

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



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

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										,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
		and the state of t	,	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	ar ann ann an t-aire ann an an t-aire ann an t-aire ann an t-aire ann ann ann an t-aire an t-aire an t-aire an	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%	
<b>101</b> 101	<b>5019-06</b> 5003-01	7732 7740	Volleyball Fees Sale Of Golf Equipment & Supplies	905,00- 14,709.25-		<b>0.00</b> 11,033.66-		(905.00) (3,675.59)		-100.0000% -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)	<b>-25.7375%</b> -80.3572%	-23.1028%	
101	5004-01	7742	Vending Machine Commission	9,603.21-		1,886.34-		(7,716.87)		8.6141%		
101	5005-01	7742	Vending Machine Commission	2,070.09-		2,248.41-		178.32	and the second of the second o	-1.2775%	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
101	5005-08	7742	Vending Machine Commission	237.18-		234.15-		(3.03)		-36.3541%		/s ////s/majorjaniasjo (111180) in manusika (111180) manusika (111180) in manusika (11180) in manusika (111180) in manusika (11180) in
101	5007-12	7742	Vending Machine Commission	237.36-		151.07-		(86.29) 38.77		12.4307%		and the first of t
101	5007-13	7742	Vending Machine Commission	311.89-		350.66-		18.03		3.7087%		
101	5007-14	7742	Vending Machine Commission	486.16-		504.19-				-0.2850%		
101	5007-15	7742	Vending Machine Commission	1,544.01-		1,539.61-		(4.40)		-10.3552%		v
101	5007-16	7742	Vending Machine Commission	692.50-		620.79-		(71.71) 45.44		5.5788%		
101	5007-17	7742	Vending Machine Commission	814.51-		859.95-	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	66.45		12.7506%	,.,.,	
101	5007-18	7742	Vending Machine Commission	521.15-		587.60-		(49.86)		-7.3920%		
101	5007-19	7742	Vending Machine Commission	674.51-		624.65-			,	-5.5462%		
101	5007-20	7742	Vending Machine Commission	1,173.60-		1,108.51-		(65.09) 191.34		39.7871%		
101	5007-24	7742	Vending Machine Commission	480.91-		672.25-	<u> </u>	(129.53)		-17.8637%		
101	5007-25	7742	Vending Machine Commission	725.10-		595.57-		109.07		10.4698%		
101	5007-26	7742	Vending Machine Commission	1,041.76-		1,150.83-				42.9417%		
101	5010-01	7742	Vending Machine Commission	366.45-		523.81-		157.36		-2.2649%		
101	5011-01	7742	Vending Machine Commission	67.11-		65.59-		(1.52) 0.90		0.1730%		
101	5012-06	7742	Vending Machine Commission	520.11-		521.01-				-9.3927%		
101	5017-02	7742	Vending Machine Commission	1,216.79-		1,102.50-		(114.29)		-32.6947%		
101	5017-03	7742	Vending Machine Commission	1,302.87-		876.90-		(425,97)		·-38.3180%		, , , , , , , , , , , , , , , , , , ,
101	5017-04	7742	Vending Machine Commission	1,373.40-		847.14-		(526.26)		-12.2985%		
101	5017-05	7742	Vending Machine Commission	594.95-		521.78-		(73.17)		-3.0141%		
101	5018-01	7742	Vending Machine Commission	1,780.30-		1,726.64-		(53.66)	***************************************	-19.6343%		
101	5019-05	7742	Vending Machine Commission	1,285.10-		1,032.78-		(252.32)		~ 10,0040 /0		
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)		-11.8423%	
101	5018-01	7761	Boat Launching Fees	18,425.01-		13,565.25-		(4,859.76)		-26.3759%	ya	
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)		-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%		
						, , , , , , , , , , , , , , , , , , , ,			**************************************	** ******************************		
nstructio	ns: Please f	ook at the a	above accounts and provide an explanation	as to the differ	ence for 2007-20	008.						

## 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 Sciekland Pacific NA REPORT OF Many dyskin in the Magazensboro nelgov

				Parks	& Recreation D	epartment l	Revenue Anal	ysis				
				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%	an a agus agus an an an an agus agus ag ag agus an an an agus ag	Please see above note or Tennis
101 101	5016-06 5017-04	7731 7731	Contracted Tennis Fees Contracted Tennis Fees	4,014.48- 7,940.09-		2,776.98- 8,027.57-		(1,237.50) 87.48		-30.8259% 1.1018%		Please see above note or Tennis
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 or
101	5019-06 5019-06	7731	Contracted Tennis Fees  Volleyball Fees	905.00-	64,963.95-	14,579.32- 0.00	54,147.97-	(6,497.00)	(10,815.98)	-30.8261%	-16.6492%	Tennis  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

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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 atheltic 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.

	<u> </u>							
								Vending Machine
								Commission in the
			·					following account units is
								driven by a contract that
						·		sets prices in the
								machines. The
								contractor cuts one
1								monthly check to the City
					İ			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
101	5005-01	7742	Vending Machine Commission	2,070.09-	2,248.41-	178.32	8.6141%	attendance.
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 7742	Vending Machine Commission	692.50-	620.79-	(71.71)	-10.3552%	See above comment
101	5007-17 5007-18	7742	Vending Machine Commission	814.51-	859.95-	45,44	5.5788%	See above comment
101	5007-16	7742	Vending Machine Commission	521.15- 674.51-	587.60-	66.45	12.7506% -7.3920%	See above comment
101 101	5007-19	7742	Vending Machine Commission Vending Machine Commission	1,173.60-	624.65- 1,108.51-	(49.86)	-7.3920%	See above comment See above comment
101	5007-24	7742	Vending Machine Commission  Vending Machine Commission	480.91-	672.25-	(65.09) 191.34	39.7871%	
101	5007-24	7742	Vending Machine Commission  Vending Machine Commission	725.10-	595.57-		-17.8637%	See above comment See above comment
101	5007-25	7742	Vending Machine Commission  Vending Machine Commission	1,041.76-	1,150.83-	(129.53) 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  Vending Machine Commission	67.11-	65.59-	(1.52)	-2.2649%	See above comment
101	5012-06	7742	Vending Machine Commission  Vending Machine Commission	520.11-	521.01-	0.90	0.1730%	See above comment
	3012-00	1142	vending Machine Commission	320,11-	JZ1.01-	0.30	0.1730%	Bar services included
	1							sodas more often
								therefore causing a
								decrease in vending
101	5017-02	7742	Vending Machine Commission	1,216.79-	1,102.50-	(114.29)	-9.3927%	. sales
	0011 02		voluing Machine Commission	1,210.73	1,102.50	(114.29)	-5.5521 76	This decrease is due to
								an increase in sales at
		İ						the concession stand at
101	5017-03	7742	Vending Machine Commission	1,302.87-	876.90-	(425.97)	-32.6947%	.the pool
			TOTAL STREET					This decrease is due to
								an increase of water
								sales in the golf shop
								rather than the vending
101	5017-04	7742	Vending Machine Commission	1,373.40-	847.14-	(526.26)	-38.3180%	.machine

5018-01 5019-05 <b>5024-01</b>	7742 7742 7 <b>742</b>	Vending Machine Commission  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
			1,285,10-								
5024-01	7742				1,032.78-	,	(252.32)	Sanction and an area supported in the sanctions	-19.6343%		The Park being closed in 2007-08 and construction delays resulted in decreased visitation
	,	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
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.
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.
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
											Increased number of fisherman since the park re-opened has increased purchases of fish bait. Fishing quality improved with time after construction
5	5017-04	0017-04 7751 0018-01 7761	5017-04 7751 Golf Cart Rental  5018-01 7761 Boat Launching Fees	6017-04 7751 Golf Cart Rental 2,264.50-	6017-04 7751 Golf Cart Rental 2,264.50- 56,274.64-	6017-04 7751 Golf Cart Rental 2,264.50- 56,274.64- 0.00 6018-01 7761 Boat Launching Fees 18,425.01- 13,565.25-	5017-04 7751 Golf Cart Rental 2,264.50- 56,274.64- 0.00 49,610.43-  5018-01 7761 Boat Launching Fees 18,425.01- 13,565.25-	5017-04 7751 Golf Cart Rental 2,264.50- 56,274.64- 0.00 49,610.43- (2,264.50)  5018-01 7761 Boat Launching Fees 18,425.01- 13,565.25- (4,859.76)	6017-04 7751 Golf Cart Rental 2,264.50- 56,274.64- 0.00 49,610.43- (2,264.50) (6,664.21) 6018-01 7761 Boat Launching Fees 18,425.01- 13,565.25- (4,859.76)	6017-04 7751 Golf Cart Rental 2,264.50- 56,274.64- 0.00 49,610.43- (2,264.50) (6,664.21) -100.0000% (6018-01 7761 Boat Launching Fees 18,425.01- 13,565.25- (4,859.76) -26.3759%	6017-04 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% 6018-01 7761 Boat Launching Fees 18,425.01- 13,565.25- (4,859.76) -26.3759%

												The number of fishermal were down last year, thu
101	5017-05	7762	Fish Bait Sales	2,711.29-		2,612.29-		(99.00)		-3.6514%		a decrease in bait sales
												Lake Higgins was closed
												in 2007-08 for the months
												of September - January.
												The drought also caused
												decreased attendance at
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%	each Lake
									1			One time payment in
101	5055-03	7771	House Staff & Labor Recoverable	214.15-		0.00		(214.15)		-100.0000%		2007 to paint a logo on the stadium field
	333333		House Stall & Labor Recoverable	217.13		0.00		(214,13)		-100.0000 /6		Funds were deposited
												incorrectly. All
										İ		Department donations
												and sponsorships are to
		Į										be deposited into 101-
101	5004-01	7772	Sponsorship	500.00-		300.00-		(200.00)		-40.0000%		5001-5
												These are receipts from
		İ										the sale of safety
												equipment such as
		E .							ALL			gloves, boots, and glasses to employees
												who lose equipment or
					•							wear them out quicker
												than normal wear and
								1				tear. This line item
												decreased due to the
		İ										transfer of a large number
												of staff to Field
101	5022-01	8600	Sale Of Materials	1,600.00-		487.65-		(1,112.35)		-69.5219%		Operations.
			999 999 see oo amaa <u></u>									



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

Total	Filtor	Compare	Year, Periods	Account Number	Accounting Unit	Company
CSV Export	Reconcile		2007. 1 × 112 × 112 × 1		101501106	/ 工型 City of Greensborc
Ending Balance	Posted	Beginning Balance		Contracted Tennis Fees	Tennis - Center	
2,007.30-	2,007.30-	.00 USD				USD

SC Prd Sys Journal	1 BL 3	1 BL 15	2 BL 25		] 3 BL 22	3 BL	6 4 3 B B B	3 BL BL	3 BL 6 BL 7 BL 7 BL	3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	9 BE BE BE BE	3 8L 6 8L 7 8L 7 8L 9 8L
Tal Description	3 N Mike Belangia	15 N Mike Belangia	25 N Mike Belangia		22 N Mike Belangia	zz	2 2 2	zzzz	z z z z z	z z z z z z	z z z z z z z	2 2 2 2 2 2 2 2
Ris	I	<b></b>		Ī.		I i						
Stat Amount	Votes t	anne k	Ant			Video I		and and and	and and viet	State and and and and and a	and and and and and and and and and and	and the total part part the later
	164.80-	164,80-	164.80-	164.80-		164.80-	164.80- 164.80-	164.80- 164.80- 169.75-	164.80- 169.75- 169.75-	164.80- 169.75- 169.75- 169.75-	164.80- 169.75- 169.75- 169.75- 169.75- 169.75-	164.80- 169.75- 169.75- 169.75- 169.75- 169.75-

Polyment and the Control of the Cont	Control William to the control of th	Compare	Year, Periods	Account Number	Accounting Unit	Company
CSV EXPORT	Reconcile		2007 1 12 7	7731 2		City of Greensboro
Ending Balance	Posted	Beginning Balance		Contracted Tennis Fees	Tennis - Spencer Love	0
23,083.50-	23,083.50-	.00 USD				USD

7 So Pad			
	<u>B</u>	ω	N Mike Belangia
1	멀	15	N Mike Belangia
	2 BL	25	N Mike Belangia
[4]	밀	22	N Mike Belangia
	4 BL	32	N Mike Belangia
	<u>В</u>	2	N Mike Belangia
	7 BL	on	N Mike Belangia
	7 8L	26	N Mike Belangia
8	В	24	N Mike Belangia
	9 BL	₩ ₩	N Mike Belangia
10	) BL	30	N Mike Belangia
<b>1</b> 2	뭐	2	N Mike Belangia

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

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Ending Balance	Posted	Beginning Balance		Contracted Tennis Fees	Barber Park Tennis/Volleyball	
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CSV EXPORT	Reconcile		2008	7731 🔁	101501106	City of Greensboro
Ending Balance	Posted	Beginning Balance		Contracted Tennis Fees	Tennis - Center	ro
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Ending Balance	Posted	Beginning Balance		Contracted Tennis Fees	Tennis - Spencer Love	
15,967.82-	15,967.82-	.00 USD				USD

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Ending Balance	Posted	Beginning Balance		Contracted Tennis Fees	Tennis - Latham Park	
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CSV EXPORT	Reconcile		2008	7731 (2)	101501906	1 City of Greensbord
Ending Balance	Posted	Beginning Balance		Contracted Tennis Fees	Barber Park Tennis/Volleyball	oro
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## 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

	1			Parks	& Recreation D	epartment	Revenue Anal	ysis				
				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 the wrong account. Th account unit does not have a tennis program JE# 6506 May 2007
												Contracted Tennis Fee- except at Bur-Mil Park are driven by a contract that increases each year The P&R Department does not understand ho the revenue could be less. The monthly check is sent directly to Finance. The Dept. would like to explore the further with assistance.
101	5011-06	7731	Contracted Tennis Fees	2,007.30-		1,388.48-		(618.82)		-30.8285%		from Internal Audit. Please see above note
101	5012-06	7731	Contracted Tennis Fees	23,083.50-		15,967.82-		(7,115.68)		-30.8258%		Tennis Please see above note of
101	5016-06	7731	Contracted Tennis Fees	4,014,48-		2,776.98-		(1,237.50) 87.48		-30.8259% 1.1018%		Tennis
101 101	5017-04 5017-05 5019-06	7731 7731 7731	Contracted Tennis Fees  Contracted Tennis Fees  Contracted Tennis Fees	7,940.09- 6,813.26- 21,076.32-	64,963.95-	8,027.57- 11,407.80- 14,579.32-	54,147.97-	4,594.54 (6,497.00)	(10,815.98	67.4353%	-16.6492%	Contracted tennis services at Bur-Mil Parl had more customers, therefore increasing the amount of revenue to th park. Please see above note of
<b>1</b> 01	5019-06	7732	Volleyball Fees	905.00-		0.00		(905.00)		-100.0000%		This revenue was deposited in the incorre account. The funds we actually for a sports car at Simkins Sports Pavilion and should have been deposited into .77

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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 atheltic 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
101	5005-01	7742	Vending Machine Commission	2,070.09-	2,248.41-	178.32	8.6141%	attendance.
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% 3.7087%	See above comment See above comment
101	5007-14	7742	Vending Machine Commission	486.16-	504.19-	18.03	-0.2850%	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)	5.5788%	See above comment
101	5007-17	7742	Vending Machine Commission	814.51-	859.95-	45.44	12.7506%	See above comment
101	5007-18	7742	Vending Machine Commission	521.15-	587.60-	66.45	-7.3920%	See above comment
101	5007-19	7742	Vending Machine Commission	674.51-	624.65-	(49.86)	-5.5462%	See above comment
101	5007-20	7742	Vending Machine Commission	1,173.60-	1,108.51-	(65.09) 191.34	39.7871%	See above comment
101	5007-24	7742	Vending Machine Commission	480.91-	672.25-		-17.8637%	See above comment
101	5007-25	7742	Vending Machine Commission	725.10-	595.57-	(129.53) 109.07	10.4698%	See above comment
101	5007-26	7742	Vending Machine Commission	1,041.76-	1,150.83-	157,36	42.9417%	See above comment
101	5010-01	7742	Vending Machine Commission	366.45-	523.81-		-2.2649%	See above comment
101	5011-01	7742	Vending Machine Commission	67.11-	65.59-	(1.52) 0.90	0.1730%	See above comment
101	5012-06	7742	Vending Machine Commission	520.11-	521.01-	0.90	0.173078	Bar services included
101	5017-02	7742	Vending Machine Commission	1,216.79-	1,102.50-	(114.29)	-9.3927%	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

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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
404	r040 0r	7740	Vanding Madelina 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	5019-05 5024-01	7742 <b>7742</b>	Vending Machine Commission  Vending Machine Commission	51.91-	29,172.93-	51.47-	20,404.20-	(0.44)	(8,768.73)		-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)	and the second second second second second second second second second second second second second second seco	-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	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%	The drought also cause decreased attendance each Lake One time payment in
101	5055-03	7771	House Staff & Labor Recoverable	214.15-		0.00		(214.15)		-100.0000%		2007 to paint a logo of the stadium field
								(200.20)		40.00084		Funds were deposited incorrectly. All Department donations and sponsorships are be deposited into 101 5001-5
101	5004-01	7772	Sponsorship	500.00-		300.00-		(200.00)		-40.0000%		These are receipts for the sale of safety equipment such as gloves, boots, and glasses to employee who lose equipment wear them out quick than normal wear are tear. This line item decreased due to the transfer of a large num of staff to Field
101	5022-01	8600	Sale Of Materials	1,600.00-		487.65-		(1,112.35)		-69.5219%		or starr to Field Operations.





January 9, 2009

To:

Len Lucas

Kimberly Strickland

From:

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



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.

Kimberly Strickland Internal Auditor Len Lucas

Internal Audit Director

cc: Bob Morgan, Deputy City Manager