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SPHM
HOSPITALITY

GOLF



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Series 8000

Golf

Subject: Golf Tee Sheet Reconciliation

A-8001

A. Policy. It is the policy of the club that a daily reconciliation of golf revenues by category be made by comparing the completed tee sheet to daily revenues.

B. Discussion

1. The tee sheet maintained by golf shop staff is the key control document for golf revenues and must be maintained accurately and legibly by the golf shop staff.
2. A daily tee sheet reconciliation is made by the Accounting Office to verify and prove all golf revenues.

C. Procedures

1. Tee Times

- a. Member tee times are accepted in accordance with the provisions set forth in their membership class and spelled out in [Advance Tee Times].
- b. Reciprocal tee times are accepted in accordance with individual [Reciprocal Agreements].
2. Member Account Number. In all cases, the member or reciprocal member's account number must be noted on the tee sheet. This number must be taken when the tee time is made.
3. Guests. Guest names for all players in a group must also be noted on the tee sheet. This information must be obtained prior to the group's teeing off.
4. Proper Documentation. The golf shop staff must obtain the following documentation from all members and reciprocal members:

- a. Member name.
- b. Member account number.
- c. Membership class or reciprocal.
- d. Guest name(s).

5. Golf Shop Notations. The golf shop staff must note any of the following on the tee sheet for each group:
 - a. Walkers.
 - b. 9 or 18 holes.
 - c. No shows

d. Categories of play:

- (1) Men Golf Member.
- (2) Women Golf Member.
- (3) Accompanied Guest.
- (4) Unaccompanied Guest.
- (5) Junior.
- (6) Reciprocal.
- (7) Outings (Monday or mini, based upon outing fee).
- (8) PGA/Employee/Other (note which).
- (9) Other desired categories.

6. End-of-Day Process

- a. Rounds will be totaled by the categories of play and entered on the Daily Report of Golf Rounds, SPHM Form 220:
- b. The completed Daily Report of Golf Rounds will be submitted to the Accounting Department with the daily reports package.

D. Responsibilities

- 1. It is the responsibility of the Head Golf Professional to ensure:
 - a. that all information is captured and accurately recorded on the tee sheet and the Daily Report of Golf Rounds,
 - b. that the revenue computed from the tee sheet be reconciled to the daily sales report, and
 - c. that any variances in closing revenues are reconciled as part of closing the day's business.
- 2. It is the responsibility of the Controller to ensure that the Accounting Office compares the results to the end-of-day sales reports generated by the POS system. Variances will be investigated and resolved.

Subject: Golf Event P&L's

A-8002

A. Policy. It is the policy of the club that club-sponsored golf events be budgeted for using event profit and loss statements (P&L's).

B. Discussion

1. On an ongoing basis the club puts on events for its members and their guests. These events, usually in the golf and activities areas, are put on for the benefit of members and the club will usually price these events only to cover actual costs.
2. Given that these events are priced at cost instead of the normal markups, it is essential that all revenues and expenses associated with the event be closely budgeted and tracked.
3. It is also important that all revenues and expenses be charged to the proper general ledger accounts and that the Controller be made aware of all accounting details prior to the event.
4. Finally, to ensure the club meets its operating budget, it is important that we compare actual revenues and expenses to the budget for the event. This allows us to learn from our experience and to put on better events in the future.

C. Procedures

1. When the Head Golf Professional starts planning a golf event, he will use the Golf Event Profit and Loss, SPHM Form 217, to specify all revenue sources and expected expenditures associated with the event.
 - a. Food and Beverage cost estimates will be obtained from the Dining Services or Catering Manager based upon planned functions and selected menus.
 - b. The Dining Services or Catering Manager will also provide food and beverage labor cost estimates for the event.
2. Once the budget for the event has been established, the Head Golf Professional will distribute copies of the Event P&L to the Controller, General Manager, Clubhouse Manager, and Dining Services or Catering Manager.
3. Upon completion of the event, the Head Golf Professional will complete the actual revenues and expenses column of the form and provide copies to the same individuals outlined in the previous paragraph.
4. Completed Golf Event P&L's will be filed for future reference. Since many events are recurring, the information on the P&L will be invaluable in planning future events.

Subject: Lessons/Clinics Given by the Professional Staff

A-8003

A. Policy. It is the policy of the club that the Golf Professional Staffs may give lessons and clinics to members and guests and receive up to the full amount of the income.

B. Discussion

1. Golf lessons and clinics are charged to members' accounts throughout the month as they occur.
2. After the Accounting Office completes the member billing each month, a list is given to the Head Golf Professional for the purposes of verifying which professional receives which income for lessons/clinics given.
3. On the next pay period after receiving the verified lists, the Accounting Office will pay each professional that portion of the lesson/clinic income stipulated by the Head Golf Professional, less withholding taxes. Payment for lessons and clinics will be by a separate check.

Subject: Regripping/Club Repair

A-8004

A. Policy. It is the policy of the club that the Golf Professional Staffs may receive compensation for performing club regripping or repair.

B. Discussion

1. The golf professional staff periodically makes repairs to or replaces the grip on members' clubs.
2. The professional staff receives compensation for such repairs.
3. After the Accounting Office completes the member billing each month, a list is given to the Head Golf Professional for the purposes of verifying which professional receives which income for club repairs.
4. On the next pay period after receiving the verified list of repairs, the Accounting Office will pay each professional that portion of the repair income stipulated by the Head Golf Professional, less withholding taxes (and less the cost of repair supplies, if paid by the club). Payment for repairs will be by a separate check.

Subject: Golf Outings

A-8005

A. Policy. It is the policy of the club, with the authorization of the Board, to open the golf course for outside play from golf outings.

B. Discussion

1. Outside play is an excellent way to generate income in a private club.
2. If authorized by the Board of Directors, the golf course may be opened to outside play by means of golf outings, usually on Mondays when the club is otherwise closed.
3. The General Manager, Head Golf Professional, and Golf Course Superintendent will jointly determine which Mondays during a particular year may be opened to outside play.
4. Policies, procedures, rates, and fees have been established to govern golf outings. See [Golf Policies – Golf Outings] for more information.
5. Golf outings may be charged one inclusive price for each player with the charge being paid by one individual or organization. This price includes green fee, cart fee, prizes, and any food and beverage provided. They may also be charged on an a la carte basis for golf, cart, prizes, food, etc.
6. The club may establish a minimum number of players for Monday outings. Should the outing have less than the minimum number, they would still be billed for the minimum at the appropriate price per person.
7. Department heads involved in the outing must notify the Controller how much of the outing fee is to be allocated as revenue to the different departments.
8. A Golf Event Profit and Loss, SPM 217, will be prepared and completed for each golf outing. This is especially helpful in defining the allocation of revenues and expenses for the Controller.

Subject: Tournaments/Special Events

A-8006

- A. Policy. It is the policy of the club that tournaments and other special golf events be set up and tracked separately to ensure breakeven on the event.
- B. Discussion
 - 1. Numerous golf tournaments and special events are planned by the golf staff throughout the year.
 - 2. To ensure that such events break even, all revenues and expenses for such events will be tracked separately. The Golf Event Profit and Loss, SPHM Form 217, has been designed to assist in this process.
 - 3. The results of all tournaments and golf events held during each month will be reported on a separate schedule of the monthly operating statement with the net amount carried forward to the Income Statement.