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**Audit Report**

**Planting For the Future:  
Sources and Uses of Funds**

**July 27, 2004**

**Office of the City Auditor  
Austin, Texas**

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Date: July 27, 2004

To: Mayor and Council Members

From: Stephen L. Morgan

Subject: Planting for the Future Fund Audit Report

Attached is our report on the audit of Planting for the Future, a Special Revenue fund of the Parks and Recreation Department. Our objectives in this audit were to determine:

- Whether transfers from Austin Energy to the Planting for the Future fund are complete and timely; and
- Whether the Parks and Recreation Department has spent these funds primarily on tree purchases, planting, education, and preservation in accordance with Council's intent.

In general, we found that Austin Energy has controls in place to ensure that contributions made by customers through the check-off function on their utility bills are captured during AE's payment processing and transferred to the proper accounts.

With regard to PARD's stewardship of the Planting for the Future funds, we found that PARD has spent money from the fund in accordance with the Council resolution with a few exceptions. We also found that PARD's accounting practices do not supply enough information to AFS2, the City's financial system of record, to generate financial reports for the Planting for the Future fund that disclose the uses to which the money was put.

We appreciate the cooperation we have received from Austin Energy, the Parks and Recreation Department, and the City Controller's Office.

Stephen L. Morgan, CIA, CGAP, CFE, CGFM

## **PLANTING FOR THE FUTURE FUND COUNCIL SUMMARY**

This report presents findings and a recommendation from our audit of the Planting for the Future fund.

**Austin Energy’s collection and transfer of Planting for the Future fund revenues is complete and timely.** Utility payment processing controls are in place and functioning adequately to ensure that contributions by customers through the check-off function on their utility bills are captured accurately. These controls focus on ensuring that the correct amount of each contribution is credited to the appropriate account.

We identified one step, “stacking,” prior to payment processing where a contribution might not be captured for processing. In this event, the amount of the contribution appears as a credit on the customer’s next bill, presenting a minimal effect.

Austin Energy processes contributions with utility payments on the day received, and then runs batch totals which post overnight to the appropriate accounts.

**While the Parks and Recreation Department has spent Planting for the Future Funds largely in conformance with Council intent, fund accounting lacks appropriate transparency.** With few exceptions, the Parks and Recreation Department has spent contributions to this fund in accordance with the fund’s purpose. And accounting for revenues has complied with accounting conventions with one notable exception.

However, the department has not consistently handled accounting for this fund in accordance with governmental fund accounting principles. Financial reporting for uses of funds lacks transparency. Expenditures from this fund, identified after research, are erratic from year to year and expected correlations do not exist. For example, there is no correlation between the money spent to purchase trees and the number of trees planted in any given year. The lack of steady trends and expected correlations makes the data unhelpful on a year-by-year basis to assess the efficiency of the uses of the Planting for the Future funds.

An estimate of unit costing can be accomplished using data spread over the life of the fund. By this method we calculate the following estimated unit costs charged to the fund per tree planted:

- average purchase expenditure per tree: \$31.05;
- average labor expenditure per tree: \$55.46; and
- average total fund expenditure per tree is \$89.55.

Parks and Recreation staff reports a survival rate of 98%.





## ACTION SUMMARY PLANTING FOR THE FUTURE FUND

Rec. #	Recommendation Text	Management Concurrence	Proposed Implementation Date
1	<p>To bring PARD's accounting for PFTF fund expenditures into compliance with governmental fund accounting principles, PARD should record tree purchases and labor costs in the PFTF fund separately from other expenditures and in a manner that makes clear the uses of the funds. At a minimum, AFS2 reports should clearly show:</p> <ul style="list-style-type: none"><li>▪ all money spent by PFTF on tree purchases charged to object code 7102; and</li><li>▪ labor to plant and water trees charged consistently to an object code that contains labor costs and nothing else and is clearly identifiable.</li></ul>	Concur	Underway



## BACKGROUND

In 1991 Council passed a resolution establishing the primary purpose for the Planting For The Future (PFTF) fund: securing and spending contributed funds for the purchase of trees. In the resolution, Council cited a community goal to plant one million trees by the year 2000. The PFTF fund was established in furtherance of that goal. The resolution stated “PFTF funds will be used for the purposes of tree planting, tree materials, tree education, and tree preservation, the primary purpose being the purchase of trees.” The resolution further stipulated that PFTF funds were “in no way” to be used as “a replacement for the funding of urban forestry in the General Fund.” Appendix B contains a copy of this resolution.

**The Parks and Recreation Department (PAR) is responsible for spending PFTF contributions in accord with Council intent.** At the fund’s inception, PAR was specified as owner, and a special revenue fund was set up. To fulfill its obligations, PAR keeps a tree-planting schedule, plants trees, and waters them until sufficiently rooted. New trees are typically tended for two years with exceptions relating to weather and geographic considerations.

To plant the new trees, PAR solicits volunteers to participate in tree planting events. Generally, a minimum of 25 trees per site are planted, which warrants sending a water truck to the site. A tree planting event may involve multiple sites.

According to PAR forestry staff, availability of watering trucks and human resources to water and maintain the new trees are determining factors in how many trees are planted each year. See Appendix C for a full schedule by fiscal year of trees planted and their locations.

**Two other City of Austin tree programs compliment the objectives of the PFTF fund.** Both are now funded by Austin Energy (AE). “Neighborwoods”, a program still managed by PAR, supplies trees to citizens for planting on their residential property. AE has contracted with Tree Folk to identify neighborhoods that have less tree cover than others and to deliver a tree of appropriate type for residents of those neighborhoods to plant who are interested in participating in the program. PAR manages that contract.

In addition, AE manages the City’s “Urban Heat Island” program which also has a tree planting component. Objectives of the Urban Heat Island program include increasing canopy cover and protecting the urban forest as part of a mission to reduce the higher temperatures associated with decreased vegetation and increased impervious cover.

**PFTF revenues originate primarily from three sources.** Utility customers have an option to make a contribution to the fund by checking a box on their bill, specifying the amount they wish to donate, and adding that amount to their utility payment. On occasion, mitigation fees are collected and deposited in this fund when trees on PAR properties are destroyed. Finally, citizens and businesses may make general or memorial

contributions to the fund. From FY91 through FY03 these contributions totaled \$1,156,590. For a fund summary, see Appendix D.

From FY93 through FY99 the Neighborwoods program was also accounted for within the PFTF fund. Neighborwoods revenue consisted of contributions from Austin businesses. Revenues were used to purchase trees which were given to participating residents who planted and watered them. No labor expenditures were made from this fund on behalf of the Neighborwoods program. From FY93 – FY99, Neighborwoods contributions and tree purchases are included in the presentation in Appendix D, and cannot be distinguished from other PFTF revenue and expenditures.

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

The Office of the City Auditor's (OCA) Council-approved 2004 Service Plan included an audit of Planting for the Future revenues and expenditures.

The two objectives were to determine:

1. Whether transfers from Austin Energy to the PFTF fund are complete and timely; and
2. Whether PARD has spent money primarily on tree purchases, planting, education, and preservation in accordance with Council's intent.

Fund revenues other than utility bill contributions are outside the scope of the first objective, therefore, private donations and the occasional mitigation fees were excluded from testing. Also, to audit the completeness of the transfer from AE to PARD, we focused on controls that would ensure that AE included in its transfer all contributions that customers earmarked on their bills for Tree Planting. We did not include an audit of the completeness of receipts collected for AE by other agents. In other words, we did not audit processes at utility payment outlets (such as HEB supermarkets) that might have the potential to affect completeness.

The scope of our review included revenues, expenditures, and transfers in the Planting for the Future fund from FY91 through FY03.

To address audit objectives we conducted a review and analysis of accounting information downloaded from AFS2, the City's accounting system of record. We also interviewed staff and management of the Parks and Recreation Department and Austin Energy, and performed limited observations of AE's accounting procedures and controls relating to the processing of utility bill payments.

The resolution creating this fund included one statement of Council intent that was beyond the scope of this audit. Specifically, we did not attempt to determine if PFTF funds had been used to supplant urban forestry funding through the General Fund.

We did not trace labor expenditures back to original time sheets to determine if all labor charges included in PFTF transactions related to trees planted with PFTF money. Nor did we attempt to determine if all of the labor expenditures incurred by PARD for the

purpose of planting and watering trees planted with PFTF money were charged to the PFTF fund. We traced expenditures from AFS2 reports back to source documents if they appeared unusual or inconsistent. All labor costs described in this report and its appendices are estimates primarily based on sampling of documentation supporting transactions in other object codes.

We took steps to address risk of fraudulent uses of funds. To meet requirements for data reliability, we relied on our review of documentation supporting AFS2 transactions for input accuracy. For reliability of data downloaded from AFS2, we relied on testing of internal controls related to the AFS2 system performed by KPMG during its annual attestation of the City's financial statements and supporting documents.

This audit was conducted in compliance with Generally Accepted Government Auditing Standards (the Yellow Book).

## AUDIT FINDINGS

We found that Austin Energy has controls in place to ensure that contributions made by customers through the check-off function on their utility bills are captured during AE's payment processing and transferred to the proper accounts. We also found that those transfers occur timely.

With regard to PARD's stewardship of the PFTF funds, we found that PARD has spent money from the fund in accordance with the enabling resolution with a few exceptions. We also found that PARD's accounting practices, while clear with regard to revenue sources, do not supply enough information to the AFS2 PFTF account to determine the uses for which PFTF money was spent.

### **Austin Energy's collection and transfer of Planting for the Future fund revenues is complete and timely.**

**AE's existing controls ensure that customer contributions made on utility bills are captured accurately.** AE's payment processing procedures are well documented. A review of controls revealed multiple checks and balances in place in the current payment processing system. These controls focus on ensuring that all donations are captured and that the correct amount of each donation is credited to the appropriate donation account, in this case, the Planting For The Future Special Revenue Fund. The existing level of control diminishes the possibility that AE is transferring an incorrect amount to the PFTF fund.

We identified one step prior to payment processing where an error in PFTF receipts could occur. This is in the 'stacking' or initial classification of receipts. However, AE officials report that the typical contribution is less than one or two dollars, presenting a minimal effect in the event such an error occurs. In such cases, the donor-customer account is credited the amount of the intended contribution.

### **Customer contributions made on utility bills are posted overnight to the PFTF fund.**

A review of AE's procedures showed that AE processes these contributions with utility payments on the day received, and then runs batch totals which post overnight to the appropriate accounts, including the PFTF fund.

### **PARD has spent PFTF money largely in conformance with Council intent; however, fund financial reports do not disclose how funds were used.**

With few exceptions, PARD has spent PFTF donations in accordance with the fund's purpose. Accounting for revenues has complied with accounting conventions with one

notable exception. However, PARD has not consistently handled PFTF fund accounting in accordance with governmental fund accounting principles. As a result, reports from AFS2 do not provide sufficient information to determine the uses of PFTF funds.

**With few exceptions, PARD has spent PFTF funds in conformance with the intent of the original fund resolution.** To test whether contributions were used primarily for the purchase, planting, and maintenance of trees, we reviewed revenue, expense, and balance sheet reports obtained from AFS2, the City's accounting system of record, from FY91 through FY03. We paid particular attention to tree purchases and researched other accounting entries that were not self-explanatory.

We were able to review many documents supporting expense and transfer transactions and scrutinize for irregularities. Most purchases were for trees. Other significant expenditures appear to consist primarily of labor. We traced expenditures from the AFS2 reports back to source documents if they appeared unusual or inconsistent and found the following:

- **In FY97, expenditures of \$19,701 were charged to the PFTF in support of Treaty Oak and "Splash" activities.** Supporting documents indicate that PARD's original intent was to transfer departmental operating expenditures to the both the Treaty Oak Trust and Agency and "Splash" funds. Without explanation, the PFTF was instead charged according to handwritten notes on the documentation. Nothing in the documentation supported charging PFTF for these expenses.

Although we did not design tests to evaluate compliance, this funding of Forestry's Treaty Oak program is directly at odds with the PFTF resolution, which specifically states that "the [PFTF] fund is in no way a replacement for the funding of urban forestry in the General Fund". Furthermore, while Treaty Oak-related revenues are permitted to be credited to the PFTF fund, PFTF funding of expenditures related to Treaty Oak is not permissible. Current PARD management reports that this action appears to be a mistake and have indicated that they intend to investigate it and to take appropriate corrective action.

- **There is no documentation of Council's knowledge that \$173,580 from the PFTF fund was used to help meet the City's \$7.5 Million obligation with regard to the Triangle Square Project.** On August 17, 2000, the Council meeting in regular session approved a resolution and ordinance pledging various kinds of support for the Triangle Square Project. The supporting agenda documentation contained details of various waivers and transfers that were involved. Among the transfers was one for \$173,580 "for tree planting in the rights-of-way adjacent to the Project." The agenda item and supporting documentation specified two different sources for this transfer; neither of those sources existed.

The agenda item referred to the source as "the 1999-2000 Operating Budget Special Revenue Fund of the Parks and Recreation Department" and the

supporting document referred to the source as “PARD’S Future Trust and Agency Fund.” Neither of these designations refers to an accounting entity in the AFS2 system now or at the time of the transfer. The source of the transfer was the PFTF fund. We find no evidence that PARD offered these funds and PARD management denies that PARD made the decision to offer these funds for this purpose. See Appendix E for copies of the documents that were presented to the Council regarding this transfer.

The \$173,580 was transferred to a CIP account entitled “Triangle Square – Trees.” No expenditures have yet been recorded in the Triangle Square-Trees account to date.

**With one exception, PFTF Fund accounting has generally complied with revenue accounting conventions.** Accounting for revenues has been straightforward for the life of the fund, with the exception of one deferred revenue entry in 2002, made by the Controller’s office in recognition of a contract between PARD and Public Works. The Controller’s then reversed the deferral in separate entries in 2003 and 2004. (See Appendix C for this charge in context of the life of the fund.) As a special revenue fund, PFTF is part of the governmental funds accounting group. Thus, according to GASB standards, accounting focus must be on actual decreases and increases in current resources, rather than on deferring revenues in order to match them to future expenses.

**EXHIBIT 1**  
% of PFTF entries  
that can be attributed  
to type of expenditure

Fiscal Year	Transparency rating
1991	82%
1992	78%
1993	85%
1994	69%
1995	40%
1996	15%
1997	13%
1998	40%
1999	12%
2000	93%
2001	0%
2002	0%
2003	0%

SOURCE: OCA  
analysis of AFS2  
reports

**PARD’s accounting practices do not provide sufficient transparency to determine without research the uses of Planting for the Future funds.** We conducted an analysis of accounting over the life of the fund. Exhibit 1 shows the percent of expenditures that are recorded in transparent object codes, such as labor and agri/horticulture.

While we would not expect 100% transparency in all years, accounting practices from FY91 through FY93 indicate a more accountable approach to recording expenditures than subsequent years. Even in those years the labor associated with the planting and watering of trees is obscure. All labor costs described in this report and its appendices are estimates primarily based on sampling of documentation supporting transactions in other object codes.

Financial reporting for this fund should contain sufficient detail to do the following: 1) assess the financial condition of the fund and the results of operations; 2) assist in determining compliance with PFTF’s purpose; and 3) assist in evaluating efficiency and effectiveness. The only one of these criteria that current accounting practices facilitates is assessing the financial condition of the fund.

Over the life of the fund, transparency with regard to uses has diminished to the point that it disappears altogether in 2001. After FY00, no expenditures are recorded in object codes that are descriptive of the uses of funds. Determining how these funds were used requires research into supporting or source documentation.

For fiscal years 2002 and 2003, PARD financial personnel charged all PFTF expenditures through a single journal voucher entry each year. In other words, expenditures were initially charged to PARD operating funds, and backcharged to PFTF as a single entry.

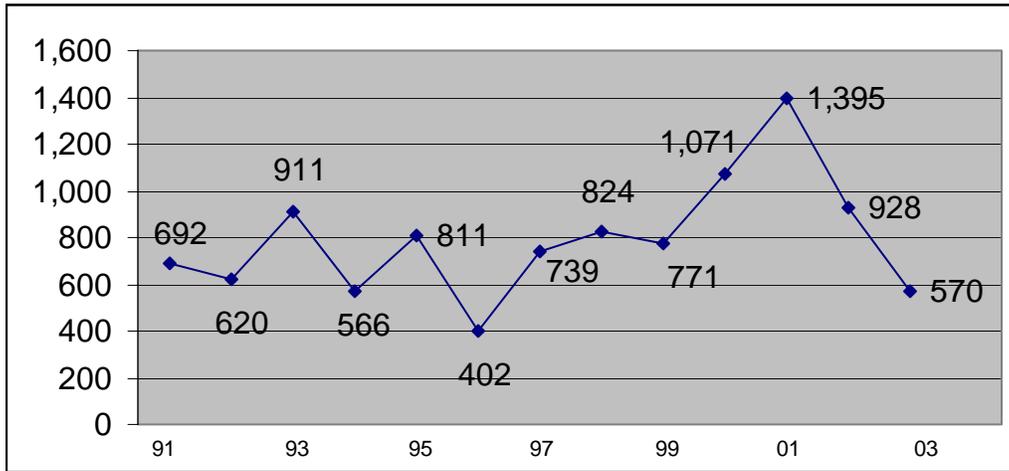
For FY03, there was insufficient detail in the workorder report that supported the backcharge to break down the amount of the transaction into categories such as labor and agri/horticulture without significant research, which we did not do because of time and resource constraints. The breakdown of costs for FY03 was supplied by PARD and is unaudited information. Appendix F presents a full analysis of the transparency of transactions with regard to the uses of PFTF funds.

**Expenditures identified after research are erratic from year to year and expected correlations do not exist.** Exhibit 2 on the following page displays the number of trees recorded on the PFTF planting schedule by PARD forestry personnel. Exhibits 3 and 4 show trends in expenditures charged to the PFTF fund for tree purchases and labor respectively. The most stable of these is the trend in the number of trees planted. The least consistent is the yearly trend in labor expenses, which should be for planting and watering PFTF trees, and, therefore, invites the expectation of a correlation to the number of trees planted.

PARD management explains the wide variation from year to year in tree purchases and labor expenditures as being due to:

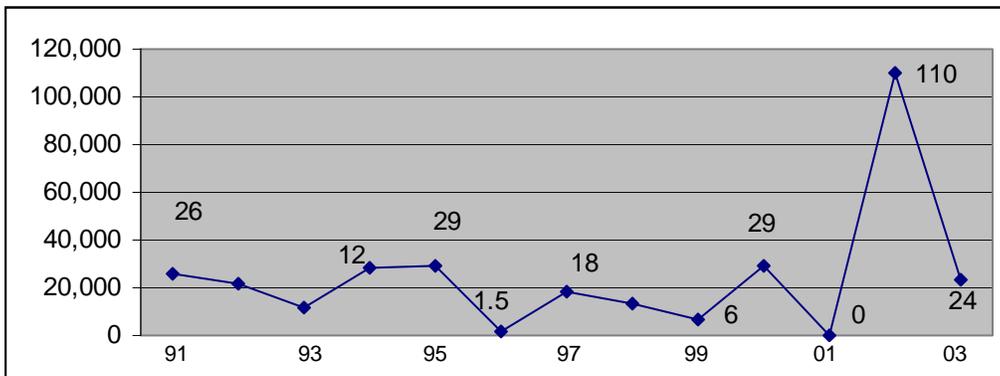
- The absorption by PARD operations of tree purchases for the purpose of preserving the PFTF funds; and
- the differences from year to year in labor requirements to water trees sufficiently to establish them, depending on the weather and the area in which they were planted.

**Exhibit 2**  
**Number of Trees Planted for PFTF**



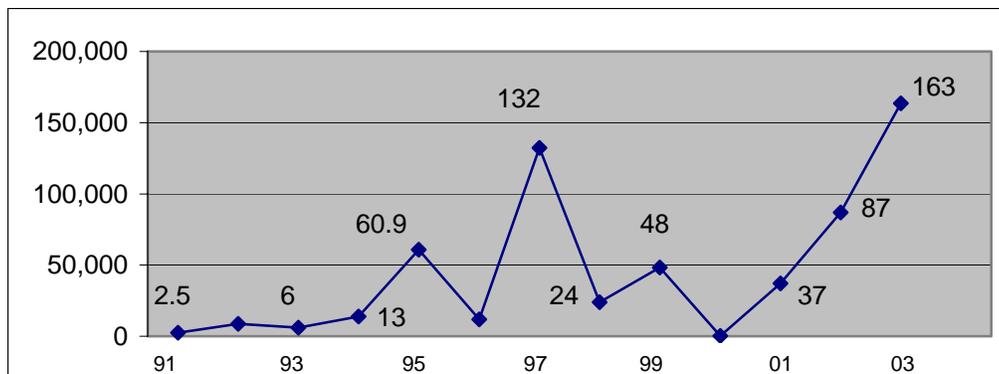
SOURCE: PARD forestry staff - PFTF tree planting schedule (unaudited)

**Exhibit 3**  
**Expenditures for Trees Charged to PFTF**



SOURCE: OCA analysis of AFS2 data and supporting documentation

**Exhibit 4**  
**Labor Costs Charged to PFTF**



SOURCE: OCA analysis of AFS2 data and supporting documentation. Labor costs are estimates based on sampling of documents supporting transactions recorded to other object codes.

The lack of steady trends makes the data unhelpful on a year-by-year basis to assess the efficiency of the uses of PFTF funds. However, unit costing can be accomplished using data spread over the life of the fund. By this method we calculate the following unit costs charged to the fund per tree planted by PFTF over the life of the fund:

- average purchase expenditure per tree is \$31.05;
- average labor expenditure per tree is \$55.46; and
- average total fund expenditure per tree is \$89.55.

PARD staff report that 98% of the trees planted by this program survive to the stage where they are considered “established” and no longer need tending.

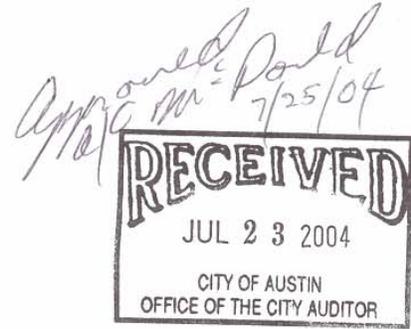
### **Recommendation**

01. To bring PARD’s accounting for PFTF fund expenditures into compliance with governmental fund accounting principles, PARD should record tree purchases and labor costs in the PFTF fund separately from other expenditures, and in a manner that makes clear the uses of the funds. At a minimum AFS2 reports should clearly show:
  - all money spent by PFTF on trees charged to object code 7102;
  - labor by City employees to plant and water trees charged consistently to one or more codes that contain labor costs and nothing else.



**APPENDIX A**  
**MANAGEMENT RESPONSE**





## M E M O R A N D U M

**To:** Steve Morgan, City Auditor

**From:** Warren Struss, Acting Director, Parks and Recreation Department

**Date:** July 22, 2004

**Subject:** Response to Planting for the Future Audit

Attached is the Parks and Recreation Department's response to the recommendation contained in the Planting for the Future audit report. We have reviewed the audit findings, and we appreciate the opportunity to provide feedback on the draft report.

As I understand, the audit objective directly related to PARD was to determine if funds were spent in accordance with the City Council's intent. The one recommendation is to improve consistency and clarity in how we record the use of the funds in AFS2, the City's financial reporting system.

I concur with the recommendation as noted in the attachment. I do wish to state that PARD maintains sufficient and accurate supportive documentation on fund transfers. While the process we have used is streamlined and reportedly consistent with practices across the City, we recognize and value the need to facilitate transparency.

PARD will revise the necessary procedures to come into compliance with the audit recommendations. The early review of the audit report and the opportunity to dialogue about the findings is much appreciated.

Warren W. Struss  
Acting Director  
Parks and Recreation Department

xc: Michael McDonald, Acting Assistant City Manager

## MANAGEMENT RESPONSE

### Recommendation

01. To bring PARD's accounting for PFTF fund expenditures into compliance with governmental fund accounting principles, PARD should record tree purchases and labor costs in the PFTF fund separately from other expenditures, and in a manner that makes clear the uses of the funds. At a minimum AFS2 reports should clearly show:
- all money spent by PFTF on trees charged to object code 7102;
  - labor by City employees to plant and water trees charged consistently to one or more labor codes that contain labor costs and nothing else.

### Concurrence:

### Implementation Strategies:

### Current Status:

- ✓ Underway

**Responsible Individual:** Jay Stone, Acting Assistant Director/Financial Manager

**Assistant City Manager:** Michael McDonald

**APPENDIX B**

**COUNCIL RESOLUTION  
ESTABLISHING THE PURPOSE OF THE  
PLANTING FOR THE FUTURE  
SPECIAL REVENUE FUND**



910801-29

RESOLUTION

WHEREAS, the City of Austin has set a goal of planting one million trees by the year 2000 through a public and private partnership; and

WHEREAS, to help achieve this goal, the City of Austin adopted the utility bill check-off for tree planting donations; and

WHEREAS, the "Planting for the Future" fund was established for the ratepayers' contributions for the specific community goal of planting one million trees; NOW THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That "Planting for the Future" funds will be used for the purposes of tree planting, tree materials, tree education, and tree preservation, the primary purpose being the purchase of trees; and

BE IT FURTHER RESOLVED that the fund is in no way a replacement for the funding of urban forestry in the General Fund.

ADOPTED: August 1, 1991

ATTEST: James E. Aldridge  
James E. Aldridge  
City Clerk

01AUG91  
MIC:lw

#29



**APPENDIX C**  
**PLANTING SCHEDULE AND LOCATIONS**



<b>PLANTING FOR THE FUTURE</b>				
<b>TOTAL TREES PLANTED INCEPTION-TO-DATE</b>				
<i>Count Provided By Brack Green; PARD - June 2004</i>				
				<i>Net of</i>
<i>FY</i>	<i>Planned</i>		<i>Tree</i>	<i>Neighborhoods</i>
<i>Planted</i>	<i>Planting Date</i>	<i>Location</i>	<i>Count</i>	<i>FY '93 - FY '99</i>
1991	90-91	Council Grove	50	
1991	90-91	Amherst / Adelphi	67	
1991	90-91	Austin Memorial Cemetery	100	
1991	90-91	Festival Beach - FLOC	100	
1991	2/2/1991	Stassney East and West	250	
1991	90-91	West Stassney	125	
		<b>Total for FY '91</b>	692	692
1992	90-91	Austin High School	75	
1992	91-92	Bartholomew Park	45	
1992	91-92	Cameron Rd	74	
1992	91-92	East Stassney	75	
1992	2/21/1991	Franklin Park	60	
1992	4/7/1991	Memorials	7	
1992	91-92	Festival Beach - FLOC	50	
1992	91-92	Misc.	20	
1992	91-92	Montopolis Rec. Center	11	
1992	92-93	PARD Main Office	65	
1992	92-93	Pease Park	25	
1992	92-93	Riverside & Travis Heights	85	
1992	92-93	Schoeter Park	8	
1992	92-93	Walnut Creek Park	12	
1992	92-93	Westgate Blvd North	8	
		<b>Total for FY '92</b>	620	620
1993	Feb. 1993	Arroyo Seco	150	
1993	Nov. 1992	Birthday Ring / Zilker	9	
1993	Dec. 1992	Brentwood HA	5	
1993	Mar. 1993	Cemeteries	62	
1993	Jul-93	Day-labor Camp	17	
1993	Mar. 1993	Festival Beach - FLOC	22	
1993	Apr. 1993	Havins / Walnut Creek	40	
1993	Mar. 1993	Kreig Field	12	
1993	May-93	Ladybird / Drake Bridge	8	
1993	Apr. 1993	Lott Park	12	
1993	May-93	Marblehead	7	
1993	Apr. 1993	Mary Moore Searight	6	
1993	Nov.93	Homeless Tree	1	
1993	Nov.-93	Capitol Metro Pavilion	40	

<b>PLANTING FOR THE FUTURE</b>				
<b>TOTAL TREES PLANTED INCEPTION-TO-DATE</b>				
<i>Count Provided By Brack Green; PARD - June 2004</i>				
<i>FY</i>	<i>Planned</i>		<i>Tree</i>	<i>Net of</i>
<i>Planted</i>	<i>Planting Date</i>	<i>Location</i>	<i>Count</i>	<i>Neighborhoods</i>
				<i>FY '93 - FY '99</i>
1993	11/24/1993	Metz Rec.	15	
1993	Dec.-93	Bonita	28	
1993	Dec. 93	Tarragona	20	
1993	Dec-93	Ortega Playground	10	
1993	12/6/1993	Wooten Park	15	
1993	1994	Memorial Grove	200	
1993	Jan. 1993	Montopolis Practice	22	
1993	Dec. 1992	Neighborhoods / SBA	66	
1993	Dec. 1992	Reagan HS	11	
1993	Nov. 1992	TreeAlthalon 2	143	
1993	Jan. 1993	Victoria Station	11	
1993	93-94	Brackenridge Hospital	5	
1993	93-94	Jimmy Clay	30	
1993	May-93	Wynwood Condos	10	
		<b>Total for FY '93</b>	977	911
1994	93-94	Guadalupe N'hood	10	
1994	93-94	Barrington Playground	10	
1994	Jan.94	Lions Goly	5	
1994	Jan-94	BattleBend Park	9	
1994	Jan-94	ACVB Garage	10	
1994	10/10/1993	Congress Avenue	75	
1994	93-94	Festival Beach - FLOC	27	
1994	93-94	Kendra Page	17	
1994	93-94	Barton Spring Pecan	8	
1994	93-94	Misc.	8	
1994	93-94	Neighborhoods	2,099	
1994	93-94	NW Park	25	
1994	11/13/1993	Palma Plaza	15	
1994	94-95	S. Lamar	19	
1994	94-95	Sixth Street	80	
1994	94-95	Thurmond Heights	78	
1994	94-95	Zilker Soccer Fields	140	
1994	94-95	Good All Wooter Park	30	
		<b>Total for FY '94</b>	2,665	566
1995	94-95	Arroyo Seco	8	
1995	Feb. 1995	Be A Peach	212	
1995	Mar.94	Braker Lane	96	
1995	94-95	Festival Beach-FLOC	30	

<b>PLANTING FOR THE FUTURE</b>				
<b>TOTAL TREES PLANTED INCEPTION-TO-DATE</b>				
<i>Count Provided By Brack Green; PARD - June 2004</i>				
<i>FY</i>	<i>Planned</i>		<i>Tree</i>	<i>Net of</i>
<i>Planted</i>	<i>Planting Date</i>	<i>Location</i>	<i>Count</i>	<i>Neighborwoods</i>
				<i>FY '93 - FY '99</i>
1995	94-95	City Park	60	
1995	Mar. 1995	Dove Springs Park	140	
1995	95-96	Forestry Grove	30	
1995	Jan-95	JJ Seabrook	10	
1995	94-95	Neighborwoods	2,898	
1995	Jan. 1995	Rosewood / Boggy Creek	139	
1995	95-96	San Antonio Street	8	
1995	Mar. 96	Zilker Park-FLOC	50	
1995	95-96	Travis Country	28	
		<b>Total for FY '95</b>	3,709	811
1996	95-96	Municipal Golf Courses	108	
1996	95-96	Neighborwoods	3,114	
1996	95-96	West Austin Park	9	
1996	95-96	Whit Hanks	9	
1996	Feb. 1996	Zilker - Leave Your Mark On Zilker Park	276	
		<b>Total for FY '96</b>	3,516	402
1997	Oct-96	Decker Park	56	
1997	96-97	Forestry Beach	15	
1997	Jan. 1997	Jefferson Street	37	
1997	Jan. 1997	JJ Seabrook	82	
1997	96-97	Neighborwoods	3,628	
1997	Oct-96	Quail Creek Park	139	
1997	Feb-97	Rundberg	106	
1997	Jan-97	South Senior Activity Center	22	
1997	Oct. 1996	Stacy Park	76	
1997	Oct. 1996	Westgate Blvd	128	
1997	May-97	Zilker Concessions	5	
1997	Oct-96	Zilker Park Phase II	73	
		<b>Total for FY '97</b>	4,367	739
1998	Oct. 1997	South Lake Shore - FLOC	50	
1998	Oct. 1997	Dove Springs Rec.	43	
1998	Oct. 1997	Spicewood Springs Rd.	33	
1998	Nov. 1997	Be a Peach II - North Shore Town Lake	57	
1998	Dec. 1997	Brentwood	58	
1998	97-98	Misc.	50	
1998	Jan. 1998	Eastwoods	73	

<b>PLANTING FOR THE FUTURE</b>				
<b>TOTAL TREES PLANTED INCEPTION-TO-DATE</b>				
<i>Count Provided By Brack Green; PARD - June 2004</i>				
<i>FY</i>	<i>Planned</i>		<i>Tree</i>	<i>Net of</i>
<i>Planted</i>	<i>Planting Date</i>	<i>Location</i>	<i>Count</i>	<i>Neighborwoods</i>
				<i>FY '93 - FY '99</i>
1998	Feb. 1998	Shoal Creek - Tree Week on Shoal Creek	200	
1998	Oct. 1997	Bull Creek	33	
1998	Mar. 1998	Evergreen Cemetery	68	
1998	Mar,98	Festival Beach	6	
1998	Mar.98	Garrison Park	6	
1998	Mar. 1998	Goodnight Street	69	
1998	97-98	Neighborwoods	3,097	
1998	Nov. 1997	Northwest Rec.	10	
1998	Oct-98	South Austin Rec / Multi Purpose	63	
1998	Nov. 1997	Zilker Train Station	5	
		<b>Total for FY '98</b>	3,921	824
1999	Oct-98	Great Hills	15	
1999	Dec-98	Northwest Rec Center	10	
1999	Oct-98	Police Academy	140	
1999	Nov-98	Ramsey Park	9	
1999	Jan-99	12th Street Project	17	
1999	Nov-98	Barton Hills	57	
1999	Feb-99	Be A Peach / Auditorium. Shore	104	
1999	Jan-99	Cemeteries	150	
1999	Jan-99	Civitan Park	60	
1999	Mar-99	Dittmar Rec. Center	8	
1999	Oct-98	East Festival Beach	73	
1999	98-99	Misc. & replacements	29	
1999	98-99	Neighborwoods	3,721	
1999	Jan-99	Northwest Balconies Park	2	
1999	10/11/1999	Peaches	8	
1999	10/22/1999	Ramsey	1	
1999	Mar-99	Renaissance Market	1	
1999	Jan-99	Republic Square	2	
1999	12/18/1999	Riverside (Landry's)	19	
1999	10/11/1999	SARC & MP	3	
1999	Jan-99	Tanglewood Park	4	
1999	Mar.99	Festival Beach - FLOC	50	
1999	Mar-99	Treaty Oak	1	
1999	Mar-99	Waterloo Park memorial	5	
1999	Jan-99	Wooldridge Park	3	

<b>PLANTING FOR THE FUTURE</b>				
<b>TOTAL TREES PLANTED INCEPTION-TO-DATE</b>				
<i>Count Provided By Brack Green; PARD - June 2004</i>				
<i>FY</i>	<i>Planned</i>		<i>Tree</i>	<i>Net of</i>
<i>Planted</i>	<i>Planting Date</i>	<i>Location</i>	<i>Count</i>	<i>Neighborhoods</i>
		<i>Total for FY '99</i>	4,492	771
2000	3/25/2000	200 Block Congress	15	
2000	4/4/2000	6th & Brazos	1	
2000	12/11/1999	AE Festival Beach	106	
2000	1/24/2000	Battle Bend Park	40	
2000	11/20/1999	Cherry Creek Park	107	
2000	4/5/2000	Civitan Park replant	18	
2000	10/28/1999	Clarksville Park	10	
2000	10/16/1999	Crestland Neighborhood	97	
2000	9/21/1999	East Festival Beach	3	
2000	2/19/2000	East Riverside Drive	323	
2000	4/4/2000	Hancock & Shoal Creek	3	
2000	3/28/2000	McBeth Rec.	1	
2000	1/21/2000	Northwest Balcones Park	7	
2000	1/15/2000	Patterson Park	164	
2000	3/30/2000	Reed Park	2	
2000	2/12/2000	Riverside (Landry's)	140	
2000	3/23/2000	Shipe Park	1	
2000	1/13/2000	Woodlawn	32	
2000	4/4/2000	Zilker Bath House	1	
		<i>Total for FY '00</i>	1,071	1,071
2001	2/22/2001	Be a Peach	2	
2001	2/21/2001	Cemeteries	50	
2001	1/13/2001	Cherry Creek Park #2	124	
2001	10/28/2000	Chestnut Neighborhood	47	
2001	11/4/2000	East Town Lake	408	
2001	1/27/2001	Eastwoods	18	
2001	2/7/2001	Eastwoods	3	
2001	2/5/2001	Emma Long Motorcycle Parking	37	
2001	2/12/2001	Emma Long Park	20	
2001	3/1/2001	Emma Long Park	9	
2001	1/22/2001	Garrison Ball Fields	6	
2001	10/14/2000	Hartford	39	
2001	1/31/2001	Justin & Reese	5	
2001	3/1/2001	Mary Searight	2	
2001	11/1/2000	Misc. replacement	18	
2001	11/15/2000	Pease Park	44	

<b>PLANTING FOR THE FUTURE</b>				
<b>TOTAL TREES PLANTED INCEPTION-TO-DATE</b>				
<i>Count Provided By Brack Green; PARD - June 2004</i>				
<i>FY</i>	<i>Planned</i>		<i>Tree</i>	<i>Net of</i>
<i>Planted</i>	<i>Planting Date</i>	<i>Location</i>	<i>Count</i>	<i>Neighborhoods</i>
				<i>FY '93 - FY '99</i>
2001	1/22/2001	SWS Landfield	15	
2001	2/14/2001	Tanglewood Park	18	
2001	12/2/2000	Walter Long Park	49	
2001	7/17/2001	Emma Long Park	108	
2001	8/13/2001	Montopolis Rec.	73	
2001	11/13/2001	Howard Lane	300	
		<b>Total for FY '01</b>	1,395	1,395
2002	2/12/2002	Austin High School	50	
2002	1/19/2002	West Enfield Park	83	
2002	2/2/2002	Howard Lane	300	
2002	1/23/2002	South Fist	253	
2002	2/4/2002	South Fist	155	
2002	4/26/2002	4911 Ave H	1	
2002	11/16/2002	Be A Peach	80	
2002	12/29/2002	Reed Park	1	
2002	2002/2003	J.J.Pickle Elem.	1	
2002	2002/2003	International Shore	4	
		<b>Total for FY '02</b>	928	928
2003	1/21/2003	Liberty Hill	10	
2003	1/18/2003	Alamo Rec. Center	40	
2003	1/18/2003	Kealing Park	37	
2003	2/1/2003	Montopolis Ball Field	108	
2003	2/1/2003	Pleasant Valley	73	
2003	2/6/2003	608 Brazos	1	
2003	2/11/2003	Springdeal Park	13	
2003	2/28/2003	Ricky Guerrero Park	3	
2003	3/8/2003	Brodie Lane	30	
2003	3/8/2003	Piney Bend Park	30	
2003	3/10/2003	Festival Beach	4	
2003	10/11/2003	Govalle Park	67	
2003	10/18/2003	Montopolis Ball Field	108	
2003	12/6/2003	West Austin / Clarkville Paek	37	
2003	12/13/2003	Deep Eddy Pool	9	
		<b>Total for FY '03</b>	570	570
2004	2/7/2003	Down / Madson Field	106	
2004	2/7/2003	North Pleasant	91	
2004	2/21/2003	Ricky Guerrero Park	70	

<b>PLANTING FOR THE FUTURE</b>				
<b>TOTAL TREES PLANTED INCEPTION-TO-DATE</b>				
<i>Count Provided By Brack Green; PARD - June 2004</i>				
<i>FY</i>	<i>Planned</i>		<i>Tree</i>	<i>Net of</i>
<i>Planted</i>	<i>Planting Date</i>	<i>Location</i>	<i>Count</i>	<i>Neighborwoods</i>
				<i>FY '93 - FY '99</i>
2004	2/3/2003	Pam Am. Rec.	3	
2004	3/6/2003	South Pleasant	147	
2004	3/27/2004	Big Stacy Park	15	
2004	3/?/2004	Roy Guerrero Park	10	
		<b>Total for FY '04</b>	442	442
		<b>Fourteen-Year Total Trees Purchased</b>	29,365	10,742
	<i>(adjusted for comparison to audit time-frame, representing trees purchased/planted through FY03</i>		28,923	10,300



**APPENDIX D**  
**PLANTING FOR THE FUTURE**  
**FUND SUMMARY**



## Fund Summary

prepared by OCA from research into transaction source documents

Planting for the Future  
AFS2 Fund 7340  
PARD Special Revenue Fund  
July 2004

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	Total Through FYE '03
<b>Contributions</b>	50,472	47,762	52,928	56,888	84,301	85,842	55,910	96,656	59,659	55,825	110,490	196,928	202,929	1,156,590
<b>Labor*</b>	2,558	8,640	6,017	13,863	60,807	11,810	132,199	23,990	48,361	124	37,007	86,817	139,057	571,250
<b>Trees/Hort</b>	26,173	21,439	12,064	28,693	29,258	1,558	18,179	13,370	6,386	28,828	-	110,111	24,426	320,485
<b>Other</b>	9,149	9,192	1,833	2,137	3,747	472	161	2,733	425	-	-	-	825	30,674
<b>Total Expenditures</b>	37,880	39,271	19,914	44,693	93,812	13,840	150,539	40,093	55,172	28,952	37,007	196,928	164,308	922,409
<b>Transfers</b>	-	-	-	-	-	-	-	-	-	-	173,580	-	-	173,580
<b>Contributions Over/(Under)</b>	12,592	8,491	33,014	12,195	(9,511)	72,002	(94,629)	56,563	4,487	26,873	(100,097)	-	38,621	60,601
<b>Expenditures</b>														
<b>Revenue Breakdown:</b>														
<b>CIS Revenues</b>	42,057	38,452	37,368	51,852	38,505	28,081	31,548	37,298	39,348	28,149	27,822	27,002	25,598	453,080
<b>Mitigation Proceeds</b>	80	-	-	-	-	-	-	5,000	-	-	-	13,127	8,500	26,707
<b>Other Contributions</b>	8,335	9,310	15,560	5,036	45,796	57,761	24,362	54,358	20,311	27,676	82,668	156,799	168,831	676,803
<b>Total Contributions Check</b>	50,472	47,762	52,928	56,888	84,301	85,842	55,910	96,656	59,659	55,825	110,490	196,928	202,929	1,156,590
<b>Cash Balance</b>	39,067	48,118	80,636	96,557	83,369	155,258	60,629	117,752	121,814	148,692	48,455	568,383	443,520	
<b>Fund Balance</b>	39,067	47,558	80,572	92,767	83,257	155,258	60,629	117,192	121,679	148,552	48,455	48,455	87,075	
<b>Number of Trees Planted</b>	692	620	977	2,665	3,709	3,516	4,367	3,921	4,492	1,071	1,395	928	570	28,923
<b>Number of Trees Planted (Net of Neighborhoods)</b>	692	620	911	566	811	402	739	824	771	1,071	1,395	928	570	10,300

\*May include contract expenditures



**APPENDIX E**

**EXERPT FROM**  
**AUSTIN CITY COUNCIL MINUTES**  
**REGULAR MEETING**  
**AUGUST 17, 2000**



Austin City Council  
MINUTES  
REGULAR MEETING  
THURSDAY, AUGUST 17, 2000

48. Approve a resolution and ordinance authorizing the negotiation and execution of a contract to approve support for the development of the proposed Triangle Square Project (the "Project") in the area bounded by Guadalupe, Lamar and 45th Streets and for the purchase of land to be dedicated as parkland and a stormwater detention facility for a total amount not to exceed \$7,570,257 and approve the execution of agreements necessary to implement the Water & Wastewater, Development Review & Inspection, Public Works and Transportation, Redevelopment Services and Watershed Protection portions of the \$7,570,257 support and waiving certain requirements under Chapter 25-9 of the City Code. (Total estimated cost of \$7,570,257 in waivers, cost reimbursements, contributions and land acquisition costs. Funding in an amount of \$250,000 is available in the 1995-1996 Amended Capital Budget of the Watershed Protection Department. \$1,176,851 is available in the 1999-2000 Amended Capital Budget of the Public Works and Transportation Department. \$3,200,000 was included in the 1999-2000 Amended Capital Budget of the Parks and Recreation Department. \$1,605,883 was included in the 1999-2000 Amended Capital Budget of the Water and Wastewater Utility Department. \$339,000 will be included in the 2000-2001 Proposed Operating Budget of Redevelopment Services. \$173,580 is available in the 1999-2000 Operating Budget Special Revenue Fund of the Parks and Recreation Department. \$530,000 will be unrealized revenue for the Development Review and Inspection Department. \$294,943 will be unrealized revenue for the Water and Wastewater Utility Department.) (Planning Commission Review - 8/15/00) (Related to items 49 and 50) (Recommended by the Planning Commission)

Resolution No. 000817-48A was approved on Council Member Wynn's motion, Council Member Griffith's second by a 6-0 vote. Mayor Pro Tem Goodman was absent.  
Ordinance No. 000817-48B was approved on Council Member Wynn's motion, Council Member Griffith's second by a 6-0 vote. Mayor Pro Tem Goodman was absent.



**ORDINANCE NO. 000817-48-B**

**AN ORDINANCE WAIVING CERTAIN FEES, AUTHORIZING COST REIMBURSEMENTS AND CITY FUNDED IMPROVEMENTS AND CONTRIBUTIONS FOR TREE PLANTING, A STORMWATER DETENTION FACILITY AND PARKLAND ACQUISITION, AND WAIVING CERTAIN REQUIREMENTS UNDER CHAPTER 25-9 OF THE CITY CODE FOR DEVELOPMENT OF THE TRIANGLE SQUARE PROJECT.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:**

**PART 1. FEE WAIVERS.**

The Council waives the following fees for the development of the Triangle Square Project ("Project") in the City of Austin's Desired Development Zone by Cencor Realty ("Developer"):

- (1) site plan fees and environmental review fees in an amount not to exceed \$10,769;
- (2) building plan review fees in an amount not to exceed \$15,278;
- (3) building permit fees in an amount not to exceed \$90,060;
- (4) electric permit fees in an amount not to exceed \$41,265;
- (5) plumbing permit fees in an amount not to exceed \$39,915;
- (6) mechanical permit fees in an amount not to exceed \$32,390;
- (7) driveway permit fee in an amount not to exceed \$289;
- (8) sidewalk/curb/gutter permit fees in an amount not to exceed \$34;
- (9) water and wastewater inspection, taps, and CRF/Inspection fees on nine domestic meters and 12 irrigation meters in an amount not to exceed \$294,943;
- (10) temporary use of right of way fees under Section 15-12-135 of the City Code in an amount not to exceed \$300,000; and

(11) traffic signalization participation fees for the 45th and Guadalupe, the Lamar and Guadalupe, and the 45th and Lamar Street intersections in an amount not to exceed \$23,800.

**PART 2. COST REIMBURSEMENTS.**

The City Manager may negotiate and execute cost reimbursement agreements with the Developer for the construction of on-site water and wastewater improvements at the Project in an amount not to exceed \$789,883 and off-site 18-inch wastewater line improvements in an amount not to exceed \$816,000.

**PART 3. CITY FUNDED IMPROVEMENTS.**

The City Manager may incorporate the Lamar Boulevard entrance driveway into the Traffic System Management program in an amount not to exceed \$70,300.

**PART 4. CONTRIBUTION TRANSFERS.**

The City Manager may make the following transfers for the development of the Project:

- (1) a maximum of \$250,000 from Watershed Protection for regional flood control in the Project;
- (2) a maximum of \$339,000 from Redevelopment Services for the installation of street lights in the Project in fiscal year 2001; and
- (3) a maximum of \$173,580 from the Future Trust and Agency Fund for tree planting in the rights-of-way adjacent to the Project.

**PART 5. GENERAL FUND TRANSFERS.**

The City Manager may transfer from the General Fund to the Public Works and Transportation Department an amount not to exceed \$1,082,751 for public street construction in the project and an amount not to exceed \$3,200,000 to the Parks and Recreation Department for the acquisition of approximately 5.9 acres of open space to be dedicated as parkland and a stormwater detention facility in the Project. This is a dual purpose acquisition for park and recreational purposes and a stormwater detention facility.

**PART 6. CODE WAIVERS.**

The Council waives the following City Code requirements for the Project:

- (1) Section 25-9-39 that fiscal security be posted;
- (2) Section 25-9-61 relating to eligible projects for cost reimbursement;
- (3) Section 25-9-63 relating to amount of cost reimbursement;
- (4) Section 25-9-65 relating to the approval process of cost reimbursement projects;
- (5) Section 25-9-67 relating to the reimbursement schedule;
- (6) Section 25-9-325 requiring that water and wastewater meter and capital recovery be paid before a tap permit is issued; and
- (7) the procedural requirements of Sections 2-2-3 and 2-2-7 of the City Code.

**PART 7.** This ordinance takes effect on August 28, 2000.

**PASSED AND APPROVED**

\_\_\_\_\_ August 17 \_\_\_\_\_, 2000      §  
§  
§  
§  
§  
\_\_\_\_\_ *Kirk Watson*  
Kirk Watson  
Mayor

APPROVED: *Andrew Martin* ATTEST: *Shirley A. Brown*  
Andrew Martin      Shirley A. Brown  
City Attorney      City Clerk



**APPENDIX F**

**Expenditures by Object Code  
Recorded in PFTF from FY91-FY03  
With Accompanying Analysis of  
Clarity in the Uses of Funds**



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## Transparency Analysis

		Fiscal Year						
		91	92	93	94	95	96	
Uses of funds								
Object code	Description							
5,000	Labor							
5,006	Temp emp	812		6,768				
5,190	fica	62		419				
5,191	medicare			98				
5,022	Accident pay							
5,560	Svcs.const					2,134		
6,125	Rent Veh.				1,110	3,499		
6,250	Trans/veh		429					
6,415	Postage					1,172		
6,416	priority mail/Parcel Svcs					38		
6,452	Printing/Binding	61	3,640	22	79	307		
6,531	Seminar fees					79		
6,551	Mileage reimbursement					86		
7,102	Agri/Horticulture	26,172	21,439	12,064	28,693	29,258	1,558	
7,121	Street signs					146		
7,122	Hardware/wi		1,279	1,359	125	112		
7,123	Building Material		413	237	263			
7,124	paint/supplis		77	82	119			
7,127	electrical/lighting	49	112	14				
7,132	pipes/fittings			44		197		
7,133	valves			11		147		
7,134	chemicals					1,412		
7,135	household cleansers		3	6	24			
7,425	medical/dental			11				
7,450	photographic			24		187		
7,452	Recreational Supplies	471						
7,454	educ/promo	2,395	2,000			138		
7,478	clothing		23	16		18		
7,480	Dietary Hardware					9		
7,482	food/ice		4		5			
7,600	Small tools	958	1,212	664	411	2,664	472	
9,051	Other Equip					4,300		
9,710	Trans. Out							
8,502	Expense Refunds					-10,764		
8,505	Expenditure refunds			-656				
6,203	Inter Dept. Backcharges	5,216	137	950	193	56,075	7,929	
5,860	Svcs. Other	1,684	8,503	-2,219	13,671	2,598	3,881	
Absolute \$ value of uses of funds		37,880	39,271	25,664	44,693	115,340	13,840	
Absolute \$ value of non-transparent uses		6,900	8,640	3,825	13,864	69,437	11,810	
<b>% non-transparent</b>		<b>18.22%</b>	<b>22.00%</b>	<b>14.90%</b>	<b>31.02%</b>	<b>60.20%</b>	<b>85.33%</b>	
<b>% \$ uses identifiable without research</b>		<b>81.78%</b>	<b>78.00%</b>	<b>85.10%</b>	<b>68.98%</b>	<b>39.80%</b>	<b>14.67%</b>	
Shaded section across bottom of uses column indicates object codes included in transparency calculations								

## Transparency Analysis

97	98	99	00	01	02	03	Fiscal Year		
								Uses of funds	
								Description	Object code
								Labor	5,000
								Temp emp	5,006
								fica	5,190
								medicare	5,191
313								Accident pay	5,022
								Svcs.const	5,560
								Rent Veh.	6,125
								Trans/veh	6,250
		300						Postage	6,415
								priority mail/Parcel	
								Svcs	6,416
	1,823	126						Printing/Binding	6,452
								Seminar fees	6,531
								Mileage reimbursement	6,551
18,180	13,370	6,386	28,828					Agri/Horticulture	7,102
								Street signs	7,121
								Hardware/wi	7,122
								Building Material	7,123
								paint/supplis	7,124
								electrical/lighting	7,127
								pipes/fittings	7,132
								valves	7,133
								chemicals	7,134
								household cleansers	7,135
								medical/dental	7,425
								photographic	7,450
								Recreational Supplies	7,452
								educ/promo	7,454
								clothing	7,478
								Dietary Hardware	7,480
								food/ice	7,482
587	910							Small tools	7,600
								Other Equip	9,051
				173,580				Trans. Out	9,710
								Expense Refunds	8,502
								Expenditure refunds	8,505
								Inter Dept.	
-427								Backcharges	6,203
124,253	166	290	-975					Svcs. Other	5,860
7,633	23,824	48,070	1,099	37,007	196,928	164,308			
151,393	40,093	55,172	30,902	210,587	196,928	164,308			
132,313	23,990	48,360	2,074	210,587	196,928	164,308			
<b>87.40%</b>	<b>59.84%</b>	<b>87.65%</b>	<b>6.71%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>			
<b>12.60%</b>	<b>40.16%</b>	<b>12.35%</b>	<b>93.29%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>			

