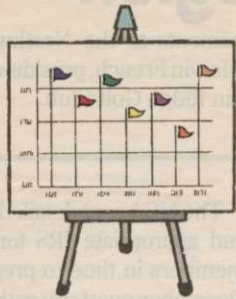


Briefs



FIRM TO FOCUS ON CAROLINAS

Gary Schaal, PGA national secretary, has formed Palmetto Golf.

The Spartanburg, S. C., firm of which Schaal is vice president will specialize in acquisition, management, consulting and development of golf properties. The group of five partners will focus on properties in North and South Carolina.

Other partners are Skip Corn, Jay Hammond and Ben Hines, all of Spartanburg, and Will Mann, Chapel Hill, N. C.

Palmetto Golf now is involved in six golf courses in the two Carolinas, acting as managers, course owners or consultants.

PGO HIRES MARKETER

The Pennsylvania Golf Course Owners has hired William C. Bowen to visit prospective member courses and meet with current members.

Bowen, who retired in 1987 after a career with Westinghouse, has done consulting assignments for Westinghouse and managed the tennis facilities at Youghioghny Country Club in White Oak, Pa. He is a graduate of the University of Pittsburgh with a degree in business.

KRAUSE A MASTER PRO

Scott F. Krause, owner/manager and head PGA professional at Muskego Lakes Country Club, in Muskego, Wis. became the 77th PGA master professional, and first from Wisconsin, among some 13,000 PGA members and apprentices.



S. Krause

Krause chose the fields of The Rules of Golf, Teaching, and Buying/Leasing of Golf Courses as his areas of study for his master's thesis. His thesis was a compete golf course valuation analysis and operational plan for an existing facility within a residential community.

Krause is a board member, co-founder and past president of the national Golf Course Association. He is also a co-founder of the Wisconsin Golf Course Association and a speaker at various golf industry conventions and seminars.

RMA HIRES ADAMS

PHOENIX, Ariz. — Becky Adams is the new director of retail at Resort Management of America (RMA), a company specializing in the operation and management of golf courses and resorts.

She will manage golf shops for Stonecreek, The Golf Club, and the Karsten Golf Course at Arizona State University. She also will coordinate retail responsibilities at other RMA projects.

Henry DeLozier, RMA president, believes hiring a director of retail to oversee more than one facility is a trend of the future. "The economic base for retail merchandising in the golf shop industry is tremendous. Adams has been a leader," he said.

Women's issues a major concern

Experts warn golf industry of shortcomings in attracting ladies

By Mark Leslie

Shifts in the workforce will "dramatically" increase the spending power of women, but the golf industry must address some major shortcomings in order to attract this huge number of potential clients, according to various experts.

Ladies Professional Golf Association President Judy Dickinson, LPGATeaching Division Director of Education Betsy Clark, professional Shirley Englehorn, Market Facts Inc. Chairman and Chief Executive Officer Verne Churchill and others agreed at Golf Summit 90 that the industry has failed to effectively draw women into the sport.

Women could bring tens of millions of dollars into golf courses' pockets if some crucial needs are met, the experts told the 600 attendees at the Palm Springs, Calif., event.

Speaking on a panel on women's golf, Dickinson said: "The U.S. is about to undergo a dramatic shift in the composition and quality of its workforce... The prediction is that two-thirds of the workforce will be women starting or returning to work. It is also projected that only 9.3 percent of all new workers will be male, white, non-Hispanic and U.S.-born men from whom traditionally nearly all our top corporate man-

agers have sprung."

She said more women will be moving up the corporate ladder. "Consequently, we believe women will not only have a larger portion of the economic pie and increased spending power, but will also have a greater political influence."

Churchill, whose firm surveyed 1,300 women golfers for the LPGA, found that though women play only 18 percent of the total rounds in the country, frequent women golfers play more, travel more and spend more than frequent male golfers.

The shortfall, he said, is that while women constitute about 40 percent of all new golfers each year, three of four new female starters have failed to stay in the sport. Whereas 4 million women have taken up golf in the last five years, he said, the net growth has been only 1.4 million because so many have dropped it.

"For the good of the game and the industry, it's important to find out why and what we can do," Churchill said.

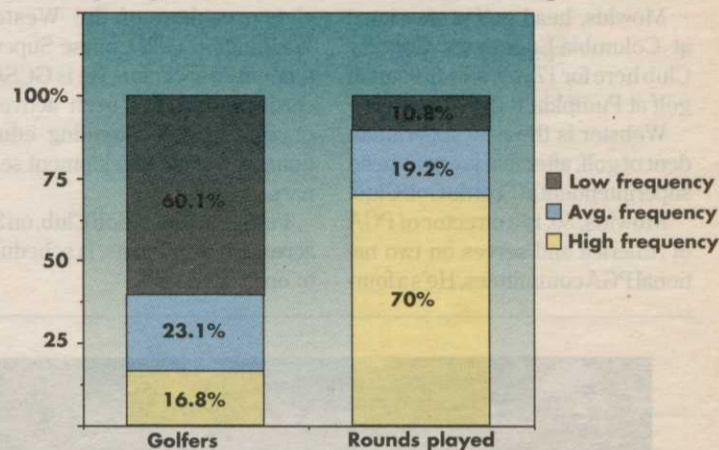
He and other panel members had their own suggestions on how to attack the problem.

Churchill recommended:

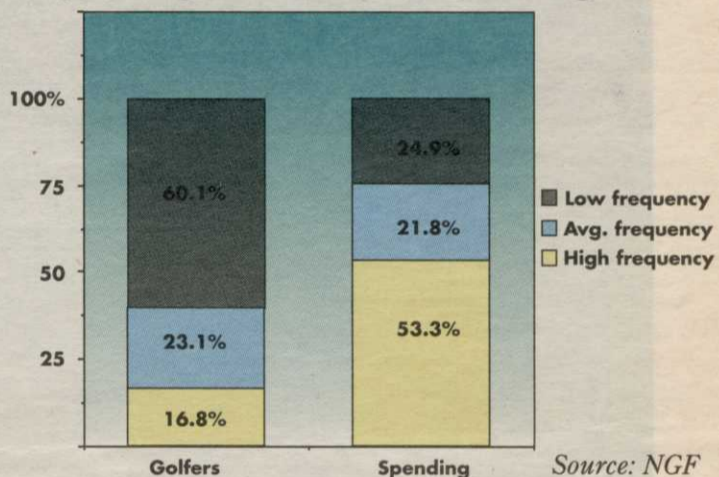
- Helping women improve their performance. "Three of five are dissatisfied with their game

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Playing habits of female U.S. golfers



Spending habits of female U.S. golfers



Source: NGF

Public course officials nationwide cited for promotional programs

JUPITER, Fla. — Public golf courses have "risen to the challenge" of promoting golf, and the National Golf Foundation has recognized 50 facilities and municipalities for those efforts.

Each facility will receive the NGF's Public Golf Achievement Award for 1990, created last year to underscore the importance of public golf to the growth and enjoyment of the game in America. Upwards of 70 percent of all rounds played are at public facilities.

NGF President and Chief Executive Officer Joseph F. Beditz said the "impetus for the new awards program has been the reports which

the foundation receives each year on how public courses are developing new and imaginative ways to promote play."

The NGF launched its awards program last June by asking member facilities to share their best promotional and operational programs.

"The submittals show that public courses have indeed risen to the challenge," Beditz said. "The reflect pride in their accomplishments and the NGF is proud to recognize them."

Arizona — The Public Golf Achievement

Continued on page 35

Most golf played at public links

Upwards of 70 percent of all golf rounds are at public facilities, according to National Golf Foundation figures.

Conscious of this swing to municipal control, the NGF has cited 50 facilities and municipalities across the United States for excellence in promoting public golf in their communities.

California, with seven, and Florida, with six, led the new Achievement Awards program.

Joseph F. Beditz, NFG president and chief executive officer, said the NGF receives reports each year on new and

Continued on page 35

U.S. Golf Properties buys Shalimar Pointe, will remodel

SHALIMAR, Fla. — U.S. Golf Properties of Nokesville, Va., has bought Shalimar Pointe Golf and Country Club. The purchase adds to the growing list of private, semi-private, and public golf courses operated by U.S. Golf Properties in Virginia, Maryland, Pennsylvania and Florida.

U.S. Golf Properties plans major renovations to the clubhouse area, including enlarging the golf professional shop, remodeling the club's food and beverage operation, new restrooms, adding lockers, and adding a parking lot and golf car storage building.

Shalimar Pointe Golf and Country Club was designed by Fingers, Dye & Shirley, of Houston. Located on Choctawhatchee Bay,

the 18-hole championship course winds through white sand dunes and tall pines.

Heading up the management team at Shalimar Pointe will be club manager Robert Intrieri, a PGA master professional with more than 20 years experience in the golf course industry. Intrieri is coming to Shalimar Pointe from Penn State Golf Club, a 36-holes facility at Pennsylvania State University in University Park, where he was director of opera-



ACQUISITIONS

tions for six years.

While at Penn State, he initiated the idea of a golf management degree between the PGA of America and Penn State, which will begin with the fall 1991 program.

Shannon Shelton, a golf professional in the Apprentice Program of the Middle Atlantic PGA, is the golf professional at Shalimar. Shelton has six years experience, the last 2 1/2 as the pro at one of U.S. Golf Properties' public courses playing over 51,000 rounds per year.

John Kennedy is greens superintendent. He has 11 years experience, the last six at Mangrove Bay Golf Course in St. Petersburg, Fla.

New Portland course brings aboard leaders in region

PORTLAND, Ore. — Jerry Mowlds and Bill Webster have accepted positions at the new Pumpkin Ridge Golf Club, a 36-hole championship facility under construction near Portland.

Mowlds, head golf professional at Columbia-Edgewater Country Club here for 17 years, is director of golf at Pumpkin Ridge.

Webster is the new superintendent of golf, after five years as head superintendent at Seattle Golf Club.

Mowlds, 50, is a director of PGA of America and serves on two national PGA committees. He's a four-

time winner of the Pacific Northwest PGA Golf Professional of the Year award, and in 1984 was named National PGA Golf Professional of the Year.

Webster, 34, recently served as vice president of the Western Washington Golf Course Superintendent Association. He is GCSAA-certified, and has been active in organizing and attending educational and crew development seminars.

Pumpkin Ridge Golf Club, on 350 acres in North Plains, is scheduled to open in the fall.

Mowlds and Webster will head operations at both 18-holes courses at Pumpkin Ridge — one public, one private. The facility will not feature an adjacent housing development, tennis courts, swimming pools, or any other of the country club accoutrements normally associated with golf courses.

"We're extremely happy to have Jerry and Bill on board. They're as excited about this project as we are. With their help, we know we will be able to follow through on our commitment to creating the finest golf facility around — one

that will help meet the demand for public and private golf in the Portland area and attract major tour-

naments to the Northwest," said Marvin French, president of Pumpkin Ridge Golf Club.

NCA

Continued from page 1

annually, according to the NCA. "We consider this a great victory," said NCA Marketing Director Legare Van Ness. "It's one of the few victories ever for tax-exempt organizations with the IRS. A lot of tax-exempt pundits said we never had a chance of getting an abatement in this case."

The NCA sent detailed guidance and appropriate IRS forms to its members in time to prepare their December quarterly estimated tax deposits.

"We're suggesting clubs get their tax attorneys' and accountants' input in filling out the forms. They're complicated and not for tax amateurs," said Van Ness.

The Supreme Court's Portland decision last summer settled a nine-year battle between the IRS and NCA involving a complex rule allowing social clubs to offset losses from selling food and beverages to non-members against income from investments.

The IRS won the case, making it a perfect 18-for-18 in tax-exempt rulings before the Supreme Court. But the IRS abatement softens the blow.

The IRS said for tax years ending before the Portland Golf Club opinion on June 21, 1990, private clubs will escape estimated tax liability if they filed a Form 990 or 990-T showing net investment income.

The IRS also ruled estimated income taxes paid in the subsequent year must at least equal the tax liability reported on Form 990-T the preceding year.

These instructions from the IRS should cancel all underpayment penalties if the club files a statement that it relied on the *Cleveland Athletic Club* decision for not making estimated tax payments.

"If clubs relied on the Cleveland decision in filing their taxes, which was favorable to writing off losses, then they should not have to pay penalties," Van Ness said.

"The IRS said if clubs submitted a statement that they relied on the Cleveland decision, they will not be assessed fines and penalties. They'd just have to pay the taxes."



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Public play

Continued from page 33

imaginative ways public courses are promoting play. These reports provide information for the selects.

The program, launched last June, asked NFG member facilities to share their best promotional and operational programs using these categories: group promotions, speed-of-play programs, instruction, tee-time reservation systems, off-peak hours promotions, course pride programs, methods of increasing capacity, course maintenance, golf shop innovations and family golf programs.

"Public facility operators have risen to the challenge of meeting increased (playing) demand while maintaining game enjoyment," Beditz said.