



**A Report to the Citizens
of Salt Lake County and the
Board of County Commissioners**

December 2000

A Performance Audit of

Wheeler Farm

Craig B. Sorensen

County Auditor

A PERFORMANCE AUDIT

of

WHEELER FARM

DECEMBER 2000

CRAIG B. SORENSEN
Salt Lake County Auditor

JAMES B. WIGHTMAN, CPA
Director Internal Audit Division

Audit Performed by:

Kaylene Eldridge, CPA
Gregory J. Folta

Table of Contents

I.	Executive Summary	1
II.	Introduction	3
III.	Scope and Objectives	6
IV.	Findings and Recommendations	7
1.0	Fixed and Controlled Assets	7
1.1	Antiques transferred to the County from Wheeler Farm Friends in 1995 are not properly accounted for.	7
	1.2 Recommendation	8
1.3	The required annual inventory of museum-collection items is half complete.	8
	1.4 Recommendations	9
1.5	We were unable to locate several items included in two different random samples of antique and historic objects	10
	1.6 Recommendations	11
1.7	Proper acceptance documentation has not been completed for items donated to the farm since 1995.	11
	1.8 Recommendation	12
2.0	Performance Issues	12
2.1	Wheeler Farm could benefit from a strong volunteer organization.	15
	2.2 Recommendation	15
2.3	The farm could consider more actual living history programming and activities.	15
	2.4 Recommendations	17
2.5	The farm does not have well-developed funding sources other than program and services fees.	17
	2.6 Recommendations	18
2.7	Legal review of the agreement with Carpenter Decorating/Design West for the “Festival of the Lights” fixtures indicates that it has expired.	18
	2.8 Recommendation	19
2.9	School tours could be improved	19
	2.10 Recommendations	20
2.11	There are patron service weaknesses in relation to patrons’ rental of the facilities.	20
	2.12 Recommendations	21
2.13	The County governing body should decide whether the farm should continue to be accounted for as an enterprise fund.	21
	2.14 Recommendation	22

3.0	Cash	22
3.1	A balance sheet that listed cash collections in the amount. of \$327.75 was recorded and deposited for only \$77.00.	23
	3.2 Recommendations	23
3.3	A group has been allowed to use Wheeler Farm facilities without prepaying the rent for those facilities.	23
	3.4 Recommendation	24
3.5	Correct void procedures are not being followed.	24
	3.6 Recommendation	24
3.7	Overage/shortage logs are not consistently filled out	24
	3.8 Recommendations	25
3.9	Of the deposits we reviewed, 12 percent were not made in a timely manner.	25
	3.10 Recommendation	25
3.11	The form of payment is not being recorded correctly	25
	3.12 Recommendations	26
4.0	Purchases	26
4.1	Newly purchased controlled assets are not being added to the controlled asset list.	26
	4.2 Recommendation	27

APPENDIX A	Items That Could Not be Located in Two Random Samples
APPENDIX B	The 40 U.S. Counties Contacted to Determine the Scope of County-Owned Farms
APPENDIX C	Comparison Information from Living History Farm Survey
APPENDIX D	Wheeler Farm Tour Patron Survey
APPENDIX E	Wheeler Farm School Tour Survey
APPENDIX F	District Attorney's Opinion Letter
APPENDIX G	Wheeler Farm Facility Rental Survey
APPENDIX H	Response from Parks and Recreation Division

A Performance Audit of Wheeler Farm

This report is divided into the following sections:

- I. Executive Summary*
- II. Introduction*
- III. Scope and Objectives*
- IV Findings and Recommendations*

Wheeler Farm has sustained operating losses of at least \$390,000 in each of the last five years.

I. Executive Summary

Background

The Wheeler Historic Farm is a living history farm operated by the County's Parks and Recreation Division. The farm's stated mission is to "present to the public the history of Utah family agriculture and rural life." Various activities and services are provided at the farm to accomplish this mission and attract visitors.

Salt Lake County purchased the farm property in 1970 with the intention of developing it for a recreational purpose. During the early 70's, the president of the Salt Lake City Junior League suggested that the property be adopted as a bicentennial project and developed into a living history site. The County Commission approved this plan in 1974. Actual operation of the Wheeler Historic Farm, including tours, began in 1976.

The farm is operated as an enterprise fund and has posted operating losses of at least \$390,000 in each of the last five years. Current staff allocations are for four full-time and 44 part-time employees. The Farm's budget for 2000 is \$706,045. This represents a budget decrease of over \$200,000 from actual 1999 expenditures of \$916,906.

Findings and Recommendations

The following are primary findings within our report:

- ***Antiques that were transferred to the County from Wheeler Farm Friends in 1995 are not properly accounted for.***
- ***We were unable to locate several items included in two different random samples of antique and historic objects.***
- ***The farm could use volunteers to increase the level of actual living history programming and activities they present.***
- ***Legal review of the contract with Carpenter Decorating/Design West for the "Festival of Lights" fixtures indicates that it has terminated.***

- ***The County governing body should decide whether the Farm should continue to be accounted for as an enterprise fund.***

Antiques that were transferred to the County from Wheeler Farm Friends in 1995 are not properly accounted for. Many of these antiques should be capitalized and included on the County's fixed asset accounting records. Others should be designated as controlled asset antiques and tracked accordingly by farm personnel. Since becoming County property, none of the transferred items has been subject to the established control procedures specified in County policies.

We were unable to locate several items included in two different random samples of antique and historic objects. Based on this work, we estimate that 15-20 percent of the items that were included in the museum collection since operations began are no longer present at the Farm. Given the level of documentation present, we are unable to definitively determine why those items are missing. The current control environment should be improved to decrease the risk of inappropriate loss, which remains high.

The farm could use volunteers to increase the level of actual living history programming and activities they present. Unlike other living history farms around the country, Wheeler Farm uses no regular individual or group volunteers. With a large, active, well-trained, and well-coordinated volunteer staff, the farm could present more living history programming. Many patrons that we surveyed stated that they would like to see more of this type of programming at the farm.

Legal review of the contract with Carpenter Decorating/Design West for the "Festival of Lights" fixtures indicates that it has terminated. Upon our request, the District Attorney's Office reviewed this agreement and, based on that review, recommended that Carpenter be notified that the contract has terminated. The "Festival of Lights" has been financially unsuccessful and attendance is dwindling. In spite of this, farm management's intent was to continue this event indefinitely in an attempt to pay off a \$69,306 balance on the contract with Carpenter.

The County governing body should decide whether the farm should continue to be accounted for as an enterprise fund. Management is questioning whether Wheeler Farm should remain as an enterprise fund, or change to the general fund. Under governmental financial standards to take effect in 2002, the farm could remain an enterprise fund only if pricing policies are designed to recover farm costs. Based on the farm's current situation, the County governing body could opt to move the farm to the general fund right away. As an alternative, this decision could be delayed until our performance recommendations are implemented and the feasibility of establishing admission charges sufficient to cover costs are evaluated.

Please refer to Section IV for more details about these and other findings.

From our inventory sample, we found that 15 to 20 percent of museum collection items are missing.

The District Attorney's opinion will allow the County to save \$69,306 in intended payments.

II. Introduction

The Wheeler Historic Farm is a living history farm operated by the County's Parks and Recreation Division. It is located on a portion of a 74.37 acre piece of property the County acquired in 1970 at 6351 South 900 East in an unincorporated area of Salt Lake County. The farm's stated mission is to "present to the public the history of Utah family agriculture and rural life."

Activities and services the farm provides as they strive to accomplish this mission and attract visitors include:

Wheeler Farm does not charge an admission fee. Fees are collected for the individual activities patrons participate in.

- S Regularly scheduled daily guided tours of the restored Wheeler family farmhouse, the other restored or reconstructed farm buildings, and the farm grounds, including the farm animal areas. (\$1.50 fee for farmhouse tour.)
- S Pre-scheduled, guided-group tours of the same areas described above. The most common patrons are school groups. (\$1.50 to \$2.25.)
- S Open access to all areas, except the inside of the farmhouse, for self-guided exploration and observation. (No charge.)
- S Regularly scheduled tractor-drawn wagon rides through the farm property. (\$1.50 fee.)
- S Daily opportunities to participate in or watch farm chores such as cow milking and egg gathering at specified times. (\$.50 fee.)
- S Farm-activity-based summer camps for children ages 6-12. (\$85 per person, per week fee.)
- S Farm-employee-directed birthday parties that include a tour of the animal areas and in some cases participation in a farm chore, depending on the time of day. (\$70 fee for up to 12 children.)
- S Rental of farm facilities and grounds for private events such as weddings/wedding receptions, family reunions, dances, company parties, and other activities. (\$30 - \$1,750 depending on area and duration of use.)
- S Periodic special events such as the "Scarecrow Masquerade", a pumpkin picking and decorating activity, and others such as concerts, outdoor shows, craft fairs, and other activities. The long-running "Haunted Woods" Halloween event was removed from the event schedule after the 1999 season due to declining patron attendance. (Fee varies by event.)

The farm also has a small store and vending machines on the property for patron use.

The farm has posted operating losses in each of the last five years.

Prior to 1999 the farm charged an entrance admission to walk-up customers and was open to the public on a regularly posted schedule. During the late 1998 to early 1999 time frame, the emphasis for the property was shifted towards considering the entire 74.37 acres as a regional park. At that time, the area was physically reconfigured in way that made it impossible to control access to the farm portion of the property. Because of this, the farm grounds are now open to the public at all times. However, the farm still has a posted schedule during which daily guided tours are available and the wagon ride is operating. This schedule is: Monday through Saturday with operating hours April 1st to October 31st, from 9:30 a.m. to 5:30 p.m., and November 1st to March 31st, from 1:00 p.m. to 5:30 p.m.

The farm is operated as an enterprise fund and has posted operating losses of at least \$390,000 in each of the last five years. Current staff allocations are for four full-time and 44 part-time employees. The farm's budget for 2000 is \$706,045. This represents a budget decrease of over \$200,000 from actual 1999 expenditures of \$916,906.

Historical Background

The original farm was purchased in 1887 by Henry J. and Sariah Wheeler from Elizabeth Pixton, Sariah's mother. An existing adobe house was torn down and the adobe bricks were reused to build a brick farm house around 1898. Other farm buildings were added over the years, up to about 1953.

Following the death of Henry J. Wheeler, the farm was purchased by the Sterling Furniture Co. through its owner, Richard Madsen Jr., in 1943. On December 9, 1970, Salt Lake County purchased the 74.37 acre farm property for \$750,000 with the intention of developing it for some recreational purpose. The farm was rented out by the County until the development of the Wheeler Historic Farm.

The farm's development as a living history site started as a bicentennial project.

During the early 70's, the president of the Salt Lake City Junior League suggested to County Commissioners that the property be adopted as a bicentennial project and developed into a living history site. The commission officially approved the farm's development and declared it a bicentennial project in December of 1974. This declaration helped secure funding for the project from the Utah American Revolution Bicentennial Commission, a state organization empowered to administer federal grant funds for historically significant projects. Salt Lake County, the Junior League, and the Community Development Program also provided financial support. A Wheeler Farm Citizen Advisory Board was established to steer development of the farm.

A curator/research historian/farmer/administrator for the project was originally hired by the Junior League in 1976. This person later became a County employee. The Wheeler Farm Friends, Inc. was established to receive and

administer donations on December 3, 1976. Actual operation of the Wheeler Historic Farm, including tours, began in 1976.

Development of the farm included restoration or reconstruction of the buildings that were part of Wheeler Farm during the 1890-1953 time frame. Buildings on the property that have been restored or reconstructed, including the year completed are listed below:

<u>Structure</u>	<u>Restorations</u>	<u>When Completed</u>
Farm House		1979
Granary		mid to late 70's
Wood House		early 80's
Chicken Coop		early 80's
Privy		exterior early 80's, interior 97
Milk House		1984
Summer House		1984
Root Cellar		1984
Garage		repaired as needed
Coal Shed		repaired as needed
Tree House		repaired as needed
Farm Shop		repaired as needed

<u>Structure</u>	<u>Reconstructions</u>	<u>When Completed</u>
Ice House		1979
Barn		1981
Square Silo		1981

Ice ponds that were originally dug around 1900 and became derelict by the 1930's were also restored in 1984.

Construction of the activity barn, a large reception center with a hardwood floor and museum exhibits in the loft area, began in 1989 and was completed in 1990. This building also houses the farm's administrative offices.

The Wheeler Farm Friends, Inc. transferred program operations and historic item ownership to the County in 1995.

From 1977 to 1995, the Wheeler Farm Friends, Inc. (Friends) operated the concessions at the farm under an agreement with the County. This meant that the Friends ran the programs and activities at the farm, collected the revenues from and paid the expenses for those activities, and employed most of the workers. Until 1995, the Friends also owned most of the historic items at the farm and many of the other equipment and supply items.

However, in 1995 a new agreement between the Friends and the County was signed. This agreement transferred both the right to operate all programs and concessions at the farm, and ownership of the historic and other items described above, to the County. The agreement specified that the Friends would restrict

their activities to “those designed to generate donations of historic items and monetary assets for the use and benefit of the farm.”

III. Scope and Objectives

Last year we conducted a fiscal-control-related audit of Wheeler Farm that was completed July 28, 1999. During the audit we found that the farm was not in compliance with key aspects of the Countywide and Parks and Recreation policies on fixed and controlled assets, especially in relation to items in their “museum collection”, most of which are antiques.

This year’s audit originated at Parks and Recreation’s request following their concern for the accountability of antiques. Because of this, and our prior work last year, we re-examined controls over and verification of fixed and controlled assets during this performance audit.

We also examined the farm’s overall efficiency and effectiveness. In addition, we reviewed the cash, payroll, and purchasing functions at the farm.

Accordingly, our work was designed to achieve the following audit objectives:

- Determine the effectiveness of internal controls over antiques, works of art, and regular fixed and controlled assets at Wheeler Farm.
- Verify the completeness of items transferred to the County from Wheeler Farm Friends and the accuracy of the inventory completed at the time of the transfer.
- Determine if other county governments of similar size own and operate living history farms.
- Compare various Wheeler Farm attributes to those of other living history farms around the country.
- Determine patrons’ level of satisfaction with the farm’s facilities and services.
- Analyze recent trends in the farm’s annual revenues, expenses, and capital costs.
- Determine the appropriateness of Wheeler Farm’s enterprise fund classification.
- Obtain an understanding of the historical basis for the development of Wheeler Farm.

Audit Objectives focused on four areas:

- ***Fixed and Controlled Assets***
- ***Performance Issues***
- ***Cash Control***
- ***Purchases***

- Determine if internal controls with respect to cash receipting and depositing, the petty cash and change funds, and purchasing are in place and functioning properly.
- Conduct a controlled payroll distribution at the farm.

Although we performed work designed to address each audit objective, our comments are limited to those areas that address material issues and concerns.

IV. Findings and Recommendations

Our findings and recommendations are divided into four sections: fixed and controlled assets, performance issues, cash, and purchases.

1.0 Fixed and Controlled Assets

Controls over antiques at the farm are weak.

Controls related to fixed and controlled assets, especially antique items that are part of the museum collection, are weak. Many of the established procedures and practices necessary to properly safeguard these items have not been followed. Based on our sample inventory, we estimate that 15 to 20 percent of the items added to the museum collection since operations began are no longer present at the farm. Given the lack of supporting documentation present, we are unable to definitively determine why those items are missing. Under the current control environment, the risk of loss remains high.

Our specific findings in this area are:

- **Antiques transferred to the County from Wheeler Farm Friends in 1995 are not properly accounted for.**
- **The required annual inventory of museum-collection items is half complete.**
- **We were unable to locate several items included in two different random samples of antique and historic objects.**
- **Proper acceptance documentation has not been completed for items donated to the farm since 1995.**

1.1 Antiques transferred to the County from Wheeler Farm Friends in 1995 are not properly accounted for.

According to the Auditor's Office Accounting and Operation Division's policy 5.1, *Management of Fixed Assets*, antiques are to be capitalized and maintained

Antiques that should have been capitalized in 1995 have not yet been.

on the County's fixed asset accounting records regardless of cost. Antiques that were transferred to the County from the Friends in 1995 were not added to the County's fixed asset records. We know of their existence because they are listed on the 1995 museum-collections inventory list that was included as an attachment to that year's agreement between the County and the Friends. (Some of the items on this list are not antiques and a few antiques that were already County property prior to the transfer and that have already been capitalized are also on this list.)

The Auditor's Office fixed asset section stated that it would not be cost effective to capitalize all of the approximately 2000 antiques that were transferred, especially since many of them are relatively small items that are likely low in value. As an alternative, the fixed asset section will make an exception to the "all antiques are fixed assets" requirement for Wheeler Farm only.

Fixed asset section personnel, in cooperation with farm staff, will develop criteria for distinguishing between "fixed asset antiques" and "controlled antiques" at the farm. The Auditor will capitalize those deemed to be fixed assets, and note this exception for Wheeler Farm in Auditor's Office policies and procedures. Farm personnel should also separately record the items by these two categories on their inventory records and track them accordingly.

Farm staff's failure to follow established County procedures has prevented these items from being subject to the appropriate control procedures for fixed and controlled assets. In addition, the general fixed asset section of the County's financial records has been understated by the value of the items that should have been classified as fixed assets in each year since 1995.

1.2 Recommendation:

We recommend that:

1.2.1 Items from the 1995 museum-collections inventory list be added to the County's listing of fixed assets as deemed appropriate, with most of the remaining items being classified as controlled assets under the supervision of Wheeler Farm.

1.3 The required annual inventory of museum-collection items is half complete.

During last year's audit completed July 28, 1999, we recommended that farm personnel conduct a 100 percent inventory of all museum-collection items as soon as possible, then complete a similar inventory on an annual basis. An annual inventory of these items is required by Parks and Recreation Policy 119, *Authorization and Operation of the Wheeler Historic Farm Museum*, and by

The annual museum-collection inventory that was started last year is only half complete.

An annual inventory must be done of all farm assets.

both the Countywide and the Parks and Recreation policies that govern fixed and controlled assets.

However, we found the original 100 percent inventory that we recommended 14 months ago to be only about 50 percent complete. During our audit field work, the farm's collection manager, two Wheeler Farm Museum board members and a summer intern had been working on the inventory. None of them have been able to devote their full time and attention to the project; therefore, the effort is progressing quite slowly.

It is critical that this inventory be completed as soon as possible in light of the fact that our random sample inventory work has revealed that some museum-collection items are missing. In addition, 27 percent of the items that we found from a sample of original accession records were not listed on the 1995 museum-collection inventory list. Since all accessions were done prior to 1995, this indicates that the 1995 inventory was not complete. Several items have also been added to the collection since 1995 that need to be included in the inventory. (See sections 1.5 and 1.7 of this report.)

Farm management needs to find a way to accomplish these annual inventories in a more timely manner. The collection manager is currently working on a system whereby different areas of the farm would be inventoried each month on a rotating basis. In this way, the entire collection inventory could be verified every 12 months. Outsourcing the annual inventory to a firm that specializes in conducting inventories should also be considered.

In addition, it is our observation that Parks and Recreation management staffing levels have not allowed fiscal personnel to prioritize fixed asset issues enough to fully address such matters as timely inventories. This observation is based on this and other audits of Parks and Recreation that have been done in recent years and Auditor's Office fixed asset staff interaction with Parks and Recreation on fixed asset issues. An organization as large as Parks and Recreation should devote more management staff time to safeguarding property and ensuring the completion of timely inventories.

1.4 Recommendations:

We recommend that:

1.4.1 The 100 percent museum-collection inventory be completed as a number one priority of Wheeler Farm management and its personnel.

1.4.2 Once the current 100 percent inventory is completed, a list of antiques found during the inventory that were not included on the 1995 museum-collections inventory be submitted to the Auditor's

Office Fixed Asset Group for designation as either fixed or controlled assets.

1.4.3 *Farm management identify and implement methods that will ensure timely completion of annual museum-collection inventories and consider outsourcing the inventory as a means of expediting the process.*

1.4.4 *Parks and Recreation management reallocate staffing resources to address fixed asset and property safeguarding as a higher priority.*

1.5 We were unable to locate several items included in two different random samples of antique and historic objects.

We inventoried a random sample of 49 items or groups of items from the 1995 museum-collections inventory list and could not locate three of the items or groups. We also inventoried 68 items or groups of items from a random sample of original accession records that were completed at the farm from the start of operations in 1976 through 1994. We found only 55 of these 68 items or groups of items present at the farm. Documentation related to one of the 13 missing items in the latter sample indicated that it was deaccessioned. This means that 12 of the 68 items (17.7 percent) in the sample were no longer physically present at Wheeler Farm with no documentation to indicate what happened to them. (See Appendix A for a list of the items we were unable to locate.)

Documentation on the disposition of historic items is almost completely non-existent.

Accession records are not complete enough to determine the total number of items that have been acquired. Therefore, we are also unable to make a definite estimate as to the total number of items missing based on our sample results. However, based on the information we were able to gather, we believe several hundred museum-collection items that were farm property for some period of time since 1976 are no longer present at the farm. As we stated earlier, due to the lack of disposal documentation it is not possible to definitively determine what happened to these items.

The collection manager and other farm staff had no knowledge of the items from the 1995 inventory that we were unable to locate. Neither did the staff know the whereabouts of more than half of the unaccounted for items in our original accessions sample. They indicated that others were likely either consumed through use or stolen. (See Appendix A.)

Proper deaccessioning paperwork should be completed for all items removed from the collection, regardless of the reason for removal. (i.e. sold, traded, stolen, lost, or destroyed.) For those that should have been classified as County

PM-2's should be processed whenever fixed asset antiques are removed from the collection for any reason.

fixed assets since 1995, a *Salt Lake County Personal Property Transfer/Disposal/ Internal Sale Form PM-2* should have been completed.

Once the 100 percent inventory that is currently in progress is completed and all fixed asset antiques on the 1995 inventory list are added to the fixed asset records, PM-2's should be processed to remove any fixed asset antiques not found from those records. These PM-2's should be sent through the Auditor's Office and Contracts and Procurement to the Commission, along with a letter explaining why the items are to be removed from the records and a description of the steps taken to locate them.

To minimize the loss of antiques through consumption, actual antiques should only be used for displays and simple, non-consuming demonstrations. Reproductions or other non-antique items should be used for demonstrations and other activities that could destroy or consume the items. Differentiation between antique and non-antique items should be made when items are received not only to determine their best use, but also to ensure proper classification.

As a further concern over the control of antiques, the collection manager stated that museum items are often moved from display to storage areas and vice versa. Over the years, little to no attempt has been made to keep track of these movements. The manager is currently developing a system to improve item tracking. As a further improvement, two people should always be present when items are moved. If two people were present, one of them could record item movements, increasing the likelihood that this would be consistently completed. Security would also be improved by minimizing the opportunity for an employee to inappropriately remove items.

1.6 Recommendations:

We recommend that:

1.6.1 Wheeler Farm follow current procedures to process PM-2's, along with an explanatory letter, to remove from fixed assets records any antiques that are not found during the current 100 percent inventory.

1.6.2 Only reproductions or other non-antique items be used for demonstrations and activities that could destroy or consume the items.

1.6.3 Two people be present when museum-collection items are moved.

148 items donated from 1996-1999 have not been properly accepted by the Commission.

1.7 Proper acceptance documentation has not been completed for items donated to the farm since 1995.

According to the “Wheeler Historic Farm Museum Annual Collection Report – 2000”, 148 items were received through 11 different donations that occurred from 1996 through 1999. The process of accepting donated items should be initiated by the completion and appropriate submission of a “Wheeler Historic Farm Museum Declaration of Gift Agreement.” Section 3.4.4 of Parks and Recreation Policy 119 requires that this form be *submitted to and accepted by the Board of County Commissioners before gifts may be received into the museum collection.*

This procedure allows the farm to remain in compliance with Countywide Policy 1006, *Salt Lake County Gift Policy*, which states that the Commission has the final authority to acquire gifts and that the official decision on the acceptance or non-acceptance of a gift is to be made in an official commission meeting. Countywide Policy 1006 goes on to state, in section 1.7, that once the Commission accepts a gift, the receiving agency *shall prepare the necessary property inventory forms, where applicable...such forms shall be forwarded to the County Auditor’s Office for inclusion in the fixed asset account.*

We reviewed the files at Wheeler Farm that are associated with each of these acquisitions and found a copy of a partially completed gift agreement for 9 of the 11 donations. However, none of the nine agreements had the Commission acceptance section completed. To verify the lack of Commission approval, we contacted the Commission Clerk’s office and asked them to determine if agreements for these donations had been completed and filed. They researched their database and found no record of any of these transactions. In addition, none of these forms have been submitted to the Auditor’s Office.

1.8 Recommendation:

We recommend that:

1.8.1 Declaration of Gift Agreements for the 11 donations discussed above, and for any subsequent donations, be submitted to the Board of County Commissioners for approval, and a copy of the declaration be submitted to the Auditor’s Office.

2.0 Performance Issues

Farm operating losses are taxpayer subsidized

As we stated in this report’s introduction, Wheeler Farm does not cover its costs of operation through operating revenues. Annual losses before operating

through operating transfers.

transfers totaled \$2,275,885 over the last five years, an average of \$455,177 per year. These losses are taxpayer subsidized through annual operating transfers.

As we evaluated the farm’s efficiency and effectiveness, an overriding goal was to determine if this level of support is necessary and worthwhile to the taxpayer. One of our first steps was to determine how many other county governments around the country own and operate living history farms, especially in counties similar demographically to Salt Lake County.

We contacted representatives from the 20 U.S. counties immediately larger in population than Salt Lake County and from the 20 immediately smaller, to determine if they had a living history farm. Five of the contacted counties own and operate their own living history farms and another five own a farm that is operated by another organization. In addition, as indicated in Table 1, we found that another seven of them have an operating living history farm within their boundaries. (See Appendix B for a list of the counties contacted.)

Ten of 40 counties similar in population to Salt Lake County own living history farms.

Composition of Historic Farms in the 40 Counties Surveyed	
Owned and operated by county government	5
Owned by the county, operated by a private/non-profit organization	5
Owned and operated by a govt. organization other than a county	6
Owned and operated by a private, non-profit organization	1
None or unknown *	<u>23</u>
Total	40
(* 5 of these have a facility that is somewhat similar, 1 is in the process of developing a living history farm)	

Table 1. *Other Counties have living history farms similar to Wheeler Farm.*

We also conducted a survey of living history farms around the country. (See Appendix C for a summary of this survey.) Seven of the 10 farms owned by a similar-sized county participated in the survey. The other three farms declined participation. We also included ten other farms that we identified through research on the Internet in the survey. Ten of the 17 surveyed farms receive at least some level of taxpayer subsidy.

Ten of 17 farms we surveyed are also taxpayer subsidized.

Since there are differences in size, budget levels, programs offered, and other factors between each of the surveyed farms and Wheeler Farm, a direct

comparison of taxpayer subsidy levels is not valid. A more valid comparison figure is the level of taxpayer subsidy per person attending the farm. This ratio is also a good performance indicator since it provides a measurement of the taxpayers return for their investment in the facility.

We were able to gather enough information from 7 of the 10 surveyed farms that receive a taxpayer subsidy to calculate this figure for 1999. Table 2 on the next page presents this information for Wheeler Farm in comparison to other farms for which pertinent information was available.

Wheeler’s ratio compares favorably to some others in the survey and to the average.

Living History Farm Name - State	Taxpayer Subsidy to Attendance Ratio
Stonefield - WI	\$19.44
Klein Creek Farm - IL	15.57
Ardenwood Historic Farm - CA	6.52
Latta Plantation - NC	5.92
Wheeler Farm - UT	4.33
Muscot Farm - NY	2.47
Ag/History Farm Park - MD	2.40
Sauer-Beckmann Farm - TX	1.11
Average	\$7.22

Table 2. Taxpayer subsidy for Wheeler Farm is \$4.33 per person attending.

This comparison and the fact that living history farms are quite prevalent in counties of similar size around the country support the County’s involvement in Wheeler Farm.

Our findings and recommendations in this section focus on measures the farm can take to improve their product and attract more visitors with minimal, if any, cost increases, thereby further reducing this ratio. They are based on information we gathered from our survey of other living history farms, surveys of Wheeler Farm patrons, and analysis of Wheeler’s revenues and expenses. We also analyzed whether the farm could eventually become entirely self-supporting in the section on the appropriateness of the farm’s enterprise fund classification.

Operating improvements should be made with a goal of further improving the ratio of taxpayer subsidy to attendance.

Our performance-related findings are:

- **Wheeler Farm could benefit from a strong volunteer organization.**
- **The farm could consider more actual living history programming and activities.**
- **The farm does not have well-developed funding sources other than program and services fees.**
- **Legal review of the agreement with Carpenter Decorating/Design West for the “Festival of Lights” fixtures indicates that it has expired.**
- **School tours could be improved.**
- **There are patron service weaknesses in relation to patrons’ rental of the facilities.**
- **The County governing body should decide whether the farm should continue to be accounted for as an enterprise fund.**

2.1 Wheeler Farm could benefit from a strong volunteer organization.

All 17 of the other farms that we surveyed use volunteers. Six of them specifically stated that they have more than 100 volunteers. One of these, an 80 acre farm that receives no taxpayer subsidy, has 550 individuals and 67 groups that volunteer. Three others use between 50 and 100 volunteers annually. Some cited a lesser number of individual volunteers, but stated that several groups provide voluntary service as well.

On rare occasions, a group that initiates the arrangements with Wheeler Farm will perform a work-service project on-site. In addition, the Friends provide some volunteers for the annual Easter activity. Otherwise, the farm uses no regular individual or group volunteers. Farm staff members stated that this was a personal preference on the part of the former Farm Curator/Director. However, the use of volunteers can greatly enhance a living history farm’s ability to present farming and other related historic demonstrations.

2.2 Recommendation:

We recommend that:

2.2.1 Volunteers be used in the activities identified below.

Other farms we surveyed make ample use of volunteers.

Farms using more than 100 volunteers include:

- *Agricultural/ History Farm Park - MD*
- *Claude Moore Colonial Farm - VA*
- *Ardenwood Historic Farm - CA*
- *Three Private, Non-Profit Farms*

2.3 The farm could consider more actual living history programming and activities.

We asked the surveyed farms about the programs and activities they offer. Their responses included many offerings that are not currently being made at Wheeler Farm, such as:

- S Sponsoring annual recurring theme days or weekends with special farm-living-history presentations done in conjunction with a specific theme, such as Spring Planting Days and Harvest Days.
- S Using historic, including horse-drawn, farming techniques by farmers in period clothing, demonstrating daily farm tasks, related to both crops and animals, to patrons.
- S Preparing meals of a particular era or time frame in the Historic Farm House by presenters in period costumes.
- S Conducting other historic demonstrations and hands-on activities in the historic farm house.
- S Providing expanded wagon rides with stops at several points along the ride route. During these stops, the drivers make presentations about farm activities, farm history, and use of area resources.

The applicability of these ideas to Wheeler Farm was confirmed by many responses we received during an exit survey of 100 regular walk-up farm patrons. (See Appendix D for a summary of this survey's results.) When asked, "What would you like to see improved at Wheeler Farm?", some of the more frequent responses were:

- S Make it more of a working farm.
- S Have more activities and exhibits.
- S Have special activities days.
- S Have more hands-on, interactive farming activities.
- S Make stops, and have what you are seeing described during the wagon ride.
- S Make the wagon ride longer.

These responses are similar to those received during a survey of school tours. (See Appendix E for a summary of this survey's results.) For example, when school leaders were asked what they would like to see improved at the farm, 21 of the 127 respondents commented that they would like to see the blacksmith

The proper use of volunteers could greatly enhance the farm's ability to present living history programming.

working on the farm again. Wheeler Farm could present more live, interactive programming if they had a large, active, well-trained, and well-coordinated volunteer staff.

Many survey respondents also expressed an interest in seeing more animals, allowing petting of animals, having other interactive activities with the animals,

and making it easier to see the larger animals. Farm staff should explore ways to address these suggestions.

2.4 Recommendations:

We recommend that:

2.4.1 *The farm increase their living history programming, as described above, through increased use of volunteers.*

2.4.2 *Farm staff examine ways to increase the number of animals at the farm, and provide patron interaction opportunities.*

2.5 The farm does not have well-developed funding sources other than program and services fees.

While examining the farm's revenues over the last five years, we noted the farm relies almost exclusively on program and services fees from patrons. The only exceptions to this were a minimal amount of interest revenue earned from 1995 to 1997, and 1999 insurance proceeds of slightly over \$80,000 to help pay for the repair of damage to the historic farm house that was caused by a water line break.

By comparison, we noted that several farms we surveyed reported other types of funding sources. Predominant among these other sources were grants and fund-raising. Three of the farms that receive no taxpayer subsidy and another that receives very minimal taxpayer support bolster their revenue streams with both grants and fund-raising. These farms include: Trimborn Farm - WI, Claude Moore Colonial Farm - VI, and two private, non-profit farms.

We discussed the use of these revenue mechanisms with the farm's interim director. She stated that, to her knowledge, the farm has applied for only a very limited number of grants. She also said that while the Friends accept donations on behalf of the farm, neither Friends, nor any other organization, have conducted any active fund-raising activities for several years.

Both the Friends and the Wheeler Historic Farm Museum Board should be involved in fund-raising activities. As we stated earlier, the 1995 agreement

Several farms that receive little to no taxpayer subsidy enhance their revenues with both grant money and fund raising.

The Friends and the Farm Museum Board should be active fund-raisers.

between the County and the Friends stipulates that the Friends are to be engaged in activities “designed to *generate donations of* historic items and *monetary assets* for the use and benefit of the farm.” (emphasis added) The Museum Board’s by-laws state that one duty of their financial advisor is to “advise on fund raising programs”. Those by-laws also state that the board should organize and appoint a fund-raising committee from time to time, as needed.

2.6 Recommendations:

We recommend that:

2.6.1 *Farm management apply annually for grant money that is available to living history farms.*

2.6.2 *The Friends and the Farm Museum Board become actively involved in fund-raising, with at least one of them conducting an active fund-raising drive each year.*

2.7 Legal review of the agreement with Carpenter Decorating/Design West for the “Festival of Lights” fixtures indicates that it has expired.

In 1994, the Friends contracted with Carpenter Decorating/Design West (Carpenter) to provide the art work, structures, and lights for the “Festival of Lights “ show. This contract, which was assumed by the County in 1995, specified that Carpenter was to receive \$185,765 through annual payments of 75% of the event’s after-tax gate receipts over three years or until the purchase price was paid. As of the end of our field work, a balance of \$69,306.26 is still remaining, even after a three-year extension provided for in the original agreement.

An analysis of statistics from this event shows that it has lost nearly \$21,000 during the last three years and attendance is declining. In 1994, the show’s first year, approximate attendance was 45,000. However, attendance has decreased each year since, and by last year was down to only 3,722.

Not being obligated to Carpenter will allow the farm to implement new, potentially more cost effective, Christmas season programming.

Thinking they had no other alternative, farm management’s intent was to continue this event indefinitely in an attempt to pay the remaining balance to Carpenter. The payment to Carpenter from the 1999 show was only \$6,001. If payments were to continue at that level it would take over 11 more years to pay off the obligation.

We asked the District Attorney’s Office to review this contract. In their written reply they stated that they, “believe a good legal argument can be made that the

contract by its terms has terminated.” (The District Attorney’s written opinion is attached as Appendix F.) The District Attorney’s Office also drafted a letter from the Friends notifying Carpenter of the contract’s expiration.

2.8 Recommendation:

We recommend that:

2.8.1 *Carpenter be notified that the contract has terminated, in accordance with the District Attorney’s opinion.*

2.9 School tours could be improved.

As stated earlier, we conducted a customer satisfaction survey of school groups that went to the farm. We sent surveys to both preschool and elementary school groups. Although most of the responses from the preschool groups were positive, we did find some areas that need improvement based on responses from the elementary groups.

When asked “on a scale of 1-5, with 1 being the lowest and 5 the highest, how would you rate your overall experience at Wheeler Farm?” the average response from the elementary schools was 3.62.

There were many comments made during the survey that related to the tour guides. Some people commented that they enjoyed their tour guide while others did not. Thus inconsistencies appear to exist among the different guides. Wheeler Farm management should address these inconsistencies and resolve patron- service problems that exist. Specific service issues mentioned were that tour guides had a negative attitude and did not relate well to small children. Other comments stated that tour guides would speak above the children’s understanding. Finally, inconsistencies were reported regarding the tours’ duration and content.

School tour surveys revealed that some teachers feel that the tours are not meeting the educational needs of the children. Of the 50 surveyed teachers who expected the tour to help meet their student’s educational needs, 16 stated it did not do so. To improve this situation, tours could be designed that would correlate with the student’s school curriculum.

A large percentage of tours given at the farm are given to school groups. Wheeler Farm management should address these patron-service issues to maintain and increase the level of school patronage. A standardized tour (that could be tailored when necessary) could resolve the inconsistencies with tour content and duration. Tour guides could be trained to relate to all ages of children. If the farm provides a good educational experience for students, it will continue to attract school groups.

Tour inconsistencies:

- *Quality of tour guides*
- *Level of presentation*
- *Duration of tour*
- *Content of tour*
- *Educational aspects*

Thirty-two percent of surveyed school teachers feel their student’s educational needs are not being met.

2.10 Recommendations:

We recommend that:

2.10.1 School group tours be consistent in length and content, designed specifically to match the curriculum and meet the educational needs of the students.

2.10.2 Farm management provide training for guides to help them relate and communicate with school-age children.

2.11 There are patron service weaknesses in relation to patrons' rental of the facilities.

We also surveyed a random sample of patrons who rented some portion of the farm facilities between January 1 and August 31, 2000. (See Appendix G for a summary of the responses to this survey.) Survey responses were generally quite favorable, with the average overall rating being a 4.6 on a scale of 1 to 5. However, on the same scale, farm staff received a lower rating of only 3.9 in relation to their courteousness and helpfulness in this area.

In fact, when we asked the 38 surveyed rental patrons what they liked least about having their event at Wheeler Farm, 17 responded with comments relating to the farm staff. Comments about the staff cited these areas as needing improvement:

- S Information received from the staff was inconsistent.
- S Building attendant was overbearing and impolite while patrons were cleaning up and too visible during patrons' events.
- S The staff was not helpful or attentive during patron events.
- S Staff that arranged reservations was impolite and sometimes difficult to contact.
- S Staff was not available with a key to let patrons in building for set-up.
- S Patron did not receive information and rules about facility use prior to their event.

These problems should be addressed and resolved as a matter of top priority, since facility rental is such an important aspect of the farm's operations. In addition to being the leading revenue generator, people attending facility rental events account for almost half of the farm's current attendance.

Many survey respondents commented that facility rental customer service could be improved.

In addition to being the leading revenue generator, almost half the farm's attendance comes from people that attend events involving facility rental.

2.12 Recommendations:

We recommend that:

2.12.1 Farm management address and resolve the patron-service weaknesses in facility rentals by conducting training and in-house patron-service surveys at the completion of each event.

2.12.2 Patrons receive orientation materials at the time they make a reservation.

2.12.3 Reservation personnel be trained on telephone sales and service techniques.

2.13 The County governing body should decide whether the farm should continue to be accounted for as an enterprise fund.

During the opening conference for this audit, the District Director over Wheeler Farm stated a preference toward having the farm removed from the enterprise fund accounting classification. We agreed to investigate this issue as part of our audit.

The Governmental Accounting Standards Board recently issued GASB Statement 34, which among other things, made the requirements for classification as an enterprise fund more restrictive. This statement, which becomes effective for Salt Lake County in 2002, sets forth three criteria wherein an enterprise fund could be established. The only one of these that could be met by Wheeler Farm states that an entity can be an enterprise fund if, “the pricing policies of the activity establish fees and charges designed to recover its costs.” Whereas, under previous criteria, an activity could be an enterprise fund if the governing body, “decided that periodic determination of....net income (was) appropriate for...*accountability, or other purposes.*” (Emphasis added.)

In Wheeler Farm’s case, the decision was recently made to stop charging admission, allow open entrance to the farm, and charge only for the activities in which patrons choose to participate. Our analysis of the farm’s revenue, and exit survey responses to admission vs. pay-per-activity questions, indicates that:

S the farm has lost revenue by not charging admission.

Recently issued financial standards make the requirements for classification as an enterprise fund more restrictive.

Implementing our performance recommendations could present the farm with the opportunity to remain an enterprise fund.

S revenue might increase by charging admission again, but, given the amount of admission people would be willing to pay for the current product, not by enough to significantly reduce the farm’s operating losses.

S charging admission at this point would negatively impact the farm’s “taxpayer subsidy to attendance ratio,” by which it is measured against peer farm operations.

Based on this information, and the farm’s history of incurring operating losses, the County governing body could opt to move the farm to the general fund right away. However, we believe the successful implementation of our performance recommendations could possibly present the farm with the opportunity to preserve their enterprise fund status. Accomplishing this would provide the greatest benefit to taxpayers by relieving the necessity of subsidizing the farm.

Therefore, as an alternative, the enterprise vs. general fund decision could be delayed until these recommendations, to reduce the farm’s operating losses and improve their product and attraction value have been implemented. After these actions are taken, patrons’ opinions about the farm could be re-evaluated to see if a return to admission charges at a level designed to cover the farm’s costs is feasible. Based on that evaluation, the farm could continue as an enterprise fund or be reclassified as a general fund activity. Notwithstanding either decision, implementation of our recommended performance improvement strategies will be cost beneficial to the taxpayers of the County and reduce the taxpayer subsidy to attendance ratio of the farm.

2.14 Recommendation:

We recommend that:

2.14.1 The County governing body either: 1) move Wheeler Farm to the general fund based on the farm’s current situation or; 2) delay the decision until our performance recommendations are implemented, then make the decision based on the farm’s situation at that time.

3.0 Cash

We identified some areas in Wheeler Farm’s cash handling that need improvement. We found that:

- **A balance sheet that listed cash collections in the amount of \$327.75 was recorded and deposited for only \$77.00.**
- **A group has been allowed to use Wheeler Farm facilities without prepaying the rent for those facilities.**

- **Correct void procedures are not being followed.**
- **Overage/shortage logs are not consistently filled out.**
- **Of the deposits we reviewed, 12 percent were not made in a timely manner.**
- **The form of payment is not being recorded correctly.**

3.1 A balance sheet that listed cash collections in the amount of \$327.75 was recorded and deposited for only \$77.00.

Cash received in the amount of \$250.75 was missing from that day's deposit.

During our review, we found a balance sheet for the sale of light sticks at the Haunted Woods that listed cash received as \$327.75. However, when the cash received was later entered into the McBee register, it was entered as \$77.00. The amount deposited was also \$77.00. The error should have been caught during the cash balancing review but was not discovered until the time of our audit.

The cashiers who work during the night-time events fill out a balance sheet, place it and their cash in a sealed bag, and drop it into a safe. The following morning, the bags are opened and the amount received is entered into the McBee register by a different individual. Some time from when the light stick money was counted to when it was recorded, \$250.75 was lost.

Cashiers should fill out their own McBee receipts. This would minimize the number of people handling the funds. In addition, the supervisor should perform a thorough review of the cash balancing documents. Although these controls cannot completely prevent the loss of cash, they will increase the security of funds received and deposited.

3.2 Recommendations:

We recommend that:

3.2.1 *The cashier who receives the funds, fill out the corresponding McBee receipt.*

3.2.2 *The supervisor perform a thorough review of the cash balancing documents.*

One renter was allowed to use the facility for five-and-a-half months without paying any rent.

3.3 A group has been allowed to use Wheeler Farm facilities without prepaying the rent for those facilities.

Wheeler Farm’s facility rental contract requires that all rentals be paid for in advance of the event. Under the DEPOSIT heading on the rental contract it states, “Any remaining fees that are due, must be paid (4) four weeks in advance of the scheduled rental.”

During our audit, we reviewed rental contacts for 49 events held at the farm. Of these 49 events, 10 percent were not paid for before the facility was used. One group that regularly rents Wheeler Farm facilities made up the entire 10 percent. Upon researching the problem, we discovered that this group had been allowed to rent the facilities weekly for five-and-a-half months without paying. When we brought the error to their attention, Wheeler Farm staff quickly worked to remedy the situation.

3.4 Recommendation:

We recommend that:

3.4.1 *Wheeler Farm staff verify all payments have been received for facility rentals before the event is held.*

3.5 Correct void procedures are not being followed.

Wheeler Farm’s cash handling procedures require that when a transaction is voided the cashier fill out a void slip which documents the reason and amount. The void slip and voided receipt are to be turned in at the end of the shift. The void is to be reviewed for reasonableness and accuracy by a supervisor. Countywide Policy # 1062, *Management of Public Funds*, requires that the cashier and the supervisor sign the voided receipt.

While reviewing the daily cash balancing we found that 13 percent of the days reviewed had voids that were incorrectly recorded. There were 14 instances where there was no supervisor signature on the void slip and six instances where a void was not entered into the cash register correctly. When voids are not reviewed a control weakness exists. Cashiers could void valid transactions and misdirect funds received.

3.6 Recommendation:

We recommend that:

3.6.1 *All voids be approved and signed by a supervisor.*

3.7 Overage/shortage logs are not consistently filled out.

Wheeler Farm deposits overages as they occur and shorts the deposit for any shortage. This maintains the balance of the change fund. When this method of accounting for overages and shortages is used, Countywide Policy #1062 requires the agency to fill out MPF Form 11 to track the overages and shortages.

During our review we identified 30 overages/shortages and of these 30, only 7 had an overage/shortage log associated with them. By not tracking the overages and shortages there is no accountability among cashiers for any missing funds. Supervisors cannot accurately monitor the performance of the cashiers without the overage/shortage logs.

Overage/shortage logs are filled out only 23 percent of the time.

3.8 Recommendations:

We recommend that:

3.8.1 *Cashiers fill out an overage/shortage log daily.*

3.8.2 *A supervisor review and monitor the cashier's overages and shortages.*

3.9 Of the deposits we reviewed, 12 percent were not made in a timely manner.

Countywide Policy # 1062, Section 3.8.1 instructs agencies to deposit receipts of \$250 or more (\$50 cash and \$200 in checks) on a daily basis. We randomly selected 63 deposits. We found that 12 percent of the deposits were not made timely as required by policy. In addition to the interest revenue lost, funds are less secure (consequently more susceptible to theft) when they are left on the premises.

3.10 Recommendation:

We recommend that:

3.10.1 *Wheeler Farm deposit their funds in a timely manner as stipulated in Countywide Policy #1062.*

3.11 The form of payment is not being recorded correctly.

Cashiers are not entering the correct form of payment when recording a transaction. We compared the Z-tape totals for cash and check with the cash and check totals on the deposit slip and balance sheets from a random sample of farm collection days. Of the 90 tapes we examined, 66 percent did not show the correct cash/check composition. The majority of the remaining days showed the correct composition because only cash was collected on those days.

The supervisor is not comparing the cash/check totals from the Z-tapes to the balance sheet. Funds are more susceptible to mishandling if the form of payment is not recorded correctly.

3.12 Recommendations:

We recommend that:

3.12.1 *Cashiers enter the proper form of payment when receiving funds.*

3.12.2 *Cash/check composition be included as part of the supervisor's daily review of cash handling.*

4.0 Purchases

4.1 Newly purchased controlled assets are not being added to the controlled asset list.

While reviewing the purchasing documents, we identified several controlled assets purchased for Wheeler Farm that were missing from Wheeler Farm's controlled asset list. The items we found are listed in Table 3 below.

Newly acquired assets are not controlled properly.

Controlled Asset	Cost
Minneapolis Moline Tractor	Donated
Compaq Computer	\$ 850
Vacuum	\$ 330
Excel 2000	\$ 321
MS Office Software	\$ 233
Color Bubble Jet Printer	\$ 141
Talkabout Radios (qty. 4) (each)	\$ 75

Table 3. *Newly purchased assets are not being added to the controlled asset list.*

By not listing controlled assets on the controlled asset list, the items would be excluded from the annual inventory and could be lost or stolen without the assistant property manager's knowledge.

4.2 Recommendation:

We recommend that:

4.2.1 *The Assistant Property Manager update the controlled asset list and ensure all newly acquired assets are added to the controlled asset list.*

**Items that Could Not be Located from a Random Sample of
the 1995 Museum Collections Inventory**

<u>Item Name</u>	<u>Year Accessioned</u>	<u>Antique?</u>	<u>Possible Disposition According to Staff</u>
Feather Plumes - 2	Unknown	Yes	Unknown
Coal and Shim	Unknown	Yes	Unknown
Bottle String	Unknown	Yes	Unknown

**Items that Could Not be Located from a Random Sample
of Original Accession Records**

<u>Item Name</u>	<u>Year Accessioned</u>	<u>Antique?</u>	<u>Possible Disposition According to Staff</u>
Visitor's Signature Book	1979	Yes	Unknown
Ceramic Mug	1980	Yes	Unknown
Razor	1980	Yes	Unknown
Framed Photograph	1983	Yes	Unknown
Fringed Piano Scarf	1985	Yes	Stolen by a Patron
Metal Table Knife	1985	Yes	Unknown
Metal Stand	1985	Yes	Unknown
Maytag Washer	1986	Yes	Deaccessioned
Creamware Pottery - 36 Pieces	1989	Yes	Unknown
Dishes w/Blue Embossing	1990	Yes	Unknown
Wooden Dip Pen Points	1990	Yes	Consumed
Horse Shoeing Vice	1991	Yes	Stolen or Consumed
Bolt Hitter	1991	Yes	Stolen or Consumed

The 40 U.S. Counties Contacted to Determine the Scope of County-Owned Farms

State and County	Owned					Operated		
	County	Government other than county	Private, Non-profit Organization	None or Unknown	None, but do have a facility that is similar	County	Government other than county	Private, Non-profit Organization
Arizona								
Pima County	T							T
California								
Contra Costa County		T					T	
Fresno County				T				
Sacramento County	T							T
San Mateo County				T				
Ventura County				T				
Florida								
Hillsborough County				T				
Orange County					T			
Palm Beach County		T					T	
Pinellas County								T
Georgia								
Fulton County				T				
Illinois								
DuPage County	T					T		
Indiana								
Marion County				T				
Maryland								
Baltimore County					T			
Montgomery County	T							T
Prince George's County		T					T	
Michigan								
Macomb County				T				
Oakland County		T					T	
Minnesota								
Hennepin County *								
Missouri								
St. Louis County					T			
Nevada								
Clark County		T					T	
New Jersey								
Bergen County	T							T
Essex County				T				
Middlesex County					T			

The 40 U.S. Counties Contacted to Determine the Scope of County-Owned Farms

State and County	Owned					Operated		
	County	Government other than county	Private, Non-profit Organization	None or Unknown	None, but do have a facility that is similar	County	Government other than county	Private, Non-profit Organization
New York								
Erie County				T				
Monroe County				T				
Westchester County	T					T		
Ohio								
Cuyahoga County				T				
Franklin County				T				
Hamilton County			T					T
Pennsylvania								
Allegheny County	T					T		
Montgomery County	T					T		
Tennessee								
Shelby County				T				
Texas								
Bexar County				T				
El Paso County				T				
Tarrant County				T				
Travis County		T					T	
Virginia								
Fairfax County	T					T		
Washington								
Pierce County				T				
Wisconsin								
Milwaukee County	T							T

* Currently developing a living history farm.

Comparison Information from Living History Farm Survey (1999 Data, unless indicated)

	<u>Size in acres</u>	<u>Expenses</u>	<u>Revenue</u>	<u>Total Advertising</u>
<u>County Owned and Operated</u>				
Wheeler Farm - Salt Lake County	75	\$930,381 largest - salaries \$474,452	\$440,961 82% program fees 18% contribution	\$8,625
Klein Creek Farm - DuPage County (Forest Preserve District of DuPage County)	200	\$1,100,000 largest - salaries \$311,000	\$57,000 35% sales of crops & livestock 35% other 30% summer day camp	\$18,600
Muscot Farm - Westchester County	100	\$408,000 largest - salaries \$321,000	\$105,000 64% state aid 36% rental fees	minimal
Kidwell Farm - Fairfax County	75	\$330,000 largest - salaries \$220,000	Unable to determine	\$3,000
<u>County Owned, Other Operated</u>				
Trimborn Farm - Milwaukee County	7	\$50,000 largest - salaries \$20,000	\$80,000 10% admissions grants fund-raising	minimal
Posta Quemada Ranch - Pima County	1500	Not given	Not given	Not given
Agricultural/History Farm Park - Montgomery County, Md	100	\$8,000 County pays app. \$30,000 for maintenance	\$8,000	minimal
Garretson Forge & Farm - Bergen County, NJ	2	\$ not given largest - utilities	\$ not given Donations & Memberships Gift shop sales Funding from the local city	none (use publicity as much as possible)
<u>Others</u>				
Private, non-profit #1	115	\$ not given largest - salaries	not given	minimal
Claude Moore Colonial Farm - Virginia 20 minutes from D.C. (Privately operated National Park)	80	\$375,000 largest - salaries \$230,000	\$375,000 38% admissions 25% fund raising 20% grants 11% pavillion rental 6% endowment	none (use publicity & out-reach programs)

Comparison Information from Living History Farm Survey (1999 Data, unless indicated)

	Size <u>in acres</u>	<u>Expenses</u>	<u>Revenue</u>	<u>Total Advertising</u>
Stonefield - Cassville, WI (State Historical Society of Wisconsin)	100	\$250,000 largest - salaries	\$250,000 70% state funding 30% admissions, store sales	\$1,000 for their site (Division for the entire state spends 50,000 to 60,000)
Sauer-Beckmann Liv Hist Farm - Texas (State of Texas Parks)	7	\$105,000 largest - salaries \$90,000	\$5,500 73% donations 27% school groups	Media Services for all state parks does that
Private, non-profit #2	119	\$3,500,000 largest - salaries	\$3,500,000 49% endowment 28% adm & memb 23% rentals, grants fund raisers, shops	\$100,000
Latta Plantation - Huntersville, NC (Property owned by Mecklenburg County, farm operated by a private, non-profit)	52	\$209,000	\$209,000 42% adm, sch tours, gift shp, etc 34% Mecklenburg County 24% Arts & Sciences grant	\$6,000 + brochure prntg
Private, non-profit #3	110	\$20,000 largest - int exp on land \$18,000	\$15,000 53% donations, other 47% memberships	none (newsletter done by a volunteer printer)
Ardenwood Historic Farm - Fremont, CA (East Bay Regional Park District)	135	\$1,100,000 largest - salaries \$790,000	\$317,110 85% admissions 8% concession leases 7% add. fees (out of district schools, for example)	\$10,000
Private, non-profit #4	64	\$75,000 largest - salaries	\$75,000 40% festivals 17% grants/special gifts 15% school programs 10% weekend admission 10% fundraising 8% concession agreement	\$2,300
Private, non-profit #5	71	\$200,000 largest - salaries	\$200,000 private donors memberships foundations	minimal

Comparison Information from Living History Farm Survey (1999 Data, unless indicated)

<u>County Owned and Operated</u>	<u>Size and Composition of Staff</u>	<u>Highest Paid Salary</u>
Wheeler Farm - Salt Lake County	4 full-time 44 part-time	\$52,000
Klein Creek Farm - DuPage County (Forest Preserve District of DuPage County)	5 full-time 1 part-time - 1248 hrs 2 intermitent - 1400 to 1840 hrs 8 seasonal - 70 volunteers - 6500 hrs	\$49,000 plus a house and vehicle
Muscoot Farm - Westchester County	6 full-time 3-4 seasonal, FT May-October 4-H club and various volunteers	\$60,000
Kidwell Farm - Fairfax County	3 full-time 6 seasonal part-time 4-H club and various volunteers	\$42,000
<u>County Owned, Other Operated</u>		
Trimborn Farm - Milwaukee County	1 part-time 14 regular volunteers 80 volunteers for events	\$20,000
Posta Quemada Ranch - Pima County	24-30 full-time 3-5 part-time 12-14 volunteers some groups that volunteer	Not given
Agricultural/History Farm Park - Montgomery County,Md	2-3 full-time County employees up to 300 volunteers	Not given
Garretson Forge & Farm - Bergen County, NJ	30-40 volunteers some groups that volunteer	Not given
<u>Others</u>		
Private, non-profit #1	5 full-time 3-5 on-call year round 15 part-time (summers) 500 volunteers (varying amounts)	Not given
Claude Moore Colonial Farm - Virginia 20 minutes from D.C. (Privately operated National Park)	7 full-time 550 ind. volunteers 67 groups that volunteer	\$38,000

Comparison Information from Living History Farm Survey (1999 Data, unless indicated)

	<u>Size and Composition of Staff</u>	<u>Highest Paid Salary</u>
Stonefield - Cassville, WI (State Historical Society of Wisconsin)	4 full-time 25 limited term (May-Oct) a few volunteers	\$35,000
Sauer-Beckmann Liv Hist Farm - Texas (State of Texas Parks)	4 full-time 1 part-time some volunteers	\$22,500
Private, non-profit #2	200 full-time 35 volunteers	Not given
Latta Plantation - Huntersville, NC (Property owned by Mecklenburg County, farm operated by a private, non-profit)	4 full-time 3 part-time 35 volunteers	Not given
Private, non-profit #3	50 volunteers	Not given
Ardenwood Historic Farm - Fremont, CA (East Bay Regional Park District)	11 full-time 7 temp. seasonal 5 interpretive stu. aids 122 volunteers - 6400 hrs	\$56,443
Private, non-profit #4	1 full-time 6 part-time 140 volunteers	Not given
Private, non-profit #5	3 full-time 1 part-time 300 volunteers	Not given

Comparison Information from Living History Farm Survey (1999 Data, unless indicated)

<u>County Owned and Operated</u>	<u>Admission</u>	<u>Attendance</u>	<u>Subsidy per Person Attending</u>
Wheeler Farm - Salt Lake County	Free \$1.50 for wagon ride \$1.50 for house tour \$.50 for chores \$2.25 guided group tour	113,000	\$4.33
Klein Creek Farm - DuPage County (Forest Preserve District of DuPage County)	Free	67,000	\$15.57
Muscoot Farm - Westchester County	Free	150,000	\$2.47
Kidwell Farm - Fairfax County	Free, \$2 for hayrides	190,000 (includes Equestrian area)	
<u>County Owned, Other Operated</u>			
Trimborn Farm - Milwaukee County	\$2 for school tours	20,500	
Posta Quemada Ranch - Pima County	\$3 per car	110,000	
Agricultural/History Farm Park - Montgomery County, Md	\$5 per car for festivals	12,500	\$2.40
Garretson Forge & Farm - Bergen County, NJ	Free (voluntary donations only)	unknown	
<u>Others</u>			
Private, non-profit #1	\$7 adults \$4 ages 3-12 various adm for events	30,000	
Claude Moore Colonial Farm - Virginia 20 minutes from D.C. (Privately operated National Park)	\$2 adults \$1 ages 3-12 & seniors \$3 & 1.50 for events	40,000 36,000 in 1998 25,000 in 1997 28,000 in 1996 29,000 in 1995	

Comparison Information from Living History Farm Survey (1999 Data, unless indicated)

	<u>Admission</u>	<u>Attendance</u>	<u>Subsidy per Person Attending</u>
Stonefield - Cassville, WI (State Historical Society of Wisconsin)	\$7.50 adults \$6.75 seniors \$3.40 children	9,000	\$19.44
Sauer-Beckmann Liv Hist Farm - Texas (State of Texas Parks)	Free	90,000	\$1.11
Private, non-profit #2	\$9 adults \$4.50 ages 6-16	80,000	
Latta Plantation - Huntersville, NC (Property owned by Mecklenburg County, farm operated by a private, non-profit)	\$4 adults \$3 students/seniors \$2 children down to 6	12,000	\$5.92
Private, non-profit #3	\$2 suggestd donation for adults	3,000 - 4,500	
Ardenwood Historic Farm - Fremont, CA (East Bay Regional Park District)	on Th,F,Su \$5 adults \$4 students/seniors \$3.50 children on T, W, Sa \$1 adults .50 for everyone else special events, \$7.50, 5.50, & 5.00	120,000 96,000 in 1998	\$6.52
Private, non-profit #4	\$3.50 adults \$2.00 ages 3-11 For festivals \$1 adults 11 and under, free	12,000	
Private, non-profit #5	\$3.00 donation requested	10,000	

Summary of Programming Offerings and Farm Scheduling From the Living History Farm Surveys

Activities	Farms																
	Ag/History Farm Park	Ardenwood	Claude Moore Colonial	Garretson Farm	Kidwell Farm	Klein Creek	Latta Plantation	Muscoot Farm	Posta Quemada Ranch	Sauer-Beckmann	Stonefield	Trimborn Farm	Private non-profit #1	Private non-profit #2	Private non-profit #3	Private non-profit #4	Private non-profit #5
Annual special events held	T	T	T	T	T		T	T			T	T	T		T	T	T
Use historic, including horse-drawn, farming techniques	T	T	T		T		T			T				T			
Open to general public only part of the year, during off season by appointment only				T							T		T	T	T	T	T
Open through the weekends, closed one or more weekdays		T	T	T		T	T						T				T
Preparing meals in historic house						T				T	T		T			T	
Self-guided tour with interpreters, and/or employees to answer questions, stationed along the way			T							T					T	T	
Theme weekends		T	T			T											
School tours based on grade curriculum		T				T						T					
Higher fee for out of county school tours		T				T	T										
Information board with times of farm activities posted					T			T						T			
Participants in school tours and/or camps participate in hands-on farming activities		T													T	T	
Conducting hands-on programs in historic house						T					T						
Sale of livestock and crops					T	T											
Hayride stops for presentation/discussion 5 or 6 times					T												
Emphasis on the uses of wood adjacent to farm					T												
Special self-guided tour ideas for various aged youth						T											
Photographic presentation used in conjunction with tours											T						
Tour presentations tailored to groups interest											T						
List of school tour options sent to schools					T												
Use a booklet for self-guided tours												T					
Open for special events only	T																
Theme months						T											

Summary of Programming Offerings and Farm Scheduling From the Living History Farm Surveys

Activities	Farms																
	Ag./History Farm Park	Ardenwood	Claude Moore Colonial	Garretson Farm	Kidwell Farm	Klein Creek	Latta Plantation	Muscoot Farm	Posta Quemada Ranch	Sauer-Beckmann	Stonefield	Trimborn Farm	Private non-profit #1	Private non-profit #2	Private non-profit #3	Private non-profit #4	Private non-profit #5
Camping experience, re-creates time period camping			T														
Park open to walk-in all year, only staffed and operated part of the year			T														
Guided tours by appointment only									T								
Self-guided tour standard, can sign up while there for guided													T				
Concentration on agriculture/males, domestic arts/females						T											
Different admission charged and level of service provided on certain days of the week		T															

Wheeler Farm Tour Patron Survey

1. On a scale of 1-5 with 1 being the lowest and 5 the highest, how would you rate your overall experience at Wheeler Farm? **Average response - 4.2**

2. Which of the following words best describes your experience at Wheeler?

Pleasing	Boring	Fun	Informative	Exhausting
42	2	53	15	2

(Some respondents gave more than one answer)

3. On a scale of 1-5, how courteous and helpful are farm staff members?

Average response - 4.5

4. What did you enjoy most about your trip to Wheeler Farm?

(Some respondents gave more than one answer)

<u>Responses</u>	<u>No. of Responses</u>
Wagon ride	18
Seeing farm animals	17
House tour	11
Cow milking	8
Ducks	7
Feeding ducks	7
Tree house	5
Open atmosphere	5
Rabbits	5
Beautiful grounds	4
Feeding or petting sheep	4
Sheep	3
Pigs	3
Cow milking display/milking barn	3
Pleasant walk & surroundings	3
Entire tour	3
Lots of shade	3
Store or store item	2
Watching their kids have fun	2
Cows or calves	2
Chance to relax/relaxing atmosphere	2
Duck pond	2
Chickens	2
Big horses	2
Miniature horse	2
Everything	1
Lots of park benches	1
Safety	1

Wheeler Farm Tour Patron Survey

4. What did you enjoy most about your trip to Wheeler Farm? (continued)

<u>Responses</u>	<u>No. of Responses</u>
Petting bunny (hole in cage)	1
Vending machines	1
Petting cows	1
How animals have been cleaned up	1
Free admission	1
Box elder tree	1
Teepee	1
Picnic	1
Being outdoors	1
Larger livestock animals	1
Going in chicken coop	1
The park area	1
Petting horse	1
Sitting on horse outside store	1
Feeding chickens	1
Signs that explain restoration	1
Petting animals	1
Collecting eggs	1
Signs on agricultural process	1
History experience	1
Water walk that explains irrigation	1
Pumpkin patch	1

5. What would you like to see improved at the farm?

(Some respondents gave more than one answer)

<u>Responses</u>	<u>No. of Responses</u>
More animals	20
Allow petting of animals	13
More hands-on interactive activities w/animals	9
More hands-on interactive farming activities	6
Make it easier to see large animals/animals more accessible	6
Provide better direction on things to see and do/where to go	5
Describe what you are seeing during wagon ride/make stops	5
Make it more of a working farm	5
More exhibits/activities	5
Overall upkeep of farm area	4
Have horses pull wagon for wagon ride	4
Smell	3
Put in playground equipment	3
Repair/clean rabbit cages	3
More explanation about things in the house incl child orientd	3

Wheeler Farm Tour Patron Survey

5. What would you like to see improved at the farm? (continued)

<u>Responses</u>	<u>No. of Responses</u>
Larger stalls for animals	2
More drinking fountains	2
Make trails more stroller friendly	2
Ensure animals consistently have enough water/shade	2
Have better directions to the house tour/wagon ride	2
Make wagon ride longer	2
Have staff posted throughout farm to explain things	2
Have Christmas in house activity incl. Santa	2
Reduce wasps/bees	2
Stock pond for fishing	2
Improve landscaping with more flowers	2
Cheaper prices for activities	2
Have special activities days	2
Repair pig house	1
Don't fly tattered flag	1
Chicken looked like it needed attention	1
Make it easier to find animals	1
Have better snacks	1
Include cellar in house tour	1
Wagon ride in conjunction with festival of lights	1
Have more store items related to historic time frame	1
Provide food for patrons to feed to geese	1
Minimize crowding during cow milking	1
Post information about the animals	1
Use canopies for tables to provide more shade	1
Increase drinking fountain water pressure	1
Be able to keep collected eggs	1
Have ice demonstration or display in the ice house	1
Put warning to not climb signs on farm equipment	1
Have more trees	1
Improve bare spots	1
More enthusiasm from tour guide	1
Have pony rides for kids	1
Improve wetlands area and make it more accessible	1
Have a food concession such as a snack bar or deli	1
Advertise on the bus	1
Improve hazardous areas caused by construction materials	1
Use sleigh for wagon ride in winter	1
Don't have full garbage cans lined up next to parking lot	1

Wheeler Farm School Tour Survey

1. On a scale of 1-5 with 1 being the lowest and 5 the highest, how would you rate your overall experience at Wheeler Farm?

	<u>Elementary Schools</u>	<u>Preschools</u>
Average response -	3.62	4.00

2. Which of the following words best describes your experience at Wheeler? **(Elementary school responses in red, preschool responses in black)**

Pleasant	Boring	Fun	Informative	Exhausting
21 / 12	8 / 1	28 / 20	27 / 1	1 / 1

(Some respondents gave more than one answer)

3. On a scale of 1-5, how courteous and helpful were farm staff members?

	<u>Elementary Schools</u>	<u>Preschools</u>
Average response -	4.05	4.18

4. What did you enjoy most about your trip to Wheeler Farm?

(Some respondents gave more than one answer)

<u>Responses</u>	<u>No. of Responses</u>	
	<u>Elementary Schools</u>	<u>Preschools</u>
Wagon ride	23	17
Animals	21	12
Picnic area	4	
The tree	3	
Excellent guide	3	2
Activity barn display	3	
Baby animals	2	
Wool presentation	2	
House tour	2	1
Aimed to teach children on their level	2	
Lots of space to eat and play	2	1
Overall farm experience	2	
Easy to coordinate	2	
Relaxing	2	
Wide variety of things to see and do	1	
Milking the cows	1	1
Sitting on the horse	1	
Ease of farm life	1	
Information on planted food	1	
Feed the ducks		2
Collecting eggs		1

Wheeler Farm School Tour Survey

5. What would you like to see improved at the farm?

(Some respondents gave more than one answer)

<u>Responses</u>	<u>No. of Responses</u>	
	<u>Elementary Schools</u>	<u>Preschools</u>
Blacksmith	18	3
More hands on experience	6	6
Better guide on tours	6	5
Wanted to go through the house	6	
Talk on children's level	6	2
Wait for tour to start	4	1
Long wait for tractor ride	4	1
Tours rushed	3	
Rope making	3	
Smaller groups	3	1
More interaction with animals	3	
Petting zoo	2	
Store closed	2	
Discontinue requiring advance payments	2	
Longer or different area hay ride	2	
Would like to see the cow milked	2	
More animals	2	5
More information on farming methods	2	
Include the house tour in every grade.	1	
Afternoon times available	1	
House not open early enough for all to go through	1	
Lunch facilities for a picnic	1	
Over crowded	1	
Tractor ran out of gas	1	
Shorter house tour for young kids.	1	
Were sent material about planting activity that never happened	1	
Longer tour for more in-depth experience	1	
Turn sprinklers off during school visits	1	
Explanation and demonstration of farm chores	1	
Develop curriculum for each grade and correlate with state curriculum	1	
Mail information prior to tour so children can be prepared	1	
Herb garden tour	1	
Rainy day alternatives	1	
Have tours last for the full time they are scheduled	1	
See more of the farm	1	

Wheeler Farm School Tour Survey

See more rooms in the house 1

5. What would you like to see improved at the farm? (continued)

<u>Responses Continued</u>	<u>No. of Responses</u>	
	<u>Elementary Schools</u>	<u>Preschools</u>
Aggressive goose	1	1
Confusion in office	1	1
Combine irrigation tour with the animal tour	1	
Information available for students	1	
Let teachers put their input into the tours	1	
Better subject - water tour not good for size of group that came	1	
More period workers	1	2
More activity	1	2
Guide with group the whole time	1	
Summer camp kids unsupervised causing problems		3
Poultry didn't look good "Mangey"		2
Allow the kids to feed the animals		1
Friendlier staff		1
Bread with honey		1
Boring tour		1
Tours inconsistent		1
Wagon ride too short		1
Sandbox back/ more play area		1

6. Did you want or expect the tour to help meet your students' educational needs?

	<u>Elementary Schools</u>	<u>Preschools</u>
Yes	50	18
No	1	10

If yes, were those needs met?

	<u>Elementary Schools</u>	<u>Preschools</u>
Yes	34	16
No	16	2

7. Was the tour well suited to your students' education and interest level?

	<u>Elementary Schools</u>	<u>Preschools</u>
Yes	42	24
No	12	4
Yes and No	1	

Wheeler Farm School Tour Survey

8. Do you plan to or would you bring a school group to Wheeler Farm again?

	<u>Elementary Schools</u>	<u>Preschools</u>
Yes	48	25
No	7	0
Undecided	0	3

If yes, how often?

	<u>Elementary Schools</u>	<u>Preschools</u>
Annually	34	19
Yearly or every other year	3	
Every other year	1	4
Every 2 or 3 years	1	
Twice a year	1	3
Every few years	1	

9. How much did your group pay per person?

	<u>Elementary Schools</u>	<u>Preschools</u>
	\$ 1.63	\$ 1.79

10. Do you think this price was appropriate for the level of experience provided compared to other school trip options?

	<u>Elementary Schools</u>	<u>Preschools</u>
Yes	31	26
No	13	2

If no, what would an appropriate price have been?

	<u>Elementary Schools</u>	<u>Preschools</u>
Average Response -	\$.66	\$ 1.50



OFFICE OF
DISTRICT ATTORNEY
FOR SALT LAKE COUNTY



DAVID E. YOCOM
DISTRICT ATTORNEY

JERRY G. CAMPBELL
CHIEF DEPUTY

KENT S. LEWIS
Assistant Director

CIVIL DIVISION

WILLIAM R. HYDE
Division Director

October 17, 2000

Jim Wightman
Audit Division Director
Salt Lake County Auditor's Office
2001 S. State Street
Suite N2200
Salt Lake City, UT 84190

Re: Contract between Wheeler Farm Friends, Inc. and Carpenter Decorating/Design West

Dear Jim:

You requested that I review the above referenced agreement to determine the financial obligation thereunder.

My review of the contract indicates an ambiguity between the amount to be paid Carpenter Decorating and the term of the agreement. I believe a good legal argument can be made that the contract by its terms has terminated.

The contract by its terms envisions payment of \$185,765 from the proceeds from admission receipts (75% to Carpenter Decorating 25% to Wheeler) over a three-year period with an additional three-year extension if necessary (Section 10 and 11). The six years have run as of May 18, 2000.

Section 12 indicates that the Wheeler "shall have no financial obligation to Carpenter Decorating other than the remittance of 75% of the admission proceeds . . ."

It is not exactly clear from the contract who is the owner of the art work, structures and lights; Carpenter Decorating or Wheeler Farm Friends, Inc. Ownership was to be Wheeler's upon payment of the full \$185,765 which event has not occurred. However it is my understanding from you and the Wheeler Farm staff that they have no interest in

the artwork, structure and lights and further that they do not wish to continue the "Festival of Lights" this holiday season.

Therefore, based on my opinion that the agreement by its terms has terminated I suggest that the Wheeler Farm Friends, Inc. give notice to Carpenter Decorating that the contract has terminated and request them to pick up the artwork, structures and lights or notify Wheeler as to what Carpenter Decorating would like done with them.

I am suggesting that Wheeler Farm Friends, Inc., give this notice because it is they who have the contract with Carpenter Decorating. If litigation is initiated by Carpenter Decorating against them they can tender the suit to the County pursuant to their Agreement with the County.

I am attaching a draft that they can use as a basis of such notice.

Please let me know if I can be of further assistance

Sincerely,



Brent H. Cameron
Deputy District Attorney
Civil Division

PC: Glen Lu – Director of Parks and Recreation Division
John Soltis – Chief Litigation Division

Brent/wightman/Wheeler Farm Friends, Inc. ltr

Wheeler Farm Facility Rental Survey

1. On a scale of 1-5 with 1 being the lowest and 5 the highest, how would you rate the facility you rented at Wheeler Farm? **Average response - 4.6**

2. On a scale of 1-5, how courteous and helpful were farm staff members?

Average response - 3.9

3. On a scale of 1-5, how would you rate the facilities in terms of:

cleanliness	Average response - 4.4
adequacy of size	Average response - 4.9
location	Average response - 4.8
accessibility	Average response - 4.7
kitchen facilities	Average response - 4.2 (20 of 38 respondents used the kitchen facilities)

4. What did you like best about having your event at Wheeler Farm?

(Some respondents gave more than one answer)

<u>Responses</u>	<u>No. of Responses</u>
The atmosphere	15
Attendees have things to do while there	7
Activity Barn open space and size	6
Plenty of parking	4
Open space outside	4
Convenient location	3
Easy to get to	3
Beautiful grounds	3
Different type of place to have an event	2
Presence of dance floor	2
Inexpensive rental rate	2
Outside area nice for wedding	1
Shade	1
Lots of picnic tables available	1
Air conditioning in Activity Barn	1
Lots of electrical outlets available	1
Security and privacy	1
Use of furniture from upstairs	1
Long relationship on rental of farm	1
Access to sound system	1
Cleanliness	1
Good places to take pictures available	1
Versatility of using inside and outside	1
Cooperation of farm staff	1
Seeing animals and going on hay ride	1

Wheeler Farm Facility Rental Survey

5. What did you like the least? (Some respondents gave more than one answer)

<u>Responses</u>	<u>No. of Responses</u>
Cost of reserving extra time to set-up/lack of set-up time	5
Inconsistent information from the staff	4
Building attendant overbearing/impolite during clean-up/ too visible during event	4
Building not clean upon arrival	2
Lack of help from staff during event	2
No one there to let them in building to set-up/had to wait for key	2
Staff person that arranged reservations was impolite	2
Overall staff not very accommodating	1
Patron didn't know they had to clean-up after event	1
Difficult to contact person that was helping with arrangements	1
Didn't receive important information about facility use before event	1
Power used by music person was turned off before event was over	1
Lack of toilet paper in bathroom	1
Not enough cleaning supplies/utensils in the kitchen	1
Lack of dressing rooms	1
Not many outside lights, guests had a hard time finding the doors	1
Lack of individual rooms	1
Length of time it took to get deposit refunded	1
State of repair of tables	1
Noise level from kids on stairs	1
Lots of bees	1
Lack of shade in new area	1
Nothing indicating that patron's area was reserved	1
Rental Rate	1
Tables were too heavy	1
Lawn area was very soggy	1

6. What would you recommend for improvement?

(Some respondents gave more than one answer)

<u>Responses</u>	<u>No. of Responses</u>
Make extra time available for pictures/set-up/clean-up	5
Provide more staffing/help during events	5
Staff be consistent with information provided & availability	4
Better attitude for bldg attendant	2
Provide a dressing room or rooms/close off top of wall in conf. room	2
Provide staff that can handle reservations better	2
Ensure someone is available to open bldg	1
Staff be more accommodating	1
Have staff or resources available to help with event plans	1
Offer option of staff doing the clean-up	1

Wheeler Farm Facility Rental Survey

6. What would you recommend for improvement? (continued)

<u>Responses</u>	<u>No. of Responses</u>
Have building clean upon arrival	1
Provide better cleaning supplies and materials for kitchen	1
Do a better periodic deep cleaning	1
Improve cleanliness of kitchen	1
More outside lighting leading to doors	1
A sign along street to make it easier to find	1
Don't let public walk in while event is going on	1
Provide more access to water	1
Put things the renter needs to do while using facilities in writing	1
Decrease time to get deposit back	1
Check tables and chairs for safety	1
Get new tables	1
Do something to suppress noise from stairs	1
Make availability of equipment known to patrons	1
Provide more shade in new areas	1
Decrease cost to rent bldg	1
Decrease rental rate charged for less than a full day	1
More animals	1
Make a sound system with pre-mounted speakers available in Act. Barn	1

7. Do you plan to or would you rent the farm facilities again and, if so, for what types of events/activities?

Yes - 36 respondents Types of events/activities mentioned included:

Wedding receptions	Company parties
Weddings	Family reunion
Banquets	Karaoke nights
Fund raisers	Family parties
Dances	T.V Commercials
Kids events	Church outings
Educational seminars	Boutiques
4-H activities	Pre-school field trips

No - 2 respondents

Complaints of respondents that said no included:

Didn't know they had to clean-up, didn't know about cleaning deposit option, thought it was very expensive.

Thought some set-up time should be made available without an extra charge, thought it was expensive.

Wheeler Farm Facility Rental Survey

8. How would you describe the rental rate charged by Wheeler Farm in relation to the quality of the facility and when compared to other facilities you considered or investigated?

Very reasonable	Reasonable	Similar	Expensive	Very expensive	Other
10	20	4	2	2	0

9. How did you find out that Wheeler Farm rented its facilities?
(Some respondents gave more than one answer)

<u>Responses</u>	<u>No. of Responses</u>
Someone suggested/recommended it	12
Had been to another event there previously	11
Called and asked them	7
Brochures and flyers at the Farm	3
Have always known	3
Friend saw it on the news	1
Saw it in the Celebration Card book	1
Somebody drove by and noticed it	1
Through Salt Lake County government	1
Used to be on committee there	1

January 10, 2001



Jim Wightman
Salt Lake County Auditor's Office
2001 S. State Street. N2200
Salt Lake City, UT 84190-1100

Subject: Performance Audit of Wheeler Historic Farm

Dear Mr. Wightman,

Attached please find our response to the recommendations from the recent Performance Audit of Wheeler Historic Farm.

We appreciated the thoroughness of the audit and wish to thank your staff.

Respectfully,

A handwritten signature in cursive script, appearing to read 'Jan Donchess', written over a horizontal line.

Jan Donchess
District Director
Parks & Pecreation

A handwritten signature in cursive script, appearing to read 'Kathleen R. Bailey', written over a horizontal line.

Kathleen Bailey
Interim Director
Wheeler Historic Farm

Appendix H, Page 1 of 5



IV. Findings and Recommendations

1.0 Fixed and Controlled Assets

1.2.1 Agree. Wheeler Farm staff began a 100 percent inventory of not only all museum-collection items in November 2000 but also all fixed and controlled assets on the property. This inventory is expected to be completed by June 2001 and will classify and number inventory items as fixed and/or controlled including items from the 1995 museum-collections inventory list.

1.4.1 Agree. Completion of a 100 percent museum-collection inventory is the top priority for Wheeler Farm management. Wheeler Farm staff will complete an annual reconciliation of the fixed and controlled assets inventory as required by both Countywide and Parks and Recreation policies by June 2001 and every year thereafter.

1.4.2 Agree. At completion of the museum-collection inventory, the appropriate inventory listings will be submitted to the Auditor's Office Fixed Asset Group for designation as either fixed or controlled assets by July 2001.

1.4.3 Agree. Wheeler Farm staff will complete an annual reconciliation of the fixed and controlled assets inventory every year.

1.4.4 Due to budget constraints, additional allocations cannot be considered specifically for inventory purposes. We will continue to review our inventory on an annual basis as required by both Countywide and Parks and Recreation policies.

1.6.1 Agree. Wheeler Farm management will complete PM-2's to remove antiques not found from the fixed assets records by August 2001.

1.6.2 It is not always feasible to use reproductions or other non-antique items in demonstrations. For most items, the historic demonstrations are demonstrations of the use of the antique item and reproductions are either not available or are cost prohibitive to purchase. Every effort will be made to properly care for and safeguard the condition of the useful demonstration antiques.

1.6.3 Agree. Effective November 2000, two staff members have been present to move items from one location to another, once item locations were documented in the inventory.

1.8.1 Agree. Declaration of Gift Agreement documents will be submitted for the 11 donations discussed in the audit as well as all subsequent donations.

2.0 *Performance Issues*

2.2.1 Agree. A volunteer recruitment program was implemented November 2000 by the Wheeler Farm staff in cooperation with the citizen's advisory Museum Board. Efforts are currently being made to secure volunteers for the 2001 spring, summer, and fall seasons and into the future. However, a majority of the tasks, demonstrations, and tours of the Farm are conducted by temporary and merit employees.

2.4.1 Agree. The Farm program has emphasized activities that are "historical in nature" since the development of South Cottonwood Regional Park. The 2000 activity plan, as well as this year's activity plan is historic in nature, except for vending and activity barn rental. Current program plans are being implemented, such as the new antique farm machinery exhibit and the art gallery. The staff is also increasing historic tours, demonstrations, and museum displays and exhibits, as resources become available.

2.4.2 In the master planning process of Wheeler Historic Farm and South Cottonwood Regional Park, there was much discussion and research concerning the number of animals necessary to "demonstrate" life on a farm in the 1880's. The planning group agreed that Wheeler Farm should provide an adequate number and variety of farm animals. Each early spring, animals are purchased/bred and, each late fall, animals are sold at auction to reduce the cost of care and maintenance through the winter months. We believe this has been an efficient plan.

2.6.1 Agree. Wheeler Farm management will plan to research the availability of grant money and the potential application for additional funding in the next 12 months.

2.6.2 Agree. We agree with this recommendation and will present Section 2.5 to the Friends of Wheeler Farm and the Farm Museum Board at the February 2001 meeting for discussion and implementation.

2.8.1 Implemented. October 2000, Carpenter Decorating/Design West was notified that the contract was terminated. We have received no response.

2.10.1 Implemented. School tour standards were implemented May 2000. All tours are conducted in the same basic method discussing an overview of life on a turn-of-the-century farm. Wheeler Farm management, this spring and summer, will investigate and develop an grade-appropriate curriculum for September 2001 school tours.

2.10.2 Implemented. The tour guides and demonstrators are trained at the time of their hire. Additionally, Wheeler Farm staff will provide quarterly training to update information and monitor effectiveness.

2.12.1 Agree/Implemented. Receptionists and building attendants attend bi-monthly training meetings to insure that customer service expectations are clear and met. Starting March 2001, rental patron and school tour surveys will be developed and implemented. Activity program surveys are currently completed and reviewed routinely.

2.12.2 Agree. An orientation sheet will be developed by March 2001 to be given to each reservation group.

2.12.3 Agree/Implemented. Although receptionists and building attendants attend bi-monthly training meetings to clarify customer service expectations, on-going supervision and follow-up will be provided to insure that information to the customer is complete and accurate.

3.0 *Performance Issues*

3.2.1 Agree. Implemented November 2000.

3.2.2 Agree. Implemented November 2000.

3.4.1 Agree. Implemented November 2000.

3.6.1 Agree. Implemented November 2000.

3.8.1 Agree. Implemented November 2000.

3.8.2 Agree. Implemented November 2000.

3.10.1 Agree. Implemented November 2000.

3.12.1 Agree. Implemented November 2000.

3.12.2 Agree. Implemented November 2000.

4.0 Purchases

4.2.1 Agree/Implemented. Wheeler Farm staff agrees to an annual update, insuring that purchases are added to the inventory list.