



Development of the Tourist Health Resort Branch in Primorsko-Akhtarsky District

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ABSTRACT

The paper studies the condition of the tourist health resort branch in one of the regions of Krasnodar Krai - Primorsko-Akhtarsky district that is characterized by the uniqueness of natural resources and significant recreational potential. The district has development prospects of environmentally friendly resorts, fishing and hunting, the creation of health complexes. Having analyzed the condition, the efficiency of functioning of the tourist health resort complex, having revealed natural and resource potential and the problems of the tourist health resort sphere management in Primorsko-Akhtarsk municipality the paper offers the Increasing Management Efficiency And Quality of Services of the Tourist Health Resort Sphere of the District Project which includes: The optimization of information support of municipal tourist product merchandising at the Russian and international markets, the introduction of new excursion routes, the creation of the health complex.

Keywords: Tourism, High-quality Recreation, Increasing Efficiency

JEL Classifications: D61, L83

1. INTRODUCTION

Primorsko-Akhtarsky district is one of the original territories of Krasnodar Krai. There is here the unique combination of climatic zones. Being in the center of the Eastern Azov, the District lives and works at the crossroads of three elements: From the West and the North it is washed by the warm waters of the Azov Sea and the Beysugskiy Estuary. Between them there are noble black soils stretching as a kind of the big even layer. And in the south the kingdom flux flows and estuaries stretched in 90 thousand hectares (The Department of the Tourist Health Resort Complex Development in Krasnodar Krai, 2015; Nikolaeva et al., 2015).

The successful geographical position, friendly climatic conditions and the diversified economy are favorable to the investment appeal creation of this territory. However, over the last 5 years in the district there is the natural loss of the population, the industry capacity is used only for 70%, and possibilities of the tourist health resort are absolutely not used.

2. MAIN PART

In the territory of Primorsko-Akhtarsky district 24 entities of collective accommodation means including 17 hotels and guest houses, 7 recreation facilities and forester's shelters, and also 187 private actors, who in the summer season lease spaces for guests, carry on business (The Primorsko-Akhtarsky District Municipality, 2015).

In the territory of the district there are the following collective accommodation means:

- The hotels (including tourist ones and of an apartment type), motels, pensionates of a hotel type, the hostels for visitors and other organizations of a hotel type (Table 1).
- Specialized accommodation means which are health resort sanatorium organizations (sanatoria, health and recreation resorts, treatment pensionates, health improvement camps, etc.), recreation organizations (houses, pensionates, recreational centers, camp sites and other recreation organizations), tourist centers, tourist motor ships (Table 2).

Table 1 shows that the total number of organizations which are engaged in tourist accommodation has grown over 3 studied years almost by 4 times. It is caused both by the growing number of people arriving in the summer season and awareness of the economic efficiency by entrepreneurs while carrying on this kind of activity. In accordance to the increased number of types of rooms the number of persons accommodated in these organizations has also increased. Unfortunately, there are no organizations in Primorsko-Akhtarsky District where it would be possible to go under the special permits, that means that there are no institutions which are engaged in additional providing paid services besides its core business (arrived persons accommodation).

Analyzing the Table 2, it is possible to make a conclusion that every year the number of organizations handling guests and inhabitants accommodation of Primorsko-Akhtarsky District grows. In 2014 this indicator has increased by 3 times in comparison with 2013 and almost by 5 times in comparison with 2012. Such dynamics is connected with the growing number of tourists and also not only local and Russian, but also foreign entrepreneurs' desire (owners of listed organizations) to diversify into hotels and similar accommodation means construction.

We consider that several types of tourism in Primorsko-Akhtarsky district (Zelinskaya and Chernyavskaya, 2012) can be organized.

Firstly, they are excursions and visits of the cultural and educational objects in the territory of the Primorsko-Akhtarsky district municipality which are historical and cultural monuments (Table 3).

Table 1: The main indicators of collective accommodation means functioning in Primorsko-Akhtarsky district

Indicator	2012	2013	2014	From 2014 to 2012 in %
Number of organizations, unit	4	5	15	3750
Types of rooms, rooms	171	179	360	2105
Seating accommodation, beds	464	494	942	2031
Number of accommodated people, total	4705	5523	7567	1608
From the total number of accommodated people - they are accommodated according to the permits	-	-	-	-

Table 2: The main indicators on specialized means of placement, to hotels and similar means of placement in Primorsko-Akhtarsky district

Indicator	2012	2013	2014	From 2014 to 2012 in %
Hotels and the similar accommodation means				
Number of organizations, unit	3	4	13	4333
Types of rooms, rooms	75	83	250	3333
Seating accommodation, beds	144	174	679	4715
Number of accommodated people, total	2224	26,182	6686	3006
Specialized accommodation means (recreation organizations and camp sites)				
Number of organizations	1	1	2	2000
Number of beds with the full deployment per month, units	300	312	572	1906

Secondly, it is the development of active recreation (hunting, fishing). The objects of hunting in the District are a boar, a fox, a raccoon dog, a jackal, a brown hare, a stone marten, a weasel, a mole, a polecat, a water rat, a groundhog, a gopher, a hamster, pigeons, sandpipers, geese, noble river inhabitants, diving-ducks, a pheasant, a quail, a crake, a spotted crake, a water-hen (The Primorsko-Akhtarsky District Municipality, 2011). In 2014 78,952 fans of active recreation only in 1 residential quarter have visited the district (hunting, fishing on the Beysugskiy Estuary). The Table 4 presents the operating today organizations providing services in the sphere of an active type of tourism in Primorsko-Akhtarsky district.

Thirdly, it is the development of event tourism. Every year, on August, on Yasenskaya spit Primorsko-Akhtarsky District holds the Poetry and Art Song Festival and on the last Sunday of July poetry - The Town Day. Since 2010 the District has been organizing the Hunting Season Festival.

Let's note that the administration of the District for the tourist health resort complex development held the following activities (The Primorsko-Akhtarsky District Municipality, 2015):

1. The reconstruction, production and installation of the entry sign design in the Primorsko-Akhtarsky District Municipality. It has caused:
 - The increasing reputation of the resort territory
 - The development of recreational tourism
 - The development of active recreation (hunting, fishing)
 - The development of event tourism.
2. The publicity releases popularizing a recreational and investment potential of the District that has led to:
 - The increased number of vacationers annually.
 - The increased tax revenues from the enterprises of the tourist health resort sphere to all levels of the budget.
 - The increased interest of local population in the development of the resort and recreational sphere of the territory.
3. The participation in sanatorium and tourist forums, various exhibitions that has allowed:
 - To increase the efficiency of activity of the health resort sphere of Primorsko-Akhtarsky District of Krasnodar Krai due to complex satisfaction of consumers' needs for high-quality recreation and consequently to increase the multiplicative effect in all branches of the consumer sphere.

Table 3: Cultural and educational objects in Primorsko-Akhtarsky district

Name of the object, the short characteristic	Status of the object/ an access possibility	Settlement
The armored boat No. 412 established in honor of the seamen of the Azov flotilla	Regional/free	Primorsko-Akhtarsk
The plane set in honor of the test pilot of the first planes with the jet engine	Regional/free	Primorsko-Akhtarsk
Bakhchivandzhi Grigory Yakovlevich		
The local history museum	Regional/free	Primorsko-Akhtarsk
The monument to 90 Soviet soldiers killed during the liberation from fascist aggressors that set in the Brinkovskaya vil	Regional/free	The Brinkovskaya vil.
The memorial complex:		
The bust of the Hero of the Soviet Union Sharov Ivan Aleksandrovich	Regional/free	The Brinkovskaya vil
The mass grave of 674 Soviet soldiers killed during the liberation from fascist aggressors in the Brinkovskaya vil		
The local history museum (astronautics exposition)	Regional/free	The Brinkovskaya vil
The memorial complex in honor of the test pilot of the first planes with the jet engine Bakhchivandzhi Grigory Yakovlevich	Regional/free	The Brinkovskaya vil

Table 4: The organizations giving services on active types of tourism in Primorsko-Akhtarsky district

Name of the subject	Type of the service	Existence of objects	Quantity of beds
The Hunters and Fishermen Society of the district	Hunting	92000 hectare	36
	Fishing	(hunting grounds incl. water objects)	
	Accommodation		
The “Kubanokhota” State Hunting Research Station	Hunting	36600 hectare	78
	Fishing	(estuaries, ridges, channels)	
	Accommodation		
LLC “Briz” Sadkovsky plot of the pond fish farm	Fishing		20
SE Denisov A.S. the “Kirpili” tourist hut	Hunting	The recreational center on the Estuary, instructors, boats, tackle	58
	Fishing		
	Accommodation		
LLC “Karlyk” the “Kirpili” tourist hut SE Buvalets P.B.	Accommodation	The recreational center on the Estuary	68
	Fishing	The pond fish farm f. Volchy Svobodnoe set	4 beds and 8 persons without overnight rest
	Fish-breeding		
The Primorsko-Akhtarsk City Public Organisation “Safari”	Water birds hunting	The Kirpilsky Estuary Novopokrovskoe set	Till 100 persons in a day
	Wild boar hunting		

We consider that for the tourist complex development the regional administration must emphasize the uniqueness of natural resources of the District (Zelinskaya, 2015). The main natural medical resources of Primorsko-Akhtarsky district are therapeutic muds, the strong brine of estuaries, the beaches of water objects, mineral waters. Let's also note favorable landscape climatic conditions which can be used for disease prevention, sanatorium treatment and the organization of recreation and tourism. One of the richness of Primorsko-Akhtarsky District is the mineral iodine-bromine waters (medical). In the territory of the District there are 17 perspective wells of the mineral medicinal underground waters. In sufficient quantity there is the therapeutic silt hydrosulphuric mud formed as a result of complex geological, biological, hydrochemical processes. The Azov Sea, the Beysugskiy Estuary and the Akhtaro-Grivenskaya group of estuaries present the ability for fishing (pike perch, ram, carp, sturgeon breeds, etc.). In the territory of Primorsko-Akhtarsky District the enterprises relating to the fish branch operate.

Thus, in the District there are the prospects of environmentally friendly resorts development, fishing and hunting development, the creation of comfortable hunting lodges and shelters. Primorsko-Akhtarsk has also its own feature, highlight that is the small, rich with minerals, well warmed up Sea and the favorable wind rose

which create exclusive conditions for children's windsurfing and sailing development. Every year, on May holidays, Primorsko-Akhtarsk holds the regional sailing regatta.

However, in the midst of the above-described potential wealth there is a set of social and economic problems development:

1. The weak information and marketing work on the resort advance on information space of the Krai, Country, World.
2. The level of information, marketing maintenance of the resort development does not correspond to necessary positioning of Primorsko-Akhtarsky District as a resort.
3. The absence of the unified information center integrating and advancing the interests of all sanatorium, tourist and excursion enterprises of the district.
4. The small volume of tourist services number on the basis of the use of available various types of natural resources, places of tourists' interest, tourist and excursion routes.
5. The insufficient level of quality of provided services and the service for guests in the health recreation complex in general (in comparison with the Russian and international service standards).
6. The poorly developed tourism infrastructure - shell and core and remote places of tourists' interest, historical and

architectural monuments demanding the restoration and reconstruction, the absence in remote recreational territories of tourists accommodation means.

Nevertheless, over the recent years the increasing flow of guests and tourists arriving to Primorsko-Akhtarsky district creates the prerequisites for the tourist health resort sphere development, the complete use of the material base, employment. Considering great potential opportunities for the development of rehabilitation, tourism, hunting, fishing, accommodation of environmentally friendly child care spa facilities, the tourist health resort branch development has to be defined as one of the priority directions in the economy of this region (Yarushkina and Zelinskaya, 2014).

Having analyzed the condition, the efficiency of the tourist health resort complex development, having revealed a natural and resource potential and the problems of the tourist health resort sphere management in the Primorsko-Akhtarsky district Municipality, we offer the activity plan directed on the increasing management efficiency and the quality of services of the tourist health resort sphere in the Primorsko-Akhtarsky district Municipality.

The purpose of our offers is the creation of conditions for ensuring the tourist health resort complex competitiveness, the development and the rational use of natural medical and tourist resources, the creation in the territory of Primorsko-Akhtarsky district of a modern, competitive and highly effective sanatorium and tourist complex available to all segments of the population, the volume expansion and the quality improvement of provided services on the basis of the reconstruction and new building of the tourist resort objects, the resort development infrastructure creation.

The project has been step by step considering three, in our opinion, important activities for the increasing appeal, competitiveness and effective management the tourist health resort complex in Primorsko-Akhtarsky district.

The first activity. Information support for the municipal tourist product advance at the Russian and international markets.

For ensuring the tourist health resort services advance of the Primorsko-Akhtarsky District Municipality at the regional, native and international markets, it is necessary to carry out several steps of the information orientation:

The tourist resort services advance on the Internet. This offer means the maintenance of actual information on tourist resort services providing, accommodation means and tourist agencies operating in the territory of Primorsko-Akhtarsky district on the official sites of the Primorsko-Akhtarsky District Municipality Administration, the Department of Resort and Tourism complex development in Krasnodar Krai, the Ministry of Resort and Tourism Complex Development in Krasnodar Krai; the creation of own sites on the Internet to each legal entity and individual (to a tourist agency, a tourist firm, an individual entrepreneur, etc.) giving resort and tourist services on his territory, and also

promotional and informational ensuring the tourist capacity of the district.

The participation in various exhibitions.

Publishing activities (the release of books, booklets, information and advertising sheets about the municipal district, a tourist product, etc.)

The second activity. The introduction of the excursion route pursuing historical places and sights of Primorsko-Akhtarsky district.

For the quality improvement of the tourist resort service of the population, the expansion of a range of provided services to inhabitants and guests of Primorsko-Akhtarsky District it will be actual along with already existing tourist water routes, such as “V krayu limanov” (“In the region of estuaries”), “V krayu lotosov” (“In the region of lotuses”), “Rozovaya zhemchuzhina plavnei” (“A pink pearl of flux flows”), “Po moryam, po volnam” (“On the seas, on the waves”), the introduction of the municipal excursion route “Po istoricheskim mestam Promorsko-Akhtarska” (“to the historical places of Promorsko-Akhtarsk”).

The route means the movement of an excursion group by bus with the exit to viewing platforms and the visit of the local history museum (Table 5).

The total estimated time of excursion will be 1 h 30 min.

The excursion route represents the most convenient itinerary of an excursion group promoting revelation of the subject. It is made in dependence to the logical sequence of seeing objects, subject to the existence of equipped platforms for accommodation of a group, the need for tourist safety.

One of the route problems is to promote the study of historical events occurring in the territory of Primorsko-Akhtarsky District. In our opinion, it will be therefore appropriate to add the offered route with the exit to the Brinkovskaya village which is in forty kilometers from Primorsko-Akhtarsk.

There are the following objects of the village which are interesting to guests of the district to visit:

- The monument to 90 Soviet soldiers killed during the liberation from fascist aggressors.
- The memorial complex (the bust of the Hero of the Soviet Union Sharov Ivan Aleksandrovich, the mass grave of 674 Soviet soldiers killed during the liberation from fascist aggressors).
- The memorial complex in honor of the test pilot of the first planes with the jet engine Bakhchivandzhi Grigory Yakovlevich.

Due to the need for overcoming the distance between the city and the village, and also the presentation of objects, the excursion time will approximately increase by 1 h.

Table 5: The offered methodical development of the “to the historical places of Promorsko-Akhtarsk” excursion

Name of the place of tourists' interest, the characteristic	Stop, organizational instructions	Time
The armored boat No 412 set on a pedestal in honor of the seamen of the Azov flotilla	A group must be brought to a pedestal, “in honor of the seamen of the Azov military flotilla” to tell about the heroes of the Azov flotilla	5 min
The plate with an inscription is located on the left part of board of the armor artillery boat: “In honor of the seamen of the Azov military flotilla” The memorial complex on Bratskaya St. The monument to victims of Chernobyl, the cross memorial badge to the 65 th anniversary of the great victory, the monument to the Soviet soldier, the monument to the 50 th anniversary of the great victory, the monument to the Soldiers killed in Afghanistan, the mass grave of red army men stele, the monument to the heroes of the union, the monument to the heroes of labor, the grave of guerrillas, the monument to the persons killed in armed conflicts, the eternal light memorial	To make a stop at right place at the memorial complex, to bring a group out of a bus and to guide along the alley	15 min
The local history museum. The museum was built by the merchant Malyshev at the beginning of the XX century, and it had the corn- stocking office	To make a stop at the museum entrance, to invite a group to the museum building where the workers will in detail tell about historical events occurring in the territory of Primorsko-Akhtarsky district	25 min
The plane set in honor of the test pilot of the first planes with the jet engine Bakhchivandzhi Grigory Yakovlevich	On the way, the story is conducted at slow movement of a bus	2 min
Air-technical sports club “Rus” It was formed in 1992. The territory of the former Primorsko-Akhtarsky district airport was chosen for its placement. Besides the territory Air-technical sports club got the planes and parachutes which are also located here	To make a stop on in the parking of the sports club, to lead a group along the territory, to acquaint with the instructors	20 min

It is supposed that the excursion route will have the status of the municipal route. And a tourist agency, which conducts its activity in Primorsko-Akhtarsky district and has won a tender for providing municipal services, will give services in conducting the bus excursion for guests of the district.

In turn, the municipality administration of Primorsko-Akhtarsky district must organize and hold open competition on providing the tourist service. Commercial and non-profit organizations, private individuals of Primorsko-Akhtarsky district whose activity is directed on rendering resort and tourist services to the population can take part in competition.

The third activity. The creation of the health resort complex in the territory of the Lotos tourist center.

Today the rehabilitation in sanatoria becomes more and more popular. And it is quite justified as a rhythm of modern life is that all people need the restoration and preventive procedures, and, perhaps, medical actions also on order to continue further to live and work in such saturated and difficult modern rhythm. Natural medical resources as mineral waters, therapeutic muds, and the strong brine of estuaries, the Azov Sea, the beaches of water objects, landscape and climatic conditions and others which are available in the municipality territory can be used for sanatorium treatment and prevention of diseases.

The essence of our offer consists in the health resort complex accommodation in the territory of a recreational zone of Primorsko-Akhtarsk which consists of the following infrastructure elements:

- Hotels
- Summer lodges
- Medical offices

- A stadium
- The sports complex for sporting events holding
- A dining room.

The land plot for the project is located around the “Lotus” camp site of 349992 m². The Primorsko-Akhtarsky district municipality administration is its owner. The engineering and transport infrastructure which is in the territory:

- Water supply, canalization (water intake)
- Power supply
- Gas supply (main gas pipeline)
- The installation of telephones.

Access roads:

- Railway station of 5.5 km
- Krasnodar airport of 160 km
- Yeysk seaport of 208 km.

The “Lotus” recreation facility is located in the territory of 18 hectares on the shores of the Azov Sea in 3 km from the center of Primorsko-Akhtarsk and has its sand-gravel beach. Today the recreation facility has the three-story hotel and 5 summer lodges. The hotel has 97 rooms: 4 “semi lux” rooms, 3 “standard” single rooms, 24 “standard” double rooms (letter A), 9 “standard” double rooms (letter B), 29 “standard” triple rooms, 6 “standard” quadruple rooms, 14 triple rooms and 8 quadruple rooms.

The creation of the health resort complex demands the organization on the existing base of giving services on sanatorium treatment. The organization of services in diagnostics, balneology, medical consultation, the development of sports and entertaining infrastructure, the acquisition of medical equipment will allow to put the health resort complex at one level with the best sanatoria of the region, to increase the inflow of money to the territory as

sanatorium permits of this organization are supposed to be realized not only in the region, but also beyond its limits. Obtaining the licenses for these kinds of activity is possible only after the acquisition of medical equipment that is necessary for carrying out medical procedures. Consulting doctor staff of particular specialties is necessary for rendering advisory assistance: Neurologists, urologists, gynecologists, physiotherapists, specialists in skin and venereal diseases, cosmetologists, manual therapists, osteopathists, homeopathists, dentists, medical psychologists, ENT specialists.

Let's notice that the budget of the area is not capable to allocate enough money for the project implementation, therefore its implementation requires the investor involvement. The resort health complex construction in Primorsko-Akhtarsk will allow:

1. At the minimal level of risk to provide to the investor the return of invested funds, after the achievement of declared payback periods the initiated project is also capable to become a constant source of the profit inflow.
2. To increase the efficiency of the health resort recreational sphere activity of Primorsko-Akhtarsky District of Krasnodar Krai due to complex satisfaction of needs for high-quality recreation.
3. To attach Primorsko-Akhtarsky District to the number of the leading centers of the tourist industry of the Azov-Black Sea Basin.
4. To attract additional investment resources to the development of both certain business directions and socially significant infrastructure objects.
5. To provide the additional receipt of tax payments in budgets of all levels.

The resort health complex creation with the high level of service giving services for recreation and improvement will be demanded both by the population of Krasnodar Krai and regions of Russia.

For this purpose that the "Lotus" camp site would have the status of the health resort complex it is necessary to open equipped medical offices directed on diagnostics, treatment of diseases, and also the rehabilitation after treatment in its territory: Therapeutic; gynecologic; cosmetology; dermatovenerologic; neurologic; psychological; dental; clinic-biochemical; the office of functional diagnostics; the endoscopy office; the office of ultrasonic diagnostics; the massage room and SPA procedures.

The presumable sum of costs of the investor for the project implementation is 6.5 million rubles. The investor's means will be spent on the refurbishment of the room, the purchase of equipment, providing with necessary equipment, licensing.

The offices of medical care are supposed to be opened in the second case of the "Lotus" camp site on the ground floor. The available rooms demand the full refurbishment and providing with necessary equipment, office equipment, software and equipment to meet the requirements of normative legal acts for licensing of medical activity. The Table 6 presents the sum of initial investments of money is presented by the investor for the Medical Center Introduction Project implementation in the "Lotus" camp site.

The opening of medical offices will cause the need to expand the staff list having added employees who will directly work in medical offices. The Table 7 presents the forecast of monthly payments of the personnel salary.

The health resort complex activity is supposed to be carried out during the summer season. In this regard, it is necessary to consider constant expenses connected with medical offices work which include production, administrative, depreciation costs, and also the total expenses on compensation. The cost of fixed assets is defined by the amount of carried-out capital investments. It is supposed that the equipment is acquired during the 1st year. The change of fixed assets cost by years of the account period is defined by the charged wear. Depreciation norms on the equipment are accepted on business accounts (on the refurbishment of the room - 2%, on the office equipment and the software - 33.33%, on the equipment and other fixed assets - 20%).

Table 6: Initial investments for the project implementation, one thousand rubles

Name of the papers of the expenses	Cost, thousand, rubles
The refurbishment of the room	800
Licensing	15
Office equipment	100
Computer equipment and the software	100
Medical equipment	5000
Other equipment (furniture, ventilation, conditioners and other)	400
Total	6415

Table 7: The forecast of monthly personnel costs proceeding from the quantity rates in the staff list

Position	Quantity of the rates in the staff list, units	Salary per month, rubles	Total expenses per month, rubles
Head of the Medical Department	1	30,000	30,000
General practice therapist	2	21,000	42,000
Neurologist	1	21,000	21,000
ENT specialists	1	21,000	21,000
Cosmetologist	1	26,000	26,000
Specialists in skin and venereal diseases	1	27,000	27,000
Gynecologist	1	26,000	26,000
Urologist	1	25,000	25,000
Dentist	1	27,000	27,000
Massage therapist	1	27,000	27,000
Psychologist	1	15,000	15,000
Nurse	5	15,000	75,000
Technical worker	2	10,000	20,000
Total	18	261,000	352,000

Table 8: The expenses on the depreciation of fixed assets, one thousand rubles

Name	2016	2017	2018	2019
The refurbishment of the room	16	16	16	16
Equipment	1000	1000	1000	1000
Office equipment and the software	67	67	67	67
Other key means	80	80	80	80
Total	1163	1163	1163	1163

The fixed assets depreciation is calculated only for the rehabilitation equipment, furniture, on expenses on workplaces equipment, the refurbishment of rooms does not include the costs for the choice of rooms, licensing. The Table 8 has specified the forecast of the change of fixed assets cost and added depreciation in general for the project in the course of its realization.

The Table 9 has reflected the forecast of the total costs on operating activities is made on the basis of the forecast of the expenses on relevant given above papers of the expenses. The Table 9 has reflected expected calculations of the total costs on operating activities for the whole period of planning.

For the increasing stability of the project, the values of monthly expenses which are put in the calculations are a little overestimated in comparison with average market. The complex seasonal work demands the programs of sanatorium treatment and also the most various improving and SPA programs.

The Table 10 has presented the approximate list of medical and improving programs for guests with the indication of the average cost of a permit during the summer period to one person over one calendar day. The permit price includes: The accommodation, the thrice complex food, medical services within a permit, the use of the beach, the library, the sport equipment, the playground.

The cost of medical services can be 30% of the total cost of a permit. Therefore, knowing the "Lotus" camp site number of rooms, the quantity of beds and the average cost of a permit to one person, it is possible to calculate monthly proceeds from permit sales on the programs (Table 10).

Table 9: The expenses on operational activities of medical offices, one thousand rubles

Name of the paper of the expenses	2016	2017	2018	2019
Current costs (The refurbishment of the equipment, work clothes)	50	50	50	50
Costs for the personnel	1056	1056	1056	1056
Sanitary means	20	20	20	20
Depreciation of the fixed assets	1163	1163	1163	1163
Total	2289	2289	2289	2289

Table 10: The approximate cost of permits on the programs of the project of the "Lotos" health resort complex, rubles

Name of a permit	"Semilux"	"Standard"				"Family"	Summerhouses (facilities are outside a house)		
	double room	Single room	Double room	Triple room	Quadruple room	double room	Double room	Triple room	Quadruple room
Health-related permit	2800	2000	1900	1800	1700	3000	1200	1100	1000
The permit for aftercare after operations on the digestive apparatus	2500	1700	1600	1500	1400	2700	1000	900	800
"Mother and child" permit	3100	2300	2200	2100	2000	3300	1600	1500	1400
"Healthy backbone" permit	2900	2100	2000	1900	1800	3100	1400	1300	1200
"Pure breath" permit	2800	2000	1900	1800	1700	3000	1300	1200	1100
"Hercules" permit	2900	2100	2000	1900	1800	3100	1400	1300	1200
"Harmony" permit (at endocrine and inflammatory infertility)	3100	2300	2200	2100	2000	3300	1600	1500	1400
"Beauty and health" permit	3100	2300	2200	2100	2000	3300	1600	1500	1400

The Table 11 in several options as optimistic, optimal and pessimistic, at 100, 50 and 25% of the population of the number of rooms of the complex on permits, respectively, presents the calculations of the expected value of money obtained by the health resort complex from permit sales.

The payment for providing medical services is 30% of the cost of a permit, respectively 30% of the revenue on three scenarios are the share of medical care. The expected quantity of money obtained for providing medical services in three scenarios of the development is calculated below in a percentage ratio.

Optimistic scenario, 1 thousand rubles:

$$X = \frac{19008000 * 30}{100}$$

Optimal scenario, 1 thousand rubles:

$$X = \frac{9504000 * 30}{100}$$

$$X = 2851.2$$

Pessimistic scenario, 1 thousand rubles:

$$\% = \frac{4752000 * 30}{100}$$

$$X = 1425.6$$

Further it is necessary to calculate the economic efficiency of the project and the term of its payback according to three possible scenarios considering the income and the expenses at steady price policy (Tables 12-14).

Having carried out the analysis of the cash flow on the optimistical scenario of the medical center activity in the "Lotos" tourist center, it is possible to make a conclusion about the high economic effect of the project implementation till 2019 at the accounting of tax

Table 11: Monthly proceeds from permit sales at the average cost

Types of rooms	Number of rooms, units	Quantity of beds, units	Average cost of a permit, rubles	Revenue at 100% of the population in a day, rubles	Revenue at 50% of the population in a day, rubles	Monthly revenue at 100% of the population from permits, rubles	Monthly revenue at 50% of the population from permits, rubles	Monthly revenue at 25% of the population from permits, rubles
“Semilux” double room	4	8	2800	22,400	11,200	672,000	336,000	168,000
“Standard” single room	3	3	2000	6000	3000	180,000	90,000	45,000
“Standard” double room	33	66	1900	12,5400	62,700	3,762,000	1,881,000	940,500
“Standard” triple room	43	129	1800	232,200	116,100	6,966,000	3,483,000	1,741,500
“Standard” quadruple room	12	48	1700	81,600	40,800	2,448,000	1,224,000	612,000
“Family” two-room house	2	8	3000	24,000	12,000	720,000	360,000	180,000
Double room in a summerhouse	10	20	1300	26,000	13,000	780,000	390,000	195,000
Triple room in a summerhouse	20	60	1200	72,000	36,000	2,160,000	1,080,000	540,000
Quadruple room in a summerhouse	10	40	1100	44,000	22,000	1,320,000	660,000	330,000
Total	137	382	-	633,600	316,800	1,900,8000	9,504,000	4,752,000

Table 12: The cash flow on the optimistic scenario of the development, rubles

Indicator	2015	2016	2017	2018	2019
Receipts from permit sales	-	17,107,200	17,107,200	17,107,200	17,107,200
Expenses on operating activities	-	2,289,000	2,289,000	2,289,000	2,289,000
Taxes	-	3,421,440	3,421,440	3,421,440	3,421,440
Investments	6415000	-	-	-	-
Total cash flow	-6,415,000	11,396,760	11,396,760	11,396,760	11,396,760
Money at the beginning of a year	-	-6,415,000	4,981,760	16,378,520	27,775,280
Money at the end of a year	-641,5000	4,981,760	16,378,520	27,775,280	39,172,040

Table 13: The cash flow on the optimal scenario of the development, rubles

Indicator	2015	2016	2017	2018	2019
Receipts from permit sales	-	8,553,600	8,553,600	8,553,600	8,553,600
Expenses on operating activities	-	2,289,000	2,289,000	2,289,000	2,289,000
Taxes	-	1,710,720	1,710,720	1,710,720	1,710,720
Investments	6,415,000	-	-	-	-
Total cash flow	-6,415,000	4,553,880	4,553,880	4,553,880	4,553,880
Money at the beginning of a year	-	-6,415,000	-1,861,120	2,692,760	7,246,640
Money at the end of a year	-6,415,000	-186,1120	2,692,760	7,246,640	11,800,520

Table 14: The cash flow on the pessimistic scenario of the development, rubles

Indicator	2015	2016	2017	2018	2019
Receipts from permit sales	-	4,276,800	4,276,800	4,276,800	4,276,800
Expenses on operating activities	-	2,289,000	2,289,000	2,289,000	2,289,000
Taxes	-	855,360	855,360	855,360	855,360
Investments	6,415,000	-	-	-	-
Total cash flow	-6,415,000	1,132,440	1,132,440	1,132,440	1,132,440
Money at the beginning of a year	-	-6,415,000	-5,282,560	-4,150,120	-3,017,680
Money at the end of a year	-6,415,000	-5,282,560	-4,150,120	-3,017,680	-1,885,224

assignments and other costs. The full payback of investments occurs over the 1st year of the center work, monetary receipts exceed initial costs of the project implementation by 78% (or by 4981760 rubles).

The Table 13 shows that the payback of the Medical Center Introduction Project implementation in the “Lotus” camp site by an optimal option of the development comes in the 2nd year of its realization and is 141% that includes free money amounting to 2692760 rubles. By 2019 the size of the income can exceed

7246640 rubles that is the positive result of the activity which completely justifies the expenses.

The third scenario of Epy development is the most unprofitable for the first 5 years of the project implementation. The payback of investments and the profit acquisition occurs for the 6th year of the medical center work.

The carried-out analysis of cash flows on the Medical Center Introduction Project implementation in the “Lotus” camp site

testifies to its financial feasibility. The project has high values of the commercial effectiveness indicators and the acceptable time limit of the payback. Values of the indicators of the current activity profitability are high. The project is financially realized and highly effective.

Macroeconomic risks of the project are, first of all, connected with possible changes of the financial situation in the country (strong inflation, sharp change in the exchange rate of dollar and so forth) owing to the influence of internal (the actions of the Government) or external (the world prices for oil) factors. These events can have the negative influence on clients' consumer ability. At the same time, according to the present situation in economy internal the tourism and sanatorium services will be demanded at least within 3-4 years from the moment of the present project planning. Thus, within the horizon of this project planning the risks are minimal.

3. CONCLUSION

One of the most interesting to tourists regions of Krasnodar Krai, Primorsko-Akhtarsky District, does not almost use the capacity of the tourist health resort branch. Though some types of tourism are also there, their functioning has no system character and needs both diversification and the centralized management. We consider that today it is necessary to increase the efficiency of the resort recreational sphere activity of Primorsko-Akhtarsky District of Krasnodar Krai due to the complex satisfaction of consumers' needs for high-quality recreation. As a result it is possible to achieve the increased multiplicative effect in all branches of the consumer sphere of this territory. We find it possible to realize the following actions for the increased appeal, the competitiveness and the effective management of the tourist recreation complex: Information support of the municipal tourist product advance at the Russian and international markets; the introduction of new excursion

routes; the creation of the health resort complex in the territory of the "Lotos" camp site.

The project that we have offered is characterized by a number of financial and production risks. The carried-out risk analysis and their possible influence on indicators of the project efficiency testifies that these risks are small, and their influence on the project indicators has an insignificant character. Thus, sum up it so far, it is possible to make the following conclusions: The project is financially realized and effective for investors, the project is steady in relation to possible change of values of its key parameters; the financial indicators of the project characterize it as the highly profitable project with the moderate risk level.

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