



Date: September 1, 2006
To: Bonnie Kuester, Director Parks and Recreation
From: Internal Audit
Subject: Operating Department's Declines in Revenue

Internal Audit performed an analysis of operating departments' revenue accounts to ensure that operating departments are aware of reductions in revenues and the reasons for those reductions. The analyses covered the fiscal periods ending June 30, 2002 through June 30, 2005. Individual departments were supplied an analysis when revenues were reduced in excess of 10% or \$100,000 from one year to the next. The departments reviewed their applicable analysis and submitted a response to Internal Audit. Internal Audit reviewed the replies to determine whether the departments were responding in a logical fashion and to the questioned reductions in revenue.

We believe this is a valuable tool for the departments and for Internal Audit to focus on areas that need further attention. One of the departments (Parks and Recreation) requested a review of operations at Hagan Stone Park based on our analysis and their revenue records for the same period. We will review the collection procedures and internal controls at Hagan Stone based on their request to determine why there were apparently differences in the general ledger and the revenue reports generated by that location.

The following narrative will be a summary by department, of our findings and conclusions based on responses received from the various departments.

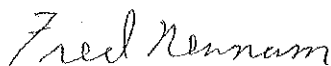
PARKS & RECREATION:

The Parks & Recreation summary included decreases in seven areas including reductions in 141 general ledger accounts. These included decreases in catering services, concessions, vending machines, alcoholic beverage concessions, sales of golf equipment and supplies, Bur-Mil reimbursement, mowing services for the State Highway Department, reductions in fees for fishing, hunting and boating, advertising discounts, and rental of facilities and equipment at most of the parks. The decreases came in differing periods for different accounts. The reasons given in a large number of cases for the 2002-2003 decreases were an economic downturn after 9/11/2001 caused by fear to gather in large groups, others included; poor selection offered by vendors, using summer feeding program for campers cutting down vending, and emphasis on healthy eating along with higher prices decreasing sales. Privatization of Bryan Enrichment Center caused some of the decreases in 2003-2004. Competition for the golfing dollar was cited for golfing revenue changes that year. Use of contract staff caused a reduction of collections and instructors who took their clients with them, reduced revenue collections in Music for years 2002-2005 and Dance for the year 2002-2003. Significant budget reductions led to programming changes in Drama, which decreased performances, attendance, and revenues in all years under review. Some revenue reductions were caused, by funds deposited in the wrong account(s) such as those for Greensboro Youth Council being deposited to the Senior Citizen's Account in 2003-2004. As indicated above management could not explain losses recorded for Hagan Stone, as their revenue

sheets indicated no changes approaching those recorded by the General Ledger. Departmental representatives requested a review of this area as a result of our review and their inability to answer.

We noted that most of the Parks and Recreation areas provide no statistical data or performance indicators to support responses. We once again, recommend that each area that takes in funds maintain attendance and closure logs to serve as tools for comparison to revenues generated from year to year.

The efforts of the individual departments to respond to this analysis are greatly appreciated. We recommend that the departments continue to be alert to reductions in their revenues and use this tool and other means as an aid in quickly identifying prospective problems. If there are questions regarding this analysis or our evaluation of replies, or if there are areas you would like for us to add to our work plan, please let us know. We can be reached at 373-2230.



Fred M. Newnam
Internal Auditor



Len Lucas
Internal Audit Director

CC: Bob Morgan, Assistant City Manager
Ben Brown, Assistant City Manager For Economic Development




Date: April 10, 2006
To: Bonnie Kuester, Director of Parks & Recreation
From: Internal Audit
Subject: Revenue Analysis

Internal Audit is performing an analysis of revenue accounts throughout the City to ensure that departments are aware of reductions in revenues and reasons for those reductions. We have developed a spreadsheet showing Parks and Recreation Department Revenue changes for the last four years. The spreadsheet shows account name, account number, actual revenue for years 2005, 2004, 2003, and 2002, the dollar change for 2004/5, and the percentage this was using the prior year revenue as the base. The changes in revenue dollars and percentage changes are, also, shown for years 2003/4, and 2002/3. The accounts we are requesting written information for are numbered on the right side of the spreadsheet, under a column labeled accounts to review. The darkened areas are where revenues decreased 10% or more from the prior year basis, or in excess of \$100,000 if not 10% or more. These indicate the periods for which we are requesting information.

We are requesting that the Parks and Recreation Department review the revenue analysis and provide Internal Audit information concerning the decreases in revenue. The information should include performance indicators; comparisons of related data that produces the revenues, changes in collection procedures, changes in fee structure, etc.

If we can assist you in this review please contact us at 373-2230.


Fred Newnam
Internal Auditor


Len Lucas
Internal Audit Director

cc: Ben Brown, Assistant City Manager Economic Development
Bob Morgan, Assistant City Manager

Newnam, Fred

From: Maxson, Dan
Sent: Thursday, February 06, 2003 8:24 AM
To: Newnam, Fred
Cc: Kuester, Bonnie
Subject: RE: Parks & Recreation Replies to revenue analysis

You had three questions that needed further clarification. The first question was a request for information about the decline in concession revenue. That decline is due to a variety of reasons. Jan Meyers, Assistant Athletic Director, states, "Since 2000 we have encountered a variety of situations that affected the revenue in concessions. Rankin was out of service and in 2001-2002 both Rankin and Old Peck were out of service for a large part of the season. In 2000-2002 Smith and Hester encountered a loss of major equipment and due to down times we did not charge the \$650 fees on either. The Cone field is located so far from the playing field that no monies can be made and we cannot keep operators interested in being there. The operator for Doak Field did not renew the contract in 2001-2002." Jan also stated that in June 2001 \$1,300 of concession rental was deposited incorrectly into the baseball account.

Your second question concerned the Bur-Mil Park reimbursement. The reimbursement changes each year based on total revenues and expenses. The contract with Guilford County states that they will reimburse the City for all expenses, plus a ten percent administrative fee, minus gross revenues. Obviously, the reimbursement will increase or decrease dependent on the ratio of expenses to revenues. The reimbursement is projected by our staff and approved by Guilford County during budget deliberations. In FYE 02, Guilford County directed that the reimbursement to decrease from the previous year. Therefore, management controlled expenses in order to meet the County's directive.

Your third question regarding the reimbursements for right-of-way mowing will be addressed by Mark Bush, Division Manager of the Maintenance and Special Facilities.

Dan

-----Original Message-----

From: Newnam, Fred
Sent: Monday, February 03, 2003 1:39 PM
To: Maxson, Dan; Kuester, Bonnie
Subject: Parks & Recreation Replies to revenue analysis

Dan and Bonnie,

Here is a copy of our reply to the latest try for P & R for our revenue analysis.

<< File: Parks & Recreation.doc >>

Memorandum to file:

S M M

101-5022032.7826- Parks and Recreation revenue account for mowing right of way for state highways.

On February 5, 2003, Mark Bush Parks & Recreation Supervisor in charge of the mowing met with me. He stated that the GDOT receives the check from the state and determines how much P & R is to get. His department's efforts do not change from year to year, and the right of way does not change, so he does not know why his reimbursement for the effort varies. The change in 2002 was down 14.81% and -\$13,541 from the 2001 fiscal year, which in turn was up approximately 19.87% or \$15,153.18 from the 2000 fiscal year. He says his department cannot count on a revenue stream from this source, since they do not know how the amounts are determined for their portion.

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February 4, 2003

To: Bonnie Kuester, Director of Parks and Recreation

From: Fred Newnam, Internal Audit

Subject: Revenue Analysis Reply

We received a reply to our requests of December 4, 2002 and January 10, 2003 for explanation of reductions in revenue exceeding 10% for fiscal years ended June 30, 2001 and June 30, 2002 of various Parks and Recreation revenue accounts. Most of the replies indicate economic and water availability problems. We need more information on three of the accounts as follows:

- The information explaining the reductions did not include information about Athletics Concessions in account 101-5014-15.7700;
- We do not understand your explanation to the Bur-Mil Reimbursement account 101-5017-01.7766 as to how Parks & Recreation took steps to compensate for a reduction in revenue resulting in greater cost for Guilford County.
- The reply to 101-5022-32.7826 indicates no consistent method to determine internal right of way maintenance dollars disbursements, a further indication as to what this means would, also, be nice as we do not understand this. Who disburses the maintenance dollars? Again we would appreciate information including performance indicators; comparisons of related data that produces the revenue, changes in collection procedures, changes in fee structure, etc. For instance how much mowing did Parks & Recreation do in 2002 as compared to 2001? Days spent mowing the right of ways shows effort, and should indicate differences in reimbursement shouldn't it? If not maybe we need to determine how the state determines its reimbursements ourselves.

Please provide this information by February 7, 2003 so we may conclude our review.

If we can assist you in this review please contact us at 373-2230.

CC: Ed Kitchen, City Manager

February 3, 2003

To: Bonnie Kuester, Director of Parks and Recreation

From: Fred Newnam, Internal Audit *FNN*

Subject: Revenue Analysis Reply

We received a reply to our requests of December 4, 2002 and January 10, 2003 for explanation of reductions in revenue exceeding 10% for fiscal years ended June 30, 2001 and June 30, 2002 of various Parks and Recreation revenue accounts. Most of the replies indicate economic and water availability problems. We need more information on three of the accounts as follows:

- The information explaining the reductions did not include information about Athletics Concessions in account 101-5014-15.7700;
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- The reply to 101-5022-32.7826 indicates no consistent method to determine internal right of way maintenance dollars disbursements, a further indication as to what this means would, also, be nice as we do not understand this. Who disburses the maintenance dollars? Again we would appreciate information including performance indicators; comparisons of related data that produces the revenue, changes in collection procedures, changes in fee structure, etc. For instance how much mowing did Parks & Recreation do in 2002 as compared to 2001? Days spent mowing the right of ways shows effort, and should indicate differences in reimbursement shouldn't it? If not maybe we need to determine how the state determines its reimbursements ourselves.

Please provide this information by February 7, 2003 so we may conclude our review.

If we can assist you in this review please contact us at 373-2230.

CC: Ed Kitchen, City Manager

January 27, 2003

To: Ed Kitchen, City Manager

From: Fred Newnam, Internal Audit *F.N.*

Subject: Revenue Analysis Reply

We are in the process of reviewing responses to our requests of December 4, 2002, and January 10, 2003 for explanation of reductions in revenue exceeding 10% for fiscal years ended June 30, 2001, and June 30, 2002. We are in receipt of sufficient replies from the Police Department, Fire Department, War Memorial Coliseum, Transportation, Water Resources, Bryan Park Enterprise Fund, and Environmental Services departments. We are requesting replies again by January 31, 2003 of the remaining departments originally reviewed. Copies of requests are attached for your information, the original requests had copies of the analysis, but I did not think you needed such detail again.

January 27, 2003

To: Bonnie Kuester, Director of Parks and Recreation

From: Fred Newnam, Internal Audit

Subject: Revenue Analysis Reply

We have not received a reply to our requests of December 4, 2002 and January 10, 2003 for explanation of reductions in revenue exceeding 10% for fiscal years ended June 30, 2001 and June 30, 2002 of various Parks and Recreation revenue accounts. We are again requesting this information and request you reply by January 31, 2003. The information explaining the reductions should include performance indicators; comparisons of related data that produces the revenue, changes in collection procedures, changes in fee structure, etc.

If we can assist you in this review please contact us at 373-2230.

CC: Ed Kitchen, City Manager

January 10, 2003

To: Bonnie Kuester, Director of Parks and Recreation

From: Fred Newnam, Internal Audit

Subject: Revenue Analysis Reply

We have not received a reply to our request of December 4, 2002 for explanation of reductions in revenue exceeding 10% for fiscal years ended June 30, 2001 and June 30, 2002 of various Parks and Recreation revenue accounts. We are again requesting this information and request you reply by January 21, 2003. The information explaining the reductions should include performance indicators; comparisons of related data that produces the revenue, changes in collection procedures, changes in fee structure, etc.

If we can assist you in this review please contact us at 373-2230.

CC: Ed Kitchen, City Manager

Newnam, Fred

From: Maxson, Dan
Sent: Tuesday, January 28, 2003 3:21 PM
To: Newnam, Fred
Subject: P&R Revenue Analysis

I apologize that you did not have this information earlier. It was purely an oversight on my part because the data was collected and filed before the New Year. I evidently neglected to send you a copy.

In the future, if the Department has not responded in a timely fashion, please feel free to contact me directly and I will assist you in any way possible.



Rev Analysis 2002
Final Draft....

Dan Maxson, CPRP

Greensboro Parks and Recreation

Voice: 336.412.6225

Fax: 336.373.2060

dan.maxson@ci.greensboro.nc.us

Various Revenues
 Year 6/30/99 - 6/30/2002 Prepared for Parks and Recreation

	2002		2001		2000		1999		02/01		02/01 %		01/00		01/00 %		00/99		00/99 %	
	Actual	Change	Actual	Change	Actual	Change	Actual	Change	Change	Change	Change	Change	Change	Change	Change	Change	Change	Change	Change	
101- -xx:7720 Catering Services 5017 BUR-MIL	\$44,418.87		\$61,341.79		\$70,084.48		\$73,056.00													
Subtotal	\$44,418.87		\$61,341.79		\$70,084.48		\$73,056.00													
Bryan Park Enrichment Center TOTAL PER GIL	\$41,257.52		\$45,109.42		\$65,233.52		\$762.00													
	\$85,676.39		\$106,451.21		\$105,318.00		\$73,818.00													
101-###-xx:7700 Concessions 5014 Athletics	\$2,200.00		\$3,977.00		\$4,300.00		\$2,858.00													
	\$823.04		\$2,216.21		\$2,789.80		\$3,172.00													
5010 Hagan Stone	\$485.99		\$1,867.45		\$2,437.33		\$2,498.00													
SUBTOTAL CONCESSIONS	\$3,519.03		\$9,090.68		\$9,527.13		\$9,528.00													
Employee Benefits Assoc. Fund	\$44,782.05		\$45,735.56		\$98,436.20		\$47,952.00													
VENDING MACHINES 101-###-xx:7742																				
5010 pool																				
5001 ADMIN	\$1,575.16		\$3,002.71		\$4,036.28		\$4,314.00													
5005 City Arts Admin	\$244.38		\$638.97		\$324.34		\$788.00													
CALDLEUGH	\$30.46		\$107.52		\$128.06		\$91.00													
5024 TANNENBAUM PARK																				
5007 Playgrounds & Centers	\$148.61		\$235.68		\$230.13		\$317.00													
5007 Fairview	\$197.41		\$509.90		\$412.62		\$303.00													
5007 Folk	\$667.31		\$1,292.79		\$1,474.62		\$1,729.00													
5007 Glenwood	\$1,033.74		\$1,873.06		\$2,330.70		\$1,588.00													
5007 Lewis	\$515.10		\$1,539.61		\$1,847.25		\$960.00													
5007 Lindley	\$585.32		\$1,107.56		\$1,318.25		\$1,100.00													
5007 Peeler	\$399.00		\$1,233.90		\$1,340.84		\$1,437.00													
5007 Trotter	\$433.96		\$925.67		\$1,324.91		\$1,426.00													
5007 Warnersville	\$937.35		\$1,506.61		\$1,959.13		\$1,788.00													
5007 Windsor	\$319.39		\$1,039.50		\$978.92		\$733.00													
5007 Craft	\$473.12		\$910.01		\$1,085.23		\$1,325.00													
5007 Roger Brown	\$153.07		\$1,671.13		\$1,990.67		\$1,556.00													
5007 Leonard	\$309.18		\$991.11		\$1,460.43		\$927.00													
5010 Hagan Stone	\$30.46		\$403.61		\$369.72		\$346.00													
5011 Hester	\$351.98		\$1,024.94		\$735.20		\$935.00													
5012 Country Park																				
5016 Regional Parks	\$83.87		\$173.38		\$97.55		\$216.00													

P&R Comments

Over the years our clients have opted to contract their own caterers instead of using our services. This is a trend and also reflects the downturn in the economy. Corporate bookings continue to decline leading to decreased revenue for the BEC.

Marina was closed due to budget constraints.

Slow economy will probably result in lesser revenue this year. June/July of 03 which will affect this column are also heavy revenue months

The vending contract was changed in order to receive an acceptable level of customer service. This resulted in less revenue being generated throughout the Department.

Various Revenues
 Tye 6/30/99 - 6/30/2002 Prepared for Parks and Recreation

5017 Bur-Mill Clubhouse	\$633.33	\$1,132.74	\$1,789.02	\$1,133.00	\$529.41	-45.53%	\$626.28	-35.01%	\$656.02	67.90%
5017 Bur-Mill Pool	\$944.64	\$672.99	\$714.02	\$1,779.00	\$271.66	40.36%	\$470.3	-7.5%	\$1,054.98	-59.86%
5017 Golf Course/Rangd	\$793.09	\$1,706.49	\$2,145.19	\$1,154.00	\$973.40	-53.53%	\$438.70	-20.45%	\$991.19	85.89%
5019 Barber Park	\$399.08	\$901.48	\$1,556.69	\$1,069.00	\$502.40	-55.73%	\$656.21	-42.09%	\$467.69	45.62%
5018 Lake Warden	\$21,422.64	\$4,507.82	\$3,568.58	\$2,339.00	\$2,365.18	-52.47%	\$939.24	26.32%	\$1,229.58	52.57%
VENDING MACHINES TOTAL	\$14,191.74	\$29,228.68	\$28,749.67	\$24,454.00	\$15,036.94	-51.45%	\$479.01	1.67%	\$4,295.67	17.57%
TOTAL PER GIL	\$82,472.82	\$83,085.00	\$104,713.00	\$81,934.00	\$20,612.18	-24.81%	\$21,628.00	-20.65%	\$22,779.00	27.80%

Concessions- Alcoholic Beverage Parks & Recreation	2002 Actual	2001 Actual	2000 Actual	1999 Actual	02/01 CHANGE	02/01 % CHANGE	01/00 CHANGE	01/00 % CHANGE	00/99 CHANGE	00/99 % CHANGE
5010- Hagan Stone Pool			\$53.50				-\$53.50		\$53.50	

This was a one time event only. We do not regularly have events with alcohol at Hagan Stone

5017 Bur Mill Clubhouse	\$9,008.70	\$7,417.65	\$8,478.30	\$11,977.00	\$1,591.05	21.45%	\$1,060.65	-12.51%	\$3,398.70	-28.62%
5017 Golf Crse Park	\$2,030.97	\$1,700.25	\$1,284.75	\$1,163.00	\$530.72	19.45%	\$415.50	32.34%	\$121.75	10.47%
5017	-\$12.05	-\$109.84	-\$89.69	-\$107.00	\$97.79	-89.03%	-\$20.15	22.47%	\$17.31	-16.19%
Total Parks & Recreation	\$11,027.62	\$9,008.06	\$9,726.86	\$12,933.00	\$2,019.56	22.42%	-\$718.80	-7.39%	-\$3,206.14	-24.79%

As stated above while other facilities declined events with alcohol Bur Mill accommodated them. There is a problem getting alcoholic beverage sales credited to the proper revenue accounts @ B.P. This occurs through Signature Catering (Coliseum).

Bryant Enrichment Center Total Per Gil	\$15,937.00	\$29,980.00	\$27,923.14	\$0.00	-\$14,043.00	-46.84%	\$2,056.86	7.37%	\$27,923.14	191.12%
	\$26,964.62	\$36,963.06	\$37,650.00	\$12,933.00	-\$12,023.44	-30.84%	\$1,338.06	3.55%	\$24,777.00	191.12%

Bur-Mill Reimbursement
 101-5017-01,7766

2002 Actual	2001 Actual	2000 Actual	1999 Actual	02/01 CHANGE	02/01 % CHANGE	01/00 CHANGE	01/00 % CHANGE	00/99 CHANGE	00/99 % CHANGE
\$257,936.62	\$294,045.66	\$229,372.19	\$240,043.00	-\$36,107.04	-12.28%	\$64,673.73	28.20%	-\$10,670.87	-4.45%

Fluctuations in this account are due primarily to the economy and cost cutting measures which affected revenue. Bur Mill anticipated a decrease in revenue and took steps to compensate for it resulting in greater cost for Guilford County.

2002 Actual	2001 Actual	2000 Actual	1999 Actual	02/01 CHANGE	02/01 % CHANGE	01/00 CHANGE	01/00 % CHANGE	00/99 CHANGE	00/99 % CHANGE
\$77,891.99	\$91,432.89	\$76,279.71	\$30,520.00	-\$13,640.90	-14.81%	\$15,153.18	19.87%	\$45,759.71	149.93%

There apparently is no consistent method in place to determine internal ft.-of-way Maintenance \$ dispenser.

Various Revenues
fye 6/30/99 - 6/30/2002 Prepared for Parks and Recreation

Fishing, Hunting and Boating Fees 101-####-01,7760,61,62	2002 Actual	2001 Actual	2000 Actual	1999 Actual	02/01 CHANGE	02/01 % CHANGE	01/00 CHANGE	01/00 % CHANGE	00/99 CHANGE	00/99 % CHANGE	
5011 Hester-Fish Bait Sales	\$1,409.22	\$1,213.21	\$1,274.89	\$1,078.00	\$196.01	16.16%	-\$61.68	-4.84%	\$196.89	18.26%	N/A
5018 Lake Warden-FHB	\$28.52	-\$108.58	\$1,331.06	\$1,042.00	\$197.10	-126.27%	-\$1,439.64	-108.16%	\$239.06	27.74%	Facilities closed and/or hours restricted because of extreme drought conditions this year.
5018 LW-Boat Launching	\$18,843.90	\$43,367.00	\$42,497.00	\$42,621.00	\$24,523.10	-56.55%	\$870.00	2.05%	-\$124.00	-0.29%	Same as above.
5018 Fish Bait Sales	\$13,094.37	\$12,684.16	\$9,640.23	\$7,495.00	\$410.21	3.29%	\$3,043.93	31.53%	\$2,145.23	28.62%	Same as above.
	\$33,376.01	\$57,155.79	\$54,743.18	\$52,236.00	-\$23,779.78	-41.61%	\$2,412.61	4.41%	\$2,507.18	4.80%	The Drought had a major impact on our three lake facilities.

Donations and Private Contributions:

Other than P & R	2002 Actual	2001 Actual	2000 Actual	1999 Actual	02-01 Difference	% 02-01 Difference	01-00 Difference	% 01-00 Difference	00-99 Difference	% 00-99 Difference	
Other Human Relation Programs											
PNRC Extended Hours											
National Peace Officers Week											
PNRC											
PNRC Hampton Homes											
School Resource & Safety/Dare Training											
Safety & Survival											
Sum Non P & R	\$15,503.00	\$366,690.03	\$418,892.63	\$441,285.00	-\$351,187.03	-95.77%	-\$52,202.60	-12.46%	-\$22,382.37	-5.07%	Fluctuations are the result of a "one time" fund raising event in 2001 and normal donation levels in 99,00 and the first half of 02.
101-####-xx,8820	2002 Actual	2001 Actual	2000 Actual	1999 Actual	Difference	% Difference	Difference	% Difference	Difference	% Difference	
101-5001 Admin.	\$42,870.48	\$32,400.35	\$43,141.37	\$34,304.00	\$10,470.13	32.31%	-\$10,741.02	-24.90%	\$8,837.37	25.76%	
101-8005 City Arts Music	\$950.00	\$2,122.20	\$945.00	\$1,065.00	-\$1,172.20	-55.24%	\$1,177.20	124.57%	-\$120.00	-11.27%	
101-5006 Drama	\$2,627.50	\$2,600.00	\$5,130.00	\$3,831.00	\$27.50	1.05%	-\$2,530.00	-49.32%	\$1,299.00	33.91%	These differences are the result of a change in program direction and the dissolution of the Partnership between Livestock and the Community Theater of Greensboro.
101-5007 Neighbor-Hood Playground & Centers	\$2,038.92	\$3,370.00	\$4,165.00	\$1,232.00	-\$795.00	-19.09%	-\$1,650.00	-100.00%	\$2,833.00	238.07%	
101-5023 Landscape & Beautification	\$604.25	\$210.00	\$4,750.00	\$317.00	-\$210.00	-100.00%	\$210.00	100.00%	-\$317.00	-100.00%	
65,8620 Parks & Rec Total	\$350.00	\$45,452.55	\$53,381.37	\$6,684.00	\$350.00	98.98%	-\$7,928.32	-14.85%	\$5,684.00	100.00%	There is no consistent way to predict revenue in this account as it is based solely on unsolicited donations.
	\$90,441.15			\$48,083.00					\$4,298.37	8.76%	

Various Revenues
 Year 6/30/99 - 6/30/2002 Prepared for Parks and Recreation

G/L Totals

Advertising Discounts
 101###-01.8660

5001 Administration

	\$105,944.15	\$412,142.58	\$472,274.00	\$490,368.00	-\$306,198.43	-74.29%	-\$60,131.42	-12.73%	-\$18,094.00	-3.69%
2002 Actual		2001 Actual	2000 Actual	1999 Actual	02/01 CHANGE	02/01 % CHANGE	01/00 CHANGE	01/00 % CHANGE	00/99 CHANGE	00/99 % CHANGE
	\$12.00	\$670.00	\$841.00	\$822.00	-\$658.00	-98.21%	\$29.00	4.52%	\$19.00	3.05%

Marketing Budget was reduced due to budget shortfall and therefore we were unable to purchase enough ads to qualify for discounts as in the past.

Various Revenues
Fye 6/30/99 - 6/30/2002 Prepared for Parks and Recreation

101-XXXX-XX/7803 Rent Other	2002		2001		2000		1999		02/01		02/01 %		01/00		01/00 %		00/99		00/99 %	
	Actual	Change	Actual	Change	Actual	Change	Actual	Change	Actual	Change	Actual	Change	Actual	Change	Actual	Change	Actual	Change	Actual	Change
2510-01 Franchise Administration	7,743.00		7,773.00		153,142.00		1,333.00		30.00	0.39%	-145,429.00		-94.95%	151,819.00		11475.35%				
2510-03 Tower Lease Program	234,271.22		262,944.56		268,167.55		177,693.51		-8,673.34	-3.30%	-5,222.99		-1.95%	90,534.04		50.97%				
5003-03 Gillespie Grill	1,595.21		2,225.81		2,357.49		2,790.00		-640.60	-28.65%	-28.65%			-121.68		-5.16%				
5009-01 Rent All Other	26,400.00		20,900.00		15,200.00		15,000.00		5,500.00	26.32%	26.32%			5,700.00		37.50%				
5010-01 Hagan Stone Park	423.43		5,499.63		3,495.85		4,552.00		-5,076.20	-92.30%	2,003.78		57.32%	-1,056.15		-23.20%				
5011-01 Hester Park	723.94		3,486.86		4,122.76		7,464.00		-2,762.92	-79.24%	635.90		15.42%	-3,341.24		-44.76%				
5012-01 Country Park	1,206.91		4,225.26		4,421.48		6,322.00		-3,018.35	-71.44%	-196.22		4.44%	-1,900.52		-30.06%				
5017-02 Bur-Mill Clubhouse	110,630.49		125,295.67		150,333.42		109,659.00		-14,665.18	-11.70%	-25,027.75		-16.65%	40,774.42		37.22%				
5017-03 Bur-Mill Pool	3,864.50		5,163.00		4,805.00		5,199.00		-1,298.50	-25.15%	558.00		12.12%	-594.00		-11.43%				
5017-04 Bur Mill Golf Course	5.00		691.72		3,318.75		6,090.00		-886.72	-99.28%	-2,627.03		-79.16%	-2,771.25		-45.50%				
5017-05 Bur Mill Park Operations	23,339.28		24,275.15		13,591.37		20,845.00		-935.87	-3.85%	10,683.78		78.61%	-7,253.53		-34.80%				
5018-01 Lake Warden	20,291.18		29,631.74		26,816.29		25,191.00		-9,340.56	-31.52%	2,815.45		10.50%	1,625.29		6.45%				
5019-05 Barber Park	0.00		0.00		0.00		0.00		0.00	0.00%	0.00		0.00%	0.00		0.00%				
5022-01 Development & Mainten.	5,031.00		2,697.00		714.85		1,106.00		2,334.00	86.54%	1,982.15		277.28%	-391.15		-35.37%				
5022-50 Reference	0.00		0.00		0.00		0.00		0.00	0.00%	0.00		0.00%	0.00		0.00%				
5502-04 Collection Inventory	0.00		10.50		63.00		82.00		-10.50	-100.00%	-72.50		-97.35%	1.00		1.22%				
9520-12 Natural Science Center	228,336.00		228,336.00		228,336.00		228,336.00		-23.00	-100.00%	8.00		53.33%	15.00		43.70%				
Total Rent Other	683,651.16		723,128.90		878,720.81		611,492.51		-39,267.74	-5.43%	-155,591.91		-17.71%	267,228.30		43.70%				
101-xxxx-xx/7804 Rent Equipment	185.59		1,190.27		269.29		489.00		-1,004.69	-84.41%	920.98		342.00%	-219.71		-44.93%				
5010-01 Hagan Stone Park	9.35		5.00		22.60		548.00		4.35	87.00%	-17.60		-77.88%	-525.40		-95.88%				

A different revenue tracking system was created in which Non Resident fees were split from 7803 and deposited into line item 7734. This was implemented in all areas except Bur-Mill Park.

Play has gradually decreased over the last 3 yrs.

There were no boat rentals this year due to budget constraints, and the mini golf course was not open.

Changes due to not operating the Pedal Boats because of budget restrictions.

Changes due to not operating the Pedal Boats because of budget restrictions.

Economy was bad and many groups who traditionally used the facility could not. Especially corporations who cut back on employee events to save money.

Same as above
 Same as above
 Same as above
 Lakes closed or operating under restricted hours because of drought conditions
 Doesn't use this line item

Library account????
 Library account????

Park equipment rentals were down due to the economy
 N/A

Various Revenues
Fye 6/30/99 - 6/30/2002 Prepared for Parks and Recreation

5012-01 Country Park
 5018-01 Lake Warden
 5019-05 Barber Park
 5501-13 Support
 5540-01 Administration
 Total Rent - Equipment
 Total Rent & Lease

4.70	129.00	661.00	245.00	-124.30	96.36%	-532.00	-80.48%	416.00	169.80%	
8.00	4.00			4.00	100.00%	4.00	50.00%			
0.00	0.00	60.00	180.00			-60.00	-100.00%	-100.00	-62.50%	
3,311.74	1,245.00	930.00	225.00	1,966.74	146.23%	415.00	44.62%	705.00	313.33%	Not a P&R Account
47.00	0.00	106.50	396.50	47.00	33.41%	-106.50	-100.00%	-290.00	-73.14%	Not a P&R Account
3,566.38	2,673.27	2,049.39	2,063.50	893.11	33.41%	623.88	30.44%	-14.11	-0.65%	
687,427.54	725,802.17	880,770.20	613,556.01	-38,374.63	-5.29%	-154,958.03	-17.59%	267,214.19	43.55%	

reduced staff, no Pedal boat operation and not running the tram accounts for fluctuations
 N/A