



GARLAND

INTERNAL AUDIT

Cultural Arts Revenue Audit

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Report 201607

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Overall Conclusion

The Granville Arts Center and Atrium staff was very accommodating during the audit process. IA's review of management controls over event booking, collection of box office fees and rental payments indicated that improvement was needed in the areas highlighted below:

- Lack of segregation of duties issues were noted regarding the collection and depositing of payments (Finding #1).
- Cash handling regarding rental payments could be improved with additional staff training (Finding #2).
- Access to software used for event booking and box office ticket sales should be reviewed periodically (Finding #3).
- The process for refunding event and security deposits should be reviewed for consistency (Finding #4).
- Catering fees should be verified against customer final invoices and assessed in cases where catering may be complimentary (Finding #5).

Furthermore, IA's review of internal controls over equipment inventory located at GAC, the Plaza and the Atrium indicated that tracking of equipment used for these locations and for rental by clients should be updated periodically (Finding #6).

Management was also provided with additional opportunities for improvement regarding complimentary events and ticket sales refunds. These were not considered significant to the objectives of the audit, but warrant the attention of management. Consequently, they do not appear in this report.

The opportunities for improvement can be located on page 6 of this report.

Authorization

We have conducted an audit of the Cultural Arts Revenue. This audit was conducted under the authority of Article VII, Section 5 of the Garland City Charter and in accordance with the Annual Audit Plan approved by the Garland City Council.

Objective(s)

1. Assess management controls over event-booking, collection of box office fees and rental payments.
2. Evaluate internal controls over inventory management.

Scope and Methodology

IA conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain

sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

The scope of the audit was from October 1, 2014 to January 31, 2016.

To adequately address the audit objectives and to describe the scope of our work on internal controls, IA performed the following:

- Review City directives, departmental policies and procedures, schedule of fees and charges, and event calendars to gain an understanding of internal processes (Obj. 1 & 2).
- Interview staff to verify various policies and procedures associated with booking events and accepting payments (Obj. 1).
- Conduct walk-throughs and develop process flow charts to review for internal controls (Obj. 1 & 2).
- Perform surprise cash count(s) to assess the adequacy of controls over cash handling (Obj. 1).
- Verify the accuracy, completeness and proper categorization of contracts associated with scheduled events for the Atrium, Granville Arts Center and the Plaza (Obj. 1).
- Ensure tax exempt certificates are on file for non-profit entities (Obj. 1).
- Review void/adjustment/cancellation/refund reports for appropriateness of transactions and events listed in the Department's events and transaction processing software (Obj. 1).
- Review payments to Arts Groups to determine the timeliness of payments processed by the City (Obj. 1).
- Reconcile event payments with deposits and trace all to the bank statement (Obj. 1)
- Review catering invoices for accuracy of fees payable to the Atrium (Obj. 1).
- Compare information in the event booking software with other systems of record, logs, contracts, and any other available sources to ensure information entered is reliable and appropriate (Obj. 1).
- Conduct surveys with other municipalities in the surrounding area to determine if comparable fees are charged (Obj. 1).
- Review Accounts Payable invoices and P-card transactions and compare to inventory tracking sheets to ensure items purchased are properly tracked (Obj. 2).
- Conduct a surprise inventory count to ensure appropriate tracking of inventory (Obj. 2).

To assess the reliability of information obtained through the systems utilized by the Granville Arts Center, the Atrium and the Plaza, IA interviewed multiple individuals at the department, reviewed source documents and reports, and compared information stored in multiple places in the system. Manual records were compared to reports pulled from the both systems to ensure accuracy and completeness of data. Furthermore, IA reviewed individual access to the systems to ensure appropriateness. As a result, IA determined that the data is sufficiently reliable for the purposes of this report.

Based on the audit work performed, any deficiencies in internal control that are significant within the context of the audit objectives are stated in the Opportunities for Improvement section on page 6.

Background

Our audit reviewed activities at the Granville Cultural Arts Center (GAC), the Atrium and the Plaza.

The GAC began in June 1982 and features two theatres which can accommodate everything from Broadway touring shows to symphony concerts. The Brownlee Auditorium has seating for 720 and includes a proscenium stage, hydraulic orchestra lift, 55-foot fly loft with a counterweight system, and state of the art sound and lighting equipment. The small proscenium theatre features stadium seating for 200 and is equipped with full curtains and complete booth controlled lighting and sound systems. ⁽¹⁾

The Atrium is adjacent to the GAC and features an elegant 6,300 square foot, open, contemporary ballroom with dramatic 20 foot floor to ceiling windows on two sides. An in-house lighting system transforms events with architectural and theatrical lighting effects. The spacious 3,100 square foot lobby is ideal for cocktail receptions and other pre-event functions. The Atrium received the "Bride's Choice Award" from Wedding-Wire.com in 2010, 2011, 2013, 2014, and in 2015 and 2016, received the "Couples' Choice Award!" ⁽¹⁾

The Plaza Theatre has been a landmark and focal point for Garland since the 1940s. The Plaza has been completely refurbished in the art deco style to reflect that bygone era. The Plaza features a spacious domed lobby area with a spectacular chandelier. Guests enter the 350-seat theatre equipped with state-of-the-art lighting and sound systems. The Plaza provides the ultimate theatre-going experience enhanced with luxurious velvet seating and a motorized waterfall curtain. The Plaza Theatre is located on the square in Downtown Garland at 521 W. State Street. ⁽¹⁾

All three locations can be book for stage productions, concerts, fashion shows, fund raisers, seminars, weddings and receptions, and all other promotional ventures by various groups associated with GAC as well as non-profit and commercial entities. ⁽¹⁾

Event Location	Approx. No. of Events ⁽²⁾	FY2015 Rents & Concessions ⁽³⁾	FY2016 Rents & Concessions ⁽³⁾
GAC	145	\$146,063.70	\$40,581.09
Plaza	115	\$66,526.54	\$20,733.33
Atrium	215	\$173,061.58	\$54,678.13
Total	475	\$385,651.82	\$115,992.55

- (1) Granville Arts Center Website: <http://www.garlandtx.gov/gov/eg/arts/default.asp>
- (2) No. of events is from the event booking software and is listed for the audit period from October 1, 2014 to January 31, 2016
- (3) Revenue listed is from the City's Finance system and is listed for the audit period from October 1, 2014 to January 31, 2016.

Management Accomplishments*

The Garland Cultural Arts Commission Inc selected a sculptor to create the bronze masterpiece that will be placed at the redesigned entry of the Granville Architect. The City of Garland has approved the contract with sculptor, Barvo and the project is set to be completed by early 2017. The miniature (maquette of the bronze was presented to the City Council in January 2016.

The Atrium at the Granville Arts Center received the Platinum WeddingWire.com “Bride’s Choice Award for wedding and reception venues. This is the 5th Year the Atrium has received this award.

The 2016 Heritage Crossing Celebration was a major success. The Bankhead Highway Vintage car Tour came through Garland on April 22 and was combined with the City of Garland’s 125th Birthday Celebration on the downtown square. A Bankhead Highway Exhibit for the Landmark Depot and guest lectures at the Depot were highlights of the event.

The Garland Cultural Arts Commission and the Granville Arts Center presented the 28th Annual GISD juried Visual Arts Show and awarded Cash prizes to GISD high school seniors. The Garland Cultural Arts Commission Inc. awarded \$86,000 through their grant program to meritorious Cultural Organizations.

In conjunction with the Garland Cultural Arts Commission the Granville Arts Center presented the 26th Annual “Business for the Arts Award” at the Garland Chamber of Commerce Annual Banquet held at the Atrium.

The Granville Arts Center hosted the 2015 “Column Awards” which recognizes theatre achievements in the North Texas area.

Over 161,000 patrons attended events at the Granville Arts Center Theatres, the Atrium and The Plaza Theatre during the 2014-2015 Fiscal Year.

Advanced Security Measures are being added to the Cultural Arts Programs. Rental contracts and rental procedures have been revised. Security Cameras are being installed throughout the Granville Arts Center and Atrium. This will enable Staff to track and identify any unlawful activity on the premises.

*Please note that “Management Accomplishments” are written by the audited entity and that Internal Audit did not audit or verify its accuracy.

Opportunities for Improvement

During our audit we identified certain areas for improvement. Our audit was not designed or intended to be a detailed study of every relevant system, procedure, and transaction. Accordingly, the Opportunities for Improvement section presented in this report may not be all-inclusive of areas where improvement might be needed.

FINDING #1 – SEGREGATION OF DUTIES (OBJ. 1)	
CONDITION (THE WAY IT IS)	<p>IA inquiries and review of the Atrium and the Granville Arts center event booking, payment collection and invoice process revealed segregation of duties issues were follows:</p> <ul style="list-style-type: none"> A. There are two individuals able to book events and collect payments for scheduled events at the Atrium. Proper management review is not in place. B. The Cultural Arts Supervisor schedules events, collects and enters payments in the event booking software system, has access to the safe and enters the deposit into the Finance system. <p>Further inquiries revealed,</p> <ul style="list-style-type: none"> C. Final receipt listing all payments and any requested changes to events and equipment are not provided to customers. <p>Note: IA did not identify any inappropriate activities as a result of this finding.</p>
CRITERIA (THE WAY IT SHOULD BE)	<ul style="list-style-type: none"> A. & B. No one individual should process a transaction, have custody of an asset and perform reconciliations associated with that asset. C. A final receipt provides customers with confirmation of all requested changes to events, equipment and amounts paid.
CAUSE (DIFFERENCE BETWEEN CONDITION & CRITERIA)	<p>A. & B. Limited resources prevented management from segregating these duties properly. Additionally, Management review of activities for both areas did not incorporate a comparison between events booked/cancelled/deleted, revenue collected and deposits made.</p>

	<p>C. Issuing a final receipt once all payments were received for events and equipment was not considered.</p>
<p>EFFECT (SO WHAT?)</p>	<p>A. & B. Inappropriate activities could go undetected.</p> <p>C. A dispute could occur regarding payments associated with an event that may not be resolved prior to the event taking place.</p>
<p>RECOMMENDATION</p>	<p>Management should:</p> <p>A. & B. Periodically run a report from the events booking software system to verify events booked/cancelled/deleted, revenue collected and deposits activity in the event booking software and the Finance system.</p> <p>C. Provide a final receipt to customers who book events at GAC, the Atrium and the Plaza so that customers can verify their payments were applied appropriately.</p>
<p>MANAGEMENT RESPONSE</p>	<p>Concur</p>
<p>ACTION PLAN</p>	<p>Each month a cancellation report will be run in addition to the regular monthly revenue report. The reports will be reviewed by staff.</p> <p>A final receipt will be provided to all clients of the Granville Arts Center, Atrium and Plaza Theatre showing total costs associated with each event.</p>
<p>IMPLEMENTATION DATE</p>	<p>June 1, 2016</p>

FINDING #2 – CASH HANDLING (OBJ. 1)

CONDITION (THE WAY IT IS)	A. IA conducted a surprise cash count at the box office and found the following: <ul style="list-style-type: none">• Checks are not endorsed upon receipt or by the supervisor the following business day.• Cashiers commingled their cash drawers. B. A review of 59 payments for events held at the Atrium found that 20 (34%) were held for more than 3 days prior to deposit. Furthermore, in 11 (32%) out of 34 instances, checks for GAC were held for more than 3 days. (See Sampling Methodology – Exhibit A)
CRITERIA (THE WAY IT SHOULD BE)	A. & B. According to following: <ul style="list-style-type: none">• Finance Directive 1 indicates that checks should be “endorsed upon receipt” and “Each day’s receipts will be deposited to the City’s bank no later than the next business day.”• Cash collection should be segregated to enforce accountability.• Cashiers should receive Cash Audit Training provided by the City.
CAUSE (DIFFERENCE BETWEEN CONDITION & CRITERIA)	A. Lack of appropriate training. B. The individual who prepares the deposit is not present every day.
EFFECT (SO WHAT?)	A. & B. Checks could be lost and cashed if not endorsed properly, there is a delay in collection, and it may be difficult to trace commingled funds.
RECOMMENDATION	Management should ensure: A. Periodic cash handling training is conducted for individuals handling cash and compliance is monitored.

	B. Re-evaluate the deposit process in order to make deposits daily.
MANAGEMENT RESPONSE	Concur
ACTION PLAN	<p>Checks are now being endorsed immediately upon receipt. Drops safes have been installed at the Atrium, The Plaza Theatre and in the Box Office to secure cash and checks.</p> <p>Cashiers have been instructed not to co mingle cash drawers.</p> <p>A cash handling video will be used to train all cashiers.</p> <p>Due to limited staff, the plan will be to make regular rental deposits on Mondays, Tuesdays and Thursdays. Box Office revenues will be deposited daily.</p>
IMPLEMENTATION DATE	<p>Most requested processes have already been implemented. Cash handling video will be available by June 1, 2016.</p>

FINDING #3 – EVENT BOOKING AND BOX OFFICE SOFTWARE ACCESS (OBJ. 1)

<p>CONDITION (THE WAY IT IS)</p>	<p>A. GAC, the Atrium and the Plaza utilize an event booking software to manage each locations’ calendar of events and track revenue associated with events books. IA’s review of access to this system noted:</p> <ol style="list-style-type: none"> 1. Four (4) terminated employees continued to have access to the system. 2. The level of access for three (3) individuals was unnecessary for their job functions. 3. Employees with higher level access have the capability of deleting events in the system. <p>B. GAC uses a web-based software system for the Box Office ticket sales and provides access to some Arts Groups to view ticket sales for their shows. IA’s review of access to this systems noted the following:</p> <ol style="list-style-type: none"> 1. One (1) Arts Group continued to have access to the system after the group was no longer in business. 2. The access for five (5) employees was either not required (for 2 employees) or the level of access was not needed for their job functions (for 3 employees). <p>Note: Management promptly corrected these issues upon notification. In addition, the risk for the user accounts is lower as network access for these users were disabled by IT upon notification by Human Resources.</p>
<p>CRITERIA (THE WAY IT SHOULD BE)</p>	<p>A. & B. Access to software systems should be based on least privilege. Systems should be reviewed periodically to ensure access is provided and terminated appropriately.</p>
<p>CAUSE (DIFFERENCE BETWEEN CONDITION & CRITERIA)</p>	<p>A. The events booking software was not included in the annual user entitlement review process.</p> <p>B. The system is web-based software and is not managed by the City’s IT Department. As a result, the system</p>

	<p>was not reviewed to ensure appropriate access is provided to only those individuals and Arts Groups with need.</p>
<p>EFFECT (SO WHAT?)</p>	<p>A. & B. Inappropriate activities could occur and compromise the reliability of the information in the software systems. In one instance, an event was accidentally deleted, removing the ability to track this event in the future.</p>
<p>RECOMMENDATION</p>	<p>Management should ensure:</p> <p>A. Access is reviewed to correct the following for the events booking software:</p> <ol style="list-style-type: none"> 1. The four (4) terminated employees' access is disabled. 2. The level of access for the three (3) individuals is reviewed for appropriateness. 3. Capabilities to delete events from the system is removed from employees. 4. Events booking software is added to the annual user entitlement review process. <p>B. Access is reviewed to correct the following for the Box office software system:</p> <ol style="list-style-type: none"> 1. The access for the one (1) Arts Group no longer in business is removed. 2. Access is disabled for the two (2) employees who no longer need it and reviewed for the three (3) employees that did not require the level of access for their job functions. 3. Access is reviewed periodically based on least privilege and employee status.

MANAGEMENT RESPONSE	Concur
ACTION PLAN	<p><u>Booking Software:</u> Four terminated employees have been disabled from the system,</p> <p>The level of access for three individuals has been reviewed and will continue to be reviewed on an annual basis.</p> <p>The ability to delete events has been removed from the system.</p> <p>Staff will suggest that IT Event Booking software be added to the annual entitlement review process.</p> <p><u>Box Office Software</u> Access has been removed for one Arts Group that is no longer in business.</p> <p>Access has been disabled for two employees who no longer need it...and levels for three others have been lowered in relation to their job functions.</p>
IMPLEMENTATION DATE	All changes have been made.

FINDING #4 – ATRIUM EVENT AND SECURITY DEPOSITS (OBJ. 1)

**CONDITION
(THE WAY IT IS)**

The Atrium requires a non-refundable deposit in the amount of \$600 to hold a date for an event. If the event is cancelled, the Atrium charges a cancellation fee based on a sliding scale dependent on the number of days prior to the event it was cancelled. Furthermore, the Atrium requires a \$500 security deposit to be paid prior to an event to prevent any damage or clean-up required after the event is held. This security deposit is typically refunded once the facility is inspected.

Non-Refundable Deposits & Cancellation Fees:

- A. IA's review of 27 canceled events noted there was no consistency in retaining the non-refundable deposit fees. See Exhibit B – Non-Refundable Deposits.
- B. Additionally, cancellation fees are not consistently charged. Our review of 15 events cancelled within the sliding scale timeframe indicated that only one was charged the appropriate amount in cancellation fees. In one instance where the event was cancelled between 30 and 60 days, the department refunded the \$100 cancellation fee. Other events were not charged a cancellation fee.

Refund of Security Deposits:

- C. Out of the 35 security deposit refunds reviewed, four (4) took longer than the 30-day processing time noted in the guidelines. These four (4) took an average of 57 days.

**CRITERIA
(THE WAY IT SHOULD
BE)**

According to the Atrium guidelines:

- A. Deposits to hold a date for an event are non-refundable.
 - B. A cancellation fee based on amounts due for the event are assessed on a sliding scale as follows:
 - More than 60 days, less than 90 days prior to the event - 25% of total rental fee is due.
 - More than 30 days, less than 60 days prior to the event - 50% of total rental fee is due.
-

	<ul style="list-style-type: none"> • Less than 30 days prior to the vent – an amount equal to 100% of total rental fee and equipment fees is due. <p>C. Security deposits “are refundable within two weeks following the event and will be mailed to the lessee through the City of Garland Finance Department or refunded to the credit card used for the Deposit.” An allowance of up to 30 days is requested for processing.</p>
<p style="text-align: center;">CAUSE (DIFFERENCE BETWEEN CONDITION & CRITERIA)</p>	<p>A. & B. Refunds and cancellation fees are processed at the Atrium's discretion and based on extenuating circumstances. Typically if the date held could be rebooked, they will refund all fees.</p> <p>C. Customers may not follow-up with the Atrium regarding a refund for their security deposit to provide credit card information. Credit card information is not retained due to security purposes.</p>
<p style="text-align: center;">EFFECT (SO WHAT?)</p>	<p>A. & B. Unfairly applying the returning of non-refundable deposits for customers who reserved an event may result in a dispute. In addition, there could be a potential for inappropriate activities to occur.</p> <p>C. Returns for security deposits could be missed and result in customer dissatisfaction.</p>
<p style="text-align: center;">RECOMMENDATION</p>	<p>Management should ensure:</p> <p>A. & B. The policy is followed. If non-refundable deposits refunds are processed and cancellation fees are not charged, approvals should be in place and documented.</p> <p>C. Security deposits are tracked to ensure an appropriate refund is processed. If customers do not follow-up, ensure a check is processed for the return within the allotted time.</p>
<p style="text-align: center;">MANAGEMENT RESPONSE</p>	<p>Concur</p>

ACTION PLAN	Security Deposit tracking has been added to the Excel Spread sheets. Any refunds of initial deposits are reviewed by staff. Management will list any and all extenuating circumstances and this will be documented in the client files.
IMPLEMENTATION DATE	Currently In effect

FINDING #5 – ATRIUM EVENT CATERING (OBJ. 1)	
CONDITION (THE WAY IT IS)	<p>The Atrium requires its approved caterers to pay the City a 10% fee due 20 days after the event is held. According to the contract, the catering company should submit to the Atrium a copy of the total and final invoice provided to their client(s) for the event. However, use of a non-approved caterer, as of January 12, 2016, requires the client to pay \$5 per person for a catered event.</p> <p>A. IA could not verify the accuracy of caterer payments in 17 of 20 events reviewed (See Sampling Methodology – Exhibit A).</p> <p>B. One caterer provided complimentary catering to a family member for an event held on January 31, 2016, at the Atrium. The caterer was also newly listed on the Approved Caterers List and avoided any charges for services.</p>
CRITERIA (THE WAY IT SHOULD BE)	<p>A. According to the Catering Agreement between the Atrium and the caterers, "A copy of the Caterer's total, final invoice to the user, accompanies by payment of the fee in full shall be remitted to the City at the Atrium office."</p> <p>B. A minimum fee should be in place for all catering. The City's administrative costs should be covered regardless of the caterer's agreement with the client.</p>
CAUSE (DIFFERENCE BETWEEN CONDITION & CRITERIA)	<p>A. The Atrium did not obtain copies of client's final catering invoice.</p> <p>B. The Atrium allowed the caterer to provide complimentary services at the event. No policies or procedures were developed to cover this situation.</p>
EFFECT (SO WHAT?)	<p>A. Caterers could pay less than what is expected if amounts are not verified against the client's final catering invoice.</p> <p>B. The caterer subverted the process to avoid catering fees in the approximate amount of \$1,000.</p>
RECOMMENDATION	Management should ensure:

	<p>A. The Atrium obtains and maintains copies of the final invoice from the caterers contracted for an event to verify the accuracy of the payment received.</p> <p>B. A flat fee is assessed in instances where catering may be complimentary. Additionally, ensure policies and procedures are updated to include the flat fee.</p>
MANAGEMENT RESPONSE	Concur
ACTION PLAN	Caterers are now required to send invoices along with their payment of the 10% fees to the Atrium. Refusal to do so, will result in the caterer being dropped from the approved Catering list. Any caterer that comps a group must provide a signed letter stating this situation. The caterer must then pay the Atrium \$5 per person to cover catering fees for that event.
IMPLEMENTATION DATE	Letters to Caterers will be mailed by June 1, 2016

FINDING #6 – INVENTORY (OBJ. 2)	
CONDITION (THE WAY IT IS)	<p>GAC, the Atrium and the Plaza maintain equipment for use at each of the facilities and for rent to customers wishing to hold an event.</p> <p>IA performed a surprise inventory count and found five (5) items located at the Atrium were not listed on the inventory list (See Sampling Methodology – Exhibit A).</p>
CRITERIA (THE WAY IT SHOULD BE)	Equipment located at the three facilities and equipment used for rent to customers wishing to hold an event should be recorded and tracked.
CAUSE (DIFFERENCE BETWEEN CONDITION & CRITERIA)	The inventory list provided by the department had not been updated since 2013.
EFFECT (SO WHAT?)	The loss or theft of expensive equipment could go unnoticed.
RECOMMENDATION	Management should ensure that an annual inventory is conducted and the equipment list is updated and reviewed to ensure accuracy and completeness.
MANAGEMENT RESPONSE	Concur
ACTION PLAN	An annual equipment inventory will be completed by staff in December of each year.
IMPLEMENTATION DATE	December 2016

Exhibit A – Sampling Methodology

GAC and Atrium Payments

IA obtained a list of 222 payments from the event booking software system during the audit period. Then IA reviewed the number of transactions by month and judgmentally selected the three months with the highest number of transactions. IA traced these payments through the general ledger and to the bank statement to ensure payments were properly deposited. The results can be projected to the entire population.

Catering

From the list of 215 events previously obtained, IA reviewed events for catering and judgmentally selected 20 events. IA used a judgmental sample from a previously selected sample to review contracts for events held at the Atrium. These contracts were selected based on their category listed in the event booking software system. The results can be projected to the population.

Equipment Inventory

IA obtained a list of equipment inventory consisting of 357 items from the GAC and judgmentally selected items based on description from the list to review. In addition, IA obtained a list of P-Card transactions and selected equipment purchased over \$99 and by date of purchase. Upon arrival to perform the surprise inventory count, IA judgmentally selected items present to review against the inventory list. The results can be projected to the population.

Exhibit B – Non-Refundable Deposits and Cancellation Fees

Non-Refundable Deposits

Category	No. of Events	Deposits Received	Deposits Refunded	Difference
Events ⁽¹⁾	16	\$ 9,050.00	\$ (6,050.00)	\$ 3,000.00
Repeat Customer/COG Event ⁽²⁾	11	-	-	-
Total	27	\$ 9,050.00	\$ (6,050.00)	\$ 3,000.00

- (1) Non-refundable deposits for two events were less than the required amount.
- (2) Repeat customers and COG events are not required to provide a deposit to reserve an event.