

REVENUE – OTHER / MISCELLANEOUS

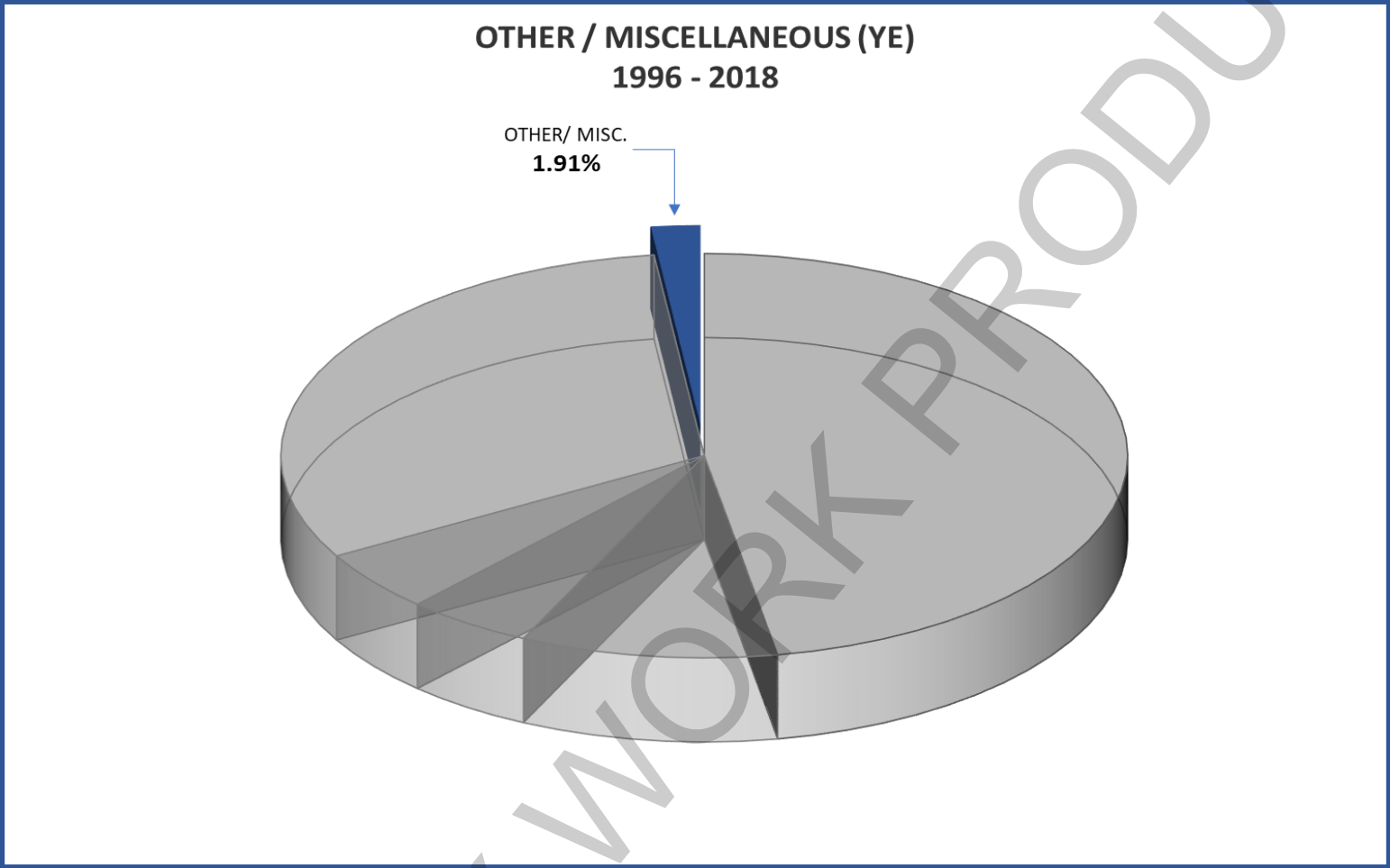
Origin of Information Analyzed:

- Schneider Downs and Co., Inc. (SD) obtained the December month-end MTD/YTD REVENUE PERIOD REPORTS (general ledger account summaries) for the years 1996 through 2018 from Karrie Martin – City of Hilliard Fiscal Officer which capture both month-to-date and year-to-date revenue totals for the City of Hilliard for all departments. Each general ledger account is unique as to the origin of the revenue and the associated department. Karrie Martin provided SD the reports in Excel format having extracted the information out of the Creative Microsystems, Incorporated (CMI) accounting system which is City of Hilliard's system of record for financial capture and reporting.
- SD obtained City of Hilliard population data for the period 1996 through 2018 from the MID-OHIO REGIONAL PLANNING COMMISSION (MORPC). SD obtained the data for the period 2010 through 2018 directly from the MORPC website at www.morpc.org. The MORPC website currently maintains data from 2018 back to 2010. Prior to 2010, data is maintained in 10 year increments to coincide with the census. Therefore, for the period 2009 through 2001, SD obtained copies of the MORPC data from the Fiscal Officer. MORPC population data is used by the Finance Department to generate statistical tables in the Comprehensive Annual Financial Report (CAFR). As a result, MORPC data prior to 2010 was maintained on file by the Finance Department.
- SD analyzed gate admission revenue data beginning in 1996 in order to analyze trends in gate admission revenue prior to Heather Ernst's promotion to West Pool manager in 2001.
- SD noted that prior to 2006, the CMI system is not capable of generated detailed expense or revenue reports. Per inquiry with the Finance Director and Fiscal Officer, in either 2005 or 2006, the City of Hilliard upgraded the CMI system from a DOS-based system to a Windows-based system. As a result, many accounts that exist prior to 2005 show no activity after 2005. Instead, accounts with similar or same descriptions, but with different account numbers, begin to show activity in 2005 onward. Per inquiry with the Finance Director, this procedure was initiated during the set-up of the upgraded CMI system in order to maintain a historical record of accounting data prior to the CMI upgrade.

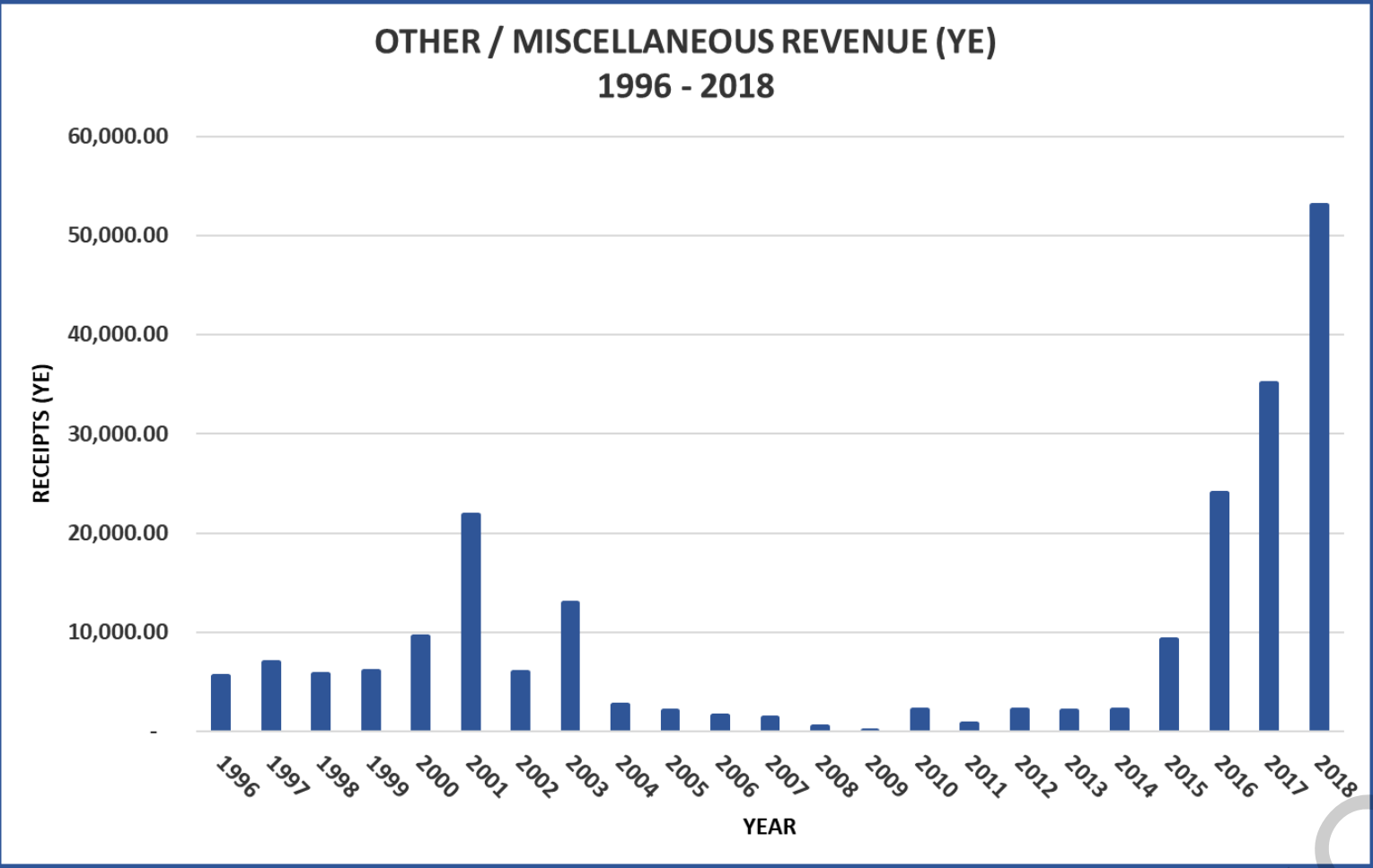
Analysis Performed:

- To arrive at the general ledger revenue accounts specific to the Recreation and Parks Department, SD met with both Karrie Martin – Fiscal Officer and Greg Tantari – City of Hilliard Deputy Finance Director who identified the revenue accounts specific to the Recreation and Parks Department.
- Having identified the Recreation and Parks Department revenue accounts, SD extracted from the MTD/YTD REVENUE PERIOD REPORTS the Recreation and Parks Department revenue accounts and respective annual revenue totals for years 1996 through 2018 and combined the information into a single report.
- SD then extracted those accounts specifically identified as other / miscellaneous general ledger revenue accounts. For comparative purposes, SD calculated the total other / miscellaneous revenue, \$139,244.15, obtained from the CMI accounting system for the period 1996 through 2018 relative to the total amount of revenue generated by the Recreation and Parks Department over the same time period, \$20,135,958.06. SD determined that other / miscellaneous revenue comprised 1.91% of total Recreation and Parks Department other / miscellaneous revenues for the period.
- In analyzing other / miscellaneous revenue, SD identified several year-end increases.
 - In 2001, year-end other / miscellaneous revenue increased 128.89% over the previous other / miscellaneous year-end revenue. SD identified a 593.83% increase in account 101.000.44900 (MISC COMM CTR) and a 149.27% increase in account 101.00.44901 (MISC SR CTR).
 - In 2003, year-end other / miscellaneous revenue increased 115.11% over the previous year-end other / miscellaneous revenue. SD identified a 679.09% increase in account 101.000.44900 (MISC COMM CTR).

- SD identified an average year-end increase in other / miscellaneous revenue, for the period 2015 through 2018, of 143.23%. SD a 318.58% increase in account 101.000.44900 (MISC COMM CTR) in 2015 and an increasing amount of revenue recorded in account 208.000.45320 (HILLIARD STATION PARK - SPONSOR) beginning in 2016.



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Account No.	Account Description	1996 YTD Receipts	1997 YTD Receipts	1998 YTD Receipts	1999 YTD Receipts	2000 YTD Receipts	2001 YTD Receipts	2002 YTD Receipts	2003 YTD Receipts	2004 YTD Receipts	2005 YTD Receipts	2006 YTD Receipts
101.000.4421	ONLINE TICKET SALES - POOLS	-	-	-	-	-	-	-	-	-	-	-
101.000.4425	SWIM POOL DONATIONS - EAST POOL	-	-	-	-	-	-	-	-	-	-	-
101.000.4425	SWIM POOL DONATIONS - WEST POOL	-	-	-	-	-	-	-	-	-	-	-
101.000.4429	GIFT CARDS	-	-	-	-	-	-	-	-	-	-	-
101.000.4490	MISC COMM CTR	1,153.29	5,168.15	3,308.83	2,345.83	1,221.59	8,475.80	1,415.35	11,026.92	810.73	44.40	510.85
101.000.4490	MISC SR CTR	3,451.76	685.75	982.50	2,663.50	3,556.15	8,864.24	1,067.00	39.00	281.00	9.00	213.00
101.000.4490	MISC. SWIM POOL - EAST POOL	1,017.00	1,105.04	1,489.00	1,092.99	4,760.00	4,491.00	3,534.50	1,877.00	1,640.84	2,002.45	842.50
101.000.4490	MISC. SWIM POOL - WEST POOL	-	-	-	-	-	-	-	-	-	-	-
208.000.45320	HILLIARD STATION PARK - SPONSOR	-	-	-	-	-	-	-	-	-	-	-
208.000.45321	FIREWORKS SPONSOR	-	-	-	-	-	-	-	-	-	-	-
208.000.45322	Earth Day - Sponsor	-	-	-	-	-	-	-	-	-	-	-
208.000.45323	PRESCHOOL SPONSOR	-	-	-	-	-	-	-	-	-	-	-
208.000.45326	DORA	-	-	-	-	-	-	-	-	-	-	-
Total Rental Revenue (YE):		5,622.05	6,958.94	5,780.33	6,102.32	9,537.74	21,831.04	6,016.85	12,942.92	2,732.57	2,055.85	1,566.35
% Change in revenue from prior year YE:		-	23.78%	-16.94%	5.57%	56.30%	128.89%	-72.44%	115.11%	-78.89%	-24.76%	-23.81%

2007 YTD Receipts	2008 YTD Receipts	2009 YTD Receipts	2010 YTD Receipts	2011 YTD Receipts	2012 YTD Receipts	2013 YTD Receipts	2014 YTD Receipts	2015 YTD Receipts	2016 YTD Receipts	2017 YTD Receipts	2018 YTD Receipts	TOTAL
-	-	-	-	-	-	-	-	-	-	-	1,930.00	1,930.00
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	100.00	500.00	-	-	-	-	-	-	600.00
-	-	-	-	-	-	-	-	-	-	-	385.00	385.00
12.10	114.00	5.00	2,204.22	650.00	1,721.18	2,123.00	2,205.50	9,231.80	9,045.00	8,869.00	1,222.00	72,884.54
124.00	364.40	14.00	6.00	4.00	-	-	-	1.00	-	-	-	22,326.30
1,231.85	-	-	-	-	-	-	-	-	-	-	523.68	25,607.85
-	-	-	-	-	-	-	18.00	-	-	50.00	3,542.08	3,610.08
-	-	-	-	-	-	-	-	-	15,000.00	24,600.00	39,200.00	78,800.00
-	-	-	-	-	-	-	-	-	-	500.00	-	500.00
-	-	-	-	-	-	-	-	-	-	1,100.00	-	1,100.00
-	-	-	-	-	-	-	-	-	-	-	70.27	70.27
-	-	-	-	-	-	-	-	-	-	-	6,222.30	6,222.30
1,367.95	478.40	19.00	2,210.22	754.00	2,221.18	2,123.00	2,223.50	9,232.80	24,045.00	35,119.00	53,095.33	139,244.15
-12.67%	-65.03%	-96.03%	11532.74%	-65.89%	194.59%	-4.42%	4.73%	315.24%	160.43%	46.06%	51.19%	