

AUDIT REPORT



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF MANAGEMENT AUDIT
WILLIAM C. THOMPSON, JR., COMPTROLLER

Audit Report on Parks and Recreation Controls over the Processing of Permits and the Collection of Fees for Athletic and Special Events

MG02-117A

June 26, 2003



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
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NEW YORK, N.Y. 10007-2341

WILLIAM C. THOMPSON, JR.
COMPTROLLER

To the Citizens of the City of New York

Ladies and Gentlemen:

In accordance with the Comptroller's responsibilities contained in Chapter 5, § 93, of the New York City Charter, my office has reviewed the Department of Parks and Recreation's (Parks) internal controls over the processing of permits and the collection of permit revenue for ballfield, tennis, and special events.

The results of our audit, which are presented in this report, have been discussed with Parks officials, and their comments have been considered in the preparation of this report.

Audits such as this provide a means of ensuring that City agencies have adequate internal controls over specific processing functions, collect fees due the City, and are accountable for the funds they receive.

I trust that this report contains information that is of interest to you. If you have any questions concerning this report, please e-mail my audit bureau at audit@comptroller.nyc.gov or telephone my office at 212-669-3747.

Very truly yours,

William C. Thompson, Jr.

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*The City of New York
Office of the Comptroller
Bureau of Management Audit*

**Audit Report on
Department of Parks and Recreation
Controls over the Processing of Permits and the
Collection of Fees for Athletic and Special Events**

MG02-117A

AUDIT REPORT IN BRIEF

The Department of Parks and Recreation (Parks) maintains a 28,000-acre park system distributed throughout the five boroughs of New York City. Most facilities are available to the public without fees or permits. However, organized sports leagues and schools are required to obtain permits before they use the athletic fields (ballfields) in the parks for activities such as softball, baseball, football, and soccer. Permits are also required for other activities such as tennis, lawn bowling, cricket, volleyball, croquet, lacrosse, and special events. Our audit objective was to review the internal controls of Parks over the processing of permits and the collection of permit revenue for ballfield, tennis, and special events.

Audit Findings and Conclusions

Our review of the processing of athletic and special event permits by Parks disclosed significant internal control weaknesses. Overall, Parks has failed to institute agency-wide controls necessary to ensure that all applicable permit fees are charged, collected, and deposited. The Parks offices involved in issuing permits are decentralized, and each office follows its own procedures and maintains its own records. Moreover, there are no written procedures regarding the processing of ballfield and special event permits or the collection and deposit of the related fees.

Many of the computer and manual systems used by Parks have processing and reporting deficiencies. In addition, there is no compatibility in the computer (or manual) systems used by the offices in processing ballfield and special event permits; more important, even when the system used is the same, in many cases, its capabilities differ from office to office.

The number of permits issued and the amount of permit fees collected are not reconciled. As a result, there are often discrepancies between the amounts that should have been collected and the amounts that were actually collected and deposited. In addition, processing functions are not properly segregated. In many instances, the person who processes the applications and

permits and records the related information also collects the permit fees. This control weakness is further compounded by the lack of supervisory review of permit issuers. We also found that the Parks offices do not make regular daily or weekly bank deposits. As a result, permit fees remain at some offices for weeks or months before they are deposited.

In addition, Parks has no written agreement with Paragon Sporting Goods, which issues tennis permits and single-play and reservation tickets, or with Central Park Tennis Center, which sells single-play and reservation tickets only. These private entities submit to Parks fees collected for issuing permits and selling single-play tickets and reservations. If these entities were to go out of business or change ownership, there is no assurance that Parks would obtain the fees that it is entitled to.

Audit recommendations

The report makes 25 recommendations, some of which are listed below. Parks should:

- Prepare and issue uniform written procedures for processing ballfield and special event permits and collecting the fees.
- Upgrade the Class computer system so that cash receipt reports can be generated by each office that list the permits issued and the fees collected. The reports should include the permit numbers, permit holders' names, fee amounts, and payment dates. After the upgrade, Parks should require a daily reconciliation of cash receipts to permits issued.
- Provide the tennis issuers-cashiers with the capability to generate reports by permit numbers as well as by receipt numbers. In addition, require them to keep records of computer failures, skipped permit numbers, voids, and other computer-related processing problems so that all permits issued can be accounted for and processing problems can be identified and corrected.
- Require that all databases used by the special event permit offices have the same capabilities.
- Require a reconciliation of ballfield and special event permits issued with fees collected. Until the computer systems are upgraded, supervisors should review daily cash receipts data and related reconciliations and sign off on the validity of the information.
- Ensure that all tennis permit issuers perform a daily reconciliation of permits issued and fees collected.
- Ensure that permit issuers are adequately supervised and processing functions appropriately segregated.

- Require that fees be submitted to the cashier daily or weekly and that the cashier deposits fees daily or weekly.
- Prepare written agreements with both Paragon and Central Park Tennis Center that spell out their contractual obligations. Both Parks and the corporations' officials should sign these agreements.

Parks Response

The matters covered in this report were discussed with Parks officials during and at the conclusion of this audit. A preliminary draft report was sent to Parks officials on May 8, 2003, and was discussed at an exit conference on May 27, 2003. We submitted a draft report to Parks officials on May 29, 2003, with a request for comments. We received a written response from Parks on June 12, 2003.

Parks agreed with 23 of the 25 recommendations. It disagreed with Recommendation 6, that Parks should provide the tennis issuers-cashiers with the capability to generate reports by permit numbers as well as by receipt numbers. Parks partially disagreed with Recommendation 15, that Parks require its staff to discontinue the practice of accepting cash in payment for permits, stating that it plans to continue accepting cash at a limited number of sites.

INTRODUCTION

Background

The Department of Parks and Recreation (Parks) maintains a 28,000-acre park system distributed throughout the five boroughs of New York City. This system provides a wide variety of recreational opportunities to the public, including 614 turf ballfields, 550 tennis courts, and other facilities such as swimming pools, beaches, recreation centers, ice-skating rinks, and zoos.

Most facilities are available to the public without fees or permits. However, organized sports leagues and schools are required to obtain permits before they use the athletic fields (ballfields) in the parks for activities such as softball, baseball, football, and soccer. Permits are also required for other activities such as tennis, lawn bowling, cricket, volleyball, croquet, lacrosse, and special events. This audit focuses on the permits and fees that Parks processes for ballfields, tennis, and special events.

During Fiscal Year 2002, Parks generated approximately \$2.1 million in revenue from ballfield, tennis, and special event permits: approximately \$627,000 from ballfield permits, \$1,308,000 from tennis permits, and \$164,000 from special event permits.

To obtain athletic and special event permits, applications must be submitted to the appropriate Parks borough office. Parks sends out tennis permit renewal applications each January to the previous year's permit holders. No applications are sent to previous ballfield permit holders, except by the Brooklyn office, and no applications are sent to previous special event permit holders. Generally, applications can be obtained by mail, in person, or from the Parks Web site. The Web site lists the various permit fees and explains how and when to file applications and obtain permits.

Ballfield permits can be used only during the applicable "season." In 2002, the baseball and softball season was April 13 to September 2, and the soccer and football season was September 14 to December 1. Permits for ballfields are free for programs for youths under 18, such as little league clubs. For all other users, the fee for turf, clay, or grass fields is \$8 for two hours of baseball or softball, and \$10 for two hours of soccer or football.

The tennis season in 2002 was April 6 through November 24. Tennis permits cost \$10 for juniors (under age 18), \$20 for seniors (62 and over), and \$50 for adults (adult fees increased to \$100 in 2003). Those without season permits can purchase single-play tickets for \$5 each. For Fiscal Year 2002, Parks sold 19,736 adult permits, 3,742 senior permits and 3,547 junior permits. In addition, a reservation fee of \$5 is charged to reserve specific tennis courts, and permit holders can obtain a \$20 permit to use a locker for the season at the Central Park Tennis Center.

Special events occur all year long and include activities such as birthday parties, school field days, walkathons, picnics, and festivals. An application, along with a non-refundable \$25 processing fee, must be submitted to Parks at least 30 days before the requested event date. (This fee is waived when the activity is sponsored by Parks or involves a school, but can also be

waived at the discretion of a Parks administrator.) An additional fee is usually charged for use of an athletic field for a special event at the ballfield permit rates mentioned previously.

Permits are issued at Parks offices throughout the boroughs, where various computer systems and manual records are used to process, issue, and track the permits. In addition, for tennis, Parks has oral agreements with two private sports stores in Manhattan. Paragon Sporting Goods store in Manhattan issues tennis permits, single-play tickets, and reservations. Central Park Tennis Center, a pro shop in Central Park, sells single-play tickets and reservations. Table I, below, shows the number of Parks offices in each borough that issue the various permits.

Table I
Parks Offices That Issue Ballfield, Tennis, and Special Event Permits

Permits	Manhattan	Bronx	Brooklyn	Queens	Staten Island
# of offices	2 *	1	2	4	3
Ballfield	West Arsenal	Borough Office	- Prospect Park ** - Borough Office	- Flushing Meadow Park ** - Overlook (Borough Office)	- Cromwell Center
Tennis	The Arsenal (Borough Office)	Borough Office	- Borough Office	- Lost Battalion	- Stonehenge (Borough Office)
Special Event	West Arsenal	Borough Office	- Prospect Park ** - Borough Office	- Flushing Meadow Park ** - Forest Park ** - Overlook (Borough Office)	- Stonehenge (Borough Office) - Blue Heron Park **

* Paragon Sporting Goods and Central Park Tennis Center are not included in this table.

** The Prospect Park office in Brooklyn, the Flushing Meadow Park and Forest Park offices in Queens, and the Blue Heron Park office in Staten Island issue permits for use in those specific parks only.

Once applications are approved and applicable fees are received, information from the application is either entered in the computer system or manually recorded. A sequentially numbered permit is generated by the computer or prepared manually. Then the issuer signs the permit and affixes the Parks seal on it. The permit is mailed or given, if handled in person, to the applicant. The fees collected are forwarded to the cashier, who prepares daily cash receipt reports and deposits the permit fees in the appropriate Parks bank account.

Objective

Our audit objective was to review the internal controls of the Department of Parks and Recreation over the processing of permits and the collection of permit revenue for ballfield, tennis, and special events.

Scope and Methodology

Our audit covered Fiscal Year 2002. We selected the months March and April 2002 to conduct audit tests since most permits are issued at the beginning of the “season.” The planned scope of the audit included identification of all revenue collected from the issuance of ballfield, tennis, and special event permits.

We interviewed the Parks Deputy Chief Fiscal Officer and other officials in each borough to obtain an understanding of Parks operations, gathered background information from the Parks Web site, and reviewed *Park Rules and Regulations*, 2000 Edition. We then interviewed officials at Parks Management Information System (MIS) Department to identify the different computer systems in use and requested either computer-generated reports from the systems or access to the systems to obtain the data we needed to perform our tests. To determine whether written procedures for collection of permit fees were adequate, we obtained and reviewed the Parks Revenue Producing Facilities Collection and Reporting Procedures from the Deputy Chief Fiscal Officer.

We requested any written contracts Parks had with Paragon Sporting Goods to issue tennis permits, single-play tickets, and reservations and with Central Park Tennis Center to sell single-play and reservation tickets.

We visited all offices, except the Blue Heron Park in Staten Island, which only issued 20 special event permits from April through June 2002. To determine the adequacy of the internal controls over the permit fee collection process, we interviewed the cashiers and staff in each borough who were responsible for issuing permits for ballfield, tennis, and special events, and performed observations and walk-throughs at each issuing office. For example, in Brooklyn, Manhattan, and Staten Island, we observed that tennis permit issuers checked identification for the age of all new tennis permit applicants; we also observed in all boroughs the receipt of mail-in tennis applications, the entry of data in Sportslog, and the generation of the tennis permit by Sportslog.

We observed the end-of-day procedures of cashiers to determine whether they reconciled the cash received with the applications and the amounts shown on the computer printout. Wherever we found major weaknesses, we expanded our tests. The tests performed were different for each office, depending on the availability of data. For example, even though our test period was March and April 2002, we obtained all Bronx ballfield permits issued from February 19, 2002, to May 17, 2002, and compared fees recorded to the bank deposits. In the Bronx, we reviewed the March through December 2002 Sportslog printout for tennis permits and compared the receipts with the deposits; we did the same in Staten Island for the period March to June 2002. In Flushing Meadow Park, we reviewed the January through November 2002 checklists and compared the checks recorded with the bank deposits. We also reviewed the Parks responses to the Comptroller's Directive 1¹ questionnaire, for the past three fiscal years.

To test whether the fees for permits were billed, collected, and deposited promptly, we requested computer printouts for the various systems by borough, containing the permit number, the date of issue, the name of the permit holder, the permit fee, and the total collected. These printouts would establish the number and type of permits issued by each borough. When computer-generated reports were not available, we conducted tests on available manual records. In the Bronx, we obtained the ballfield applications and copies of ballfield permits issued and compared the fees collected with the deposits. For Staten Island and the Flushing Meadow Park office in Queens, we obtained printouts from the Sportslog computer system and made the same comparison we made in the Bronx.

¹ *New York City Comptroller's Office Fiscal Year Checklist for Agency Evaluation of Internal Controls*

We reviewed computer printouts from each borough listing the tennis permits issued during March and April 2002 to determine whether all receipts and all permits were accounted for. We traced those amounts to the deposits made by the borough cashiers.

We obtained data from the Access database for special event permits issued by the Overlook and the Flushing Meadow Park offices in Queens, and from Brooklyn and the Bronx, and compared the data with the lists of checks received and amounts deposited. For Staten Island and Forest Park (in Queens), which use manual systems, we compared the cash receipts listed in the entry logs with the deposits. For the Prospect Park office in Brooklyn, we reviewed permits issued and compared them with the cash receipts for March and April 2002 that were listed in the manual log.

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and included tests of the records and other auditing procedures considered necessary. It was performed in accordance with the City Comptroller's audit responsibilities as set forth in Chapter 5, § 93, of the New York City Charter.

Discussion of Audit Results

The matters covered in this report were discussed with Parks officials during and at the conclusion of this audit. A preliminary draft report was sent to Parks officials on May 8, 2003, and was discussed at an exit conference on May 27, 2003. We submitted a draft report to Parks officials on May 29, 2003, with a request for comments. We received a written response from Parks on June 12, 2003.

Parks agreed with 23 of the 25 recommendations. It disagreed with Recommendation 6, that Parks should provide the tennis issuers-cashiers with the capability to generate reports by permit numbers as well as by receipt numbers. Parks partially disagreed with Recommendation 15, that Parks require its staff to discontinue the practice of accepting cash in payment for permits, stating it plans to continue accepting cash at a limited number of sites.

FINDINGS AND RECOMMENDATIONS

Our review of the processing of athletic and special event permits by Parks disclosed significant internal control weaknesses. Overall, Parks has failed to institute agency-wide controls necessary to ensure that all applicable permit fees are charged, collected, and deposited.

The Parks offices involved in issuing permits are decentralized, and each office follows its own procedures and maintains its own records. Moreover, there are no written procedures regarding the processing of ballfield and special event permits or for the collection and deposit of the related fees.

Some of the weaknesses that we identified include the following:

- Many of the computer and manual systems used by Parks have processing and reporting deficiencies. In addition, there is no compatibility in the computer (or manual) systems used by the offices in processing ballfield and special event permits; more important, even when the system used is the same, in many cases, its capabilities differ from office to office.
- The number of permits issued and the amount of permit fees collected are not reconciled. As a result, there are often discrepancies between the amounts that should have been collected and the amounts that were actually collected and deposited.
- Processing functions are not properly segregated. In many instances, the person who processes the applications and permits and records the related information also collects the permit fees. This control weakness is further compounded since most permit issuers are not subject to supervisory review.
- The Parks offices do not make regular daily or weekly bank deposits. As a result, permit fees remain at some offices for weeks or months before they are deposited.

The internal controls weaknesses identified at each office are shown in Table II, following:

Table II
Internal Control Weaknesses Found in Various Parks Offices

Control Weakness	Manhattan **	Bronx **	Brooklyn	Queens	Queens FMP***	Staten Island
Number of Parks Offices That Issue Permits	2 *	1	2	3	1	3
I No Written Procedures for Processing Permits and Collecting Fees	X	X	X	X	X	X
II Deficiencies in Computer Systems						
1. Lack of uniformity in systems used to process permits	X	X	X	X	X	X
2. Cash Receipt Reports cannot be generated	X	X	X	X	X	X
3. Reports by permit number cannot be generated	X	X	X	X	X	X
4. Faulty printing mechanism	X	X	X	X	N/A	X
III Systematic Internal Control Weaknesses						
1. No Daily Reconciliation Between Permits Issued and Fees Collected	X	X	X	X	X	X
2. No Supervisory Review of Ballfield Permits				X	X	X
3. Permit Processing functions not segregated	X	X	X	X	X	X
4. Ballfield Permit Issuer Also Patrols Park to Verify Valid Permits			X		X	
IV Internal Control Weaknesses in Parks Offices						
1. Ballfield Permits Issued before Fee Collected			X		X	X
2. Late Submission of Ballfield and Special Event Fees to Cashier	N/A	X	N/A	X	X	X
3. Late Deposit of Cash Receipts by Cashier		X				X
4. Cash Accepted for Payment	X		X			X
5. Permit Applications Not Maintained		X			X	
6. Copies of All Permits Not on File					X	X
7. Permit Applications Not Complete		X	X		X	X
8. Manual Permits Prepared Instead of Generating Computerized Permits		X		X	X	X
9. Inaccurate Cash Report Submitted to Parks		X				
10. Fees Collected but Not Entered in Computer System		X	X	X	X	X
11. Incomplete Training on Computer System					X	

* Paragon Sporting Goods and Central Park Tennis Center are not included in this table.

** The Manhattan and Bronx cashiers are independent of the permit-issuing function.

***FMP: Flushing Meadow Park office

N/A – Not Applicable

Some internal control weaknesses were systemic throughout all boroughs; other weaknesses were specific to particular Parks offices. This report discusses the systemic weaknesses first and then give examples of the type of deficiencies found at specific locations.

No Written Procedures for Processing Permits and Collecting Fees

Parks has no written procedures for the processing of ballfield and special event permits. As a result, most offices that we visited had poor internal controls and a lack of uniformity in the processing of permits and the collection of fees. Many of the internal control deficiencies related to poor cash controls, poor recordkeeping, and inadequate oversight. Further, although Parks has written procedures for tennis permits, these procedures are outdated since they describe a manual system, and tennis permits are processed on a computer system.

Moreover, Parks has prepared no written procedures for reporting credit card revenue, although it has accepted credit cards for the payment of permit fees since April 2002. Therefore, the Parks Fiscal Year 2002 revenue report was understated by \$44,579, since it did not include credit card sales generated during April, May, and June 2002. As credit card sales may rise in the future, it is important to establish an appropriate mechanism for reporting these sales.

Many of the internal control deficiencies cited throughout this report might have been avoided had Parks issued formal procedures for the processing of permits and the collection of fees. Formal procedures document the steps (internal controls) management has developed to help ensure that goals and objectives are achieved; and they provide personnel the means to obtain a clear understanding of their responsibilities. By developing and instituting an internal control structure, Parks would guard against errors, waste, and misappropriation.

Parks Response: “Credit card transactions were reported and reconciled with the Comptroller’s Office for April, May and June 2002. Therefore, the revenue report was not understated by \$44,579. Exhibit E will clearly show that Parks was in compliance with the Comptroller’s Office.”

Auditor Comment: The report entitled “City of New York Parks & Recreation, Revenue Report FY02” given to us by Parks during the audit did not include the \$44,579 credit card sales (see Appendix I). Though Exhibit E attached to Parks response consists of various schedules regarding credit card sales and copies of entries that were made in the City’s FMS (Financial Management System), it does not provide an explanation why credit card sales were not included in Parks revenue report for Fiscal Year 2002.”

Parks Response: “DPR does have written procedures for reporting credit card revenue. (See Exhibit D.)”

Auditor Comment: Exhibit D consists of guidelines for processing credit cards and other related documents but does not include any Parks procedures for reporting credit card sales.

Recommendations

Parks should:

1. Prepare and issue uniform written procedures for processing ballfield and special event permits and collecting the fees.
2. Update its tennis permit procedures to include instructions for the processing of tennis permits by computer.
3. Prepare and issue uniform written procedures for the processing and reporting of credit card sales.

Parks Response: “DPR is working towards compliance with all the above recommendations.”

Deficiencies in Computer Systems

Used for Processing Permits

Parks uses various computer systems and databases as well as manual systems for processing ballfield, tennis, and special event permits. Some systems are not capable of generating reports that allow reconciliation of the number of permits issued with the amount of permit fees collected, although this information is entered in the systems. Other systems appear to have faulty printing mechanisms and either skip permit numbers or print more than one permit for the same permit applicant. Some databases could not generate reports and did not contain all of the relevant fields needed for entering specific data.

The primary computer systems and databases used in 2002 were Class, Sportslog, and Access, for ballfield, tennis, and special event permits, respectively. However this practice was not uniform throughout all the Parks offices, as shown in Table III.

Table III
Computer and Manual Systems Used to Process and Issue Permits

Permits	Ballfield	Tennis	Special Event
Manhattan	Class	Sportslog	Class
Brooklyn	Class Sportslog (Prospect Park)	Sportslog	Access File Maker Pro (Prospect Park)
Queens	Class Sportslog and Class (Flushing Meadow)	Sportslog	Access Manual (Forest Park)
Bronx	Class	Sportslog	Access and Manual
Staten Island	Sportslog	Sportslog	Manual

Deficiencies in the Class Computer System Used Primarily for Processing Ballfield Permits

The Class computer system is used by most offices for processing ballfield permits (and special event permits in Manhattan). (See Table III.) Its primary function is to track the daily activities occurring in the ballfields. However, it cannot generate reports that would allow a reconciliation of permits issued with the fees collected. It appears that the feature needed was not a part of the system design plan, as Parks does not use the Class system as a means to control cash receipts, but rather as a means to monitor the events taking place in the parks.

We requested the Parks MIS department and the individual offices in each borough to generate for our sample period a Class report by permit numbers issued, with permit holders, payment dates, and payment amounts for each borough. In this way, we could trace the daily permits issued in each office to cash received and then deposited to determine whether all permits were paid for and all revenues were deposited. Though we received varying reports, none contained all the requested data. While most of the reports listed fees collected by the dates the ballfields were used, the reports did not always show the permit numbers, permit holders, or payment dates. After numerous requests and discussions with Parks officials, it appears that the Class system, as it is now programmed, is not capable of generating the data that would allow a reconciliation of permits issued and fees collected.

None of the reports generated by the Class system contained enough information to allow us to determine whether all ballfield permit fees were collected and deposited, nor could we match the monthly bank deposits to any other data generated from the system. Therefore, there is no assurance that all cash received for ballfield permits was actually deposited.

To ensure that it is receiving all permit revenue, Parks must upgrade the Class computer system so that cash receipt reports can be generated by each office that list the permits issued and the fees collected. The system should be capable of providing daily, weekly, or monthly cash receipt reports and the corresponding information needed to perform daily reconciliations. The reports should include the permit number, permit holder's name, fee amount, and payment date.

Deficiencies in the Sportslog Computer System Used Primarily for Processing Tennis Permits

The Sportslog computer system is used to process tennis permits (and ballfield permits in Staten Island, Prospect Park and Flushing Meadow Park). (See Table III.) It also serves as a cash register by generating daily cash reports. The Sportslog reports are generated by receipt numbers, assigned when tennis permit fees are paid. However, reports cannot be generated by permit numbers, a format more relevant for internal control purposes. A receipt number can represent payment for more than one permit, but a permit number is unique to each permit issued. Lacking this capability, there is no assurance that all tennis permits issued are accounted and paid for.

In May 2002, we requested Sportslog printouts in permit number order, with the corresponding permit holders and fees collected. The reports that we received from the Parks

offices contained receipt numbers instead of permit numbers; additionally, many receipt numbers were missing. Although Parks informed us that the system could not generate the type of report we requested, we submitted to them a printout we obtained from Paragon Sporting Goods (Paragon), thus demonstrating that the Sportslog system could generate a report in tennis permit number order, with the permit holder's name and the amount paid. In January 2003, eight months after our initial request, Parks provided us with reports in tennis permit number order, but with many missing numbers. Parks attributed the missing numbers to computer malfunctions, but did not maintain records to document these malfunctions.

Parks does not record tennis permit numbers that are voided or skipped. As a result, it is not possible to account for missing permit numbers. Park officials told us that the tennis permit card printer used with Sportslog is not reliable and sometimes does not print a permit or prints one in error that has to be voided. However, the tennis permit issuers in each borough do not keep records of such failures; therefore, the number of permits reported as issued on the printout does not always match the number of applications and checks received. Although the printer at Paragon also fails at times, Paragon employees complete an official Parks form, Void/Incomplete Transaction Report, to record each transaction that is voided or skipped. Their data, unlike Parks data, can therefore be reconciled.

Parks Response: "All missing permits are properly accounted for and documented by a 'void/incomplete' transaction form. The form is used to monitor any skipped permit numbers, voids, and other computer-related processing problems."

Auditor Comment: None of the Parks offices that we visited used the "void/incomplete" transaction form. In addition, there were no "voids/incomplete" transaction form attached to Exhibit B, even though the number of adult permits reported as sold on pages two and three of that exhibit added up to 75 but the first page states that 69 permits were sold.

The Parks MIS department was eventually able to provide us with reports listed in tennis permit number order, but the offices that issue tennis permits are still capable of generating reports only by receipt number. These offices would be able to account for all tennis permits issued and the related fees if reports could also be generated by permit numbers and all voids and duplicates were accounted for.

We were able to trace most of the tennis permits issued during our sample period to the fees collected and deposited. The discrepancies we found were due to internal control deficiencies found at specific Parks offices, which is discussed later in the report. In addition, the Sportslog computer system is used to issue ballfield permits for Staten Island and Prospect Park in Brooklyn. Parks could not provide Sportslog ballfield reports by permit number, and we could not obtain any other data that would allow us to determine whether all permit fees were collected and deposited.

Lack of Uniformity and Deficiencies Found In the Processing of Special Event Permits

The various Parks offices use different computer and manual systems to process special event permits. (See Table III.) As a result, information capability differs. Even when the same systems are used, we found that some systems lacked specific data entry fields. Therefore, we could not determine, in all cases, whether the administrative fee of \$25 per permit, where applicable, was collected and deposited.

We were unable to obtain information from Class and File Maker Pro (used only at the Prospect Park office) because of their limited capabilities, and the capabilities of the Access database varied from one office to another. For example, the Access database in the Queens, Flushing Meadow Park office did not have fields for payment dates and payment amounts, and the Access database in the Brooklyn borough office did not have a field for payment dates. Therefore, in many cases we were unable to determine whether all fees were collected and deposited for special event permits. In addition, the offices that use a computer system do not print reports of fees collected.

Moreover, we found four offices that manually prepared special event permits.—These offices—the Forest Park office in Queens, two Staten Island offices, and the Bronx office—did not use identical permit forms, and none of the forms were pre-numbered. Staten Island and Forest Park used forms consisting of a single sheet, while the Bronx had a different form with multiple copies.

Pre-numbered forms are a means of control that allow management to reconcile the number of permits issued to the fees collected. By eliminating this control and by not instituting a uniform process for special event permits, Parks cannot be assured that all fees are collected and invites a greater potential for errors, waste, and misappropriation.

Recommendations

Parks should:

4. Upgrade the Class computer system so that cash receipt reports can be generated by each office that lists the permits issued and the fees collected. The reports should include the permit numbers, permit holders' names, fee amounts, and payment dates. After the upgrade, Parks should require a daily reconciliation of cash receipts to permits issued.

Parks Response: “DPR’s MIS and Budget Divisions are working together to create standardized forms that will allow uniform reconciliation of permits and revenue in all boroughs. The ‘Class’ computer program is currently being reviewed and will be used in the future to establish a stronger system of control over cash receipts. MIS is working with ‘Class’ to create the reconciliation reports that are needed to provide permit and revenue information.”

5. Require all offices to use the Class computer system to issue ballfield permits. In this way, all ballfield permits will be uniformly processed.

Parks Response: “DPR has installed the ‘Class’ computer software in all ballfield permit offices so that all ballfield permits will be uniformly processed.”

6. Provide the tennis issuers-cashiers with the capability to generate reports by permit numbers as well as by receipt numbers. In addition, require them to keep records of computer failures, skipped permit numbers, voids, and other computer-related processing problems so that all permits issued can be accounted for and processing problems can be identified and corrected.

Parks Response: “DPR’s reconciliation policy is to account for the starting and ending permit numbers and complete the ‘void/incomplete’ transaction form, if necessary. DPR believes that this reconciliation process is effective and it is not necessary to generate a report by permit and receipt numbers. DPR staff will be retrained on an annual basis with immediate training to staff not following policy to ensure that these controls continue.”

Auditor Comment: Exhibits A and B that Parks supplied with its response clearly show that Parks is not following this policy of accounting for the starting and ending permit numbers, since neither form has permit numbers listed for the adult, senior, or junior tennis permits. In addition, there were no void/incomplete transaction forms attached to Exhibit B, even though the number of adult permits reported as sold on pages two and three of that exhibit add up to 75, but the first page states that 69 permits were sold. In fact, none of the Parks offices that we visited used the “void/incomplete” transaction form.

7. Require all special event permit offices to use the same type of database to ensure compatibility and to ensure that all of the databases have the same capabilities.

Parks Response: “. . . uniformity is not required but deemed worthwhile.”

8. Instruct each office that issues special event permits to enter in computers or manually record the permit number, amount paid, check number, and date of payment. If specific computer fields are missing, the MIS department of Parks should be contacted to make the appropriate adjustments.

Parks Response: “DPR is currently working towards compliance with this recommendation.”

Systematic Internal Control Weaknesses

Parks has failed to institute proper controls over the issuance of permits and collection of fees. We found that at the various Parks offices there is inadequate supervisory oversight, weaknesses over cash and record keeping, and a lack of segregation of duties. There are no

written procedures regarding the processing of permits, which would establish and document the internal controls needed to provide reasonable assurance that all permit fees are collected and deposited.

During our observations, daily cash reconciliations of ballfield and special event permits were not performed. Therefore, there is no verification that all required fees were collected. Since there are no procedures that require a daily reconciliation to be performed, most of the permit issuers believed that such a reconciliation was not needed. Moreover, after our requests for computer-generated cash reports, Parks MIS officials discovered that not all the computer systems are capable of generating the data needed to perform cash reconciliations.

In addition, in most of the offices, the permit issuer performs most of the permit processing functions. The person who issues permits also receives the permit applications, collects the fees, and enters the data in the computer or manual systems. Since processing functions are not segregated, daily reconciliations are not performed, and there is no supervisory oversight, there is no assurance that the permit issuer collects and submits all fees to the cashier for deposit.

As for tennis permits, the person who issues tennis permits is generally the cashier as well. In these cases, the same person handles the entire transaction, from accepting the applications and issuing permits to collecting and depositing permit fees. However, with the exception of the Bronx office, we found that the issuers-cashiers either were supervised or they performed daily reconciliations of the Sportslog printouts with the cash received. However, though there were some controls to compensate for the lack of segregating the functions, Parks should require supervisory review and daily cash reconciliations for all tennis permit issuers.

Parks Response: “DPR has a policy of reconciling by noting the first permit # and the last permit # on all daily paperwork and attaching void or incomplete forms. This gives a count of the total numbers of permits sold, and multiplying by the cost of the permit, yields a value that must be reconciled with corresponding revenue. DPR will follow up with all permit offices to ensure they are complying with this policy. (See Exhibit A.)”

Auditor Comment: Exhibits A and B do not support Parks response. There are no beginning and ending tennis permit numbers for the adult, senior, and junior categories. In addition, there are no voids or incomplete forms attached to Exhibit B, even though the number of adult permits reported as sold (on pages two and three of Exhibit B) add up to 75, but the first page reports that 69 permits were sold.

Comptroller’s Directive #1 on internal controls states, “Internal controls should provide reasonable assurance that cash receipts will not be misappropriated or stolen. . . . Controls include adequate segregation of duties, ongoing reviews and monitoring functions, adequate security and timely reconciliations.”

There were other inadequacies in the segregation of duties at the Queens Flushing Meadow Park office and in the Brooklyn borough office. The ballfield permit issuers in those offices are also responsible for patrolling the parks to make sure that ballfield users have appropriate and valid permits. These combined responsibilities weaken the internal controls even further. When the permit issuer also verifies the existence of a permit, there is nothing to prevent an issuer from engaging in collusion with a permit holder. The result, among other things, could be charging reduced permit fees and receiving fees but not recording them.

In fact, the potential for fraud exists because of the material internal control weaknesses and the lack of accountability at many of the office sites we visited. We should note, however, that no instances of fraudulent activity came to our attention during the course of our audit fieldwork.

Parks should immediately institute a system of internal controls to safeguard against errors, waste, and misappropriation. Parks should require all permit issuers to be subject to supervisory review, perform cash reconciliations, and segregate the processing functions. Until the computer systems are upgraded, the supervisors should review daily cash receipts data and related reconciliations and sign off on the validity of the information.

Recommendations

Parks should:

9. Require a reconciliation of ballfield and special event permits issued with fees collected. Until the computer systems are upgraded, supervisors should review daily cash receipts data and related reconciliations and sign off on the validity of the information.

Parks Response: “The Parks Department is currently in the process of centralizing all permit offices and updating all written guidelines and procedures to reflect the centralization. The Budget Division is currently reviewing procedures and guidelines with supervisors for all permit and special event offices.”

10. Ensure that all tennis permit issuers perform a daily reconciliation of permits issued and fees collected.

Parks Response: “Parks is currently in compliance with this recommendation.”

11. Ensure that permit issuers are adequately supervised and processing functions appropriately segregated.

Parks Response: “Parks is currently in compliance with this recommendation.”

12. Have someone other than the ballfield permit issuer patrol the parks to determine whether ballfield users have the appropriate permit.

Parks Response: “Parks does this wherever possible. In the future we will not have the same person who issues the permits patrolling the parks.”

Internal Control Weaknesses in Offices in Each Borough

We found deficiencies and internal control weaknesses in many of the Parks offices that issue permits. There were many instances of irreconcilable differences between the permits issued and the cash collected. There were also instances in which weeks and months went by before fees collected were forwarded to the cashier or in which fees were not deposited promptly by the cashier. Some of the weaknesses, as documented below, were previously summarized in Table II on page seven.

Parks Response: “Deposits were made on a daily, weekly or monthly basis, depending on the frequency of sales. Exhibit C verifying this is incorporated in the response.”

Auditor Comment: Exhibit C is not accurate. The chart in Exhibit C indicates that no revenue was collected in Staten Island for the months of December 2002 through March 2003. However, our review showed that special event revenue had been collected during that time frame but the money was not deposited until April 2003.

Poor Internal Controls over Permit Fees

With the exception of tennis permits, there is little or no reconciliation between permits issued and fees received. The following text describes some of the weaknesses we found at various Parks offices.

- In **Queens**, at the **Flushing Meadow Park office**, the ballfield permit issuer established an undocumented “accounts receivable” system whereby permits were issued without obtaining permit fees. As a result, most permit fees were not forwarded to the cashier until November 2002, seven months after the season had started, and fees were still outstanding as of April 2003. Even then, there was a discrepancy of \$8,220 between amounts entered in the computer system and amounts actually deposited. The records of the special event permit issuer showed that she held checks for an average of 85 days before forwarding them to the cashier and did not record fees collected in the Access database. According to the issuer, no field is provided in her Access database to record fees received. At the **Overlook office**, some special event permit fees were held up to 64 days before they were forwarded to the cashier, and some fees received were not entered in the database.
- In **Queens**, at the **Flushing Meadow Park office**, the ballfield permit issuer accepted four money orders and four checks for ballfield permit fees that were returned by the cashier to the issuer because they were incomplete or had errors. This might have

been avoided had the checks and money orders been reviewed by the issuer or a supervisor before they were sent to the cashier.

- In the **Bronx office**, copies of ballfield permit applications, invoices, and permits indicated that fees of \$60,622 should have been collected by June 6, 2002. However, as of June 10, 2002, only \$52,655 had been deposited, a difference of \$7,967. Moreover, unlike the tennis permit issuers in the other boroughs, the Bronx tennis permit issuer did not reconcile checks received with applications or permits processed. For example, in April 2002, total tennis permits and single-play fees amounted to \$19,790, as recorded, but only \$6,450 was deposited, a difference of \$13,340. The amount collected for special event permit fees from January to May 2002 totaled \$7,625, based on the database entries; the amount deposited was \$3,200, a difference of \$4,425.
- In **Staten Island**, at the **Cromwell Center office**, Sportslog printouts showed that \$35,394 was collected for ballfield permits during March and April 2002. Only \$33,753 was deposited by September 2002. At the **Stonehenge office**, special event permit fees of \$2,650 were held up to 157 days before they were deposited. We could not match all tennis permit fees that were entered in Sportslog to the deposits, resulting in \$940 not accounted for. We also could not match \$360 in cash and \$165 in checks to any tennis permits issued. The tennis permit issuer-cashier had accepted cash payments from applicants; she then replaced the cash with her own personal checks amounting to \$165.
- In **Manhattan**, unlike the other boroughs, the Class computer system is used for both ballfield and special event permits; therefore, ballfield and special event permits are intermingled in the system, and no separate printouts for ballfields and special events can be generated. Consequently, there is no way to reconcile by permit type the permits issued with the fees received.

Recommendations

Parks should:

13. Require fees to be collected before permits are issued.

Parks Response: "Parks require that full payment must be received before permit is issued."

14. Require that fees be submitted to the cashier daily or weekly and that the cashier deposits fees daily or weekly.

Parks Response: "Parks is currently in compliance with this recommendation."

15. Require that staff discontinue the practice of accepting cash in payment for permits.

Parks Response: “Parks will continue to accept cash at limited sites.”

Auditor Comment: If Parks wants to continue accepting cash at a limited number of sites, it should first establish, in writing, which sites are allowed to accept cash. Then it should list the controls that are in place to compensate for this exception for collecting cash.

Inadequate Recordkeeping and Reporting

Each office had its own system for maintaining files for permit holders. For ballfield permits, it appears that the Brooklyn borough office had a better system than most. For example, each folder for a permit holder has a cover sheet to log all pertinent information, such as date application was received, date permit was issued, telephone conversations with permit holder, and receipt of check. All documents, including a copy of the check, are maintained in the folder.

We found the following deficiencies at the Flushing Meadow Park office in Queens and in the Bronx office.

- In **Queens**, at the **Flushing Meadow Park office**, there were no ballfield permit applications on file for persons who had received ballfield permits. According to the ballfield permit issuer, he did not require applications from previous permit holders (a violation of the Parks requirement for yearly applications). Instead, he prepared the new season permits based on information from previous permits. In addition, unlike other offices, the issuer did not make copies and maintain all permits issued, stating that the copying machine was in another office. Instead, he asked people to whom he had issued permits to send him a copy of their permits for his files. Also, on several occasions, he incorrectly issued a ballfield permit using a blank special event permit form.
- The ballfield permit issuer in **Queens**, at the **Flushing Meadow Park office**, used the Sportslog computer system to enter most of the ballfield permit data, although he should have used the Class system. The issuer said that he was unfamiliar with the Class system and would start using it for the 2003 season. We subsequently found out that the issuer was required to attend training classes on how to use the Class system but did not attend most of the classes. This issuer in fact complicated the situation by entering data in both the Sportslog and Class systems during the 2002 season. In some cases, he entered the same data for the same permit holder in both systems, with each system assigning a different permit number. In a few cases, the issuer made duplicate entries in the same computer system.
- At the **Bronx office**, the tennis permit issuer did not maintain applications received. After he entered the information from the applications into Sportslog, the applications were discarded. We brought this to the attention of his supervisor who said that in the future, the applications would be maintained. We did find some ballfield applications, but not all contained the applicant’s signature, as required.

- At the **Bronx office**, the special event permit issuer did not record all of the data in Access. Twenty-eight permits had no fee recorded, and there was no indication that the fees were waived; and seven permits were not listed in Access. In addition, permits were not generated from Access even though the system has this capability. Instead, permits were manually prepared. According to the issuer, the permit form used at the Bronx office consists of multiple copies and, therefore, there is no need to use the copying machine to make extra copies, as would have been the case had the Access system been used.
- The cashier at the **Bronx office** submitted inaccurate reports to the Parks main office. Cashiers submit daily revenue reports to Parks indicating the amount of fees collected and the source of those fees (i.e., ballfield, tennis). For tennis fees, a further breakdown is required, indicating fees collected from adults, seniors, juniors, and single-play tickets. The Bronx cashier receives the tennis permit fees from the issuer, but no supporting documents and therefore engages in guesswork when preparing his reports. For example, a check for \$70 could represent an adult and senior or an adult and two juniors or an adult and single-play tickets. We asked the cashier how he knew what the breakdown was without supporting documents. He said that he was familiar with many of the players (whose names appeared on the checks) and what they usually bought, since he once issued tennis permits. However, his April report to Parks stated that 12 single-play tickets were sold when in fact 36 had been sold, based on the remaining single-play stubs that we counted.

Recommendations

Parks should:

16. Require supervisors to make sure that applications are received prior to issuing permits and that applications are maintained in the files.

Parks Response: “Parks is currently in compliance with this recommendation.”

17. Require that staff review all applications carefully to make sure that they are completely filled out and signed by the applicant.

Parks Response: “Parks is currently in compliance with this recommendation.”

18. Require that staff maintain copies of all permits issued.

Parks Response: This procedure is “being reviewed and will be changed to comply with the comptroller’s recommendation.”

19. Require that all data for which there are fields be recorded in the computer system. Manual records should mirror the information found in the computer system.

Parks Response: This procedure is “being reviewed and will be changed to comply with the comptroller’s recommendation.”

20. Require that the Bronx office discontinue the manual preparation of special event permits.

Parks Response: This procedure is “being reviewed and will be changed to comply with the comptroller’s recommendation.”

21. Require that all revenue reports be prepared based on supporting documents (i.e., copy of permits, single-play stubs) instead of guesswork.

Parks Response: This procedure is “being reviewed and will be changed to comply with the comptroller’s recommendation.”

22. Make it mandatory for employees to attend all training classes before using a new or unfamiliar computer system. If employees do not attend classes, they should not be allowed to use the system until they are properly trained.

Parks Response: This procedure is “being reviewed and will be changed to comply with the comptroller’s recommendation.”

23. Require that only one type of computer system be used during a given ballfield season.

Parks Response: “Parks has installed the ‘Class’ system at all ballfield offices, and is building towards a centralized networked system in all ballfield offices.”

Other Issue: Parks Has No Written Agreements with Two Private Entities That Issue Tennis Permits, and Tickets, and Reservations

Parks has no written agreement with Paragon, which issues tennis permits and single-play and reservation tickets, or with Central Park Tennis Center (Tennis Center), which sells single-play and reservation tickets only. These private entities submit to Parks fees collected for issuing permits and selling single-play tickets and reservations. If these entities were to go out of business or change ownership, there is no assurance that Parks would obtain the fees that it is entitled to. To reduce this risk, Park should have written agreements with Paragon and Tennis Center.

The Sportslog computer system is used to issue tennis permits and ticket books (with stubs) are used to sell single-play and reservation tickets. The stubs remaining in the ticket books without attached tickets indicate how many tickets have been sold.

Tennis Center keeps \$1 for each \$5 single-play and reservation ticket that it sells. Parks bills Tennis Center for the remaining \$4 after the used ticket books are returned. For the 2002

tennis season, Tennis Center sold a total of 21,950 tickets for \$109,750. After deducting its 20 percent service fee, they remitted \$87,800 to Parks.

Paragon uses the Sportslog computer system to issue tennis permits. Like Tennis Center, it also sells single-play and reservation tickets, but unlike Tennis Center, Paragon does not collect a fee for any of these services. Paragon generates sales reports from Sportslog and submits them to Parks each day. Parks bills Paragon for the tennis fees that it collects at the beginning of the month following the sales and receives payment at the end of the billing month. Paragon's sales from tennis fees during calendar year 2002 totaled \$435,969. During April and May 2002, the amount was \$247,391 (56.7% of the total) with average weekly sales of \$27,488.

We found no specific problems relating to the two sports stores with which Parks does business. However, good business practice dictates that agreements involving the giving and receiving of money should be in writing.

Recommendations

Parks should:

24. Prepare written agreements with both Paragon and Tennis Center that spell out their contractual obligations. Both Parks and the corporations' officials should sign these agreements.

Parks Response: "Parks is reviewing its relationship with both Paragon and Tennis Net to determine if we will continue to use their services."

25. Consider receiving weekly instead of monthly payments from Paragon during the tennis season—when weekly sales are significant—so that those funds can be deposited as soon as possible.

Parks Response: "Parks is reviewing its relationship with both Paragon and Tennis Net to determine if we will continue to use their services."



City of New York Parks & Recreation
Revenue Report FY 02

Revenue Receipt

	July	Aug	Sept	Oct	Nov	Dec	Sum	Jan	Feb	Mar	Apr	May	June	Sum	Annual	% Breakdown
Tennis (all boroughs)*	\$114,555.44	\$47,057.00	\$22,997.00	\$8,040.00	\$3,157.00	\$0.00	\$196,749.44	\$0.00	\$0.00	\$156,195.32	\$452,307.66	\$224,240.84	\$106,015.16	\$1,029,448.30	\$1,235,210.24	54%
Artists Vendor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Kayak	\$265.00	\$165.00	\$65.00	\$45.00	\$0.00	\$0.00	\$535.00	0.00	0.00	\$20.00	\$32.00	\$60.00	\$22.00	\$169.00	\$1,470.00	0%
Special Events	\$20,750.00	\$31,250.00	\$11,250.00	\$3,750.00	\$1,500.00	\$0.00	\$68,500.00	\$5,600.00	\$3,750.00	\$13,683.00	\$0.00	\$0.00	\$9,450.00	\$19,710.00	\$62,295.00	7%
Banquets	\$80,121.00	\$59,347.00	\$33,437.00	\$16,432.00	\$7,488.00	\$0.00	\$197,825.00	\$1,271.00	\$7,433.00	\$41,581.00	\$77,167.00	\$7,360.10	\$2,122.95	\$167,996.05	\$27,356.05	24%
Ice Skating**	\$0.00	\$0.00	\$0.00	\$0.00	\$7,488.00	\$0.00	\$7,488.00	\$0.00	\$0.00	\$19,680.25	\$0.00	\$0.00	\$0.00	\$19,680.25	\$19,680.25	10%
00250 TOTAL	\$195,714.44	\$107,814.00	\$67,732.00	\$24,522.00	\$27,633.00	\$0.00	\$415,815.44	\$5,871.00	\$3,783.00	\$17,863.25	\$74,000.85	\$131,331.94	\$278,136.21	\$1,214,896.34	\$1,214,896.34	90%
CUMULATIVE	185,714.44	293,528.44	374,270.44	400,458.44	428,113.84	505,913.84	931,729.28	937,600.24	941,383.24	1,018,266.49	1,092,267.34	1,223,599.28	1,501,735.49	2,716,470.73	2,716,470.73	90%
Rec. Service Fee***	\$192.48	\$90.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192.48	\$0.00	\$0.00	\$2,094.32	\$760.00	\$2,248.45	\$228.48	\$5,413.33	\$5,413.33	0%
06450 CUMULATIVE	192.48	282.48	282.48	282.48	282.48	282.48	1,294.48	1,294.48	1,294.48	2,272.80	3,062.80	5,311.28	5,539.76	10,851.04	10,851.04	0%
1184 TOTAL	\$195,912.52	\$107,904.00	\$67,732.00	\$24,522.00	\$27,633.00	\$0.00	\$416,607.92	\$5,871.00	\$3,783.00	\$17,863.25	\$74,000.85	\$131,331.94	\$278,364.69	\$1,220,310.07	\$1,220,310.07	90%
CUMULATIVE	195,912.52	303,766.92	371,528.92	400,726.92	428,359.92	505,913.84	932,480.80	938,351.80	942,144.80	1,019,020.05	1,094,020.80	1,225,361.74	1,502,166.03	2,727,326.07	2,727,326.07	90%
Pool, Day Camp	\$0.219.20	\$1,475.00	\$1,547.00	\$0.00	\$3,300.00	\$0.00	\$5,541.20	\$50.00	\$4,504.00	\$157.50	\$0.00	\$5.00	\$4,231.00	\$18,438.70	\$18,438.70	1%
12200076 CUMULATIVE	0.219.20	9,694.20	11,241.20	11,241.20	14,541.20	14,541.20	44,864.80	44,864.80	49,368.80	65,120.30	65,120.30	69,355.30	73,586.30	148,941.60	148,941.60	1%
TOTALS	\$204,132.72	\$109,379.00	\$69,279.00	\$24,522.00	\$30,933.00	\$0.00	\$462,457.72	\$5,921.00	\$3,783.00	\$17,863.25	\$74,000.85	\$131,331.94	\$282,595.69	\$1,235,210.24	\$1,235,210.24	90%
CUMULATIVE	\$204,132.72	\$313,758.72	\$383,037.72	\$407,559.72	\$438,492.72	\$438,492.72	884,950.44	890,871.44	894,654.44	912,517.69	986,518.54	1,117,849.48	1,396,345.17	2,631,555.41	2,631,555.41	90%

* Tennis loads are "Full Revenue" on the "Tennis Revenue Overlay" sheet.
 ** Ice Skating starts begin in November and end in March.
 *** Rec. Service Fees are for Group and Lawn Bowling permits, May 1 to Nov. 3, and 104 Model Youth permits sold in March.
 **** Olympic bounced checks shown in Attach.
 NOTE: AS OF FEBRUARY, RESTOREMIL CHECKS ARE \$15.00.

T. Raven | Budget

City of New York Parks & Recreation
Revenue Report FY 02

Special Events Receipt
Gen 250

Budget 1100 Revenue Source 00250

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Annual
Manhattan	\$5,192	\$17,338	\$0,295	\$938	\$0	\$3,701	\$2,815	\$4,895	\$4,898	\$9,991	\$7,828	\$8,233	\$67,828
CUMULATIVE	\$5,192	\$22,530	\$22,825	\$32,763	\$32,763	\$36,464	\$39,279	\$44,174	\$49,072	\$59,063	\$66,891	\$75,124	\$142,952
Bronx	\$2,728.59	\$4,795	\$1,976	\$426	\$236	\$1,390	\$275	\$351	\$1,000	\$1,286	\$0	\$2,275	\$18,682
CUMULATIVE	\$2,728.59	\$7,523.59	\$9,500	\$9,926	\$10,162	\$11,552	\$11,827	\$12,178	\$13,178	\$14,464	\$14,464	\$16,739	\$35,421
Brooklyn	\$4,874.50	\$5,463	\$1,450	\$1,376	\$526	\$1,628	\$1,890	\$1,725	\$4,570	\$4,898	\$5,531	\$4,207	\$31,892
CUMULATIVE	\$4,874.50	\$10,337.50	\$11,787.50	\$13,163.50	\$13,689.50	\$15,317.50	\$17,207.50	\$18,932.50	\$23,502.50	\$28,399.50	\$33,930.50	\$38,137.50	\$70,030
Queens	\$2,880	\$3,630	\$1,104	\$978	\$596	\$1,561	\$1,000	\$1,778	\$3,425	\$2,700	\$2,875	\$3,625	\$24,625
CUMULATIVE	\$2,880	\$6,510	\$7,614	\$8,592	\$9,188	\$10,749	\$11,749	\$13,527	\$16,952	\$19,652	\$22,527	\$26,152	\$50,777
Staten Is.	\$1,075	\$0	\$875	\$0	\$281	\$0	\$0	\$0	\$0	\$2,650	\$1,850	\$1,350	\$5,850
CUMULATIVE	\$1,075	\$1,075	\$1,950	\$1,950	\$2,231	\$2,231	\$2,231	\$2,231	\$2,231	\$4,881	\$6,731	\$8,081	\$13,931
TOTAL \$	\$10,750	\$31,216	\$11,254	\$3,776	\$1,692	\$6,837	\$8,880	\$9,737	\$13,893	\$18,471	\$19,436	\$19,730	\$167,298
CUMULATIVE	\$10,750	\$41,966	\$53,220	\$57,000	\$58,692	\$65,529	\$74,409	\$84,146	\$98,039	\$116,440	\$135,876	\$155,606	\$323,000

Ballfield Recap
Gen 250

Budget 1100 Revenue Source 00250

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Annual
Manhattan	\$10,524	\$9,745	\$18,749	\$2,127	\$0	\$2,912	\$884	\$10,307	\$31,195	\$119,775	\$22,025	\$7,516	\$191,592
CUMULATIVE	\$10,524	\$20,269	\$39,018	\$41,145	\$41,145	\$44,057	\$44,941	\$55,248	\$86,443	\$206,218	\$228,243	\$235,759	\$427,351
Bronx	\$12,646	\$1,692	\$2,275	\$2,588	\$40	\$0	\$0	\$0	\$795	\$14,500	\$20,667	\$18,810	\$62,275
CUMULATIVE	\$12,646	\$14,338	\$16,613	\$19,201	\$19,241	\$19,241	\$19,241	\$19,241	\$20,036	\$34,536	\$55,203	\$74,013	\$136,288
Brooklyn	\$8,516	\$3,095	\$6,578	\$2,692	\$0	\$2,162	\$0	\$2,665	\$8,556	\$63,795	\$18,620	\$4,541	\$122,203
CUMULATIVE	\$8,516	\$11,611	\$18,189	\$20,881	\$20,881	\$23,043	\$23,043	\$25,708	\$34,264	\$98,059	\$116,679	\$121,220	\$243,423
Queens	\$19,851	\$13,275	\$1,328	\$8,631	\$15,284	\$0	\$557	\$4,458	\$1,352	\$50,159	\$18,049	\$11,216	\$82,980
CUMULATIVE	\$19,851	\$33,126	\$34,454	\$43,085	\$58,369	\$58,369	\$58,926	\$63,384	\$64,736	\$114,895	\$132,944	\$144,160	\$227,144
Staten Is.	\$9,590	\$0	\$3,516	\$0	\$240	\$0	\$0	\$0	\$0	\$28,556	\$0	\$0	\$29,056
CUMULATIVE	\$9,590	\$9,590	\$13,106	\$13,106	\$13,346	\$13,346	\$13,346	\$13,346	\$13,346	\$41,902	\$41,902	\$41,902	\$70,958
TOTAL \$	\$40,121	\$29,347	\$39,437	\$14,438	\$15,544	\$25,074	\$11,277	\$17,493	\$44,941	\$227,187	\$247,360	\$242,143	\$667,375
CUMULATIVE	\$40,121	\$69,468	\$108,905	\$123,343	\$138,889	\$163,963	\$175,240	\$192,733	\$237,674	\$464,861	\$712,221	\$954,364	\$1,621,739

Kate Wolfman Bank

Brooklyn Ice Skating
KSK 253

Budget 1100 Revenue Source 00250

City of New York Parks & Recreation
Quarterly Revenue Report FY 02

Enter in Black

Month	Child @ \$2	Adult @ \$4	Senior @ \$2	SUBTOTAL	Child @ \$2	Adult @ \$4	Senior @ \$2	Weekdays			SUBTOTAL	Special Admission Price					SUBTOTAL	Total
								Student (14 & over)	Student (15 & over)	Student (16 & over)		Child varied price	Adult varied price	Senior varied price	Special varied price			
November	525	618	152	4,295	595	589	34	10	10	0	3,382.59	0	0	0	0	0	0	2,536
November Total	\$1,050.00	\$2,472.00	\$304.00	\$3,826.00	\$1,185.00	\$2,396.00	\$88.00	\$2.90	\$0.00	\$0.00	\$3,663.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,468.50
December	647	6170	151	19,285	4,755	3,853	125	2019	494	11,347	\$25,572.75	0	0	0	0	0	0	24,615
December Total	\$13,594.00	\$24,680.00	\$302.00	\$38,576.00	\$9,512.00	\$15,612.00	\$250.00	\$504.75	\$494.00	\$11,347.00	\$25,572.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,448.75
January	8693	0,113	763	16,694	2,282	2,544	132	2,668	877	8,581	\$16,043.00	0	0	0	0	0	0	25,517
January Total	\$17,399.00	\$32,452.00	\$376.00	\$50,227.00	\$4,864.00	\$10,178.00	\$286.00	\$682.00	\$877.00	\$8,581.00	\$16,043.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,857.00
February	6,726	6,289	142	13,317	3,613	2,096	173	2,697	1,106	10,508	\$21,379.25	0	0	0	0	0	0	23,835
February Total	\$13,452.00	\$25,078.00	\$284.00	\$38,814.00	\$7,026.00	\$11,078.00	\$306.00	\$674.25	\$1,106.00	\$11,199.00	\$21,379.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,191.25
March	2,313	1,867	57	4,227	624	913	102	2,641	1,288	5,764	\$7,452.25	0	0	0	0	0	0	9,992
March Total	\$4,626.00	\$7,408.00	\$114.00	\$12,148.00	\$1,848.00	\$3,652.60	\$234.00	\$669.25	\$1,288.00	\$5,764.00	\$7,452.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,640.25
TOTAL	23,164	23,037	650	48,921	12,213	16,815	656	10,015	3,668	37,719	\$71,709.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,559
Overall Revenue	\$46,328.00	\$92,146.50	\$1,320.00	\$142,814.50	\$24,426.00	\$44,893.60	\$1,432.00	\$2,803.75	\$3,668.00	\$37,719.75	\$71,709.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$219,873.75

NOTE: Breakdown by skating begins in November and ends in March.

Tennis Revenue Arsenal

Revenue Report FY 02

	Adult @ \$50	Senior @ \$20	Junior @ \$10	Ad. Duplicate @ \$15	Jr. Duplicate @ \$6	Imp. Discount @ \$60	Single Play @ \$5	Reservation @ \$6	Rec. Locker @ \$10.48	Shortage	Overage	2001 Revenue	Sales Tax @ \$1.52	Total Revenue (including sales tax)
JANUARY	413	26	83	12	1	1	228	232	3	\$0	\$0	\$3,000	\$4.56	\$34,581
Revenue	\$20,650	\$520	\$830	\$180	\$6	\$40	\$1,135	\$1,180	\$85	\$0	\$0	\$4,586	\$6.84	\$41,467
Number sold	115	11	23	16	1	0	122	109	0	0	0	401	\$0	\$7,601
FEBRUARY	115	11	23	16	1	0	122	109	0	0	0	401	\$0	\$7,601
Revenue	\$5,750	\$220	\$230	\$210	\$6	\$0	\$546	\$545	\$0	\$0	\$0	\$7,601	\$0	\$15,202
Number sold	32	6	31	14	3	0	80	59	0	0	0	207	\$0	\$3,103
MARCH	1675	651	310	0	0	0	385	1191	234	\$0	\$0	\$4,408	\$6.68	\$110,170
Revenue	\$81,250	\$13,260	\$3,100	\$0	\$0	\$0	\$1,925	\$5,955	\$5,324	\$0	\$0	\$10,814	\$16.28	\$127,184
Number sold	2632	626	389	0	0	0	573	1428	288	0	0	3,880	\$5.80	\$43,560
APRIL	1931	626	389	3	2	7	573	1428	288	(\$40)	(\$40)	\$1,803	\$2.70	\$21,843
Revenue	\$91,680	\$12,406	\$3,890	\$45	\$12	\$280	\$2,805	\$7,950	\$4,731	(\$40)	(\$40)	\$1,803	\$2.70	\$21,843
Number sold	675	119	107	13	0	1	178	434	59	0	0	483	\$0.72	\$7,233
MAY	325	43	59	18	3	0	128	236	12	\$0	\$0	\$266	\$0.40	\$3,932
Revenue	\$16,250	\$860	\$590	\$280	\$18	\$0	\$632	\$1,188	\$222	\$0	\$0	\$1,960	\$2.94	\$22,512
Number sold	325	43	59	18	3	0	128	236	12	0	0	266	\$0.40	\$3,932
SEMI-ANNUAL TOTAL	5291	1445	648	32	5	4	1,260	3,378	560	0	0	\$12,748	\$19.12	\$156,936
Revenue	\$264,550	\$32,900	\$6,480	\$180	\$30	\$320	\$6,300	\$16,400	\$10,484	(\$40)	(\$40)	\$12,748	\$19.12	\$156,936
Number sold	1507	177	107	37	4	1	301	748	121	0	0	651	\$0.98	\$9,537
TOTAL SOLD	5,833	1,438	1,295	77	10	9	1,834	5,148	863	(\$40)	(\$40)	14,575	\$21.86	\$177,800
TOTAL REVENUE	\$291,180	\$32,900	\$10,520	\$1,168	\$60	\$390	\$10,230	\$26,748	\$10,484	(\$40)	(\$40)	\$17,004	\$25.79	\$207,800

T. Pasch (Budget)

Tennis Revenue Report

Revenue Report FY 02

	Adult @ \$50 Senior @ \$20 Junior @ \$10 Ad. Duplicate @ \$15 Jr. Duplicate @ \$5 Emp. Discount @ \$40 Single Play @ \$5										Reservation @ \$5		Overseas (Showage)		Net Revenue		Total Revenue (including sales tax)	
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue		Revenue
JULY																		
Number sold	75	22	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$3,750	\$440	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUGUST																		
Number sold	21	9	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$1,050	\$380	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SEPTEMBER																		
Number sold	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$50	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OCTOBER																		
Number sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NOVEMBER																		
Number sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DECEMBER																		
Number sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SEMI-ANNUAL TOTAL																		
Number sold	57	31	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$4,850	\$820	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
JANUARY																		
Number sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FEBRUARY																		
Number sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MARCH																		
Number sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
APRIL																		
Number sold	65	98	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$1,230	\$1,800	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MAY																		
Number sold	192	105	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$9,600	\$2,100	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
JUNE																		
Number sold	151	44	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$7,550	\$880	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SEMI-ANNUAL TOTAL																		
Number sold	428	243	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$21,400	\$4,880	\$550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOLD	828	274	116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	\$28,750	\$5,480	\$1,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

T Rankle (Bozger)

Tennis Revenue Central Park

Revenue Report FY 02

	Single Play @ \$4	Reservation @ \$4	Overall	Net Revenue	Total Revenue (including sales tax)
JULY					
Number sold	2690	1990	\$0	4,680	\$18,000
Revenue	\$10,400	\$7,500	\$0	\$17,900	\$18,000
AUGUST					
Number sold	2003	1290	\$0	3,293	\$12,800
Revenue	\$6,000	\$4,800	\$0	\$10,800	\$12,800
SEPTEMBER					
Number sold	1900	600	\$0	2,500	\$10,000
Revenue	\$7,500	\$2,400	\$0	\$9,900	\$10,000
OCTOBER					
Number sold	2400	1400	\$0	3,800	\$15,200
Revenue	\$9,600	\$5,600	\$0	\$15,200	\$15,200
NOVEMBER					
Number sold	200	544	\$0	744	\$2,976
Revenue	\$800	\$2,176	\$0	\$2,976	\$2,976
DECEMBER					
Number sold	0	0	\$0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0
SEMI-ANNUAL TOTAL					
Number sold	8100	5444	\$0	13,544	\$58,976
Revenue	\$30,400	\$22,976	\$0	\$53,376	\$58,976
JANUARY					
Number sold	0	0	\$0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0
FEBRUARY					
Number sold	0	0	\$0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0
MARCH					
Number sold	0	0	\$0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0
APRIL					
Number sold	0	0	\$0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0
MAY					
Number sold	0	0	\$0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0
JUNE					
Number sold	0	0	\$0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0
SEMI-ANNUAL TOTAL					
Number sold	3000	2400	\$0	5,400	\$21,600
Revenue	\$12,000	\$9,600	\$0	\$21,600	\$21,600
TOTAL SOLD					
Number sold	3000	3,400	\$0	6,400	\$25,600
Revenue	\$12,000	\$13,600	\$0	\$25,600	\$25,600
TOTAL REVENUE					
	\$18,400	\$4,844	\$0	\$23,244	\$23,244
	\$18,400	\$12,176	\$0	\$30,576	\$30,576

T.Randall (Budget)

Tennis Revenue Breakdown

Revenue Report FY 02

	Adult @ \$50	Senior @ \$20	Junior @ \$10	Ad. Duplicate @ \$15	Jr. Duplicate @ \$8	Emo. Discount @ \$20	Single Play @ \$5	Reservation @ \$5	Overage	Net Revenue	Total Revenue (including sales tax)
JULY											
Number sold	164	10	103	5	2	0	65	12		415	
Revenue	\$3,800	\$200	\$1,030	\$75	\$12	\$0	\$435	\$60		\$11,702	
AUGUST											
Number sold	66	2	28	2	0	0	56	0		154	
Revenue	\$3,300	\$40	\$280	\$30	\$0	\$0	\$280	\$0		\$3,930	
SEPTEMBER											
Number sold	13	3	14	1	2	0	100	4		137	
Revenue	\$650	\$60	\$140	\$15	\$12	\$0	\$500	\$20		\$1,307	
OCTOBER											
Number sold	2	1	2	0	0	0	24	0		29	
Revenue	\$100	\$20	\$20	\$0	\$0	\$0	\$120	\$0		\$260	
NOVEMBER											
Number sold	0	1	0	0	0	0	4	0		5	
Revenue	\$0	\$20	\$0	\$0	\$0	\$0	\$20	\$0		\$40	
DECEMBER											
Number sold	0	0	0	0	0	0	0	0		0	
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
SEMI-ANNUAL TOTAL											
Number sold	278	12	147	8	4	0	260	18		740	
Revenue	\$11,950	\$340	\$1,470	\$120	\$24	\$0	\$1,145	\$80		\$17,329	\$17,329
JANUARY											
Number sold	0	0	0	0	0	0	0	0		0	
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
FEBRUARY											
Number sold	0	0	0	0	0	0	0	0		0	
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
MARCH											
Number sold	864	126	162	0	0	0	66	11		1,221	
Revenue	\$33,200	\$6,520	\$1,520	\$0	\$0	\$0	\$340	\$55		\$41,635	\$41,635
APRIL											
Number sold	750	126	193	1	0	0	104	14		1,188	
Revenue	\$32,500	\$2,520	\$1,830	\$15	\$0	\$40	\$520	\$70		\$42,585	\$42,585
MAY											
Number sold	388	62	114	2	1	1	101	1		648	
Revenue	\$19,400	\$1,240	\$1,110	\$30	\$8	\$80	\$505	\$5		\$22,176	\$22,176
JUNE											
Number sold	205	18	73	2	1	0	70	9		378	
Revenue	\$10,250	\$360	\$730	\$30	\$8	\$0	\$350	\$45		\$11,771	\$11,771
SEMI-ANNUAL TOTAL											
Number sold	2,047	532	528	5	2	1	341	35		3,956	
Revenue	\$100,150	\$10,540	\$5,280	\$75	\$12	\$40	\$1,715	\$175		\$118,377	\$118,377
TOTAL SOLD	2,286	548	616	13	6	3	612	61		4,195	
TOTAL REVENUE	\$114,300	\$10,960	\$6,760	\$195	\$48	\$120	\$3,060	\$235		\$135,706	\$135,706

T Rando (Budget)

1995 Revenue Queens

Revenue Report FY 02

	Adult @ \$50	Senior @ \$20	Junior @ \$10	Ad. Duplicate @ \$15	Jr. Duplicate @ \$5	Emp. Discount @ \$40	Single Play @ \$5	Reservation @ \$5	Overnight (Shedding)	Total Revenue	Total Revenue (Including Sales Tax)
JULY	224	22	226	6	0	3	51	0	426	\$13,395	\$13,395
Revenue	\$11,200	\$400	\$1,280	\$120	\$0	\$120	\$255	\$0	\$13,395		
Number sold	105	14	58	4	0	0	46	0	225		
AUGUST	105	14	58	4	0	0	46	0	225	\$6,150	\$6,150
Revenue	\$5,250	\$280	\$580	\$60	\$0	\$0	\$230	\$0	\$6,150		
Number sold	20	3	36	2	0	0	43	0	105		
SEPTEMBER	20	3	36	2	0	0	43	0	105	\$1,667	\$1,667
Revenue	\$1,000	\$60	\$360	\$30	\$0	\$0	\$215	\$0	\$1,667		
Number sold	0	1	1	0	0	0	0	0	2		
OCTOBER	0	1	1	0	0	0	0	0	2	\$70	\$70
Revenue	\$0	\$20	\$10	\$0	\$0	\$0	\$40	\$0	\$70		
Number sold	0	0	0	0	0	0	1	0	1		
NOVEMBER	0	0	0	0	0	0	0	0	0	\$35	\$35
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Number sold	0	0	0	0	0	0	0	0	0		
DECEMBER	0	0	0	0	0	0	0	0	0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Number sold	0	0	0	0	0	0	0	0	0		
SEMI-ANNUAL TOTAL	340	40	221	14	0	3	188	0	778	\$21,517	\$21,517
Revenue	\$17,200	\$800	\$2,210	\$210	\$0	\$120	\$745	\$0	\$21,517		
Number sold	170	20	110	7	0	1	94	0	302		
JANUARY	0	0	0	0	0	0	0	0	0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Number sold	0	0	0	0	0	0	0	0	0		
FEBRUARY	0	0	0	0	0	0	0	0	0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Number sold	0	0	0	0	0	0	0	0	0		
MARCH	0	0	0	0	0	0	0	0	0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Number sold	0	0	0	0	0	0	0	0	0		
APRIL	644	521	190	0	0	0	45	0	1,401	\$44,750	\$44,750
Revenue	\$32,200	\$10,420	\$1,900	\$0	\$0	\$0	\$230	\$0	\$44,750		
Number sold	1,238	443	544	0	0	3	77	0	2,443		
MAY	571,950	\$6,086	\$5,148	0	0	0	\$335	0	188,485	\$6,445	\$6,445
Revenue	\$24,590	\$72	\$12	\$45	\$2	\$40	\$185	\$30	\$27,532		
Number sold	491	72	122	3	2	1	39	6	736		
JUNE	276	27	101	4	1	1	30	0	440	\$15,606	\$15,606
Revenue	\$13,800	\$540	\$1,010	\$60	\$0	\$30	\$150	\$0	\$15,606		
Number sold	276	27	101	4	1	1	30	0	440		
SEMI-ANNUAL TOTAL	2,450	1,063	627	7	3	5	492	0	5,059	\$174,373	\$174,373
Revenue	\$142,800	\$21,260	\$8,270	\$108	\$18	\$200	\$960	\$0	\$174,373		
Number sold	1,225	531	313	11	4	2	109	0	2,485		
TOTAL SOLD	2,180	1,503	1,148	21	3	8	341	0	5,837	\$195,900	\$195,900
Revenue	\$109,000	\$22,400	\$11,480	\$315	\$40	\$320	\$1,405	\$0	\$195,900		
Number sold	1,090	751	574	21	3	8	341	0	2,835		

T.Rando (Rando)

Tennis Revenue Statement

Revenue Report FY 02

	Adult @ \$50	Senior @ \$20	Junior @ \$10	Ad. Duplicate @ \$15	Jr. Duplicate @ \$5	Emp. Discount @ \$40	Single Play @ \$5	Overseas (Scholarship)	Net Revenue	Total Revenue (including sales tax)
JULY	22	2	16	0	0	0	0	13	55	\$1,285
Revenue	\$1,100	\$40	\$160	\$0	\$0	\$0	\$0	\$65	\$1,365	
AUGUST	17	1	46	0	0	0	0	7	41	\$1,085
Revenue	\$850	\$20	\$460	\$0	\$0	\$0	\$0	\$35	\$1,365	
SEPTEMBER	0	0	4	0	0	0	0	2	6	\$50
Revenue	\$0	\$0	\$40	\$0	\$0	\$0	\$0	\$10	\$50	
OCTOBER	0	0	0	0	0	0	0	0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NOVEMBER	0	0	0	0	0	0	0	0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DECEMBER	0	0	0	0	0	0	0	2	2	\$50
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$50	
SEMI-ANNUAL TOTAL	39	3	36	0	0	0	0	24	104	\$2,510
Revenue	\$1,950	\$60	\$360	\$0	\$0	\$0	\$0	\$120	\$2,510	
JANUARY	0	0	0	0	0	0	0	0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FEBRUARY	0	0	0	0	0	0	0	0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
MARCH	0	0	0	0	0	0	0	0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
APRIL	0	0	0	0	0	0	0	0	0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
MAY	127	78	65	0	0	0	0	23	288	\$6,835
Revenue	\$6,350	\$1,560	\$650	\$0	\$0	\$0	\$0	\$115	\$8,675	
JUNE	71	12	32	0	0	0	0	4	119	\$4,130
Revenue	\$3,550	\$240	\$320	\$0	\$0	\$0	\$0	\$20	\$4,130	
SEMI-ANNUAL TOTAL	34	6	14	0	0	0	0	5	59	\$1,865
Revenue	\$1,700	\$120	\$140	\$0	\$0	\$0	\$0	\$25	\$1,865	
TOTAL SOLD	271	99	145	0	0	0	0	56	571	\$17,260
TOTAL REVENUE	\$13,550	\$1,980	\$1,450	\$0	\$0	\$0	\$0	\$230	\$17,260	

1 Rando (Buylge)

Sports Revenue Olympic

Revenue Report FY 02

TOTAL Revenue

Account	1725	52	395	40	3	4	303	2250	224	2250	3	1770	2.28
Number sold	1725	52	395	40	3	4	303	2250	224	2250	3	1770	2.28
Revenue	\$56,750.00	\$1,840.00	\$3,951.00	\$600.00	\$18.00	\$160.00	\$1,965.00	\$9,600.00	\$1,220.00	\$9,600.00	\$55.44	\$14,538.44	\$1.73
Number sold	592	41	144	30	2	0	24	1692	109	1692	0	4,382	6
Revenue	\$20,690.00	\$520.00	\$1,610.00	\$450.00	\$12.00	\$0.00	\$1,220.00	\$6,400.00	\$850.00	\$6,400.00	\$0.00	\$4,087.00	\$0.00
Number sold	193	16	169	25	7	0	317	1250	22	1250	0	4,179	0
Revenue	\$9,450.00	\$360.00	\$1,260.00	\$375.00	\$42.00	\$0.00	\$1,575.00	\$5,000.00	\$116.00	\$5,000.00	\$0.00	\$2,487.00	\$0.00
Number sold	11	8	7	4	0	0	69	450	12	450	0	2,620	0
Revenue	\$560.00	\$1,900.00	\$700.00	\$95.00	\$0.00	\$0.00	\$1,100.00	\$3,800.00	\$80.00	\$3,800.00	\$0.00	\$4,940.00	\$0.00
Number sold	1	1	3	1	0	0	18	312	1	312	0	776	0
Revenue	\$50.00	\$30.00	\$30.00	\$45.00	\$0.00	\$0.00	\$95.00	\$1,400.00	\$3.00	\$1,400.00	\$0.00	\$3,181.00	\$0.00
Number sold	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SEMI-ANNUAL TOTAL	1128	161	818	114	12	4	1051	6432	318	6432	3	11,770	14.24
Revenue	\$182,400.00	\$1,220.00	\$4,760.00	\$1,500.00	\$172.00	\$160.00	\$1,225.00	\$5,180.00	\$1,918.00	\$5,180.00	\$55.44	\$11,967.44	\$1.46

Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Number sold	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Number sold	6	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Number sold	2531	1510	652	0	0	0	499	1202	0	1202	234	7,620	9.66
Revenue	\$46,650.00	\$36,280.00	\$6,520.00	\$0.00	\$0.00	\$0.00	\$2,495.00	\$6,000.00	\$0.00	\$6,000.00	\$4,304.32	\$158,499.32	\$1.96
Number sold	7911	1471	1371	16	2	11	799	6	1515	6	255	1,628	2.05
Revenue	\$392,050.00	\$39,420.00	\$13,710.00	\$159.00	\$12.00	\$440.00	\$3,945.00	\$3.00	\$7,990.00	\$1,150.00	\$1,750.58	\$45,000	\$0.56
Number sold	3,878	427	512	21	4	4	1614	0	1629	0	59	4,387	5.48
Revenue	\$161,400.00	\$9,540.00	\$5,100.00	\$345.00	\$24.00	\$160.00	\$8,240.00	\$0.00	\$9,209.00	\$0.00	\$1,071.81	\$23,950	\$0.30
Number sold	2,626	473	322	36	7	1	609	309	645	2420	12	9,669	12.05
Revenue	\$130,200.00	\$3,480.00	\$3,280.00	\$590.00	\$42.00	\$20.00	\$3,310.00	\$12,000.00	\$3,225.00	\$9,500.00	\$221.76	\$116,731.76	\$1.45
SEMI-ANNUAL TOTAL	17,224	3,281	2,488	63	12	16	3,946	3,000	4,123	2,410	460	31,613	39.63
Revenue	\$182,400.00	\$71,220.00	\$24,810.00	\$1,033.00	\$172.00	\$160.00	\$11,290.00	\$12,000.00	\$26,115.00	\$3,690.00	\$16,646.00	\$70,033,646.00	\$86.23
TOTAL SPORTS	19,718	3,722	3,347	119	15	20	4,417	3,922	5,612	4,017	544	37,033	46.17
TOTAL REVENUE	\$396,800.00	\$174,340.00	\$395,120.00	\$12,313.00	\$1,500.00	\$800.00	\$14,225.00	\$17,000.00	\$39,070.00	\$39,294.00	\$19,404.23	\$140,000	\$172,801.23

Fiscal | Budget



City of New York
Parks & Recreation

The Arsenal
Central Park
New York, New York 10021

Adrian Benepe
Commissioner

David L. Stark
Chief Fiscal Officer

(212) 360-8265
david.stark@parks.nyc.gov

June 12, 2003

Mr. Greg Brooks
Deputy Comptroller
Policy, Audits, Accountancy & Contracts
The City of New York
Office of the Comptroller
1 Centre Street
New York, New York 10021

Re: Audit Report on Department of Parks and Recreation
Controls over the Processing of Permits and the
Collection of Fees for Athletic and Special Events
Audit Report No. MG02-117A

Dear Mr. Brooks:

Thank you for the opportunity to review and comment on your draft report before its public release. The attached response (**Attachment 1**) contains our comments to your findings and recommendations.

DPR agrees with many of your findings and intends to implement the recommendations. However, we strongly dispute two of your findings: (1) Parks offices do not make regular daily or weekly bank deposits and (2) Parks Fiscal Year 2002 revenue report was understated by \$44,579, since it did not include credit card sales generated during April, May and June 2002.

Deposits were made on a daily, weekly or monthly basis, depending on the frequency of sales. Exhibit C verifying this is incorporated in the response.

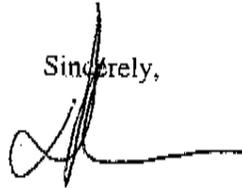
Credit card transactions were reported and reconciled with the Comptroller's Office for April, May and June 2002. Therefore, the revenue report was not understated by \$44,579. Exhibit E will clearly show that Parks was in compliance with the Comptroller's Office.

We have already begun to take steps to correct the cited audit deficiencies. These include the installation of the new centralized networked "Class" computer system in all ballfield offices to ensure that permits issued and sold, as well as fees collected are properly recorded and accounted for. Contrary to the auditors' opinion concerning lack of agency-wide controls, DPR does have written procedures and guidelines for processing permits, collecting fees and reporting revenue that are currently being updated in order to develop a Procedures Manual that will be issued and maintained at all borough offices.

We wish to thank the Comptroller's audit staff for their work and efforts in conducting this review.

If you have any questions, please call me at (212) 360-8265.

Sincerely,

A handwritten signature in black ink, appearing to read "David Stark", with a long horizontal flourish extending to the right.

David Stark
Chief Fiscal Officer

Attachment

cc: Adrian Benepe
Robert L. Garafola

ATTACHMENT 1

DPR's Response to the City Comptroller's Draft Report on the Audit Report on the New York City Department of Parks and Recreation's Controls over the Processing of Permits and the Collection of Fees for Athletic and Special Events
Audit Report No. MG02-117A

COMMENTS TO THE AUDIT FINDINGS

Some of the weaknesses that we identified include the following:

- Many of the computer and manual systems used by Parks have processing and reporting deficiencies. In addition, there is no compatibility in computer (or manual) systems used by the offices in processing ballfield and special event permits; more important, even when the system used is the same, in many cases, its capabilities differ from office to office.

DPR is in the process of implementing a new centralized networked computer system. The new "Class" computer system has been installed in all ballfield offices and DPR is now working on standardizing the reports in all boroughs. Due to budget restraints, this could not all happen at one point in time, but we are looking into phasing it in over the next two years.

- The number of permits issued and the amount of permit fees collected are not reconciled. As a result, there are often discrepancies between the amounts that should have been collected and the amounts that were actually collected and deposited.

DPR has a policy of reconciling by noting the first permit # and the last permit # on all daily paperwork and attaching void or incomplete forms. This gives a count of the total number of permits sold daily. Taking the total number of permits sold, and multiplying by the cost of the permit, yields a value that must be reconciled with corresponding revenue. DPR will follow up with all permit offices to ensure they are complying with this policy. (See Exhibit A)

- Processing functions are not properly segregated. In many instances, the person who processes the applications and permits and records the related information also collects the permit fees. This control weakness is further compounded since most permit issuers are not subject to supervisory review.

DPR has established a policy that permit issuers are subject to supervisory review and segregation of duties. This is to ensure that all transactions are properly processed and reconciled. (See Exhibit B)

- The Parks offices do not make regular daily or weekly bank deposits. As a result, permit fees remain at some offices for weeks or months before they are deposited.

DPR's permit offices **do** make regular daily or weekly bank deposits. Monthly deposits are allowed if revenue collected is minimal and sporadic. DPR's established policy requires that all receipts should be held intact and deposited regularly in the bank. Any instance where this does not occur is against DPR's policy. Exhibit C clearly shows adherence to this policy. (See Exhibit C)

No Written Procedures for Processing Permits and Collecting Fees

- Parks has no written procedures for the processing of ballfield and special event permits. As a result, most offices that we visited had poor internal controls and a lack of uniformity in the processing of permits and the collection of fees. Many of the internal control deficiencies related to poor cash controls, poor record keeping, and inadequate oversight. Further, although Parks has written procedures for tennis permits, these procedures are outdated since they describe a manual system, and tennis permits are processed on a computer system.

DPR is currently updating the tennis permit procedures and guidelines and is drafting a standardized manual for all permit offices. The locations where we do accept cash, the Parks headquarters and the Brooklyn permit offices are both tightly controlled and well maintained.

- Moreover Parks has prepared no written procedures for reporting credit card revenue, although it has accepted credit cards for the payment of permit fees since April 2002. Therefore, the Parks fiscal Year 2002 revenue report was understated by \$44,579, since it did not include credit card sales generated during April, May, and June 2002. As credit card sales rise in the future, it is important to establish an appropriate mechanism for reporting these sales.

DPR does have written procedures for reporting credit card revenue. The Budget office provided a formal staff training on June 19, 2002 at the Olmsted Center. The Arsenal permit office also provided training when the credit card machines were installed at all locations. DPR did report and reconcile credit card revenue for April, May and June with the Comptrollers office. April's credit card totals were \$4,187 and were treated as deposit in transit. They are properly recorded in FMS as of 4/30/02. In May, the reconciliation report showed \$20,480 and was properly reported in FMS. June's credit card totals were \$21,376. This brings the revenue to \$47,182. The overage reflects the charges missing in May as well as other payments that were corrected in later months. Therefore, the reported revenue for FY02 is not understated. (See Exhibit D and Exhibit E)

Deficiencies in Computer Systems Used for Processing Permits

- Parks uses various computer systems and databases as well as manual systems for processing ballfield, tennis, and special event permits. Some systems are not capable of generating reports that allow reconciliation of the number of permits issued with the amount of permit fees collected, although this information is entered in the systems. Other systems appear to have faulty printing mechanisms and either skip permit numbers or print more than one permit for the same permit applicant. Some databases could not generate reports and did not contain all of the relevant fields needed for entering specific data.

DPR's MIS and Budget Divisions are working together to create standardized forms that will allow uniform reconciliation of permits and revenue in all boroughs. The Budget Division has created a manual tracking report that will be used until the centralized computer system is fully functional. (See Exhibit F)

Deficiencies in the Class Computer System Used Primarily for Processing Ballfield Permits

DPR's "Class" computer program is currently being reviewed and will be used in the future to establish a stronger system of control over cash receipts. MIS is working with "Class" to create the reconciliation reports that are needed to provide permit and revenue information.

Deficiencies in the Sportslog Computer System Used Primarily for Processing Tennis Permits

We agree that Sportslog is not the ideal system and we will replace it when funding is available. However, it does allow us to maintain adequate controls. The Sportslog System is able to track permits by their individual number. DPR's policy is all permits are to be tracked with the starting permit/receipt number and the ending permit/receipt number. All missing permits are properly accounted for and documented by a "void/incomplete" transaction form. The form is used to monitor any skipped permit numbers, voids, and other computer-related processing problems. This policy will be reinforced in all permit offices. The number of permits issued and the amount of permit fees collected each day must also be reconciled.

Lack of Uniformity and Deficiencies Found In the Processing of Special Event Permits

DPR has been implementing a new centralized networked computer system over the last year. The new "Class" computer system has been installed in all ballfield offices and DPR is now working on standardizing the reports and procedures in all boroughs.

Systematic Internal Control Weaknesses

- Parks has failed to institute proper controls over the issuance of permits and collection of fees. We found that at the various Parks offices there is inadequate supervisory oversight, weaknesses over cash and record keeping, and a lack of segregation of duties. There are no written procedures regarding the processing of permits, which would establish and document the internal controls needed to provide reasonable assurance that all permit fees are collected and deposited.

DPR has proper policies for control over the issuance of permits and collection of fees. DPR staff will be re-trained on an annual basis with immediate training to staff not following policy to ensure that these controls continue. We will also do random internal audits. DPR is in the process of creating standard guidelines and procedures for all permit offices.

Internal Control Weakness in Offices in Each Borough, Poor Internal Controls over Permit Fees and Inadequate Recordkeeping and Reporting

In the Bronx, a new special event coordinator has been hired who will oversee the special event office. The ballfield office procedures have been reviewed and will be in compliance with the audit recommendations.

In Manhattan, the Class system has the capability to run separate reports for Ballfield and Special Event permits. MIS is looking to create a centralized network that will run all permits on one system.

In Queens, procedures are being reviewed and will be changed to comply with the comptroller's recommendations. The FMCP ballfield office has been moved to the Olmsted center and has already taken steps to improve their operations of selling ballfield permits. The new steps are as follows: people call for an appointment and fill out an application. Fields are then checked for availability. When payment-in-full is received, one staff member processes applications and another staff member will issue the permit. Copies of applications, checks, and permit numbers are kept in the main office and deposits are made weekly.

Other Issue: Parks has no Written Agreements with Two Private Entities That Issue Permits, and Tickets, and Reservations

Parks is reviewing its relationship with both Paragon and Tennis Net to determine if we will continue to use their services.

RESPONSE TO THE AUDIT RECOMMENDATIONS

Parks should:

Recommendation 1: Prepare and issue written procedures for processing ballfield and special event permits and collecting the fees.

Recommendation 2: Update its permit procedures to include instructions for the processing of tennis permits by computer.

Recommendation 3: Prepare and issue uniform written procedures for the processing and reporting of credit card sales.

DPR is working towards compliance with all the above recommendations.

Recommendation 4: Upgrade the Class Computer system so that cash receipt reports can be generated by each office that lists the permits issued and the fees collected. The reports should include the permit numbers, permit holders' names, fee amounts, and payment dates. After the upgrade, Parks should require a daily reconciliation of cash receipts to permits issued.

DPR's MIS and Budget Divisions are working together to create standardized forms that will allow uniform reconciliation of permits and revenue in all boroughs. The "Class" computer program is currently being reviewed and will be used in the future to establish a stronger system of control over cash receipts. MIS is working with "Class" to create the reconciliation reports that are needed to provide permit and revenue information.

Recommendation 5: Require all offices to use the Class computer system to issue ballfield permits. In this way, all ballfield permits will be uniformly processed.

DPR has installed the "Class" computer software in all ballfield permit offices so that all ballfield permits will be uniformly processed.

Recommendation 6: Provide the tennis issuers-cashiers with the capability to generate reports by permit numbers as well as by receipt numbers. In addition, require them to keep records of computer failures, skipped permit numbers, voids, and other computer-related processing problems so that all permits issued can be accounted for and processing problems can be identified and corrected.

DPR's reconciliation policy is to account for the starting and ending permit numbers and complete the "void/incomplete" transaction form, if necessary. DPR believes that this reconciliation process is effective and it is not necessary to generate a report by permit and receipt numbers. DPR staff will be re-trained on an annual basis with immediate training to staff not following policy to ensure that these controls continue.

Recommendation 7: Require all special event permit offices to use the same type of database to ensure uniformity and comparability and to ensure that all of the databases have the same capabilities.

At this time, uniformity is not required but deemed worthwhile. DPR's MIS Division has worked with the Director of Marketing and Special Events to develop a standard Access based permit-tracking system for all the boroughs in August 2002, except Manhattan, which uses the "Class" computer system. Upon reviewing the systems, the only site that uses a slightly different database is Brooklyn. They will need to have computer fields for "Fee Received" and "Fee Deposited" added to their database. DPR's MIS Division is working to add this function. Staten Island was given the database but has not used it as of yet. Manhattan is using the "Class" computer system since the initial pilot project in 2000. The "Class" computer system and Access database can be exported into Excel for use by Special Events central office.

Recommendation 8: Instruct each office that issues special event permits to enter in computers or manually record the permit number, amount paid, check number, and date of payment. If specific computer fields are missing, the MIS department of Parks should be contacted to make the appropriate adjustments.

DPR is currently working towards compliance with this recommendation.

Recommendation 9: Require a reconciliation of ballfield and special event permits issued with fees collected. Until the computer systems are upgraded, supervisors should review daily cash receipts data and related reconciliation and sign off on the validity of the information.

The Parks Department is currently in the process of centralizing all permit offices and updating all written guidelines and procedures to reflect the centralization. The Budget Division is currently reviewing procedures and guidelines with supervisors for all permit and special event offices.

Recommendation 10: Ensure that all tennis permit issuers perform a daily reconciliation of permits its issued and fees collected.

Parks is currently in compliance with this recommendation

Recommendation 11: Ensure that permits issuers are adequately supervised and processing functions appropriately segregated.

Parks is currently in compliance with this recommendation

Recommendation 12: Have someone other than the ballfield permits issuer patrol the parks to determine whether ballfield users have the appropriate permit.

Parks does this wherever possible. In the future we will not have the same person who issues the permits patrolling the parks.

Recommendation 13: Require fees to be collected before permits are issued.

Parks requires that full payment must be received before permit is issued.

Recommendation 14: Require that fees be submitted to the cashier daily or weekly and that the cashier deposits fees daily or weekly.

Parks is currently in compliance with this recommendation.

Recommendation 15: Require that staff discontinue the practice of accepting cash in payment for permits.

Parks will continue to accept cash at limited sites.

Recommendation 16: Require supervisors to make sure that applications are received prior to issuing permits and that applications are maintained in the files.

Recommendation 17: Require that staff review all applications carefully to make sure that they are completely filled out and signed by the applicant.

Parks is currently in compliance with these recommendations.

Recommendation 18: Require that staff maintain copies of all permits issued.

Recommendation 19: Require that all data for which there are fields be recorded in the computer system. Manual records should mirror the information found in the computer system.

Recommendation 20: Require that the Bronx office discontinue the manual preparation of special event permits.

Recommendation 21: Require that all revenue reports be prepared based on supporting documents (i.e., copy of permits, single-play stubs) instead of guesswork.

Recommendation 22: Make it mandatory for employees to attend all training classes before using a new or unfamiliar computer system. If employees do not attend classes, they should not be allowed to use the system until they are properly trained.

These procedures (18 – 22) are being reviewed and will be changed to comply with the comptroller's recommendations

Recommendation 23: Require that only one type of computer system be used during a specific ballfield season.

Parks has installed the "Class" system at all ballfield offices, and is building towards a centralized networked system in all ballfield offices.

Recommendation 24: Prepare written agreements with both Paragon and Tennis Net that spell out their contractual obligations. Both Parks and the corporations' officials should sign these agreements.

Recommendation 25: Consider receiving weekly instead of monthly payments from Paragon during the tennis season-when weekly sales are significant-so that those funds can be deposited as soon as possible.

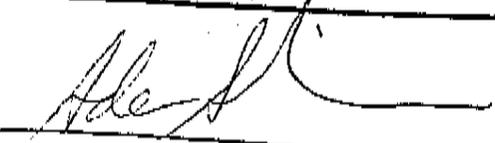
Parks is reviewing its relationship with both Paragon and Tennis Net to determine if we will continue to use their services.

SUPERVISOR'S DAILY REPORT ATTACHMENT A

Document Number: LA 00092

Date: 3/18/02

Type Of Permit	First Number	Last Number	Total Number	@ Cost	Rev
Adult Tennis	N - N	N - N	27	x \$50	\$1,450-
	N - N	N - N		x \$50	
	N - N	N - N		x \$50	
	N - N	N - N		x \$50	
	N - N	N - N		x \$50	
	N - N	N - N		x \$50	
	N - N	N - N		x \$50	
	N - N	N - N		x \$50	
	N - N	N - N		x \$50	
Employee Discount	N - N	N - N		x \$40	
	N - N	N - N		x \$40	
Senior Tennis	N - N	N - N	28	x \$20	560-
	N - N	N - N		x \$20	
	N - N	N - N		x \$20	
	N - N	N - N		x \$20	
Junior Tennis	N - N	N - N	16	x \$10	160-
	N - N	N - N		x \$10	
	N - N	N - N		x \$10	
	N - N	N - N		x \$10	
Single Play	N 47 - N 70	N 70 - N	24	x \$5	120-
	N - N	N - N		x \$5	
Reservation	N 589 601 - N 600 604	N 600 604 - N	36	x \$5	180-
	N - N	N - N		x \$5	
Recreation Locker	N 63 - N 69	N 69 - N	7	x \$20	140-
	N - N	N - N		x \$10	
	N - N	N - N		x \$10	
	N - N	N - N		x \$10	
Duplicate Adult	N - N	N - N		x \$15	
Duplicate Junior	N - N	N - N		x \$6	
Kayak / Canoe	N - N	N - N		x \$2	
Croquet	N - N	N - N		x \$30	
Lawn Bowling	N - N	N - N		x \$30	
Model Yacht	N - N	N - N		x \$10	


Supervisor

Cash: -0-
 Checks: \$ 2,610-
 Total: \$ 2,610-

Total Sales: \$ 2,610-
 Over / (Under): _____
 Total Deposit: \$ 2,610-



City of New York
Parks & Recreation

Receipts By Program

Dawn Cromin

Dates: From: 3/18/2

To: 3/18/2

	No. Items	New Reg's	Amount
ADULT TENNIS PERMIT	29	29	1,450.00
JUNIOR TENNIS PERMIT	16	16	160.00
LOCKER MEN (DOWN)	1	1	20.00
LOCKER MEN (UP)	2	2	40.00
LOCKER WOMEN (UP)	4	4	80.00
RESERVATION	36	36	180.00
SENIOR TENNIS PERMIT	28	28	560.00
SINGLE PLAY	24	24	120.00
Grand Total This Report	140	140	2,610.00



City of New York
Parks & Recreation

Receipts By Program

Dawn Cronin

Dates: From: 3/18/2

To: 3/18/2

Receipt No.	Date Collected	Responsible Person	Reference	Trans Type	No. Items	New Reg's	Amount
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ADULT TENNIS PERMIT

64403	3/18/2002	[REDACTED]	1066	A	1	1	50.00
64406	3/18/2002	[REDACTED]	1634	A	1	1	50.00
64407	3/18/2002	[REDACTED]	1232	A	1	1	50.00
64408	3/18/2002	[REDACTED]	805	A	1	1	50.00
64410	3/18/2002	[REDACTED]	104	A	1	1	50.00
64411	3/18/2002	[REDACTED]		A	1	1	50.00
64415	3/18/2002	[REDACTED]	1429	A	1	1	50.00
64416	3/18/2002	[REDACTED]	1599	A	1	1	50.00
64418	3/18/2002	[REDACTED]	2980	A	1	1	50.00
64419	3/18/2002	[REDACTED]	2378	A	2	2	100.00
64426	3/18/2002	[REDACTED]	774	A	1	1	50.00
64427	3/18/2002	[REDACTED]	120/119	A	2	2	100.00
64428	3/18/2002	[REDACTED]	2558	A	2	2	100.00
64431	3/18/2002	[REDACTED]	872	A	2	2	100.00
64435	3/18/2002	[REDACTED]	1160	A	1	1	50.00
64442	3/18/2002	[REDACTED]	1208	A	1	1	50.00
64443	3/18/2002	[REDACTED]	1162	A	1	1	50.00
64445	3/18/2002	[REDACTED]	2059	A	1	1	50.00
64446	3/18/2002	[REDACTED]	2386	A	1	1	50.00
64452	3/18/2002	[REDACTED]	2460	A	1	1	50.00
64454	3/18/2002	[REDACTED]	127	A	1	1	50.00
64455	3/18/2002	[REDACTED]	2869	A	2	2	100.00
64456	3/18/2002	[REDACTED]	260	A	1	1	50.00
64458	3/18/2002	[REDACTED]	1660	A	1	1	50.00
Subtotal for ADULT TENNIS PERMIT					29	29	1,450.00

VIOR TENNIS PERMIT

64400	3/18/2002	[REDACTED]	4328	A	1	1	10.00
64401	3/18/2002	[REDACTED]	6671	A	1	1	10.00
64402	3/18/2002	[REDACTED]	3380	A	1	1	10.00
64413	3/18/2002	[REDACTED]		A	1	1	10.00
64417	3/18/2002	[REDACTED]	161	A	1	1	10.00
64419	3/18/2002	[REDACTED]	2378	A	2	2	20.00
64421	3/18/2002	[REDACTED]	4900	A	1	1	10.00

Transaction Type Codes: C=Cash, K=Check, Y=Money Order, p=Paid Out, A=Added, R=Refunded, T=transferred Out, t=Transferred In, c=Credit, f=From Credit, u=Credit Left

Receipt No.	Date Collected	Responsible Person	Reference	Trans Type	No. Items	New Reg's	Amount
64424	3/18/2002	[REDACTED]	3002	A	2	2	20.00
64438	3/18/2002	[REDACTED]	1186	A	1	1	10.00
64439	3/18/2002	[REDACTED]	937	A	1	1	10.00
64440	3/18/2002	[REDACTED]	938	A	1	1	10.00
64452	3/18/2002	[REDACTED]	2460	A	1	1	10.00
64453	3/18/2002	[REDACTED]	2057	A	1	1	10.00
64459	3/18/2002	[REDACTED]	252	A	1	1	10.00

Subtotal for JUNIOR TENNIS PERMIT 16 16 160.00

LOCKER MEN (DOWN)

64458	3/18/2002	[REDACTED]	1660	A	1	1	20.00
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Subtotal for LOCKER MEN (DOWN) 1 1 20.00

LOCKER MEN (UP)

64447	3/18/2002	[REDACTED]	2386	A	1	1	20.00
64458	3/18/2002	[REDACTED]	1660	A	1	1	20.00

Subtotal for LOCKER MEN (UP) 2 2 40.00

LOCKER WOMEN (UP)

64430	3/18/2002	[REDACTED]	1600	A	1	1	20.00
64434	3/18/2002	[REDACTED]	586	A	1	1	20.00
64444	3/18/2002	[REDACTED]	8884	A	1	1	20.00
64448	3/18/2002	[REDACTED]	597	A	1	1	20.00

Subtotal for LOCKER WOMEN (UP) 4 4 80.00

RESERVATION

64401	3/18/2002	[REDACTED]	6671	A	3	3	15.00
64403	3/18/2002	[REDACTED]	1066	A	4	4	20.00
64421	3/18/2002	[REDACTED]	4900	A	5	5	25.00
64428	3/18/2002	[REDACTED]	2558	A	3	3	15.00
64439	3/18/2002	[REDACTED]	937	A	2	2	10.00
64440	3/18/2002	[REDACTED]	938	A	4	4	20.00
64441	3/18/2002	[REDACTED]	1397	A	1	1	5.00
64446	3/18/2002	[REDACTED]	2386	A	4	4	20.00
64447	3/18/2002	[REDACTED]	2386	A	3	3	15.00
64458	3/18/2002	[REDACTED]	1660	A	2	2	10.00
64461	3/18/2002	[REDACTED]		A	5	5	25.00

Subtotal for RESERVATION 36 36 180.00

JUNIOR TENNIS PERMIT

64404	3/18/2002	[REDACTED]	5553	A	1	1	20.00
64405	3/18/2002	[REDACTED]	1861	A	1	1	20.00
64409	3/18/2002	[REDACTED]	2755	A	1	1	20.00
64412	3/18/2002	[REDACTED]		A	2	2	40.00

Transaction Type Codes: C=Cash, K=Check, Y=Money Order, p=Paid Out, A=Added, R=Refunded, T=Transferred Out, t=Transferred In, c=Credit, f=From Credit, u=Credit Left

Receipt No.	Date Collected	Responsible Person	Reference	Trans Type	No. Items	New Reg's	Amount
64414	3/18/2002	[REDACTED]	1590	A	1	1	20.00
64420	3/18/2002	[REDACTED]	1243	A	1	1	20.00
64422	3/18/2002	[REDACTED]	1888	A	1	1	20.00
64423	3/18/2002	[REDACTED]	7557	A	1	1	20.00
64425	3/18/2002	[REDACTED]	2653	A	1	1	20.00
64429	3/18/2002	[REDACTED]	6322	A	1	1	20.00
64430	3/18/2002	[REDACTED]	1600	A	1	1	20.00
64432	3/18/2002	[REDACTED]	309	A	1	1	20.00
64433	3/18/2002	[REDACTED]	1048	A	1	1	20.00
64434	3/18/2002	[REDACTED]	586	A	2	2	40.00
64436	3/18/2002	[REDACTED]	8537	A	1	1	20.00
64437	3/18/2002	[REDACTED]	60050	A	1	1	20.00
64441	3/18/2002	[REDACTED]	1397	A	1	1	20.00
64444	3/18/2002	[REDACTED]	8884	A	2	2	40.00
64447	3/18/2002	[REDACTED]	2386	A	1	1	20.00
64448	3/18/2002	[REDACTED]	597	A	1	1	20.00
64449	3/18/2002	[REDACTED]	1754	A	1	1	20.00
64450	3/18/2002	[REDACTED]	0925	A	1	1	20.00
64451	3/18/2002	[REDACTED]	799	A	1	1	20.00
64457	3/18/2002	[REDACTED]	1161	A	1	1	20.00
64462	3/18/2002	[REDACTED]		A	1	1	20.00
Subtotal for SENIOR TENNIS PERMIT					28	28	560.00

NGLE PLAY

64401	3/18/2002	[REDACTED]	6671	A	3	3	15.00
64418	3/18/2002	[REDACTED]	2980	A	2	2	10.00
64421	3/18/2002	[REDACTED]	4900	A	5	5	25.00
64424	3/18/2002	[REDACTED]	3002	A	5	5	25.00
64428	3/18/2002	[REDACTED]	2558	A	3	3	15.00
64439	3/18/2002	[REDACTED]	937	A	2	2	10.00
64447	3/18/2002	[REDACTED]	2386	A	3	3	15.00
64461	3/18/2002	[REDACTED]		A	1	1	5.00
Subtotal for SINGLE PLAY					24	24	120.00

Grand Total This Report 140 140 2,610.00

Transaction Type Codes: C=Cash, K=Check, Y=Money Order, p=Paid Out, A=Added, R=Refunded, T=Transferred Out,
 t=Transferred In, c=Credit, f=From Credit, u=Credit Left



Receipts By Responsible Person

Operators:

Cromin, Dawn

Dates: From: 3/18/2

To: 3/18/2

Receipt No.	Date Collected	Responsible Person	Reference	Amount
64430	3/18/2002	[REDACTED]	1600	40.00
		Total For	[REDACTED]	40.00
64451	3/18/2002	[REDACTED]	799	20.00
		Total For	[REDACTED]	20.00
64429	3/18/2002	[REDACTED]	6322	20.00
		Total For	[REDACTED]	20.00
64414	3/18/2002	[REDACTED]	1590	20.00
		Total For	[REDACTED]	20.00
64412	3/18/2002	[REDACTED]		40.00
		Total For	[REDACTED]	40.00
64432	3/18/2002	[REDACTED]	309	20.00
		Total For	[REDACTED]	20.00
64461	3/18/2002	[REDACTED]		30.00
64462	3/18/2002	[REDACTED]		20.00
		Total For	[REDACTED]	50.00
64441	3/18/2002	[REDACTED]	1397	25.00
		Total For	[REDACTED]	25.00
64405	3/18/2002	[REDACTED]	1861	20.00
		Total For	[REDACTED]	20.00
64437	3/18/2002	[REDACTED]	60050	20.00
		Total For	[REDACTED]	20.00
64446	3/18/2002	[REDACTED]	2386	70.00
		Total For	[REDACTED]	70.00
64455	3/18/2002	[REDACTED]	2869	100.00
		Total For	[REDACTED]	100.00
64431	3/18/2002	GELFAND, JANICE	872	100.00

Receipt No.	Date Collected	Responsible Person	Reference	Amount
			Total For [REDACTED]	100.00
64426	3/18/2002	[REDACTED]	774	50.00
			Total For [REDACTED]	50.00
64449	3/18/2002	[REDACTED]	1754	20.00
			Total For [REDACTED]	20.00
64450	3/18/2002	[REDACTED]	0925	20.00
			Total For [REDACTED]	20.00
64434	3/18/2002	[REDACTED]	586	60.00
			Total For [REDACTED]	60.00
64409	3/18/2002	[REDACTED]	2755	20.00
			Total For [REDACTED]	20.00
64404	3/18/2002	[REDACTED]	5553	20.00
			Total For [REDACTED]	20.00
64438	3/18/2002	[REDACTED]	1186	10.00
			Total For [REDACTED]	10.00
64422	3/18/2002	[REDACTED]	1888	20.00
			Total For [REDACTED]	20.00
64411	3/18/2002	[REDACTED]		50.00
			Total For [REDACTED]	50.00
64416	3/18/2002	[REDACTED]	1599	50.00
			Total For [REDACTED]	50.00
64458	3/18/2002	[REDACTED]	1660	100.00
			Total For [REDACTED]	100.00
64419	3/18/2002	[REDACTED]	2378	120.00
			Total For [REDACTED]	120.00
64459	3/18/2002	[REDACTED]	252	10.00
			Total For [REDACTED]	10.00
64433	3/18/2002	[REDACTED]	1048	20.00
			Total For [REDACTED]	20.00
64457	3/18/2002	[REDACTED]	1161	20.00
			Total For [REDACTED]	20.00
64402	3/18/2002	[REDACTED]	3380	10.00
			Total For [REDACTED]	10.00
64420	3/18/2002	[REDACTED]	1243	20.00
			Total For [REDACTED]	20.00
64421	3/18/2002	[REDACTED]	4900	60.00
			Total For [REDACTED]	60.00

Receipt No.	Date Collected	Responsible Person	Reference	Amount
64425	3/18/2002	[REDACTED]	2653	20.00
		Total For	[REDACTED]	20.00
64408	3/18/2002	[REDACTED]	805	50.00
		Total For	[REDACTED]	50.00
64444	3/18/2002	[REDACTED]	8884	60.00
		Total For	[REDACTED]	60.00
64452	3/18/2002	[REDACTED]	2460	60.00
		[REDACTED]	[REDACTED]	60.00
64445	3/18/2002	[REDACTED]	2059	50.00
		Total For	[REDACTED]	50.00
64453	3/18/2002	[REDACTED]	2057	10.00
		Total For	[REDACTED]	10.00
64448	3/18/2002	[REDACTED]	597	40.00
		Total For	[REDACTED]	40.00
64442	3/18/2002	[REDACTED]	1208	50.00
		Total For	[REDACTED]	50.00
64423	3/18/2002	[REDACTED]	7557	20.00
		Total For	[REDACTED]	20.00
64435	3/18/2002	[REDACTED]	1160	50.00
		Total For	[REDACTED]	50.00
64436	3/18/2002	[REDACTED]	8537	20.00
		Total For	[REDACTED]	20.00
64443	3/18/2002	[REDACTED]	1162	50.00
		Total For	[REDACTED]	50.00
64427	3/18/2002	[REDACTED]	120/119	100.00
		Total For	[REDACTED]	100.00
64424	3/18/2002	[REDACTED]	3002	45.00
		Total For	[REDACTED]	45.00
64447	3/18/2002	[REDACTED]	2386	70.00
		Total For	[REDACTED]	70.00
64440	3/18/2002	[REDACTED]	938	30.00
		Total For	[REDACTED]	30.00
64439	3/18/2002	[REDACTED]	937	30.00
		Total For	[REDACTED]	30.00
64415	3/18/2002	[REDACTED]	1429	50.00
		Total For	[REDACTED]	50.00
64401	3/18/2002	[REDACTED]	6671	40.00

Receipt No.	Date Collected	Responsible Person	Reference	Amount
			Total For ██████████	40.00
64428	3/18/2002	██████████	2558	130.00
			Total For ██████████	130.00
64456	3/18/2002	██████████	260	50.00
			Total For ██████████	50.00
64406	3/18/2002	██████████	1634	50.00
			Total For ██████████	50.00
64413	3/18/2002	██████████		10.00
			Total For ██████████	10.00
64410	3/18/2002	██████████	104	50.00
			Total For ██████████	50.00
64407	3/18/2002	██████████	1232	50.00
			Total For ██████████	50.00
64403	3/18/2002	██████████	1066	70.00
			Total For ██████████	70.00
64454	3/18/2002	██████████	127	50.00
			Total For ██████████	50.00
64400	3/18/2002	██████████	4328	10.00
			Total For ██████████	10.00
64418	3/18/2002	██████████	2980	60.00
			Total For ██████████	60.00
64417	3/18/2002	██████████	161	10.00
			Total For ██████████	10.00
Grand Total This Report				2,610.00

Supervisor's Daily Report ATTACHMENT B

Document Number: LA00122

Date: 4/23/02

Type Of Permit	First Number	Last Number	Total Number	@ Cost	Rev
Adult Tennis	N - N	- N	69	x \$50	3450-
	N - N	- N		x \$50	
	N - N	- N		x \$50	
	N - N	- N		x \$50	
	N - N	- N		x \$50	
	N - N	- N		x \$50	
	N - N	- N		x \$50	
	N - N	- N		x \$50	
	N - N	- N		x \$50	
Employee Discount	N - N	- N		x \$40	
	N - N	- N		x \$40	
Senior Tennis	N - N	- N	14	x \$20	280-
	N - N	- N		x \$20	
	N - N	- N		x \$20	
	N - N	- N		x \$20	
Junior Tennis	N - N	- N	6	x \$10	60-
	N - N	- N		x \$10	
	N - N	- N		x \$10	
	N - N	- N		x \$10	
Single Play	N <u>1764</u> - N <u>1972</u>		9	x \$5	45-
	N - N			x \$5	
Reservation	N <u>4767</u> - N <u>3801</u>	N <u>4800</u> - N <u>3705</u>	41	x \$5	205-
	N <u>4677</u> - N - N	N <u>4678</u>		x \$5	
Recreation Locker	N <u>548</u> - N <u>440</u>	N <u>548</u> - N <u>442</u>	24	x \$20	480-
<i>20 Original Lockers</i>	N <u>021 (G)</u> - N - N	N <u>040 (C)</u>		x \$10	
	N - N			x \$10	
	N - N			x \$10	
Duplicate Adult	N - N			x \$15	
Duplicate Junior	N - N			x \$6	
Kayak / Canoe	N <u>227</u> - N <u>227</u>		1	x \$15	15-
Croquet	N - N			x \$30	
Lawn Bowling	N <u>002</u> - N <u>019</u>		18	x \$30	540-
Model Yacht	N - N			x \$10	

[Signature]
Supervisor

Cash: \$ 550-
 Checks: \$ 4,525-
 Total: \$ 5,075-

Total Sales: \$ 5,075-
 Over / (Under): _____
 Total Deposit: \$ 5,075-



City of New York
Parks & Recreation

Receipts By Program

Dawn Cromin

Dates: From: 4/22/2

To: 4/22/2

	No. Items	New Reg's	Amount
ADULT TENNIS PERMIT	34 ✓	34	1,700.00
JUNIOR TENNIS PERMIT	5 ✓	5	50.00
LAWN BOWLING	18 ✓	18	540.00
LAWN/CROQUET LOCKER	20 ✓	20	400.00
LOCKER MEN (UP)	1 ✓	1	20.00
RESERVATION	2 ✓	2	10.00
SENIOR TENNIS PERMIT	8 ✓	8	160.00
Grand Total This Report	88	88	2,880.00



City of New York
Parks & Recreation

Receipts By Program

Chris Haris

Dates: From: 4/22/2

To: 4/22/2

	No. Items	New Reg's	Amount
ADULT TENNIS PERMIT	41	41	1,750.00
JUNIOR TENNIS PERMIT	1	1	10.00 ✓
KAYAK/CANOE LAUNCHES 227	1	1	15.00 ✓
LOCKER MEN (UP) 440-442	1	1	20.00 ✓
LOCKER WOMEN (UP)	2	2	40.00 ✓
RESERVATION	39	39	195.00 ✓
SENIOR TENNIS PERMIT	6	6	120.00 ✓
SINGLE PLAY	9	9	45.00 ✓
Grand Total This Report	100	100	2,195.00



City of New York
Parks & Recreation

Receipts By Responsible Person

Operators:
Cromin, Dawn

Dates: From: 4/22/2

To: 4/22/2

Receipt No.	Date Collected	Responsible Person	Reference	Amount
69284	4/22/2002	[REDACTED]	217	50.00
		Total For	[REDACTED]	50.00
69260	4/22/2002	[REDACTED]	1925	50.00
		Total For	[REDACTED]	50.00
69279	4/22/2002	[REDACTED]		10.00
		Total For	[REDACTED]	10.00
69261	4/22/2002	[REDACTED]	1192	10.00
		Total For	[REDACTED]	10.00
69249	4/22/2002	[REDACTED]	866	50.00
		Total For	[REDACTED]	50.00
69219	4/22/2002	[REDACTED]	3830	20.00
		Total For	[REDACTED]	20.00
69225	4/22/2002	[REDACTED]	1172	50.00
		Total For	[REDACTED]	50.00
69258	4/22/2002	[REDACTED]	1691	20.00
		Total For	[REDACTED]	20.00
69256	4/22/2002	[REDACTED]	3437	60.00
		Total For	[REDACTED]	60.00
69271	4/22/2002	[REDACTED]	1362	50.00
		Total For	[REDACTED]	50.00
69216	4/22/2002	[REDACTED]	1495	120.00
		Total For	[REDACTED]	120.00
69238	4/22/2002	[REDACTED]	151	50.00
		Total For	[REDACTED]	50.00
69211	4/22/2002	[REDACTED]	537	50.00
		Total For	[REDACTED]	50.00

Receipt No.	Date Collected	Responsible Person	Reference	Amount
69207	4/22/2002	[REDACTED]	1525	50.00
		Total For	[REDACTED]	50.00
69280	4/22/2002	[REDACTED]	101	20.00
		Total For	[REDACTED]	20.00
69269	4/22/2002	[REDACTED]	706	50.00
		Total For	[REDACTED]	50.00
69270	4/22/2002	[REDACTED]	708	50.00
		Total For	[REDACTED]	50.00
69247	4/22/2002	[REDACTED]	1472	50.00
		Total For	[REDACTED]	50.00
69277	4/22/2002	[REDACTED]	2270	50.00
		Total For	[REDACTED]	50.00
69252	4/22/2002	[REDACTED]	4533	50.00
		Total For	[REDACTED]	50.00
69243	4/22/2002	[REDACTED]	3060	50.00
		Total For	[REDACTED]	50.00
69210	4/22/2002	[REDACTED]	2640	50.00
		Total For	[REDACTED]	50.00
69259	4/22/2002	[REDACTED]		50.00
		Total For	[REDACTED]	50.00
69229	4/22/2002	[REDACTED]	5054	50.00
		Total For	[REDACTED]	50.00
69254	4/22/2002	[REDACTED]	413	50.00
		Total For	[REDACTED]	50.00
69214	4/22/2002	[REDACTED]	3802	40.00
		Total For	[REDACTED]	40.00
69222	4/22/2002	[REDACTED]	354	50.00
		Total For	[REDACTED]	50.00
69231	4/22/2002	[REDACTED]	287	50.00
		Total For	[REDACTED]	50.00
69212	4/22/2002	[REDACTED]	409	10.00
		Total For	[REDACTED]	10.00
69208	4/22/2002	[REDACTED]	4409	50.00
		Total For	[REDACTED]	50.00
69235	4/22/2002	[REDACTED]	754	50.00
		Total For	[REDACTED]	50.00
69242	4/22/2002	[REDACTED]	1766	50.00

Receipt No.	Date Collected	Responsible Person	Reference	Amount
			Total For [REDACTED]	50.00
69264	4/22/2002	[REDACTED]	3393	100.00
			Total For [REDACTED]	100.00
69232	4/22/2002	[REDACTED]	558	50.00
			Total For [REDACTED]	50.00
69223	4/22/2002	[REDACTED]	2575/2574	40.00
			Total For [REDACTED]	40.00
69239	4/22/2002	[REDACTED]	2250	20.00
			Total For [REDACTED]	20.00
69267	4/22/2002	[REDACTED]	6443	50.00
			Total For [REDACTED]	50.00
69237	4/22/2002	[REDACTED]		50.00
			Total For [REDACTED]	50.00
69265	4/22/2002	[REDACTED]	421	50.00
			Total For [REDACTED]	50.00
69281	4/22/2002	[REDACTED]		50.00
			Total For [REDACTED]	50.00
69282	4/22/2002	[REDACTED]		50.00
			Total For [REDACTED]	50.00
69286	4/22/2002	[REDACTED]	516	940.00
			Total For [REDACTED]	940.00
69234	4/22/2002	[REDACTED]	131	20.00
			Total For [REDACTED]	20.00
Grand Total This Report				2,880.00



City of New York
Parks & Recreation

Receipts By Responsible Person

Operators:

haris, chris

Dates: From: 4/22/2

To: 4/22/2

Receipt No.	Date Collected	Responsible Person	Reference	Amount
69274	4/22/2002	[REDACTED]	1129	50.00
			Total For [REDACTED]	50.00
69266	4/22/2002	[REDACTED]	12463	15.00
			Total For [REDACTED]	15.00
69215	4/22/2002	[REDACTED]	414	10.00
			Total For [REDACTED]	10.00
69205	4/22/2002	[REDACTED]	5566	50.00
			Total For [REDACTED]	50.00
69230	4/22/2002	[REDACTED]	144	50.00
			Total For [REDACTED]	50.00
69236	4/22/2002	[REDACTED]	604	100.00
			Total For [REDACTED]	100.00
69226	4/22/2002	[REDACTED]	2553	50.00
			Total For [REDACTED]	50.00
69248	4/22/2002	[REDACTED]		65.00
			Total For [REDACTED]	65.00
69253	4/22/2002	[REDACTED]		50.00
			Total For [REDACTED]	50.00
69218	4/22/2002	[REDACTED]	606	45.00
			Total For [REDACTED]	45.00
69288	4/22/2002	[REDACTED]		25.00
			Total For [REDACTED]	25.00
69228	4/22/2002	[REDACTED]	253	40.00
			Total For [REDACTED]	40.00
69262	4/22/2002	[REDACTED]	931	50.00
			Total For [REDACTED]	50.00

Receipt No.	Date Collected	Responsible Person	Reference	Amount
69202	4/22/2002	[REDACTED]	6094	20.00
			Total For [REDACTED]	20.00
69251	4/22/2002	[REDACTED]	1470	50.00
			Total For [REDACTED]	50.00
69241	4/22/2002	[REDACTED]		50.00
			Total For [REDACTED]	50.00
69278	4/22/2002	[REDACTED]	820	100.00
			Total For [REDACTED]	100.00
69221	4/22/2002	[REDACTED]	1926	50.00
			Total For [REDACTED]	50.00
69227	4/22/2002	[REDACTED]		20.00
			Total For [REDACTED]	20.00
69240	4/22/2002	[REDACTED]	279	50.00
			Total For [REDACTED]	50.00
69275	4/22/2002	[REDACTED]	1457	50.00
69276	4/22/2002	[REDACTED]		10.00
			Total For [REDACTED]	60.00
69244	4/22/2002	[REDACTED]	1018	95.00
69244	4/22/2002	[REDACTED]	1019	50.00
			Total For [REDACTED]	145.00
69233	4/22/2002	[REDACTED]		20.00
			Total For [REDACTED]	20.00
69206	4/22/2002	[REDACTED]	226	100.00
			Total For [REDACTED]	100.00
69283	4/22/2002	[REDACTED]	215	50.00
			Total For [REDACTED]	50.00
69201	4/22/2002	[REDACTED]	743	50.00
			Total For [REDACTED]	50.00
69217	4/22/2002	[REDACTED]	391	50.00
69287	4/22/2002	[REDACTED]	391	10.00
			Total For [REDACTED]	60.00
69255	4/22/2002	[REDACTED]	1743	50.00
			Total For [REDACTED]	50.00
69220	4/22/2002	[REDACTED]		50.00
			Total For [REDACTED]	50.00
69203	4/22/2002	[REDACTED]	121	100.00
			Total For [REDACTED]	100.00
69246	4/22/2002	[REDACTED]	367	50.00

Receipt No.	Date Collected	Responsible Person	Reference	Amount
			Total For [REDACTED]	50.00
69245	4/22/2002	[REDACTED]	5134	70.00
			Total For [REDACTED]	70.00
69224	4/22/2002	[REDACTED]	2552	60.00
			Total For [REDACTED]	60.00
69272	4/22/2002	[REDACTED]	199	50.00
			Total For [REDACTED]	50.00
69213	4/22/2002	[REDACTED]	1729	50.00
			Total For [REDACTED]	50.00
69273	4/22/2002	[REDACTED]	1327	50.00
			Total For [REDACTED]	50.00
69263	4/22/2002	[REDACTED]	2152	50.00
			Total For [REDACTED]	50.00
69268	4/22/2002	[REDACTED]	3637	20.00
			Total For [REDACTED]	20.00
69204	4/22/2002	[REDACTED]	286	50.00
			Total For [REDACTED]	50.00
69209	4/22/2002	[REDACTED]	541	20.00
			Total For [REDACTED]	20.00
69257	4/22/2002	[REDACTED]		50.00
			Total For [REDACTED]	50.00
69285	4/22/2002	[REDACTED]	132	50.00
			Total For [REDACTED]	50.00
Grand Total This Report				2,195.00



City of New York
Parks & Recreation

Receipts By Program

Dawn Cronin

Dates: From: 4/22/2

To: 4/22/2

Receipt No.	Date Collected	Responsible Person	Reference	Trans Type	No. Items	New Reg's	Amount
<u>ADULT TENNIS PERMIT</u>							
69207	4/22/2002	[REDACTED]	1525	A	1	1	50.00
69208	4/22/2002	[REDACTED]	4409	A	1	1	50.00
69210	4/22/2002	[REDACTED]	2640	A	1	1	50.00
69211	4/22/2002	[REDACTED]	537	A	1	1	50.00
69216	4/22/2002	[REDACTED]	1495	A	2	2	100.00
69222	4/22/2002	[REDACTED]	354	A	1	1	50.00
69225	4/22/2002	[REDACTED]	1172	A	1	1	50.00
69229	4/22/2002	[REDACTED]	5054	A	1	1	50.00
69231	4/22/2002	[REDACTED]	287	A	1	1	50.00
69232	4/22/2002	[REDACTED]	558	A	1	1	50.00
69235	4/22/2002	[REDACTED]	754	A	1	1	50.00
69237	4/22/2002	[REDACTED]		A	1	1	50.00
69238	4/22/2002	[REDACTED]	151	A	1	1	50.00
69242	4/22/2002	[REDACTED]	1766	A	1	1	50.00
69243	4/22/2002	[REDACTED]	3060	A	1	1	50.00
69247	4/22/2002	[REDACTED]	1472	A	1	1	50.00
69249	4/22/2002	[REDACTED]	866	A	1	1	50.00
69252	4/22/2002	[REDACTED]	4533	A	1	1	50.00
69254	4/22/2002	[REDACTED]	413	A	1	1	50.00
69256	4/22/2002	[REDACTED]	3437	A	1	1	50.00
69259	4/22/2002	[REDACTED]		A	1	1	50.00
69260	4/22/2002	[REDACTED]	1925	A	1	1	50.00
69264	4/22/2002	[REDACTED]	3393	A	2	2	100.00
69265	4/22/2002	[REDACTED]	421	A	1	1	50.00
69267	4/22/2002	[REDACTED]	6443	A	1	1	50.00
69269	4/22/2002	[REDACTED]	706	A	1	1	50.00
69270	4/22/2002	[REDACTED]	708	A	1	1	50.00
69271	4/22/2002	[REDACTED]	1362	A	1	1	50.00
69277	4/22/2002	[REDACTED]	2270	A	1	1	50.00
69281	4/22/2002	[REDACTED]		A	1	1	50.00
69282	4/22/2002	[REDACTED]		A	1	1	50.00
69284	4/22/2002	[REDACTED]	217	A	1	1	50.00
Subtotal for ADULT TENNIS PERMIT					34	34	1,700.00

Transaction Type Codes: C=Cash, K=Check, Y=Money Order, p=Paid Out, A=Added, R=Refunded, T=transferred Out,
t=Transferred In, c=Credit, f=From Credit, u=Credit Left

Receipt No.	Date Collected	Responsible Person	Reference	Trans Type	No. Items	New Reg's	Amount
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JUNIOR TENNIS PERMIT

69212	4/22/2002	[REDACTED]	409	A	1	1	10.00
69216	4/22/2002	[REDACTED]	1495	A	2	2	20.00
69261	4/22/2002	[REDACTED]	1192	A	1	1	10.00
69279	4/22/2002	[REDACTED]		A	1	1	10.00
Subtotal for JUNIOR TENNIS PERMIT					5	5	50.00

LAWN BOWLING

69286	4/22/2002	[REDACTED]	516	A	18	18	540.00
Subtotal for LAWN BOWLING					18	18	540.00

LAWN/CROQUET LOCKER

69286	4/22/2002	[REDACTED]	516	A	20	20	400.00
Subtotal for LAWN/CROQUET LOCKER					20	20	400.00

LOCKER MEN (UP)

69214	4/22/2002	[REDACTED]	3802	A	1	1	20.00
Subtotal for LOCKER MEN (UP)					1	1	20.00

RESERVATION

69256	4/22/2002	[REDACTED]	3437	A	2	2	10.00
Subtotal for RESERVATION					2	2	10.00

SENIOR TENNIS PERMIT

69214	4/22/2002	[REDACTED]	3802	A	1	1	20.00
69219	4/22/2002	[REDACTED]	3830	A	1	1	20.00
69223	4/22/2002	[REDACTED]	2575/2574	A	2	2	40.00
69234	4/22/2002	[REDACTED]	131	A	1	1	20.00
69239	4/22/2002	[REDACTED]	2250	A	1	1	20.00
69258	4/22/2002	[REDACTED]	1691	A	1	1	20.00
69280	4/22/2002	[REDACTED]	101	A	1	1	20.00
Subtotal for SENIOR TENNIS PERMIT					8	8	160.00

Grand Total This Report 88 88 2,880.00

Transaction Type Codes: C=Cash, K=Check, Y=Money Order, p=Paid Out, A=Added, R=Refunded, T=transferred Out, t=Transferred In, c=Credit, f=From Credit, u=Credit Left



City of New York
Parks & Recreation

Receipts By Program

Chris Harris

Dates: From: 4/22/2

To: 4/22/2

Receipt No.	Date Collected	Responsible Person	Reference	Trans Type	No. Items	New Reg's	Amount
ADULT TENNIS PERMIT							
69201	4/22/2002	[REDACTED]	743	A	5	5	50.00
69203	4/22/2002	[REDACTED]	121	A	1	1	50.00
69204	4/22/2002	[REDACTED]	286	A	1	1	50.00
69205	4/22/2002	[REDACTED]	5566	A	1	1	50.00
69206	4/22/2002	[REDACTED]	226	A	2	2	100.00
69213	4/22/2002	[REDACTED]	1729	A	1	1	50.00
69217	4/22/2002	[REDACTED]	391	A	1	1	50.00
69220	4/22/2002	[REDACTED]		A	1	1	50.00
69221	4/22/2002	[REDACTED]	1926	A	2	2	50.00
69224	4/22/2002	[REDACTED]	2552	A	1	1	50.00
69226	4/22/2002	[REDACTED]	2553	A	1	1	50.00
69230	4/22/2002	[REDACTED]	144	A	1	1	50.00
69236	4/22/2002	[REDACTED]	604	A	2	2	100.00
69240	4/22/2002	[REDACTED]	279	A	1	1	50.00
69241	4/22/2002	[REDACTED]		A	1	1	50.00
69244	4/22/2002	[REDACTED]	1018	A	1	1	50.00
69245	4/22/2002	[REDACTED]	5134	A	1	1	50.00
69246	4/22/2002	[REDACTED]	367	A	1	1	50.00
69248	4/22/2002	[REDACTED]		A	1	1	50.00
69251	4/22/2002	[REDACTED]	1470	A	1	1	50.00
69253	4/22/2002	[REDACTED]		A	1	1	50.00
69255	4/22/2002	[REDACTED]	1743	A	1	1	50.00
69257	4/22/2002	[REDACTED]		A	1	1	50.00
69262	4/22/2002	[REDACTED]	931	A	1	1	50.00
69263	4/22/2002	[REDACTED]	2152	A	1	1	50.00
69272	4/22/2002	[REDACTED]	199	A	1	1	50.00
69273	4/22/2002	[REDACTED]	1327	A	1	1	50.00
69274	4/22/2002	[REDACTED]	1129	A	1	1	50.00
69275	4/22/2002	[REDACTED]	1457	A	1	1	50.00
69278	4/22/2002	[REDACTED]	820	A	3	3	100.00
69283	4/22/2002	[REDACTED]	215	A	1	1	50.00
69285	4/22/2002	[REDACTED]	132	A	1	1	50.00
Subtotal for ADULT TENNIS PERMIT					41	41	1,750.00

Transaction Type Codes: C=Cash, K=Check, Y=Money Order, p=Paid Out, A=Added, R=Refunded, T=transferred Out, t=Transferred In, c=Credit, f=From Credit, u=Credit Left

JUNIOR TENNIS PERMIT

69215	4/22/2002	[REDACTED]	414	A	1	1	10.00
Subtotal for JUNIOR TENNIS PERMIT					1	1	10.00

KAYAK/CANOE LAUNCHES

69266	4/22/2002	[REDACTED]	12463	A	1	1	15.00
Subtotal for KAYAK/CANOE LAUNCHES					1	1	15.00

LOCKER MEN (UP)

69228	4/22/2002	[REDACTED]	253	A	1	1	20.00
Subtotal for LOCKER MEN (UP)					1	1	20.00

LOCKER WOMEN (UP)

69218	4/22/2002	[REDACTED]	606	A	1	1	20.00
69244	4/22/2002	[REDACTED]	1018	A	1	1	20.00
Subtotal for LOCKER WOMEN (UP)					2	2	40.00

RESERVATION

69203	4/22/2002	[REDACTED]	121	A	10	10	50.00
69218	4/22/2002	[REDACTED]	606	A	1	1	5.00
69224	4/22/2002	[REDACTED]	2552	A	2	2	10.00
69228	4/22/2002	[REDACTED]	253	A	4	4	20.00
69244	4/22/2002	[REDACTED]	1019	A	10	10	50.00
69245	4/22/2002	[REDACTED]	5134	A	4	4	20.00
69248	4/22/2002	[REDACTED]		A	1	1	5.00
69276	4/22/2002	[REDACTED]		A	2	2	10.00
69288	4/22/2002	[REDACTED]		A	5	5	25.00
Subtotal for RESERVATION					39	39	195.00

SENIOR TENNIS PERMIT

69202	4/22/2002	[REDACTED]	6094	A	1	1	20.00
69209	4/22/2002	[REDACTED]	541	A	1	1	20.00
69218	4/22/2002	[REDACTED]	606	A	1	1	20.00
69227	4/22/2002	[REDACTED]		A	1	1	20.00
69233	4/22/2002	[REDACTED]		A	1	1	20.00
69268	4/22/2002	[REDACTED]	3637	A	1	1	20.00
Subtotal for SENIOR TENNIS PERMIT					6	6	120.00

SINGLE PLAY

Transaction Type Codes: C=Cash, K=Check, Y=Money Order, p=Paid Out, A=Added, R=Refunded, T=Transferred Out, t=Transferred In, c=Credit, f=From Credit, u=Credit Left

Receipt No.	Date Collected	Responsible Person	Reference	Trans Type	No. Items	New Reg's	Amount
69244	4/22/2002	[REDACTED]	1018	A	5	5	25.00
69248	4/22/2002	[REDACTED]		A	2	2	10.00
69287	4/22/2002	[REDACTED]	391	A	2	2	10.00
Subtotal for SINGLE PLAY					9	9	45.00
Grand Total This Report					100	100	2,195.00

Transaction Type Codes: C=Cash, K=Check, Y=Money Order, p=Paid Out, A=Added, R=Refunded, T=Transferred Out, t=Transferred In, c=Credit, f=From Credit, u=Credit Left



CITY OF NEW YORK / PARKS & RECREATION
MONTHLY BOROUGH DEPOSIT HISTORY
 FY02

	ARSENAL	BRONX	BROOKLYN	MANHATTAN	QUEENS	STATEN ISL.
JULY	Daily	Daily or weekly	Daily	Bi-Weekly	Daily	Monthly
AUGUST	Daily	Daily or weekly	Daily	Weekly	Daily	Monthly
SEPTEMBER	Daily	Bi-Weekly	Daily	Weekly	Daily	Monthly
OCTOBER	Daily	Monthly	Daily	Monthly	Weekly	No Revenue
NOVEMBER	Daily	Monthly	Daily	No Revenue	Weekly	Monthly
DECEMBER	Weekly	Monthly	Daily	Weekly	Monthly	No Revenue
JANUARY	No Revenue	Monthly	Daily	Weekly	Weekly	No Revenue
FEBRUARY	No Revenue	Monthly	Daily	Weekly	Weekly	No Revenue
MARCH	Daily	Weekly	Daily	Weekly	Daily	No Revenue
APRIL	Daily	Weekly	Daily	Weekly	Daily	Weekly
MAY	Daily	Weekly	Daily	Weekly	Daily	Monthly
JUNE	Daily	Weekly	Daily	Weekly	Daily	Monthly

City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking

Date	Document#	Tennis	RollFields	Special Events	Pools/Dv/Cps.	Model Yacht/ Lawn Bowling/ Croquet		Sales Tax	Document Total
07/02/01	2A00001	\$1,155.00		\$15.00				\$1,170.00	
07/03/01	2A00002	\$965.00		\$15.00				\$980.00	
07/05/01	2A00003	\$1,055.00						\$1,055.00	
07/06/01	2A00004	\$1,575.00		\$30.00				\$1,605.00	
07/09/01	2A00005	\$1,651.48		\$15.00				\$1,666.48	
07/10/01	2A00006	\$103,946.48	(\$102,708-Para,\$1,220-Ten,\$18.48-Lms)	\$15.00		\$60.00 (L.B.)	\$1.52	\$104,023.00	
07/11/01	2A00007	\$1,035.00						\$1,035.00	
07/12/01	2A00008	\$1,405.00		\$15.00				\$1,420.00	
07/13/01	2A00009	\$1,175.00		\$15.00				\$1,190.00	
07/16/01	2A00010	\$1,393.48		\$30.00				\$1,423.48	
07/17/01	2A00011	\$1,060.00					\$1.52	\$1,061.52	
07/18/01	2A00012	\$510.00		\$15.00				\$525.00	
07/19/01	2A00013	\$906.00						\$906.00	
07/20/01	2A00014	\$1,080.00						\$1,080.00	
07/23/01	2A00015	\$1,205.00		\$30.00				\$1,235.00	
07/24/01	2A00016	\$1,425.00		\$30.00				\$1,455.00	
07/25/01	2A00017	\$1,165.00				\$18.48 (M.Y.)	\$1.52	\$1,185.00	
07/26/01	2A00018	\$730.00						\$730.00	
07/27/01	2A00019	\$760.00		\$490.00 (Repl. Ck. Bklyn)				\$1,250.00	
07/30/01	2A00020	\$1,090.00		\$15.00				\$1,105.00	
07/31/01	2A00021	\$1,205.00		\$15.00		\$120.00 (L.B.)		\$1,340.00	
Subtotal		\$127,394.44		\$490.00	\$255.00	\$0.00	\$6.08	\$128,344.00	

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
Total	0	0	0	0	0	0	\$0.00

07/10/01	2X00001	\$1,205.00		\$751.00				\$1,956.00
07/11/01	2X00002	\$1,620.00			\$2,018.00			\$3,638.00
07/12/01	2X00003		\$2,397.00	\$1,075.50				\$3,472.50
07/16/01	2X00004	\$630.00		\$902.00				\$1,532.00
07/27/01	2X00005	\$1,040.00	\$10,251.00					\$11,291.00
Subtotal		\$4,495.00	\$12,648.00	\$2,728.50	\$2,018.00	\$0.00	\$0.00	\$21,889.50

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
Total	0	0	0	0	0	0	\$0.00

07/02/01	2K00001	\$510.00	\$648.00	\$825.00	\$14,048.45			\$16,031.45
07/03/01	2K00002	\$891.00	\$72.00	\$150.00	\$1,005.00			\$2,118.00
07/05/01	2K00003	\$1,140.00			\$681.00			\$1,821.00
07/06/01	2K00004	\$845.00		\$1,227.00	\$1,352.00			\$3,424.00
07/09/01	2K00005	\$430.00						\$430.00
07/10/01	2K00006	\$580.00	\$8.00					\$588.00
07/11/01	2K00007	\$875.00	\$56.00	\$426.00				\$1,357.00
07/12/01	2K00008	\$460.00	\$72.00					\$532.00
07/13/01	2K00009	\$925.00	\$2,610.00					\$3,535.00
07/16/01	2K00010	\$240.00		\$115.00				\$355.00
07/17/01	2K00011	\$490.00			\$72.00			\$562.00
07/18/01	2K00012	\$430.00						\$430.00
07/19/01	2K00013	\$226.00	\$32.00	\$775.00				\$1,033.00
07/20/01	2K00014	\$760.00	\$4,530.00					\$5,290.00
07/23/01	2K00015	\$280.00			\$120.00			\$400.00
07/24/01	2K00016	\$810.00		\$150.00				\$960.00
07/25/01	2K00017	\$290.00						\$290.00
07/26/01	2K00018	\$415.00		\$1,021.40	\$225.00			\$1,661.40
07/27/01	2K00019	\$610.00			\$171.00			\$781.00
07/30/01	2K00020	\$585.00			\$162.00			\$747.00
07/31/01	2K00021	\$100.00		\$215.00				\$315.00
Subtotal		\$11,702.00	\$8,028.00	\$4,904.50	\$17,836.45	\$0.00	\$0.00	\$42,470.95

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
Total	0	0	0	0	0	0	\$0.00

City of New York / Parks & Recreation
 Arsenal & Borough Revenue Deposit Tracking

Date	Document#	Tennis	Ballfields	Special Events	Pools/Dy.Cns.	Model Yacht/ Lawn Bowling/ Croquet			Sales Tax	Document Total
07/05/01	2M00001			\$2,127.00	\$5,892.50					\$8,019.50
07/18/01	2M00002			\$8,197.50	\$3,299.50	\$6,201.20				\$17,898.20
Subtotal		\$0.00	\$10,524.50	\$9,192.00	\$6,201.20	\$0.00	\$0.00	\$0.00		\$25,917.70

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
Totals	0	0	0	0	0	0	\$0.00

07/02/01	2Q00001	\$500.00		\$2,748.00	\$975.00					\$4,223.00
07/03/01	2Q00002	\$1,175.00								\$1,175.00
07/05/01	2Q00003	\$640.00								\$640.00
07/06/01	2Q00004	\$1,220.00								\$1,220.00
07/09/01	2Q00005	\$290.00								\$290.00
07/10/01	2Q00006	\$940.00		\$3,784.00						\$6,724.00
07/11/01	2Q00007	\$660.00								\$660.00
07/12/01	2Q00008	\$745.00								\$745.00
07/13/01	2Q00009	\$900.00								\$900.00
07/16/01	2Q00010	\$575.00								\$575.00
07/17/01	2Q00011	\$610.00								\$610.00
07/18/01	2Q00012	\$430.00								\$430.00
07/19/01	2Q00013	\$425.00		\$5,245.00	\$1,105.00					\$6,775.00
07/20/01	2Q00014	\$575.00								\$575.00
07/23/01	2Q00015	\$730.00								\$730.00
07/24/01	2Q00016	\$540.00			\$800.00					\$1,340.00
07/25/01	2Q00017	\$770.00								\$770.00
07/26/01	2Q00018	\$230.00		\$6,074.00						\$6,294.00
07/27/01	2Q00019	\$740.00								\$740.00
07/30/01	2Q00020	\$260.00								\$260.00
07/31/01	2Q00021	\$450.00								\$450.00
Subtotal		\$13,395.00		\$19,851.00	\$2,880.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,126.00

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
Totals	0	0	0	0	0	0	\$0.00

07/13/01	2S00001	\$1,385.00		\$8,580.00	\$1,075.00					\$11,040.00
										\$0.00
Subtotal		\$1,385.00		\$8,580.00	\$1,075.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,040.00

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
Totals	0	0	0	0	0	0	\$0.00

Citywide	Total	\$158,371.44	\$60,121.50	\$21,035.00	\$26,055.65	\$198.48	\$0.00	\$6.08		\$265,788.15
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City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking

Date	Document#	Tennis	Ballfields	Special Events	Pools/DyCps.	Model Yacht/ Lawn Bowling/		Skating	Sales Tax	Document Total
						Croquet				
08/01/01	2A00022	\$585.00		\$15.00						\$600.00
08/02/01	2A00023	\$69,337.00	(Para-\$69,077.- Ten.- \$260.-)							\$69,337.00
08/03/01	2A00024	\$985.00				\$60.00	(L.B.)			\$1,045.00
08/06/01	2A00025	\$745.00		\$15.00						\$760.00
08/07/01	2A00026	\$645.00								\$645.00
08/08/01	2A00027	\$230.00								\$230.00
08/09/01	2A00028	\$490.00								\$490.00
08/10/01	2A00029	\$260.00								\$260.00
08/13/01	2A00030	\$500.00		\$30.00						\$530.00
08/14/01	2A00031	\$70.00								\$70.00
08/15/01	2A00032	\$260.00		\$15.00						\$275.00
08/16/01	2A00033	\$275.00								\$275.00
08/17/01	2A00034	\$35,500.00	(C.P.T.C. \$35,200.-, Ten- \$300.-)							\$35,500.00
08/20/01	2A00035	\$50.00		\$15.00						\$65.00
08/21/01	2A00036	\$12,235.00	(C.P.T.C. \$12,000.-, Ten- \$235.-)							\$12,235.00
08/22/01	2A00037	\$80.00								\$80.00
08/24/01	2A00038	\$215.00		\$50.00	(\$35.- repl. Ck. Man. - \$15.- kayak)					\$265.00
08/27/01	2A00039	\$460.00		\$15.00						\$475.00
08/28/01	2A00040	\$315.00								\$315.00
08/29/01	2A00041	\$175.00		\$15.00						\$190.00
08/30/01	2A00042	\$261.00								\$261.00
08/31/01	2A00043	\$205.00								\$205.00
Subtotal		\$123,878.00	\$0.00	\$170.00	\$0.00	\$60.00	\$0.00	\$0.00		\$124,108.00

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
Totals	0	0	0	0	0	0	\$0.00

08/08/01	2X00006		\$1,892.00	\$1,227.00						\$3,119.00
08/22/01	2X00007	\$935.00		\$1,382.50						\$2,317.50
08/24/01	2X00008			\$1,265.00	(\$15.- Kayak)					\$1,265.00
08/30/01	2X00009	\$400.00		\$925.50						\$1,325.50
Subtotal		\$1,335.00	\$1,892.00	\$4,800.00	\$0.00	\$0.00	\$0.00	\$0.00		\$8,027.00

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
Totals	0	0	0	0	0	0	\$0.00

08/01/01	2K00022	\$320.00	\$16.00	\$400.00	\$38.00					\$774.00
08/02/01	2K00023	\$210.00		\$200.00	\$25.00					\$435.00
08/03/01	2K00024	\$410.00		\$75.50						\$485.50
08/06/01	2K00025	\$520.00								\$520.00
08/07/01	2K00026	\$160.00	\$16.00							\$176.00
08/08/01	2K00027	\$95.00	\$3,217.00	\$15.00	(KAYAK)					\$3,327.00
08/10/01	2K00028	\$45.00	\$32.00	\$2,984.86						\$3,061.86
08/14/01	2K00029	\$300.00								\$300.00
08/15/01	2K00030	\$10.00		\$326.00						\$336.00
08/16/01	2K00031	\$100.00								\$100.00
08/17/01	2K00032	\$370.00								\$370.00
08/20/01	2K00033	\$190.00		\$225.00						\$415.00
08/21/01	2K00034	\$20.00								\$20.00
08/22/01	2K00035	\$100.50		\$425.50						\$525.50
08/23/01	2K00036	\$20.00								\$20.00
08/24/01	2K00037	\$215.00	\$32.00	\$525.50						\$772.50
08/27/01	2K00038	\$210.00	\$590.00	\$30.00						\$850.00
08/28/01	2K00039	\$340.00								\$340.00
08/29/01	2K00040	\$10.00	\$32.00	\$124.00						\$167.00
08/30/01	2K00041	\$235.00								\$235.00
08/31/01	2K00042	\$50.00		\$125.50						\$175.50
Subtotal		\$3,930.00	\$3,935.00	\$5,477.86	\$63.00	\$0.00	\$0.00	\$0.00		\$13,405.86

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
Totals	0	0	0	0	0	0	\$0.00

Manhattan	08/14/01	2M00003		\$5,105.00	\$9,842.50				\$14,947.50
	08/20/01	2M00004		\$290.00	\$1,430.50	\$25.00			\$1,745.50
	08/24/01	2M00005		\$5,188.00	\$2,535.50				\$7,723.50
	08/31/01	2M00006		\$1,814.00	\$876.50				\$2,690.50
	Subtotal		\$0.00	\$12,397.00	\$14,685.00	\$25.00	\$0.00	\$0.00	\$27,107.00

Manh. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Queens	08/01/01	2Q00022	\$580.00		\$2,277.00				\$2,857.00
	08/02/01	2Q00023	\$720.00						\$720.00
	08/03/01	2Q00024	\$365.00						\$365.00
	08/06/01	2Q00025	\$335.00						\$335.00
	08/07/01	2Q00026	\$130.00						\$130.00
	08/08/01	2Q00027	\$200.00						\$200.00
	08/09/01	2Q00028	\$100.00						\$100.00
	08/10/01	2Q00029	\$120.00	\$4,128.00					\$4,248.00
	08/13/01	2Q00030	\$410.00		\$50.00				\$460.00
	08/14/01	2Q00031	\$370.00		\$175.00				\$545.00
	08/15/01	2Q00032	\$385.00						\$385.00
	08/16/01	2Q00033	\$160.00		\$1,077.00				\$1,237.00
	08/17/01	2Q00034	\$375.00						\$375.00
	08/20/01	2Q00035	\$560.00						\$560.00
	08/21/01	2Q00036	\$95.00						\$95.00
	08/22/01	2Q00037	\$170.00	\$649.00					\$819.00
	08/23/01	2Q00038	\$265.00						\$265.00
	08/24/01	2Q00039	\$120.00		\$50.00				\$170.00
	08/27/01	2Q00040	\$40.00						\$40.00
	08/28/01	2Q00041	\$120.00						\$120.00
	08/29/01	2Q00042	\$230.00						\$230.00
	08/30/01	2Q00043	\$350.00						\$350.00
	08/31/01	2Q00044	\$180.00	\$8,998.00					\$9,178.00
	Subtotal		\$6,380.00	\$13,775.00	\$3,629.00	\$0.00	\$0.00	\$0.00	\$23,784.00

Queens Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Staten Island	08/21/01	2500002	\$1,065.00	\$348.00	\$1,700.00	\$1,450.00			\$4,563.00
	Subtotal		\$1,065.00	\$348.00	\$1,700.00	\$1,450.00	\$0.00	\$0.00	\$4,563.00

Staten Is. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Citywide	Total		\$136,588.00	\$32,347.00	\$30,461.86	\$1,538.00	\$60.00	\$0.00	\$200,994.86
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Manhattan	09/14/01	2M00007		\$5,074.00	\$4,175.50				\$9,249.50
	09/21/01	2M00008		\$2,286.00	\$1,116.00				\$3,402.00
	09/28/01	2M00009		\$11,380.00	\$963.00				\$12,343.00
	Subtotal		\$0.00	\$18,740.00	\$6,254.50	\$0.00	\$0.00	\$0.00	\$24,994.50

Manh. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0	0	\$0.00

Queens	09/04/01	2Q00045	\$245.00						\$245.00
	09/05/01	2Q00046	\$120.00	\$300.00					\$420.00
	09/06/01	2Q00047	\$60.00						\$60.00
	09/07/01	2Q00048	\$170.00						\$170.00
	09/10/01	2Q00049	\$140.00		\$1,025.50				\$1,165.50
	09/12/01	2Q00050	\$110.00						\$110.00
	09/13/01	2Q00051	\$130.00		\$15.00 (KAYAK)				\$145.00
	09/14/01	2Q00052	\$20.00						\$20.00
	09/17/01	2Q00053	\$30.00						\$30.00
	09/18/01	2Q00054	\$117.00						\$117.00
	09/19/01	2Q00055	\$230.00						\$230.00
	09/20/01	2Q00056	\$35.00						\$35.00
	09/24/01	2Q00057	\$30.00		\$25.00				\$55.00
	09/27/01	2Q00058	\$90.00		\$1,075.50				\$1,165.50
09/28/01	2Q00059	\$140.00						\$140.00	
Subtotal		\$1,667.00	\$300.00	\$2,141.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,108.00

Queens Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0	0	\$0.00

Staten Island	09/21/01	2S00003	\$50.00	\$4,516.00	\$875.00	\$1,547.00			\$6,988.00
	Subtotal		\$50.00	\$4,516.00	\$875.00	\$1,547.00	\$0.00	\$0.00	\$6,988.00

Staten Is. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0	0	\$0.00

Citywide	Total		\$67,170.00	\$32,411.00	\$12,343.50	\$1,547.00	\$0.00	\$0.00	\$0.00	\$113,471.50
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City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking

Arsenal	Date	Document#	Tennis	Ballfields	Special Events	PoolsDyCps.	Model Yacht/ Lawn	Bowling/ Croquet	Skating	Sales Tax	Document Total
	10/01/01	2A00061	\$50.00		\$15.00	(KAYAK)					\$65.00
	10/02/01	2A00062	\$10,115.00	(C.P.T.C.-\$10,000, Tennis-\$115.-)							\$10,115.00
	10/03/01	2A00063	\$20.00								\$20.00
	10/05/01	2A00064	\$95.00								\$95.00
	10/09/01	2A00065	\$275.00		\$15.00						\$290.00
	10/10/01	2A00066	\$50.00								\$50.00
	10/11/01	2A00067	\$10.00								\$10.00
	10/12/01	2A00068	\$35.00								\$35.00
	10/15/01	2A00069	\$50.00								\$50.00
	10/18/01	2A00070	\$20.00								\$20.00
	10/22/01	2A00071	\$35.00								\$35.00
	10/24/01	2A00072	\$7,615.00	(CPTC \$7,600-, TENNIS \$15-)							\$7,615.00
	10/26/01	2A00073	\$10.00								\$10.00
	10/29/01	2A00074	\$16,976.00	(Paragon)							\$16,976.00
	Subtotal		\$35,356.00	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,386.00

Arsenal Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Bronx	10/23/01	2X00012		\$2,588.00	\$425.50					\$3,013.50
	Subtotal		\$0.00	\$2,588.00	\$425.50	\$0.00	\$0.00	\$0.00	\$0.00	\$3,013.50

Bronx Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Brooklyn	10/02/01	2K00056	\$40.00						\$40.00
	10/04/01	2K00057	\$25.00		\$400.00				\$425.00
	10/05/01	2K00058	\$35.00						\$35.00
	10/09/01	2K00059	\$35.00						\$35.00
	10/18/01	2K00060		\$1,112.00	\$300.00				\$1,412.00
	10/19/01	2K00061	\$25.00		\$100.50				\$125.50
	10/23/01	2K00062	\$100.00	\$1,012.00	\$15.00	(KAYAK)			\$1,127.00
	10/25/01	2K00063			\$250.00				\$250.00
	10/31/01	2K00064		\$768.00	\$325.00				\$1,093.00
	Subtotal		\$260.00	\$2,892.00	\$1,390.50	\$0.00	\$0.00	\$0.00	\$4,542.50

Brooklyn Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Manhattan	10/22/01	2M00010		\$2,127.00	\$998.00				\$3,125.00
	Subtotal		\$0.00	\$2,127.00	\$998.00	\$0.00	\$0.00	\$0.00	\$3,125.00

Manh. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Queens	10/03/01	2Q00060	\$50.00						\$50.00
	10/19/01	2Q00061	\$20.00	\$8,831.00					\$8,851.00
	10/25/01	2Q00062			\$976.00				\$976.00
	Subtotal		\$70.00	\$8,831.00	\$976.00	\$0.00	\$0.00	\$0.00	\$9,877.00

Queens Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Staten Island	NO REVENUE								\$0.00
	Subtotal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Staten Is. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
									\$0.00
									\$0.00
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Citywide	Total		\$35,686.00	\$16,438.00	\$3,820.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,944.00
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City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking

	Date	Document#	Model Yacht/ Lawn Bowling/ Croquet						Sales Tax	Document Total
			Tennis	Ballfields	Special Events	Pools/DyCaps	Skating			
Arsenal	11/02/01	2A00075	\$55.00						\$55.00	
	11/05/01	2A00076	\$50.00						\$50.00	
	11/08/01	2A00077	\$15.00						\$15.00	
	11/16/01	2A00078	\$11,693.00	(Paragon)					\$11,693.00	
	11/23/01	2A00079	\$7,600.00	(C.P.T.C.)					\$7,600.00	
	11/26/01	2A00080	\$5.00						\$5.00	
	Subtotal		\$19,418.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,418.00	
Arsenal Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS	
									\$0.00	
									\$0.00	
									\$0.00	
									\$0.00	
	Totals	0	0	0	0	0	0		\$0.00	
Bronx	11/14/01	2X00013	\$5.00	\$40.00	\$325.50				\$370.50	
	Subtotal		\$5.00	\$40.00	\$325.50	\$0.00	\$0.00	\$0.00	\$370.50	
Bronx Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS	
									\$0.00	
									\$0.00	
									\$0.00	
									\$0.00	
	Totals	0	0	0	0	0	0		\$0.00	
Brooklyn	11/14/01	2K00065	\$30.00		\$300.50				\$330.50	
	11/15/01	2K00066	\$10.00		\$225.00				\$235.00	
	11/21/01	2KW0001					\$184.00		\$184.00	
	11/22/01	2KW0002					\$1,290.00		\$1,290.00	
	11/23/01	2KW0003					\$2,888.50		\$2,888.50	
	11/24/01	2KW0004					\$2,246.00		\$2,246.00	
	11/25/01	2KW0005					\$292.00		\$292.00	
	11/26/01	2KW0006					\$30.00		\$30.00	
	11/27/01	2KW0007					\$104.00		\$104.00	
	11/28/01	2KW0008					\$50.00		\$50.00	
	11/29/01	2KW0009					\$44.00		\$44.00	
	11/30/01	2KW0010					\$360.00		\$360.00	
	Subtotal		\$40.00	\$0.00	\$525.50	\$0.00	\$0.00	\$7,488.50	\$8,054.00	
Brooklyn Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS	
									\$0.00	
									\$0.00	
									\$0.00	
									\$0.00	
	Totals	0	0	0	0	0	0		\$0.00	
Manhattan	NO REVENUE									
	Subtotal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Manh. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS	
									\$0.00	
									\$0.00	
									\$0.00	
									\$0.00	
	Totals	0	0	0	0	0	0		\$0.00	
Queens	11/01/01	2Q00063	\$35.00						\$35.00	
	11/07/01	2Q00064		\$15,284.00	\$350.00				\$15,634.00	
	11/26/01	2Q00065			\$150.00				\$150.00	
	Subtotal		\$35.00	\$15,284.00	\$500.00	\$0.00	\$0.00	\$0.00	\$15,819.00	
Queens Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS	
									\$0.00	
									\$0.00	
									\$0.00	
									\$0.00	
	Totals	0	0	0	0	0	0		\$0.00	
Staten Island	11/16/01	2S00004	\$10.00	\$240.00	\$250.00	\$3,300.00			\$3,800.00	
	Subtotal		\$10.00	\$240.00	\$250.00	\$3,300.00	\$0.00	\$0.00	\$3,800.00	
Staten Is. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS	
									\$0.00	
									\$0.00	
									\$0.00	
									\$0.00	
	Totals	0	0	0	0	0	0		\$0.00	
Citywide	Total		\$19,508.00	\$15,564.00	\$1,601.00	\$3,300.00	\$0.00	\$7,488.50	\$47,461.50	

City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking

	Date	Document#	Tennis	Ballfields	Special Events	Pools/DyCps.	Model Yacht/ Lawn Bowling/ Croquet	Skating	Sales Tax	Document Total
Arsenal	12/04/01	2A00081	\$2,976.00	(C.P.T.C.)						\$2,976.00
	12/10/01	2A00082	\$10.00	(Spec. Events, Repl. Ck. Man.)						\$10.00
	12/28/01	2A00083	\$1,730.00	(Paragon)						\$1,730.00
	Subtotal		\$4,716.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,716.00
Bronx	12/04/01	2X00014			\$1,350.00					\$1,350.00
	Subtotal		\$0.00	\$0.00	\$1,350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,350.00
Brooklyn	12/01/01	2KW0011						\$2,656.00		\$2,656.00
	12/02/01	2KW0012						\$2,012.00		\$2,012.00
	12/05/01	2K00067		\$300.00	\$886.00					\$1,186.00
	12/03/01	2KW0013						\$92.00		\$92.00
	12/04/01	2KW0014						\$338.00		\$338.00
	12/05/01	2KW0015						\$58.00		\$58.00
	12/06/01	2KW0016						\$304.00		\$304.00
	12/07/01	2KW0017						\$693.00		\$693.00
	12/08/01	2KW0018						\$1,726.00		\$1,726.00
	12/09/01	2KW0019						\$2,174.00		\$2,174.00
	12/10/01	2KW0020						\$418.50		\$418.50
	12/11/01	2KW0021						\$419.25		\$419.25
	12/12/01	2KW0022						\$369.25		\$369.25
	12/13/01	2KW0023						\$589.50		\$589.50
	12/14/01	2KW0024						\$251.50		\$251.50
	12/15/01	2KW0025						\$3,798.00		\$3,798.00
	12/16/01	2KW0026						\$3,994.00		\$3,994.00
	12/17/01	2KW0027						\$374.75		\$374.75
	12/18/01	2KW0028						\$235.75		\$235.75
	12/19/01	2KW0029						\$417.00		\$417.00
	12/20/01	2KW0030						\$733.75		\$733.75
	12/21/01	2KW0031						\$1,739.50		\$1,739.50
	12/22/01	2KW0032						\$3,912.00		\$3,912.00
	12/23/01	2KW0033						\$4,039.00		\$4,039.00
	12/19/01	2K00068		\$1,862.00	\$475.00					\$2,337.00
	12/27/01	2K00069			\$275.00					\$275.00
	12/24/01	2KW0034						\$2,080.00		\$2,080.00
	12/25/01	2KW0035						\$3,608.00		\$3,608.00
	12/26/01	2KW0036						\$3,726.00		\$3,726.00
	12/27/01	2KW0037						\$4,774.00		\$4,774.00
	12/28/01	2KW0038						\$6,104.00		\$6,104.00
	12/29/01	2KW0039						\$6,514.00		\$6,514.00
	12/30/01	2KW0040						\$4,448.00		\$4,448.00
12/31/01	2KW0041						\$2,850.00		\$2,850.00	
Subtotal			\$0.00	\$2,162.00	\$1,636.00	\$0.00	\$0.00	\$65,448.75	\$0.00	\$69,246.75
Manhattan	12/03/01	2M00011		\$2,627.00	\$1,154.50					\$3,781.50
	12/14/01	2M00012		\$255.00	\$2,436.00					\$2,691.00
	12/23/01	2M00013		\$30.00	\$100.50					\$130.50
	Subtotal		\$0.00	\$2,912.00	\$3,691.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,603.00
Queens	12/18/01	2Q00066			\$150.00					\$150.00
	Subtotal		\$0.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
Ritten Island	NO REVENUE									\$0.00
	Subtotal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Citywide	Total		\$4,716.00	\$5,074.00	\$6,827.00	\$0.00	\$0.00	\$65,448.75	\$0.00	\$82,065.75

City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking

	Date	Document#	Tennis	Ballfields	Special Events	Pools/DyCps.	Model Yacht/ Lawn Bowling/ Croquet	Skating	Sales Tax	Document Total
Arsenal	NO REVENUE									\$0.00
	Subtotal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bronx	01/10/02	2X00015			\$275.00					\$275.00
	Subtotal		\$0.00	\$0.00	\$275.00	\$0.00	\$0.00	\$0.00	\$0.00	\$275.00
Brooklyn	01/01/02	2KW0042						\$4,078.00		\$4,078.00
	01/02/02	2KW0043						\$444.00		\$444.00
	01/03/02	2KW0044						\$1,019.75		\$1,019.75
	01/04/02	2KW0045						\$1,873.25		\$1,873.25
	01/05/02	2KW0046						\$6,872.00		\$6,872.00
	01/06/02	2KW0047						\$5,026.00		\$5,026.00
	01/07/02	2KW0048						\$97.25		\$97.25
	01/08/02	2KW0049						\$434.25		\$434.25
	01/09/02	2KW0050						\$270.50		\$270.50
	01/10/02	2KW0051						\$941.75		\$941.75
	01/11/02	2KW0052						\$764.25		\$764.25
	01/12/02	2KW0053						\$6,638.00		\$6,638.00
	01/13/02	2KW0054						\$4,262.00		\$4,262.00
	01/14/02	2KW0055						\$271.50		\$271.50
	01/15/02	2KW0056						\$513.25		\$513.25
	01/16/02	2KW0057						\$357.00		\$357.00
	01/17/02	2KW0058						\$1,013.00		\$1,013.00
	01/18/02	2KW0059						\$1,891.75		\$1,891.75
	01/19/02	2KW0060						\$4,274.00		\$4,274.00
	01/20/02	2KW0061						\$4,593.00		\$4,593.00
	01/10/02	2KD0070			\$550.00					\$550.00
	01/17/02	2KD0071			\$250.00					\$250.00
	01/21/02	2KW0062						\$2,172.00		\$2,172.00
	01/22/02	2KW0063						\$1,096.50		\$1,096.50
	01/23/02	2KW0064						\$440.25		\$440.25
	01/24/02	2KW0065						\$185.00		\$185.00
	01/25/02	2KW0066						\$2,405.50		\$2,405.50
	01/26/02	2KW0067						\$6,665.00		\$6,665.00
	01/27/02	2KW0068						\$5,636.00		\$5,636.00
	01/28/02	2KW0069						\$1,008.75		\$1,008.75
	01/29/02	2KW0070						\$1,129.00		\$1,129.00
	01/30/02	2KW0071						\$338.25		\$338.25
	01/31/02	2KW0072						\$146.25		\$146.25
	01/31/02	2K00072			\$1,000.00					\$1,000.00
	Subtotal		\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$66,857.00	\$0.00	\$68,657.00
Manhattan	01/04/02	2M00014		\$64.00	\$351.50					\$415.50
	01/11/02	2M00015			\$751.00					\$751.00
	01/22/02	2M00016			\$420.50					\$420.50
	01/25/02	2M00017			\$802.00					\$802.00
	01/30/02	2M00018		\$620.00	\$490.00					\$1,110.00
	Subtotal		\$0.00	\$684.00	\$2,815.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,499.00
Queens	01/07/02	2Q00067		\$587.00	\$75.00					\$662.00
	01/10/02	2Q00068			\$625.00	\$50.00				\$675.00
	01/25/02	2Q00069			\$300.00					\$300.00
	Subtotal		\$0.00	\$587.00	\$1,000.00	\$50.00	\$0.00	\$0.00	\$0.00	\$1,637.00
Staten Island	NO REVENUE									\$0.00
	Subtotal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Citywide	Total		\$0.00	\$1,271.00	\$5,890.00	\$50.00	\$0.00	\$66,857.00	\$0.00	\$74,068.00

City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking

	Date	Document#	Tennis	Ballfields	Special Events	Pools/DyCps.	Model Yacht/ Lawn Bowling/ Croquet	Skating	Sales Tax	Document Total
Arsenal	NO REVENUE									
	Subtotal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bronx	02/20/02	2X00016			\$350.50					\$350.50
	Subtotal		\$0.00	\$0.00	\$350.50	\$0.00	\$0.00	\$0.00	\$0.00	\$350.50
Brooklyn	02/01/02	2KW0073						\$659.50		\$659.50
	02/02/02	2KW0074						\$4,340.00		\$4,340.00
	02/03/02	2KW0075						\$3,944.00		\$3,944.00
	02/04/02	2KW0076						\$537.75		\$537.75
	02/05/02	2KW0077						\$340.50		\$340.50
	02/06/02	2KW0078						\$381.00		\$381.00
	02/07/02	2KW0079						\$609.50		\$609.50
	02/08/02	2KW0080						\$1,905.50		\$1,905.50
	02/09/02	2KW0081						\$5,141.00		\$5,141.00
	02/10/02	2KW0082						\$3,348.00		\$3,348.00
	02/11/02	2K00073		\$208.00	\$475.00					\$683.00
	02/15/02	2K00074			\$250.00					\$250.00
	02/11/02	2KW0083						\$229.00		\$229.00
	02/12/02	2KW0084						\$541.50		\$541.50
	02/13/02	2KW0085						\$451.25		\$451.25
	02/14/02	2KW0086						\$666.50		\$666.50
	02/15/02	2KW0087						\$1,760.25		\$1,760.25
	02/16/02	2KW0088						\$4,196.00		\$4,196.00
	02/17/02	2KW0089						\$3,758.00		\$3,758.00
	02/18/02	2KW0090						\$4,790.00		\$4,790.00
	02/19/02	2KW0091						\$3,166.00		\$3,166.00
	02/20/02	2KW0092						\$2,246.00		\$2,246.00
	02/21/02	2KW0093						\$2,989.50		\$2,989.50
	02/22/02	2KW0094						\$3,394.00		\$3,394.00
	02/23/02	2KW0095						\$5,152.00		\$5,152.00
	02/24/02	2KW0096						\$4,144.00		\$4,144.00
	02/22/02	2K00075		\$2,460.00	\$1,000.00					\$3,460.00
	02/25/02	2KW0097						\$344.50		\$344.50
	02/26/02	2KW0098						\$328.00		\$328.00
	02/27/02	2KW0099						\$292.50		\$292.50
	02/28/02	2KW0100						\$535.50		\$535.50
	Subtotal		\$0.00	\$2,668.00	\$1,725.00	\$0.00	\$0.00	\$60,191.25	\$0.00	\$64,584.25
Manhattan	02/08/02	2M00019		\$1,918.00	\$850.00					\$2,768.00
	02/19/02	2M00020		\$4,968.00	\$1,170.50					\$6,138.50
	02/22/02	2M00021		\$3,421.00	\$2,864.50					\$6,285.50
	Subtotal		\$0.00	\$10,307.00	\$4,885.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,192.00
Queens	02/04/02	2Q00070		\$4,458.00						\$4,458.00
	02/05/02	2Q00071			\$425.00	\$604.00				\$1,029.00
	02/08/02	2Q00072			\$575.50					\$575.50
	02/20/02	2Q00073			\$775.50	\$3,900.00				\$4,675.50
	Subtotal		\$0.00	\$4,458.00	\$1,776.00	\$4,504.00	\$0.00	\$0.00	\$0.00	\$10,738.00
Statens Island	NO REVENUE									
	Subtotal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Citywide	Total		\$0.00	\$17,433.00	\$8,736.50	\$4,504.00	\$0.00	\$60,191.25	\$0.00	\$90,864.75

City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking

Model Yacht/
Lawn
Bowling/
Croquet

Date	Document#	Tennis	Ballfields	Special Events	Pools/Dy.Cps.	Croquet	Skating	Sales Tax	Document Total
03/06/02	2A00084					\$240.24	(M.Y.)	\$19.76	\$260.00
03/08/02	2A00085					\$1,681.68	(M.Y.)	\$138.32	\$1,820.00
03/11/02	2A00086	\$1,960.88	(\$110.88-Lockers)					\$9.12	\$1,970.00
03/12/02	2A00087	\$3,845.68	(\$295.68-Lockers)			\$36.96	(M.Y.)	\$27.36	\$3,910.00
03/13/02	2A00088	\$2,926.76	(\$221.76-Lockers)					\$18.24	\$2,945.00
03/14/02	2A00089	\$2,690.24	(\$240.24-Lockers)					\$19.76	\$2,710.00
03/15/02	2A00090	\$2,909.36	(\$129.36-Lockers)					\$10.64	\$2,920.00
03/18/02	2A00091	\$3,822.84	(\$147.84-Lockers)					\$12.16	\$3,835.00
03/19/02	2A00092	\$2,599.36	(\$129.36-Lockers)					\$10.64	\$2,610.00
03/20/02	2A00093	\$7,180.88	(\$110.88-Lockers)			\$36.96	(M.Y.)	\$12.16	\$7,230.00
03/21/02	2A00094	\$9,335.68	(\$295.68-Lockers)	\$15.00	(Kayak)			\$24.32	\$9,375.00
03/22/02	2A00095	\$10,300.04	(\$425.04-Lockers)					\$34.96	\$10,335.00
03/24/02	2A00096	\$6,095.04	(\$425.04-Lockers)	\$30.00	(Kayak)			\$34.96	\$6,160.00
03/25/02	2A00097	\$7,700.44	(\$55.44-Lockers)					\$4.56	\$7,705.00
03/26/02	2A00098	\$5,102.20	(\$277.20-Lockers)					\$22.80	\$5,125.00
03/27/02	2A00099	\$12,361.32	(\$166.32-Lockers)			\$18.48	(M.Y.)	\$15.20	\$12,395.00
03/28/02	2A00100	\$10,556.56	(\$406.56-Lockers)					\$33.44	\$10,590.00
03/29/02	2A00101	\$15,762.24	(\$702.24-Lockers)					\$57.76	\$15,820.00
03/30/02	2A00102	\$4,664.80	(\$184.80-Lockers)					\$15.20	\$4,680.00
Subtotal		\$109,814.32	\$0.00	\$45.00	\$0.00	\$2,014.32	\$0.00	\$521.36	\$112,395.00

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
								\$0.00
Totals	0	0	0	0	0	0		\$0.00

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
03/04/02	2X00017			\$350.00				\$350.00
03/18/02	2X00018			\$350.00				\$350.00
03/25/02	2X00019		\$798.00	\$300.00				\$1,098.00
Subtotal		\$0.00	\$798.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,798.00

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
								\$0.00
Totals	0	0	0	0	0	0		\$0.00

03/01/02	2K00076		\$1,100.00	\$825.00				\$1,925.00	
03/01/02	2KW0101						\$1,643.00	\$1,643.00	
03/02/02	2KW0102						\$3,460.00	\$3,460.00	
03/03/02	2KW0103						\$1,502.00	\$1,502.00	
03/08/02	2K00077			\$1,075.00				\$1,075.00	
03/04/02	2KW0104						\$236.25	\$236.25	
03/05/02	2KW0105						\$259.50	\$259.50	
03/06/02	2KW0106						\$229.75	\$229.75	
03/07/02	2KW0107						\$613.25	\$613.25	
03/08/02	2KW0108						\$1,320.00	\$1,320.00	
03/09/02	2KW0109						\$2,360.00	\$2,360.00	
03/10/02	2KW0110						\$1,844.00	\$1,844.00	
03/11/02	2KW0111						\$255.25	\$255.25	
03/12/02	2KW0112						\$230.25	\$230.25	
03/13/02	2KW0113						\$51.50	\$51.50	
03/14/02	2KW0114						\$434.75	\$434.75	
03/15/02	2KW0115						\$1,063.75	\$1,063.75	
03/16/02	2KW0116						\$1,368.00	\$1,368.00	
03/17/02	2KW0117						\$2,769.00	\$2,769.00	
03/11/02	2K00078			\$1,050.00				\$1,050.00	
03/13/02	2K00079	\$1,810.00		\$125.00				\$1,935.00	
03/14/02	2K00080	\$5,040.00						\$5,040.00	
03/15/02	2K00081	\$3,670.00		\$200.00				\$3,870.00	
03/18/02	2K00082	\$4,880.00	\$100.00	\$420.00	\$330.00			\$5,730.00	
03/19/02	2K00083	\$3,310.00	\$1,032.00					\$4,342.00	
03/20/02	2K00084	\$2,740.00	\$624.00	\$200.00				\$3,564.00	
03/21/02	2K00085	\$2,610.00		\$15.00	(KAYAK)			\$2,625.00	
03/22/02	2K00086	\$3,400.00	\$3,204.00	\$325.00				\$6,929.00	
03/23/02	2K00087	\$2,195.00	\$1,120.00					\$3,315.00	
03/26/02	2K00088	\$3,795.00						\$3,795.00	
03/27/02	2K00089	\$3,615.00	\$912.00	\$200.00				\$4,727.00	
03/28/02	2K00090	\$2,745.00		\$150.00				\$2,895.00	
03/29/02	2K00091	\$1,825.00	\$304.00					\$2,329.00	
Subtotal		\$41,635.00	\$8,596.00	\$4,585.00	\$330.00	\$0.00	\$19,640.25	\$0.00	\$74,786.25

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
								\$0.00
Totals	0	0	0	0	0	0		\$0.00

Manhattan	03/01/02	2M00022		\$4,280.00	\$900.00					\$5,180.00	
	03/08/02	2M00023		\$9,362.00	\$1,125.00					\$10,487.00	
	03/15/02	2M00024		\$6,439.00	\$1,959.00					\$8,398.00	
	03/22/02	2M00025		\$11,114.00	\$714.00					\$11,828.00	
				\$0.00	\$31,195.00	\$4,698.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,893.00

Manh. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Queens	03/04/02	2Q00074			\$400.00					\$400.00
	03/05/02	2Q00075		\$1,352.00						\$1,352.00
	03/06/02	2Q00076			\$850.00	\$157.50				\$1,007.50
	03/13/02	2Q00077			\$350.00					\$350.00
	03/18/02	2Q00078	\$350.00		\$450.00					\$800.00
	03/19/02	2Q00079	\$2,380.00		\$250.00					\$2,630.00
	03/20/02	2Q00080	\$2,070.00							\$2,070.00
	03/21/02	2Q00081	\$9,280.00							\$9,280.00
	03/22/02	2Q00082	\$9,100.00							\$9,100.00
	03/25/02	2Q00083	\$8,550.00							\$8,550.00
	03/26/02	2Q00084	\$4,910.00							\$4,910.00
	03/27/02	2Q00085	\$4,060.00							\$4,060.00
	03/28/02	2Q00086	\$1,710.00		\$1,125.00					\$2,835.00
	03/29/02	2Q00087	\$2,340.00							\$2,340.00
			\$44,750.00	\$1,352.00	\$3,425.00	\$157.50	\$0.00	\$0.00	\$0.00	\$49,684.50

Queens Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Staten Island	NO REVENUE									\$0.00
										\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Staten Is. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
									\$0.00
									\$0.00
	Totals	0	0	0	0	0	0		\$0.00

Citywide	Total		\$196,199.32	\$41,941.00	\$13,753.00	\$487.50	\$2,014.32	\$19,640.25	\$521.36	\$274,556.75
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City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking

Model Yacht/
Lawn
Bowling/
Croquet

Arsenal	Date	Document#	Tenns	Ballfields	Special Events	Pools/DyCps.		Skating	Sales Tax	Document Total
	04/01/02	2A00103	\$11,031.76	(\$221.76-Lockers)					\$18.24	\$11,050.00
	04/02/02	2A00104	\$11,112.88	(\$372.88-Lockers)					\$47.12	\$11,250.00
	04/03/02	2A00105	\$11,717.88	(\$572.88-Lockers)	\$30.00	(Kayak)	\$30.00	(Croquet)	\$47.12	\$11,825.00
	04/04/02	2A00106	\$9,590.24	(\$240.24-Lockers)	\$15.00	(Kayak)			\$19.76	\$9,625.00
	04/05/02	2A00107	\$5,993.08	(\$388.08-Lockers)	\$15.00	(Kayak)	\$60.00	(C/L.B.)	\$31.92	\$6,100.00
	04/06/02	2A00108	\$6,683.28	(\$203.28-Lockers)	\$45.00	(Kayak)			\$16.72	\$6,745.00
	04/08/02	2A00109	\$4,953.92	(\$73.92-Lockers)	\$15.00	(Kayak)			\$6.08	\$4,975.00
	04/09/02	2A00110	\$6,146.32	(\$166.32-Lockers)	\$15.00	(Kayak)			\$13.68	\$6,175.00
	04/10/02	2A00111	\$5,565.88	(\$110.88-Lockers)	\$15.00	(Kayak)			\$9.12	\$5,590.00
	04/11/02	2A00112	\$10,205.68	(\$295.68-Lockers)					\$24.32	\$10,230.00
	04/12/02	2A00113	\$8,600.24	(\$240.24-Lockers)	\$15.00	(Kayak)			\$19.76	\$8,635.00
	04/13/02	2A00114	\$6,088.84	(\$147.84-Lockers)	\$15.00	(Kayak)			\$12.16	\$6,116.00
	04/15/02	2A00115	\$3,875.44	(\$55.44-Lockers)	\$15.00	(Kayak)			\$4.56	\$3,895.00
	04/16/02	2A00116	\$6,903.92	(\$73.92-Lockers)	\$30.00	(Kayak)			\$6.08	\$6,940.00
	04/17/02	2A00117	\$8,071.32	(\$166.32-Lockers)	\$15.00	(Kayak)			\$13.68	\$8,100.00
	04/18/02	2A00118	\$8,328.84	(\$147.84-Lockers)	\$15.00	(Kayak)	\$30.00	(Croquet)	\$12.16	\$8,386.00
	04/19/02	2A00119	\$4,895.44	(\$55.44-Lockers)	\$45.00	(Kayak)			\$4.56	\$4,945.00
	04/20/02	2A00120	\$7,171.76	(\$221.76-Lockers)	\$45.00	(Kayak)			\$18.24	\$7,235.00
	04/22/02	2A00121	\$3,763.92	(\$73.92-Lockers)					\$6.08	\$3,770.00
	04/23/02	2A00122	\$4,483.52	(\$443.52-Lockers)	\$15.00	(Kayak)	\$540.00	(L.B.)	\$36.48	\$5,075.00
	04/22/02	2A00123			\$35.00	(Spec. Events Repl. Man.)				\$35.00
	04/24/02	2A00124	\$4,550.44	(\$55.44-Lockers)	\$30.00	(Kayak)			\$4.56	\$4,585.00
	04/25/02	2A00125	\$3,438.48	(\$18.48-Lockers)	\$30.00	(Kayak)			\$1.52	\$3,470.00
	04/26/02	2A00126	\$2,938.48	(\$18.48-Lockers)					\$1.52	\$2,940.00
	04/27/02	2A00127	\$2,875.88	(\$110.88-Lockers)			\$30.00	(Croquet)	\$9.12	\$2,915.00
	04/29/02	2A00128	\$848.48	(\$18.48-Lockers)					\$1.52	\$850.00
	04/30/02	2A00129	\$3,436.96	(\$36.96-Lockers)					\$3.04	\$3,440.00
	Subtotal		\$163,272.88	\$0.00	\$455.00	\$0.00	\$780.00	\$0.00	\$389.12	\$164,897.00

Arsenal Credit Card Sales

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
04/24/02	3						\$150.00
04/25/02	22				16		\$1,180.00
04/26/02	9			8	4	1	\$530.00
04/27/02	30		1	1	27		\$1,650.00
04/29/02	4						\$200.00
04/30/02	8	2	1	1	4		\$475.00
Totals	76	2	2	10	51	1	\$4,185.00

Bronx

04/04/02	2X00020	\$200.00	\$10,084.00				\$10,284.00
04/11/02	2X00021	\$1,840.00					\$1,840.00
04/18/02	2X00022	\$2,260.00					\$2,260.00
04/26/02	2X00023	\$2,150.00	\$4,416.00				\$6,566.00
Subtotal		\$6,450.00	\$14,500.00	\$0.00	\$0.00	\$0.00	\$20,950.00

Bronx Credit

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
No credit card sales							\$0.00
Totals	0	0	0	0	0	0	\$0.00

Brooklyn

04/01/02	2K00092	\$2,290.00	\$3,982.00	\$350.00			\$6,622.00
04/02/02	2K00093	\$2,050.00	\$1,431.00				\$3,481.00
04/03/02	2K00094	\$2,685.00	\$3,170.00	\$175.00			\$6,030.00
04/04/02	2K00095	\$40.00	\$3,428.00	\$50.00			\$3,518.00
04/08/02	2K00096	\$1,820.00	\$2,806.00				\$4,626.00
04/09/02	2K00097	\$5,810.00	\$3,919.00				\$9,729.00
04/10/02	2K00098	\$760.00	\$1,296.00	\$500.00			\$2,556.00
04/12/02	2K00099	\$3,210.00	\$4,883.00	\$825.00			\$8,918.00
04/13/02	2K00100	\$4,215.00		\$15.00	(Kayak)		\$4,230.00
04/15/02	2K00101	\$3,245.00					\$3,245.00
04/16/02	2K00102	\$1,565.00	\$4,441.00				\$6,006.00
04/17/02	2K00103	\$1,460.00		\$325.00			\$1,785.00
04/18/02	2K00104	\$2,155.00	\$9,920.00				\$12,075.00
04/19/02	2K00105	\$1,640.00	\$896.00	\$625.00			\$3,161.00
04/20/02	2K00106	\$3,500.00					\$3,500.00
04/22/02	2K00107	\$1,130.00					\$1,130.00
04/23/02	2K00108	\$630.00					\$630.00
04/24/02	2K00109	\$450.00					\$450.00
04/26/02	2K00110	\$645.00		\$250.00			\$895.00
04/27/02	2K00111	\$2,050.00					\$2,050.00
04/28/02	2K00112	\$750.00					\$750.00
04/29/02	2K00113	\$495.00	\$23,623.00	\$660.00			\$25,078.00
Subtotal		\$42,595.00	\$63,795.00	\$4,075.00	\$0.00	\$0.00	\$110,465.00

Brooklyn Credit Card Sales Budget Fiscal Management

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	TOTALS
No credit card sales							\$0.00
Totals	0	0	0	0	0	0	\$0.00

Prepared by Thomas J. Rando

Manhattan	04/05/02	2M00026		\$55,325.00	\$3,626.00					\$58,951.00
	04/15/02	2M00027		\$30,134.00	\$2,225.50					\$32,359.50
	04/19/02	2M00028		\$19,788.00	\$784.00					\$20,572.00
	04/26/02	2M00029		\$14,528.00	\$3,325.00					\$17,853.00
	Subtotal			\$0.00	\$119,775.00	\$9,960.50	\$0.00	\$0.00	\$0.00	\$0.00

Manh. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
	No credit card sales.								
	Totals	0	0	0	0	0	0	0	

Queens	04/01/02	2Q00088	\$5,040.00							\$5,040.00	
	04/02/02	2Q00089	\$5,615.00							\$5,615.00	
	04/03/02	2Q00090	\$10,405.00							\$10,405.00	
	04/04/02	2Q00091	\$4,590.00							\$4,590.00	
	04/05/02	2Q00092	\$3,420.00			\$75.00				\$3,495.00	
	04/08/02	2Q00093	\$4,440.00							\$4,440.00	
	04/09/02	2Q00094	\$3,575.00							\$3,575.00	
	04/10/02	2Q00095	\$4,930.00							\$4,930.00	
	04/11/02	2Q00096	\$5,530.00							\$5,530.00	
	04/12/02	2Q00097	\$3,350.00							\$3,350.00	
	04/15/02	2Q00098	\$4,650.00							\$4,650.00	
	04/16/02	2Q00099	\$5,485.00	\$477.00	\$1,300.00					\$7,262.00	
	04/17/02	2Q00100	\$7,040.00							\$7,040.00	
	04/18/02	2Q00101	\$3,850.00	\$12,658.00						\$16,508.00	
	04/19/02	2Q00102	\$3,180.00							\$3,180.00	
	04/22/02	2Q00103	\$2,815.00			\$875.00				\$3,690.00	
	04/23/02	2Q00104	\$1,340.00							\$1,340.00	
	04/24/02	2Q00105	\$2,450.00							\$2,450.00	
	04/25/02	2Q00106	\$855.00	\$37,024.00						\$37,879.00	
	04/26/02	2Q00107	\$1,670.00							\$1,670.00	
	04/29/02	2Q00108	\$1,190.00			\$450.00				\$1,640.00	
	04/30/02	2Q00109	\$1,065.00							\$1,065.00	
	Subtotal		\$86,485.00	\$50,159.00	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139,344.00

Queens Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
	No credit card sales.								
	Totals	0	0	0	0	0	0	0	

Staten Island	04/05/02	2S00005	\$4,845.00	\$300.00	\$2,175.00					\$7,320.00
	04/18/02	2S00006	\$2,480.00		\$225.00					\$2,705.00
	04/19/02	2S00007	\$1,310.00	\$28,658.00	\$250.00					\$30,218.00
	Subtotal		\$8,635.00	\$28,958.00	\$2,650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Staten Is. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
	No credit card sales.								
	Totals	0	0	0	0	0	0	0	

Citywide	Total		\$307,437.88	\$277,187.00	\$19,840.50	\$0.00	\$780.00	\$0.00	\$389.12	\$605,634.50
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City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking

Arsenal	Date	Document#	Tennis	Ballfields	Special Events	Pools/DyCps	Model Yacht/ Lawn Bowling/		Sales Tax	Document Total
							Croquet	Skating		
	05/01/02	2A00130	\$2,188.92	(\$73.92-Lockers)			\$18.48	(M.Y.)	\$7.60	\$2,215.00
	05/02/02	2A00131	\$3,242.84	(\$147.84-Lockers)	\$30.00	(Kayak)			\$12.16	\$3,285.00
	05/03/02	2A00132	\$1,391.96						\$3.04	\$1,395.00
	05/04/02	2A00133			\$507.44	(Repl.Ck. Manh.)				\$507.44
	05/04/02	2A00134	\$3,112.84	(\$147.84-Lockers)			\$270.00	(L.B.)	\$12.16	\$3,395.00
	05/06/02	2A00135	\$1,035.00							\$1,035.00
	05/07/02	2A00136	\$1,767.40	(\$92.40-Lockers)			\$150.00	(L.B.)	\$7.60	\$1,925.00
	05/08/02	2A00137	\$2,790.44	(\$55.44-Lockers)					\$4.56	\$2,795.00
	05/09/02	2A00138	\$2,593.92	(\$73.92-Lockers)					\$6.08	\$2,600.00
	05/10/02	2A00139	\$1,360.00							\$1,360.00
	05/11/02	2A00140	\$2,100.00		\$15.00	(Kayak)				\$2,115.00
	05/10/02	2A00141	\$60.00	(Ops. Repl. (Ck. Tennis)						\$60.00
	05/13/02	2A00142	\$1,545.44	(\$55.44-Lockers)					\$4.56	\$1,550.00
	05/14/02	2A00143	\$1,145.00							\$1,145.00
	05/15/02	2A00144	\$925.00		\$45.00	(Kayak)				\$970.00
	05/16/02	2A00145	\$1,383.48	(\$18.48-Lockers)					\$1.52	\$1,385.00
	05/17/02	2A00146	\$1,073.48	(\$18.48-Lockers)					\$1.52	\$1,075.00
	05/18/02	2A00147	\$1,343.48	(\$18.48-Lockers)	\$30.00	(Kayak)	\$1,400.00	(Croquet)	\$1.52	\$3,175.00
	05/20/02	2A00148	\$405.00		\$15.00	(Kayak)				\$420.00
	05/21/02	2A00149	\$978.48	(\$18.48-Lockers)					\$1.52	\$980.00
	05/22/02	2A00150	\$1,825.00							\$1,825.00
	05/23/02	2A00151	\$1,093.48	(\$18.48-Lockers)					\$1.52	\$1,095.00
	05/24/02	2A00152	\$1,723.28	(\$205.28-Lockers-C)			\$30.00	(L.B.)	\$16.72	\$1,770.00
	05/23/02	2A00153	\$1,565.00		\$15.00	(Kayak)				\$1,580.00
	05/28/02	2A00154	\$530.00							\$530.00
	05/29/02	2A00155	\$1,823.92	(\$73.92-L, \$220.00-Lockers-T	\$65.00	\$15-kayak, \$50-spec.evnts	\$120.00	(L.B.)	\$6.08	\$2,015.00
	05/30/02	2A00156	\$1,208.48	(\$18.48-Lockers)					\$1.52	\$1,210.00
	05/31/02	2A00157	\$1,650.00		\$15.00					\$1,665.00
	Subtotal		\$41,921.84	\$0.00	\$731.44	\$0.00	\$2,368.48	\$0.00	\$99.68	\$45,131.44

Arsenal Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	AD. DUB.	MODEL YACHTS	TOTALS
	05/01/02	15	1	5	2	16					\$990.00
	05/02/02	21	2	6		16	3				\$1,270.00
	05/03/02	10				1	1				\$580.00
	05/04/02	17	1	3		42	1				\$1,130.00
	05/06/02	11		1		5					\$605.00
	05/07/02	13	1	1	11	55					\$1,030.00
	05/08/02	12			5	2	1				\$675.00
	05/09/02	22		4	5	35					\$1,340.00
	05/10/02	5		2	14	7					\$375.00
	05/11/02	24	1	4	2	41			3		\$1,520.00
	05/13/02	10				6	1				\$530.00
	05/14/02	4	1							2	\$260.00
	05/15/02	7	1		2	4					\$490.00
	05/16/02	7	1	3	4	2	1				\$450.00
	05/17/02	13			6	20					\$780.00
	05/18/02	28	1	1	2	25					\$1,465.00
	05/20/02	2				3					\$125.00
	05/21/02	8	1	2		5					\$440.00
	05/22/02	6	2			5					\$365.00
	05/23/02	4			2	2					\$210.00
	05/24/02	16			5	12					\$885.00
	05/25/02	18		2	6	13	1				\$1,035.00
	05/28/02	9				9					\$495.00
	05/29/02	10	1			6					\$350.00
	05/30/02	14		3	5	20					\$550.00
	05/31/02	16	2	1	5	4					\$495.00
	Totals	322	17	38	76	354	14				\$19,375.00

Bronx	Date	Document#	Tennis	Ballfields	Special Events	Pools/DyCps	Model Yacht/ Lawn Bowling/	Skating	Sales Tax	Document Total
	05/06/02	2X00024	\$2,715.00			\$475.00				\$3,190.00
	05/16/02	2X00025	\$3,295.00	\$14,155.00						\$17,450.00
	05/21/02	2X00026	\$2,660.00		\$1,100.00					\$3,760.00
	05/30/02	2X00027	\$3,570.00		\$14,512.10					\$18,082.10
	Subtotal		\$12,240.00	\$18,667.10	\$1,575.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,482.10

Bronx Credit	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS	
	05/01-05/31	SPECIAL EVENTS & BALLFIELDS								\$75.00
	Totals	0	0	0	0	0	0	0	\$75.00	

Brooklyn	Date	Document#	Tennis	Ballfields	Special Events	Pools/DyCps	Model Yacht/ Lawn Bowling/	Skating	Sales Tax	Document Total
	05/01/02	2K00114	\$720.00			\$700.00				\$1,420.00
	05/02/02	2K00115	\$520.00		\$400.00	\$375.00				\$1,095.00
	05/03/02	2K00116	\$1,845.00							\$1,845.00
	05/06/02	2K00117	\$1,845.00							\$1,845.00
	05/07/02	2K00118	\$665.00		\$6,026.00	\$675.50				\$7,366.50
	05/08/02	2K00119	\$1,815.00		\$544.00	\$100.00				\$2,459.00
	05/09/02	2K00120	\$800.00							\$800.00
	05/10/02	2K00121	\$2,090.00		\$5,730.00	\$100.00				\$7,920.00
	05/13/02	2K00122	\$1,165.00							\$1,165.00
	05/14/02	2K00123	\$550.00		\$400.00	\$100.00				\$1,050.00
	05/14/02	2K00124	\$670.00		\$1,000.00	\$880.00				\$2,550.00
	05/16/02	2K00125	\$1,210.00		\$1,440.00					\$2,650.00
	05/17/02	2K00126	\$1,381.00			\$875.00				\$2,256.00
	05/20/02	2K00127	\$870.00		\$1,192.00	\$300.00				\$2,362.00
	05/21/02	2K00128	\$460.00		\$208.00					\$668.00
	05/22/02	2K00129	\$635.00		\$72.00	\$300.00				\$1,007.00
	05/23/02	2K00130	\$995.00		\$768.00					\$1,763.00
	05/24/02	2K00131	\$1,170.00		\$624.00					\$1,794.00
	05/28/02	2K00132	\$900.00							\$900.00
	05/29/02	2K00133	\$620.00			\$525.00				\$1,145.00
	05/30/02	2K00134	\$1,030.00		\$216.00	\$600.00				\$1,846.00
	05/31/02	2K00135	\$720.00							\$720.00
	Subtotal		\$22,376.00	\$18,020.00	\$5,530.50	\$0.00	\$0.00	\$0.00	\$0.00	\$46,526.50

Brooklyn Credit	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
	05/20-05/26	5			5				\$275.00
	05/27-06/02	13	2						\$690.00
	Totals	18	2	0	5	0	0	0	\$965.00

Manhattan	05/03/02	2M00030		\$12,567.00	\$1,125.00					\$13,692.00
	05/10/02	2M00031		\$3,275.00	\$2,325.50					\$5,600.50
	05/31/02	2M00032		\$6,183.00	\$3,624.00					\$9,807.00
	Subtotal		\$0.00	\$22,025.00	\$7,074.50	\$0.00	\$0.00	\$0.00	\$0.00	\$29,101.50

Manh. Credit Card Sales	DATE	BALLFIELDS	SPECIAL EVENTS							TOTALS
	05/15-05/29		\$495.00							\$495.00

Queens	05/01/02	2Q00110	\$1,110.00		\$15.00 (Kayak)					\$1,425.00
	05/02/02	2Q00111	\$820.00							\$820.00
	05/03/02	2Q00112	\$1,785.00							\$1,785.00
	05/04/02	2Q00113	\$1,290.00							\$1,290.00
	05/07/02	2Q00114	\$865.00							\$865.00
	05/08/02	2Q00115	\$1,370.00							\$1,370.00
	05/09/02	2Q00116	\$2,220.00	\$12,006.00	\$950.00					\$15,176.00
	05/10/02	2Q00117	\$1,760.00							\$1,760.00
	05/13/02	2Q00118	\$1,220.00							\$1,220.00
	05/14/02	2Q00119	\$620.00	\$3,703.00	\$975.00					\$5,298.00
	05/15/02	2Q00120	\$770.00							\$770.00
	05/16/02	2Q00121	\$1,366.00							\$1,366.00
	05/17/02	2Q00122	\$695.00							\$695.00
	05/20/02	2Q00123	\$630.00		\$150.00					\$780.00
	05/21/02	2Q00124	\$1,000.00	\$2,339.00	\$800.00					\$4,139.00
	05/22/02	2Q00125	\$1,466.00							\$1,466.00
	05/23/02	2Q00126	\$995.00							\$995.00
	05/24/02	2Q00127	\$2,430.00							\$2,430.00
	05/24/02	2Q00128	\$945.00							\$945.00
	05/29/02	2Q00129	\$720.00							\$720.00
	05/30/02	2Q00130	\$1,185.00							\$1,185.00
	05/31/02	2Q00131	\$1,360.00							\$1,360.00
	Subtotal		\$27,532.00	\$18,048.00	\$2,890.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,470.00

Queens Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	BALLFIELDS	TOTALS
									\$8.00	\$8.00
	Total	0	0	0	0	0	0	0	\$8.00	\$8.00

Queens Island	05/24/02	2S00008	\$4,130.00		\$1,850.00	\$25.00				\$6,005.00
	Subtotal		\$4,130.00	\$0.00	\$1,850.00	\$25.00	\$0.00	\$0.00	\$0.00	\$6,005.00

Queens Is. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
	5/1-5/31	16	3	4					\$900.00
	5/1-5/31	SPECIAL EVENTS							\$150.00
Total	16	3	4	0	0	0	0		\$1,050.00

Citywide	Total		\$108,199.84	\$87,360.10	\$19,653.44	\$25.00	\$2,388.48	\$0.00	\$89.68	\$217,716.54
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City of New York / Parks & Recreation
Arsenal & Borough Revenue Deposit Tracking
Motel Yacht/
Lawn
Bowling/
Croquet

Arsenal

Date	Document#	Tennis	Ballfields	Special Events	Pools/DyCps.	Croquet	Skating	Sales Tax	Document Total
06/01/02	2A00158	\$153,043.48	(\$18.48-Lockers- \$151,675-Paragon)					\$1.52	\$153,045.00
06/03/02	2A00159	\$1,420.00							\$1,420.00
06/04/02	2A00160	\$983.48	(\$18.48-Lockers)	\$15.00 (Kayak)				\$1.52	\$1,000.00
06/05/02	2A00161	\$1,382.96	(\$36.96-Lockers)			\$60.00 (L.B.)		\$3.04	\$1,446.00
06/06/02	2A00162	\$660.00				\$18.48 (M.Y.)		\$1.52	\$680.00
06/07/02	2A00163	\$858.48	(\$18.48-Lockers)	\$15.00 (Kayak)		\$60.00 (L.B.)		\$1.52	\$935.00
06/08/02	2A00164	\$1,040.00							\$1,040.00
06/10/02	2A00165	\$545.00							\$545.00
06/11/02	2A00166	\$22,940.00	(\$1,340-Tennis, \$21,600-C.P.T.C.)						\$22,940.00
06/12/02	2A00167	\$1,126.96	(\$36.96-Lockers)	\$45.00 (Kayak)		\$60.00 (L.B.)		\$3.04	\$1,235.00
06/13/02	2A00168	\$1,045.00	(\$250-Repl. Ck.)	\$30.00 (Kayak)					\$1,075.00
06/14/02	2A00169	\$435.00		\$15.00 (Kayak)					\$450.00
06/13/02	2A00170			\$50.00 (Special Event)					\$50.00
06/15/02	2A00171	\$765.00							\$765.00
06/17/02	2A00172	\$240.00				\$30.00 (L.B.)			\$270.00
06/18/02	2A00173	\$715.00							\$715.00
06/19/02	2A00174	\$833.48	(\$18.48-Lockers)	\$15.00				\$1.52	\$850.00
06/20/02	2A00175	\$719.48	(\$18.48-Lockers)					\$1.52	\$721.00
06/21/02	2A00176	\$520.00							\$520.00
06/22/02	2A00177	\$1,390.00							\$1,390.00
06/24/02	2A00178	\$255.00							\$255.00
06/25/02	2A00179	\$1,123.48	(\$18.48-Lockers)					\$1.52	\$1,125.00
06/26/02	2A00180	\$635.00							\$635.00
06/27/02	2A00181	\$333.48	(\$18.48-Lockers)					\$1.52	\$335.00
06/28/02	2A00182	\$334.48	(\$18.48-Lockers)	\$15.00				\$1.52	\$351.00
06/29/02	2A00183	\$170.00		\$15.00					\$185.00
Subtotal		\$193,514.76	\$0.00	\$215.00	\$0.00	\$238.48	\$0.00	\$19.76	\$193,978.00

Arsenal Credit Card Sales

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	KAYAK	AD. DUP.	EMPLOYEE	LAWN BOWLING	TOTALS
06/01/02	13		2		5						\$695.00
06/03/02	2				3						\$115.00
06/04/02	11	4		4	45						\$875.00
06/05/02	9				13						\$530.00
06/06/02	16	1			18						\$910.00
06/07/02	10	1		6	2						\$560.00
06/08/02	5		1					1			\$275.00
06/10/02	8		1		10						\$460.00
06/11/02	14	4			19			1			\$960.00
06/12/02	20	1	2	4	7	1					\$1,115.00
06/13/02	7	1			4	5					\$415.00
06/14/02	6				7				1		\$375.00
06/15/02	4						1				\$215.00
06/17/02	4										\$200.00
06/18/02	11	1	2	1	12						\$655.00
06/19/02	11				10	11					\$655.00
06/20/02	6	1			2	15					\$405.00
06/21/02	12		1		2	39					\$835.00
06/22/02	13		3		8	1				1	\$770.00
06/24/02	2										\$100.00
06/25/02	3							1			\$165.00
06/26/02	7	2		1	6				2		\$455.00
06/27/02	2		1		2						\$120.00
06/28/02	9					5					\$475.00
06/29/02	6	1	4			4					\$380.00
Totals	211	17	17	73	211	3	3	4	1	1	\$12,715.00

Bronx

06/05/02	2X00028	\$2,510.00			\$925.00						\$3,435.00
06/07/02	2X00029	\$3,230.00	\$8,690.00								\$11,920.00
06/10/02	2X00030	\$1,645.00			\$1,350.00						\$2,995.00
06/14/02	2X00031	\$1,380.00	\$10,120.00								\$11,500.00
Subtotal		\$8,765.00	\$18,810.00		\$2,275.00	\$0.00	\$0.00	\$0.00	\$0.00		\$29,850.00

Bronx Credit Card Sales

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		BALLFIELDS	SPECIAL EVENTS	TOTALS
06/04/02									\$21.00	\$25.00
06/20/02									\$50.00	\$50.00
Totals	0	0	0	0	0	0			\$75.00	\$75.00

Brooklyn

06/03/02	2K00136	\$680.00									\$680.00
06/04/02	2K00137	\$1,310.00	\$70.00								\$1,380.00
06/05/02	2K00138	\$390.00			\$400.00						\$790.00
06/06/02	2K00139	\$870.00			\$975.00						\$1,845.00
06/07/02	2K00140	\$770.00									\$770.00
06/10/02	2K00141	\$376.00	\$1,998.00								\$2,374.00
06/11/02	2K00142	\$940.00	\$128.00		\$275.00						\$1,343.00
06/12/02	2K00143	\$360.00			\$725.00						\$1,085.00
06/13/02	2K00144	\$400.00									\$400.00
06/14/02	2K00145	\$430.00			\$125.00						\$555.00
06/17/02	2K00146	\$945.00	\$1,205.00								\$2,150.00
06/18/02	2K00147	\$480.00			\$25.00						\$505.00
06/19/02	2K00148	\$340.00			\$750.00						\$1,090.00
06/20/02	2K00149	\$460.00			\$600.00						\$1,060.00
06/21/02	2K00150	\$520.00	\$64.00								\$584.00
06/24/02	2K00151	\$840.00									\$840.00
06/24/02	2K00152	\$315.00									\$315.00
06/26/02	2K00153	\$355.00	\$400.00		\$300.00						\$1,055.00
06/27/02	2K00154	\$520.00									\$520.00
06/28/02	2K00155	\$270.00	\$675.50		\$32.00						\$977.50
Subtotal		\$11,771.00	\$4,540.50		\$4,207.00	\$0.00	\$0.00	\$0.00	\$0.00		\$20,518.50

Brooklyn Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS			SPECIAL EVENTS	TOTALS
	6/3-6/9/02	4	1	1							\$230.00
	6/10-6/16/02	7									\$340.00
	6/17-6/23/02	8									\$400.00
	6/24-6/30/02	4		1						\$25.00	\$210.00
	Totals	23	1	2	0	0	0			\$25.00	\$1,190.00

Manhattan	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS				TOTALS
	06/10/02	2M00013			\$3,334.00	\$1,505.00					\$4,839.00
	06/17/02	2M00014			\$1,635.00	\$2,344.50					\$3,979.50
	06/24/02	2M00035			\$969.00	\$2,952.50	\$1,280.00				\$5,201.50
	06/28/02	2M00036			\$1,578.00	\$1,451.00	\$410.00				\$3,439.00
	Subtotal		\$0.00	\$7,516.00	\$8,253.00	\$1,690.00	\$0.00	\$0.00	\$0.00		\$17,459.00

Manh. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS			SPECIAL EVENTS	TOTALS
	06/01-06/30									\$704.00	\$704.00
	Totals	0	0	0	0	0	0				\$704.00

Queens	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS				TOTALS
	06/03/02	2Q00132	\$870.00			\$15.00 (Kayak)					\$885.00
	06/04/02	2Q00133	\$1,140.00	\$3,297.45		\$1,125.00					\$6,232.45
	06/05/02	2Q00134	\$1,025.00			\$15.00 (Kayak)					\$1,040.00
	06/06/02	2Q00135	\$1,355.00			\$15.00 (Kayak)					\$1,370.00
	06/07/02	2Q00136	\$1,260.00								\$1,260.00
	06/10/02	2Q00137	\$680.00				\$1,241.00				\$1,921.00
	06/11/02	2Q00138	\$1,080.00								\$1,080.00
	06/12/02	2Q00139	\$656.00								\$656.00
	06/13/02	2Q00140	\$720.00								\$720.00
	06/14/02	2Q00141	\$190.00								\$190.00
	06/17/02	2Q00142	\$515.00								\$515.00
	06/18/02	2Q00143	\$795.00	\$7,359.00		\$1,400.00					\$9,554.00
	06/19/02	2Q00144	\$1,000.00								\$1,000.00
	06/20/02	2Q00145	\$830.00								\$830.00
	06/21/02	2Q00146	\$850.00								\$850.00
	06/24/02	2Q00147	\$535.00								\$535.00
	06/25/02	2Q00148	\$400.00			\$15.00					\$415.00
	06/26/02	2Q00149	\$325.00			\$1,100.00	\$1,275.00				\$2,700.00
	06/27/02	2Q00150	\$610.00								\$610.00
	06/28/02	2Q00151	\$780.00								\$780.00
	Subtotal		\$15,606.00	\$11,316.45	\$3,685.00	\$2,516.00	\$0.00	\$0.00	\$0.00		\$33,123.45

Queens Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS			SPEC. EVNTS	BALLFIELDS	TOTALS
	06/04/02	4										\$200.00
	06/05/02	1										\$50.00
	6/10-6/13	8		2								\$420.00
	6/17-6/23	8	1	1	6							\$460.00
	06/24-6/30	24	3	4	2							\$1,310.00
	6/3-6/30									\$25.00	\$140.00	\$165.00
	Totals	45	4	7	8	0	0			\$25.00	\$140.00	\$2,605.00

Queens Island	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS				TOTALS
	06/11/02	2S00009	\$1,985.00			\$1,350.00	\$25.00				\$3,360.00
	Subtotal		\$1,985.00	\$0.00	\$1,350.00	\$25.00	\$0.00	\$0.00	\$0.00		\$3,360.00

Queens Is. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS			SPECIAL EVENTS	TOTALS
	6/1-6/30/02	23	3							\$250.00	\$1,460.00
	Totals	23	3	0	0	0	0			\$250.00	\$1,460.00

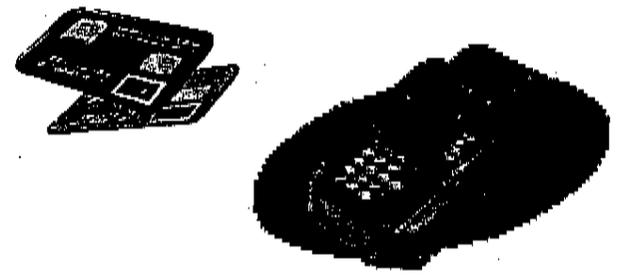
Citywide	Total	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS				TOTALS
	Total		\$231,641.76	\$42,182.95	\$19,985.00	\$4,231.00	\$228.48	\$0.00	\$19.76		\$298,288.95

ATTACHMENT ID#

DRAFT

CREDIT CARD PROCESSING GUIDELINES

April 2002



City of New York
Parks & Recreation

Michael R. Bloomberg, Mayor
Adrian Benepe, Commissioner



City of New York
Parks & Recreation

The Arsenal
Central Park
New York, New York 10021

Adrian Benepe
Commissioner

11 April 2002

Dear Employee:

This Credit Card Acceptance Guide is designed to help you process credit card transactions. It will provide you with step by step procedures to follow when processing MasterCard, Visa and American Express credit and debit cards. These procedures have been developed by Global Payments (National Data Payment Systems) and American Express.

Please read this guide carefully and follow the procedures outlined to ensure that all credit card transactions are processed accurately and securely.

Thank you.

Sincerely,

David Stark
Comptroller

Parmod Tripathi
Agency Chief
Contracting Officer

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Part B: American Express

PART A

Global Payments (National Data Payment Systems)
MasterCard and Visa

National Data Payments Systems,
National Data Plaza
Atlanta, GA 30329-2010

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Card Acceptance Guide

This guide is part of your NDPS Agreement. You must follow the procedures in this guide to comply with your agreement.

When you offer your customers the payment flexibility that MasterCard® and Visa® cards represent, you are taking an important step in customer service, while opening your doors to increased sales and volume.

We want you to be comfortable with your card acceptance program and take advantage of all its features to help your business grow and prosper. The information in this booklet has been provided to supplement your merchant agreement and will assist you in the operation of your program.

We've included answers to the questions asked most frequently by card-accepting businesses like yours. If you have additional questions not covered in this guide, we encourage you to call us and talk with our merchant services representative.

Our goal is to provide you with a card acceptance program that is designed to grow with your business. Your comments and ideas help us to constantly develop new ways to meet your needs.

Introduction

Congratulations! Your decision to accept credit cards as a valid form of payment offers a valued service to your customers. It's also a good business decision, since recent studies indicate that people who use credit cards can be among your *best* customers.

How the Process Works

The process that begins when a customer presents a credit card to pay for goods and services actually starts some time earlier, when the customer submits an application to a bank that issues Visa or MasterCard credit cards.

Customer

Visa and MasterCard are sometimes known as *bankcards* because individual financial institutions issue them, banks for example, instead of by the credit card company itself, such as American Express® or Discover (pending negotiations)®.

If the financial institution accepts the customer's application, it issues the Visa or MasterCard. The card may be a *credit card*, which means that the bank has authorized a line of credit against which the customer

may draw; or a *debit card*, which is tied to the amount of money actually on deposit for the customer. In most cases, the processing for both types of cards is similar.

Merchant

Meanwhile, your business has opened a bankcard transaction deposit account with your bank, and been approved for card acceptance. Now you're ready for that first bankcard customer.

Transaction Flow

Any bankcard transaction ultimately begins and ends with the cardholder. The illustration on

the following page shows the following steps in the process:

1. The cardholder presents the card as payment for goods or services
2. The merchant deposits the draft in the deposit account at the merchant's bank
3. The draft is routed to the cardholder's bank, which debits the cardholder's account
4. The transaction appears on the cardholder's monthly statement for payment

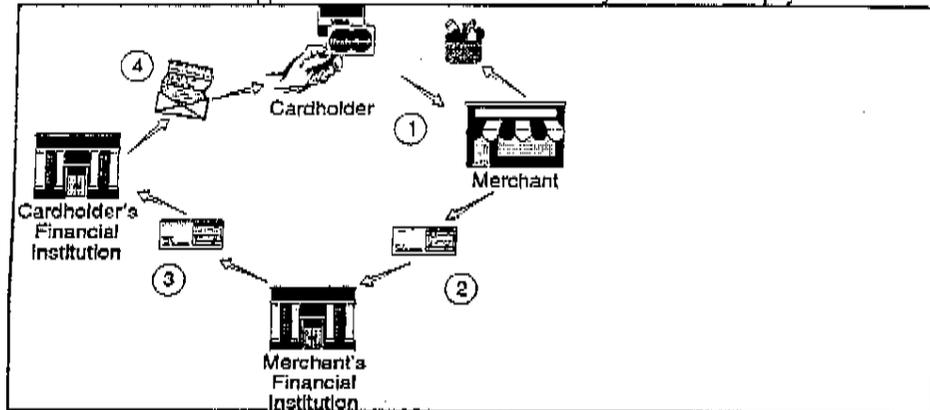


Figure 1 Transaction Flow

The process of moving the transaction information from your business to the cardholder's financial institution is called *settlement*. Visa and MasterCard maintain authorization and settlement networks for bankcard processing, and charge a fee for their use. This is the transaction percentage, and is the foundation for your discount rate.

NDPS will invoice you for each month's accumulated transaction fees.

Occasionally, a cardholder will have a question about a sales draft that has already been deposited in your account. In that case, NDPS will invoice you for the amount of the sale which amount will be paid by you to NDPS until the customer's question is resolved. This is called a *chargeback* and is described in more detail later in this guide.

Operating Guidelines

Although credit cards offer one of the simplest, most risk-free forms of payment in existence today, there are some guidelines and precautions that you should consider to help prevent inaccurate or fraudulent transactions.

Merchant Fraud

Depositing drafts belonging to another business is in violation of your NDPS Agreement and against the law in many states. "Helping out" another merchant who offers to pay you a fee or commission by depositing his/her MasterCard or Visa drafts in your account can be very dangerous and is strictly prohibited. The transactions are often questionable or even fraudulent. Schemes such as this are often referred to as "draft laundering" and typically result in a flood of chargebacks. Remember, the merchant who deposits another merchant's drafts is ultimately legally responsible for any problems resulting from the deposit.

We want to help protect you from this dangerous fraud scheme and the potential devastating losses. Draft laundering will most likely result in the termination of your card acceptance privileges. We urge you to educate your staff about this serious problem and report third party draft laundering propositions to NDPS and to the US Secret Service immediately.

Charge Restrictions

Please realize that MasterCard and Visa regulations prohibit assigning a minimum or a maximum purchase amount or adding a surcharge to credit card transactions. Regulations also prohibit the use of credit cards for cash advances, collection of bad debt, or damages, theft, etc.

Charge customers typically spend more than cash customers because of the available line of credit and the purchasing freedom credit cards represent. Encouraging patronage and not penalizing customers for paying with a credit card makes good business sense. Adding a surcharge to credit transactions is against the law in many states and violates Visa and MasterCard rules.

Protecting Cardholder Privacy

Both customers and merchants often overlook the fact that the addition of personal or confidential cardholder information on the credit card draft can open the door to fraud or other criminal activity. New MasterCard and Visa regulations prohibit listing the cardholder's personal information on the credit card draft.

Listing cardholder information, such as a phone number, driver's license or social security number, on the charge draft is unnecessary and discouraged. If you are suspicious that the transaction is not valid, do not hesitate to ask for additional identification – preferably a photo ID. If you must list the identifying data, write it elsewhere (such as your copy of the sales receipt) rather than on the charge draft where vulnerable account number information is printed. Thousands of dollars worth of damage can be done with only a few pieces of personal information. Keeping a cardholder's information confidential is a service that your customers will appreciate.

Paper Draft Processing Procedures

NDPS provides you with all the materials you need if your business requires the ability to perform paper draft processing. The forms supplied can be used for either Visa or MasterCard sales. It is a good idea to keep your copy of the sales draft in a safe place in case a question should arise regarding the transaction in the future.

Follow these steps to process a paper draft transaction:

1. Make sure the card is valid. Check to see that:

- The card bears a valid Visa or MasterCard hologram

Visa Cards

The last raised card number appears on top of a silver or gold label called a hologram. A three-dimensional dove appears to move on the label as you rotate or tilt the card.

MasterCard Cards

A world design appears along with a silver or gold lozenge-shaped hologram. Two

other holograms are still in issuance -- one is a vertical triangle with the initials MC, and the other is a horizontal rectangle with an interlocking world design and MasterCard logo.

The card is not physically altered in any way.

For Visa cards, the first four digits of the embossed card number must agree with the four-digit number printed above it.

2. Imprint the draft with the card account number and any other embossed information. Use a ballpoint pen (not a soft felt tip) to enter the date, description of merchandise or service, sales amount, tax, total, and clerk's initials on the draft. Be sure that the imprint is legible on all copies of the sales draft, and then have the cardholder sign the draft.
3. Hold the card in your hand while you check the signature on the card against the one of the draft. If you are not sure of the validity of the signature, do not hesitate to ask for a second form of identification and compare the second signature or photo image with that of the customer.
4. Verify that the transaction date falls within the dates embossed on the card. Some cards have two dates -- an effective date and an expiration date. The second date shown is always the expiration date. Do not accept a transaction occurring before the first date or after midnight on the second date.
5. Call 1-800-944-1111 for an authorization. Provide the following information to the operator:

- . Bank identification number
- . Your merchant identification number
- . Cardholder account number
- . Amount of sale (dollars and cents)
- . Expiration date on the card

 **Note**

Splitting the sale into multiple transactions is strictly prohibited.

6. Write the authorization code in the provided space on the sales draft.

 **Note**

Obtaining an authorization does not guarantee against chargebacks.

7. If for any reason you are suspicious that the transaction may be unauthorized or fraudulent, call for a Code 10 authorization and follow the instructions given.

8. Return the card and customer copy of the sales draft to the customer.

 **Note**

Always print the vehicle license number and state on the sales draft when the product or service is for a motor vehicle.

How To Prepare Paper Deposits

You are required to deposit the paper drafts (sales or credit) from a Visa or MasterCard transaction within three bank business days. The deposit must be attached to a merchant deposit summary.

Follow these steps to deposit paper drafts (sales or credit):

1. Place your merchant identification card in the imprinter in the same manner as you would a bankcard.
2. Place the merchant deposit summary on the imprinter in the same manner as a sales draft. Imprint the information onto the summary draft.
3. Total all your sales drafts and credit drafts. If you are using an adding machine, keep the tape for your records.
4. Enter total number of sales drafts and the total dollar amount. MasterCard and Visa sales drafts can be deposited together; there is no need to distinguish between the two. Review the sales drafts to be sure they bear legible Visa or MasterCard numbers and amounts. MasterCard uses a 16-digit account number beginning with a 5. Visa uses either a 13 or 16-digit account number beginning with a 4.
5. Enter the total number of credit drafts and the dollar amount.
6. Enter the net amount of the sales drafts and credit drafts.
7. Fill in the date.
8. Fill in your checking account number (if necessary).
9. Remove the bank copy (hard copy) and insert it into the merchant deposit envelope so that the information shows through the window. Place sales and credit drafts in the envelope behind the merchant deposit summary. Adjustments will be made to your bankcard deposits and/or your deposit account if we detect an imbalance between your merchant summary and the attached drafts.
10. File your Merchant copies of both the batch header ticket and all your sales drafts and credit drafts. Copies of sales drafts must be retained for 7 years in case a dispute arises with the cardholder. Failure to present a sales draft when requested to do so will result in a chargeback.

The most common reasons for adjustments are:

- Drafts received do not match the amount shown on the merchant summary submitted with them.
- The cardholder account number imprinted on a sales draft is invalid or illegible. To get credit you must correct the number and resubmit the draft with a new merchant summary.
- Your deposit account was credited in error and has been debited to reflect a negative deposit. When adjustments are made to your deposits, you will receive an adjustment

notice.

Electronic Data Capture Merchants

Electronic Data Capture (EDC) merchants use a terminal to authorize and settle their transactions. Using EDC is preferable to using paper drafts since an electronic record of your credit card transactions is maintained throughout the business day. The terminal can be used to validate your totals before settling with NDPS at the end of the day.

Follow these steps to process an Electronic Data Capture transaction:

1. Make sure the card is valid. Check to see that:

The card bears a valid Visa or MasterCard hologram

Visa Cards

The last raised number appears on top of a silver or gold label called a hologram. A three-dimensional dove appears to move on the label as you rotate or tilt the card.

MasterCard Cards

A world design appears along with a silver or gold lozenge-shaped hologram. Two other holograms are still in issuance – 1) a vertical triangle with the initials MC, and 2) a horizontal rectangle with an interlocking world design and MasterCard logo.

The card is not physically altered in any way.

The transaction falls between the effective date and the card's expiration date. If the current date is not within the specified range, do not accept the card.

For Visa cards, the first four digits of the embossed card number must agree with the four-digit number printed above it.

2. Follow the terminal authorization procedures as described in your Global Payments Quick Reference Guide.

Note

Obtaining an authorization does not guarantee against chargebacks.

Follow these steps if you are using a printer.

3. Have the cardholder sign printer-generated sales draft.
4. Compare the signature on the sales draft with the signature on the back of the card. Make sure that the signatures match.
5. If the signatures match, hand the cardholder the customer copy of the sales draft and return the card. Your sale is now complete.
6. If the signature looks suspicious, call 1-800-944-1111 and request a Code 10 authorization. **You must also take a manual imprint of the card.**

 **Note**

If a terminal swipe is unsuccessful, you must obtain an imprint of the card on a standard sales draft. Complete the sales draft including a signature and attach a copy to the printer-generated draft for your records.

Follow these steps if your terminal is not connected to a printer:

3. Imprint the card number on the sales draft.

Follow these steps to imprint the card number on the sales draft:

1. Place the card on the imprinter face up. Make sure the card is properly positioned so that all information embossed on the card and your merchant identification plate is legible on the sales draft.
2. Place the sales draft face up over the card in the imprinter, making sure that the draft is held properly by the imprinter's guides.
3. Move the imprinter handle completely across the draft with a quick, firm motion, and return the handle to its original position.
4. Be sure that the imprinted information is legible on ALL copies of the draft. If not, print the complete information above (not over) the imprinted information.
5. Use a ball point pen (not a soft felt tip), to enter the date, description of merchandise or services, sales amount, tax, total and clerk's initials on the draft.
6. Have the cardholder sign the sales draft.
7. Compare the signature on the sales draft with the signature on the back of the card. They must match.
8. Hand the cardholder the customer copy of the sales draft and return the card. Your sale is now complete.
9. If the display on the terminal is CALL or the signature looks suspicious, call the authorization number at 1-800-944-1111.
10. When the authorization operator answers, give the following information:
 - . Bank Identification Number
 - . Your Merchant Identification Number
 - . Cardholder Account Number
 - . Amount of Sale (dollars and cents)
 - . Expiration date on the card
11. Write the authorization code on the provided space on the sales draft.

12. All transactions authorized by phone need to be re-entered into your terminal in order to be electronically deposited. Follow the instructions on your terminal procedures for Force Transactions, located in your Global Payments Quick Reference Guide. Remember to imprint all sales that are forced into the terminal.

If the terminal is out of order, contact the Terminal Help Desk at 1-800-457-2638.



Note

To reduce your risk of incurring a chargeback on a fraudulent card, when receiving a referral response, the issuing bank requests an authorization through a voice operator. Contact our voice authorization center and speak directly to an operator. Do not use the Automated Response Unit (ARU) on these voice referral transactions.

Credits Prohibited

You are prohibited from initiating credits of any kind for processing by NDPS. NDPS shall not process any credits to a cardholder for exchanges, returns or otherwise. All credits will be processed via a paper check in accordance with NYS policies and procedures which process is entirely unrelated to the Agreement and NDPS.

Completing Mail and Phone Orders

Since a visual identification cannot be made for cardholders requesting mail and phone order credit card transactions, some personal information must be obtained in order to receive authorization from NDPS.

1. Obtain the cardholder's name and card account number and record these on your sales draft. You must also obtain the cardholder's address and zip code. (You may need to provide this information when you request Authorization.)
2. Write TO (telephone order) or MO (mail order) on the signature line of the sales draft.
3. Enter transaction information into terminal. Refer to your Global Payments Quick Reference Guide for instructions on manually entering sales transactions.



Note

An authorization for a phone order or mail order transaction does not guarantee against chargebacks. You may verify the billing address of the cardholder with the Authorization Center or the cardholder's bank. The Customer Service Department can provide you with the number of the cardholder's bank if necessary.

Merchant Deposits

If you are using Electronic Data Capture (EDC) to process your credit card transactions, DO NOT submit paper sales drafts for deposit into your bank deposit account. Transaction information should be transmitted to NDPS using terminal settlement at the end of each business day. Refer to your Global Payments Quick Reference Guide for information on completing terminal settlement procedures. If you are unable to complete a terminal settlement, please contact the Terminal Help Desk at 1-800-457-2638 for further instructions.

Draft Retrieval Requests

Occasionally, the cardholder's issuing institution may require a copy of a sales draft for a billing question. You should always keep complete records for all credit card transactions for such requests. Retain original sales drafts for seven full years; federal law requires you retain copies

or microfilm of all drafts for at least three years.
When a request is made for a sales draft from your records, we forward a retrieval request to you listing the following information:

- Cardholder's account number
- Reference number
- Dollar amount
- Date of the transaction

We recommend using a storage system that is sorted chronologically by date and then by cardholder account number.

Do not store sales drafts in alphabetical order by customer. The cardholder name is not part of the retrieval request record.

Forward a copy of the draft along with the request form to the appropriate processing center. To avoid chargebacks for *copy not received*, you should always obtain a copy and mail or fax it to the requesting party within the specified time.

If a request for a copy of a sales draft is not complied with within the number of days indicated on the retrieval request, a chargeback can occur. You should give requests for draft copies top priority to avoid this type of chargeback.

Contact Customer Service if you would like to receive the retrieval requests via fax rather than U.S. Mail.

Sample Photo Retrieval Request

A sample retrieval request letter is shown below.

- Understand that you assume all responsibility for the identity of the cardholder for mail order and telephone order sales
- Prepare and submit a written rebuttal within the time specified on the chargeback notification
- Accept cards where the cardholder account number is valid
- Authorize all sales
- Do not accept sales that are declined
- Do not accept sales that are not authorized for the exact amount

- Verify arithmetic on sales drafts
- Charge the cardholder for the correct amount
- Deposit the sales draft before the contractual time limit
- Credit the cardholder via paper check for the returned merchandise
- Credit the cardholder via paper check for a canceled order
- Do not deposit the sales draft more than once
- Do not deposit an incomplete sales draft
- Verify that the signature on the sales draft matches the signature on the card
- Verify the authorization code
- Do not accept a sales draft without a cardholder signature
- Do not participate in a suspicious transaction
- Do not obtain an authorization by using multiple transaction/split sales drafts
- Do not accept a card where the account number obtained off the magnetic stripe does not match the account number on the draft

Supplies

NDPS provides all of the supplies you will need for completing MasterCard and Visa credit card transactions. You will be provided with a supply order card, which can be mailed in, or you may call to order supplies. A blank supply order card is included with each supply order you receive.

The following additional supplies can be ordered:

- Imprinter
- Terminal
- Printer (required for EDC merchants processing debit transactions)
- Authorization stickers
- MC/Visa window decals & cash register signs
- Merchant plate & plastic
- PIN Pad

Customer Service

Toll-free, 24-hour customer support and voice authorization is available through NDPS. Refer to your Global Payments Quick Reference Guide for a listing of customer service phone numbers. Forward your merchant account inquiries regarding policies to:

NDPS
P.O. Box 378
Suite 400
Hanover, MD 21076

Please include your merchant number and daytime telephone number with all inquiries.



Note

All inquiries should be received within 60 days of discrepancy.

Working Together To Prevent Credit Card Crime

The constantly increasing number of credit cards in circulation is evidence that credit is a payment option that people rely on and trust. NDPS commitment to providing the highest security levels for credit transactions helps both you and your customers feel safe about using credit cards. However, there are some precautions you can take that can significantly decrease the probability of fraud or another credit-related crime from occurring.

Prohibited Transactions

Merchants who accept credit cards must be aware of prohibited transactions and the penalties that can be imposed if a prohibited transaction is completed. A prohibited transaction is one that is not in compliance with the operating regulations of the Visa or MasterCard associations, and/or policies and procedures as defined in the NDPS Agreement. If deposited, sale drafts involving prohibited transactions will be subject to chargeback and may lead to suspension or termination of the Authorized User's EVTA-2 Work Order Form, perhaps immediately!

The following are examples of prohibited transactions:

- Processing transactions to cover previously incurred debts, such as bounced checks, or payment for returned merchandise
- Processing a sale on a previously charged back transaction
- Accepting transactions that are declined by the Authorization Center
- Accepting cards with an invalid effective date
- Accepting expired cards
- Using a split sale to avoid Authorization requirements
- Giving cash to the cardholder

- Delivering goods or performing services after notice of a cancellation by the cardholder of a pre-authorized order
- Accepting transactions where the signature on the Visa or MasterCard and the one on the sales draft are not the same
- Engaging in factoring (laundering) or accepting or depositing drafts from other banks, merchants or businesses which you may own or purchase, but are not explicitly listed in your current application (or supplements to it) currently on file with us
- Depositing a sales draft twice
- Depositing a sales draft in one or more financial institutions for payment before or after you deposit it with us

Educate your staff about prohibited transactions to reduce the risk of accepting counterfeit or fraudulent card transactions. A fraudulent transaction could involve an invalid account number, or a valid number with unauthorized use. Unauthorized use of a lost or stolen card is one of the greatest contributors to fraud losses.

In the case of stolen cards, fraud normally occurs within hours of the loss or theft -- before most victims have called to report the loss. Checking the signature becomes very important in these first few hours of loss. Also keep in mind that the thief may have altered the signature panel, or re-embossed the card, to change the account number slightly.

Spotting Counterfeit / Altered Cards

Knowing the distinctive qualities of both Visa and MasterCard credit cards can help you detect counterfeit or altered cards.

Color

Check the card for discoloration or an uneven feel. Edges should be smooth.

Embossing

Check to see that the account number and name embossing is even in size and spacing, and that it has not been ironed and re-embossed. Check the valid dates to see that they have not been altered to extend the term of an expired card. MasterCard embossing starts with a 5. Visa card embossing starts with a 4. The first four digits of the card number correspond to a small number printed on the card face just above the account number.

Signature Panel

The signature panel is printed with a colored MasterCard or Visa background pattern. It should be smooth to the touch and should not show evidence of tampering. The panel should be signed, and the signature should correspond to the signature on your sales draft.

Hologram

The hologram is a three dimensional foil image put on the card that helps deter counterfeiting. The foil material can be gold or silver, and the image should reflect light and change as you rotate the card.

Visa's hologram consists of a dove in flight.

MasterCard's newest hologram is called the MC Micro Globes. It shows two-dimensional rings made up of repeated MC. The three-dimensional globes consist of high-resolution texture mapping of continents onto black spheres. The word MasterCard is distinguishably micro-printed in the background of the hologram in two alternating colors. A hidden image is placed at a specific angle in the hologram during the manufacturing process.

MasterCard Card Formats

MasterCard has introduced a new card format called the Universal card. The same basic design is used for all MasterCard cards. Until all cards are replaced by the new format, you may see the two previous MasterCard card formats at your place of business. Cards may be any color or even feature a background pattern or a photograph. Regardless of the card design presented, check the signature and other card features for validity and don't hesitate to call for a Code 10 authorization if you are suspicious.

Optional Security Features

The following features are optional for MasterCard credit cards and may not appear on all cards:

The unique security character, embossed on the lower right portion of the card front, is your signal that the following two security features should be present on the card:

1. A small account number with a three-digit verification code printed on the signature panel in reverse italic, slightly indented characters.

2. An encoded account verification number programmed into the magnetic stripe which will correspond to and verify the number which is indent printed on the signature panel.

VISA Card Formats

Every Visa card is designed with special security elements to deter counterfeiting and alteration. When you are presented with a Visa Classic, Visa Gold (Premier), or Visa Business Card, look for the following elements.

Security Features

The following features are required for all VISA credit cards and must appear on all cards:

- Unique embossed symbol CV, C, or PV, for Classic, Business or Premier Visa cards, respectively.
- Micro-printing around the Visa logo.
- The issuing bank identification number embossed in the first four card numbers. This bank ID number is also printed directly above the first four card numbers.

Pick Up Card Procedures

If you receive a pick up card response from your terminal or the Authorization Center, you are eligible for a cash reward from Global Payments. Simply cut the card in half directly through the entire account number.

Place the card in an envelope along with your name, merchant number, date of pick up, and your address and mail it to:

NDPS
2001 KAYAK DRIVE
Suite 200
Hanover, MD 21076

Glossary

Authorization: Verification of a bankcard transaction by a bankcard-issuing bank or other institution, or by an

approved independent service provider. Authorization is initiated by accessing (by voice or electronic terminal, as appropriate) NDPS designated authorization center(s).

Bankcards or Cards: Visa and MasterCard credit and/or debit cards.

Bankcard Transaction or Transaction: Transactions between a merchant and a cardholder for the sale or rental of goods, the provision of services evidenced by a sales draft or credit draft, or where permitted by agreement between NDPS and merchant, or by an electronic equivalent of a sales draft or credit draft, which is presented to NDPS by the merchant for processing through the Interchange Systems.

Cardholder: The person or entity whose name is embossed on a card or whose name appears on a bankcard as an authorized user.

Chargeback: When used as a noun, a bankcard transaction which is reversed and the amount of which is then due and payable by you to NDPS. The amount of each chargeback will be invoiced to you. When used as a verb, the act of reversing a transaction and invoicing for payment of the value of the transaction.

Code 10: A call that allows the merchant to inform the authorization center of a possible fraudulent transaction without alerting the cardholder (or other person presenting the bankcard).

Deposit Account: A business checking account designated by the merchant through which all bankcard transactions and adjustments are processed by NDPS.

Factoring or Laundering: A merchant's presentation to NDPS of what would otherwise be a sales draft but is not, because the underlying transaction is not between the merchant and the cardholder. This includes, but is not limited to, merchant's processing, debiting, negotiating or obtaining payment pursuant to the NDPS Agreement in connection with a purported transaction if the merchant did not furnish, or agree to furnish at some later time, the goods or services comprising the purported transaction.

Identification Number: A 9-13 digit number each merchant is provided under the NDPS Agreement.

MasterCard/VISA Interchange Systems or Interchange System: Processing systems, which facilitate the interchange and payment of transactions between cardholders and persons, and entities (including merchant) that accept cards.

Merchant : An Authorized User entering into an EVTA-2 Work Order Form with NDPS , as well as all personnel, agents and representatives of the Authorized User.

Merchant Summary: A form on which the merchant imprints the merchant's identification number, and which provides a summary of the merchant's bankcard deposits.

Merchant Identification Card: A plastic card issued to the merchant by NDPS which contains the merchant's identification number, name and location, including the number of the deposit account.

Operating Regulations or Regulations: Unless specifically referred to as the operating regulations of either Visa or MasterCard, the current operating regulations of both Visa and MasterCard.

Pre-authorized Order: A cardholder's written authorization to make one or more charges to the cardholder's card account at a future date.

Recurring Payments: A series of transactions in which, sales drafts will be processed by the merchant on an ongoing basis, unless and until canceled by the cardholder.

Sales Draft: A paper or electronic record of a sale, rental or service transaction which the merchant presents to NDPS for processing, through the Interchange System or otherwise, so that the cardholder's card account can be debited and the deposit account may be credited.

PART B

American Express

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2.0 Processing American Express® Card Transactions

2.1 Creating a Charge Record

For every Charge, you must create or complete either a paper or electronically reproducible record of Charge (Charge Record) containing:

- the Card account number and expiration date via an imprinter, Card swipe device or data entry device;
- the date the Charge was incurred;
- the amount of the Charge (which must be the total purchase price of the goods or services purchased or amounts owed to you plus any applicable taxes);
- the Authorization approval code number;
- a mutually acceptable description of the goods or services purchased or amounts owed to you;
- an imprint or other registration of your name, address and the assigned Merchant and/or Location number;
- the Cardmember's signature; and,
- the words, "No Refunds" if you have a no refund policy.

Always keep a copy of each Charge Record in your files for 24 months.

2.2 Card Present Transactions

You have agreed to process Charges electronically. Before processing your very first Charge, make sure your Electronic Data Capture (EDC) terminal or electronic cash register is properly programmed to accept the American Express® Card, then follow the basic instructions that were provided with your equipment.

For electronic processing, your terminal must be able to generate Charge Records as detailed above.

Chargebacks and inquiries cost your business time and money. It pays to strictly follow American Express Card Acceptance procedures and to be mindful that you must:

2.2.1 Verify that the Card is not visually altered or mutilated.

The signature panel contains wavy lines that should not appear to be painted over or erased. American Express Cards are issued with the account number and a 3-digit Card Security Code (3CSC) printed in the signature panel.

2.2.2 Verify that the Customer is the Cardmember.

The American Express Card is not transferable. Only the Cardmember may use the Card.

2.2.3 Verify the Card's valid date.

The Card may not be used after the last day of the last month embossed on the Card. Call American Express if the Card is presented after the expiration date.

2.2.4 Create a Charge Record.

Create a Charge Record as described above. If you process American Express charges electronically, you must swipe the Card through the slot in your terminal. (If you submit paper charge forms, take an imprint of the Card.) You must transmit full magnetic strip data with your authorization request. All data from the magnetic strip must be received by American Express for a transaction to be classified as swiped.

If you have retained a third party (processor) to process/authorize your transactions, you are responsible for any errors, omissions, delays, or expenses caused by the processor. If the magnetic strip is unreadable, and you have to key the transaction, an imprint of the Card must be taken to validate Card presence in that transaction. Accurately key the account number and expiration date, and obtain the 6-digit Authorization Approval Code.

2.2.5 Verify the account number.

Verify that the account number embossed on the front of the Card matches both the number printed on the back of the Card and the number printed on the terminal receipt or display.

Compare the signatures.

Make sure that the Cardmember's signature on the Charge Record reasonably matches on the back of the Card and is the same as the name embossed on the front of the Card and printed on the receipt. Please remember, if the customer presents you with an unsigned American Express Card, ask the customer to sign it. Then ask for an official form of identification, and compare the signature to the one on the official form of ID. If the customer refuses to sign the Card, the transaction should not be completed.

2.2.6 Obtain Authorization.

Obtain a 6-digit *Authorization Approval Code*. To reduce fraud and credit losses, American Express has a 100% Authorization Policy. (Authorization must be obtained for *all* submitted charges. This is required on every transaction regardless of dollar amount charged to American Express.) **If you cannot obtain Authorization via the card swipe, call 1-800-528-2121 to obtain Authorization.**

2.2.8 Return the Card, Charge Record copy and receipt.

Return the Card, terminal receipt, and the appropriate charge record copy to the Cardmember. It is recommended you keep the customer's Card information *confidential* and store receipts in a *secured* area. Only print a "subset" of the Card number, and exclude the expiration date and merchant account number so that this information does not print on the terminal receipt. Any Card information that is discarded should be shredded or destroyed.

2.3 Avoiding Fraud – Card Present Transactions

Each year, millions of dollars are lost due to fraudulent use of charge and credit cards. You can protect yourself by following the basic guidelines of Card acceptance and

Authorization as set forth above in Sections 2.1 and 2.2.
Remember:

- The American Express® Card must be presented for all in-person Charge requests.
- If you have electronic Authorization capabilities, always, “swipe” the Card through the electronic data capture terminal.
- Validate that your business and processor, if applicable, are submitting all the magnetic stripe information required by American Express.
- Always compare the account number on the front and back of the presented Card with the account number on the printed receipt dispensed from your terminal or cash register.
- Cardmember signature is required on the printed receipt for all in-person transactions. The signature on the receipt must match the name on the front of the Card and the signature on the back of the Card.
- Expiration date is required for all methods (electronic, keyed or manual) of Authorization request.
- American Express Cards are non-transferable. Only the Cardmember may use the Card.
- If you process Charge requests manually, or the magnetic stripe on the back of the Card is unreadable, the following steps should be followed:
 - Key the transaction and expiration date into the terminal for Authorization approval. Always get a Voice Authorization.
 - Obtain an imprint of the Card on a paper Charge Record that meets American Express requirements.
 - Ask the Cardmember to sign the paper receipt and compare signatures.

General Fraud Prevention Tips:

- Ensure that you and your employees know and understand these basic Card Acceptance and Authorizations procedures.
- Use electronic Authorization and automated services, such as Automated Address Verification, offered by American Express whenever possible.
- In face-to-face transactions, be alert to Cards that visibly look altered, damaged, or suspicious.
- Whenever you suspect fraud, call Authorizations at: 1-800-528-2121.

2.4 Card Not Present Transactions (Payments/Orders via Mail, Telephone, Internet and/or Payment Kiosk)

For Charges in which the Card is not present at the point of purchase or payment, such as those Charges made by mail, via telephone, via the Internet or at unattended locations (payment kiosks), you must:

2.4.1 Create a Charge Record.

Create a Charge Record as described above in Section 2.1, except that the signature line shall reference the payment method (mail order, telephone order, Internet order, etc.).

2.4.2 Obtain Authorization.

Obtain a 6-digit *Authorization Approval Code*. To reduce fraud and credit losses, American Express has a 100% Authorization Policy. (Authorization must be obtained for *all* submitted charges. This is required on every transaction regardless of dollar amount charged to American Express.)

Remember, if you accept the American Express® Card for sales or payments made by one method (e.g., sales/payment made in person), then you must accept the American Express Card for all methods of sales or payments.

2.5 Avoiding Fraud – Card Not Present Transactions

2.5.1 Mail/Telephone Transactions

To protect yourself from chargebacks, be sure to:

- Obtain signed proof of delivery to the Cardmember's billing address.
- Designate "Mail Order" or "Phone Order" on the signature line of the Charge record.
- Use Automated Address Verification to confirm customer's billing address.
- Ensure that you use a freight carrier or delivery service that does not permit re-routes of deliveries and that requires customer signature. You are responsible for ensuring delivery to the appropriate customer billing address.

- To ensure higher levels of risk protection and service quality, always establish and use a separate Merchant account number for your mail, telephone, Internet and payment kiosk Charge requests. Always submit these charges under a separate Merchant Number.
- Follow the standard Card acceptance procedures for in-store purchases if the Cardmember picks up the merchandise/goods from you.

Remember:

- Billing address verification is a check and not a guarantee that the Charge is valid. When the billing address is confirmed, but delivery will be to a different address, you may help reduce the risk of fraud and chargebacks by calling the Cardmember to validate the order.
- Charges cannot be submitted for payment until the goods are shipped.
- If you ship more than 30 days after the original Authorization, you must call to obtain a new Authorization Approval Code before shipping the merchandise and submitting the Charge for payment.

2.5.2 Internet Transactions

- To help reduce fraud and customer service costs for Internet transactions, the following Internet Security Guidelines should be reviewed:
- Internet transactions must be secured between you and the Cardmember (e.g., SSL, SET or similar encryption) as required by American Express.
- You must secure all Cardmember data while in your possession (e.g., behind a fire wall).
- Passwords to your Web site should be regularly changed and never set to default status.
- Transactions must be secured between you and your processor.

- When working with a third party processor (FSP), you must ascertain that the processor is capable of processing secure Internet payments.

2.5.3 Payment Kiosk Transactions

To help reduce fraud and customer service costs for self-service terminals:

- Ensure that any type of self-service terminal (payment kiosk, vending machine, pay-at-the-pump, etc.) operated by you is in compliance with American Express magnetic strip data capture requirements.
- Establish and use a separate Merchant Number for your self-service terminal charge requests.

General Fraud Prevention Tips:

- Ensure that you and your employees know and understand these basic Card Acceptance and Authorizations procedures.
- Use electronic Authorization and automated services, such as Automated Address Verification, offered by American Express whenever possible.
- In face-to-face transactions, be alert to Cards that visibly look altered, damaged, or suspicious.
- Whenever you suspect fraud, call Authorizations at 1-800-528-2121.

2.6 How to Avoid Voice Authorization Fees.

American Express charges a fee for each Authorization Approval Code requested by telephone.

Here are some ways you can avoid this fee:

- Process and submit charges electronically.
- Obtain Authorization Approval Codes electronically by swiping the Card.
- Enter the same dollar amount (within \$1.00) over the phone that you initially enter in the terminal when you respond to a "Please Call" message.

- Return our call on the same day if you get a Referral Code when you batch out your terminal.
- For Charges made via mail, telephone, Internet or payment kiosk, obtain the Authorization Approval Code electronically, and when you call American Express for address verification, request address only.

Voice Authorization Fees do not apply to calls you make to American Express for:

- Referrals (response to "Please Call")
- Fraud calls generated by American Express
- Emergency lodging check-in situations
- Temporarily disabled "Direct Electronic Link" to American Express

If a fee for any of these calls appears on your statement, please contact us at 1-800-528-5200, and we'll remove it.

3.0 Prohibited Transactions.

You cannot accept the Card for:

- Costs or fees that are beyond the normal price (plus applicable taxes) for the goods or services provided or payments made, or amounts for which the Cardmember has not specifically authorized payment by the Card;
- Gambling services (including, but not limited to, online gambling), gambling chips or gambling credits;
- Cash;
- Sales made under a different trade name or business affiliation unless approved by American Express on the EVTA-2 Work Order Form;
- Sales by third parties unless approved by American Express on the EVTA-2 Work Order Form;
- Amounts that do not represent a bona fide sale of goods or services at your Location(s) unless such payments are authorized by applicable law; or
- Illegal business transactions.

4.0 Submitting Charges Using Your Terminal

To submit Charges to American Express electronically, follow the basic instructions that were provided with your equipment.

Important Reminder: You must press the "Batch Out" or applicable key on your terminal at least once a day to transmit all American Express Card charges you process. See the manual that came with your terminal for instructions. On extremely busy days, your volume may be greater than your terminal can store before batching out. In those cases, simply increase the number of times you transmit to us.

All charges should be submitted within two days of the goods or services being provided or the payment being made.

5.0 Payment

Under the American Express Card Acceptance Agreement between the State of New York and American Express, payment made by American Express will be made electronically via the Automated Clearinghouse of the Federal Reserve System (ACH). Payment via ACH will be initiated in two (2) business days after your Charge Records are received. If your payment date falls on a non-business day, payment will be initiated on the next day that banks are open for processing ACH payments. You must provide the information we require concerning your account and your bank on the EVTA 2- Work Order Form and you must notify your bank that we may have access to the account.

- Payment via ACH helps you avoid the fee for every payment requiring a manual check.
- Payment via ACH helps you avoid waiting for checks to clear, delays or risks of lost mail and unnecessary trips to the bank.

For more information please call 1-800-528-5200.

Under the terms of the Card Acceptance Agreement between American Express and the State of New York, you will be paid for the gross amount of your submitted Charges, less any chargebacks or fees relating to telephone authorizations or checks.

You will be invoiced for the Discount, the amount that American Express charges for accepting the Card. Payments pursuant to invoices are due to American Express within thirty (30) days as provided by the New York State Finance Law.

Late payments will be subject to interest as provided by the New York State Finance Law.

6.0 Reporting

American Express' Payment Manager reporting system provides you with a clear, logical and easy to read monthly statement. Payment Manager reports are available via SE Workstation or on the Internet using Online Merchant Services. Simply access the "Reconcile Payments" section at www.americanexpress.com/merchantservices.

Each report contains a summary of your account's activity for the reporting period, as well as details including dates and submitted amounts. Your reports are sorted by Merchant Number or, if you receive payment centrally, they can be sorted by Location Number. If you are paid by check, the report is included with your check.

You can have your Payment Manager Report generated on the day of the month that matches the date of your bank statement, or you can designate any other timing that is best for you. All financial activity for the period chosen will be reflected in the report.

You can select payment reporting by Location if you have multiple locations and receive payments through one account. All financial activity for the month will be reflected by individual location in the report.

Additional reports are available from American Express at an additional cost as set forth in the Agreement between the State and American Express.

7.0 Chargebacks

A chargeback is broadly defined as a financial deduction from your settlement amount. American Express chargebacks can originate from a variety of sources.

In addition to the federal laws that regulate the Cardmember dispute process in the United States, American Express has various business policies that are used to resolve disputes and identify noncompliance chargebacks.

In the event that a Cardmember disputes a Charge made via the Internet where the goods or services were ordered online and electronically delivered online (i.e., software, images), American Express will issue a chargeback immediately and will then provide you with written or electronic notice of the chargeback.

8.0 Notices and Inquiries

8.1 Inquiries

When Cardmembers question items billed to their Card accounts, American Express is required by law to respond within strict time limits. When additional information is required from you to resolve the issue, we will send you an inquiry letter. The letter will provide information to help you research the dispute and will give you specifics on what is required to support your position. To ensure that you retain the right to challenge an inquiry, always respond by the specified date. Time frame

To expedite handling, you may respond to inquiries electronically by using SE Workstation or Online Merchant Services.

8.2 Notices

For notifications, consents, account changes, contact information changes, payments or other communications regarding the operations or payment aspects of your EVTA-2 Work Order Form or this Agreement, please send written notices to:

American Express Travel Related Services Company,
Inc.
Attention: SE Maintenance Unit
1661 E. Camelback
Phoenix, AZ 85016

For notifications regarding any legal aspects of your EVTA-2 Work Order Form or this Agreement, please send written notices to:

American Express Travel Related Services Company,
Inc.
Attention: Establishment Services Law Group
General Counsel's Office, 49th Floor
World Financial Center
200 Vesey Street
New York, NY 10285

For late payment remedy requests, please send written notices to:

American Express Travel Related Services Company,
Inc.
Attention: Accounts Payable
1661 E. Camelback
Phoenix, AZ 85016
Fax: (602) 234-7468

Please remember to include your Merchant Number and/or Location Number, your contact name, telephone number and fax number, and all pertinent information on any Notice.

UNLESS SPECIFICALLY STATED AS A NEW POLICY, THESE AMERICAN EXPRESS OPERATING GUIDELINES DO NOT CHANGE THE TERMS OF THE CARD ACCEPTANCE AGREEMENT BETWEEN

AMERICAN EXPRESS AND THE STATE OF NEW YORK OR ANY TERM OF YOUR EVTA-2 WORK ORDER FORM. IN CASE OF ANY CONFLICT BETWEEN THE TERMS OF THESE GUIDELINES AND THE TERMS OF THE AGREEMENT, PLEASE REFER TO THE AGREEMENT.

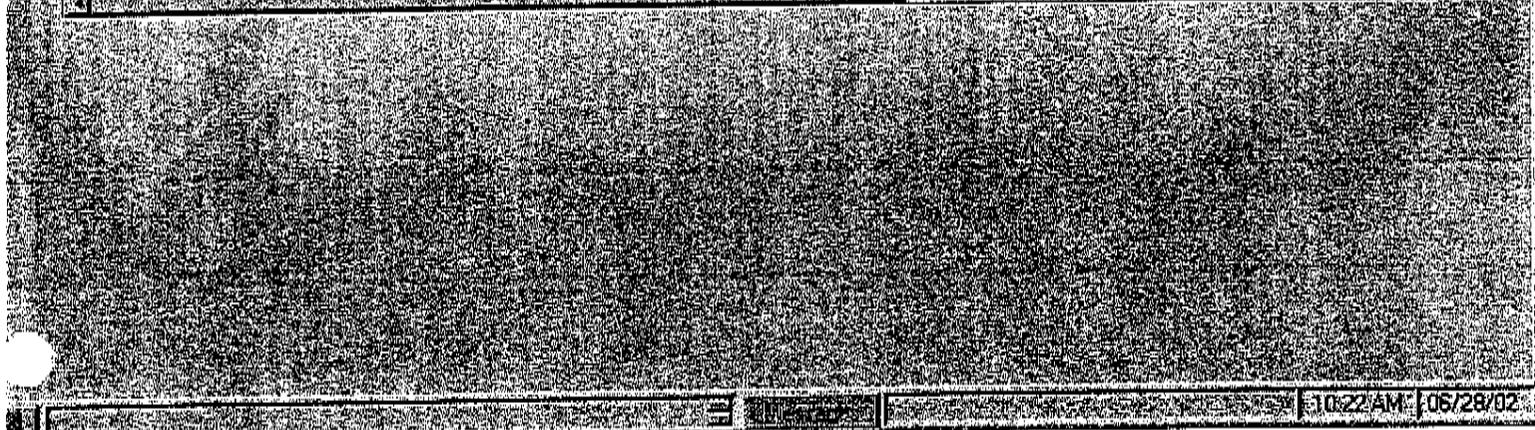
UNDER THE TERMS OF THE CARD ACCEPTANCE AGREEMENT BETWEEN AMERICAN EXPRESS AND THE STATE OF NEW YORK, AMERICAN EXPRESS ACCEPTS CHARGES WITH THE RIGHT OF "FULL RECOURSE". UNDER CERTAIN CIRCUMSTANCES (SUCH AS WHEN AN AUTHORIZED USER DOES NOT COMPLY WITH THE PROCEDURES FOR CARD ACCEPTANCE), AMERICAN EXPRESS HAS THE RIGHT OF "FULL RECOURSE". BY CAREFULLY FOLLOWING THE PROCEDURES IN THESE GUIDELINES AND THE AGREEMENT, YOU CAN REDUCE THE CHANCES THAT THE AMOUNT OF A CHARGE FOR WHICH YOU HAVE BEEN PAID WILL SUBSEQUENTLY BE CHARGED BACK.

Credit Card Sales, April 2002

BUD CODE	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		TOTALS
1100 00250-TE	04/24/02	3							\$150.00
1100 00250-TE	04/25/02	22				16			\$1,180.00
1100 00250-TE	04/26/02	9			8	4	1		\$530.00
1100 00250-TE	04/27/02	30		1	1	27			\$1,650.00
1100 00250-TE	04/29/02	4							\$200.00
1100 00250-TE	04/30/02	8	2	1	1	4			\$475.00
1100 00250-BF	04/30/02	TEST							\$1.00
1100 00250-SV	04/30/02	TEST							\$1.00
	Totals	76	2	2	10	51	1		\$4,187.00

st FY: Fund: Agency: Budget Code: Revenue Source: Sub Revenue Source:
 Account Type:

	Accounting Period	Trans Date	Transaction ID	Line	Revenue Recognized	Revenue Realized	Advance	Prior Year Adjustment	Ac
1	02 4 10	05 02 02	CR 406 INT02DD4050	02	350.00	0.00	0.00	0.00	
2	02 4 10	05 02 02	CR 406 INT02DD4051	02	350.00	0.00	0.00	0.00	
3	02 4 10	05 02 02	CR 406 INT02DD4052	02	430.00	0.00	0.00	0.00	
4	02 4 10	05 02 02	CR 406 INT02DD4053	02	700.00	0.00	0.00	0.00	
5	02 4 10	05 02 02	CR 406 INT02DD4054	02	700.00	0.00	0.00	0.00	
6	02 4 10	05 02 02	CR 406 INT02DD4055	02	720.00	0.00	0.00	0.00	
7	02 4 11	04 30 02	CR 015 RE20021239	01	150.00	0.00	0.00	0.00	
8	02 4 11	04 30 02	CR 015 RE20021239	02	180.00	0.00	0.00	0.00	
9	02 4 11	04 30 02	CR 015 RE20021239	03	530.00	0.00	0.00	0.00	



M = 44,623.92
 DIT = 65,731.10

 110,355.02

PU = 68,263.00
 CC = 49,734.00

 117,997.00



Fy: Fund: Agency: Budget Code: Revenue Source: Sub Revenue Source:
 Account Type:

	Accounting Period	Trans Date	Transaction ID	Line	Revenue Recognized	Revenue Realized	Advance	Prior Year Adjustment	Ac
1	02 4 11	04 30 02	CR 015 RE20021239	04	1,850.00 <i>PM</i>	0.00	0.00	0.00	
2	02 4 11	04 30 02	CR 015 RE20021239	05	200.00 <i>PM</i>	0.00	0.00	0.00	
3	02 4 11	04 30 02	CR 015 RE20021239	06	475.00 <i>PM</i>	0.00	0.00	0.00	
4	02 4 11	05 01 02	CR 846 INT02K00101	01	1,565.00 <i>PM</i>	0.00	0.00	0.00	
5	02 4 11	05 01 02	CR 846 INT02A00130	01	2,115.00	0.00	0.00	0.00	
6	02 4 11	05 01 02	CR 846 INT02A00130	02	73.92	0.00	0.00	0.00	
7	02 4 11	05 01 02	CR 846 INT02K00103	01	1,460.00 <i>PM</i>	0.00	0.00	0.00	
8	02 4 11	05 01 02	CR 846 INT02K00104	01	2,155.00	0.00	0.00	0.00	
9	02 4 11	05 01 02	CR 846 INT02K00105	01	1,640.00	0.00	0.00	0.00	

April Credit 4185



Fiscal FY: 02 Fund: 001 Agency: 846 Budget Code: 1100 Revenue Source: 00250 Sub Revenue Source: BF
 Account Type: All

Accounting Period	Trans Date	Transaction ID	Line	Revenue Recognized	Revenue Realized	Advance	Prior Year Adjustment
02 4 10	04 23 02	CR 406 INTA2DD 3674	02	-1,100.00	0.00	0.00	0.00
02 4 10	04 23 02	CR 406 INTA2DD 3678	02	2,160.00	0.00	0.00	0.00
02 4 10	04 26 02	CR 846 INT02M00029	02	14,520.00	0.00	0.00	0.00
02 4 10	05 02 02	CR 406 INT02DD 4048	02	300.00	0.00	0.00	0.00
02 4 11	04 30 02	CR 015 RE20021239	07	EST. 1.00 PM	0.00	0.00	0.00
02 4 11	05 01 02	CR 846 INT H2K00101	02	4,441.00	0.00	0.00	0.00
02 4 11	05 01 02	CR 846 INT02K00104	02	9,920.00	0.00	0.00	0.00
02 4 11	05 01 02	CR 846 INT02K00105	02	896.00	0.00	0.00	0.00
02 4 11	05 01 02	CR 846 INT02X00023	02	4,416.00	0.00	0.00	0.00

File Edit Display Window Help



Net FY: Fund: Agency: Budget Code: Revenue Source: Sub Revenue Source:
 Unit Type:

Accounting Period	Trans Date	Transaction ID	Line	Revenue Recognized	Revenue Realized	Advance	Prior Year Adjustment
02 4 10	04 24 02	CR 846 INT 02A 001 24	03	30.00	0.00	0.00	0.00
02 4 10	04 25 02	CR 846 INT 02A 001 25	03	30.00	0.00	0.00	0.00
02 4 10	04 26 02	CR 846 INT 02M 000 29	01	325.00	0.00	0.00	0.00
02 4 10	04 29 02	CR 846 INT 02A 001 27	03	30.00	0.00	0.00	0.00
02 4 10	05 02 02	CR 406 INT 02C D 4044	02	880.00	0.00	0.00	0.00
02 4 10	05 02 02	CR 406 INT 02D D 4058	02	895.00	0.00	0.00	0.00
02 4 11	04 30 02	CR 015 RE 20021239	08	1.00 AM	0.00	0.00	0.00
02 4 11	05 01 02	CR 846 INT 02K 001 03	02	325.00 AU	0.00	0.00	0.00
02 4 11	05 01 02	CR 846 INT 02K 001 05	03	625.00 AU	0.00	0.00	0.00

City of New York Parks & Recreation
Avenue & Borough Revenue Deposit Tracking

Account	Date	Document#	Totals	Ballfields	Special Events	Model Yacht/ Lawn Bowling		Soccer	Tennis Tax	Document	Total
						Circuit	Skating				
	05/01/02	2A00130	\$2,188.97	(318.97 Lockers)							
	05/02/02	2A00131	\$5,242.84	(318.97 Lockers)							
	05/03/02	2A00132	\$1,391.76		\$300.00	(Kayak)	\$18.48	(M.Y.)	\$7.60		\$2,215.00
	05/04/02	2A00133			\$501.44	(Regl.Ck, Athmb.)					\$3,985.00
	05/05/02	2A00134	\$3,112.84	(318.97 Lockers)							\$3,985.00
	05/06/02	2A00135	\$1,035.00				\$270.00	(L.B.)	\$12.16		\$1,085.00
	05/07/02	2A00136	\$1,767.40	(320.40 Lockers)							\$1,085.00
	05/08/02	2A00137	\$2,790.44	(355.44 Lockers)			\$150.00	(L.B.)	\$7.00		\$1,085.00
	05/09/02	2A00138	\$2,093.92	(371.07 Lockers)							\$2,795.00
	05/10/02	2A00139	\$1,260.00						\$0.08		\$2,600.00
	05/11/02	2A00140	\$2,100.00		\$15.00	(Kayak)					\$2,360.00
	05/12/02	2A00141	\$0.00	(Jms. Regl. Ck. Tennis)							\$2,113.00
	05/13/02	2A00142	\$1,545.44	(333.44 Lockers)							\$60.00
	05/14/02	2A00143	\$1,185.00						\$8.36		\$1,330.00
	05/15/02	2A00144	\$925.00		\$45.00	(Kayak)					\$1,145.00
	05/16/02	2A00146	\$1,183.48	(318.48 Lockers)							\$970.00
	05/17/02	2A00147	\$1,073.48	(318.48 Lockers)					\$1.32		\$1,085.00
	05/18/02	2A00148	\$1,371.48	(318.48 Lockers)	\$300.00	(Kayak)	\$1,000.00	(Circuit)	\$1.52		\$1,075.00
	05/19/02	2A00149	\$978.00		\$15.00	(Kayak)			\$1.52		\$3,175.00
	05/20/02	2A00150	\$1,835.00	(318.48 Lockers)							\$400.00
	05/21/02	2A00151	\$1,092.48	(318.48 Lockers)					\$1.52		\$980.00
	05/22/02	2A00152	\$1,713.18	(203.28 Lockers-C)					\$1.52		\$1,825.00
	05/23/02	2A00153	\$1,365.00		\$15.00	(Kayak)	\$30.00	(L.B.)	\$16.72		\$1,770.00
	05/24/02	2A00154	\$730.00								\$1,860.00
	05/25/02	2A00155	\$1,823.92	(373.92-3,320-refunds-T)	\$60.00	\$15-Kayak, \$50-specials	\$100.00	(L.B.)	\$0.08		\$2,015.00
	05/26/02	2A00156	\$1,630.00	(318.48 Lockers)	\$15.00				\$1.32		\$1,210.00
	05/27/02	2A00157	\$1,630.00								\$1,665.00
Subtotal			\$4,921.84		\$0.00	\$731.44	\$0.00	\$2,388.48	\$0.00	\$80.68	\$45,131.44

DATE	ADULTS	SENIORS	JUNIORS	SPN	RES.	LOCKERS	EMPLOYEE	ATH. SHIP	MODEL YACHTS
05/01/02	13								
05/02/02	21								
05/03/02	10								
05/04/02	17								
05/05/02	11								
05/06/02	13								
05/07/02	12								
05/08/02	22								
05/09/02	5								
05/10/02	24								
05/11/02	10								
05/12/02	4								
05/13/02	7								
05/14/02	13								
05/15/02	28								
05/16/02	2								
05/17/02	8								
05/18/02	9								
05/19/02	10								
05/20/02	14								
05/21/02	16								
05/22/02	18								
05/23/02	9								
05/24/02	10								
05/25/02	16								
05/26/02	18								
05/27/02	9								
05/28/02	10								
05/29/02	14								
05/30/02	16								
05/31/02	17								
Totals	322	17	38	76	336	14			

19335

DATE	ADULTS	SENIORS	JUNIORS	SPN	RES.	LOCKERS	EMPLOYEE	ATH. SHIP	MODEL YACHTS
05/06/02	3X00044	\$2,715.00			\$475.00				
05/16/02	2X00045	\$3,295.00	\$14,135.00						\$3,190.00
05/21/02	2X00046	\$2,060.00			\$1,000.00				\$17,450.00
05/26/02	2X00047	\$3,570.00	\$10,512.10						\$3,760.00
Subtotal		\$12,240.00	\$28,647.10	\$1,475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,082.10

DATE	ADULTS	SENIORS	JUNIORS	SPN	RES.	LOCKERS	EMPLOYEE	ATH. SHIP	MODEL YACHTS
05/01/02	0	0	0	0	0	0	0	0	\$0.00
Totals	0	0	0	0	0	0	0	0	\$75.00

DATE	ADULTS	SENIORS	JUNIORS	SPN	RES.	LOCKERS	EMPLOYEE	ATH. SHIP	MODEL YACHTS
05/01/02	2K00114	\$770.00			\$700.00				
05/02/02	2K00115	\$770.00			\$700.00				\$1,200.00
05/03/02	2K00116	\$1,845.00	\$400.00		\$375.00				\$1,095.00
05/04/02	2K00117	\$1,845.00							\$1,845.00
05/07/02	2K00118	\$667.00	\$0,076.00		\$635.50				\$1,845.00
05/08/02	2K00119	\$1,815.00	\$345.00		\$100.00				\$7,300.00
05/09/02	2K00120	\$800.00							\$2,570.00
05/10/02	2K00121	\$2,090.00	\$5,730.00		\$100.00				\$800.00
05/13/02	2K00122	\$1,165.00							\$7,920.00
05/14/02	2K00123	\$550.00	\$400.00		\$100.00				\$1,165.00
05/15/02	2K00124	\$770.00	\$1,000.00		\$880.00				\$1,050.00
05/16/02	2K00125	\$1,210.00	\$1,400.00						\$2,030.00
05/20/02	2K00126	\$1,381.00			\$875.00				\$2,650.00
05/21/02	2K00127	\$870.00	\$3,119.00		\$300.00				\$2,250.00
05/22/02	2K00128	\$400.00	\$200.00						\$2,360.00
05/23/02	2K00129	\$635.00	\$72.00		\$300.00				\$668.00
05/24/02	2K00130	\$995.00	\$768.00						\$1,007.00
05/28/02	2K00131	\$1,170.00	\$624.00						\$1,763.00
05/29/02	2K00132	\$625.00							\$1,794.00
05/30/02	2K00133	\$1,035.00			\$375.00				\$980.00
05/31/02	2K00134	\$770.00	\$210.00		\$600.00				\$1,845.00
Subtotal		\$27,376.00	\$18,640.00	\$3,340.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,326.00

DATE	ADULTS	SENIORS	JUNIORS	SPN	RES.	LOCKERS	EMPLOYEE	ATH. SHIP	MODEL YACHTS
05/20/02	1								\$275.00
05/27/02	1								\$690.00
Totals	18	2	0	5	0	0	0	0	\$965.00

DATE	ADULTS	SENIORS	JUNIORS	SPN	RES.	LOCKERS	EMPLOYEE	ATH. SHIP	MODEL YACHTS
05/03/02	2M00010				\$1,135.00				\$13,092.00
05/10/02	2M00011				\$2,282.50				\$3,690.50
05/17/02	2M00012				\$3,626.00				\$9,300.00
Subtotal		\$0.00	\$22,025.00	\$7,076.50	\$0.00	\$0.00	\$0.00	\$0.00	\$29,010.50

7400 3080 11535

20014
112429

City of New York / Parks & Recreation
 Arsenal & Borough Revenue Deposit Tracking

Model Yacht/
Lawn
Bowling/
Croquet

Date	Document#	Tennis	Ballfields	Special Events	Proj/Dv/Crs.	Model Yacht/ Lawn Bowling/ Croquet	Skating	Sales Tax	Document Total
05/01/02	2A00130	\$2,188.92	(\$73.92-Lockers)			\$18.48 (M.Y.)		\$7.60	\$2,215.00
05/02/02	2A00131	\$3,242.84	(\$147.84-Lockers)	\$30.00 (Kayak)				\$12.16	\$3,285.00
05/03/02	2A00132	\$1,391.95						\$3.04	\$1,395.00
05/04/02	2A00133			\$501.44 (Repl.Ck. Maah.)					\$501.44
05/04/02	2A00134	\$3,112.84	(\$147.84-Lockers)			\$270.00 (L.B.)		\$12.16	\$3,395.00
05/06/02	2A00135	\$1,035.00							\$1,035.00
05/07/02	2A00136	\$1,767.40	(\$502.40-Lockers)			\$150.00 (L.B.)		\$7.60	\$1,025.00
05/08/02	2A00137	\$2,790.44	(\$55.44-Lockers)					\$4.56	\$2,795.00
05/09/02	2A00138	\$2,593.92	(\$73.92-Lockers)					\$6.08	\$2,600.00
05/10/02	2A00139	\$1,360.00							\$1,360.00
05/11/02	2A00140	\$2,100.00		\$15.00 (Kayak)					\$2,115.00
05/10/02	2A00141	\$60.00	(Qns. Repl. Ck. Tennis)						\$60.00
05/13/02	2A00142	\$1,545.44	(\$55.44-Lockers)					\$4.56	\$1,550.00
05/14/02	2A00143	\$1,145.00							\$1,145.00
05/15/02	2A00144	\$925.00		\$45.00 (Kayak)					\$970.00
05/16/02	2A00145	\$1,383.48	(\$18.48-Lockers)					\$1.52	\$1,385.00
05/17/02	2A00146	\$1,073.48	(\$18.48-Lockers)					\$1.52	\$1,075.00
05/18/02	2A00147	\$1,343.48	(\$18.48-Lockers)	\$30.00 (Kayak)		\$1,800.00 (Croquet)		\$1.52	\$3,175.00
05/20/02	2A00148	\$465.00		\$15.00 (Kayak)					\$480.00
05/21/02	2A00149	\$978.48	(\$18.48-Lockers)					\$1.52	\$980.00
05/22/02	2A00150	\$1,825.00							\$1,825.00
05/23/02	2A00151	\$1,093.48	(\$18.48-Lockers)					\$1.52	\$1,095.00
05/24/02	2A00152	\$1,723.48	(\$203.28-Lockers-C)			\$30.00 (L.B.)		\$16.72	\$1,770.00
05/25/02	2A00153	\$1,565.00		\$15.00 (Kayak)					\$1,580.00
05/28/02	2A00154	\$530.00							\$530.00
05/29/02	2A00155	\$1,823.92	(\$73.92-L, \$200-repl.cks-T)	\$65.00 (\$15-kayak, \$50-spec.evnts)		\$120.00 (L.B.)		\$6.08	\$2,015.00
05/30/02	2A00156	\$1,208.48	(\$18.48-Lockers)					\$1.52	\$1,210.00
05/31/02	2A00157	\$1,650.00		\$15.00					\$1,665.00
Subtotal		\$41,921.84		\$0.00	\$731.44	\$0.00	\$2,388.48	\$80.68	\$45,131.44

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	AD. DUP.	MODEL YACHTS	TOTALS
05/01/02	15	1	5	2	16	4				\$990.00
05/02/02	21	2	6		16	2				\$1,270.00
05/03/02	10				4	1				\$580.00
05/04/02	17		3		42	1				\$1,130.00
05/06/02	11		1		5	1				\$605.00
05/07/02	13		1		11	1				\$1,030.00
05/08/02	12	1		5	55	1				\$675.00
05/09/02	22		4	5	35					\$1,340.00
05/10/02	5		2	14	7					\$375.00
05/11/02	24	1	4	2	41			3		\$1,520.00
05/13/02	10				6	1				\$550.00
05/14/02	4	1							2	\$260.00
05/15/02	7	1		2	4					\$400.00
05/16/02	7	1	3	4	2	1				\$450.00
05/17/02	13			6	20					\$780.00
05/18/02	28	1	1	2	25					\$1,565.00
05/20/02	2				5					\$125.00
05/21/02	6	3	2		5					\$440.00
05/23/02	4			2						\$365.00
05/24/02	16			3	12					\$210.00
05/25/02	18		2	6	13	1				\$885.00
05/28/02	9				9					\$1,035.00
05/29/02	10	1			6					\$495.00
05/30/02	14		3	5	20					\$550.00
05/31/02	16	2		5	4					\$855.00
Totals	322	17	38	76	354	14				\$19,375.00

05/06/02	2X00024	\$2,715.00		\$475.00						\$3,190.00
05/16/02	2X00025	\$3,295.00	\$14,155.00							\$17,450.00
05/21/02	2X00026	\$2,660.00		\$1,100.00						\$3,760.00
05/30/02	2X00027	\$3,570.00	\$14,512.10							\$18,082.10
Subtotal		\$12,240.00	\$28,667.10	\$1,575.00	\$0.00	\$0.00	\$0.00	\$0.00		\$42,482.10

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
05/01-05/31	SPECIAL EVENTS & BALLFIELDS							
Totals	0	0	0	0	0	0		\$75.00

05/01/02	2K00114	\$720.00		\$700.00						\$1,420.00
05/02/02	2K00115	\$320.00	\$400.00	\$375.00						\$1,095.00
05/03/02	2K00116	\$1,845.00								\$1,845.00
05/06/02	2K00117	\$1,845.00								\$1,845.00
05/07/02	2K00118	\$665.00	\$6,026.00	\$675.50						\$7,366.50
05/08/02	2K00119	\$1,815.00	\$544.00	\$100.00						\$2,459.00
05/09/02	2K00120	\$800.00								\$800.00
05/10/02	2K00121	\$2,090.00	\$5,730.00	\$100.00						\$7,920.00
05/13/02	2K00122	\$1,165.00								\$1,165.00
05/14/02	2K00123	\$550.00	\$400.00	\$100.00						\$1,050.00
05/15/02	2K00124	\$570.00	\$1,000.00	\$880.00						\$2,450.00
05/16/02	2K00125	\$1,210.00	\$1,440.00							\$2,650.00
05/17/02	2K00126	\$1,381.00		\$875.00						\$2,256.00
05/20/02	2K00127	\$870.00	\$1,192.00	\$300.00						\$2,362.00
05/21/02	2K00128	\$460.00	\$208.00							\$668.00
05/22/02	2K00129	\$633.00	\$72.00	\$300.00						\$1,007.00
05/23/02	2K00130	\$995.00	\$768.00							\$1,763.00
05/24/02	2K00131	\$1,170.00	\$824.00							\$1,794.00
05/28/02	2K00132	\$900.00								\$900.00
05/29/02	2K00133	\$620.00		\$525.00						\$1,145.00
05/30/02	2K00134	\$1,030.00	\$216.00	\$600.00						\$1,846.00
05/31/02	2K00135	\$720.00								\$720.00
Subtotal		\$22,376.00	\$18,620.00	\$5,530.50	\$0.00	\$0.00	\$0.00	\$0.00		\$46,526.50

Brooklyn Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
	05/20-05/26	5			5				\$275.00
	05/27-06/02	13	2						\$690.00
Totals		18	2	0	5	0	0		\$965.00

Manhattan	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
	05/01/02	2M00010		\$12,567.00	\$1,125.00				\$13,692.00
	05/10/02	2M00031		\$3,275.00	\$2,325.50				\$5,600.50
	05/31/02	2M00032		\$6,183.00	\$3,626.00				\$9,809.00
Subtotal			\$0.00	\$22,025.00	\$7,076.50	\$0.00	\$0.00	\$0.00	\$30,101.50

Manh. Credit Card Sales	DATE	BALLFIELDS	SPECIAL EVENTS	TOTALS
	05/15-05/29		\$495.00	\$495.00

Queens	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
	05/01/02	2Q00110	\$1,410.00		\$15.00 (Kayak)				\$1,425.00
	05/02/02	2Q00111	\$830.00						\$830.00
	05/03/02	2Q00112	\$1,785.00						\$1,785.00
	05/06/02	2Q00113	\$1,290.00						\$1,290.00
	05/07/02	2Q00114	\$865.00						\$865.00
	05/08/02	2Q00115	\$1,870.00						\$1,870.00
	05/09/02	2Q00116	\$2,220.00	\$12,066.00	\$950.00				\$15,176.00
	05/10/02	2Q00117	\$1,760.00						\$1,760.00
	05/13/02	2Q00118	\$1,220.00						\$1,220.00
	05/14/02	2Q00119	\$620.00	\$3,703.00	\$975.00				\$5,298.00
	05/15/02	2Q00120	\$770.00						\$770.00
	05/16/02	2Q00121	\$1,366.00						\$1,366.00
	05/17/02	2Q00122	\$695.00						\$695.00
	05/20/02	2Q00123	\$630.00		\$150.00				\$780.00
	05/21/02	2Q00124	\$1,000.00	\$2,339.00	\$800.00				\$4,139.00
	05/22/02	2Q00125	\$1,466.00						\$1,466.00
	05/23/02	2Q00126	\$995.00						\$995.00
	05/24/02	2Q00127	\$2,530.00						\$2,530.00
	05/28/02	2Q00128	\$945.00						\$945.00
	05/29/02	2Q00129	\$720.00						\$720.00
	05/30/02	2Q00130	\$1,185.00						\$1,185.00
	05/31/02	2Q00131	\$1,360.00						\$1,360.00
Subtotal			\$27,532.00	\$18,048.00	\$2,890.00	\$0.00	\$0.00	\$0.00	\$48,470.00

Queens Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	BALLFIELDS	TOTALS
									\$8.00	\$8.00
Totals		0	0	0	0	0	0		\$8.00	\$8.00

Long Island	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
	05/24/02	2S00008	\$4,130.00		\$1,850.00	\$25.00			\$6,005.00
Subtotal			\$4,130.00	\$0.00	\$1,850.00	\$25.00	\$0.00	\$0.00	\$6,005.00

Long Is. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
	5/1-5/31	16	3	4					\$900.00
	5/1-5/31	SPECIAL EVENTS							\$150.00
Totals		16	3	4	0	0	0		\$1,050.00

Citywide	Total	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	BALLFIELDS	TOTALS
			\$108,199.84	\$87,360.10	\$19,653.44	\$25.00	\$2,388.48	\$0.00	\$89.68	\$217,716.54

City of New York/ Parks & Recreation
Credit Card Sales, May 2002

BUDGET CODE	1100-0025-TE	1100-00250-SV	1100-00450
Arsenal	\$19,335.00	\$75.00	\$40.00
Brooklyn	\$965.00		
Test		\$65.00	

Arsenal Credit Card Sales

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	AD. DUP.	MODEL YACHTS	TOTALS
05/01/02	15	1	5	2	16	4				\$990.00
05/02/02	21	2	6		16	2				\$1,270.00
05/03/02	10				4	1	1			\$580.00
05/04/02	17	1	3		42	1				\$1,130.00
05/06/02	11		1		5	1				\$605.00
05/07/02	13	1	1	11	55	1				\$1,030.00
05/08/02	12	1		5	2	1				\$675.00
05/09/02	22		4	5	35					\$1,340.00
05/10/02	5		2	14	7					\$375.00
05/11/02	24	1	4	2	41			3		\$1,530.00
05/13/02	10				6	1				\$550.00
05/14/02	4	1							2	\$260.00
05/15/02	7	1		2	4					\$400.00
05/16/02	7	1	3	4	2	1				\$450.00
05/17/02	13			6	20					\$780.00
05/18/02	28	1	1	2	25					\$1,365.00
05/20/02	2				5					\$125.00
05/21/02	8	1	2							\$440.00
05/22/02	6	2			5					\$365.00
05/23/02	4			2						\$210.00
05/24/02	16			5	12					\$885.00
05/25/02	18		2	6	13	1				\$1,035.00
05/28/02	9				9					\$495.00
05/29/02	10	1			6					\$550.00
05/30/02	14		3	5	20					\$855.00
05/31/02	16	2	1	5	4					\$895.00
Totals	322	17	38	76	354	14	1	3	2	\$19,375.00
	\$16,100.00	\$340.00	\$380.00	\$380.00	\$1,770.00	\$280.00	\$40.00	\$45.00	\$40.00	

Bronx Credit

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
05/01-05/31	SPECIAL EVENTS & BALLFIELDS							\$75.00
Totals	0	0	0	0	0	0		\$0.00

Brooklyn Credit Card Sales

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	EMPLOYEE	TOTALS
05/20-05/26	5			5				\$275.00
05/27-06/03	13	2						\$690.00
Totals	18	2	0	5	0	0		\$965.00
	\$906.00	\$40.00	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	

#201480

File Edit Display Window Help									
Budget FY: 02 Fund: 001 Agency: 846 Budget Code: 1100 Revenue Source: 00250 Sub Revenue Source: TE									
Account Type: All									
Accounting Period	Trans Date	Transaction ID	Line	Revenue Recognized	Revenue Realized	Advance	Prior Year Adjustment	Ac	
02 4 12	05 31 02	CR 846 INT02A00157	01	-1,650.00	0.00	0.00	0.00		
02 4 12	05 31 02	CR 015 RE20021342	01	19,335.00 PM	0.00	0.00	0.00		
02 4 12	05 31 02	CR 015 RE20021342	02	965.00 PM	0.00	0.00	0.00		
02 4 12	06 03 02	CR 846 INT02A00158	01	1,350.00 ✓	0.00	0.00	0.00		
02 4 12	06 03 02	CR 846 INT02A00158	02	18.48 ✓	0.00	0.00	0.00		
02 4 12	06 03 02	CR 846 INT02A00158	03	151,675.00 ✓	0.00	0.00	0.00		
02 4 12	06 03 02	CR 846 INT02A00159	01	1,420.00 ✓	0.00	0.00	0.00		
02 4 12	06 04 02	CR 846 INT02A00160	01	965.00 ✓	0.00	0.00	0.00		
02 4 12	06 04 02	CR 846 INT02A00160	03	18.48 ✓	0.00	0.00	0.00		

MISSING - \$ 36,875.41
 DIT - 6,502.50

 43,377.91

CC = 72,143.85
 50,644.10
 PM = 72,070.10

~~114,213.95~~
 122,837.95



Budget FY: 02 Fund: 001 Agency: 846 Budget Code: 1100 Revenue Source: 00250 Sub Revenue Source: SV

Account Type: All

	Accounting Period	Trans Date	Transaction ID	Line	Revenue Recognized	Revenue Realized	Advance	Prior Year Adjustment	Ac
1	02 4 11	05 31 02	CR 846 INT02A00157	02	15.00	0.00	0.00	0.00	
2	02 4 12	05 31 02	CR 015 RE 20021342	03	75.00	0.00	0.00	0.00	
3	02 4 12	05 31 02	CR 015 RE 20021342	04	85.00	0.00	0.00	0.00	
4	02 4 12	06 04 02	CR 846 INT02A00160	02	15.00	0.00	0.00	0.00	
5	02 4 12	06 04 02	CR 846 INT02K00127	03	300.00	0.00	0.00	0.00	
6	02 4 12	06 04 02	CR 846 INT02K00129	03	300.00	0.00	0.00	0.00	
7	02 4 12	06 04 02	CR 846 INT02K00133	02	525.00	0.00	0.00	0.00	
8	02 4 12	06 04 02	CR 846 INT02K00134	03	600.00	0.00	0.00	0.00	
9	02 4 12	06 10 02	CR 846 INT02X00028	02	925.00	0.00	0.00	0.00	

Handwritten notes: 'AM' and 'FU' with arrows pointing to rows 2, 3, 4, 5, 6, 7, 8, and 9.



Budget FY: 02 Fund: 001 Agency: 846 Budget Code: 1100 Revenue Source: 00450 Sub Revenue Source:
 Amt Type: All

	Accounting Period	Trans Date	Transaction ID	Line	Revenue Recognized	Revenue Realized	Advance	Prior Year Adjustment	Ac
1	02 4 11	05 24 02	CR 846 INT02A00152	03	30.00	0.00	0.00	0.00	
2	02 4 11	05 29 02	CR 846 INT02A00155	04	120.00	0.00	0.00	0.00	
3	02 4 12	05 31 02	CR 015 RE20021342	05	40.00	0.00	0.00	0.00	
4	02 4 12	06 05 02	CR 846 INT02A00161	03	60.00	0.00	0.00	0.00	
5	02 4 12	06 06 02	CR 846 INT02ACW162	02	18.48	0.00	0.00	0.00	
6	02 4 12	06 12 02	CR 846 INT02A00167	03	60.00	0.00	0.00	0.00	
7	02 4 12	06 17 02	CR 846 INT02A00172	02	30.00	0.00	0.00	0.00	
8	02 4 12	06 30 02	CR 406 INT02DD4653	04	1,800.00	0.00	0.00	0.00	
9	02 1 01	07 10 01	CR 846 INT02A00006	04	0.00	60.00	0.00	0.00	

M = 60
 CC = 1800.00

**Arden & Borough Revenue Deposit Tracking
Model Yacht**

Date	Document#	Tennis	Ballfields	Special Events	Pools/Dy.Cns.	Bowling/ Croquet		Skiing	Sales Tax	Document Total
06/01/02	2A00158	\$153,043.48	(\$18.48-Locker, \$151,675-Fragnon)						\$1.52	\$153,045.00
06/03/02	2A00159	\$1,420.00								\$1,420.00
06/04/02	2A00160	\$983.48	(\$18.48-Lockers)	\$15.00					\$1.52	\$1,000.00
06/05/02	2A00161	\$1,382.96	(\$36.96-Lockers)					\$60.00 (L.B.)	\$3.04	\$1,446.00
06/06/02	2A00162	\$680.00						\$18.48 (M.Y.)	\$1.52	\$680.00
06/07/02	2A00163	\$838.48	(\$18.48-Lockers)	\$15.00				\$60.00 (L.B.)	\$1.52	\$933.00
06/08/02	2A00164	\$1,040.00								\$1,040.00
06/10/02	2A00165	\$545.00								\$545.00
06/11/02	2A00166	\$22,940.00	(\$1,340-Tennis, \$21,600-C.P.T.C.)							\$22,940.00
06/12/02	2A00167	\$1,126.96	(\$36.96-Lockers)	\$45.00				\$60.00 (L.B.)	\$3.04	\$1,235.00
06/13/02	2A00168	\$1,045.00	(\$250-Repl. Clk.)	\$30.00						\$1,075.00
06/14/02	2A00169	\$435.00		\$15.00						\$450.00
06/13/02	2A00170			\$50.00						\$50.00
06/15/02	2A00171	\$765.00								\$765.00
06/17/02	2A00172	\$240.00						\$30.00 (L.B.)		\$270.00
06/18/02	2A00173	\$715.00								\$715.00
06/19/02	2A00174	\$833.48	(\$18.48-Lockers)	\$15.00					\$1.52	\$850.00
06/20/02	2A00175	\$719.48	(\$18.48-Lockers)						\$1.52	\$731.00
06/21/02	2A00176	\$520.00								\$520.00
06/22/02	2A00177	\$1,390.00								\$1,390.00
06/24/02	2A00178	\$255.00								\$255.00
06/25/02	2A00179	\$1,123.48	(\$18.48-Lockers)						\$1.52	\$1,125.00
06/26/02	2A00180	\$635.00								\$635.00
06/27/02	2A00181	\$333.48	(\$18.48-Lockers)						\$1.52	\$335.00
06/28/02	2A00182	\$334.48	(\$18.48-Lockers)	\$15.00					\$1.52	\$351.00
06/29/02	2A00183	\$170.00		\$15.00						\$185.00
Subtotal		\$193,514.76	\$0.00	\$215.00	\$0.00	\$228.48	\$0.00	\$19.76		\$193,978.00

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS	KAYAK	AD. DUP.	EMPLOYEE	LAWN ROWLING	TOTALS
06/01/02	13		2		5						\$695.00
06/03/02	2				3						\$115.00
06/04/02	11	4		4	45						\$875.00
06/05/02	9				13		1				\$530.00
06/06/02	16	1			18						\$910.00
06/07/02	10	1		6	2						\$560.00
06/08/02	5		1					1			\$275.00
06/10/02	8		1	10							\$460.00
06/11/02	14	4		19	14		1				\$960.00
06/12/02	20	1	2	4	7	1					\$1,113.00
06/13/02	7	1		4	5						\$415.00
06/14/02	6				7				1		\$375.00
06/15/02	4						1				\$215.00
06/17/02	4										\$200.00
06/18/02	11	1	2	1	12						\$655.00
06/19/02	11				10	11					\$655.00
06/20/02	6	1		2	15						\$405.00
06/21/02	12	1	1	2	39	1				1	\$835.00
06/22/02	13		3	8		1					\$770.00
06/24/02	2										\$100.00
06/25/02	3							1			\$165.00
06/26/02	7	2		1	6			2			\$455.00
06/27/02	2		1	2							\$120.00
06/28/02	9				5						\$475.00
06/29/02	6	1	4		4						\$380.00
Totals	211	17	17	73	211	3	3	4	1	1	\$12,715.00

06/05/02	2X00028	\$2,510.00		\$925.00							\$3,435.00
06/07/02	2X00029	\$3,230.00	\$8,690.00								\$11,920.00
06/10/02	2X00030	\$1,043.00		\$1,330.00							\$2,373.00
06/14/02	2X00031	\$1,380.00	\$10,120.00								\$11,500.00
Subtotal		\$8,763.00	\$18,810.00	\$2,255.00	\$0.00	\$0.00	\$0.00	\$0.00			\$29,828.00

DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS		BALLFIELDS	SPECIAL EVENTS	TOTALS
06/04/02									\$25.00	\$25.00
06/20/02									\$50.00	\$50.00
Totals	0	0	0	0	0	0			\$75.00	\$75.00

06/03/02	2K00136	\$680.00								\$680.00
06/04/02	2K00137	\$1,310.00	\$70.00							\$1,380.00
06/05/02	2K00138	\$590.00		\$400.00						\$990.00
06/06/02	2K00139	\$870.00		\$975.00						\$1,845.00
06/07/02	2K00140	\$770.00								\$770.00
06/10/02	2K00141	\$376.00	\$1,098.00							\$2,374.00
06/11/02	2K00142	\$940.00	\$128.00	\$275.00						\$1,343.00
06/12/02	2K00143	\$360.00		\$725.00						\$1,085.00
06/13/02	2K00144	\$400.00								\$400.00
06/14/02	2K00145	\$430.00		\$125.00						\$555.00
06/17/02	2K00146	\$945.00	\$1,205.00							\$2,150.00
06/18/02	2K00147	\$480.00		\$25.00						\$505.00
06/19/02	2K00148	\$340.00		\$750.00						\$1,090.00
06/20/02	2K00149	\$460.00		\$600.00						\$1,060.00
06/21/02	2K00150	\$520.00	\$64.00							\$584.00
06/24/02	2K00151	\$840.00								\$840.00
06/25/02	2K00152	\$315.00								\$315.00
06/26/02	2K00153	\$355.00	\$400.00	\$300.00						\$1,055.00
06/27/02	2K00154	\$520.00								\$520.00
06/28/02	2K00155	\$270.00	\$675.00	\$32.00						\$977.00
Subtotal		\$11,771.00	\$4,540.00	\$4,207.00	\$0.00	\$0.00	\$0.00	\$0.00		\$20,518.00

	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS			SPECIAL EVENTS	TOTALS	
Brooklyn Credit Card Sales	6/1-6/9/02	4	1	1							\$230.00	
	6/10-6/16/02	7									\$350.00	
	6/17-6/23/02	8									\$400.00	
	6/24-6/30/02	4		1						\$25.00	\$210.00	
	Totals	23	1	2	0	0	0			\$25.00	\$1,190.00	
Manhattan	06/10/02	2M00033		\$3,334.00	\$1,505.00						\$4,839.00	
	06/17/02	2M00034		\$1,635.00	\$2,344.50						\$3,979.50	
	06/24/02	2M00035		\$969.00	\$2,952.50	\$1,280.00					\$5,201.50	
	06/28/02	2M00036		\$1,378.00	\$1,451.00	\$410.00					\$3,439.00	
	Subtotal		\$0.00	\$7,316.00	\$8,253.00	\$1,690.00	\$0.00	\$0.00	\$0.00			\$17,459.00
North Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS			SPECIAL EVENTS	TOTALS	
	06/01-06/30									\$704.00	\$704.00	
Totals	0	0	0	0	0	0					\$704.00	
Queens	06/03/02	2Q00132	\$850.00			\$15.00 (Kayak)					\$865.00	
	06/04/02	2Q00133	\$1,130.00	\$3,957.45		\$1,125.00					\$6,232.45	
	06/05/02	2Q00134	\$1,025.00			\$15.00 (Kayak)					\$1,040.00	
	06/06/02	2Q00135	\$1,335.00			\$15.00 (Kayak)					\$1,370.00	
	06/07/02	2Q00136	\$1,260.00								\$1,260.00	
	06/10/02	2Q00137	\$680.00				\$1,241.00				\$1,921.00	
	06/11/02	2Q00138	\$1,080.00								\$1,080.00	
	06/12/02	2Q00139	\$656.00								\$656.00	
	06/13/02	2Q00140	\$720.00								\$720.00	
	06/14/02	2Q00141	\$190.00								\$190.00	
	06/17/02	2Q00142	\$515.00								\$515.00	
	06/18/02	2Q00143	\$795.00	\$7,359.00		\$1,400.00					\$9,354.00	
	06/19/02	2Q00144	\$1,000.00								\$1,000.00	
	06/20/02	2Q00145	\$830.00								\$830.00	
	06/21/02	2Q00146	\$850.00								\$850.00	
	06/24/02	2Q00147	\$535.00								\$535.00	
	06/25/02	2Q00148	\$400.00			\$15.00					\$415.00	
	06/26/02	2Q00149	\$325.00			\$1,100.00	\$1,275.00				\$2,700.00	
	06/27/02	2Q00150	\$610.00								\$610.00	
06/28/02	2Q00151	\$780.00								\$780.00		
Subtotal		\$15,606.00	\$11,316.45	\$3,685.00	\$2,516.00	\$0.00	\$0.00	\$0.00			\$33,123.45	
Queens Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS			SPEC. EVNTS	BALLFIELDS	TOTALS
	06/04/02	4										\$200.00
	06/05/02	1										\$50.00
	6/10-6/13	8		2								\$420.00
	6/17-6/23	8	1	1	6							\$460.00
	06/24-6/30	24	3	4	2							\$1,310.00
	6/3-6/30									\$25.00	\$140.00	\$165.00
Totals	45	4	7	8	0	0	0		\$25.00	\$140.00	\$2,605.00	
Nassau Island	06/11/02	2S00009	\$1,985.00			\$1,350.00	\$25.00					\$3,360.00
	Subtotal		\$1,985.00	\$0.00	\$1,350.00	\$25.00	\$0.00	\$0.00	\$0.00			\$3,360.00
Nassau Is. Credit Card Sales	DATE	ADULTS	SENIORS	JUNIORS	SP'S	RES.	LOCKERS			SPECIAL EVENTS	TOTALS	
	6/1-6/30/02	23	3	0	0	0	0			\$250.00	\$1,460.00	
Totals	23	3	0	0	0	0			\$250.00	\$1,460.00		
Citywide	Total		\$231,641.76	\$42,182.95	\$19,985.00	\$4,231.00	\$228.48	\$0.00	\$19.76		\$298,288.95	

20049 June



City of New York/ Parks & Recreation
Credit Card Sales, June 2002

BUDGET CODE	AMOUNT
1100 00250-TE	\$19,827.00
1100 00250-SV	\$1,549.00

TOTAL

\$21,376.00

18,749

\$ 2,627 - over charges.



Budget FY 02 Fund 001 Agency 846 Budget Code 1100 Revenue Source 00250 Sub Revenue Source TE
 Account Type All

	Accounting Period	Trans Date	Transaction ID	Line	Revenue Recognized	Revenue Realized	Advance	Prior Year Adjustment	Ac
1	02 4 12	06 28 02	CR 846 INT02K00151	01	840.00 ✓	0.00	0.00	0.00	
2	02 4 12	06 28 02	CR 846 INT02K00152	01	315.00 ✓	0.00	0.00	0.00	
3	02 4 12	06 30 02	CR 015 RE20021442	01	* 19,827.00 ✓	0.00	0.00	0.00	
4	02 4 12	06 30 02	CR 406 INT02DD4171	02	240.00 ✓	0.00	0.00	0.00	
5	02 4 12	06 30 02	CR 406 INT02DD4173	02	400.00 ✓	0.00	0.00	0.00	
6	02 4 12	06 30 02	CR 406 INT02DD4175	02	700.00 ✓	0.00	0.00	0.00	
7	02 4 12	06 30 02	CR 406 INT02DD4176	02	860.00 ✓	0.00	0.00	0.00	
8	02 4 12	06 30 02	CR 406 INT02DD4342	02	1,065.00 ✓	0.00	0.00	0.00	
9	02 4 12	06 30 02	CR 406 INT02DD4344	02	1,190.00 ✓	0.00	0.00	0.00	

* 19827 = June credit card

Budget FY: 02 Fund: 001 Agency: 846 Budget Code: 1100 Revenue Source: 00250 Sub Revenue Source: SV
 Account Type: All

	Accounting Period	Trans Date	Transaction ID	Line	Revenue Recognized	Revenue Realized	Advance	Prior Year Adjustment	Ac
1	02 4 12	06 19 02	CR 846 INT02K00145	02	125.00 ✓	0.00	0.00	0.00	
2	02 4 12	06 24 02	CR 846 INT02Q00143	03	1,400.00 ✓	0.00	0.00	0.00	
3	02 4 12	06 28 02	CR 846 INT02A00182	03	15.00 ✓	0.00	0.00	0.00	
4	02 4 12	06 28 02	CR 846 INT02K00147	02	25.00 ✓	0.00	0.00	0.00	
5	02 4 12	06 28 02	CR 846 INT02K00148	02	750.00 ✓	0.00	0.00	0.00	
6	02 4 12	06 28 02	CR 846 INT02K00149	02	600.00 ✓	0.00	0.00	0.00	
7	02 4 12	06 30 02	CR 015 RE20021442	02	* 1,549.00 PM ✓	0.00	0.00	0.00	
8	02 4 12	06 30 02	CR 406 INT02DD4344	03	450.00 CC ✓	0.00	0.00	0.00	
9	02 4 12	06 30 02	CR 406 INT02DD4411	03	15.00 CC ✓	0.00	0.00	0.00	

1549 June

