The GCSAA By The Numbers

BY LARRY AYLWARD

EX PRES CRITICIZES ASSOCIATION'S ACCOUNTING PRACTICES, BUT, THANKFULLY, THIS STORY DOESN'T HAVE AN ENRON-LIKE ENDING

When a veteran and well-respected superintendent calls the GCSAA on the carpet for what he says are questionable accounting practices, heads are going to turn, ears are going to perk up and people are going to listen to what he has to say.

Of course, in today’s world of greedy and deceitful Enrons and WorldComs, it’s easy for most anyone to question the business practices of almost any company or organization. But certified superintendent Dennis Lyon, manager of municipal golf courses for Aurora, Colo., isn’t just anyone. He was president of GCSAA in 1989-1990 and has been a superintendent for more than 25 years. That’s why I wanted to talk to Lyon after he stated his concern that the GCSAA wasn’t following Generally Accepted Accounting Practices (GAAP) in its annual report published in Golf Course Management.

GAAP means that financial statements and financial information should be presented in a specific and generally accepted manner. Lyon says GCSAA hasn’t been doing that the past few years. And because GCSAA is dealing with superintendents — most who are capable moneykeepers but not financial wizards — he says the association needs to be presenting information in a more concise manner for all to understand.

“I’m an agronomist, not an accountant,” Lyon says. “The simpler you can make it for me to try and figure out what’s going on, the better.”

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the money it set aside for the financial re-
sure in the notes of the audited financial
statements. Arredondo says GCSAA did-
not publish the nuts-and-bolts information
in the magazine because it’s too detailed
for many members’ financial reading pre-
fers, “They’ve said they don’t want that
kind of detail [in the magazine],” he adds.

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DENNIS LYON, MANAGER OF MUNICIPAL GOLF
COURSES FOR AURORA, COLO.

Arredondo says superintendents only
needed to go to the GCSAA Web site or
call the GCSAA service center for the
detailed information. “Our members are
intelligent people, and they can person-
ally choose the way they wish to con-
sume the information,” he says.

What this boils down to is a matter
of convenience, not intelligence. The
bottom line is that many superinten-
dents probably don’t have time (or don’t
want to take the time) to go to GCSAA’s
Web site and download the detailed in-
formation or call the association to ob-
tain a hard copy of it. So they aren’t get-
ting the more in-depth report.

GCSAA hasn’t done anything wrong,
but there’s a problem here that it needs to
address on behalf of Lyon’s legitimate
complaint. GCSAA needs to find out if
it’s serving its members properly accord-
ing to this matter. It has to do with not
making them think twice while reading
the association’s financial statement. The
statement doesn’t have to read like a Dr.
Seuss book, but it has to read easily so
they can all understand. Yes, the associa-
tion’s members are intelligent. But, as
Lyon said, they’re not accountants.

I spoke to Lyon in early December,
and he said the GCSAA was going to
find ways to present the information
more clearly and conveniently, which it
did in its latest report. Thankfully, this is
a story with a good ending, not one filled
with Enron- and WorldCom-like deceit.

“I feel good about it — that [the
GCSAA] listened to one of its mem-
bers,” Lyon says.

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