



Lexington-Fayette Urban County Government  
OFFICE OF INTERNAL AUDIT

Jim Newberry  
Mayor

Joe Kelly  
Senior Advisor for Management

## **INTERNAL AUDIT REPORT**

DATE: May 3, 2010

TO: Jim Newberry, Mayor

CC: Joe Kelly, Senior Advisor for Management  
Kimra Cole, Commissioner of General Services  
Linda Rumpke, Commissioner of Finance & Administration  
Logan Askew, Commissioner of Law  
Jerry Hancock, Director of Parks and Recreation  
Mary Fister, Director of Accounting  
Susan Straub, Communications Director  
Urban County Council Members  
Internal Audit Board Members

FROM: Bruce Sahli, Director of Internal Audit

RE: Golf Course Collections Audit

### **Background**

The Lexington Fayette Urban County Government (LFUCG) currently operates six public golf courses: Kearney Hill, Tates Creek, Meadowbrook, Lakeside, Avon at Bluegrass Station, and Picadome/Gay Brewer JR. Actual Golf Course collections for FY 2009 totaled \$3,413,016, while budgeted collections for FY 2010 total \$3,825,300.

In 2008, the Division of Parks & Recreation implemented a commercial off-the-shelf accounting software package call RecTrac, which is designed to meet the needs of the Parks and Recreation Division. The software is linked to cash registers at four of the six golf

courses and automates many of the previously manual sales reports. The Avon and Meadowbrook golf courses still rely on a traditional cash register system. With the implementation of RecTrac, there have been significant changes to the cash receipts and reporting process at the Division of Parks and Recreation golf courses.

On April 2, 2004 the Office of Internal Audit issued its first audit report on LFUCG Golf Course Collections & Inventory Controls. That report contained numerous significant findings related to collection activity. On August 15, 2005, the Office of Internal Audit issued a follow-up review report on improvements made by management in addressing findings noted in the April 2, 2004 audit report and noted significant improvements in place at that time. This audit was conducted to re-examine the collection controls of a significant source of revenue for the LFUCG.

### **Scope and Objectives**

The general control objectives for the audit were to provide reasonable assurance that:

- Revenues are accurately recorded and reported in a timely manner
- Cash collections are appropriately safeguarded and deposited in a timely manner
- Pro shop inventory is properly safeguarded and related activity accurately reported
- Golf cart rental agreement language includes a damage clause
- Barter deals for goods and services have appropriate oversight and transparency

The period of our audit was calendar year 2008 and calendar year 2009 through October 31, 2009.

### **Statement of Auditing Standards**

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

## **Audit Opinion**

In our opinion, the controls and procedures provided reasonable assurance that the general control objectives were being met. Opportunities to enhance controls are included in the Summary of Audit Findings.

## **Priority Rating Process**

To assist management in its evaluation, the findings have been assigned a qualitative assessment of the need for corrective action. Each item is assessed a high, moderate, or low priority as follows:

High - Represents a finding requiring immediate action by management to mitigate risks and/or costs associated with the process being audited.

Moderate – Represents a finding requiring timely action by management to mitigate risks and/or costs associated with the process being audited.

Low - Represents a finding for consideration by management for correction or implementation associated with the process being audited.

## **SUMMARY OF AUDIT FINDINGS**

### **Finding #1. Bartering System Needs Transparency & Better Oversight** **Priority Rating: High**

#### **Condition:**

Several employees in the Division of Parks & Recreation have the responsibility for creating and managing barter deals for all of Parks and Recreation, including festivals when Parks & Recreation has a significant role. Barter deals are non-cash agreements (i.e., no cash payment is required, thereby decreasing funding needs) between Parks & Recreation and various companies where goods or services are provided in exchange for free advertising or the use of various Parks facilities. One such employee stated that the guidelines for bartering for goods and services are intended to mirror LFUCG guidelines for purchasing goods and services. Parks & Recreation provided a spreadsheet that included 76 barter deals with a total value of \$766,932 (which may not be all inclusive). See Attachment I for details.

We found no statute, ordinance, CAO Policy, or Parks and Recreation Policy that governs these barter deals. In addition, there is no evidence these barter deals are officially approved by senior Administration personnel or the Council.

**Effect:**

While the barter process appears to be an innovative non-cash approach to partner with companies for goods or services during a weak revenue cycle, it lacks transparency and gives excessive authority to Parks employees without proper management oversight. This lack of internal control could allow barter deals to be made that are not in the best interest of the Lexington-Fayette Urban County Government, or that could be made to unduly benefit individuals or companies.

**Recommendation:**

The barter process needs more management oversight to ensure appropriate non-purchase agreements are being made, that the goods or services received indicate a reasonable value has been obtained in exchange for free advertising or use of facilities, and that barter deals create no reputational risk to the Lexington-Fayette Urban County Government. Parks and Recreation senior management should work with the Division of Purchasing to develop bartering procedures and policies. The Office of Internal Audit will also request that the Department of Law examine the barter process to determine if prior Council knowledge or approval of barter agreements is required.

**Director of Parks & Recreation Response:**

We agree to craft a tiered policy for administration review that will include a consistent format with greater transparency, and provide that to the Commissioner of General Services within 90 days.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the finding and with the Director of Parks action plan.

**Finding #2. Collections Reconciliation Process Needs Improvement**  
**Priority Rating: High**

**Condition:**

There is no independent Parks management or Division of Accounting comparison of deposits for non-RecTrac Golf Courses (e.g. Avon & Meadowbrook) and concessions to related collection support (i.e., cash register Z-Tapes). There are no written procedures in Accounting regarding the golf course collections reconciliation process. The current reconciliation process in Accounting for RecTrac Golf Courses includes a comparison of

the RecTrac data to PeopleSoft which is uploaded from RecTrac to the bank statement or PNC online account.

**Effect:**

Failure to reconcile deposits per the bank to source documents such as cash register Z-Tapes for Avon, Meadowbrook, and concessions could result in unreported sales being undetected. Furthermore, it could result in erroneous revenue entries being undetected. Written procedures are an important control that provides process instruction, performance standards, and a basis for measuring compliance with management expectations. The absence of written procedures for the Accounting reconciliation process produces potential training and job performance accountability issues.

**Recommendation:**

In order to properly reconcile reported deposits to actual collection activity for non-RecTrac Golf Courses and Concessions, source documents (i.e. Z-tapes) should be directly compared to the related bank statement and the PeopleSoft financial reports. Division of Parks and Recreation senior management should coordinate with the Division of Accounting to develop a monthly reconciliation process that examines Z-tape, sales reports, and bank statements. Detailed written procedures should be produced for the reconciliation process.

**Director of Parks & Recreation Response:**

Parks and Recreation currently reconciles all daily sheets to bank statements that are downloaded from the PNC web site. The Staff Assistant to the Golf Services Manager reconciles the daily deposit slips to the bank's statements verifying a match between the bank and our deposit ticket information. The daily sheets are brought to P&R Admin offices at the end of each month and this reconciliation process occurs prior to the 10<sup>th</sup> of the following month. The suggestion that it be reconciled with both the Z tape and the deposit slip will be implemented immediately. Bringing Meadowbrook and Avon on line with our Rec Trac software would help with this, along with the delivery of point of sale equipment and connectivity, which IT has not been able to do.

It is also our policy that the respective golf courses receive deposit receipts from the bank in order to verify the deposit was received at the bank so the Pro/Manager can sign off on it.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the finding and with the Director of Parks action plan.

**Director of Accounting Response:**

The Division of Accounting agrees with this recommendation. The Director of Parks and Recreation and the Director of Accounting have discussed this recommendation and it is

understood that the Division of Parks is currently comparing collections activity with the Z-tapes prior to entering the deposit into RecTrac. Accounting has documented the reconciliation procedures within the division.

**Commissioner of Finance & Administration Response:**

I concur with the Director of Accounting response.

**Finding #3. Free Rounds of Golf Need Improved Oversight**  
**Priority Rating: High**

**Condition:**

During the audit we noted a number of complimentary golf passes attached to daily sales reports. Some were issued to businesses and others were issued to individuals. The free passes were not pre-numbered, and there does not appear to be any effective method for determining the actual extent to which these free rounds are being provided. We discussed this with the Director of Parks & Recreation and the Golf Services Manager, who stated there are no Ordinances, CAO Policies, or written Parks and Recreation Policies regarding this practice. They also stated that golf course employees are allowed to play the courses for free.

**Effect:**

A free pass program without an effective method for tracking the number of free rounds issued or the employees issuing the free rounds is susceptible to misuse. Free rounds of golf to employees may qualify as a non-cash taxable benefit reportable on the employee's W-2.

**Recommendation:**

We recommend Human Resources, Law, and Parks coordinate to review this practice to determine if it should be continued. Complimentary golf passes should be pre-numbered for tracking purposes and written procedures should be developed defining proper use and documentation requirements. If the practice of allowing golf course employees to play for free is continued, non-cash taxable benefit rules should be researched to determine if the free rounds should be reported on the employees' W-2.

**Director of Parks & Recreation Response:**

Upon further investigation during the management response phase, we located a written policy from 2000 approved by a prior administration that allows for golf course employees and non-employees to play golf for free. We will review the policy with Senior Management to craft a more current policy within 90 days.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the finding and with the Director of Parks action plan.

**Finding #4. Gift Cards Need Better Management**  
**Priority Rating: High****Condition:**

The golf courses sell gift cards which customers can use to purchase merchandise or apply their value against greens fees. According to RecTrac, gift card sales totaled \$57,815 in FY 2009. Gift cards are also given as prizes at various LFUCG golf tournaments. We noted that the gift cards are not numbered to allow for proper sales and inventory tracking, are printed on card stock that can be easily duplicated, and discussions with golf course personnel indicate there is no process to account for the actual inventory of gift cards on hand at the various golf courses.

**Effect:**

The absence of good gift card sales tracking and inventory controls exposes Parks & Recreation to the risk of lost or stolen gift cards with no accountability.

**Recommendation:**

Gift cards should contain pre-printed sequential serial numbers for sales and inventory tracking purposes. A book inventory tracking process should be implemented and a monthly inventory of gift cards should then be conducted and variances between book and physical inventories should be promptly investigated.

**Director of Parks & Recreation Response:**

A numbering system for the cards will be developed and we will implement use of log books to track them. Gift Certificates for tournament prizes are a bit different and require a signature from the Golf Services Manager with a strict expiration date. We will institute these changes by July 1, 2010. Gift Certificates for Kearney Hill Golf Links are not actual certificates but rather merchandise credits in the customer's name, which can only be applied to a purchase in the golf shop.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the finding and with the Director of Parks action plan.

**Finding #5. Avon Deposit Procedure Violations and Missing Deposit**  
**Priority Rating: High**

**Condition:**

Parks & Recreation procedures require that collections exceeding \$100 must be deposited daily. In a random sample of 50 days activity, the Avon golf course had 17 deposits ranging from one to five days late, and also had one missing deposit in the amount of \$399.25 reported as being collected on June 28, 2009. See Attachment II. The missing deposit anomaly has not been resolved as of the date of this report.

We also noted that the Avon floor safe is bolted to the top of a table contained within a locked fence cage in Avon's basement.

**Effect:**

Late deposits are a violation of Parks & Recreation procedures and unnecessarily expose cash to the possibility of theft. Regarding late deposits and the floor safe security, it is noteworthy that in the past the Avon golf course was broken into and its safe was stolen.

**Recommendation:**

Avon personnel should be instructed to consistently comply with Park & Recreation's requirement to make deposits daily if daily collections exceed \$100. Failure to comply should result in appropriate disciplinary action. Facilities Management personnel should be contacted to secure the floor safe to the floor.

**Director of Parks & Recreation Response:**

This issue is of great concern to us. Safeguards are in place to prevent this from happening and several failures occurred as well as policy violations that have since been remedied. Our policy says that the person who signs the nightly report is responsible for making sure it gets to the bank. It is the Golf Course manager's responsibility to ensure that the receipt of the bank deposit be received from the bank, the next day. Also by policy, any deposit over \$100 is to be made nightly. A mistake was made by us in reconciling deposits. We did not catch the missing deposit. All of these policies are in place to protect LFUCG and our employees. In this case, all of our policies failed for that day's deposit. The individuals have been properly notified, and this should not be an issue in the future, but if it does recur, personnel action recommending dismissal will occur.

We have been required to bolt all safes to the floor as a result of an earlier audit. Avon experienced two break ins where the safe was physically removed from the premises and later found on the course destroyed. Several things were put into place to attempt to prevent this from occurring again.

1. A larger heavier safe was purchased and mounted in the basement vs. in the golf shop or in the office. It is located in a caged area that is also locked at night.
2. A security system has been installed and is monitored by a security service.
3. Assistance from the base operations security office is supposed to help monitor the property after hours.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the finding and with the Director of Parks action plan.

**Finding #6. Void and Return Controls need to be Enhanced**  
**Priority Rating: High**

**Condition:**

A random sample of 50 Daily Reports for each golf course noted a significant amount of absent or incomplete documentation regarding Return and/or Void activity at all six golf courses. Parks & Recreation provides the courses a Return Control Sheet that should be completed with related return receipts attached to it, but this form was commonly incomplete with receipts often missing. Problems noted with Voids included the absence of management's signature to verify review and/or the reason for the void was not documented. We also noted a segregation of duty issue as the same person ringing up the voids often signed off on the void and returns log that they were reasonable and appropriate. Control issues regarding voids and returns were previously noted in the April 2, 2004 Audit Report.

**Effect:**

Undocumented returns and voids are a significant control weakness, providing the opportunity for misappropriation of funds.

**Recommendation:**

It is recommended the Return Control Sheet be fully completed on a consistent basis with all related documents attached. This form should then be reviewed on a timely basis with proper and timely completion strictly enforced. Voids and returns should be reviewed and signed by pro shop personnel and the Golf Course Pro. Periodically the Deputy Director of Enterprise Management or the Golf Services Manager should review voids and returns at each Golf Course. Return/Void procedures should be amended to require customer signatures on all voids or return receipts to provide further validation, and the subsequent transaction should also be printed out and attached to the Return Control Sheet to document the ringing up of the correct transaction.

**Director of Parks & Recreation Response:**

We have not followed our existing policy with regard to voids and returns carefully enough. This will be reviewed with our golf managers and golf shop staff, and our policy as written will be more strongly enforced. It is however, not possible for a manager to always sign off on a return, at the time of the transaction, due to staffing and other duties in these 100+ acre facilities. Managers are not always on duty or available. We will institute the requirement for customer signatures on voids/returns effective immediately.

The Golf Services Manager and the Deputy Director of Enterprise will review all such transactions monthly, and take action as needed, beginning July 1, 2010. Voids and returns discovered during closing at night during reconciliation for such things as cash being charged vs. a credit charge will be explained and noted on the receipts by the person in charge.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the finding and with the Director of Parks action plan.

**Finding #7: Unnecessary Deposit Activity****Priority Rating: High****Condition:**

The golf courses still prepare separate deposits for golf course operations and concession sales. This process is no longer necessary, as all golf collections are now recorded in one General Ledger account.

**Effect:**

Preparing two deposits when only one is sufficient creates additional administrative work and costs associated with the preparation of the extra deposit slips, the cost of the deposit slips and plastic deposit drop bags, and the effort on the part of Accounting to reconcile deposits to the LFUCG financial records.

**Recommendation:**

It is recommended all golf course collections be combined into one daily deposit for each golf course.

**Director of Parks & Recreation Response:**

We strongly support this recommendation and it can be implemented immediately upon the approval of Accounting and will begin no later than July 1, 2010.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the finding and with the Director of Parks action plan.

**Director of Accounting Response:**

The Division of Accounting agrees with this recommendation.

**Commissioner of Finance & Administration Response:**

I concur with the Director of Accounting response.

**Finding #8. Implement RecTrac Perpetual Inventory Software Feature**  
**Priority Rating: Moderate**

**Condition:**

Golf course pro shop inventory shrinkage is currently managed using profit percentage rather than utilizing RecTrac's capability to provide a perpetual inventory system that tracks inventory sales and shrinkage by item bar code and dollar value. In the 2004 Internal Audit report, it was recommended Parks & Recreation consider installing a POS system that allows management to track sales by Universal Product bar Codes (UPC's). This type of system can provide a detail of losses by product code and will calculate the dollar value of inventory shrinkage, providing a better indicator of the effectiveness of inventory controls and highlighting those areas needing attention.

The 2004 management response from Parks and Recreation stated they had evaluated/recommended a POS system in 2002, but this was declined due to budget constraints and potential technical problems. The 2004 response further stated that requests to receive funding to upgrade the (then existing) register system or purchase software and hardware for POS system would be ongoing.

The RecTrac system implemented by Parks and Recreation in 2008 has this capability. However, Golf Course personnel have not been properly trained to use this function.

**Effect:**

The use of profit margin to determine the effectiveness of inventory shrinkage controls is not a particularly effective method, and the failure to implement the improved inventory control capabilities of RecTrac's bar code scanning technology is an underutilization of an important inventory management tool.

**Recommendation:**

Parks & Recreation management should implement RecTrac's perpetual inventory capabilities. Large retail inventories such as those at the four main pro shops would be better controlled through a POS system that allows management to track sales by Universal Product bar Codes (UPC's). This type of system can provide a detail of losses by product code and will calculate the dollar value of inventory shrinkage, providing a better indicator of the effectiveness of inventory controls and highlighting those areas needing attention. In addition, this type of POS System can often provide detailed reports of voids, returns, price changes, redemption of gift certificates, etc. providing management better tools for evaluating the appropriateness of sales and related activity rang through the register. The use of an outsourced trainer who specializes in RecTrac services should be considered to obtain the best instruction in the shortest amount of time so that this system can be fully functional in time for the 2010 peak golf season.

**Director of Parks & Recreation Response:**

We will purchase and integrate Rec Trac's inventory system in FY 11 and have it operating before May 2011.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the finding and with the Director of Parks action plan.

**Finding #9. Cash Drop Procedure Recommended****Priority Rating: Moderate****Condition:**

Parks & Recreation golf courses collect a significant amount of cash from fees and the sale of merchandise and concessions. However, there is no written procedure addressing how much cash should be allowed to accumulate in the register tills before some should be removed and placed in a safe for added security of funds. Such a practice is common in retail and other cash collection businesses and is typically referred to as a cash drop.

**Effect:**

The absence of a cash drop procedure results in unnecessary risk of cash loss or theft.

**Recommendation:**

Parks & Recreation senior management should develop written procedures defining when cash drops are required. Once this procedure is in place, the Golf Services Manager or a designee with no cash collection responsibilities in the golf course being audited should

conduct surprise cash counts during periods of heavy sales volume to determine if golf course personnel are in compliance. Failure to comply should result in appropriate disciplinary action.

**Director of Parks & Recreation Response:**

This policy can be easily implemented and adhered to, but it creates the issue of storage of money in two locations, one of which would not be manned. We will implement a cash drawer counting and sign off procedure to occur during the shift change in the middle of the day effective July 1, 2010, in which we will turn down the till so the employee on the “box” is accountable for the change fund.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the finding and with the Director of Parks action plan.

**Finding #10. Written Procedures Need to be Updated**  
**Priority Rating: Moderate**

**Condition:**

Parks & Recreation golf course sales and collections written procedures have not been updated since RecTrac was implemented. Written procedures are an important control that provides process instruction, performance standards, and a basis for measuring compliance with management expectations.

**Effect:**

Outdated written procedures could result in golf course personnel being inconsistent in following management’s expectations and RecTrac operating processes regarding cash receipts. Outdated procedures also make it more difficult to train employees and hold them accountable for proper implementation of training.

**Recommendation:**

Management should develop and implement standard operating procedures for RecTrac in time for the 2010 peak golf season.

**Director of Parks & Recreation Response:**

We agree that this process needs to occur. A new policy and procedure manual was started in December in an effort to address the new Rec Trac system. We will have these policies in place by July 1, 2010.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the finding and with the Director of Parks action plan.

**RISK OBSERVATION**

Standards for the Professional Practice of Internal Audit stipulate that it is the Office of Internal Audit's responsibility to inform management of areas where risk to the organization or those it serves exist. The following observation identifies a risk to the LFUCG associated with golf course operations that is outside the scope of the audit, but which is considered to be of sufficient importance to deserve mention in this report to ensure awareness by senior Administration personnel and the Urban County Council.

**Potential Overtime Pay Issue:**

During the audit, we were informed by a golf course employee at one of the golf courses that hourly employees worked overtime during a city tournament but were not paid for the overtime worked. There was no documentation available to support this claim. This matter has been reported to the Division of Human Resources for further investigation as deemed appropriate.

**Director of Parks & Recreation Response:**

We are unaware of this complaint and strongly encourage HR to follow up with the employee in question. It is against Parks' policy for employees to work without pay. We believe that a misunderstanding occurred either in the employee's telling of the incident or his/her memory of the event. Our policy is to flex the time of any hourly employee involved in mandatory work on a weekend for a special event, or to pay them overtime if they were required to work over 40 hours.

**Commissioner of General Services Response:**

The Commissioner of General Services concurs with the Director of Parks response.

**GOLF COURSE COLLECTIONS AUDIT  
PARKS SELF GENERATED FUNDING**

Attachment I

<u>Vendor</u>	<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
BG Invitational Tourney	Various product/service sponsorships	\$4,800	\$3,900	\$2,500	\$2,500
Cricket	Cell Phone sponsorships		\$36,300	\$39,950	\$41,040
T-Mobile	Cell Phone sponsorships/and discounts	\$35,000			
Wal-Mart	Grants for program support	\$500	\$500	\$500	\$500
Various	Advertising in Parks annual catalog	\$8,000			
T-Mobile	Cell Phone sponsorships		\$4,500		
Insight Cable	Program sponsorships			\$2,000	\$25,000
St. Patrick's Parade	Parade/Event sponsorships: Alltel, AllTech, Insight			\$7,000	
Backyard Burgers	Various program sponsorships			\$500	
U.S. Golf Assoc.	Sponsorship of Women's Amateur Championship	\$15,000			
KY Horsemen	Donations		\$1,500		
Papa John's Pizza	Program sponsorships		\$1,100		
Tubby's Clubhouse	Wireless printer donation (30 units): OWL			\$3,000	\$1,000
Donation	New Dugouts Collivan Park				\$20,000
Ky Guestline	Tourist Promotion for Golf	\$6,700	\$6,700	\$6,700	\$6,700
Volunteer Service	UK Greeks service project at Camp Kearney (188 hrs x \$9/hr)			\$1,692	
Don Jacobs	Sponsorships for major events			\$7,500	
Tubby's Clubhouse	Graduation gifts	\$2,000	\$1,600		
Papa John's Pizza	Sponsorship of Free Friday Flicks	\$1,500	\$2,500		
U.S. Golf Assoc.	Women's Public Links sponsorship	\$12,500			
Backyard Burgers	Program door prizes		\$600		
Cinco de Mayo	Special Event and Concert				\$5,000
Lex. Legends	Sponsorship of Fiesta/other events	\$1,000	\$1,000		\$1,000
Lex. Legends	Donations to Community Center programs	\$300	\$300	\$1,000	\$300
U.S. Golf Assoc.	Sponsorship for Women's Public Links Tournament	\$3,000		\$300	
Tubby's Clubhouse	Graduation gifts	\$1,595	\$3,165		
Papa John's Pizza	Sponsorship of Free Friday Flicks	\$2,500			
Backyard Burgers	Door prizes	\$275	\$125		
NBB	Door prizes	\$500			
Tubby's Clubhouse	Computer Donations: UK, Lexmark, Central Bank, LFUCG	\$10,000	\$10,000		
Coupon Books	Donations to Community Center programs		\$4,000	\$10,000	\$5,000
Valley Soccer Project	Uniform donations for Valley Park		\$500	\$4,000	\$4,000
Event door prizes	for KRPS and WAPL	\$100		\$1,900	
Tubby's Clubhouse	Printer donation from Lexmark (for graduates)	\$1,350	\$1,800		
Tubby's Clubhouse	Printer donation (400 units) from Lexmark			\$40,000	
Tubby's Clubhouse	Food for Dell TechKnow classes (paid for by TSF)	\$1,861	\$1,567		

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PARKS SELF GENERATED FUNDING**

Attachment I

<u>Vendor</u>	<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Volunteer Service	Toyota employee service projects at Camp Kearney & Shillito Park			\$2,232	
Volunteer Service	Serve the City at Meadowbrook and Elkhorn Parks			\$1,242	
Volunteer Service	AT&T Pioneers clearing trash at Shillito Park			\$135	
Tear Jearker	Car Show				\$5,000
Volunteer Service	Trinity Baptist Church volunteers cleaning at Johnson Heights Park			\$198	
Wal-Mart	Sponsorship grant	\$1,000	\$1,000		\$1,000
Lion's Club	Donation stage Duncan Park			\$5,000	
Backyard Burgers	Door prizes	\$500	\$500	\$1,000	
Golf Scorecards	3,000 For Lakeside Golf Course		\$1,800	\$500	
Golf Scorecards	3,000 for Tates Creek	\$1,500	\$1,800		
Wal-Mart	Grant: ball field solar powered recycling containers		\$40,000		
Golf Scorecards	3,000 for Lakeside	\$1,800	\$1,800		
Ball Homes	330,000 golf score card Sponsorship		\$15,000		\$15,000
Golf Scorecards	160,000 golf scorecards	\$8,200			
Festiva Latina	Sponsorships: LexMark, Toyota, 5/3rd, National City	\$35,000	\$37,000	\$28,000	\$30,000
Valley Soccer Project	Donations of playing uniforms: Sylvania, KY Trade		\$1,600		
Tubby's Clubhouse	Wal-Mart gift card donation	\$1,000			
Tubby's Clubhouse	Graduation gifts	\$1,340	\$2,975	\$1,483	
DEM	Weather Radios (17) donated by DEM			\$850	
Volunteer Service	Confrontation Point Group service project at Shillito Park creek			\$360	
Volunteer Service	American Water team project at Shillito Park playground			\$675	
Volunteer Service	UK FUSION groups performed service at 9 park locations			\$4,590	
Volunteer Service	Windstream team cleaned 4.9 mile route including 4 Parks			\$108	
Wal-Mart	Program Door prizes		\$200	\$500	\$500
Cricket	Refurbish Valley soccer courts			\$24,000	
Cloud Construction	Donating goals for high speed soccer courts			\$6,000	
Kroger	Donating candy for Little Goblins program	\$400	\$400	\$400	\$400
Tubby's Clubhouse	Computer donations to Tubby's Clubhouse	\$4,000		\$6,000	
Event Sponsorships	Donation of rooms for conference	\$1,000		\$400	
Lex. Horsemen	Sponsorship of programs		\$1,500		
Insight Cable	Sponsorship of program		\$2,000		
Kroger/Wal-Mart	Turkeys for Community center program	\$200	\$200	\$400	\$400
KRPS	Donations for event	\$7,500	\$250	\$800	\$800
Tubby's Clubhouse	Food for Dell TechKnow classes (paid for by TSF)	\$1,197	\$1,436		
Tubby's Clubhouse	Printer donation from Lexmark (for graduates)	\$750	\$500	\$0	
Tubby's Clubhouse	Graduation gifts	\$2,069	\$482		

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PARKS SELF GENERATED FUNDING**

Attachment I

<u>Vendor</u>	<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Tubby's Clubhouse	Computer donation (16 units): Windstream Communications		\$8,000		
Volunteer Service	Serve the City at Berry Hill Park			\$2,232	
Volunteer Service	UK Gatton School volunteers cleared landscaping at Pheonix Park			\$108	
Recycling of Commputers	Tubby's and Senior Programing				\$10,000
	<b>Total</b>	<b><u>\$175,936</u></b>	<b><u>\$200,100</u></b>	<b><u>\$215,755</u></b>	<b><u>\$175,140</u></b>

NOTE: The dollar values in this spreadsheet were provided by a Parks & Recreation employee and have not been validated.

**GOLF COURSE COLLECTIONS AUDIT  
LATE AND MISSING DEPOSITS AT AVON**

Attachment II

<u>Report Date</u>	<u>Pro Shop</u>	<u>Concessions</u>	<u>Deposit Date</u>	<u>Days Late</u>
3/2/2008	\$513.50	\$64.00	3/7/2008	4
4/17/2008	\$589.00	\$74.50	4/21/2008	1
5/5/2008	\$238.75	\$19.75	5/7/2008	1
5/20/2008	\$227.50	\$24.25	5/22/2008	1
7/23/2008	\$283.50	\$31.50	7/28/2008	2
8/26/2008	\$366.25	\$23.25	8/28/2008	1
9/24/2008	\$192.25	\$26.50	9/29/2008	2
10/26/2008	\$515.00	\$22.25	11/3/2008	5
3/23/2009	\$315.75	\$38.25	3/27/2009	3
3/30/2009	\$269.50	\$21.00	4/3/2009	3
5/8/2009	\$326.00	\$15.00	5/12/2009	1
5/20/2009	\$356.50	\$63.50	5/26/2009	3
5/22/2009	\$213.00	\$26.00	5/26/2009	1
6/3/2009	\$133.00	\$6.00	6/8/2009	2
6/28/2009	\$353.50	\$45.75	Missing deposit	n/a
7/27/2009	\$477.50	\$36.00	7/30/2009	2
10/4/2009	\$252.50	\$21.25	10/9/2009	4
10/5/2009	\$256.00	\$17.00	10/9/2009	3