

Accounting Policies– 1000 Series

- A-1001 Accounting Policies
- A-1002 Accounting Functions
- A-1003 Controller’s Responsibilities
- A-1004 Manager’s Fiscal Responsibilities
- A-1005 Accounting Records
- A-1006 Confidentiality of Accounting Records
- A-1007 Filing Requirements for Accounting Records
- A-1008 Modification of Accounting Policy
- A-1009 Accounting Forms

General Accounting Policies – 1500 Series

- A-1501 Chart of Accounts
- A-1502 Accounting Software & Point of Sale System
- A-1503 Petty Cash Funds
- A-1504 Check Signing Authority
- A-1505 Methods of Payment
- A-1506 Bank Reconciliation
- A-1507 Pricing of Products and Services
- A-1508 Accounting Definitions
- A-1509 Expense Dictionary
- A-1510 Fixed Asset Useful Life
- A-1511 Cost of Goods Sold Analysis
- A-1512 Amortizing Expenses
- A-1513 Bank and Trade References
- A-1514 Bank Accounts
- A-1515 Contract Signing Authority

Payroll – 2000 Series

- A-2001 Timekeeping
- A-2002 Verification of Hours
- A-2003 Payroll Reports
- A-2004 Payroll Records
- A-2005 Check Preparation & Distribution
- A-2006 Payroll Corrections & Adjustments
- A-2007 Temporary or Casual Labor
- A-2008 Departmental Labor Codes
- A-2009 Direct Deposit of Paychecks
- A-2010 Incentives and Commissions
- A-2011 Employee Tips
- A-2012 Training Hours

Month End Procedures – 2500 Series

- A-2501 Payroll Accrual
- A-2502 Month End Closing Checklist
- A-2503 Trial Balance
- A-2504 Preliminary Statements
- A-2505 Final Statements
- A-2506 Monthly Review of Operating Statements

Reports – 3000 Series

- A-3001 Daily Revenue Report
- A-3002 Weekly Revenue Report
- A-3003 Month End Reports
- A-3004 Pay Period Summary Report

- A-3005 Departmental Payroll Summary Analysis
- A-3006 Master Payroll Summary Analysis
- A-3007 Abstracts of Sales
- A-3008 Aged Accounts Receivable Report
- A-3009 Report Summary

Budgeting – 3500 Series

- A-3501 Annual Club Goals
- A-3502 Annual Budgets
- A-3503 Budget Development Timeline
- A-3504 Operating Budget
- A-3505 Capital Budget
- A-3506 Tools to Beat Budget
- A-3507 Computation of Payback of Capital Asset

Purchasing – 4000 Series

- A-4001 Purchase Authority & Limits
- A-4002 Invoice Billing Addressee
- A-4003 Purchase Orders
- A-4004 Alcoholic Beverage Purchases
- A-4005 Competitive Pricing
- A-4006 Receiving
- A-4007 Expense Coding
- A-4008 Invoice Approval File
- A-4009 Storerooms and Par Stocks
- A-4010 Gifts from Vendors
- A-4011 Service Contracts
- A-4012 Use of Club Credit Cards
- A-4013 Cash on Delivery (COD)
- A-4014 Approved Vendor List
- A-4015 Purchase Rebate Programs

Inventories – 4500 Series

- A-4501 Monthly Resale Inventories
- A-4502 Monthly Consumable Supply Inventories
- A-4503 Monthly Linen Inventory
- A-4504 Quarterly China, Flatware, & Glassware Inventory
- A-4505 Annual Furniture, Fixtures, and Equipment Inventory
- A-4506 Property Management & Control
- A-4507 Departmental Property Receipts
- A-4508 Selling Assets for Salvage
- A-4509 Investigation of Inventory Discrepancies

Taxes – 5000 Series

- A-5001 Sales Tax Exemption
- A-5002 Sales Tax Collection & Remittance
- A-5003 Payroll Taxes
- A-5004 Monthly & Quarterly Withholding Reports

Benchmarks – 5500 Series

- A-5501 Benchmarking
- A-5502 Benchmarking Responsibilities
- A-5503 Benchmarking Flow Chart
- A-5504 Executive Metrics Report

Club General Policies – 6000 Series

A-6001	Adjustments
A-6002	Charge Accounts for Department Heads
A-6003	Retail Discounts for Department Heads
A-6004	Retail Discounts for Employees
A-6005	Travel Reimbursement
A-6006	Local Mileage Reimbursement
A-6007	Expense Reimbursement
A-6008	Travel and Entertainment
A-6009	Vending Machines
A-6010	Quality Assurance – Sampling
A-6011	Departmental Transfers
A-6012	Monthly Analysis of Expense Accounts
A-6013	Employee Holiday Fund
A-6014	Contractors

Member Accounting Policies – 6500 Series

A-6501	Member Billing
A-6502	Disputed Member Charges
A-6503	Delinquent Member Accounts
A-6504	Finance Charge on Delinquent Accounts
A-6505	Initiation Fees
A-6506	Member Dues
A-6507	Food Minimums
A-6508	Deferred Dues
A-6509	Reciprocal Agreements
A-6510	Member Relations
A-6511	Gift Certificates

Food & Beverage – 7000 Series

A-7001	Alcoholic Beverage Control
A-7002	Beverage Controls
A-7003	Standard Beverage Pour
A-7004	Requirement to Ring Up Sales
A-7005	Authority to Issue Food & Beverage
A-7006	Standardized Recipes
A-7007	Portion Control
A-7008	Menu Pricing – Pre-Costing
A-7009	Buffet Pricing – Post Costing
A-7010	Security of Food & Beverage Inventories
A-7011	Catered Function Beverage Control
A-7012	Banquet Event Order (BEO)
A-7013	Rolling Catering Forecast
A-7014	Catering Contracts
A-7015	Catering Deposits
A-7016	Guarantees for Catered Events
A-7017	Corkage and Plating Fees

Golf Accounting Policies – 8000 Series

A-8001	Golf Tee Sheet Reconciliation
A-8002	Golf Event P&L's
A-8003	Lessons/Clinics Given by the Professional Staff
A-8004	Regripping/Club Repair
A-8005	Golf Outings
A-8006	Tournaments/Special Events

Retail Accounting Policies – 8500 Series

A-8501	Annual Retail Buying Plan
A-8502	Merchandiser's Book
A-8503	Annual Promotional Calendar
A-8504	Ordering Merchandise
A-8505	Receiving Merchandise
A-8506	Pricing Merchandise
A-8507	Merchandise Discounts
A-8508	Merchandising, Marketing, and Selling
A-8509	Exchanges and Returns
A-8510	Return to Vendors
A-8511	Retail Sales after Closing Day's Activities
A-8512	Membership Retail Book
A-8513	Benchmarking
A-8514	Gift Certificates
A-8515	Special Orders
A-8516	Dead Stock

Internal Control – 9000 Series

A-9001	Internal Control Overview
A-9002	Audit Trail
A-9003	Accounting Forms
A-9004	Accounts Receivable (Dues & Member Charges)
A-9005	Income Controls - Golf
A-9006	Income Controls – F&B
A-9007	Income Controls - Activities
A-9008	Income Controls – Initiation Fees & Dues
A-9009	Income Controls – Retail Sales
A-9010	Cash Receipts Controls
A-9011	Check Cashing Procedures
A-9012	Payroll Controls
A-9013	Catering & Meeting Controls
A-9014	Purchasing & Receiving Controls
A-9015	Asset Management Controls
A-9016	Internal Control Problem Areas
A-9017	Internal Control Audit Checklist

Activities/Swim/Tennis Accounting Policies – 9500 Series

A-9501	Activity Event P&L's
A-9502	Lessons/Clinics Given by the Professional Staff
A-9503	Restraining Income

Accounting Forms

FM102	Expense Reimbursement
FM112	Bi-Weekly Time Sheet
FM121	Absentee Record
FM131	Authorization for Direct Deposit
FM201	Petty Cash Receipt
FM202	Daily Revenue Report
FM203	Weekly Revenue Report
FM204	Capital Asset Purchase Request
FM205	Capital Budget Request Summary
FM206	Consumable Supply Inventory
FM207	Linen Inventory Count
FM208	China Inventory Count

FM209	Flatware Inventory Count
FM210	Glassware Inventory Count
FM211	Furniture, Fixtures & Equipment Inventory
FM212	Annual FF&E Inventory Summary Report
FM213	Departmental Property Receipt
FM214	Property Transfer
FM215	Member Adjustment
FM216	Departmental Transfer
FM217	Golf Event Profit & Loss
FM218	Activity Event Profit & Loss
FM219	Liquor/Beer/Wine Inventory
FM220	Daily Report of Golf Rounds
FM221	Annual Retail Buying Plan
FM222	Pre-Cost Menu Pricing
FM223	Buffet Post-Cost Analysis
FM224	Banquet Event Order (BEO)
FM225	Rolling Catering Forecast
FM226	Catering Contract
FM227	Catering Deposit Log
FM228	Purchase Order
FM229	Pay Period Summary Report
FM230	Departmental Payroll Summary Analysis
FM231	Master Payroll Summary Analysis
FM232	Paycheck Receipt Log
FM233	Tools to Beat Budget Expense Log
FM234	Tools to Beat Budget Expense Log Summary
FM235	Controlled Forms Sign-Out
FM236	Budget Variance Analysis
FM237	Special Order Form
FM238	Check Receipt Log
FM239	Return to Vendor Form
FM240	Bank Account Reconciliation Sheet
FM241	Cashier Overage/Shortage Report
FM242	Bank Receipt Log
FM243	Check Request