



City of Greensboro

Date: January 16, 2009
To: Mitchell Johnson, City Manager
From: Internal Audit Division
Subject: Revenue Analysis for 2007-2008 / Parks & Recreation

The Internal Audit Division has performed a Revenue Analysis of various Departments throughout the City of Greensboro. Attached you will find our review report; the departmental response; and our replies to their responses. We feel that our recommendations have been sufficiently addressed as we move forward. If you have any questions or need additional information, please let us know. Thanks.

Len Lucas
Internal Audit Director

Cc: Bob Morgan, Deputy City Manager
Bonnie Kuester, Parks & Recreation Director



City of Greensboro

Date: November 4, 2008
To: Bonnie Kuester, Parks & Recreation Director
From: Internal Audit Division
Subject: Revenue Analysis for 2007-2008

Internal Audit has performed an analysis of department revenue accounts to ensure that each department is aware of significant decreases in revenue. The analysis covers the period July 1, 2007 through June 30, 2008. Attached is a spreadsheet with the accounts that have decreased by 10% or \$100,000 over the time period. An electronic copy of the spreadsheet is available upon request.

Please provide us with an explanation of the decrease in revenue for each account listed. We would appreciate your response by November 18, 2008. Thank you in advance for your cooperation. If there are any questions regarding the analysis, please call us at 373-2230.

Kimberly Strickland
Internal Auditor

Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager

Parks & Recreation Department Revenue Analysis

				2007	2007 Section Totals	2008	2008 Section Totals	\$ Difference	\$ Difference (Per Section)	% Difference	% Difference (Per Section)	Explanation of Difference
101	5010-01	7731	Contracted Tennis Fees	29.00-		0.00		(29.00)		-100.0000%		
101	5011-06	7731	Contracted Tennis Fees	2,007.30-		1,388.48-		(618.82)		-30.8285%		
101	5012-06	7731	Contracted Tennis Fees	23,083.50-		15,967.82-		(7,115.68)		-30.8258%		
101	5016-06	7731	Contracted Tennis Fees	4,014.48-		2,776.98-		(1,237.50)		-30.8259%		
101	5017-04	7731	Contracted Tennis Fees	7,940.09-		8,027.57-		87.48		1.1018%		
101	5017-05	7731	Contracted Tennis Fees	6,813.26-		11,407.80-		4,594.54		67.4353%		
101	5019-06	7731	Contracted Tennis Fees	21,076.32-	64,963.95-	14,579.32-	54,147.97-	(6,497.00)	(10,815.98)	-30.8261%	-16.6492%	
101	5019-06	7732	Volleyball Fees	905.00-		0.00		(905.00)		-100.0000%		
101	5003-01	7740	Sale Of Golf Equipment & Supplies	14,709.25-		11,033.66-		(3,675.59)		-24.9883%		
101	5004-01	7740	Sale Of Golf Equipment & Supplies	291.14-		509.80-		218.66		75.1048%		
101	5017-04	7740	Sale Of Golf Equipment & Supplies	325.44-	15,325.83-	241.68-	11,785.14-	(83.76)	(3,540.69)	-25.7375%	-23.1028%	
101	5004-01	7742	Vending Machine Commission	9,603.21-		1,886.34-		(7,716.87)		-80.3572%		
101	5005-01	7742	Vending Machine Commission	2,070.09-		2,248.41-		178.32		8.6141%		
101	5005-08	7742	Vending Machine Commission	237.18-		234.15-		(3.03)		-1.2775%		
101	5007-12	7742	Vending Machine Commission	237.36-		151.07-		(86.29)		-36.3541%		
101	5007-13	7742	Vending Machine Commission	311.89-		350.66-		38.77		12.4307%		
101	5007-14	7742	Vending Machine Commission	486.16-		504.19-		18.03		3.7087%		
101	5007-15	7742	Vending Machine Commission	1,544.01-		1,539.61-		(4.40)		-0.2850%		
101	5007-16	7742	Vending Machine Commission	692.50-		620.79-		(71.71)		-10.3552%		
101	5007-17	7742	Vending Machine Commission	814.51-		859.95-		45.44		5.5788%		
101	5007-18	7742	Vending Machine Commission	521.15-		587.60-		66.45		12.7506%		
101	5007-19	7742	Vending Machine Commission	674.51-		624.65-		(49.86)		-7.3920%		
101	5007-20	7742	Vending Machine Commission	1,173.60-		1,108.51-		(65.09)		-5.5462%		
101	5007-24	7742	Vending Machine Commission	480.91-		672.25-		191.34		39.7871%		
101	5007-25	7742	Vending Machine Commission	725.10-		595.57-		(129.53)		-17.8637%		
101	5007-26	7742	Vending Machine Commission	1,041.76-		1,150.83-		109.07		10.4698%		
101	5010-01	7742	Vending Machine Commission	366.45-		523.81-		157.36		42.9417%		
101	5011-01	7742	Vending Machine Commission	67.11-		65.59-		(1.52)		-2.2649%		
101	5012-06	7742	Vending Machine Commission	520.11-		521.01-		0.90		0.1730%		
101	5017-02	7742	Vending Machine Commission	1,216.79-		1,102.50-		(114.29)		-9.3927%		
101	5017-03	7742	Vending Machine Commission	1,302.87-		876.90-		(425.97)		-32.6947%		
101	5017-04	7742	Vending Machine Commission	1,373.40-		847.14-		(526.26)		-38.3180%		
101	5017-05	7742	Vending Machine Commission	594.95-		521.78-		(73.17)		-12.2985%		
101	5018-01	7742	Vending Machine Commission	1,780.30-		1,726.64-		(53.66)		-3.0141%		
101	5019-05	7742	Vending Machine Commission	1,285.10-		1,032.78-		(252.32)		-19.6343%		
101	5024-01	7742	Vending Machine Commission	51.91-	29,172.93-	51.47-	20,404.20-	(0.44)	(8,768.73)	-0.8476%	-30.0578%	

101	5003-01	7751	Golf Cart Rental	54,010.14-		49,610.43-		(4,399.71)		-8.1461%	
101	5017-04	7751	Golf Cart Rental	2,264.50-	56,274.64-	0.00	49,610.43-	(2,264.50)	(6,664.21)	-100.0000%	-11.8423%
101	5018-01	7761	Boat Launching Fees	18,425.01-		13,565.25-		(4,859.76)		-26.3759%	
101	5011-01	7762	Fish Bait Sales	402.81-		1,235.61-		832.80		206.7476%	
101	5017-05	7762	Fish Bait Sales	2,711.29-		2,612.29-		(99.00)		-3.6514%	
101	5018-01	7762	Fish Bait Sales	8,306.74-	11,420.84-	4,529.63-	8,377.53-	(3,777.11)	(3,043.31)	-45.4704%	-26.6470%
101	5055-03	7771	House Staff & Labor Recoverable	214.15-		0.00		(214.15)		-100.0000%	
101	5004-01	7772	Sponsorship	500.00-		300.00-		(200.00)		-40.0000%	
101	5022-01	8600	Sale Of Materials	1,600.00-		487.65-		(1,112.35)		-69.5219%	

Instructions: Please look at the above accounts and provide an explanation as to the difference for 2007-2008.

Lucas, Len

From: Maxson, Dan
Sent: Tuesday, November 18, 2008 3:32 PM
To: Strickland, Kimberly
Cc: Kuester, Bonnie; Lucas, Len
Subject: RE: P&R Revenue Analysis
Attachments: 2007-08 Revenue Analysis PR.xls

I'm sorry. I forwarded the wrong spreadsheet. The comments are in column M.

Dan

From: Maxson, Dan
Sent: Tuesday, November 18, 2008 2:00 PM
To: Strickland, Kimberly
Cc: Kuester, Bonnie; Lucas, Len
Subject: RE: P&R Revenue Analysis

Kimberly,

Attached is the spreadsheet containing the Department's response to the revenue analysis. You will note that in the area of Contracted Tennis Fees that we do not have an explanation of the decrease. Further exploration, with your assistance, may be needed.

Please call me at extension 6225 if you have any questions.

Dan

From: Strickland, Kimberly
Sent: Wednesday, November 05, 2008 4:14 PM
To: Maxson, Dan
Cc: Lucas, Len
Subject: P&R Revenue Analysis

Dan,

Attached is the spreadsheet for P&R Revenue Analysis per your request. Thanks.

Kimberly Strickland
City of Greenville
Internal Affairs
Phone: 252.733.2200
Fax: 252.733.2205
Email: kstrick@cityofgreenville.org

11/19/2008

Parks & Recreation Department Revenue Analysis

				2007	2007 Section Totals	2008	2008 Section Totals	\$ Difference	\$ Difference (Per Section)	% Difference	% Difference (Per Section)	Explanation of Difference
101	5010-01	7731	Contracted Tennis Fees	29.00-		0.00		(29.00)		-100.0000%		Funds were deposited in the wrong account. This account unit does not have a tennis program. JE# 6506 May 2007
101	5011-06	7731	Contracted Tennis Fees	2,007.30-		1,388.48-		(618.82)		-30.8285%		Contracted Tennis Fees, except at Bur-Mil Park are driven by a contract that increases each year. The P&R Department does not understand how the revenue could be less. The monthly check is sent directly to Finance. The Dept. would like to explore this further with assistance from Internal Audit.
101	5012-06	7731	Contracted Tennis Fees	23,083.50-		15,967.82-		(7,115.68)		-30.8258%		Please see above note on Tennis
101	5016-06	7731	Contracted Tennis Fees	4,014.48-		2,776.98-		(1,237.50)		-30.8259%		Please see above note on Tennis
101	5017-04	7731	Contracted Tennis Fees	7,940.09-		8,027.57-		87.48		1.1018%		
101	5017-05	7731	Contracted Tennis Fees	6,813.26-		11,407.80-		4,594.54		67.4353%		Contracted tennis services at Bur-Mil Park had more customers, therefore increasing the amount of revenue to the park.
101	5019-06	7731	Contracted Tennis Fees	21,076.32-	64,963.95-	14,579.32-	54,147.97-	(6,497.00)	(10,815.98)	-30.8261%	-16.6492%	Please see above note on Tennis
101	5019-06	7732	Volleyball Fees	905.00-		0.00		(905.00)		-100.0000%		This revenue was deposited in the incorrect account. The funds were actually for a sports camp at Simkins Sports Pavilion and should have been deposited into .7730

101	5003-01	7740	Sale Of Golf Equipment & Supplies	14,709.25-		11,033.66-		(3,675.59)		-24.9883%		Participation numbers are down significantly. Economic slowdown and competing outlets for golf goods.
101	5004-01	7740	Sale Of Golf Equipment & Supplies	291.14-		509.80-		218.66		75.1048%		This account unit does not sell golf equipment. This revenue is actually for the sale of skin wraps and athletic tape. Sales have increased due to pricing changes.
101	5017-04	7740	Sale Of Golf Equipment & Supplies	325.44-	15,325.83-	241.68-	11,785.14-	(83.76)	(3,540.69)	-25.7375%	-23.1028%	This revenue source is a percentage of equipment sales by the contracted golf professionals. The decrease in revenue was caused by the decrease in junior golfers and the loss of the golf club fitting service.
101	5004-01	7742	Vending Machine Commission	9,603.21-		1,886.34-		(7,716.87)		-80.3572%		The Sportsplex in FY 07 purchased and stocked the product in the machines. In FY 08 the machines went under the Cooke Vending contract which resulted in revenue reflecting the net, not gross sales.

												Vending Machine Commission in the following account units is driven by a contract that sets prices in the machines. The contractor cuts one monthly check to the City that is deposited directly into each account unit. The check represents the City's portion of the net sales. This account is affected greatly by the economy and facility attendance.
101	5005-01	7742	Vending Machine Commission	2,070.09-		2,248.41-		178.32		8.6141%		
101	5005-08	7742	Vending Machine Commission	237.18-		234.15-		(3.03)		-1.2775%		See above comment
101	5007-12	7742	Vending Machine Commission	237.36-		151.07-		(86.29)		-36.3541%		See above comment
101	5007-13	7742	Vending Machine Commission	311.89-		350.66-		38.77		12.4307%		See above comment
101	5007-14	7742	Vending Machine Commission	486.16-		504.19-		18.03		3.7087%		See above comment
101	5007-15	7742	Vending Machine Commission	1,544.01-		1,539.61-		(4.40)		-0.2850%		See above comment
101	5007-16	7742	Vending Machine Commission	692.50-		620.79-		(71.71)		-10.3552%		See above comment
101	5007-17	7742	Vending Machine Commission	814.51-		859.95-		45.44		5.5788%		See above comment
101	5007-18	7742	Vending Machine Commission	521.15-		587.60-		66.45		12.7506%		See above comment
101	5007-19	7742	Vending Machine Commission	674.51-		624.65-		(49.86)		-7.3920%		See above comment
101	5007-20	7742	Vending Machine Commission	1,173.60-		1,108.51-		(65.09)		-5.5462%		See above comment
101	5007-24	7742	Vending Machine Commission	480.91-		672.25-		191.34		39.7871%		See above comment
101	5007-25	7742	Vending Machine Commission	725.10-		595.57-		(129.53)		-17.8637%		See above comment
101	5007-26	7742	Vending Machine Commission	1,041.76-		1,150.83-		109.07		10.4698%		See above comment
101	5010-01	7742	Vending Machine Commission	366.45-		523.81-		157.36		42.9417%		See above comment
101	5011-01	7742	Vending Machine Commission	67.11-		65.59-		(1.52)		-2.2649%		See above comment
101	5012-06	7742	Vending Machine Commission	520.11-		521.01-		0.90		0.1730%		See above comment
101	5017-02	7742	Vending Machine Commission	1,216.79-		1,102.50-		(114.29)		-9.3927%		Bar services included sodas more often therefore causing a decrease in vending sales
101	5017-03	7742	Vending Machine Commission	1,302.87-		876.90-		(425.97)		-32.6947%		This decrease is due to an increase in sales at the concession stand at the pool
101	5017-04	7742	Vending Machine Commission	1,373.40-		847.14-		(526.26)		-38.3180%		This decrease is due to an increase of water sales in the golf shop rather than the vending machine

101	5017-05	7742	Vending Machine Commission	594.95-		521.78-		(73.17)		-12.2985%		This decrease is due to an increase of water sales through the Wildlife Center rather than the vending machine
101	5018-01	7742	Vending Machine Commission	1,780.30-		1,726.64-		(53.66)		-3.0141%		Lake Higgins was closed in 2007-08 for the months of September - January. The drought also caused decreased attendance at each Lake
101	5019-05	7742	Vending Machine Commission	1,285.10-		1,032.78-		(252.32)		-19.6343%		The Park being closed in 2007-08 and construction delays resulted in decreased visitation
101	5024-01	7742	Vending Machine Commission	51.91-	29,172.93-	51.47-	20,404.20-	(0.44)	(8,768.73)	-0.8476%	-30.0578%	Decreased attendance at Tannebaum park
101	5003-01	7751	Golf Cart Rental	54,010.14-		49,610.43-		(4,399.71)		-8.1461%		Participation numbers are down. Days closed for weather related issues have nearly doubled. Economic slowdown.
101	5017-04	7751	Golf Cart Rental	2,264.50-	56,274.64-	0.00	49,610.43-	(2,264.50)	(6,664.21)	-100.0000%	-11.8423%	The past revenue in this account was posted to the wrong account. We no longer use this account.
101	5018-01	7761	Boat Launching Fees	18,425.01-		13,565.25-		(4,859.76)		-26.3759%		Lake Higgins was closed in 2007-08 for the months of September - January. The drought also caused decreased attendance at each Lake
101	5011-01	7762	Fish Bait Sales	402.81-		1,235.61-		832.80		206.7476%		Increased number of fisherman since the park re-opened has increased purchases of fish bait. Fishing quality improved with time after construction

101	5017-05	7762	Fish Bait Sales	2,711.29-		2,612.29-		(99.00)		-3.6514%		The number of fisherman were down last year, thus a decrease in bait sales.
101	5018-01	7762	Fish Bait Sales	8,306.74-	11,420.84-	4,529.63-	8,377.53-	(3,777.11)	(3,043.31)	-45.4704%	-26.6470%	Lake Higgins was closed in 2007-08 for the months of September - January. The drought also caused decreased attendance at each Lake
101	5055-03	7771	House Staff & Labor Recoverable	214.15-		0.00		(214.15)		-100.0000%		One time payment in 2007 to paint a logo on the stadium field
101	5004-01	7772	Sponsorship	500.00-		300.00-		(200.00)		-40.0000%		Funds were deposited incorrectly. All Department donations and sponsorships are to be deposited into 101-5001-5
101	5022-01	8600	Sale Of Materials	1,600.00-		487.65-		(1,112.35)		-69.5219%		These are receipts from the sale of safety equipment such as gloves, boots, and glasses to employees who lose equipment or wear them out quicker than normal wear and tear. This line item decreased due to the transfer of a large number of staff to Field Operations.
Instructions: Please look at the above accounts and provide an explanation as to the difference for 2007-2008.												



City of Greensboro

Date: November 19, 2008
To: Bonnie Kuester, Parks & Recreation Director
From: Internal Audit Division
Subject: Response to Parks & Recreation Revenue Analysis

We have received your response concerning our inquiries for the Parks & Recreation Revenue Analysis. Concerning the contracted tennis fees, I have attached the activity from fiscal years 2007 and 2008 for the accounts that had declines in revenue. It appears that there were fewer miscellaneous billings for 2008 than there were for 2007. A good source for inquiries on miscellaneous billings would be Amy Friddle in Finance. All other explanations are reasonable in nature and require no further explanation.

We appreciate your timely response. If you have any questions regarding our response, please contact us at 373-2230.

Kimberly Strickland
Internal Auditor

Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager

Company: City of Greensboro USD
 Accounting Unit: Tennis - Center
 Account Number: Contracted Tennis Fees
 Year, Periods: -

Compare: Beginning Balance: .00 USD
 Filter: Posted: 2,007.30-
 Total: CSV Export: Ending Balance: 2,007.30-

SC	Prd	Sys	Journal	Description	Rvs	Stat	Amount
<input type="checkbox"/>	1	BL		3 N Mike Belangia	HI		164.80-
<input type="checkbox"/>	1	BL		15 N Mike Belangia	HI		164.80-
<input type="checkbox"/>	2	BL		25 N Mike Belangia	HI		164.80-
<input type="checkbox"/>	3	BL		22 N Mike Belangia	HI		164.80-
<input type="checkbox"/>	4	BL		32 N Mike Belangia	HI		164.80-
<input type="checkbox"/>	6	BL		2 N Mike Belangia	HI		164.80-
<input type="checkbox"/>	7	BL		6 N Mike Belangia	HI		169.75-
<input type="checkbox"/>	7	BL		26 N Mike Belangia	HI		169.75-
<input type="checkbox"/>	8	BL		24 N Mike Belangia	HI		169.75-
<input type="checkbox"/>	9	BL		31 N Mike Belangia	HI		169.75-
<input type="checkbox"/>	10	BL		30 N Mike Belangia	HI		169.75-
<input type="checkbox"/>	12	BL		2 N Mike Belangia	HI		169.75-

Company	1 City of Greensboro	USD
Accounting Unit	101501206	Tennis - Spencer Love
Account Number	7731	Contracted Tennis Fees
Year, Periods	2007	1 12
Compare		Beginning Balance
Filter		Posted
Total		Ending Balance
		23,083.50
		23,083.50
		.00 USD

SC	Prd	Sys	Journal	Description	Rvs	Stat	Amount
	1	BL		3 N Mike Belangia	HI		1,895.20-
	1	BL		15 N Mike Belangia	HI		1,895.20-
	2	BL		25 N Mike Belangia	HI		1,895.20-
	3	BL		22 N Mike Belangia	HI		1,895.20-
	4	BL		32 N Mike Belangia	HI		1,895.20-
	6	BL		2 N Mike Belangia	HI		1,895.20-
	7	BL		6 N Mike Belangia	HI		1,952.05-
	7	BL		26 N Mike Belangia	HI		1,952.05-
	8	BL		24 N Mike Belangia	HI		1,952.05-
	9	BL		31 N Mike Belangia	HI		1,952.05-
	10	BL		30 N Mike Belangia	HI		1,952.05-
	12	BL		2 N Mike Belangia	HI		1,952.05-

Company	1 City of Greensboro	USD
Accounting Unit	101501606	Tennis - Latham Park
Account Number	7731	Contracted Tennis Fees
Year, Periods	2007 1 12	
Compare		Beginning Balance
Filter		Posted
Total		Ending Balance
		4,014.48-
		4,014.48-
		.00 USD

SC	Prd	Sys	Journal	Description	Rvs	Stat	Amount
	1	BL		3 N Mike Belangia		HI	329.60-
	1	BL		15 N Mike Belangia		HI	329.60-
	2	BL		25 N Mike Belangia		HI	329.60-
	3	BL		22 N Mike Belangia		HI	329.60-
	4	BL		32 N Mike Belangia		HI	329.60-
	6	BL		2 N Mike Belangia		HI	329.60-
	7	BL		6 N Mike Belangia		HI	339.48-
	7	BL		26 N Mike Belangia		HI	339.48-
	8	BL		24 N Mike Belangia		HI	339.48-
	9	BL		31 N Mike Belangia		HI	339.48-
	10	BL		30 N Mike Belangia		HI	339.48-
	12	BL		2 N Mike Belangia		HI	339.48-

Company City of Greensboro **USD**
Accounting Unit Barber Park Tennis/Volleyball
Account Number
Year, Periods
Contracted Tennis Fees
Beginning Balance **Posted** **Ending Balance**

SC	Prd	Sys	Journal	Description	Rvs	Stat	Amount
<input type="checkbox"/>	1	BL	3 N	Mike Belangia	HI		1,730.40-
<input type="checkbox"/>	1	BL	15 N	Mike Belangia	HI		1,730.40-
<input type="checkbox"/>	2	BL	25 N	Mike Belangia	HI		1,730.40-
<input type="checkbox"/>	3	BL	22 N	Mike Belangia	HI		1,730.40-
<input type="checkbox"/>	4	BL	32 N	Mike Belangia	HI		1,730.40-
<input type="checkbox"/>	6	BL	2 N	Mike Belangia	HI		1,730.40-
<input type="checkbox"/>	7	BL	6 N	Mike Belangia	HI		1,782.32-
<input type="checkbox"/>	7	BL	26 N	Mike Belangia	HI		1,782.32-
<input type="checkbox"/>	8	BL	24 N	Mike Belangia	HI		1,782.32-
<input type="checkbox"/>	9	BL	31 N	Mike Belangia	HI		1,782.32-
<input type="checkbox"/>	10	BL	30 N	Mike Belangia	HI		1,782.32-
<input type="checkbox"/>	12	BL	2 N	Mike Belangia	HI		1,782.32-

Company 172 City of Greensboro USD
Accounting Unit 101501106 Tennis - Center
Account Number 7731 Contracted Tennis Fees
Year, Periods 2008 1 12
Compare Reconcile Beginning Balance .00 USD
Filter CSV Export Posted 1,388.48-
Total Ending Balance 1,388.48-

SC	Prd	Sys	Journal	Description	Rvs	Stat	Amount
	1	BL		2 N Mike Belangia		HI	169.75-
	1	BL		19 N Mike Belangia		HI	169.75-
	3	BL		2 N Mike Belangia		HI	169.75-
	3	GL		6609 N CUST# 639 INV# 49792		HI	169.75
	7	BL		8 N Mike Belangia		HI	174.83-
	7	BL		35 N Mike Belangia		HI	174.83-
	8	BL		30 N Mike Belangia		HI	174.83-
	9	BL		22 N Mike Belangia		HI	174.83-
	10	BL		34 N Mike Belangia		HI	174.83-
	12	BL		1 N Mike Belangia		HI	174.83-

Company 1 City of Greensboro **USD**
Accounting Unit 101501206 **Tennis - Spencer Love**
Account Number 7731 **Contracted Tennis Fees**
Year, Periods 2008 1 12
Beginning Balance .00 **USD**
Posted 15,967.82
Ending Balance 15,967.82

SC	Prd	Sys	Journal	Description	Rvs	Stat	Amount
	1	BL		2 N Mike Belangia	HI		1,952.05-
	1	BL		19 N Mike Belangia	HI		1,952.05-
	3	BL		2 N Mike Belangia	HI		1,952.05-
	3	GL	6609 N	CUST# 639 INV# 49792	HI		1,952.05
	7	BL		8 N Mike Belangia	HI		2,010.62-
	7	BL		35 N Mike Belangia	HI		2,010.62-
	8	BL		30 N Mike Belangia	HI		2,010.62-
	9	BL		22 N Mike Belangia	HI		2,010.62-
	10	BL		34 N Mike Belangia	HI		2,010.62-
	12	BL		1 N Mike Belangia	HI		2,010.62-

Company **City of Greensboro** **USD**
Accounting Unit **Tennis - Latham Park**
Account Number **Contracted Tennis Fees**
Year, Periods -
 Beginning Balance **.00 USD**
 Posted **2,776.98-**
 Ending Balance **2,776.98-**

SC	Prd	Sys	Journal	Description	Rvs	Stat	Amount
<input type="checkbox"/>	1	BL	2 N	Mike Belangia	HI		339.48-
<input type="checkbox"/>	1	BL	19 N	Mike Belangia	HI		339.48-
<input type="checkbox"/>	3	BL	2 N	Mike Belangia	HI		339.48-
<input type="checkbox"/>	3	GL	6609 N	CUST# 639 INV# 49792	HI		339.48
<input type="checkbox"/>	7	BL	8 N	Mike Belangia	HI		349.67-
<input type="checkbox"/>	7	BL	35 N	Mike Belangia	HI		349.67-
<input type="checkbox"/>	8	BL	30 N	Mike Belangia	HI		349.67-
<input type="checkbox"/>	9	BL	22 N	Mike Belangia	HI		349.67-
<input type="checkbox"/>	10	BL	34 N	Mike Belangia	HI		349.67-
<input type="checkbox"/>	12	BL	1 N	Mike Belangia	HI		349.67-

Company City of Greensboro **USD**
Accounting Unit Barber Park Tennis/Volleyball
Account Number Contracted Tennis Fees
Year, Periods -
 Compare **Beginning Balance** **.00 USD**
 Filter **Posted** **14,579.32-**
 Total **Ending Balance** **14,579.32-**
 Reconcile
 CSV Export

SC	Prd	Sys	Journal	Description	Rvs	Stat	Amount
<input type="checkbox"/>	1	BL	2	N Mike Belangia	HI		1,782.32-
<input type="checkbox"/>	1	BL	19	N Mike Belangia	HI		1,782.32-
<input type="checkbox"/>	3	BL	2	N Mike Belangia	HI		1,782.32-
<input type="checkbox"/>	3	GL	6609	N CUST# 639 INV# 49792	HI		1,782.32
<input type="checkbox"/>	7	BL	8	N Mike Belangia	HI		1,835.78-
<input type="checkbox"/>	7	BL	35	N Mike Belangia	HI		1,835.78-
<input type="checkbox"/>	8	BL	30	N Mike Belangia	HI		1,835.78-
<input type="checkbox"/>	9	BL	22	N Mike Belangia	HI		1,835.78-
<input type="checkbox"/>	10	BL	34	N Mike Belangia	HI		1,835.78-
<input type="checkbox"/>	12	BL	1	N Mike Belangia	HI		1,835.78-

Strickland, Kimberly

From: Maxson, Dan
Sent: Tuesday, November 18, 2008 3:32 PM
To: Strickland, Kimberly
Cc: Kuester, Bonnie; Lucas, Len
Subject: RE: P&R Revenue Analysis
Attachments: 2007-08 Revenue Analysis PR.xls

I'm sorry. I forwarded the wrong spreadsheet. The comments are in column M.

Dan

From: Maxson, Dan
Sent: Tuesday, November 18, 2008 2:00 PM
To: Strickland, Kimberly
Cc: Kuester, Bonnie; Lucas, Len
Subject: RE: P&R Revenue Analysis

Kimberly,

Attached is the spreadsheet containing the Department's response to the revenue analysis. You will note that in the area of Contracted Tennis Fees that we do not have an explanation of the decrease. Further exploration, with your assistance, may be needed.

Please call me at extension 6225 if you have any questions.

Dan

From: Strickland, Kimberly
Sent: Wednesday, November 05, 2008 4:14 PM
To: Maxson, Dan
Cc: Lucas, Len
Subject: P&R Revenue Analysis

Dan,

Attached is the spreadsheet for P&R Revenue Analysis per your request. Thanks.

Kimberly Strickland
City of Greensboro
Internal Audit
Phone: 336-373-2230
Fax: 336-373-2138
kimberly.strickland@greensboro-nc.gov

Parks & Recreation Department Revenue Analysis

				2007	2007 Section Totals	2008	2008 Section Totals	\$ Difference	\$ Difference (Per Section)	% Difference	% Difference (Per Section)	Explanation of Difference
101	5010-01	7731	Contracted Tennis Fees	29.00-		0.00		(29.00)		-100.0000%		Funds were deposited in the wrong account. This account unit does not have a tennis program. JE# 6506 May 2007
101	5011-06	7731	Contracted Tennis Fees	2,007.30-		1,388.48-		(618.82)		-30.8285%		Contracted Tennis Fees, except at Bur-Mil Park are driven by a contract that increases each year. The P&R Department does not understand how the revenue could be less. The monthly check is sent directly to Finance. The Dept. would like to explore this further with assistance from Internal Audit. Please see above note on Tennis
101	5012-06	7731	Contracted Tennis Fees	23,083.50-		15,967.82-		(7,115.68)		-30.8258%		
101	5016-06	7731	Contracted Tennis Fees	4,014.48-		2,776.98-		(1,237.50)		-30.8259%		
101	5017-04	7731	Contracted Tennis Fees	7,940.09-		8,027.57-		87.48		1.1018%		
101	5017-05	7731	Contracted Tennis Fees	6,813.26-		11,407.80-		4,594.54		67.4353%		Contracted tennis services at Bur-Mil Park had more customers, therefore increasing the amount of revenue to the park. Please see above note on Tennis
101	5019-06	7731	Contracted Tennis Fees	21,076.32-	64,963.95-	14,579.32-	54,147.97-	(6,497.00)	(10,815.98)	-30.8261%	-16.6492%	
101	5019-06	7732	Volleyball Fees	905.00-		0.00		(905.00)		-100.0000%		This revenue was deposited in the incorrect account. The funds were actually for a sports camp at Simkins Sports Pavilion and should have been deposited into .7730

101	5003-01	7740	Sale Of Golf Equipment & Supplies	14,709.25-		11,033.66-		(3,675.59)		-24.9883%		Participation numbers are down significantly. Economic slowdown and competing outlets for golf goods.
101	5004-01	7740	Sale Of Golf Equipment & Supplies	291.14-		509.80-		218.66		75.1048%		This account unit does not sell golf equipment. This revenue is actually for the sale of skin wraps and athletic tape. Sales have increased due to pricing changes.
101	5017-04	7740	Sale Of Golf Equipment & Supplies	325.44-	15,325.83-	241.68-	11,785.14-	(83.76)	(3,540.69)	-25.7375%	-23.1028%	This revenue source is a percentage of equipment sales by the contracted golf professionals. The decrease in revenue was caused by the decrease in junior golfers and the loss of the golf club fitting service.
101	5004-01	7742	Vending Machine Commission	9,603.21-		1,886.34-		(7,716.87)		-80.3572%		The Sportsplex in FY 07 purchased and stocked the product in the machines. In FY 08 the machines went under the Cooke Vending contract which resulted in revenue reflecting the net, not gross sales.

											Vending Machine Commission in the following account units is driven by a contract that sets prices in the machines. The contractor cuts one monthly check to the City that is deposited directly into each account unit. The check represents the City's portion of the net sales. This account is affected greatly by the economy and facility attendance.
101	5005-01	7742	Vending Machine Commission	2,070.09-		2,248.41-		178.32		8.6141%	
101	5005-08	7742	Vending Machine Commission	237.18-		234.15-		(3.03)		-1.2775%	See above comment
101	5007-12	7742	Vending Machine Commission	237.36-		151.07-		(86.29)		-36.3541%	See above comment
101	5007-13	7742	Vending Machine Commission	311.89-		350.66-		38.77		12.4307%	See above comment
101	5007-14	7742	Vending Machine Commission	486.16-		504.19-		18.03		3.7087%	See above comment
101	5007-15	7742	Vending Machine Commission	1,544.01-		1,539.61-		(4.40)		-0.2850%	See above comment
101	5007-16	7742	Vending Machine Commission	692.50-		620.79-		(71.71)		-10.3552%	See above comment
101	5007-17	7742	Vending Machine Commission	814.51-		859.95-		45.44		5.5788%	See above comment
101	5007-18	7742	Vending Machine Commission	521.15-		587.60-		66.45		12.7506%	See above comment
101	5007-19	7742	Vending Machine Commission	674.51-		624.65-		(49.86)		-7.3920%	See above comment
101	5007-20	7742	Vending Machine Commission	1,173.60-		1,108.51-		(65.09)		-5.5462%	See above comment
101	5007-24	7742	Vending Machine Commission	480.91-		672.25-		191.34		39.7871%	See above comment
101	5007-25	7742	Vending Machine Commission	725.10-		595.57-		(129.53)		-17.8637%	See above comment
101	5007-26	7742	Vending Machine Commission	1,041.76-		1,150.83-		109.07		10.4698%	See above comment
101	5010-01	7742	Vending Machine Commission	366.45-		523.81-		157.36		42.9417%	See above comment
101	5011-01	7742	Vending Machine Commission	67.11-		65.59-		(1.52)		-2.2649%	See above comment
101	5012-06	7742	Vending Machine Commission	520.11-		521.01-		0.90		0.1730%	See above comment
											Bar services included sodas more often therefore causing a decrease in vending sales
101	5017-02	7742	Vending Machine Commission	1,216.79-		1,102.50-		(114.29)		-9.3927%	
											This decrease is due to an increase in sales at the concession stand at the pool
101	5017-03	7742	Vending Machine Commission	1,302.87-		876.90-		(425.97)		-32.6947%	
											This decrease is due to an increase of water sales in the golf shop rather than the vending machine
101	5017-04	7742	Vending Machine Commission	1,373.40-		847.14-		(526.26)		-38.3180%	

101	5017-05	7742	Vending Machine Commission	594.95-		521.78-		(73.17)		-12.2985%		This decrease is due to an increase of water sales through the Wildlife Center rather than the vending machine
101	5018-01	7742	Vending Machine Commission	1,780.30-		1,726.64-		(53.66)		-3.0141%		Lake Higgins was closed in 2007-08 for the months of September - January. The drought also caused decreased attendance at each Lake
101	5019-05	7742	Vending Machine Commission	1,285.10-		1,032.78-		(252.32)		-19.6343%		The Park being closed in 2007-08 and construction delays resulted in decreased visitation
101	5024-01	7742	Vending Machine Commission	51.91-	29,172.93-	51.47-	20,404.20-	(0.44)	(8,768.73)	-0.8476%	-30.0578%	Decreased attendance at Tannebaum park
101	5003-01	7751	Golf Cart Rental	54,010.14-		49,610.43-		(4,399.71)		-8.1461%		Participation numbers are down. Days closed for weather related issues have nearly doubled. Economic slowdown.
101	5017-04	7751	Golf Cart Rental	2,264.50-	56,274.64-	0.00	49,610.43-	(2,264.50)	(6,664.21)	-100.0000%	-11.8423%	The past revenue in this account was posted to the wrong account. We no longer use this account.
101	5018-01	7761	Boat Launching Fees	18,425.01-		13,565.25-		(4,859.76)		-26.3759%		Lake Higgins was closed in 2007-08 for the months of September - January. The drought also caused decreased attendance at each Lake
101	5011-01	7762	Fish Bait Sales	402.81-		1,235.61-		832.80		206.7476%		Increased number of fisherman since the park re-opened has increased purchases of fish bait. Fishing quality improved with time after construction

101	5017-05	7762	Fish Bait Sales	2,711.29-		2,612.29-		(99.00)		-3.6514%		The number of fisherman were down last year, thus a decrease in bait sales.
101	5018-01	7762	Fish Bait Sales	8,306.74-	11,420.84-	4,529.63-	8,377.53-	(3,777.11)	(3,043.31)	-45.4704%	-26.6470%	Lake Higgins was closed in 2007-08 for the months of September - January. The drought also caused decreased attendance at each Lake
101	5055-03	7771	House Staff & Labor Recoverable	214.15-		0.00		(214.15)		-100.0000%		One time payment in 2007 to paint a logo on the stadium field
101	5004-01	7772	Sponsorship	500.00-		300.00-		(200.00)		-40.0000%		Funds were deposited incorrectly. All Department donations and sponsorships are to be deposited into 101-5001-5
101	5022-01	8600	Safe Of Materials	1,600.00-		487.65-		(1,112.35)		-69.5219%		These are receipts from the sale of safety equipment such as gloves, boots, and glasses to employees who lose equipment or wear them out quicker than normal wear and tear. This line item decreased due to the transfer of a large number of staff to Field Operations.

Instructions: Please look at the above accounts and provide an explanation as to the difference for 2007-2008.



Date: January 9, 2009

To: Len Lucas
Kimberly Strickland

From: Bonnie Kuester *Bonnie Kuester*

Subject: Response to Revenue Analysis of Contracted Tennis Fees

Your office recently highlighted a decline in contracted tennis fees between 2006-07 and 2007-08. Upon further investigation, we learned that the City waived the fees from the contractor due to the closing of Barber Park in 2007. This closing negatively impacted the contractor who depends on the fall and winter revenue generated at the Simkins Indoor Sports Pavilion. With the tennis program back in full operation collected tennis fees have more than doubled through the first six months of this fiscal year.

Please let me know if you need any additional information.

Cc: Bob Morgan, Deputy City Manager
Rick Lusk, Director of Financial and Administrative Services
John Hughes, Youth and Community Programs Manager



City of Greensboro

Date: January 13, 2009
To: Bonnie Kuester, Parks & Recreation Director
From: Internal Audit Division
Subject: Response to Parks & Recreation Revenue Analysis

We have received your response concerning contracted tennis fees. We agree with your explanation and require no further response.

Thank you for your response. If you have any questions regarding our response, please contact us at 373-2230.

A handwritten signature in black ink, appearing to read "Kimberly Strickland".

Kimberly Strickland
Internal Auditor

A handwritten signature in black ink, appearing to read "Len Lucas".

Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager