



**FLORIDA  
CHAPTER**  
CLUB MANAGEMENT  
ASSOCIATION OF AMERICA

GOLD PARTNER



# FLCMAA Strategic Data Initiative Report

November 2024



# Report Methodology

Thank you for taking part in the FLCMAA Data Initiative in partnership with Club Benchmarking. This report summarizes the data that was gathered from the participating clubs. The intent of the report, and the associated data, is to help the FLCMAA Chapter embrace data-driven insight in a systematic and proactive manner with the hope of reducing the “reactive,” ad hoc requests for data. The Chapter Leadership is committed to shifting the way we share data to make it more readily available and more strategic.

This specific initiative was intended to develop an accurate, reliable, centralized resource based on apples-to-apples benchmarking focused on the Florida club market. The Club Benchmarking/FLCMAA partnership will continue to evolve from this first effort to support for the gathering and application of data for FLCMAA chapter members, and their clubs. This is an ongoing partnership, not a project. The partnership’s objective is to provide tangible benefit for the chapter members through the systematic gathering and application of benchmarking data. What industry, or business, will thrive in the 2020’s and beyond without the application of data?

As you review this report, you will notice commonality within the ratios both in Florida, each of the Chapter’s regions and nationally. The report addresses certain topics and areas, such as staffing, capital projects, dues increases that have recently driven requests for data via emails withing the chapter. The information provided, is intended to help you gain fact-based insight and form action plans. We also hope it will support the education efforts of the board, committee, and members.

The report summarizes three different sources of data: trial balance and operational data submissions to the CB VISTA platform, a supplemental FLCMAA data initiative survey that captured information not available on the trial balance, and a separate industry-wide survey on actual/estimated dues increases for the 2025 season. The data source is noted on the top right of each page.

# Financial Data Results



The financial data contained within the report presents 2023 year-end trial balances submitted by clubs in the FLCMAA Chapter to Club Benchmarking (CB).

2023 Trial Balance Submissions (fiscal year ends from 7/31/23 through 6/30/24).  
~ 1,200 clubs submitted a trial balance across the industry  
208 (eventual), 186 for report submissions from Florida clubs

FLCMAA Chapter submissions – regional breakdown:

- North Sunshine 14 (8%)
- Gator 27 (14%)
- Seminole 71 (39%)
- Everglades 74 (39%)

CB has 150 active subscribing clubs in Florida, 145 of those clubs submitted their trial balance in accordance with their year-end. As such, 33 additional clubs submitted a trial balance based on requests to participate in this survey initiative.



# Demographic Profile

FLCMAA Data Initiative  
Trial Balance Submissions to CB

FLCMAA Region	North Sunshine	Gator	Seminole	Everglades	State
Clubs with Golf	86% (12)	70% (19)	82% (59)	85% (63)	153 (82%)
Clubs without Golf	14% (2)	30% (8)	18% (12)	15% (11)	33 (18%)
Residential Community Club - Yes	43% (6)	59% (16)	68% (48)	85% (63)	133 (72%)
Residential Community Club - No	57% (8)	41% (11)	32% (23)	15% (11)	53 (28%)
Clubs with Golf	86% (12)	70% (19)	82% (59)	85% (63)	153 (82%)
Yacht	7% (1)	22% (6)	9% (6)	7% (5)	18 (10%)
City/Athletic	0% (0)	4% (1)	0% (0)	3% (2)	3 (2%)
Other	7% (1)	4% (1)	9% (6)	5% (4)	12 (6%)
Totals	14	27	71	74	186

# Total Operating Revenue

FLCMAA Data Initiative  
Trial Balance Submissions to CB  
186 Clubs broken out by Region per prior slide

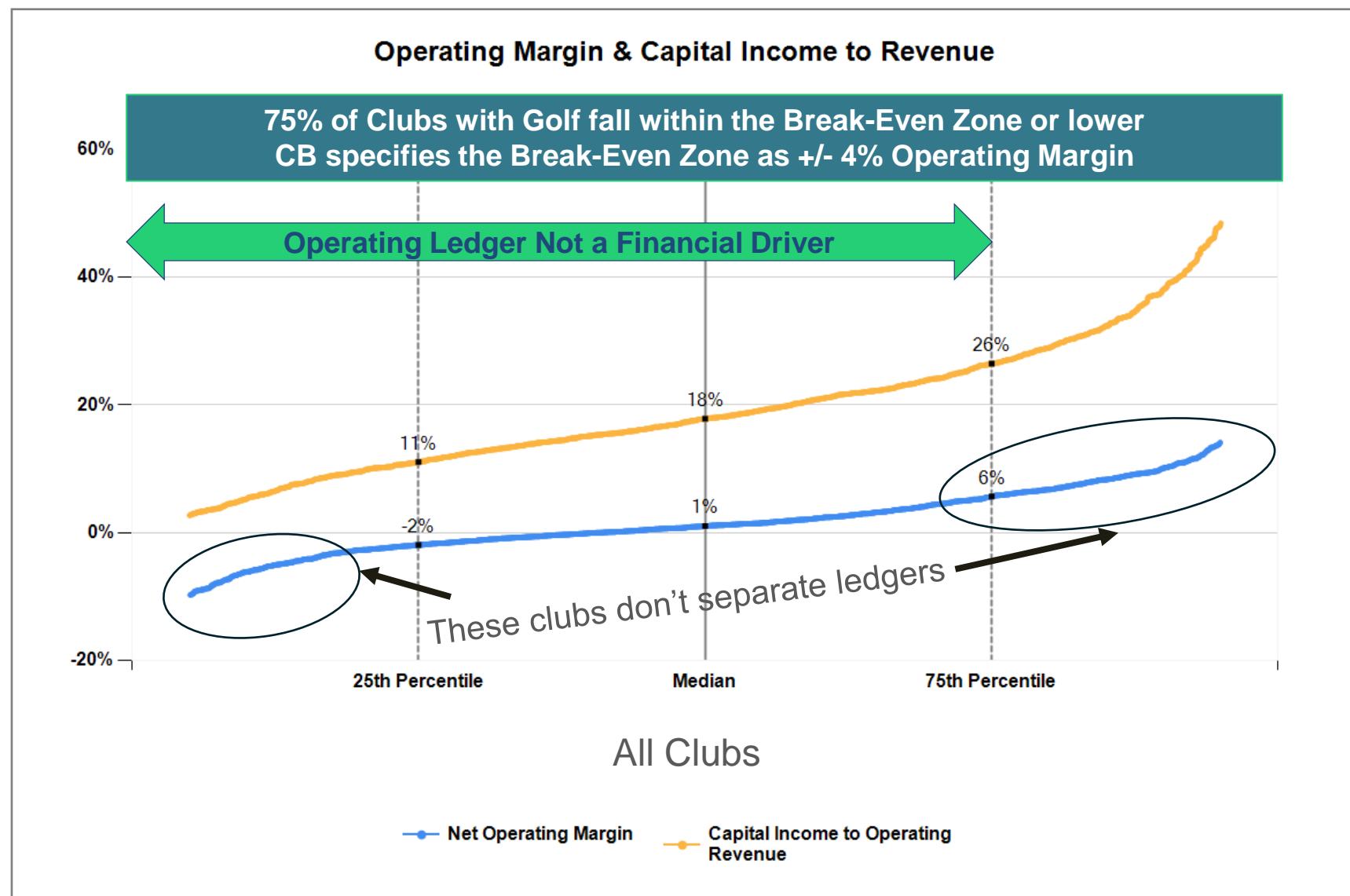
Total operating revenue is an indicator of scale. The higher the operating revenue, the greater the scale of the club (more staff, more members, more activity).

At the median, across the industry, operating revenue in the 2023 season was \$10,033,000. At the median in Florida, operating revenue was \$11,665,000, influenced by the larger residential (as evidenced in the prior demographic data) community clubs in SW/SE Florida. Those clubs tend to offer broader and deeper services and amenities for their members/residents. The standalone (non-residential) clubs in FL mirror the national distribution of operating revenue.

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>
Nationally	6.5M	10.0M	14.8M
All Florida Clubs	7.9M	12.0M	17.5M
North/Sunshine	6.9M	10.5M	12.6M
Gator	6.2M	9.7M	14.8M
Seminole	9.4M	14.3M	22.9M
Everglades	8.3M	11.5M	15.2M
FL Residential - Yes	8.7M	13.1M	18.6M
FL Residential - No	6.4M	10.5M	15.2M

- Clubs set the income statement to break-even excluding depreciation. By definition, it is the operating ledger
- The operating ledger is the vehicle for delivering services and amenities to members. It is consumed every year by members enjoying the club. It is NOT a financial driver
- Capital income and investment over time IS the club's financial driver

## Understanding the Club Industry Key Success Factors



# Net Operating Margin

*FLCMAA Data Initiative  
Trial Balance Submissions to CB  
186 Clubs broken out by Region per prior slide*

From its research, CB has illuminated the important concept that the Operating Ledger is not the financial driver of a club. The purpose of the Operating Ledger is to deliver services and amenities to the members. CB's research indicates an Operating Margin of 4% or less is not a substantive financial outcome (meaning an operating margin of less than 4% will not result in substantive capital income).

As shown in the table to the right, the concept of setting a breakeven Operating Ledger permeates the industry and Florida. This is mission critical insight that must be embraced by professional staff and volunteer leaders.

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>
Nationally	-2.0%	0.9%	4.9%
All Florida Clubs	-2.4%	0.1%	2.9%
North/Sunshine	-2.0%	1.1%	2.6%
Gator	-1.9%	0.3%	4.5%
Seminole	-3.0%	-0.9%	1.5%
Everglades	-2.0%	0.7%	4.0%
FL Residential - Yes	-2.1%	0.7%	3.2%
FL Residential - No	-2.5%	-0.9%	1.7%

# Operating Dues Revenue to Operating Revenue Ratio

FLCMAA Data Initiative  
Trial Balance Submissions to CB  
186 Clubs broken out by Region per prior slide

Operating Dues revenue is the main financial driver of the Operating Ledger providing nearly 80% of the money to fund the club’s operation. Thus, the Operating Dues to Operating Revenue Ratio is a mission critical KPI for every club. The higher the ratio the less leverage the club’s operating model, the lower the ratio, then more leveraged the model. A leveraged model is problematic if there are misses on the non-dues revenue budget. In clubs with a leverage model, typically misses on non-dues revenue will result in a significant operating deficit.

Florida clubs have a higher dues ratio as residential community clubs are more member-centric experience and member-centric funding. The table to the right buttresses that point.

Clubs without golf have lower dues to revenue ratios as they are less expensive to operate – golf is the most expensive amenity to operate demanding a higher dues ratio in clubs with golf.

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>
Nationally	44%	50%	57%
All Florida Clubs	49%	56%	62%
North/Sunshine	41%	47%	51%
Gator	40%	52%	57%
Seminole	52%	57%	62%
Everglades	53%	56%	61%
FL Residential - Yes	53%	57%	62%
FL Residential - No	41%	47%	57%



# Operating Dues Increases, 2023 vs. 2022

FLCMAA Data Initiative  
Trial Balance Submissions to CB  
186 Clubs broken out by Region per prior slide

The table on the right presents the distribution of the quartile breakpoints for the year-over-year increase in operating dues for the full membership category. Nationally, operating dues at the median increased by 9.5% from 2022 to 2023, which 1.5 percentage points less than the Florida median. From 2021 to 2022, the national median operating dues increase was 6.5%.

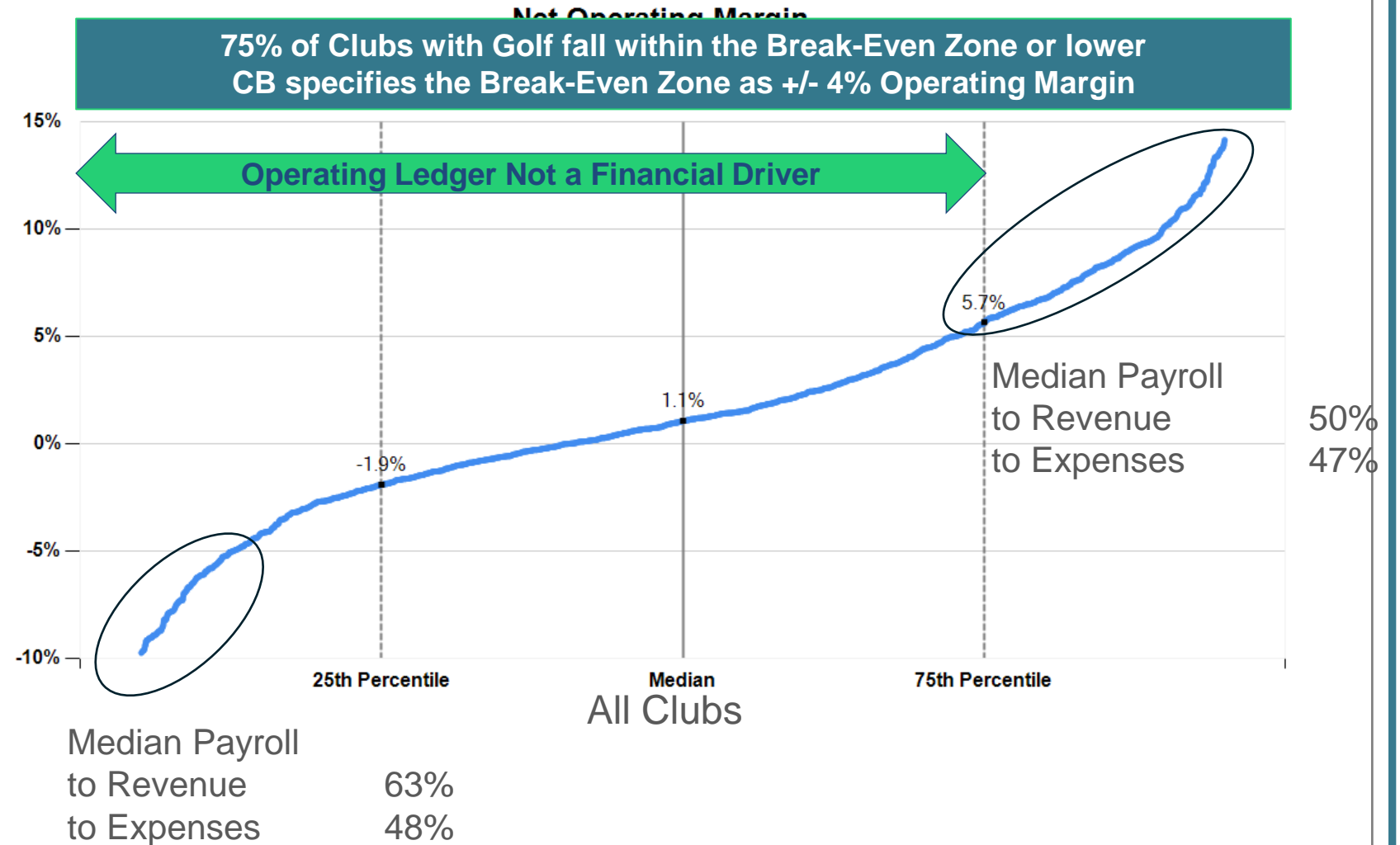
- Florida – Median Operating Dues Increases
- 2022 to 2023: 8.0%
  - 2023 to 2024: 11.1%
  - 2024 to 2025: 7.0% (recent CB survey, see third section of this report at slide 26 )

Further in the report the results from the recent CB industry-wide survey of dues increases for 2025 will be presented. As indicated above, the median projected increase for 2025 for Florida Clubs participating in that survey is 7%.

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>
Nationally	6.0%	9.5%	13.4%
All Florida Clubs	8.3%	11.1%	16.7%
North/Sunshine	9.7%	12.1%	16.7%
Gator	4.7%	9.3%	14.2%
Seminole	9.2%	11.9%	18.1%
Everglades	7.7%	10.8%	15.1%
FL Residential - Yes	7.7%	10.9%	16.7%
FL Residential - No	9.5%	11.9%	15.3%

# Understanding the Club Industry Key Success Factors

- Clubs set the income statement to break-even excluding depreciation. By definition, it is the operating ledger
- The operating ledger is the vehicle for delivering services and amenities to members. It is consumed every year by members enjoying the club. It is NOT a financial driver
- Capital income and investment over time IS the club's financial driver



# Total Payroll to Operating Expense Ratio

FLCMAA Data Initiative  
Trial Balance Submissions to CB  
186 Clubs broken out by Region per prior slide

The Total Payroll to Operating Expense Ratio is the club's total salaries and wages, including payroll taxes and benefits, divided by its operating revenue. This is one of the most important ratios for managers and boards to understand and measure. Ultimately, three critical parameters intersect in this ratio – financial results, operating effectiveness, and member satisfaction. Expense is used as a means of removing choices around Operating Margin from the analysis (details available but beyond scope of this exercise, please contact CB).

The table shows commonality at the median and 75th percentile across the industry, FL, and residential vs. non-residential clubs by a few percentage points. Though payroll continues to be a challenge and an increasing expense, this ratio has remained consistent at the median over the past decade (excluding the year of the pandemic.) Certain areas, i.e. the Seminole region, that are member-centric, “high-service” which can be seen in the higher ratios at all quartile breakpoints.

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>
Nationally	55%	58%	61%
All Florida Clubs	53%	56%	59%
North/Sunshine	54%	57%	58%
Gator	52%	55%	57%
Seminole	54%	58%	60%
Everglades	51%	55%	59%
FL Residential - Yes	53%	56%	59%
FL Residential - No	53%	56%	58%

# The F&B Subsidy:

## Net F&B Surplus/Deficit as a % of Dues Rev.

FLCMAA Data Initiative  
Trial Balance Submissions to CB  
186 Clubs broken out by Region per prior slide

This metric quantifies the amount of F&B expense that is subsidized by dues. A higher subsidy indicates a club spreading the non-COGs costs of F&B more equally amongst all members while a lower subsidy indicates a choice to have the higher users of F&B disproportionately cover the non-COGs cost of F&B. F&B financial outcomes are one of the most problematic, misunderstood aspects of the private club financial model. A deficit is not indicative of “something wrong.” It is mainly an indicator of how a club chooses to cover the non-COGs costs of F&B.

Florida clubs, treat F&B more as an amenity and choose to spread the costs of operating F&B through dues subsidies more than clubs in other parts of the country.

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>
Nationally	-18%	-12%	-6%
All Florida Clubs	-22%	-17%	-12%
North/Sunshine	-15%	-10%	-7%
Gator	-20%	-14%	-8%
Seminole	-28%	-19%	-13%
Everglades	-19%	-16%	-12%
FL Residential - Yes	-22%	-17%	-12%
FL Residential - No	-26%	-18%	-12%

# Net Available Capital Ratio (Net AC Ratio)

FLCMAA Data Initiative  
Trial Balance Submissions to CB  
186 Clubs broken out by Region per prior slide

Net Available Capital is the amount of money available for capital investment, debt reduction or increasing cash reserves after accounting for the net operating result, lease payments and interest expense. Consistently strong Net Available Capital has a cumulative positive effect on a club by allowing continuous investment in the club. Consistently weak Net Available Capital has a negative effect over time, manifesting as outdated and poorly maintained facilities and amenities and potentially declining Net Worth.

Club Benchmarking recommends that ideally, clubs have a Net Available Capital ratio greater than 20%. Across Florida, more than 50% of clubs surpass the 20% Net Available Capital ratio resulting in healthier capital engines than industry at large. That is a result of the significant capital income necessary to complete the significant investment projects that have been occurring in Florida over the last several years.

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>
Nationally	11%	18%	25%
All Florida Clubs	16%	23%	32%
North/Sunshine	18%	21%	24%
Gator	17%	21%	30%
Seminole	17%	24%	31%
Everglades	14%	24%	36%
FL Residential - Yes	13%	23%	31%
FL Residential - No	18%	23%	31%



# Net Property, Plant & Equipment to Gross PPE

FLCMAA Data Initiative  
Trial Balance Submissions to CB  
186 Clubs broken out by Region per prior slide

Net Property Plant and Equipment to Gross Property Plant and Equipment is the Net Book Value of a club's fixed assets (after depreciation – aka Book Value) divided by the total original cost of the assets. The Net to Gross PP&E ratio is a critical metric as it represents about 74% of the average club's assets (what the club owns). This metric is a quick indicator of how well a club is maintaining its physical assets. CB believes clubs should aim for a ratio in the 55% range. The ratio will oscillate every year. Ideally it oscillates above 50%. Oscillation represents the impact of depreciation versus capital investment. Depreciation lowers the Net to Gross Ratio; Capital Investment increases the ratio.

Florida clubs, at the median, have a Net to Gross Ratio 9 percentage points higher than the national median. That significant difference is directly related to the prior Net Available Capital ratio and the ability of FL clubs to drive capital income.

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>
Nationally	39%	48%	58%
All Florida Clubs	50%	57%	70%

North/Sunshine	51%	54%	59%
Gator	39%	51%	59%
Seminole	50%	57%	68%
Everglades	53%	61%	71%

FL Residential - Yes	50%	57%	68%
FL Residential - No	49%	58%	70%

# Net Worth Over Time

FLCMAA Data Initiative  
Trial Balance Submissions to CB  
186 Clubs broken out by Region per prior slide

Net Worth Over Time (NWOT) measures the change in Net Worth (aka unrestricted net assets, member’s equity, book value) over a specified period of time. CB has been tracking NWOT since 2006 across the industry. Ultimately, it is a measuring of cumulative capital income minus cumulative depreciation and interest expense over time, given, as show previously, clubs operate at breakeven. NWOT is the most important financial metric.

Florida clubs have a higher CAGR (compounded annual growth rate) compared to the industry nationally. CB recommends the volunteer leadership, and the professional management team embrace understanding and growing Net Worth Over Time.

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>	Count
Nationally	0.7%	3.5%	6.1%	1,533
All Florida Clubs	2.2%	4.6%	8.7%	114
North/Sunshine	2.9%	8.0%	17.3%	8
Gator	2.0%	4.6%	10.7%	16
Seminole	2.5%	4.4%	6.6%	47
Everglades	2.5%	4.7%	9.7%	43
FL Residential - Yes	1.9%	4.4%	8.9%	84
FL Residential - No	3.9%	5.4%	6.8%	30

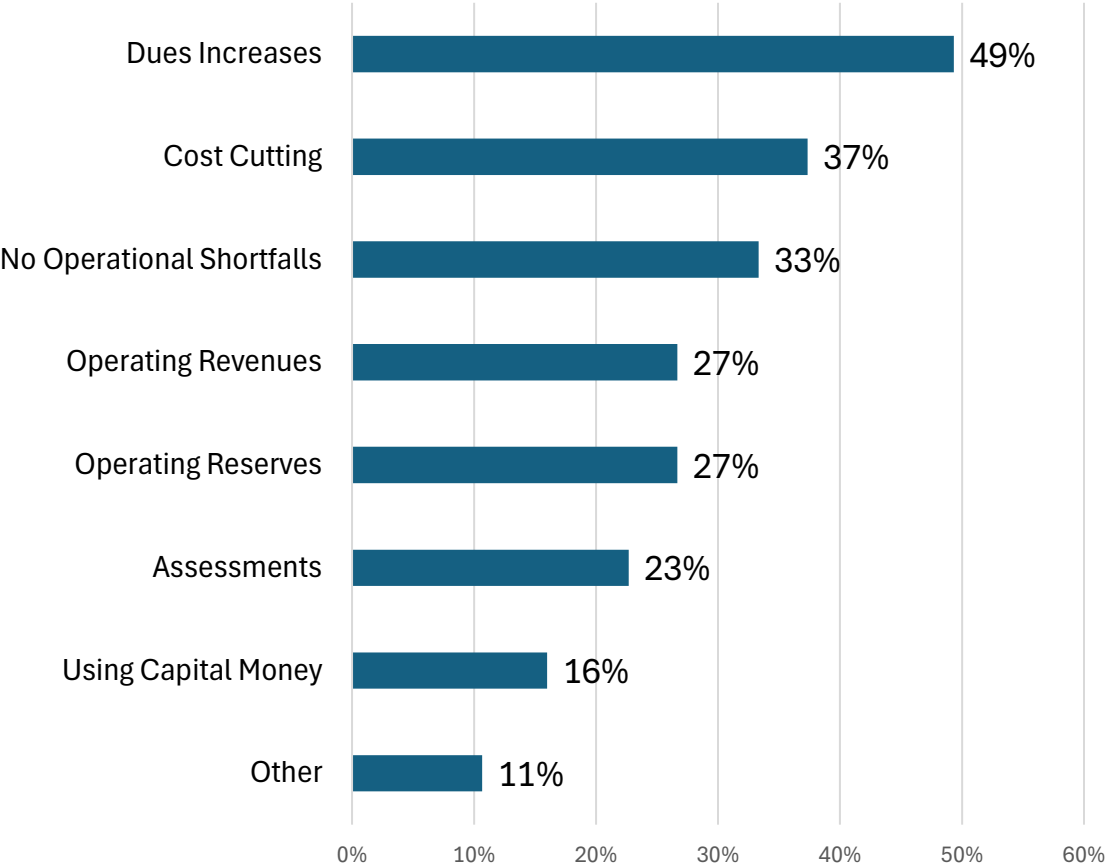




# FLCMAA Chapter Survey Non-Financial Survey Results

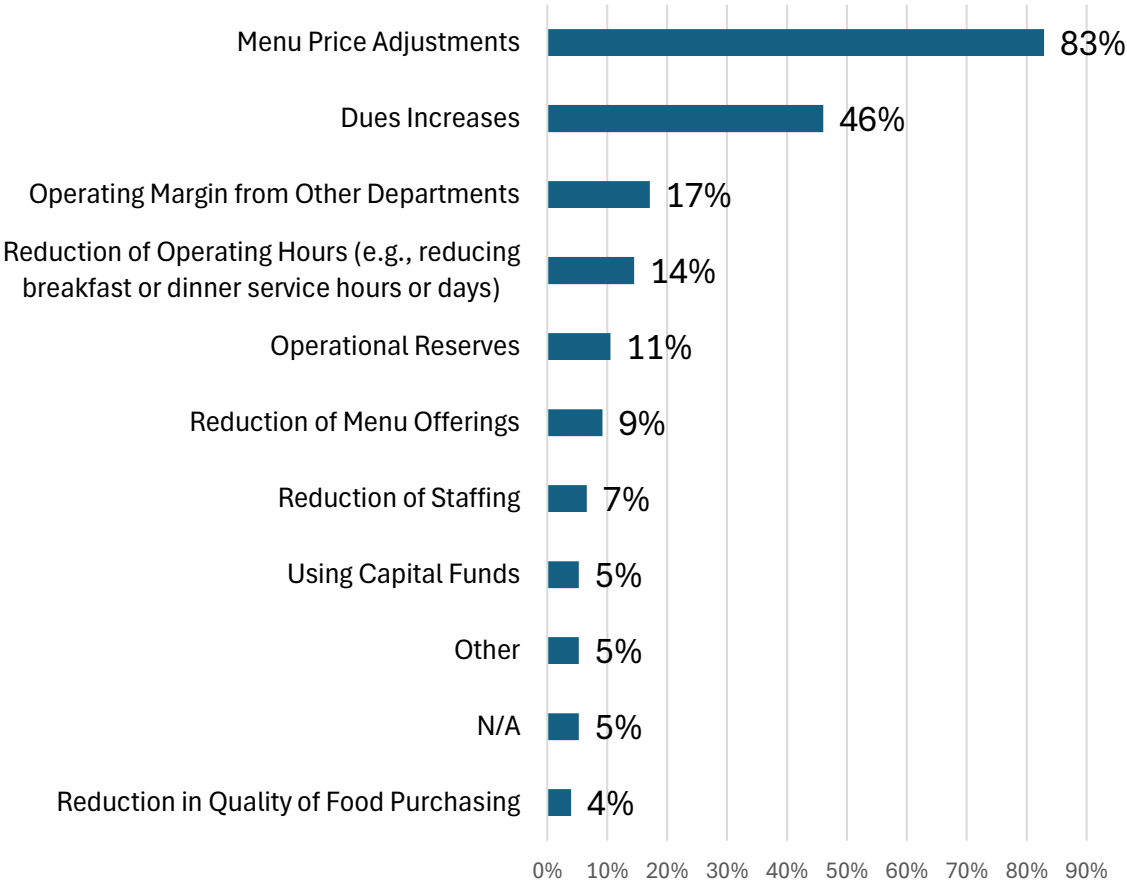


How are overall operating shortfalls funded?



75 Responses

In fiscal year 2023, how were unexpected increases in food and beverage expenses funded?

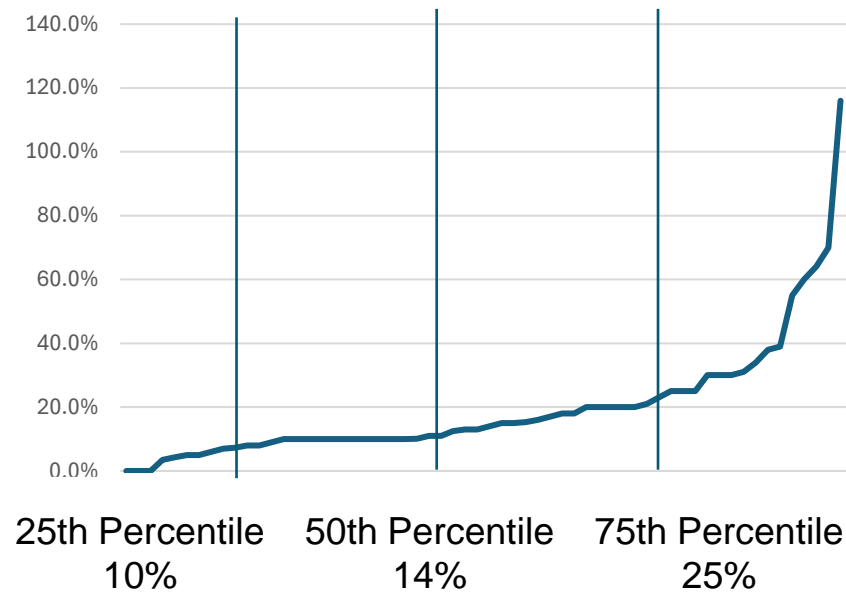


75 Responses

# Insurance Premiums

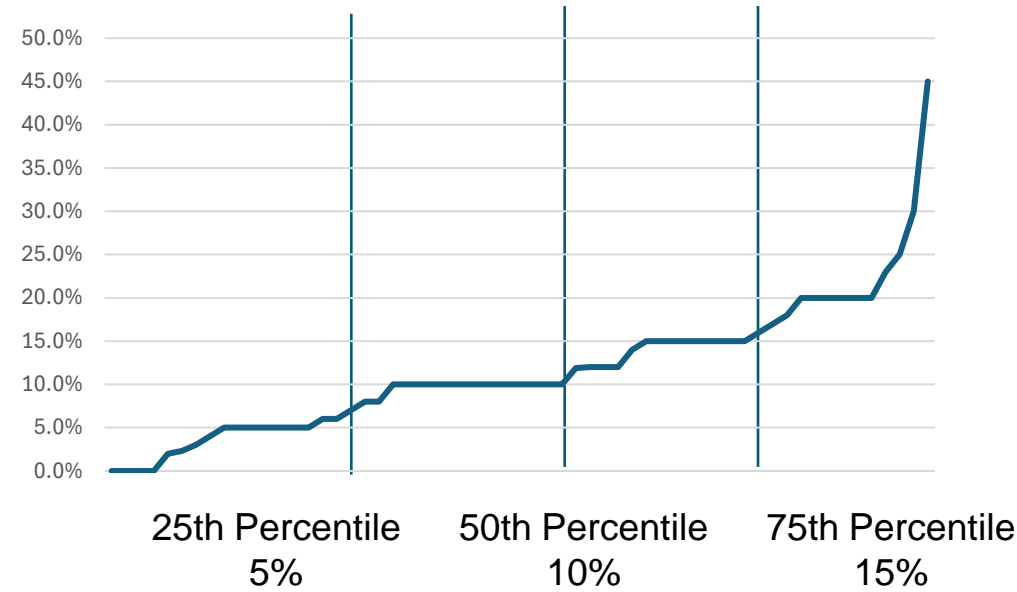
FLCMAA Data Initiative  
Survey Data

What was your property insurance premium increase from 2023 into 2024?



59 Responses

What premium increase do you anticipate for 2025?



59 Responses

Average	2024 vs. 2023	Projected 2025 vs. 2024
North/Sunshine (6)	14%	14%
Gator (7)	40%	11%
Seminole (20)	19%	11%
Everglades (26)	17%	12%
FL Residential – Yes (44)	21%	13%
FL Residential – No (15)	16%	9%



# Capital Investment

What was your total capital investment (obligatory and aspirational) in the following fiscal years:

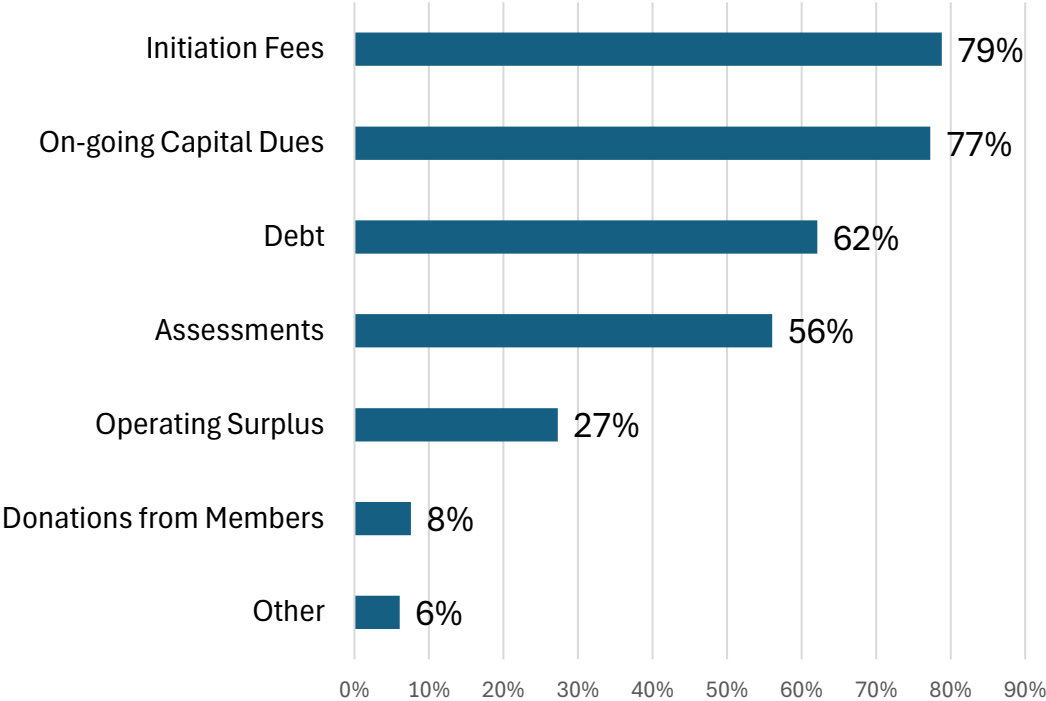
FLCMAA Data Initiative  
Survey Data

Year (count)	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>
2020 (54)	\$316,712	\$846,825	\$3,700,000
2021 (56)	\$479,037	\$1,200,000	\$2,150,000
2022 (57)	\$516,500	\$1,389,244	\$2,847,886
2023 (58)	\$1,101,904	\$2,256,003	\$4,057,250
Estimated 2024 (62)	\$950,000	\$1,900,000	\$4,493,814
Anticipated 2025 (58)	\$910,065	\$1,600,000	\$3,682,504
Anticipated Over the next 5 years (59)	\$6,700,000	\$14,877,213	\$25,000,000
Anticipated Over the next 10 years (57)	\$15,000,000	\$25,000,000	\$50,000,000

# Funding Capital Projects

FLCMAA Data Initiative  
Survey Data

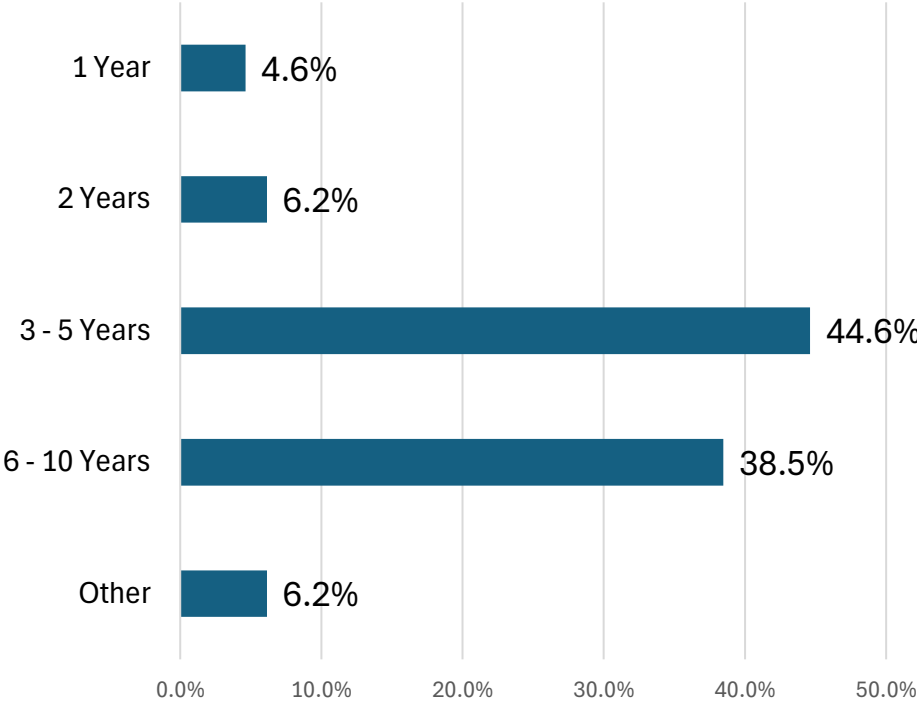
How are you funding current major capital projects?



66 Responses

Just under 80% of respondents are planning to fund their capital projects through initiation fees and on-going capital dues.

How many years in advance are you planning for future capital projects and master planning?



65 Responses

# Funding Capital Projects

FLCMAA Data Initiative  
Survey Data

Do you have an up-to-date, comprehensive capital plan that includes replacement costs, projected useful life and projected end-of-life by asset line item?

 YES

76%

NO 

24%

66 Responses

Do you feel like the Club has a good grasp on funding its capital needs?

 YES

78%

NO 

22%

66 Responses

Though 76% of respondents have an up-to-date asset evaluation and feel they have a good grasp on funding capital needs, the key themes of emerging challenges are clubs' fear about funding future projects and handling rising costs.

# Capital Projects

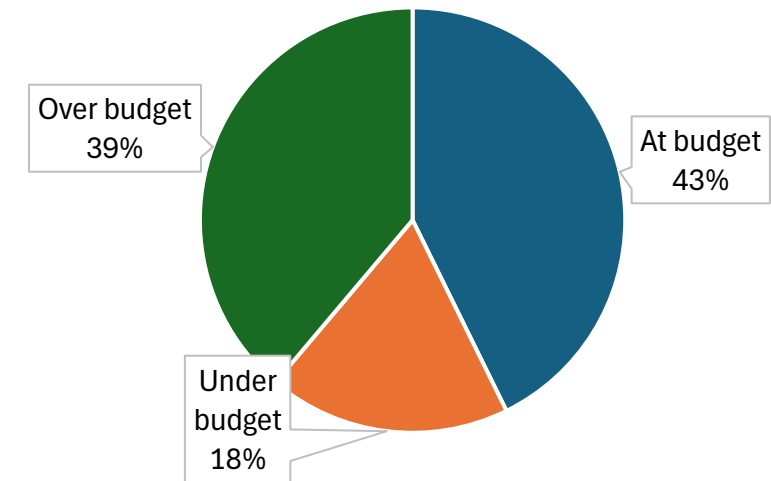
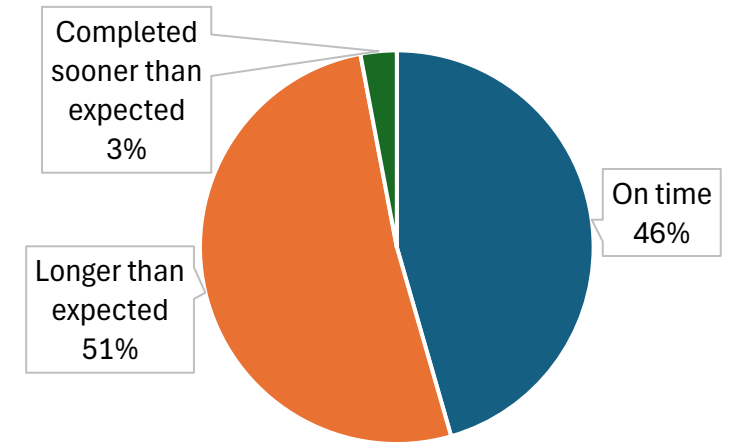
FLCMAA Data Initiative  
Survey Data

51% (33 clubs) have completed a major capital project(s) in fiscal year 2023

## Project Details:

- Golf Course Renovation/Practice Facilities – 11 Clubs
- Clubhouse Refresh/Obligatory – 9 Clubs
- Racquets Renovation – 7 Clubs
- Community Projects – 6 Clubs
- Dining Room Improvements – 4 Clubs
- Golf Maintenance Facilities – 2 Clubs
- Beach Club Renovations – 2 Clubs
- Aquatics Expansion – 2 Club
- Fitness/Wellness Renovation – 1 Club
- Golf Shop Expansion – 1 Club

Project(s) completed in 2023 come were:



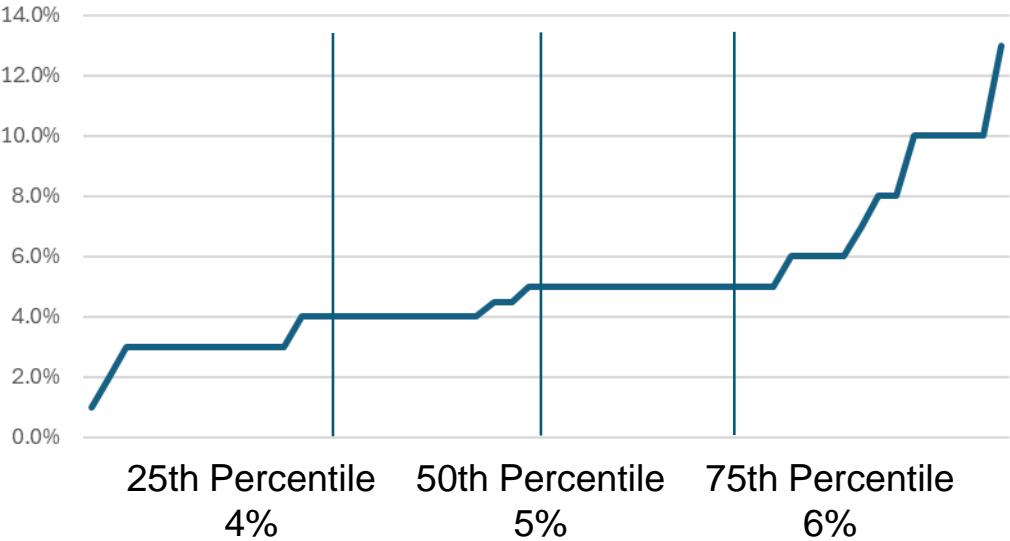
# Hourly Wage Increases

FLCMAA Data Initiative  
Survey Data

What percentage is/was the average hourly wage increase at your club for the following fiscal years:

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>	Count
2022 to 2023	3%	5%	8%	55
2023 to 2024	4%	5%	6%	55
Anticipated Increase 2024 to 2025	4%	5%	6%	55

Hourly Wage Anticipated Increase from 2024 to 2025  
All Responses



Chapter (count)	50 <sup>th</sup>
North/Sunshine (5)	4%
Gator (6)	3%
Seminole (19)	5%
Everglades (25)	5%



# Salary Wage Increases

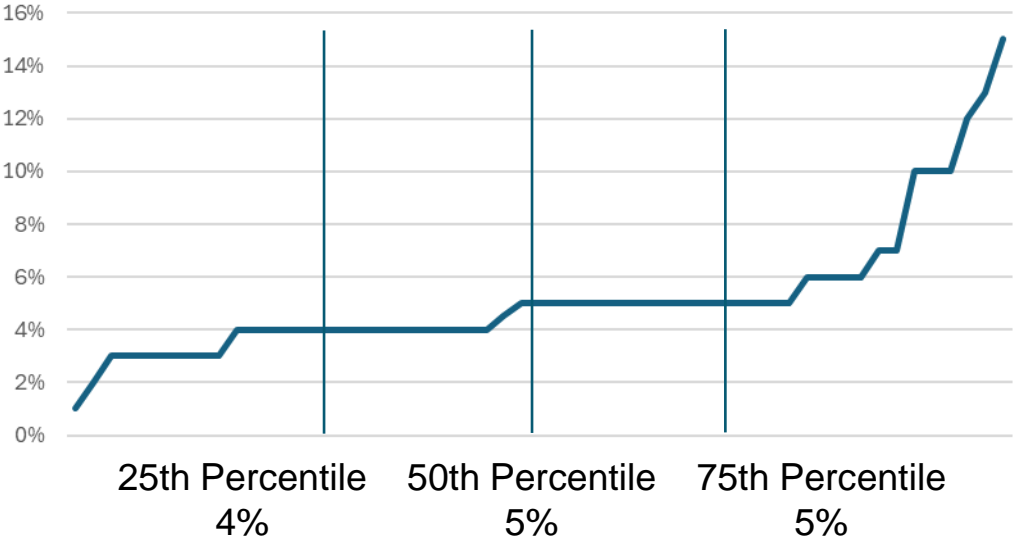
FLCMAA Data Initiative  
Survey Data

What percentage is/was the average salary wage increase at your club for the following fiscal years:

	25 <sup>th</sup>	50 <sup>th</sup>	75 <sup>th</sup>	Count
2022 to 2023	3%	5%	7%	55
2023 to 2024	4%	5%	8%	55
Anticipated Increase 2024 to 2025	4%	5%	5%	55

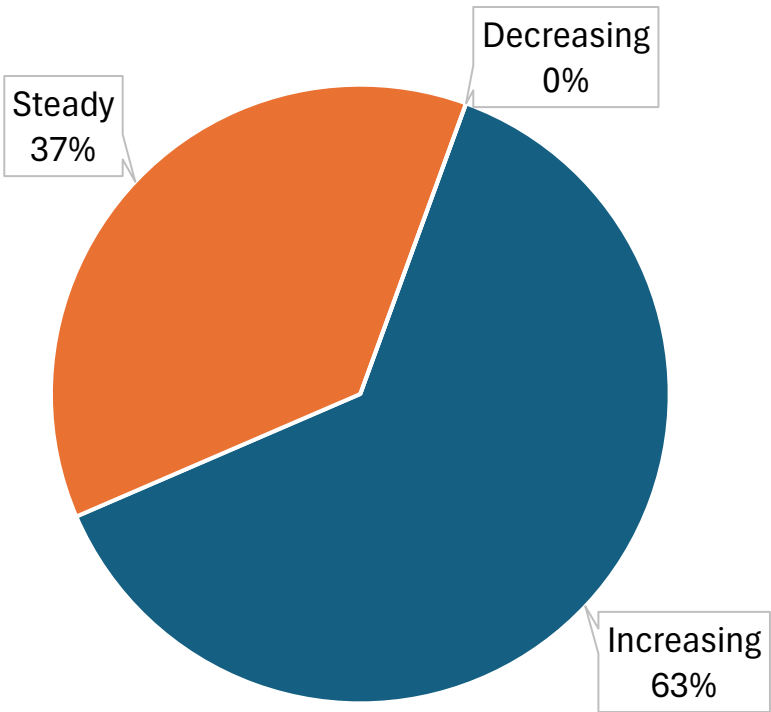
Salary Wage Anticipated Increase from 2024 to 2025

All Responses



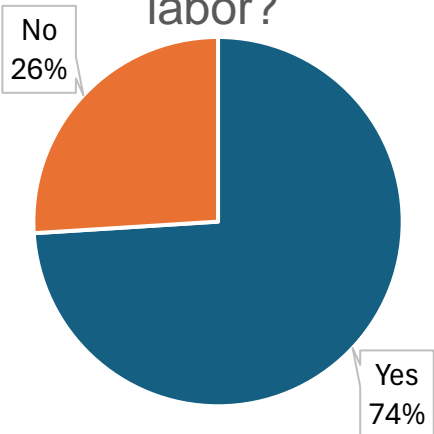
Chapter (count)	50 <sup>th</sup>
North/Sunshine (5)	4%
Gator (6)	3%
Seminole (19)	4%
Everglades (25)	5%

Over the last three years, how has your headcount changed:

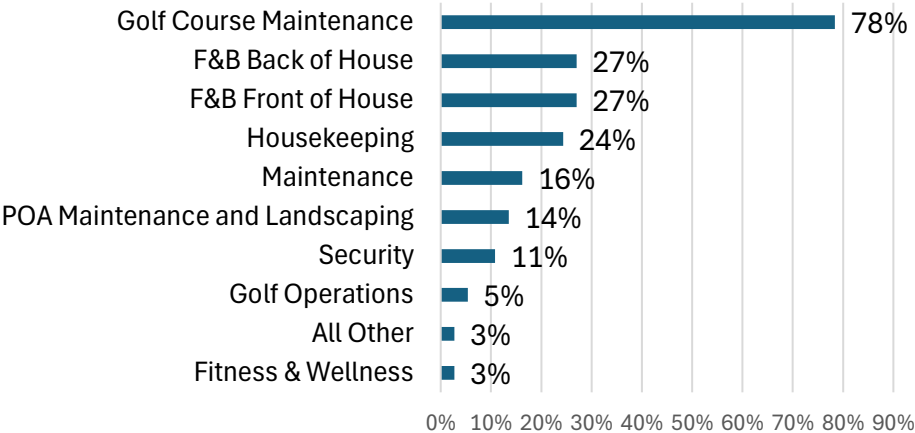


54 Responses

Do you use temporary, or agency staffed labor?



For which departments?



37 Responses

Describe the club's most significant challenges over the last 12 months:

- **Renovation and Development Challenges** - Club facing significant hurdles related to renovating its facilities, with concerns about cost and timeliness of projects.
- **Inflation and Rising Costs** - Increasing prices for food, beverages, labor, and operational expenses are prominent issues, compounded by inflation and fuel charges.
- **Staffing and Labor Market Difficulties** - There is a notable struggle to attract and retain qualified staff, exacerbated by a competitive labor market and labor shortages. Clubs have seen an increase in reliance on international employees.
- **Board Governance and Management Changes** – Clubs are experiencing management turnover and governance challenges, with issues around board dynamics, governance versus operations, and ensuring members understand board roles.

# Challenges (continued)

*FLCMAA Data Initiative  
Survey Data*

Describe the club's most significant challenges over the last 12 months:

- **Membership Dynamics and Growth** - Balancing member satisfaction, managing waitlists, and addressing demographic changes in membership are ongoing challenges.
- **Financial Planning and Capital Projects** - The need for a disciplined approach to capital planning and project execution is emphasized, alongside discussions about funding options for future projects.
- **Club Culture and Member Behavior** - Maintaining a strong club culture and addressing member behavior are critical, particularly in dealing with disciplinary actions and reinforcing community standards.
- **Technology and Security Concerns** - Addressing security breaches and updating technology have raised concerns about safety and member perceptions of service quality.

Describe key trends emerging at your club:

- **Younger Membership** - There is a clear trend towards younger members who are more engaged and utilize club amenities at higher levels compared to older, departing members. This shift brings increased demands for expanded amenities and experiences.
- **Increased Participation in Activities** - There is a notable growth in interest for programs like sailing, pickleball, bocce, and casual dining. Pickleball, in particular, is experiencing unprecedented growth and popularity among members.
- **Food and Beverage Support** - There is strong support for enhanced food and beverage offerings, leading to minimal financial discussions at the Board level as the focus shifts to future growth.



Describe key trends emerging at your club:

- **Technology and Amenities** - There is a growing need for upgraded technology and improved member services, alongside better golf course conditions.
- **Membership Demand** - Despite rising costs, membership interest remains robust with little price sensitivity, contributing to overall increased membership.
- **Renovation and Long-Term Planning** - There is a focus on significant renovations and capital planning aimed at improving the club's facilities and offerings to enhance member satisfaction and experience.



# CB Explorer Survey: Dues and Waitlists – Florida Only Data

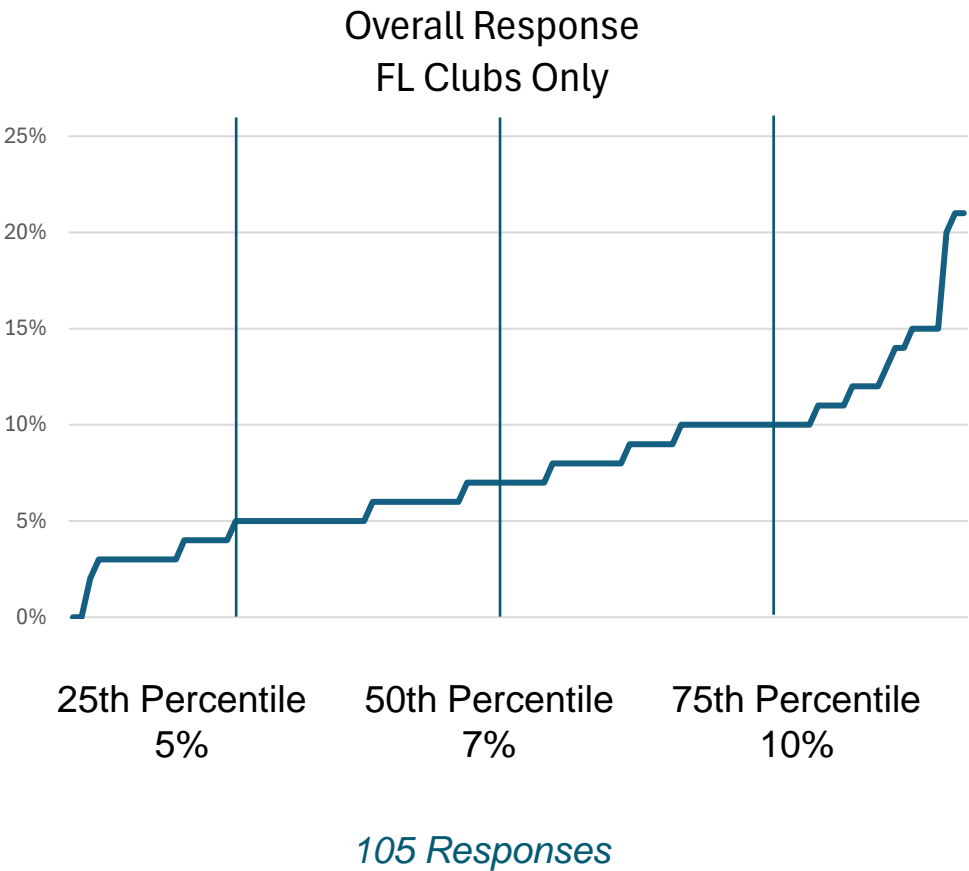
*(this was a separate survey from the  
Summer Chapter survey)*

*October 2024*

# Operating Dues Increases – FL Clubs Only

CB Explorer Survey:  
Dues and Waitlists

What is your projected or estimated operating dues increase for the next year?



Clubs with Golf (count)	Median
Yes (81)	7%
No (24)	6%

Type of Club (count)	Median
Full-Service Country Club (23)	7%
Golf-Centric or Golf Only Club (18)	8%
Residential Community Club (43)	8%
Yacht Club (16)	5%
Beach Clubs (5)	6%

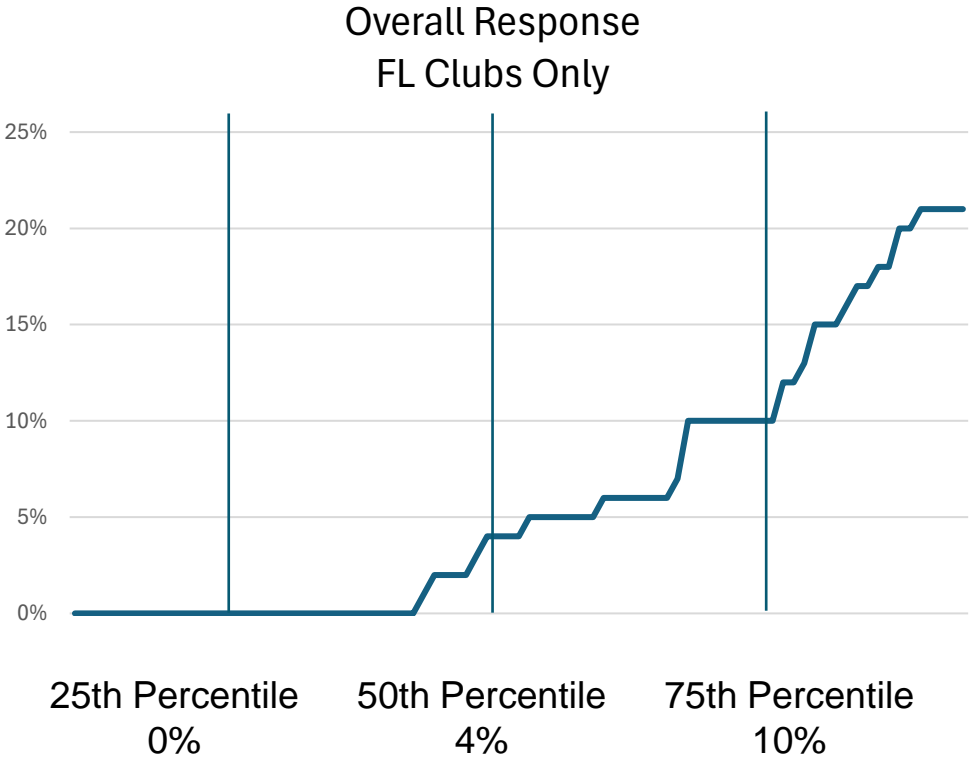
Chapter (count)	Median
North/Sunshine (14)	8%
Gator (13)	8%
Seminole (42)	6%
Everglades (36)	8%



# Capital Dues Increases – FL Clubs Only

CB Explorer Survey:  
Dues and Waitlists

What is your projected or estimated capital dues increase for the next year?



85 Responses

Clubs with Golf (count)	Median
Yes (68)	5%
No (17)	0%

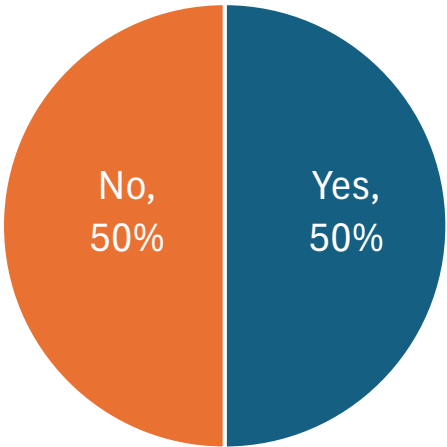
Type of Club (count)	Median
Full-Service Country Club (20)	3%
Golf-Centric or Golf Only Club (13)	2%
Residential Community Club (37)	5%
Yacht Club (10)	0%
Beach Clubs (5)	5%

Chapter (count)	Median
North/Sunshine (14)	6%
Gator (11)	0%
Seminole (29)	3%
Everglades (31)	5%

# Waitlist – FL Clubs Only

CB Explorer Survey:  
Dues and Waitlists

Are you currently on an entry or new member waitlist?



104 Responses

Clubs with Golf (count)	Yes	No
Yes (80)	49%	51%
No (24)	54%	46%

Chapter (count)	Yes	No
Full-Service Country Club (22)	68%	32%
Golf-Centric or Golf Only Club (18)	72%	28%
Residential Community Club (43)	30%	70%
Yacht Club (16)	44%	56%
Beach Club (5)	80%	20%

Chapter (count)	Yes	No
North/Sunshine (15)	40%	60%
Gator (13)	54%	46%
Seminole (42)	60%	40%
Everglades (34)	41%	59%





# Thank You!

Our mission is to foster healthier clubs, more strategic Boards  
and more empowered managers by elevating fact over opinion.

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