

ground might be helpful, but it isn't necessary.

Q. What are this person's functions?

A. He collects saleschecks from the various departments, checks department totals, verifies that a member number is on every ticket, sorts tickets into member number order and develops batch totals. He also opens the mail, processes cash received, checks extensions on all accounts payable invoices and, twice a month, collects payroll information from department heads. At the end of the month he makes any special journal entries that are necessary, such as assigning the costs of a kiddie party.

Q. How much time does this take?

A. At one of our larger clubs the man who does this job spends about six hours a day during the peak season. He spends less, of course, during the off season.

Service Is Impersonal

Q. Are there any other advantages to your system?

A. One is that the service we offer is almost completely impersonal. Because the operating group at a country club is usually a small group working together in pleasant surroundings, the employees almost invariably become very friendly. In this atmosphere, a manager just can't reach objective conclusions on work output and value of performance. On the other hand, if a processing center does not earn its money, the manager can simply switch to another service.

Q. Any more advantages, Mr. Kearns?

A. Yes, there are. Many clubs use a cycle billing system to level off the accounting workload during the peak season. This often causes complications when a member is unsure of his billing date and erroneously assumes that a particular day's charges will be applied against his minimum for another month. Under the data processing system all members are billed simultaneously as of the last day of the month.

When Are Statements Ready?

Q. How soon are monthly financial statements available to the clubs?

A. We have been getting them out between the 10th and 15th of the month following. In most cases our clubs had been receiving them at the end of the following month under their previous systems.

Q. Do you provide this same time advantage in mailing statements to the members?

A. We get the statements out by the end of the second working day after the end of the month all year round. Our clubs used to do as well during the winter months but invariably fell behind during the busy season.

Continuity Assured

Q. Usually, club officers change every year. Under this condition, wouldn't it be better for the board to have closer contact with accounting personnel than when using data processing methods?

A. No sir. I believe your point is that a new board, unfamiliar with the club's methods and procedures, should have a full time accountant available to assure continuity with the past. Accountants have a turnover rate, too, even if it is less frequent and less regular than that of club officers. And each accountant has his own techniques. On the other hand, in a data processing system the methods and procedures are locked into a computer and its program. The board can compare financial statements during the life of the system with complete assurance that all were derived on exactly the same basis. This is real continuity.

Q. One last question. Can data processing save money for my club?

A. It probably can. The cost of data processing is based directly on the amount of work done. Unless your club's accounting department has a very effective method of eliminating losses caused by the fluctuating workload, data processing will almost certainly reduce its costs. R/K Service saved one country club client \$10,000 a year.

Lucky International Lost Money

According to the sponsors of this year's Lucky International Open, played in San Francisco, the tournament showed a small loss even though attendance was greater than it had been in the two previous years the event was staged. Gross receipts amounted to \$92,584 while expenses and taxes totalled \$99,669. The prize fund amounted to more than \$56,000. However, the Easter Seal society in six counties surrounding San Francisco received \$10,000 in benefits. The money was donated to the society by Lucky Lager, the sponsoring organization.

**National Golf Day
May 25th**
