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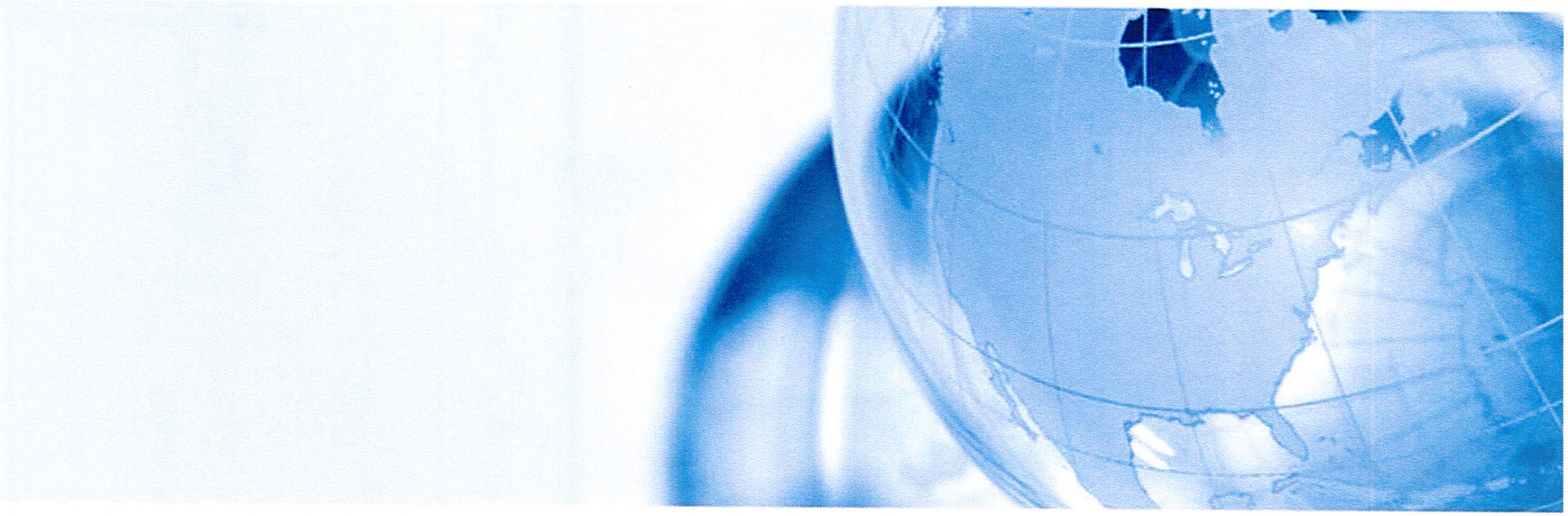

Town of Palm Beach
Recreation Department

For the Period Ended December 31, 2011
Crowe Horwath LLP - Public Sector Services

Audit | Tax | Advisory | Risk | Performance

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EXECUTIVE SUMMARY

Background and Objective

Crowe Horwath LLP ("Crowe" or "we") performed an internal audit on the Town of Palm Beach's Recreation Department ("Recreation" or "Department") for the twelve month period ended December 2011. The overall objective was to review controls over the Department's accounting functions and documented processes, specifically related to the Department's revenues. We reviewed policies and procedures, interviewed Department personnel, and performed testing on certain sampled items related to processing of receipts and fees.

The objective of the internal audit was to evaluate and test the design and effectiveness of internal controls and implemented procedures to ensure compliance with local and state laws in all material respects. Procedures that were evaluated include the following:

- Procedures implemented for Administration of the Recreation Department, Town Docks, Par 3 Golf Course, and the Tennis Program and Facilities.
- Procedures implemented to administer participants in the various Recreation Programs.
- Procedures implemented to monitor Customer Services Response.

Scope

The specific procedures performed were based on the concepts of selective testing. Although our testing was performed in some areas without exception, we can provide no assurance that exceptions would have been detected had procedures been changed or expanded.

It should also be recognized that internal controls are designed to provide reasonable, but not absolute, assurance that errors and irregularities will not occur, and that procedures are performed in accordance with management's intentions. There are inherent limitations that should be recognized considering the potential effectiveness of any system of internal controls. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes on judgment, carelessness and other factors. Internal control procedures can be circumvented intentionally by management with respect to the execution and recording of transactions, or with respect to the estimates and judgments required in processing of data. Controls may become ineffective due to newly identified business or technology exposures. Further, the projection of any evaluation of internal control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, and that the degree of compliance with procedures may deteriorate.

EXECUTIVE SUMMARY

Summary of Results:

During our audit we obtained, from Management, the fiscal year 2011 Revenue, Expenditure, and Profit/Loss information by Recreation Program. Below is a summary of this information for the Docks, Golf, Recreation, Tennis, and Administration programs for the July 1, 2010 – June 30, 2011 timeframe:

Program	Revenue	% of Revenue Total	Expenditure	% of Expense Total	Profit/Loss	% of Profit/Loss Total
Docks	2,775,818.44	65%	735,589.45	24%	2,040,228.99	170%
Golf	934,185.21	22%	878,063.28	29%	56,121.93	5%
Recreation Center	354,810.65	8%	617,427.81	20%	(262,617.16)	-22%
Tennis	211,978.33	5%	445,389.41	14%	(233,411.08)	-19%
Administration	-	0%	402,462.05	13%	(402,462.05)	-34%
TOTAL	**4,276,792.63**	**100%**	**3,078,932.00**	**100%**	**1,197,860.63**	**100%**

Based on our review of documentation and discussions with the Department, we noted that during fiscal year 2011, 100% of Director of Recreation and Special Project's salary was allocated only to the Recreation Enterprise Funds Administration. During fiscal year 2012, we noted that 10% of the Director's salary is paid from the Town Manager's budget, while 90% is paid from Recreation Enterprise Fund Administratiion. This change correlates directly to a 10% increase in the pay range for this position when it was reclassified to Director of Recreation and Special Projects to reflect a broader range of Townwide responsibilities being assigned by the Town Manager to the Recreation Director.

EXECUTIVE SUMMARY

During our audit we obtained, from Management, the participant information for the Recreation programs by resident and non-resident participants. Below is a summary of this information for the Recreation, Tennis, and Golf programs for the July 1, 2010 – September 30, 2011 timeframe:

RECREATION CENTER				
Youth Programs				
	July 1 - September 30, 2010		**October 1, 2010 - September 30, 2011**	
	Resident	Non-Res	Resident	Non-Res
Soccer Camp	7	7		
After School Program	41	31	217 -	149 -
Camps	191	345	291	314
Athletics	-	-	128	99
Youth Classes	-	-	524	316
Total	**239**	**383**	**1,160**	**878**
Adult Programs				
	Resident	Non-Res	Resident	Non-Res
Adult Classes	-	-	618	60
Total	**-**	**-**	**618**	**60**

GOLF				
	July 1 - September 30, 2010		**October 1, 2010 - September 30, 2011**	
	Resident	Non-Res	Resident	Non-Res
Rounds of Golf	292	1,863	2,218	13,353
Members Rnds (see Note 1)	171	-	980	-
Tourn/Events Rnds (see Note 1)	278	-	1,622	-
Walk Up Rnds (see Note 1)	1,126	-	8,141	-
Complimentary (see Note 1)	11	-	117	-
Total	**1,878**	**1,863**	**13,078**	**13,353**

Note 1 - EZ Links program does not capture Resident vs. Non- Res Data for these categories without running each individual transaction to see what rate was paid.

EXECUTIVE SUMMARY

TENNIS				
	July 1 - September 30, 2010		October 1, 2010 - September 30, 2011	
	Resident	Non-Res	Resident	Non-Res
Adult Ct Bookings	2,135	1,257	14,855	5,475
Junior Ct. Bookings	128	30	729	233
Team Match/Practice	60	56	868	1,010
Junior Clinics (see Note 2)	276	-	2,917	-
Adult Clinics (see Note 2)	90	-	1,141	-
Youth Tourney (see Note 2)	-	-	44	-
Adult Tourney (see Note 2)	-	-	81	-
Youth Spec. Events (see Note 3)	4	-	430	-
Adult Spec. Event (see Note 3)	-	-	550	-
Total	**2,693**	**1,343**	**21,615**	**6,718**

Note 2 - The July 1 -September 30, 2010 Junior & Adult Clinics/Tourney categories are PRO programs and do not track resident vs. non res.
Note 3 - Youth & Adult Special Events apply only to residents.

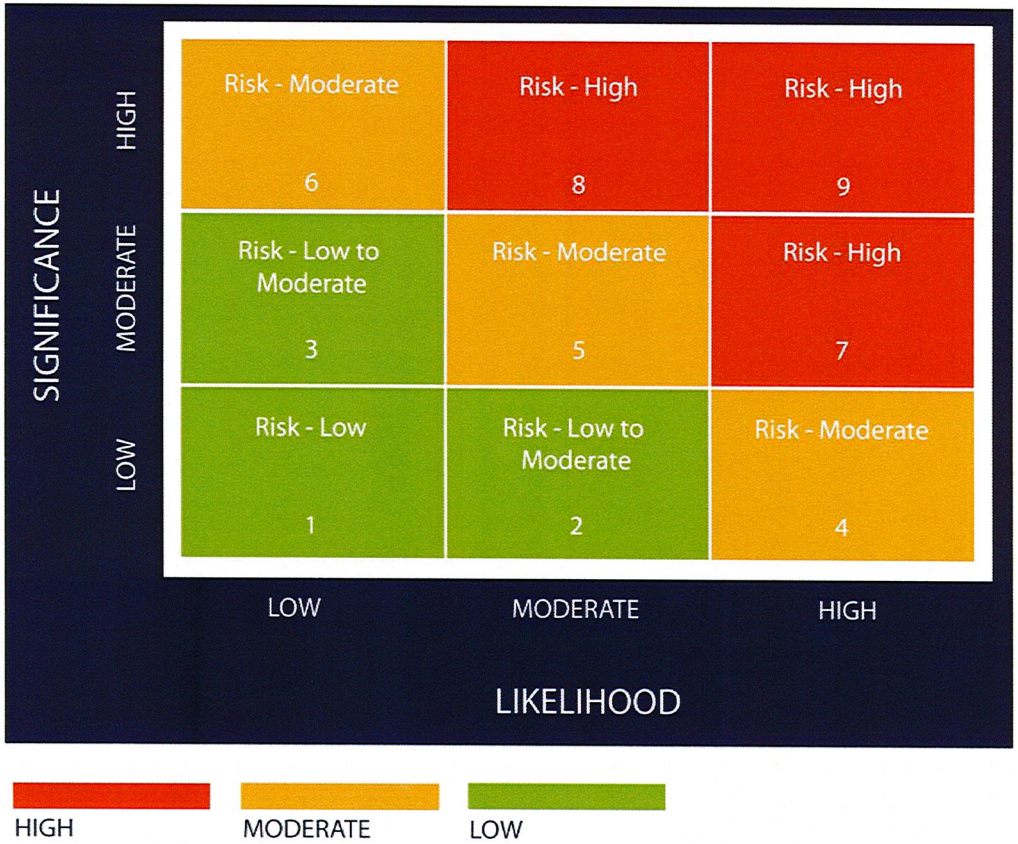
EXECUTIVE SUMMARY

Overall the Recreation Department has adequate internal control measures in place to ensure that the Recreation programs are operating as intended. Below is a summary of Crowe's audit procedures where we noted areas of improvement. We also listed the corresponding opportunity for improvement, summary, and risk rating. The detail for this table can be found on page 14 of this report:

Audit Procedure	Opportunity for Improvement	Audit Finding	Risk Rating
Opening and Closing Procedures	1	Inadequate Software for Recreation Programs	MEDIUM RISK
Operational Procedures for Participants/Customers	2	Lack of Centralization for Supporting Documentation	MEDIUM RISK
Contract/Purchase Order Testing	3	Missing/Misstated Information on the Internal Contract Listing	LOW RISK
Recreation Program Fees	4	Lack of Increase in Program Fees	LOW RISK

Rating Risk

Risks are evaluated based on its "significance" to management's strategy and its "likelihood" to occur. This will result in a risk profile of the highest risks to the organization as presented below:



The Crowe Horwath Risk Model SM

Definition of Risk
Business risk is an event, action, or failure to act that may adversely affect an organization's ability to achieve its business objectives and successfully implement its strategies. Below is a graphic profile of Crowe's Risk Model, which identifies various types of risk:

PROCEDURES PERFORMED

Procedure	Results
Opening and Closing Procedures	
1. Perform a walk through and document the open and closing procedures for the following recreation areas and in doing so, document any internal control deficiencies noted in the processes and propose any necessary recommendations to the policies and procedures observed.	No issued noted, see **Observation 1** for recommendations on existing process.
Cash Handling	
2. Perform selected interviews with Management and key staff of the various recreation areas noted in step 1 and review the documented policies and procedures for handling cash receipts.	No issues noted.
3. Obtain a listing of all employees authorized to receive and record cash receipt transactions.	Obtained the information from the Department. No issues noted.
4. Select a sample of 5 employees and verify they are authorized to process cash receipts transactions by viewing their background check.	Selected sample and tested each transaction. No issues noted.
5. Obtain the Imprest Cash Register for the Golf Course, Seaview Tennis Shop, Phipps Tennis Shop, and Palm Bach Recreation Center from 01/01/2011 - 12/31/2011.	Obtained the information from the Department. No issues noted.
6. Select a sample of 40 receipt transactions from the cash register for the time period in step 5 and obtain the corresponding supporting documentation:	Selected sample and tested each transaction for the attributes listed below. No issues noted.
a. Determine that the amount of cash receipt per the cash register agrees with the supporting records	No issues noted.
b. Verify that the cash receipt is recorded as revenue in the proper period	No issues noted.
c. Determine that a "receipt" is provided to the customer at the time of the transaction to support the transaction and determine if a copy of this receipt is retained in the Town's records.	No issues noted.
d. For all transactions paid for via check, verify that all checks are restrictively endorsed.	No issues noted.
e. If applicable, obtain application completed by customer and determine completeness of the form.	No issues noted.
f. Trace amount of fees paid to the supporting documentation.	No issues noted.
7. Obtain the December 2011 daily Cash Register close out reports.	Obtained the information from the Department. No issues noted.
8. Based on information obtained in Step 9, select a sample of 5 daily Cash Register close out reports and verify all discrepancies are investigated; specifically discrepancies greater than $100, in accordance Administrative Procedure No 1-90-1.	Selected sample and tested each transaction. No issues noted.
9. Obtain a listing of all voided cash receipts transactions for the Golf Course, Seaview Tennis Shop, Phipps Tennis Shop, and Palm Bach Recreation Center from 01/01/2011 - 12/31/2011.	Obtained the information from the Department. No issues noted.
10. Select a sample of 10 Voided transactions and determine that the transaction have been voided in accordance with the proper authority per the supporting ordinance and policies and procedures.	Selected sample and tested each transaction. No issues noted.

PROCEDURES PERFORMED

Procedure	Results
Hiring of Part-Time/Temp Employees	
11. Perform selected interviews with Management and key staff of the various recreation areas noted in step 1 and review the documented policies and procedures for hiring of part-time/temp employees.	No issues noted.
12. Obtain a listing of all part-time/temporary employees in the Recreation department.	Obtained the information from the Department. No issues noted.
13. Select a sample of 5 employees, obtain the supporting personnel file for each employee sampled and determine the following:	Selected sample and tested each transaction. No issues noted.
a. A completed application was retained in the file	No issues noted.
b. The Corresponding Job/Character Reference Questionnaire is completed with 2 references and is retained in the file	No issues noted.
c. Criminal background checks are completed and were retained in the file	No issues noted.
d. The Employee Information Form, the General Employee Handbook Acknowledgement, and Ethics training forms are completed and retained in the file.	No issues noted.
e. Documentation stating what type of Town issued items the employee has custody of, including uniform, equipment, etc.	No issues noted.
Operational Procedures for Participants/Customers	
14. Perform selected interviews with Management and key staff of the various recreation areas noted in step 1 and review the documented policies and procedures for operational procedures related to the maintenance of participant records.	No issues noted.
15. Perform selected interviews with Management and key staff of the various recreation areas noted in step 1 and review the documented policies and procedures for operational procedures related to the handling of participant complaints. Document any internal control deficiencies noted in the processes and propose any necessary recommendations to the policies and procedures observed.	No issues noted, see **Observation 2** for recommendations on existing process.
16. Obtain the 2011 listing of the Recreation program participants (ensure the listing includes resident, non-resident, employee, etc...). Perform a walk though of the process of booking non-residents for the tennis courts.	Obtained the information from the Department. No issues noted, see Executive Summary for summary of information.
17. Obtain the 2011 listing of the Recreation program participants by residency status. Determine the number of nonresident vs. resident participant for all the programs including the following:	Obtained the information from the Department. See **Observation 1** and Executive Summary for summary of information.
- Golf Course	See **Observation 1** and Executive Summary for summary of information.
- Recreation Center	See **Observation 1** and Executive Summary for summary of information.
- Tennis Facilities	See **Observation 1** and Executive Summary for summary of information.
- Town Docks	See **Observation 1** for information.
18. For Golf Course facilities, determine if the rates are different for residents vs. non-residents by inquiring with Recreation department management.	Rates are different for resident versus nonresident. See **Observation 1** and Executive Summary for summary of information.

PROCEDURES PERFORMED

Procedure	Results
Employee Benefits within Recreation Department	
19. Perform selected interviews with Management and key staff of the various recreation areas noted in step 1 and review the documented policies and procedures for the Employee Benefits within the Recreation Department. Document the various advantages provided to the employees and determine if there is a babysitting service for employees. Document any internal control deficiencies noted in the processes and propose any necessary recommendations to the policies and procedures observed.	No issues noted. The Recreation Department does not have babysitting services for employees, but all Town of Palm Beach employees are offered access to the same services as Town residents at the resident rate. This includes summer camps and the after-school program.
20. Perform selected interviews with Management and key staff of the various recreation areas noted in step 1 and review the documented policies and procedures for the Employees who work in more than one Recreation Department. Determine how the employees' salary is allocated between the different Departments and if the current method, if any, is the best method overall.	No issues noted.
21. Obtain the 2011 listing of the Recreation program participants for Recreation department employees. Determine how many employees are using the services and their corresponding fees are collected.	Obtained the information from the Department. No issues noted.
22. Select a sample of 5 employee participants not testing in procedure above and determine the following:	Selected sample and tested each transaction for the attributes listed below. No issues noted.
a. Obtain application completed by customer and determine completeness of the form	No issues noted.
b. Trace amount of fees paid to the supporting documentation	No issues noted.
c. Determine that the fees collected are recorded in the proper period	No issues noted.
Storm Preparedness Plan	
23. Perform selected interviews with Management and key staff of the various recreation areas noted in step 1 and review the documented policies and procedures for the Storm Preparedness Plan. Document any internal control deficiencies noted in the processes and propose any necessary recommendations to the policies and procedures observed:	No issues noted.
Budget	
24. Perform selected interviews with Management and key staff of the various recreation areas noted in step 1 and review the documented policies and procedures for the preparation and monitoring of the budget. Document any internal control deficiencies noted in the processes and propose any necessary recommendations to the policies and procedures observed:	No issues noted.
25. Review the 12/31/2011 budget to actual and actual to actual comparison for each area in the recreation department, inquiry on the variances noted.	No issues noted.

PROCEDURES PERFORMED

Procedure	Results
Fees/Participant Schedules	
26. Perform selected interviews with Management and key staff of the various recreation areas noted in step 1 and review the documented policies and procedures for the assessment of participant fees. Document any internal control deficiencies noted in the processes and propose any necessary recommendations to the policies and procedures observed:	No issues noted, see Executive Summary for summary of information.
27. Obtain a listing of the Recreation programs that generated profit for the Recreation department for 2009, 2010, 2011, and 2012.	Obtained the information from the Department. No issues noted.
28. Perform analysis on the 2009-2011 fees.	No issues noted, see **Observation 4** for recommendations on existing process.
Contracts/Purchase Orders (POs)	
29. Perform selected interviews with Management and key staff of the various recreation areas noted in step 1 and review the documented policies and procedures for the purchase orders and major contracts. Document any internal control deficiencies noted in the processes and propose any necessary recommendations to the policies and procedures observed:	No issues noted.
30. Obtain a listing of all pre-approvers/approvers of contracts.	Obtained the information from the Department. No issues noted.
31. Obtain a listing of all the Recreation department's FY2011 contracts for all vendors.	Obtained the information from the Department. No issues noted.
32. Select a sample of 10 contracts and obtain the contract support from management.	Selected sample and tested each transaction for the attributes listed below, see **Observation 3** for recommendations on existing process.
a. Determine if the Contract is available and executed prior to work starting?	No issues noted, see **Observation 3** for recommendations on existing process.
b. Determine if the Contract was approved by someone other than the person originating the contract?	No issues noted.
c. Determine if the contract was reviewed by the Town Council?	No issues noted.
d. Determine If pre-approval was required, and if so, was this documented accordingly?	No issues noted.

OBSERVATIONS AND RECOMMENDATIONS

As stated in the Executive Summary, the Recreation Department has adequate internal control measures in place to ensure that the Recreation programs are operating as intended. We did note a few areas of improvement during our testing, as follows:

1. **OPPORTUNITY FOR IMPROVEMENT 1 – Inadequate Software for Recreation Programs: MEDIUM RISK**

   Currently the Recreation Department uses the Eden software to record all activity for the Recreation, Tennis, and Docks programs (the Docks program also uses AS400). However, the Golf program uses EZ links to record the Golf program activity. EZ links is specifically designed for the Golf programs and tracks all participant information and scheduling from the time a reservation is made to when payment is received. Unfortunately, Eden does not allow for this specialization for the Recreation, Tennis, and Docks programs.

   Furthermore, we noted that the non-resident and resident information is not tracked in Eden and EZ Links. The Recreation Department deciphers the resident versus nonresident information through the dollar rate the participant is charged in Eden or EZ Links.

   Recommendation:
   We recommend the Recreation Department, with Town Council approval, research and implement new software that will allow for the tracking of the Recreation, Tennis, and Docks programs. This software does not need to integrate with other program software but should be designed to appropriately track the everyday needs of the program from participant information to reservation and payment. We did note, through discussions with the Recreation Department's Director, the issue has been recognized and a plan to purchase new software for the Recreation, Tennis, and Dock programs is in progress. Furthermore, we recommend this new software track resident versus non-resident statistics for accessible and easy management reporting. Finally, we also recommend that EZ Links be updated to track the resident versus non-resident statistics in a user friendly manner for all activities.

   Management Response / Action Plan:
   Staff agrees with the recommendations of Crowe Horwath. The appropriate research and procurement processes will be utilized in the summer of 2012 to identify and implement software to address the operational and data management needs of all recreation facilities. The agreement with EZ Links will terminate in September 2012, so golf software will be included in this upgrade. This software upgrade is not budgeted for FY12 so an appropriation from the General Fund contingency account may be required to implement this action.

   Individual(s) Responsible: Jay Boodheshwar, Director of Recreation and Special Projects, with assistance from Rod Gardiner, Assistant Director of Recreation; Tony Chateauvert, Golf Manager; and Kenneth Kooyenga, Dockmaster

   Due Date: September 30, 2012

2. OPPORTUNITY FOR IMPROVEMENT 2 – Lack of Centralization for Supporting Documentation: MEDIUM RISK

We observed that the Recreation Department currently uses several different methods to track a participants schedule or program activity. The Tennis program tracks participant information for a given day via charts and schedules for the participants and instructors/trainers, in hard copy format. The Recreation Department tracks additional Recreation program detail via journal card in addition to the entries in Eden. The journal cards track additional information such as payment, program day/time, refunds/cancellations/transfers information, resident name. Although this information is necessary to keep track of the program information and support cash receipts transactions it is not centralized in software.

Furthermore, through discussions with the Recreation Department, we noted some information is often entered into different tracking mechanisms (i.e. hard copy documents mentioned above, Microsoft Excel spreadsheets) but essentially is the same information. Therefore, the Recreation Department is performing additional work to capture the same information.

Recommendation:
We recommend the Recreation Department, to the extent possible, evaluate the ability to consolidate and centralize the tracking mechanism for the Recreation, Tennis, and Docks programs. We did note, through discussions with the Recreation Department's Director, the issue has been recognized and a plan to centralize supporting documentation will be discussed at their next Recreation Department meeting.

Management Response / Action Plan:
Through the privatization study process of 2010/2011, it became clear to staff that centralizing certain tasks and functions of the Recreation Department's various facilities would be necessary in response to the planned reduction of staff. An analysis of decentralized functions is well underway and the end goal is to identify tasks for centralized management, to ensure efficient use of staffing resources. The issue of manual data entry and redundant tracking mechanisms is important to address quickly. Staff believes appropriate recreation software will address the concerns cited by Crowe Horwath. As outlined in Opportunity for Improvement 1, staff will implement a software upgrade during the summer of 2012.

Individual(s) Responsible: Jay Boodheshwar, Director of Recreation and Special Projects, and Lisa Walkowich, Office Manager

Due Date: September 30, 2012

3. OPPORTUNITY FOR IMPROVEMENT 3 – Missing/Misstated Information on the Internal Contract Listing: LOW RISK

During our audit, we tested ten (10) contracts from the internal contract listing. Based on our testing, we noted the following observations for three (3) of the ten (10) contracts tested:

- One (1) of the three (3) contracts tested was for AT&T; however, per discussion with the Recreation Department this is not a contract and should be removed from the contract listing.
- Two (2) of the three (3) contracts tested did not have the proper date listed on the internal contract listing:
  - PB Day Academy had a start date of January 17, 1997 although the contract was executed on July 13, 2000, and
  - Comcast Cable did not have a date listed.

Recommendation:
Per discussions with Management, we noted that the current contract listing is an internal tool which was created during 2011 to serve as a master list for the department's various facilities. We recommend that the contract listing be updated on an annual basis and then reviewed by Management to ensure all contracts and are properly listed and stated.

Management Response / Action Plan:
As noted above, the contracts list was created by the Recreation Department as an internal tool for monitoring expiration dates of its various contracts and agreements. Although an annual full review of the list is important and will be completed, staff has begun conducting a monthly review to make sure sufficient time is allocated to plan for renewing expiring agreements or issuing RFPs for new services.

Individual(s) Responsible: Jay Boodheshwar, Director of Recreation and Special Projects, and Lisa Walkowich, Office Manager

Due Date: Complete

4. OPPORTUNITY FOR IMPROVEMENT 4 – Lack of Increase in Program Fees: LOW RISK

During our audit we performed a comparison of the Town Council approved Recreation Department fees from 2009 through 2012. These fees include the following Recreation Department programs: Recreation Center (includes programs such as meeting rooms, game room, field, clean-up, etc.), Tennis, Golf, and Docks. We noted that fees did not increase from 2010 to 2011 or from 2011 to 2012; however, we did note that the fees did increase from 2009 to 2010 by approximately 42% overall. As shown earlier in this report, the Tennis and Recreation Center programs are not covering costs at the current level of revenues.

PROGRAM	AVERAGE CHANGE IN FEES FROM 2011-2012	AVERAGE CHANGE IN FEES FROM 2010-2011	AVERAGE CHANGE IN FEES FROM 2009-2010
Recreation Program	0%	0%	0%
Tennis Programs	0%	0%	63%
Golf Programs	0%	0%	69%
Town Docks	0%	0%	34%
Overall Change	**0%**	**0%**	**42%**

**Note, the Green Fee (9 holes at Dawn) was the only Golf program fee that increased by $2 from 2010 to 2011, this increase was not significant to affect the Golf programs "Average Change in Fees from 2010-2012"*

Recommendation:
Per discussion with Recreation Department, we noted that only minor increases in Town Council approved fees have been in the past 2 years. Program fees that are not required to be approved by Town Council (i.e. youth programs, adult programs, exercise, sports, camps, after-school programs, mixers) increase on an annual basis and, in most cases, are at the top of the market for public recreation programs in Palm Beach County.

Although we understand the Town Council's reasoning for not increasing the Recreation Department fees in recent years, we recommend that both the Town Council and the Recreation Department consider increasing fees on not less than a bi-annual basis, in order to cover each program's costs. A bi-annual increase will be gradual for Recreation Department participants while increasing the Department's revenues program-by-program.

Management Response / Action Plan:
Each year staff surveys other public agencies and reviews its own fees. Fee increases for programs and services the last few years have been minor, strategic and not across the board. This has been in response to the current and past economic conditions. However, for fiscal year 2013 staff plans to propose fee increases for all programs and facilities.

Individual(s) Responsible: Jay Boodheshwar, Director of Recreation and Special Projects

Due Date: June 30, 2012

TOWN OF PALM BEACH

MARINA

Annual Lease			Seasonal Lease		
Slip Size	Price per foot	Total Amount	Slip Size	Price per foot	Total Amount
50	$0.94	$ 17,155.00	50	$1.53	$ 13,770.00
60	$0.94	$ 20,586.00	60	$1.53	$ 16,524.00
80	$0.98	$ 28,616.00	80	$1.61	$ 23,184.00
100	$1.02	$ 37,230.00	100	$1.67	$ 30,060.00
110	$1.02	$ 40,953.00	110	$1.67	$ 33,066.00
120	$1.06	$ 46,428.00	120	$1.73	$ 37,368.00
130	$1.06	$ 50,297.00	130	$1.73	$ 40,482.00
150	$1.09	$ 59,677.50	150	$1.77	$ 47,790.00
160	$1.09	$ 63,656.00	160	$1.77	$ 50,976.00
172	$1.11	$ 69,685.80	172	$1.80	$ 55,728.00
262	$1.11	$ 106,149.30	262	$1.80	$ 84,888.00

Transient Winter Daily			Transient Winter Monthly		
Slip Size	Price Per Foot	Total Amount	Slip Size	Price Per Foot	Total Amount
50	$2.76	$ 138.00	50	$1.90	$ 2,850.00
60	$2.76	$ 165.60	60	$1.90	$ 3,420.00
80	$2.78	$ 222.40	80	$1.95	$ 4,680.00
100	$2.90	$ 290.00	100	$1.95	$ 5,850.00
110	$2.90	$ 319.00	110	$1.95	$ 6,435.00
120	$2.95	$ 354.00	120	$2.00	$ 7,200.00
130	$2.95	$ 383.50	130	$2.00	$ 7,800.00
150	$3.00	$ 450.00	150	$2.05	$ 9,225.00
160	$3.00	$ 480.00	160	$2.05	$ 9,840.00
172	$3.00	$ 516.00	172	$2.10	$ 10,836.00
262	$3.00	$ 786.00	262	$2.10	$ 16,506.00

Transient Summer Daily			Transient Summer Monthly		
Slip Size	Price Per Foot	Total Amount	Slip Size	Price Per Foot	Total Amount
50	$1.46	$ 73.00	50	$1.22	$ 1,830.00
60	$1.46	$ 87.60	60	$1.22	$ 2,196.00
80	$1.59	$ 127.20	80	$1.24	$ 2,976.00
100	$1.66	$ 166.00	100	$1.30	$ 3,900.00
110	$1.66	$ 182.60	110	$1.30	$ 4,290.00
120	$1.68	$ 201.60	120	$1.31	$ 4,716.00
130	$1.68	$ 218.40	130	$1.31	$ 5,109.00
150	$1.71	$ 256.50	150	$1.33	$ 5,985.00
160	$1.71	$ 273.60	160	$1.33	$ 6,384.00
172	$1.72	$ 295.84	172	$1.34	$ 6,914.40
262	$1.72	$ 450.64	262	$1.34	$ 10,532.40

Other Fees	
Group (Flotilla Rate)	$2.00 per foot per day
Waiting List Fee	$100.00

FY2012 Recreation Department Fee Schedule

GOLF

Winter Season (January 2 - April 1)	Regular Rate	Guest Hotel Partner	Resident
Green Fee	$ 42.00	$ 37.00	$ 34.00
Green Fee (after 1:00 p.m.)	$ 37.00	$ 34.00	$ 32.00
Green Fee (afte 2:30 pm.)	$ 25.00	$ 25.00	$ 25.00
Green Fee (9 holes at 8:30 a.m.and after 2:00 p.m.)	$ 21.00	$ 19.00	$ 17.00
Junior Green Fee	$ 25.00	$ 22.00	$ 20.00
Junior Green Fee (afte 3:30 p.m.)	$ 15.00	$ 15.00	$ 15.00
12 Play Pass	$ 420.00	$ 370.00	$ 340.00
Maint & Improvement Fee - Daily Play	$ 3.00	$ 3.00	$ 3.00
Maint & Improvement Fee - 12 Play Pass	$ 36.00	$ 36.00	$ 36.00
Outings -	10% Off the prevailing rate		
Re-Play Rate -	50% Off the prevailing rate		

Shoulder Season (November 21 - Jan 1 & April 2 - April 29)	Regular Rate	Guest Hotel Partner	Resident
Green Fee	$ 35.00	$ 32.00	$ 30.00
Green Fee (after Noon)	$ 32.00	$ 30.00	$ 28.00
Green Fee (afte 3:30pm.)	$ 21.00	$ 21.00	$ 21.00
Green Fee (9 holes at 8:30 a.m.and after 2:00 p.m.)	$ 19.00	$ 17.00	$ 15.00
Junior Green Fee	$ 20.00	$ 18.00	$ 16.00
Junior Green Fee (afte 4:30 p.m.)	$ 10.00	$ 10.00	$ 10.00
12 Play Pass	$ 350.00	$ 320.00	$ 280.00
Maint & Improvement Fee - Daily Play	$ 3.00	$ 3.00	$ 3.00
Maint & Improvement Fee - 12 Play Pass	$ 36.00	$ 36.00	$ 36.00
Outings -	10% Off the prevailing rate		
Re-Play Rate -	50% Off the prevailing rate		
Leagues -	10% Off the prevailing rate		

Summer Season (April 30 - November 20)	Regular Rate	Guest Hotel Partner	Resident
Green Fee	$ 20.00	$ 18.00	$ 18.00
Green Fee (after Noon)	$ 17.00	$ 15.00	$ 15.00
Green Fee (afte 3:30pm.)	$ 12.00	$ 10.00	$ 10.00
Green Fee (9 holes at 8:30 a.m.and after 2:00 p.m.)	$ 12.00	$ 10.00	$ 10.00
Junior Green Fee	$ 12.00	$ 10.00	$ 10.00
Junior Green Fee (afte 4:30 p.m.)	$ 10.00	$ 10.00	$ 10.00
12 Play Pass	$ 200.00	$ 180.00	$ 180.00
Maint & Improvement Fee - Daily Play	$ 2.00	$ 2.00	$ 2.00
Maint & Improvement Fee - 12 Play Pass	$ 24.00	$ 24.00	$ 24.00
Outings -	10% Off the prevailing rate		
Re-Play Rate -	50% Off the prevailing rate		
Leagues -	10% Off the prevailing rate		

FY2012 Recreation Department Fee Schedule

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Other Fees	Winter Rate	Shoulder Rate	Summer Rate
Riding Cart - Single	$ 14.00	$ 14.00	$ 10.00
Riding Cart - after 3:30 and 9 Holes	$ 9.00	$ 9.00	$ 7.00
Pull Cart	$ 5.00	$ 5.00	$ 4.00
Pull Cart - after 3:30 and 9 Holes	$ 3.00	$ 3.00	$ 3.00
Practice Range			
Small Bucket	$ 5.19	$ 5.19	$ 5.19
Medium Bucket	$ 9.20	$ 9.20	$ 8.02
Large Bucket	$ 12.03	$ 12.03	$ 10.00
10 Large Bucket Program	$ 100.00	$ 100.00	$ 90.00
Club Rentals			
Rental Clubs (Adult	$ 20.00	$ 20.00	$ 15.00
Rental Clubs (9 holes/Youth)	$ 13.00	$ 13.00	$ 10.00

Annual/Summer Passes	Regular Rate	Resident Rate
Annual Pass	$ 1,600.00	$ 1,300.00
Annual Pass - Double	$ 2,400.00	$ 1,950.00
Junior Annual Pass	$ 800.00	$ 650.00
Maintenance & Improvement Fee - Annual	$ 400.00	$ 400.00
Summer Pass	$ 450.00	$ 350.00
Summer Pass - Double	$ 600.00	$ 450.00
Junior Summer Pass	$ 300.00	$ 200.00
Maintenance & Improvement Fee - Summer	$ 150.00	$ 150.00

FY 2012 Recreation Department Fee Schedule	
TENNIS FACILITY FEES	
Annual Passes	
Annual Pass - Resident Adult	$ 379.50
Annual Pass - Resident Junior	$ 68.00
Annual Pass - Resident Family	$ 569.50
Annual Pass - Non-Resident Adult	$ 712.00
Annual Pass- Non-Resident Junior	$ 210.00
Annual Pass - Non-Resident Family	$ 1,028.00
Maint & Improvement Fee - Annual Adult	$ 30.00
Maint & Improvement Fee - Annual Junior	$ 10.00
12 Play Passes	
Resident Adult	$ 75.00
Resident Junior	$ 35.00
Non-Resident Adult	$ 145.00
Non-Resident Junior	$ 75.00
Maint & Improvement Fee - 12 Play Pass	$ 6.00
Daily Court Fees	
Resident Adult	$ 7.50
Resident Junior	$ 3.50
Non-Resident Adult	$ 14.50
Non-Residen Junior	$ 7.50
Maint & Improvement Fee - Daily Play	$ 0.50
Court Rental Fee (1 1/2 hour block- during operating hou	$ 25.00
Court Rental Fee (1 hour block- during operating hours) **Non operating hour fee reflects required $20 per hour staffing fee.*	$ 35.00

FY 2012 Recreation Department Fee Schedule	
RECREATION CENTER FEES	
Meeting Room	$ 65.00
Auditorium	$ 95.00
Game Room/Snack Bar	$ 85.00
Athletic Field - Special Event Use	$ 50.00
Athletic Field - League Play/Practice	$ 65.00
Additional Required Supervision	$ 25.00
Facility Clean up	$ 40.00
Damage Deposit	$ 200.00