



LIMITED-SCOPE PERFORMANCE AUDIT REPORT

Kansas Department of Wildlife, Parks and Tourism: Evaluating the Cost of the Department's Cabin Rental Program

AUDIT ABSTRACT

The Kansas Department of Wildlife, Parks and Tourism (KDWPT) own 121 rental cabins located in state parks, wildlife areas, and the Kansas State Fair. In recent years, cabin revenues (more than \$1 million annually) appear to more than offset the costs of the cabin rental program. Although we could not isolate exact costs of the cabin rental program, since fiscal year 2014, cabin fee fund revenues have outpaced expenditures from the fund by nearly \$350,000. Occupancy rates are significantly higher and nightly rental rates are slightly higher during the peak season, as compared to the off-peak season. Finally, KDWPT officials supported recently proposed legislation which would have given them more flexibility in setting cabin rental rates.

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
July 2017**

From the Legislative Post Auditor:

This limited-scope audit was authorized by the Legislative Post Audit Committee at its March 8, 2017 meeting. It addresses the following question: Has the Department of Wildlife, Parks and Tourism collected enough revenue from rental fees to offset the cost of its cabin rental program?

To answer this question, we interviewed officials at the Kansas Department of Wildlife, Parks and Tourism (KDWPT), the Department of Corrections, and the Kansas Wildscape Foundation. We reviewed state statutes, proposed legislation, relevant documents on the location, costs, and utilization rate of each cabin, along with financial documents related to the revenues and expenditures of the cabin rental program from fiscal year 2014 to fiscal year 2017.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Overall, we believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit standards require that we report on any work we did related to internal controls. We performed a limited review of selected internal controls, including completing limited data reliability testing to ensure the cabin rental revenue data provided by Kansas Department of Wildlife, Parks and Tourism officials was reasonable based on occupancy data and cabin rental rate they provided to us.

This audit was requested by Representative Ken Corbet and was conducted by Brad Hoff. Chris Clarke was the audit manager. If you need any additional information about the audit's findings, please contact Brad at (785) 296-3792.

Sincerely



Scott Frank
Legislative Post Auditor
July 31, 2017

Has the Kansas Department of Wildlife, Parks and Tourism Collected Enough Revenue from Rental Fees to Offset the Cost of its Cabin Rental Program?

Background Information

The Kansas Department of Wildlife, Parks and Tourism (KDWPT) formed partnerships with several entities—including the Kansas Wildscape Foundation—to help purchase and construct recreational cabins at state parks. State park staff built the first group of cabins at Cedar Bluff State Park in 1993. Shortly thereafter, KDWPT used private financing, federal grant dollars, and park fee funds to build or purchase additional cabins at Lovewell State Park, Cheney State Park, El Dorado State Park, Cross Timbers State Park, Crawford State Park, and Wilson State Park.

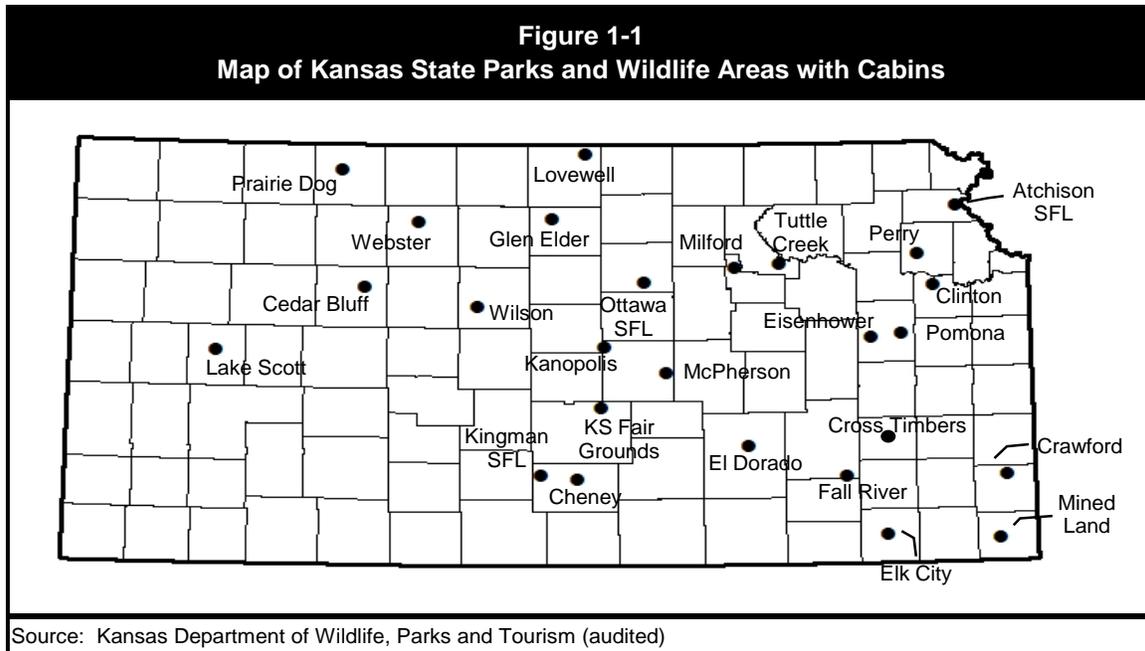
In 2002, the KDWPT entered into a partnership with the Kansas Wildscape Foundation—a non-profit organization dedicated to providing opportunities to explore the Kansas outdoors—to finance and purchase additional cabins. The Kansas Department of Corrections and the Southeast Kansas Education Service Center (Greenbush) joined the partnership in 2004 to assist in constructing additional cabins. Greenbush provided construction training and coordinated the purchase of building materials, while several correctional facilities supplied inmate labor to build the cabins. KDWPT officials told us the last cabin was purchased in 2016, and additional construction was on hold as of July 2017.

In 2012, KDWPT helped pay off a loan for the Kansas Wildscape Foundation, and revised the revenue distribution agreement to increase the agency's share. As part of the 2002 agreement between KDWPT and the Kansas Wildscape Foundation, the Wildscape Foundation took out loans of \$2 million to help fund the construction of cabins. Initially, KDWPT and Wildscape officials agreed once a cabin was built and in operation, 75% of cabin rental revenues would be used to pay off the loan, 10% would go to KDWPT, 5% to Wildscape, and the remainder would be used for maintenance and insurance purposes. Under this agreement, KDWPT was responsible for funding all site preparation, foundation, and transportation expenses.

KDWPT officials told us in 2012 the Governor asked them to explore ways to become less dependent on state monies and fund state park operations primarily through user fees. KDWPT officials decided it was in the best interests of the program to pay off the loan. With the Kansas Legislature's and Governor's approval, KDWPT used excess Kansas Lottery funds to pay off the balance of the loan—about \$1.7 million. A revised revenue distribution agreement was reached between KDWPT and the Wildscape Foundation. KDWPT now receives 90% of cabin rental revenue and Wildscape receives the remaining 10% of revenues until 2029.

KDWPT currently relies on cabin rental fees to help fund agency expenditures. The agency's sources of revenue include cabin rentals fees, hunting and fishing licenses, state park permits, and campsite fees. KDWPT also receives about \$5 million from the Economic Development Incentive Fund, and monies from the U.S. Fish and Wildlife Service and the National Park Service, among others. Since fiscal year 2013, no state fund general dollars have been used to fund the Kansas Department of Wildlife, Parks and Tourism.

As of July 2017, there were a total of 121 cabins located in state parks, near wildlife areas and fishing lakes, and at the Kansas State Fair. *Figure 1-1* below shows the state parks and state fishing lakes where cabins are located. As *Figure 1-1* shows, cabins are located in various state parks and other wildlife areas throughout the state.



There are two different types of cabins available to rent—sleeper cabins and deluxe cabins—as described below.

- **Deluxe cabins** feature refrigerators, stoves, microwaves with separate bedrooms and full bathrooms with showers. Most cabins can sleep four to six adults while others can sleep up to 10 adults. No bed linens or telephones are provided. Only cabins at Crawford State Park have televisions. Of the 121 cabins, 97 are classified as deluxe cabins.
- **Sleeper cabins** have minimum amenities such as beds, heat and air conditioning, and electricity, but no cooking facilities are provided. No bed linens are provided nor telephone or televisions are provided. Of the 121 cabins, 24 are classified as sleeper cabins.

Cabins can be reserved up to one year in advance. Full payment is required at the time of reservation. Payments can be made online using a credit card or through cash, check, or money order. A non-refundable reservation fee is required for each cabin and cancelling a reservation 30 or more days prior to arrival date results in a 100% refund minus the reservation fee. Cancellations within 30 days are subject to additional fees including the cost of a one night rental fee.

Finding #1: In Recent Years, Cabin Revenues Appear to More Than Offset the Costs of the Cabin Rental Program

We reviewed KDWPT cabin rental fee fund revenues and expenditures from fiscal year 2014 to fiscal year 2017 to determine whether the KDWPT cabin rental program collected enough revenues from rental fees to offset the cost of its cabin rental program. The fiscal year 2017 revenues and expenditures we reviewed are as of mid-May 2017 or about 11 months of the fiscal year.

Since fiscal year 2014, cabin rental revenues have generated more than \$1 million annually, including revenues of \$1.3 million in fiscal year 2016. Figure 1-2 below shows the annual revenues since fiscal year 2014. As Figure 1-2 shows, cabin fee fund revenues have increased slightly, from almost \$1.2 million in fiscal year 2014 to nearly \$1.3 million in fiscal year 2016. Fiscal year 2017 revenues are nearly \$1.1 million through almost 11 months of the fiscal year. In fiscal year 2016, the average revenue generated from each cabin was an estimated \$11,200. Wakarusa River Cabin at Clinton State Park generated the most revenue at nearly an estimated \$20,000, while Pine Ridge Cabin at Lovewell State Park generated the least amount of revenue of nearly \$4,000.

**Figure 1-2
Comparison of Cabin Fee Fund
Revenues and Expenditures
(Fiscal Years 2014 to 2017)**

Cabin Fee Fund	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017 (b)	Total
Revenues	\$ 1,195,000	\$ 1,287,000	\$ 1,269,000	\$ 1,093,000	\$ 4,844,000
Expenditures (a)	\$ 1,340,000	\$ 1,367,000	\$ 1,104,000	\$ 690,000	\$ 4,501,000
Net Gain (Loss)	\$ (145,000)	\$ (80,000)	\$ 165,000	\$ 403,000	\$ 343,000

(a) Expenditure amounts include expenses for general state park expenses and are not exclusive to the cabins.
(b) As of May 2017
Source: Kansas Department for Wildlife, Parks and Tourism (unaudited)

During this same time period, annual expenditures from the cabin fee fund—which includes all cabin costs and other park expenditures—have decreased slightly to \$1.1 million in fiscal year 2016. Figure 1-2 shows the annual expenditures from the cabin fund since fiscal year 2014. According to KDWPT officials, all expenditures related to the cabin rental program are paid from this fund. As Figure 1-2 shows, cabin fee fund expenditures were \$1.3 million in fiscal year 2014 and decreased to \$1.1 million in fiscal year 2016. Through almost 11 months of fiscal year 2017, expenditures are nearly \$700,000. Primary expenditures include electricity, utilities, repairs, building materials, and household supplies. KDWPT officials told us the main reason expenditures from the cabin fee fund have decreased in recent years is because an increase in park fee fund revenues have allowed KDWPT to reduce its reliance on the cabin fee fund to pay for state park general expenses.

Because KDWPT uses the cabin fee fund to pay for other state park expenditures we do not know the exact costs of the cabin program. All cabin rental revenues are deposited in the cabin fee fund and are the only source of revenue for the fund. Revenues have been slightly more than \$1 million in recent years. However, as explained on page 2, KDWPT uses the cabin fee fund to pay cabin program expenses and fund other state park expenditures. Because the funds are comingled, we could not easily identify cabin-only expenditures.

However, cabin fee fund revenues have outpaced expenditures from the fund by a total of nearly \$350,000 in recent years, and thus appear to more than offset the cost of the cabins. As *Figure 1-2* shows, total revenues from cabin rentals since 2014 are \$4.8 million. During that same time period, KDWPT spent \$4.5 million from the fund, which includes both cabin expenses and other park expenses. Although we could not determine precise costs of the cabin rental program in the timeframe of this limited-scope audit, the rental revenues cover both cabin expenses and other park expenses.

KDWPT officials acknowledged prior to fiscal year 2013, cabin rental program revenues did not pay for program expenditures. Between 2009 and 2012, only 25% of cabin rental revenues were allocated to KDWPT. At that time, a majority of cabin rental revenues (60%) were allocated to pay off the Wildscape Foundation's loan that was used to finance the construction and purchase cabins. Once KDWPT paid off the loan in 2012, KDWPT began receiving 90% of cabin rental revenues.

Finding #2: As Expected, Both Occupancy Rates and Rental Rates are Higher During the Peak Season

We determined an occupancy rate for each cabin in calendar year 2016. We calculated an occupancy rate based on the days the cabin was available for renting, and excluded any days the cabins were closed.

The average occupancy rate during the peak season is nearly double than that of the off-peak season. The peak season to rent cabins is April 1 to September 30, while the off-peak season is January 1 to March 31 and October 1 to December 31. *Figure 1-3* on the following page lists the total number of cabins in each state park, along with the average nightly rental rates and occupancy rates both during the peak and off-peak season. As *Figure 1-3* shows, the average occupancy rate for cabins during peak season was 58% compared to 33% during the off-peak season in calendar year 2016.

The average nightly rental rate varies between \$64 and \$92 depending on the day of the week and season. *Figure 1-3* shows the average nightly rates for a cabin grouped by state park both during the peak and off-peak seasons. As *Figure 1-3* shows, the average nightly rate for a cabin during the peak season is \$71 on weekdays and \$92 on weekends. This compares to off-peak rates of \$64 on weekdays and \$73 on weekends. Prices vary by cabin type also. The highest rental rate for a deluxe cabin during the peak season is \$130 (Clinton State Park), while the lowest rental rate for a sleeper cabin during the peak season is \$35 (El Dorado State Park). As explained on page 2, deluxe cabins are the most expensive types of cabins to rent because they offer more amenities such as kitchen appliances and have multiple bedrooms compared to

sleeper cabins which are more basic. *Appendix A* lists the nightly rental rates and occupancy rates for each individual cabin during calendar year 2016.

Figure 1-3
Comparison of Cabin Rental Rates and Occupancy Rates by State Park and Public Lands
Calendar Year 2016
(Peak and Off-Peak Seasons)

State Park	County	Number of Cabins	PEAK (April-September)			OFF-PEAK (October-March)		
			Avg Rental Rates		Avg Occup Rates	Avg Rental Rates		Avg Occup Rates
			Weekday	Weekend		Weekday	Weekend	
Average		121	\$71	\$92	58%	\$64	\$73	33%
Atchison State Fishing Lake	Atchison	1	\$70	\$70	53%	\$70	\$70	33%
Cedar Bluff State Park	Trego	6	\$59	\$69	62%	\$59	\$59	37%
Cheney State Park	Kingman	9	\$72	\$93	41%	\$72	\$72	15%
Clinton State Park	Douglas	7	\$78	\$110	63%	\$68	\$88	40%
Crawford State Park	Crawford	5	\$79	\$108	62%	\$68	\$87	35%
Cross Timbers State Park	Woodson	4	\$75	\$105	55%	\$65	\$85	43%
Eisenhower State Park	Coffey/Osage	7	\$64	\$83	58%	\$56	\$68	29%
El Dorado State Park	Butler	10	\$63	\$74	48%	\$63	\$63	26%
Fall River State Park	Greenwood	3	\$75	\$105	59%	\$65	\$85	40%
Glen Elder State Park	Mitchell	2	\$75	\$90	60%	\$75	\$75	42%
Kanopolis State Park	Ellsworth	6	\$75	\$108	71%	\$75	\$85	42%
Kansas State Fair Grounds	Reno	1	\$75	\$75	24%	\$75	\$75	4%
Kingman State Fishing Lake	Kingman	2	\$70	\$70	26%	\$70	\$70	30%
Historic Lake Scott	Scott	2	\$75	\$95	67%	\$75	\$75	37%
Lovewell State Park	Jewell	9	\$59	\$66	49%	\$58	\$58	20%
McPherson State Fishing Lake	McPherson	1	\$70	\$70	45%	\$70	\$70	26%
Milford State Park	Geary	10	\$71	\$96	71%	\$59	\$73	35%
Mined Land Wildlife Area	Cherokee	2	\$70	\$70	50%	\$70	\$70	48%
Ottawa State Fishing Lake	Ottawa	1	\$70	\$70	31%	\$70	\$70	15%
Perry State Park	Jefferson	4	\$65	\$99	73%	\$45	\$55	41%
Pomona State Park	Franklin	4	\$80	\$108	65%	\$68	\$85	32%
Prairie Dog State Park	Norton	4	\$60	\$70	55%	\$60	\$60	25%
Tuttle Creek State Park	Pottawatomie	11	\$71	\$101	60%	\$61	\$81	37%
Webster State Park	Rooks	2	\$75	\$95	47%	\$75	\$95	33%
Wilson State Park	Russell	8	\$85	\$125	70%	\$70	\$70	31%

Source: Kansas Department of Wildlife, Parks and Tourism data (unaudited)

Finding #3: KDWPT Officials Supported Recently Proposed Legislation Which Would Have Given Them More Flexibility in Setting Cabin Rental Rates

2017 Senate Bill 25 would have changed current state law and given KDWPT more flexibility to set cabin rental fees as needed. Currently, K.S.A. 32-999 requires the KDWPT to conduct a public hearing and receive approval from the department's oversight commission before it can adjust cabin rental rates. In addition, the law includes a maximum cap on cabin rental fees. 2017 Senate Bill 25, would have permitted KDWPT to establish and adjust rental rates without the public hearing or receiving approval from its commission. Also, the proposed legislation would have eliminated the cap on rental rates. The bill was passed by the Senate, but was still in the House Committee on Commerce, Labor and Economic Development when the 2017 legislative session adjourned.

Proponents of Senate Bill 25—including KDWPT officials—testified the bill would give the agency the ability to adjust rental fees to maximize cabin rental revenues. They argued the changes to the law would benefit the park system and the Kansas economy because the current rates are not in line with local private industry rates. In addition, agency officials told us the regulatory process is too cumbersome and does not give them the opportunity to adjust cabin rental rates quickly based on changing conditions. For example, if a lake develops an algae bloom and becomes a less desirable destination, they would like the flexibility to offer a reduced rental rate for cabins near that lake. Officials told us streamlining the rate-adjustment process will allow the department to increase its revenues. This would reduce the department's reliance on the Economic Development Initiatives Fund to fund its operations. Also, officials told us they have been directed to operate more like a fee-funded business and this proposed change will help do so.

Opponents of Senate Bill 25 contended the increased flexibility would negatively affect privately owned lodging facilities. Opponents were concerned about the use and future development of lodging facilities at state parks. They testified private lodging facilities in the state pay property taxes, collect sales and transient taxes, and complete both an inspection and licensing process, which creates an unfair disadvantage when competing against state park facilities.

Recommendations

We had no recommendations for this audit.

Agency Response

On June 29, 2017, we provided copies of the draft audit report to the Kansas Department of Wildlife, Parks and Tourism for an official response. We made a few minor changes and clarifications to the final report as a result of their review, but those changes did not affect any of our findings or conclusions.

Kansas Department of Wildlife, Parks and Tourism officials agreed with the audit's findings and conclusions. KDWP officials did not submit a formal response.

APPENDIX A
Summary of Nightly Rental Rates and Occupancy Rate by Cabin
Calendar Year 2016
(Peak and Off-Peak Seasons)

This appendix summarizes the nightly rental rates for each cabin both during the peak and off-peak seasons during calendar year 2016.

State Park/Fishing Lake/Wildlife Area	Cabin Name	PEAK (Apr-Sep)			OFF-PEAK (Oct-Mar)		
		Rental Rates		Occupancy Rate	Rental Rates		Occupancy Rate
		Weekday	Weekend		Weekday	Weekend	
Average		\$71	\$92	58%	\$64	\$73	33%
Atchison SFL	Hickory Point	\$70	\$70	53%	\$70	\$70	33%
Cedar Bluff	Gobbler's Roost	\$80	\$90	77%	\$80	\$80	53%
Cedar Bluff	The Flyway	\$80	\$90	70%	\$80	\$80	34%
Cedar Bluff	The Jump'in Catfish	\$60	\$70	62%	\$60	\$60	44%
Cedar Bluff	The Trapper's Lodge	\$45	\$55	47%	\$45	\$45	32%
Cedar Bluff	The Upland	\$45	\$55	58%	\$45	\$45	33%
Cedar Bluff	Whitetail Ridge	\$45	\$55	61%	\$45	\$45	29%
Cheney	Heron	\$95	\$120	52%	\$95	\$95	25%
Cheney	Kestrel	\$65	\$85	28%	\$65	\$65	9%
Cheney	Kingfisher	\$65	\$85	42%	\$65	\$65	13%
Cheney	Mockingbird	\$65	\$85	36%	\$65	\$65	11%
Cheney	Nighthawk	\$65	\$85	36%	\$65	\$65	9%
Cheney	Nuthatch	\$65	\$85	35%	\$65	\$65	13%
Cheney	Osprey	\$95	\$120	63%	\$95	\$95	34%
Cheney	Pelican	\$65	\$85	34%	\$65	\$65	9%
Cheney	Roadrunner	\$65	\$85	44%	\$65	\$65	10%
Clinton	Camp Creek	\$75	\$110	65%	\$65	\$85	35%
Clinton	Chicken Creek	\$75	\$110	73%	\$65	\$85	37%
Clinton	Coon Creek	\$75	\$105	53%	\$65	\$85	30%
Clinton	Deer Creek	\$75	\$105	61%	\$65	\$85	41%
Clinton	Elk Creek	\$75	\$105	63%	\$65	\$85	47%
Clinton	Wakarusa River	\$95	\$130	69%	\$85	\$105	44%
Clinton	Washington Creek	\$75	\$105	60%	\$65	\$85	47%

State Park/Fishing Lake/Wildlife Area	Cabin Name	PEAK (Apr-Sep)			OFF-PEAK (Oct-Mar)		
		Rental Rates		Occupancy Rate	Rental Rates		Occupancy Rate
		Weekday	Weekend		Weekday	Weekend	
Average		\$71	\$92	58%	\$64	\$73	33%
Crawford	Morning Glory	\$75	\$105	59%	\$65	\$85	42%
Crawford	North Wind	\$75	\$105	62%	\$65	\$85	32%
Crawford	Shady Rest	\$95	\$120	73%	\$80	\$95	39%
Crawford	The Landing	\$75	\$105	62%	\$65	\$85	35%
Crawford	Trails End	\$75	\$105	52%	\$65	\$85	29%
Cross Timbers	Eagles's Nest	\$75	\$105	58%	\$65	\$85	48%
Cross Timbers	Sandstone Bluff	\$75	\$105	59%	\$65	\$85	47%
Cross Timbers	Timber Walker	\$75	\$105	52%	\$65	\$85	41%
Cross Timbers	Whispering Oaks	\$75	\$105	51%	\$65	\$85	38%
Eisenhower	Algiers	\$80	\$105	68%	\$65	\$85	35%
Eisenhower	Arvonja	\$80	\$105	63%	\$65	\$85	36%
Eisenhower	Colt(Yurt)	\$45	\$55	48%	\$45	\$45	17%
Eisenhower	Galliard(Yurt)	\$45	\$55	51%	\$45	\$45	24%
Eisenhower	Mamies	\$45	\$45	42%	\$45	\$45	18%
Eisenhower	Meade	\$75	\$110	71%	\$65	\$85	36%
Eisenhower	Melvern	\$75	\$105	62%	\$65	\$85	34%
El Dorado	Blazing Star	\$85	\$95	54%	\$85	\$85	36%
El Dorado	Buttercup	\$35	\$45	36%	\$35	\$35	21%
El Dorado	Coneflower	\$35	\$50	47%	\$35	\$35	19%
El Dorado	Dogwood	\$35	\$45	43%	\$35	\$35	20%
El Dorado	Goldenrod	\$35	\$45	42%	\$35	\$35	18%
El Dorado	Indian Paint Brush	\$75	\$85	51%	\$75	\$75	27%
El Dorado	Larkspur	\$35	\$45	54%	\$35	\$35	30%
El Dorado	Prairie Willow	\$110	\$120	59%	\$110	\$110	30%
El Dorado	Primrose	\$100	\$110	43%	\$100	\$100	26%
El Dorado	Wild Indigo	\$85	\$95	54%	\$85	\$85	34%
Fall River	Cedar Crest	\$75	\$105	63%	\$65	\$85	34%
Fall River	Heron's Cove	\$75	\$105	52%	\$65	\$85	39%
Fall River	Willow Bend	\$75	\$105	61%	\$65	\$85	46%
Glen Elder	Leotie	\$75	\$90	63%	\$75	\$75	46%
Glen Elder	Tahoe	\$75	\$90	57%	\$75	\$75	39%
Kanopolis	Arapaho	\$75	\$105	66%	\$75	\$85	49%
Kanopolis	Bat Masterson	\$75	\$110	71%	\$75	\$85	39%
Kanopolis	Bill Doolin	\$75	\$105	76%	\$75	\$85	41%
Kanopolis	Buffalo Bill	\$75	\$110	68%	\$75	\$85	38%
Kanopolis	Cheyenne	\$75	\$105	67%	\$75	\$85	36%
Kanopolis	Wyatt Earp	\$75	\$110	75%	\$75	\$85	48%
Kansas State Fair	D.L. "Roy" Mullet	\$75	\$75	24%	\$75	\$75	4%

State Park/Fishing Lake/Wildlife Area	Cabin Name	PEAK (Apr-Sep)			OFF-PEAK (Oct-Mar)		
		Rental Rates		Occupancy Rate	Rental Rates		Occupancy Rate
		Weekday	Weekend		Weekday	Weekend	
Average		\$71	\$92	58%	\$64	\$73	33%
Kingman SFL	Ninnescah	\$70	\$70	30%	\$70	\$70	28%
Kingman SFL	Sand Plum	\$70	\$70	22%	\$70	\$70	31%
Lake Scott	Navajo	\$75	\$95	66%	\$75	\$75	34%
Lake Scott	Taos	\$75	\$95	68%	\$75	\$75	40%
Lovewell	Frontier	\$45	\$55	42%	\$45	\$45	23%
Lovewell	Lookout	\$80	\$85	60%	\$75	\$75	2%
Lovewell	Pilgrim	\$80	\$85	61%	\$75	\$75	30%
Lovewell	Pine Ridge	\$45	\$45	42%	\$45	\$45	20%
Lovewell	Pioneer	\$45	\$55	30%	\$45	\$45	13%
Lovewell	Scout	\$75	\$85	50%	\$75	\$75	1%
Lovewell	Settler	\$75	\$75	51%	\$75	\$75	37%
Lovewell	Southwinds	\$45	\$55	51%	\$45	\$45	21%
Lovewell	Sunrise	\$45	\$55	52%	\$45	\$45	36%
McPherson SFL	Elk Lodge	\$70	\$70	45%	\$70	\$70	25%
Milford	Appaloosa	\$80	\$105	78%	\$65	\$85	40%
Milford	Big Oak Bungalow	\$50	\$75	73%	\$45	\$45	42%
Milford	Crabapple Cottage	\$80	\$105	74%	\$65	\$85	29%
Milford	Honey Locust Lodge	\$50	\$75	68%	\$45	\$45	48%
Milford	Morgan	\$80	\$105	74%	\$65	\$85	31%
Milford	Mustang	\$80	\$105	74%	\$65	\$85	33%
Milford	Palomino	\$80	\$105	65%	\$65	\$85	30%
Milford	Pinto	\$80	\$105	63%	\$65	\$85	29%
Milford	Red Cedar Resort	\$50	\$75	64%	\$45	\$45	28%
Milford	Sumac Suite	\$80	\$105	72%	\$65	\$85	36%
Mined Land	Coal Ridge	\$70	\$70	44%	\$70	\$70	43%
Mined Land	Mine 19	\$70	\$70	55%	\$70	\$70	53%
Ottawa SFL	Uncle Mike's	\$70	\$70	31%	\$70	\$70	15%
Perry	Apache	\$65	\$95	70%	\$45	\$55	48%
Perry	Cottonwood	\$65	\$100	78%	\$45	\$55	41%
Perry	Hazelwood	\$65	\$100	74%	\$45	\$55	45%
Perry	Stonefield	\$65	\$100	71%	\$45	\$55	32%

State Park/Fishing Lake/Wildlife Area	Cabin Name	PEAK (Apr-Sep)			OFF-PEAK (Oct-Mar)		
		Rental Rates		Occupancy Rate	Rental Rates		Occupancy Rate
		Weekday	Weekend		Weekday	Weekend	
Average		\$71	\$92	58%	\$64	\$73	33%
Pomona	Dragoon	\$95	\$120	61%	\$80	\$95	29%
Pomona	Lakota	\$65	\$95	72%	\$55	\$75	37%
Pomona	Santa Fe	\$95	\$120	55%	\$80	\$95	26%
Pomona	Tonkawa	\$65	\$95	71%	\$55	\$75	37%
Prairie Dog	Cottonwood	\$45	\$55	50%	\$45	\$45	19%
Prairie Dog	Cedar Crest	\$45	\$55	53%	\$45	\$45	10%
Prairie Dog	Prairie Dog	\$75	\$85	57%	\$75	\$75	38%
Prairie Dog	Eagle View	\$75	\$85	59%	\$75	\$75	35%
Tuttle Creek	Cherokee	\$75	\$105	56%	\$65	\$85	43%
Tuttle Creek	Cheyenne	\$65	\$95	58%	\$55	\$75	34%
Tuttle Creek	Kanza	\$65	\$95	68%	\$55	\$75	42%
Tuttle Creek	Kiowa	\$75	\$105	59%	\$65	\$85	38%
Tuttle Creek	Nemaha	\$75	\$105	55%	\$65	\$85	30%
Tuttle Creek	Osage	\$65	\$95	80%	\$55	\$75	55%
Tuttle Creek	Pawnee	\$65	\$105	63%	\$55	\$75	49%
Tuttle Creek	Pottawatomie	\$75	\$95	59%	\$65	\$85	27%
Tuttle Creek	Riley	\$75	\$105	52%	\$65	\$85	27%
Tuttle Creek	Shawnee	\$75	\$105	45%	\$65	\$85	22%
Tuttle Creek	Sioux Cabin	\$75	\$105	61%	\$65	\$85	38%
Webster	Bluewing Bungalow	\$80	\$100	52%	\$80	\$100	37%
Webster	Pintail Place	\$70	\$90	42%	\$70	\$90	27%
Wilson	Elm Bluff	\$85	\$125	71%	\$70	\$70	26%
Wilson	Elm Crest	\$85	\$125	63%	\$70	\$70	20%
Wilson	Elm Grove	\$85	\$125	64%	\$70	\$70	31%
Wilson	Elm Ridge	\$85	\$125	71%	\$70	\$70	31%
Wilson	Foxtail	\$85	\$125	65%	\$70	\$70	20%
Wilson	Kent's Cabin	\$85	\$125	72%	\$70	\$70	37%
Wilson	Pin Oak	\$85	\$125	77%	\$70	\$70	40%
Wilson	Sand Lily	\$85	\$125	75%	\$70	\$70	42%

Source: Kansas Department of Wildlife, Parks and Tourism data (unaudited)