

AUDIT REPORT

**MARION COUNTY
PARKS AND RECREATION DEPARTMENT**



Internal Audit Division

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CLERK OF THE CIRCUIT COURT
MARION COUNTY, FLORIDA*

Wallace K. Watford, Internal Auditor

**AUGUST 2000
AUDIT REPORT NO. 2000-05**



Clerk of the Circuit Court
Board of County Commissioners
Marion County

Internal Audit Division

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August 8, 2000

The Honorable Board of County Commissioners

RE: AUDIT REPORT: PARKS AND RECREATION DEPARTMENT

The Internal Audit Division has performed an audit of the Parks and Recreation Department. This review was focused on the numerous operational activities of the Department, cash collection and revenue controls and Department adherence to its policies and procedures.

Our review involved examinations of pertinent documents and records, site visits to departmental operations, interviews with department staff and management, and observations of procedures and employee activities. We concentrated on the system of internal controls and procedures over revenue and cash collections, the safeguarding of cash, departmental services and functions and the security of the department facilities.

We concluded that the Department has instituted and maintains an acceptable system of internal controls and procedures. Our activities did disclose certain matters deserving of management's attention and we therefore present recommendations which should enhance the operations of the Department. Management's responses and comments were received by July 20, 2000 and are included within the report.

We would like to express our appreciation to the Parks and Recreation Director and his staff, as well as other County management personnel, for their assistance and cooperation during this audit.

David R. Ellspermann
Clerk of the Circuit Court

Wallace K. Watford
Internal Auditor

c: James L. Lowry, County Administrator
Edwin L. Smith, Assistant County Administrator
Janet Y. Tutt, Assistant County Administrator
Richard A. Noyes, Parks and Recreation Director
Myra Tedder, MSTU/Assessment Director

EXECUTIVE SUMMARY

We have performed an audit of the Parks and Recreation Department. We concentrated on the system of internal controls and procedures over revenue and cash collections, the safeguarding of cash, departmental services and functions and the security of the department facilities.

We found that the Department has instituted and maintains an acceptable system of internal controls and procedures. Our activities did disclose certain opportunities for management to enhance internal controls and departmental operations. The resulting recommendations were in the major departmental operations of financial administration, parks admissions facilities, event facilities, Silver Springs Shores recreation facility and the Dunnellon/Marion County Airport. Summarized below are our recommendations and management's responses, which were received by July 20, 2000.

<u>RECOMMENDATIONS</u>	<u>RESPONSES</u>
1. Parks administrative staff reconcile each departmental internal subsidiary record to the Finance System, at least on a quarterly basis.	Concur
2. Parks administrative staff test, on a spot basis, the validity of district revenue recording into subsidiary records to ensure ongoing accuracy.	Concur
3. Management assign an appropriate management individual to periodically review each district's work product and make improvements to existing procedures.	Concur
4. Management formalize its official policies and procedures into a departmental operating procedures manual.	Concur
5. Management standardize each district's individual standardize operating procedures manuals.	Concur
6. Management confirm its cash records are correct, compare to Finance System amounts, notify Finance of correct balances with request for adjustments and annually confirm locations, amounts and custodians.	Concur
7. Management research security issues to determine if there is current need and available resources to change procedures for cash collection and transportation.	Concur
8. Management closely monitor reimbursement grants in future to ensure that County promptly bills and timely collects from grantors.	Concur
9. Management consider alternative acquisition of one or more reservation system software packages if system under development is subsequently deemed unsuitable.	Concur

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<u>RECOMMENDATIONS</u>	<u>RESPONSES</u>
10. Management devise a system to physically distinguish the types of passes and issue dates.	Concur
11. Management enhance Honor System with additional operational controls by establishing a selective enforcement routine to intensely observe compliance with Honor System and issue citations for noncompliance.	Concur
12. Parks administrative staff review rental transactions with greater care. All deviations should be promptly reported to Director.	Concur
13. Parks Director review and compare fees and deposits charged to the current fee resolution and submit any required revisions to BCC for adoption.	Concur
14. Parks Director promptly notify County Administrator of any deviations from BCC resolutions on Parks usage and fees so that appropriate corrective actions may be taken.	Concur
15. Horseshoe Lake Standard Rental Agreement be closely re-examined and revised, to include best processing and maintenance procedures of agreements and related documents.	Concur
16. Management consider the suggested enhancements to the existing Horseshoe Lake Standard Rental Agreement.	Concur
17. Management consider need to enhance guest payment methods at Horseshoe Lake Park.	Concur
18. Management review Horseshoe Lake Park Internet web site and determine whether it should be revised and improved.	Concur
19. Southwest District Supervisor routinely review and sign financial reports prepared by Assistant District Supervisor.	Concur
20. Management clarify interest charge language contained in Fairgrounds and Southeastern Livestock Pavilion agreements to ensure consistency.	Concur
21. Management strictly enforce rental insurance requirements, unless official waiver is obtained.	Concur
22. Management determine method to further safeguard event folders, original file documentation and other important event information.	Concur

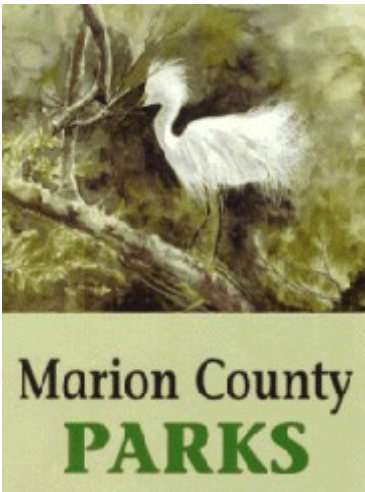
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<u>RECOMMENDATIONS</u>	<u>RESPONSES</u>
23. Management require further contacts be made with event co-sponsors to ensure full compliance with event advertising requirements. Penalties for non-compliance should be considered.	Concur
24. Management ensure a marketing plan for Fairgrounds is developed and implemented.	Concur
25. Management review SSS cash collection procedures in our previous report and revise to reflect current practice and personnel.	Concur
26. Management prepare SSS deposit transmittals more often throughout the calendar month.	Concur
27. Management determine better method for safeguarding cash and employee safety at SSS Youth Center.	Concur
28. Management verify SSS cash funds, determine if funds are necessary and formally request Finance Department to appropriately record.	Concur
29. Management develop and implement standardized Airport leasing policies as part of a comprehensive marketing strategy.	Concur
30. Management establish written lease management policies, procedures and practices for Airport.	Concur
31. Management consider the suggested changes to Airport subleasing practice.	Concur
32. Management consider the identified Airport T-hangar leasing issues.	Concur

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DEPARTMENT SUMMARY

The following information pertaining to the Marion County Parks and Recreation Department should provide the reader with background in order to better evaluate this report.



As shown in **Attachment A** (Departmental Organization), the Parks and Recreation Department is comprised of varied and related operations. The Department presently is funded by the General Fund and its results of operations are reported to County Administration through the Parks and Recreation Director. In February 2000, the Department was reorganized and two entities (Silver Springs Shores Recreation Department and Dunnellon/Marion County Airport and Park of Commerce) were transferred elsewhere in County government. General Fund expenditures for fiscal years 1998, 1999 and 2000 for the reorganized department are presented in **Attachment B**. There were 55 full-time equivalent employees authorized for fiscal year 2000. Revenues generated (unaudited) for the past four fiscal years by each Parks facility are presented in **Attachment C**.

The Department is responsible for numerous public use recreational and event facilities. Most public parks are free, while some charge a minimal entrance fee of \$2.00 and \$3.00 per vehicle. In addition, there are campgrounds (Rainbow Springs and Gores Landing) and cabin facilities (Horseshoe Lake Park) for overnight or extended rentals. The Department also has event facilities, particularly the Livestock Pavilion and Fairgrounds, available for large public events.

The following department descriptions were extracted from the fiscal year 2000 Proposed Budget, as prepared from information submitted to the Clerk's Budget Division.

The Parks and Recreation Department provides park facilities, recreation services, event management, grounds maintenance of governmental facilities and land planning. These services are provided through various programs: park maintenance; park planning, acquisition & development; outdoor recreation; revenue collection and code enforcement.

Goals of the Department: 1) provide high quality, cost effective maintenance and resource management of County lands; 2) plan and develop the projects that are budgeted in the time frames that they are requested and to the best quality possible for the price; 3) provide additional operations services to the Cross Florida Greenway; 4) expand reservation capabilities to include the Southeastern Livestock Pavilion/Fairgrounds and include Horseshoe Lake and other land facilities; 5) implement long term capital improvements of the Livestock Pavilion/Fairgrounds and Horseshoe Lake properties; 6) provide land acquisition services and grant writing capabilities; 7) provide residents and tourists with the recreation facilities and services they desire at reasonable cost; 8) implement short term rental and long term planning of the Livestock Pavilion /Fairgrounds properties.

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FINDINGS AND RECOMMENDATIONS

The Internal Auditor, while performing this audit of the Parks and Recreation Department (Parks), made numerous site visits to Parks facilities (both announced and unannounced). These site visits provided opportunities to observe procedures and employee activities related to various departmental operations. This was in conjunction with meetings and interviews with department staff and management to determine and evaluate the department's system of internal controls and procedures over revenue and cash collections, the safeguarding of cash, departmental services and functions and the security of the department facilities. Pertinent documents and records were examined to determine Parks' compliance with the County Code, general County policies and internal departmental policies and procedures.

In February 2000, two departmental entities were transferred to other County operations: Silver Springs Shores recreational facility to the MSTU/Assessment Department; Dunnellon/Marion County Airport and Park of Commerce to the County Administrator's office. Both entities are included in this report. Internal audit reports concerning these entities have previously been issued: Report No. 99-04 on Special Review of Silver Springs Shores Recreation Department; Report No. 99-06 on Review of Dunnellon Airport Authority.

Each of the following findings and recommendations for enhancements came to our attention during the examination of the Parks and Recreation Department. This report is segmented into the major types of operations of the Department: Financial Administration; Parks Admissions Facilities; Event Facilities; Recreation Facility; Airport.

I. FINANCIAL ADMINISTRATION

We found the financial records, supporting documents and recording procedures of the Department, in most material respects, to be appropriate and the general system of internal controls to be adequate. Further, from conversations with department management and staff, as well as documentation review, it appears the current procedures and controls have consistently improved over the past few years. Our review did disclose certain issues and areas for enhancement which warrant management's attention. Many of these were implemented or planned for implementation by management before or upon reviewing the initial draft of this report.

A. Financial Records

The Department has developed internal subsidiary records in order for management to maintain current and more useful financial information. These are primarily computer spreadsheets which contain more detailed information on revenues and expenditures of each Parks district than that found in the County's official financial system (Finance System) maintained by the Finance Department of the Clerk of the Circuit Court. During much of our review, these internal records were maintained solely by Parks administrative staff at the Sharpes Ferry main office. Parks uses its internally prepared and maintained financial information in some reports provided to BCC and the public. These reports are identified as "unaudited."

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Parks maintains its internal revenue reporting somewhat differently from the Finance System. Generally, revenues are recorded in the Finance System on the date deposited into the bank, which can result in the last days of monthly revenue being recorded as part of the following month's revenue. The internal records, on the other hand, show the daily revenues recorded in the month earned. Therefore, there will always be differences between total revenues reported in the Finance System and the internal records. There is another timing difference: customer and promoter deposits are recorded in the Finance System as revenue in the months collected. Parks, in its internal records, usually reports such deposits as part of the total revenues in the months the related transactions (promoter's event or facility rental) are completed.

We believe the Parks internal system is appropriate for its reporting needs, but should be closely based on and reconciled to the Finance System. We reviewed and tested these subsidiary systems and found them to be generally effective, well maintained and useful in determining operational information about each Parks district and individual Parks facility. We did find a few input and formula errors in the spreadsheets, which resulted in differences from the official records. These were promptly corrected by Parks staff. These types of differences should be found and corrected timely to ensure that deposits, revenues and expense transactions are correctly recorded in the Finance System and in the appropriate internal subsidiary record.

We recommend that Parks administrative staff reconcile each departmental internal subsidiary record to the Finance System, at least on a quarterly basis. This type of reconciliation would ensure that the Parks subsidiary records are correct by locating significant differences and errors in amount or account number. The reconciliation process would identify transactions that either were not recorded in the correct subsidiary record until later or recorded in wrong subsidiary records.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Parks Account Specialist will meet with Finance Department staff on a quarterly basis to reconcile revenue information.

During our review activities, management improved the internal revenue reporting process by enhancing the computer capability and information technology of the districts. Previously each district was required to prepare manual Receipt Transmittal forms that were delivered to Sharpes Ferry for spreadsheet input by Parks administrative staff. The new procedure allows the district to input the Receipt Transmittals directly into the official spreadsheet and a summary of monthly activities is sent to Sharpes Ferry. We agree this is an appropriate procedure and suggest that it be enhanced to provide verification of accuracy. The spreadsheet is maintained in each District's computer and most of the original documentation is stored only at the District office. There is no off site storage of the documentation or the computer files.

We recommend that Parks administrative staff test, on a spot basis, the validity of district revenue recording into subsidiary records to ensure ongoing accuracy. This would require the transmittal forms and spreadsheets to be sent to Sharpes for availability for testing, then filing and storage. At a minimum, we recommend that backup computer files routinely be transmitted to Sharpes for storage and safeguarding purposes, and for any required administrative review.

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MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Back up computer files will be stored on the central file server for the Parks and Recreation Department. This action is already implemented.

We recommend that management assign an appropriate management individual to periodically (or routinely, if required) review and document the review of each district's work product and make improvements to the existing procedures.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Responsible supervisors will check and sign off on work products. Finance Department will be contacted to determine if more in depth checking needs to be established using accounting professionals from Finance.

B. Operating Policies and Procedures

The operating rules and regulations of the Parks and Recreation Department were established by Marion County Code, Chapter 14. We reviewed the Code and requisite resolution to determine the operating and fee rules and regulations approved by the Board of County Commissioners. Our review activities did not disclose any exceptions.

To manage this large Department, management has prepared or issued numerous internal operating procedures and guidelines. These were prepared, released and revised over a number of years. We believe these internal policies and procedures could be enhanced by collecting them into a formal department manual maintained at the main office, but distributed to each district.

We noted that each Parks district maintains certain operating procedures, some in manuals, that were of differing complexity and detail. As an example, the Southwest District has more comprehensive instructions that can be easily followed by district staff, while other districts maintain a compilation of management instructions and memoranda that are very specific to one individual.

The districts all follow essentially the same procedures for purchasing and recording cash collections and revenue. Although each district has unique operational duties and transactions, each could benefit from standardized written procedures that have been approved by management. Our review disclosed that the operating procedures of every district could be standardized in operating manuals, including Sharpes Ferry (e.g., collecting money for passes and rents).

We recommend that management formalize its official policies and procedures into a departmental operating procedures manual.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. The department will establish an overall operations manual with annexes for each operation in coordination with departmental staff and Finance.

We recommend that management standardize each district's individual standardize operating procedures manuals. At a minimum, the Parks Director should review and approve all existing manuals.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs.

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C. Cash on Hand

Parks administrative staff has identified all cash on hand (cash register banks and petty cash), including locations, amounts and custodians. We verified this information and found the individual funds identified by Parks were correct. However, we found that Silver Springs Shores Recreation Department has cash funds that are not recorded, as mentioned later in this report. We also noted that the total verified cash on hand was \$150.00 greater than the total recorded in the Finance System as allocable to Parks. We believe controls over cash on hand can be further enhanced by implementing the following recommendation.

We recommend that management immediately confirm its cash records are correct and compare to the Finance System amounts, by individual fund and total department. If management agrees with amounts actually on hand, Finance should be notified in writing of the correct balances, with the request for adjustments in the official financial records. Annually thereafter, all districts should confirm to the Parks Director the current cash locations, dollar amounts and custodians.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Reconciliation of cash fund and inventory of cash fund will occur on an annual basis.

D. Cash Safeguarding and Transportation

During our review of each district, we observed a common practice related to cash safeguarding and transportation. This is especially true of three districts (North, Southeast, Southwest) which collect fees and other revenues, much in cash. The revenues are accounted for and submitted to Finance for depositing into the bank. The districts are separated geographically from the Parks main office and the Clerk's Finance Department. Safety and security are a concern. The particular exposures we observed were addressed at the exit conference.

The collection and transportation of money can place the employees in physical jeopardy and the funds are exposed to increased possibility of loss. Some employees have expressed concerns in this matter. Management is aware of this issue and has issued certain policies; in particular, employees are directed not to establish a readily identifiable timing and pattern in cash collections. We believe this is an important issue which should be periodically reviewed to determine whether procedural changes are warranted.

We recommend that management research the security issues pertaining to cash collection and transportation to determine if there is a current need to change procedures and whether there are available resources.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Credit card usage, transportation of money and safety measures will be reviewed on an annual basis to insure that risks to funds and employees are minimized.

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E. Grants Received

Our review of state and federal grants awarded to Parks disclosed no material weaknesses. Further, the annual financial audit conducted by the independent auditors for the past three fiscal years disclosed no findings. Most grants require close interaction between Parks and Finance which usually results in smooth transactions. We did note that recent FDOT airport grants are based on reimbursement of County expenditures and that some amounts were not timely submitted for reimbursement. This results in County funds not being available for other purposes for unnecessary periods of time.

We recommend that management closely monitor reimbursement grants in the future to ensure that the County promptly bills and timely collects from the grantors.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Grant reimbursements will be requested on a monthly basis when work is done, if allowed.

F. Reservation System

There has been a computerized reservation system under development by the Information Systems Department to replace the manual methods used by Southeastern Livestock Pavilion, Horseshoe Lake, Rainbow Springs Campground and for other Parks purposes. The reservation system had been undergoing evaluation by a user committee before full implementation, but it recently has been determined that the system would require significant enhancements to speed and ease of use in order to meet the department's requirements.

We believe that automating the reservation activity would still provide benefits to the Department. If management determines that the system under development will not provide the necessary benefits, further investigation seems appropriate to identify alternatives. For example, research could be conducted to determine if any "off the shelf" vendor software packages are available to meet the respective and individual needs of the districts. This would have to be associated with the derived benefits from the software and implementation costs and would necessitate closely working with Information Systems.

We recommend that management consider the alternative acquisition of one or more reservation system software packages if the system under development is subsequently deemed unsuitable.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Reservation software is currently being developed by the Information Systems Department. An analysis of the system in its current state and the proposed actions required to make it functional were included in a report prepared by Mr. Scott Vandeventer. The department is planning to pursue the course of action proposed in this report. (Note: The referenced report was presented with this response and was reviewed by the Internal Auditor.)

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II. PARKS ADMISSIONS FACILITIES

The following findings and conclusions came from our on-site observations, evaluation of internal financial and operating controls, review of financial and other documentation and conversations/interviews with Parks personnel.

A. Parks Passes

All Parks facilities are open to the public, but some are available only on a fee-paid basis. In lieu of individual payment per visit, the County offers Parks Passes that provide unlimited access to several park facilities (Carney Island, Ray Wayside, Hampton Beach, Hope Boat Ramp, Gores Landing, Moss Bluff, and KP Hole.) Passes are available for annual (\$26.50, with tax) and semi-annual (\$15.90, with tax) and are registered to the purchaser's household. During fiscal year 1999, 963 annual passes and 449 semi-annual passes were sold. For the first half of fiscal year 2000, 898 annual passes and 234 semi-annual passes were sold. Passes can be purchased by mail and are available for sale at Sharpes Ferry office, Carney Island and KP Hole.

The Parks Pass allows admittance for one vehicle and boat, with up to eight people in the vehicle. There is an additional \$1.00 per person charge for more than eight passengers, payable at the gate. The pass is transferable from one purchaser's vehicle to another. The only restrictions are the pass may only be used with one vehicle at a time and must be prominently displayed in the windshield of the vehicle.

The Parks Pass is a beneficial public service offered by Parks, but it creates certain accountability issues. For example, it is more difficult to determine whether the paid gate admissions are correct when conducting on-site observation because some passes are not prominently displayed as required. (When this occurs, the Parks employee is to issue a formal "Warning" requiring payment or explanation for the violation.) Further, all passes look alike, regardless of when issued and there are no physical distinctions between annual and semi-annual passes. Although gate attendants check for current issuance when the pass holders enter a Park, some facilities do not have gate attendants and, with the exception of KP Hole, the others have seasonal gate attendants. We believe that controls could be enhanced with nominal costs. At least some changes could be made to the shape and/or color of the Parks Pass that would provide physical clues to Parks employees to visual verify that current passes are displayed in the vehicles.

We recommend that management devise a system to physically distinguish the types of passes and issue dates.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs.

B. Honor System/Southeast and North Districts

There are six facilities in the Southeast District and one in the North District that have entry fees. Carney Island, Ray Wayside, Hampton Beach and Hope Boat Ramp are staffed with gate attendants during certain times of the year. However, during most of the year, these four, the other two Southeast facilities (Moss Bluff North and South) and Gores Landing rely upon the Honor System.

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Staffing certain facilities with gate attendants can be economically disadvantageous. The Honor System is an expedient system which allows Parks facilities to remain open to the public and provides the means to collect revenue. This is most often true of non-holiday week days at large facilities and most days at the very small ones. In addition to a patron's honesty, the system relies upon signs with clearly designated fees, pre-numbered fee envelopes and secured drop boxes for the envelopes. The patron is instructed to put the required fee in the pay envelope, tear off the receipt portion of the envelope and place the receipt in plain view in the windshield. The exception is Gores Landing, which is somewhat different because it has a "resident camper" who does not collect the fees, but does oversee the facility and observes whether patrons pay the admission fees.

The cash receipts are collected on a routine basis by authorized district staff, who also "test" the system during the collection process. They open the drop box, count the envelopes deposited, remove the money from the envelopes, then walk the facility looking for obvious violators still present. This is often difficult because pass holders (passes are prepaid and good for 6 or 12 months) may enter anytime the park is open, but must remember to put pass in plain view. When district staff suspect a violation, they place a warning and fine notice on the vehicle.

As part of our review we made several site visits to observe how well the honor system works. To accomplish this, we made several unannounced visits to each site during different times of the day and different days of the week. Sometimes we entered the facility and other times we parked outside in order to observe the activities of entering patrons and responsible staff. We also walked the parking areas and noted whether receipts or passes were prominently displayed, and used this information to calculate an error rate of violations of the Honor System. Although certain assumptions were required, we believe the violation rate was at least 14%. Of course, this also means that the Honor System was being complied with as much as 86% of the time.

Although it is certain that the honor system is frequently violated, the costs to enhance the system (such as metered gates and more frequent daily staffing) could be exorbitant and not effective from the viewpoint of cost versus benefit. However, there are some actions that can be taken to further enhance the Honor System.

We recommend that management enhance the Honor System with additional operational controls. A selective enforcement routine could be established. Parks staff could be assigned the periodic, yet specific, duty of going to each facility on the same day to intensely observe whether the Honor System is being complied with and issue citations for noncompliance. We have been informed that Parks has considered obtaining temporary, mobile vehicle counters to periodically determine the volume of Parks usage. This seems to provide needed operational information and we concur that this option could be beneficial to the department. If obtained, these vehicle counters could be used to enhance the degree of compliance with the Honor System.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. The department also concurs with the establishment of car counters for purposes of obtaining accurate data on usage as well as a control for honor system effectiveness. Car counters are being requested in the FY 2001 budget.

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C. North District

The North District has two fee-for-attendance facilities: Horseshoe Lake and Gores Landing. Gores Landing is an honor system park (previously discussed) which was, until December 1999, part of the Southeast District.

Horseshoe Lake is the newest Parks fee-for-attendance facility. Although daily public usage is anticipated to begin in 2000, the Park is presently used on a reserved basis by paid guests. Utilization can be for overnight cabins by individuals, group and/or day use of the conference facility and mess hall and week long group use of the entire facility. Rental rates include all services and amenities routinely found in hotels, such as towels and housekeeping services, as well as use of canoes and activity equipment.

As part of our review, we physically observed the facility's operation, examined files maintained on site, reviewed supporting documentation to bank deposits and examined individual leases, many of which were maintained in Clerk's Commission Records department. Our activities led to the following findings and observations.

Horseshoe Lake Park opened to paid guests in October 1998. During the following several months there were many transitional stages in the personnel and procedures for taking reservations, obtaining reservation deposits, processing and signing rental forms and recording rental transactions in internal Parks financial records. The Horseshoe manager was in charge of operating and maintaining the facility, but much of the financial transactions and recording were handled at the Parks main office through July 1999 while the manager was being trained in the fiscal duties.

During this transitional period there were three different rate resolutions in effect for all Parks facilities. Resolution 98-R-56 established the first three rates for Horseshoe, effective March 3, 1998, before the Park was opened. The second resolution (98-R-245) established the current types of paid usages, with corresponding rates effective at November 3, 1998, which were unchanged by the last resolution (99-R-5), effective as of January 12, 1999.

Our review disclosed several errors in usage rates for individual cabins occurred from the Park's opening through June 1999. More than half of the guests were charged \$50 per night for individual overnight cabin rentals, when the approved rate was \$60 per night. These exceptions could have been caused by a "good faith" misinterpretation of authorized fees and rental terms. This may have occurred because of the different personnel involved and/or some confusion concerning the applicable fee resolutions during the transition period. For example, if group rates applied, some cabins were available at the \$50 nightly rate. Also, the fee resolutions required a \$50 "damage deposit" which may have been misinterpreted to be the nightly rate. However, there was little consistency because the correct amounts of fees and deposits were also collected during this period.

We identified three Parks employees who were guests in April and May 1999. We noted that two of the employees were among the many guests who were charged the incorrect \$50 rate and none of the employees paid the required advance deposits. Standard rental agreements had been appropriately prepared and signed. The County Policies & Practices Employee Manual, Section 1, Code of Ethics, forbids misuse of public position "...to obtain a special privilege, benefit or exemption for himself or others." In addition, the Parks Director issued a memo to all Parks personnel regarding access to

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events and Parks, in which he stated "...employees are subject to the same rules as other citizens of Marion County." These particular incidents do not appear to be willful violations of the preceding.

We recommend that Parks administrative staff review rental transactions with greater care. All deviations should be promptly reported to the Director.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. It is the department's position, after full investigation that all of the errors that occurred at the time discussed were the result of confusion with the start of operations and changing recommendations for rental rates.

We noted that there have been some other exceptions to BCC resolutions concerning Horseshoe fee rates. For example, advance reservation deposits are required, but there have been instances when deposits were not collected in advance, more recently because the guests made the reservation too late to mail in the required deposit. Because of availability, the manager accepted the rental. In addition, the resolutions require a minimum of 2 nights stay and that "reservations will be accepted no earlier than 14 days before the rental and no later than 48 hours before the rental." These particular requirements have often not been followed. If a guest only wants one night and there is an availability, the manager will accept the reservation. Further, many reservations have already been booked months in advance. Although we believe these types of decisions reflect good business reasoning, these are deviations from BCC endorsed policy.

We recommend that the Parks Director review and compare current fees and deposits charged to the current fee resolution. If changes are required, the Director should submit a revised resolution to BCC for adoption.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Proposed changes to the fee resolution will be recommended.

We recommend that the Parks Director promptly notify the County Administrator of any deviations from BCC resolutions on Parks usage and fees so that appropriate corrective actions may be taken.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs.

We reviewed the processes surrounding the use of the Standard Rental Agreement, which includes a separate General Terms and Conditions. Although obviously intended otherwise, we noted that the Agreement was routinely prepared/completed/signed by the guest only upon the guest's arrival. The guest is not given a copy of the Agreement and General Terms and Conditions. We also noted that the Agreement seems to be written as if booking an event (similar to those at Southeastern Livestock Pavilion) and is not readily conducive to rental of overnight guest cabins. The Agreement was designed in 1998 and contains many terms and conditions that are not followed or may not be relevant, such as preparation of Rental Application, \$200,000 insurance coverage, a standard \$100 security deposit and payment by certified check.

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We reviewed the required processing of the rental agreements. During the first several months of operations, a County Administrator was required to sign the Agreement. However, since this was done after the end of the rental period, there was little ability or opportunity to affect the rental. That procedure was changed in 1999 and presently the Horseshoe Lake manager can authorize rental reservations. This was directed by the Parks Director, in his memorandum of July 15, 1999, which also stated that "agreements are to continue to be routed to Ed Smith in Administration for authorization" and that signed "original agreements and reservation documents still need to be forwarded" to the Clerk's Commission Records department. We noted that these instructions were not being followed. Instead the District Supervisor began signing the Agreements, did not route to Ed Smith and did not send to Commission Records for official filing. All original Agreement documents are maintained at the Horseshoe office; there are no copies stored elsewhere. This issue should be discussed with the County Attorney to ascertain exactly what is required of rental agreements and to determine the best agreement processing procedures that meet the practical requirements of Horseshoe Lake Park.

We recommend that the Standard Rental Agreement be closely re-examined and revised, with County Attorney input, to include current fee resolution information and amounts and to better reflect the practicality of the current operations of this facility, including a more efficient authorized signature process. This could include the determination of whether Horseshoe rentals can be structured more like hotel room rentals or campground use agreements. There should further be the determination of whether a shorter agreement format would suffice (for example, a single page that also serves as a paid receipt), perhaps using the Rainbow Springs Campground format as a model. This re-examination should include the determination of the best processing and maintenance procedures of the Standard Rental Agreements and related documents.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Proposed changes to the agreement for Horseshoe Lake will be submitted to the County Attorney so that a rental agreement similar to the campground agreement can be developed.

We recommend that management consider the following enhancements to the existing Standard Rental Agreement: (1) Agreement should be signed and received with deposit before guest arrives, to the greatest extent practicable. Therefore, Agreement should be faxed or mailed to guest immediately after confirming or taking reservation by telephone; (2) the Terms and Conditions page of the rental agreement should always be given to guest at least at the point of check-in so that guest is ensured of due notice of important terms. At present the guests are requested to read that page when they sign in, but are not given a copy. This situation would be helped if agreement was mailed and returned in advance of check-in; (3) Agreement should use the term "guest" rather than "tenant" or "customer" to more closely conform with hotels, campgrounds and resorts.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Proposed changes to the agreement for Horseshoe Lake will be submitted to the County Attorney so that a rental agreement similar to the campground agreement can be developed.

We examined cash security and controls and found them adequate. We noted that Horseshoe does not have a petty cash fund or change fund. If guests need change, the manager does this from his personal funds or directs the guests to a local convenience store. A small cash fund (perhaps \$25.00)

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would provide enhanced guest services and should be considered. In addition, Horseshoe does not have capability to accept credit cards. We believe this would allow greater flexibility and efficiency in prompt acceptance and/or confirmation of reservations, would facilitate the check-in process by providing another method to obtain full payment of fees and extra charges, would reduce cash on hand received from guests over weekends and may reduce instances of bad checks. There is of course a fee for this service which must be considered. Management established credit card usage at Rainbow Springs Campground more than a year ago, with apparent good results.

We recommend that management consider the need to enhance guest payment methods at Horseshoe Lake Park. This would include justification for a small change fund under the manager's control, as well as determination of the value of accepting credit cards.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Permitting the use of credit cards at this site will be recommended to the Finance Department.

As part of our review, we examined and were impressed with the facility's Internet web site. We noted some minor discrepancies in the stated rates and required deposits that should be corrected. To facilitate the booking process, we also believe the rental application form could be placed on the web site with capability to email inquiries and reservations to Horseshoe manager. At a minimum, the Rental Agreement and Park terms and conditions could be available for downloading.

We recommend that management review the Horseshoe Lake Park Internet web site and determine whether it should be revised and improved.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs.

D. Southwest District

The Southwest District encompasses the Rainbow Springs State Campground (Campground) and the KP Hole Park. The Southwest Assistant District Supervisor is charged with the daily operations of both facilities and supervision of the cashiers. She reports to the Southwest District Supervisor and the Parks Director, depending upon whether the duties are operational or financial.

The Campground is a state-owned facility that is operated by Marion County as the Concessionaire. Rental rates are established by the State. Marion County pays 6% of derived revenue to the State as the concession fee. The County must follow all operating guidelines that are contained in the State policy book. The County also derives other income from the rental of equipment (canoes, tubes, etc) and sale of food and personal items in the Campground store. The equipment and store items are County property and are routinely inventoried each month.

The KP Hole Park is a County-owned and operated facility that is located on the Rainbow River across from the Campground. It is staffed by gate attendants/cashiers year round and provides a swimming beach, concession stand, rental pavilion, picnic tables, tube and canoe rentals and a separate boat ramp.

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We observed Campground and KP Hole operations, examined financial documents and transactions and reviewed the internal controls over cash and sales. We noted that the Assistant District Supervisor has devised an exemplary written procedures manual to be followed by herself and the cashiers. We found the written procedures to be regularly followed and internal controls to be appropriate and routinely maintained. We also noted that cash on hand has been reduced because Parks began accepting credit cards during fiscal year 1998, thus reducing amount exposed to loss. The Campground has another internal control that is different from any other Parks facility. The County must file monthly reports with the State that are reviewed and subject to an annual on-site audit by the State. We reviewed the most recent reports and compared them to County documentation. At present, the Assistant District Supervisor prepares these reports from information she maintains. The reports are reviewed and signed by the Parks Director and the resulting concession amounts are processed for payment to the State. There does not appear to be a detailed supervisory examination of the underlying supporting documentation during this process.

We found the reports to be accurate, but we believe an additional control enhancement could be implemented. The Assistant District Supervisor is acknowledged within the Department as very capable. Management relies upon her abilities to not only operate the Campground and KP Hole, but also to provide requested assistance to other Districts. She fills an integral position; there is, however, no detailed review of her work by another supervisor. We therefore suggest a more extensive report review process before any are submitted to the Parks Director.

We recommend that the Southwest District Supervisor routinely review and sign financial reports prepared by the Assistant District Supervisor. At the minimum, this would include review and approval of the state concession reports before submission to the Parks Director for payment authorization.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. The department agrees that the procedures established in the Southwest District represent a high standard that will be the basis of the Parks and Recreation Procedures Manual.

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III. EVENTS FACILITIES (Southeastern Livestock Pavilion/Marion County Fairgrounds)

The following findings and conclusions came from our on-site observations, evaluation of internal financial and operating controls, review of financial and other documentation and conversations/interviews with Parks personnel.

As part of this review, we examined the rental agreements of both the Southeastern Livestock Pavilion (SLP) and the Marion County Fairgrounds (Fairgrounds). Although both agreements are principally alike, there are some unique differences. Both agreements have sections for interest on delinquent rental payments, but there are differences which seem to be unnecessary. Further, the interest policies as presently stated seem to be inconsistent and counter productive.

The SLP agreement language states that “If final payment is not received in full on the last day of the event **or** within 30 days from the invoice date, then the tenant shall be subject to an interest charge of 1.5% per month following the last day of the event, **or** commencing 31 days following the invoice date.” The Fairgrounds agreement language states that “If final payment is not received in full on the last day of the event **or** within 10 days from the invoice date, then the tenant shall be subject to an interest charge of 1.5% per month following the last day of the event, **or** commencing 31 days following the invoice date.”

Generally, an event settlement amount is finalized the day after the event ends and the invoice is prepared. The invoiced amount is immediately due and the promoter has 10 days to pay, but the payment may take longer to collect. However, interest is not charged until 30 days after billing. That nullifies the 10 days due term as far as a promoter’s cash management needs since there is no extra charge for delaying payment until 30 days.

We recommend that management clarify the interest charge language contained in the Fairgrounds and Southeastern Livestock Pavilion agreements to ensure consistency regarding interest and other terms, to the extent practicable.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Agreements and resolutions will be reviewed and changes proposed to eliminate the discrepancies.

The agreements also require that insurance certificates be obtained for all rentals of facilities. We found that this was done with the exception of occasional rentals of the SLP meeting rooms. It seems that the significant limits of insurance coverage are necessary for routine SLP events but may be too high for the noted periodic use of the meeting rooms by small groups. Further, many organizations may not have the level of insurance or may otherwise not be insured as an organization or group.

We recommend that management strictly enforce the rental insurance requirements and not rent meeting rooms or similar venues to any individual or organization without proof of adequate insurance coverage, unless an official waiver is obtained. The Department could work with Risk Management in the consideration of establishing different insurance requirements based on types of use and perhaps establishing an “insurance fee” to be paid to the County by the organization or individuals renting the facility.

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MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Options will be explored with Risk Management and proposed in future requirements.

We selected and reviewed certain SLP and Fairgrounds event folders and file documentation, which include invoices, rental agreements, receipts for collections from promoters and many other event related documents. The Supervisor's files appear to be adequate to ensure that revenues are accurately reported and to ensure that promoters' deposits are properly collected and applied. The event folders and files are maintained by the District Supervisor and stored at the SLP office. There are no duplicates of these files.

The Supervisor maintains a manual method for booking events, which includes a large calendar to "reserve" dates by telephone until the agreements are signed and returned with the required deposits to confirm the dates. This method appears adequate to control event bookings and the Supervisor seems competent and appears confident about its accuracy. However, such manual record keeping is subject to loss or physical damage. There had been a computerized reservation system being developed by Information Systems which was to replace the manual method used by SLP and other Parks districts. That reservation system had been undergoing evaluation by a user committee before implementation, but it had subsequently been determined that the system did not meet the department's requirements.

We recommend that management determine a method to further safeguard event folders, original file documentation and other important event information. This could include a shortened time frame for archiving the original material, sending copies of particularly important information for separate storage at Sharpes Ferry and sending backups of computer files to Sharpes Ferry for immediate off-site storage. Management could also consider enhanced technology to assist with implementation.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Central files and agreements are now stored on the Parks file server. Back-up documents need to be incorporated into the computer filing system.

Our review looked at consistency of applying rental terms and conditions, rental amounts and exceptions to policy. The only significant deviations seemed to be the waiver of fees, particularly those pertaining to County co-sponsored events. Such fee waivers were required to be approved by the BCC, after submission from Department with its recommendation. We found the then current fee waiver and co-sponsorship policy could have differing interpretations and a few approvals seemed to have been applied differently. The BCC expressed similar concerns during the Commission meetings of February 16 and March 2, 1999. In the March 15, 1999 meeting, BCC directed the Department to review and revise policies on fee waivers and event co-sponsorships. This was accomplished and Parks presented its policy revisions to the Commission on September 21, 1999. At that time, the BCC decided there was no need to change the present process.

Our review of selected event files disclosed that some events are BCC approved co-sponsorships with resultant fee waivers. However, some event folders show no evidence of compliance with one important requirement: Marion County BCC must be prominently displayed in event advertising. It appears that the noted exception events did not fulfill this requirement.

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We recommend that management require further contacts be made with event co-sponsors to ensure full compliance with event advertising requirements. Penalties for non-compliance could include the loss of present co-sponsorship, with invoicing for waived fees, as well as disapproval of future co-sponsorship requests.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. Proposed penalties for failure to comply with co-sponsorship will be included in the next fee and rules resolutions.

Our review disclosed that the Fairgrounds facility seems to be infrequently used. It is essentially an open field which is good for fairs and certain events as car shows, but appears unable to compete for many other types of events. This could be because the facility is not set up to provide needed amenities and has inadequate electric hookups and no permanent bathrooms, water and seating. Greater utilization of the Fairgrounds may require considerable marketing expertise as part of a greater marketing plan for both the Fairgrounds and SLP, perhaps included in the Recreation Master Plan which has not yet been finalized.

We recommend that management ensure a marketing plan for the Fairgrounds is developed and implemented.

MANAGEMENT RESPONSE: Parks and Recreation Department concurs. A marketing plan for the Fairgrounds will be developed in conjunction with the determination of the overall development direction of the property. It is expected that the direction of the future development will dovetail with the upcoming discussion of siting a high school on 70 acres there.

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IV. SILVER SPRINGS SHORES RECREATION DEPARTMENT

The Silver Springs Shores (SSS) Recreation Department is part of the Silver Springs Shores MSTU (Fund 134), which is funded from ad valorem taxes levied within the geographic boundaries of the taxing unit. The SSS Recreation Department is comprised of the Community Center and Youth Center, which are staffed with County employees. Until recently, these employees were under the direction of the Parks Director, but were transferred to the MSTU/Assessment Department in February 2000.

At the request of the Parks Director and the SSS Recreation Administrator, we previously performed a special review of cash collection and recording procedures. Our comments and suggestions were incorporated in our report number 99-04, dated April 27, 1999. We noted that a few operational changes have been made to those procedures we reviewed, but the approved written procedures have not been revised. Further, our report 99-04 indicated that SSS routinely prepares funds for deposit on a monthly basis, to accompany a written transmittal to Finance for recording and depositing into the bank. Our current review disclosed that this practice continues. Although there is no evidence that problems have occurred, this can result in preventable exposure to loss of cash and checks. In addition, there is the potential for NSF checks not being timely identified.

We recommend that management review the cash collection procedures in our previous report and revise to reflect current practice and personnel.

MANAGEMENT RESPONSE: MSTU/Assessment Department concurs.

We recommend that management prepare deposit transmittals more often throughout the calendar month.

MANAGEMENT RESPONSE: MSTU/Assessment Department concurs. Beginning immediately, any collected funds, whether it be cash or checks, will be deposited with the Finance Department on a weekly basis and kept in a safe or locked box until ready for transmittal to the Finance Department for accounting.

Our current review disclosed that the Youth Center still has longer operating hours than the Community Center, which can result in money being held overnight at the Youth Center or being taken home by the employee. These conditions create internal control problems related to cash safeguarding and employee safety.

We recommend that management determine a better method for safeguarding cash and employee safety. SSS could acquire a drop safe for the Youth Center to hold cash funds until delivered to the office at Community Center. No employee should be required or allowed to take money from the SSS premises.

MANAGEMENT RESPONSE: MSTU/Assessment Department concurs. By July 21, 2000, a drop safe will be purchased and will be placed into the Youth Center for use to deposit monies or checks received on a daily basis until it can be delivered to the Community Center office.

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SSS has a change fund (\$15.00) and a petty cash fund (\$81.12) which apparently were created some years ago, but are not recorded in the Finance System. SSS employees did not know how or when the funds began, but they existed when the employees were hired. In addition there is a \$5.00 cash fund used at the Youth Center for selling food and beverages, the proceeds of which are subsequently used to provide free food and beverages as a benefit to members. Based on our observation, such funds do assist SSS daily operations, but should be approved by management and recorded as assets in the County's official records.

We recommend that management verify the existence and amounts of the noted funds. Management should then determine if the funds are necessary, followed by a formal request to the Finance Department to record these assets appropriately.

MANAGEMENT RESPONSE: MSTU/Assessment Department concurs. Additionally the MSTU/Assessment Director is recommending that a petty cash fund be initiated for Silver Springs Shores Recreation Department in the amount of \$75.00 with all expenses being accounted for and receipts attached to any requests for reimbursement. A separate memorandum will be forwarded to the County Administrator with this request.

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V. DUNNELLON/MARION COUNTY AIRPORT AND PARK OF COMMERCE

The Dunnellon Airport Authority (Airport) is a political subdivision of the State of Florida created in 1985 pursuant to Chapter 81-436, Laws of Florida, and Marion County Code, Article III, Section A3. It is a dependent special district that is governed by the Marion County Board of County Commissioners (BCC). A citizen advisory board meets periodically and provides input to the BCC on airport and aviation issues.

The Airport is known as the Dunnellon/Marion County Airport and Park of Commerce and is accounted for as a separate fund. The Airport was a part of the Parks and Recreation Department, but was transferred in February 2000 under the direction of the County Administrator. The Airport was the subject of a recent Internal Auditor review and our comments and suggestions were incorporated in audit report number 99-06, dated October 29, 1999.

Our current review concentrated on revenue reporting, cash controls, leasing activities and department services. We reviewed lease agreements and verified lease terms and rental amounts. Original lease files are kept at Sharpes Ferry. (Some original signed leases are also kept at Commission Records in the Clerk's Office.) Rent payments are mailed direct to Sharpes Ferry by lessees. Sharpes Ferry was responsible for administering the leases for rent due and insurance certificates, but lease administration is now the responsibility of the Airport Supervisor.

Our current review was sufficient to enable further suggestions and recommendations for management's consideration. The BCC is presently considering the County's options regarding the future of the Airport. Its final determination may have a significant impact upon the following recommendations.

We recommend that management develop and implement standardized Airport leasing policies as part of a comprehensive marketing strategy. This was a conclusion published in report number 99-06, which included the following comments. Standardized leasing policies are important to overall Airport marketing and development strategies. Some current leases for similar properties have different lease periods, annual rental amounts and lease credits. Standard leasing policies should include property categories for aviation and non-aeronautical properties, with corresponding rental amounts and other leasing terms. Standard leasing policies could be accomplished by revisiting the management philosophies and leasing criteria contained in the 1988 Airport Management and Operations Plan and the 1994 EDC/Dunnellon Airport Task Force report.

MANAGEMENT RESPONSE: County Administration concurs. Administration will develop a standardized lease policy for the Airport.

We recommend that management establish written lease management policies, procedures and practices. These should ensure that management's directives are clarified and followed, and could include schedules of lease renewal dates, rental increase dates and insurance certificate due dates and amounts. A firm policy could be included that insufficient insurance coverage could result in lease termination and eviction procedures.

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MANAGEMENT RESPONSE: County Administration concurs. Administration will establish written lease procedures and policies for the Airport.

We recommend that management consider changes to subleasing practice. Presently leases can be subleased. Some tenants have apportioned their leased premises and subleased for more rent than that paid for the demised space, but County does not receive any of the additional money. Therefore, an alternative is to not approve subleasing of existing leases without preparing a lease addendum to require additional rent payable to County if sublease rental is more than the rent paid to County. New leases could be written to state that if subleased, the County would get a percentage of any additional and/or higher rental received by the lessee from its sub-lessee.

MANAGEMENT RESPONSE: County Administration concurs.

We recommend that management consider the following T-hangar leasing issues:

- Establish methodology for increasing T-hangar rents when appropriate. The standard lease agreement states that the monthly rental amount may be adjusted by the County, which has not yet occurred for existing lessees. Rents could be increased, for example, based on the cumulative CPI increases since the inception of each lease.
- T-hangar leases have electric included in rent. This has resulted in excessive usage by tenants (refrigerators, etc.) and has repeatedly tripped the circuit breaker in hangar #2. Any future T-hangars should be separately metered for electric, which should not be included in rent.
- Lessees often store valuable aircraft and equipment in the T-hangars, which are also used to perform aviation service and repairs. Each lease contains an “Indemnification Against Claims” term, but does not require the lessee to have insurance, with the County named as an additional insured. We believe there could be some associated risk of property damage and liability that should be addressed. We therefore suggest that management confer with Risk Management to determine if T-hangar leases should require insurance and, if so, what types and in what amounts.

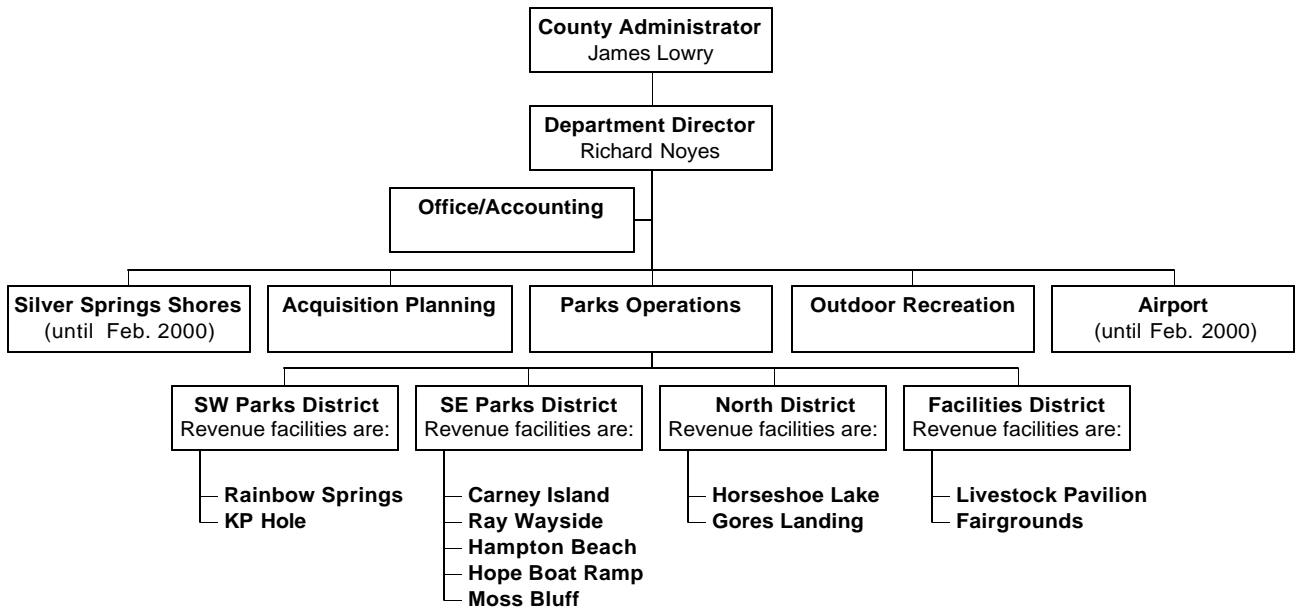
MANAGEMENT RESPONSE: County Administration concurs. Current T-hangar leases allow lease adjustments after the first year. A survey of area T-hangars will be conducted each year and all T-hangar rents will be adjusted to meet the market rents on the anniversary of the lease. Staff will analyze the need for separate electrical metering of T-hangars in the future. Administration will review T-hangar insurance requirements with Risk Management and the County Attorney’s Office.

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ATTACHMENT A

DEPARTMENTAL ORGANIZATION

PARKS & RECREATION DEPARTMENT
ORGANIZATION CHART - FY 2000



PARKS AND RECREATION DEPARTMENT

ATTACHMENT C

PARKS AND RECREATION DEPARTMENT					
REVENUE COMPARISON					
Facility		FY 96	FY 97	FY 98	FY 99
Rainbow Springs Campground		254,618	251,355	279,833	298,370
K P Hole Park		123,231	130,889	154,973	157,455
Hope Park Boat Ramp		15,793	16,738	20,460	18,679
Hampton Beach Park		8,958	9,155	8,536	11,069
Carney Island Recreation/Conservation Area		30,400	35,103	29,264	28,869
Moss Bluff Recreation Area		5,621	10,900	19,246	14,861
Ray Wayside Park (Ocala Boat Basin)		17,295	25,938	29,944	34,127
Gore's Landing Park		4,754	6,608	6,504	7,473
Horseshoe Lake Park					16,170
Sharpes Ferry (Park passes, fines)				8,874	9,464
Outdoor Recreation (guided activities)		14,488	28,015	29,516	32,606
Southeastern Livestock Pavilion			358	126,708	158,481
Marion County Fairgrounds			1,000	28,141	5,507
		475,158	516,059	741,999	793,131
NOTE: Revenue information extracted from Department's internal financial records.					
Does not include Airport or Silver Springs Shores Recreation Department.					

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