified Persons

Other Salaries and Wages

Total Compensation

Expenses—as % of Total Expense AND as % of Total Revenue (continued)

Staffing Expenses (continued)

Pension Plan Contributions
Other Employee Benefits
Payroll Taxes

Professional/Consultant Expenses

Management
Legal
Accounting
Lobbying
Professional Fundraising Services
Investment Management Fees
Other Professional/Consultant Expenses
Total Professional/Consultant Expenses

Grants

Grants & Other Assistance to U.S. Governments/Organizations
Grants & Other Assistance to U.S. Individuals
Grants & Other Assistance to Non-U.S. Governments/Organizations/Individuals

Other Functional Expenses

Benefits Paid to or For Members
Advertising and Promotion
Office Expenses
Information Technology Expense
Royalties
Occupancy
Travel Expenses
Conferences/Conventions/Meetings Expense
Interest
Payments to Affiliates
Depreciation, Depletion, and Amortization
Insurance
All Other Expenses

Balance Sheet Data

Assets as % of Total Assets

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

Balance Sheet Data (continued)

Assets as % of Total Assets (continued)

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 as % of Total 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 as % of Net Assets

Without Donor Restrictions
With Donor Restrictions

Additional Information

Number of Voting Members of the Governing Body
Reserve Metric
Number of Individuals Making \$100k+
Number of Independent Contractors Making \$100k+
Nondeductible Dues Percentage for Lobbying Activities

Summary data for:

Percent of Organizations Offering Certain Benefits/Perks

- first-class or charter travel
- travel for companions
- tax indemnification and gross-up payments
- discretionary spending account
- housing allowance or residence for personal use
- payments for business use of personal residence, health or social club dues or initiation
- personal service (such as maid, chauffeur, chef)

Percent of Organizations Who Maintain Presence Outside of the United States

Percent of Organizations Who Reported More than \$10k in Revenue/Expenses from Activities Outside the United States

Please note that detailed benchmarks on investments and reserves are available in the [*Association Investment Policies, Practices, and Performance*](#).

For questions about *Association Finance & Operations Navigator*, please email benchmarking@asaecenter.org or call the ASAE Member Service Center at 888-950-2723.