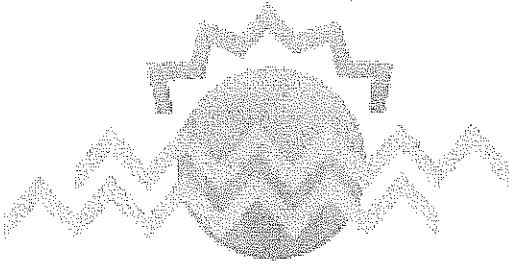


Monthly Financial Statements December 2013

**SOUTH BEND
PARKS AND RECREATION**



***“We Build Community Through People,
Parks, & Programs”***

**City of South Bend
Parks & Recreation Department
321 East Walter Street
South Bend, IN 46614**



**GOLF COURSE OPERATIONS
STATEMENT OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013**

	ELBEL	ERSKINE	STUDEBAKER	TOTAL
<u>Golf Operating Revenues:</u>				
Daily Green Fees	\$182,970	\$185,605	\$69,582	\$438,156
Season Ticket Sales (a)	70,420	80,250	9,348	160,018
Cart Rentals	209,003	175,005	18,629	402,637
Merchandise Sales	65,336	58,911	2,453	126,700
Driving Range	19,751	N/A	N/A	19,751
Gift Certificates (Net)	753	17,059	39	17,851
League Entry Fees	519	627	180	1,326
Shared Revenues (b)	4,418	4,418	2,209	11,044
Trade-in Payment	1,621	325	0	1,946
GPS Advertising	0	0	0	0
Course Trends	7,964	2,337	0	10,301
Miscellaneous	0	0	0	0
Total Golf Operating Revenues:	\$582,754	\$524,535	\$102,439	\$1,189,729
<u>Concession Operating Revenues:</u>				
Food Sales	\$32,283	\$22,171	\$1,497	\$55,951
Pop Sales	22,379	21,896	4,874	49,149
Alcohol Sales	49,963	33,202	N/A	83,165
Golf Outfings	3,255	107	N/A	3,361
Miscellaneous/Catering/Other	356	85	0	441
Total Concession Operating Revenues:	\$108,236	\$77,461	\$6,371	\$192,068
Total Operating Revenues:	\$670,990	\$601,997	\$108,810	\$1,381,796
<u>Golf Operating Expenses:</u>				
Personnel	\$339,836	\$305,045	\$82,716	\$727,596
Shared Administrative Expenses (b)	54,859	54,859	12,191	121,909
Cost of Good Sold	52,996	53,609	1,029	107,635
Supplies	125,802	105,775	13,112	244,689
Contractual	105,751	99,018	13,741	218,508
Trade-in Allowance	1,621	52	0	1,673
Debt Service	0	0	0	0
Total Golf Operating Expenses:	\$680,865	\$618,356	\$122,789	\$1,422,010
<u>Concession Operating Expenses:</u>				
Personnel	\$37,339	\$32,950	\$0	\$70,288
Cost of Goods Sold	43,294	30,984	2,548	76,827
Supplies	0	0	0	0
Contractual	787	2,470	0	3,257
Capital	0	0	0	0
Total Concession Operating Expenses:	\$81,420	\$66,404	\$2,548	\$150,373
Total Operating Expenses:	\$762,285	\$684,760	\$125,337	\$1,572,382
Operating Income (Loss)	(\$91,295)	(\$82,763)	(\$16,527)	(\$190,586)

(a) Season ticket sales are allocated to Elbel, Erskine, and Studebaker based on percentage of season pass play. (44%, 50%, 6%, respectively)

(b) Shared advertising revenues and administrative expenses are allocated to Elbel, Erskine, and Studebaker on a 45%, 45%, 10% basis, respectively. The expenses include shared personnel costs, supplies, contractals, and administrative fees.

**GOLF COURSE OPERATIONS
NONREVERTING REVENUE
THRU DECEMBER 31, 2013**

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
<u>Nonreverting Capital Revenue:</u>				
Daily Green Fees	\$13,752	\$13,645	\$5,628	\$33,025
Season Ticket Sales	12,322	14,042	1,636	28,000
Cart Rentals	15,387	12,972	1,811	30,170
Total Nonreverting Capital Revenue:	\$41,461	\$40,659	\$9,074	\$91,194

* The non-reverting capital revenues are a portion of user fees dedicated to capital expenses for golf courses in the year following their collection.

**GOLF COURSE OPERATIONS
NONREVERTING CAPITAL EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013**

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
<u>Capital Expenses:</u>				
Capital	\$31,111	\$31,974	\$0	\$63,085
Total Nonreverting Capital Expenses:	\$31,111	\$31,974	\$0	\$63,085

GOLF COURSE OPERATIONS REVENUE/EXPENSE PER ROUND PLAYED THROUGH DECEMBER 31, 2013
--

	ELBEL	ERSKINE	STUDEBAKER	TOTAL
<u>Golf Operating Revenues:</u>				
Average Daily Fee Revenue Per DF Round	\$10.65	\$10.96	\$5.84	\$9.52
Average Season Pass Revenue Per SP Round	7.76	7.76	9.43	7.76
% of Season Pass Play	44%	50%	6%	
Average Cart Revenue per Round	7.95	6.42	1.42	6.04
Average Other Revenue per Round	3.82	3.07	0.37	2.83
Overall Revenue Per Round:	\$21.43	\$19.23	\$7.81	\$17.85
<u>Concession Operating Revenues:</u>				
Overall Concession Revenue Per Round:	\$4.12	\$2.84	\$0.49	\$2.88
Overall Operating Revenue per round:	\$25.55	\$22.07	\$8.29	\$20.73
<u>Golf Operating Expenses:</u>				
Average Golf Expense Per Round Played:	\$25.92	\$22.67	\$9.36	\$21.33
<u>Concession Operating Expenses:</u>				
Average Concession Expense Per Round Played:	3.10	2.43	0.19	2.26
Overall Operating Expenses Per Round Played:	\$29.02	\$25.11	\$9.55	\$23.59
Overall Operating Income (Loss) Per Round Played	(\$3.48)	(\$3.03)	(\$1.26)	(\$2.86)

GOLF COURSE NONREVERTING REVENUE REVENUE PER ROUND PLAYED THROUGH DECEMBER 31, 2013
--

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
Nonreverting Capital Revenue:				
Daily Fee NR Capital Per DF Round	\$0.80	\$0.81	\$0.47	\$0.72
Season Pass NR Capital Per SP Round	1.36	1.36	1.36	1.36
% of Season Pass Play	44.0%	50.2%	5.8%	
Cart NR per Round	<u>0.59</u>	<u>0.48</u>	<u>0.14</u>	<u>0.45</u>
Total NR Capital Revenue Per Round Played	\$1.58	\$1.49	\$0.69	\$1.37

GOLF COURSE OPERATIONS
DAILY FEE ROUNDS & SALES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

	ELBEL			BESKINNE			TOTAL		
	ROUNDS PLAYED	% OF ROUNDS	SALES	ROUNDS PLAYED	% OF ROUNDS	SALES	ROUNDS PLAYED	% OF ROUNDS	SALES
GREEN FEES	1,084	6.31%	\$20,596	728	4.30%	\$19,814	1,812	5.31%	\$39,410
WEEKEND 18 HOLE	1,373	7.99%	22,952	1,459	8.62%	35,012	2,832	8.52%	57,964
WEEKEND JUNIOR	69	0.40%	748	145	0.86%	1,695	314	0.95%	4,433
WEEKEND SENIOR	57	0.33%	798	117	0.67%	1,414	244	0.74%	3,212
WEEKEND TWILIGHT	1,073	6.28%	19,825	1,374	8.13%	35,114	2,447	7.17%	54,939
WEEKEND SUNSET	887	5.04%	8,658	530	3.12%	8,620	1,417	4.34%	17,278
WEEKEND OUTING	592	3.52%	0	14	0.08%	168	1,479	4.54%	23,894
WEEKEND PASS E-CARD 9 HOLE	35	0.21%	505	11	0.06%	0	64	0.19%	519
WEEKEND PASS E-CARD 9 HOLE SENIOR	30	0.18%	1,030	35	0.21%	1,235	150	0.45%	2,274
WEEKEND SPRING RATE	134	0.79%	260	125	0.74%	2,250	259	0.78%	4,130
HIGH SCHOOL	323	1.93%	1,282	185	1.09%	1,115	508	1.52%	3,203
WEEKEND \$20 ON THE 20th*	34	0.20%	1,180	318	1.88%	1,272	352	1.06%	3,203
WEEKEND DAY AFTER HOLIDAY	2115	12.81%	23,276	2,621	15.48%	28,951	4,737	14.47%	62,107
WEEKEND 9 HOLE	876	5.10%	9,656	598	3.45%	10,478	1,474	4.44%	20,134
WEEKEND SENIOR	38	0.22%	3472	143	0.84%	1,472	181	0.54%	3,244
WEEKEND SPRING TWILIGHT	11	0.06%	119	218	1.28%	1,890	341	1.03%	2,659
WEEKEND SPRING TWILIGHT SENIOR	0	0.00%	0	0	0.00%	0	0	0.00%	0
WEEKEND SPRING SENIOR	0	0.00%	0	0	0.00%	0	0	0.00%	0
WEEKEND SPRING JUNIOR	0	0.00%	0	0	0.00%	0	0	0.00%	0
WEEKEND SPRING 9 HOLE	48	0.28%	706	2	0.01%	63	50	0.15%	169
WEEKEND FALL 9 HOLE	673	3.92%	6,316	10	0.06%	70	26	0.08%	245
WEEKEND FALL SENIOR	20	0.12%	167	421	2.46%	3,388	1,094	3.21%	6,994
WEEKEND FALL WALKING	26	0.15%	334	16	0.09%	160	38	0.11%	327
WEEKEND FALL RIDING	207	1.20%	2,917	90	0.53%	1,330	178	0.53%	2,444
WEEKEND FALL TWILIGHT RIDING	274	1.59%	2,152	17	0.10%	223	292	0.88%	4,350
WEEKEND FALL 9 HOLE	463	2.87%	3,947	0	0.00%	0	219	0.65%	3,868
WEEKEND FALL 9 HOLE SENIOR	280	1.69%	2,320	0	0.00%	0	274	0.82%	2,192
WEEKEND FALL 9 HOLE SENIOR	320	1.87%	1,771	0	0.00%	0	265	0.79%	2,337
WEEKEND E-CARD 9 HOLE	1,021	5.94%	5,616	540	3.16%	2,670	862	2.55%	4,741
WEEKEND E-CARD 9 HOLE SENIOR	60	0.35%	380	742	4.38%	4,681	1,763	5.17%	9,697
WEEKEND E-CARD DAILY	170	0.99%	1,615	109	0.64%	1,126	61	0.18%	3,644
WEEKEND E-CARD TWILIGHT	229	1.33%	1,922	0	0.00%	0	213	0.63%	2,164
WEEKEND E-CARD SENIOR/JUNIOR	24	0.14%	182	0	0.00%	0	27	0.08%	1,472
WEEKEND FALL TWILITE	46	0.26%	188	0	0.00%	0	184	0.54%	1,691
WEEKEND FALL TWILITE SENIOR	0	0.00%	0	0	0.00%	0	355	1.05%	2,440
WEEKEND FALL TWILITE SENIOR	0	0.00%	0	0	0.00%	0	101	0.30%	608
WEEKEND FALL TWILITE SENIOR	0	0.00%	0	0	0.00%	0	122	0.36%	793
WEEKEND PASS E-CARD 9 HOLE	11	0.06%	368	37	0.22%	413	20	0.06%	149
WEEKEND PASS E-CARD 9 HOLE SENIOR	337	1.95%	6,749	109	0.64%	1,287	74	0.22%	1,781
WEEKEND COURSE TRENDS	188	0.32%	3,192	273	1.57%	4,488	120	0.36%	1,781
WEEKEND SUMMERS PROMOTION	14	0.08%	78	0	0.00%	0	345	1.01%	12,895
WEEKEND SPRING RATE WALKING	55	0.32%	220	28	0.17%	112	6	0.02%	252
WEEKEND SPRING RATE WALKING SENIOR	70	0.41%	360	0	0.00%	0	83	0.24%	78
WEEKEND SPRING RATE WALKING SENIOR	21	0.12%	379	0	0.00%	0	16	0.04%	110
WEEKEND SPRING RATE WALKING SENIOR	128	0.74%	422	0	0.00%	0	135	0.40%	2,176
WEEKEND SPRING RATE WALKING SENIOR	0	0.00%	0	0	0.00%	0	108	0.32%	432
WEEKEND SPRING RATE WALKING SENIOR	276	1.61%	6	52	0.31%	160	329	0.98%	864
WEEKEND OTHER	186	1.09%	24	61	0.36%	136	247	0.74%	306
TOTAL	17,187	100.00%	\$186,722	16,928	100.00%	\$186,204	34,115	100.00%	\$365,985

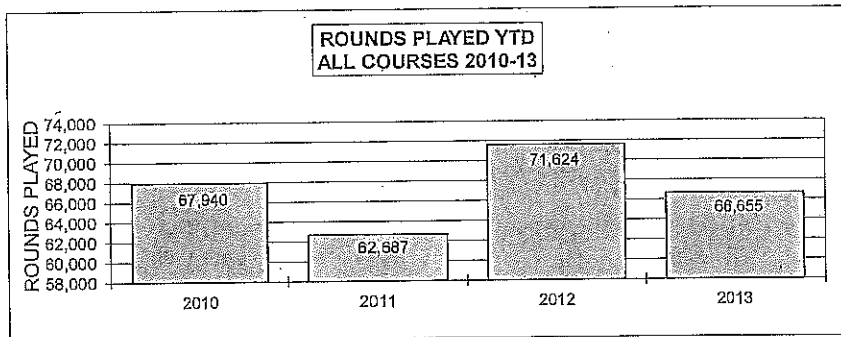
**GOLF COURSE OPERATIONS
REVENUES BY COURSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013**

	ELBEL		ERSKINE		STUDEBAKER		TOTALS		Revenue Change	Percent Change
	2012	2013	2012	2013	2012	2013	2012	2013		
GREEN FEES	\$202,915	\$182,970	\$225,080	\$185,605	\$67,045	\$69,582	495,040	\$438,156	(\$56,884)	-11%
SEASON PASS SALES	40,682	42,732	99,708	114,361	2,450	2,925	142,840	160,018	17,178	12%
CART RENTALS	217,434	209,003	187,028	175,005	16,626	18,629	431,988	402,637	(28,451)	-7%
MERCHANDISE SALES	64,868	65,336	82,060	58,911	2,122	2,453	149,049	126,700	(22,349)	-15%
DRIVING RANGE RECEIPTS	18,200	19,751	N/A	N/A	N/A	N/A	18,200	19,751	1,551	9%
LEAGUE ENTRY FEES	558	519	723	627	188	180	1,489	1,326	(143)	-10%
TOTAL	\$544,656	\$520,310	\$604,600	\$534,508	\$88,431	\$93,768	\$1,237,686	\$1,148,587	(\$89,099)	-7%

**GOLF COURSE OPERATIONS
COMPARATIVE ROUNDS PLAYED*
2010 THRU 2013 (THROUGH DECEMBER)**

GOLF COURSE	2010	2011	2012	2013	AVERAGE 2010-12
Elbel (Daily)	16,628	15,426	16,687	17,187	16,247
Elbel (Season)	9,345	7,754	10,070	9,077	9,056
ELBEL TOTAL	25,973	23,180	26,757	26,264	25,303
CHANGE FROM PREV YR.		-11%	15%	-2%	
Erskine (Daily)	18,177	17,948	19,946	16,928	18,690
Erskine (Season)	12,792	11,144	11,478	10,344	11,805
ERSKINE TOTAL	30,969	29,092	31,424	27,272	30,495
CHANGE FROM PREV YR.		-6%	8%	-13%	
Studebaker (Daily)	10,357	9,724	11,800	11,914	10,627
Studebaker (Season)	641	691	1,643	1,205	992
STUDEBAKER TOTAL	10,998	10,415	13,443	13,119	11,619
CHANGE FROM PREV YR.		-5%	29%	-2%	
Total (Daily)	45,162	43,098	48,433	46,029	45,564
Total (Season)	22,778	19,589	23,191	20,626	21,853
TOTAL COURSES	67,940	62,687	71,624	66,655	67,417
CHANGE FROM PREV YR.		-8%	14%	-7%	

*One "Round" = 18 Holes @ Elbel and Erskine
One "Round" = 9 holes @ Studebaker



**GPS REVENUE
THRU DECEMBER 31, 2013**

ELBEL	<u>2012</u>	<u>2013</u>	<u>Revenue Change</u>	<u>Percent Change</u>
GPS 18 HOLE	\$37,713.00	\$39,450.00	\$1,737.00	5%
GPS 9 HOLE	6,163.50	6,591.00	427.50	7%
Total	\$43,876.50	\$46,041.00	\$2,164.50	5%

ERSKINE				
GPS 18 HOLE	\$31,314.00	\$29,040.00	(\$2,274.00)	-7%
GPS 9 HOLE	10,186.50	9,327.00	(859.50)	-8%
Total	\$41,500.50	\$38,367.00	(\$3,133.50)	-8%

**GPS QUANTITY SOLD
THRU DECEMBER 31, 2013**

ELBEL	<u>2012</u>	<u>2013</u>	<u>Quantity Change</u>	<u>Percent Change</u>
GPS 18 HOLE	12,571	13,150	579	5%
GPS 9 HOLE	4,109	4,394	285	7%
Total	16,680	17,544	864	5%

ERSKINE				
GPS 18 HOLE	10,438	9,680	(758)	-7%
GPS 9 HOLE	6,791	6,218	(573)	-8%
Total	17,229	15,898	(1,331)	-8%

POTAWATOMI ZOO INCOME STATEMENT FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2013

Operating Revenue:

Zoo-		
Entrance Fees	\$641,022	
Education Fees	39,052	
Tram/Pony Rides	23,537	
Stroller/Wagon	10,581	
Feeders	9,963	
Miscellaneous	<u>12,895</u>	
		\$737,050
Zoo Gift Shop		
Zoo Giftshop	<u>188,444</u>	
		188,444
Concession-		
Food Sales	\$152,335	
Pop Sales	50,639	
Miscellaneous/Catering/Other	<u>162</u>	
		203,136
Total Operating Revenues		<u>\$1,128,629</u>

Operating Expenses:

Zoo-		
Personnel	\$1,131,726	
Supplies	236,974	
Contractual	<u>232,636</u>	
Zoo Expenses		\$1,601,337
Giftshop-		
Personnel	\$57,423	
Cost of Goods Sold	71,393	
Supplies	1,356	
Contractual	<u>18,501</u>	
Giftshop Expenses		148,672
Concession-		
Personnel	\$105,104	
Cost of Goods Sold	81,254	
Supplies	5,254	
Contractual	<u>1,690</u>	
Concession Expenses		193,302
Total Operating Expenses		<u>1,943,311</u>
Operating Income (Loss):		<u>(\$814,682)</u>

**POTAWATOMI ZOO
NONREVERTING REVENUE
THRU DECEMBER 31, 2013**

Nonreverting Capital Revenues:

Zoo Nonreverting Entrance Fees	\$102,771
Donations	<u>0</u>
Total Nonreverting Revenues:	<u><u>\$102,771</u></u>

**POTAWATOMI ZOO
NONREVERTING CAPITAL EXPENSES
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2013**

Capital Expenses:

Zoo	\$59,041
Zoo Giftshop	11,969
Concession	0
Greenhouse	<u>0</u>
Total Capital Expenses:	<u><u>71,010</u></u>

POTAWATOMI ZOO REVENUES/EXPENSES PER ATTENDANCE FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2013

Operating Revenues

Total Operating Revenues	\$737,049.59
Operating Revenues Per Paid Admission	7.22
Total Concession Revenues	203,135.70
Concession Revenues Per Paid Admission	1.99
Total Gift Shop Revenues	188,443.85
Gift Shop Revenues Per Paid Admission	<u>1.85</u>
Total Revenue Per Paid Admission	<u>\$11.06</u>

Operating Expenses

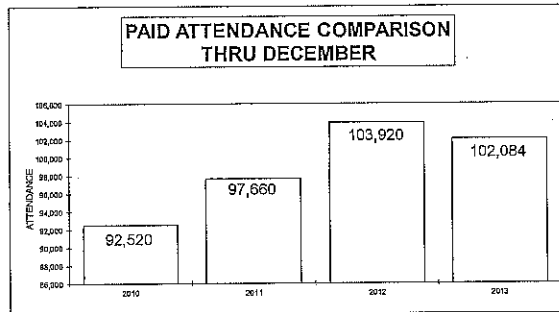
Total Operating Expenses	\$1,601,336.61
Operating Expenses Per Paid Admission	15.69
Total Concession Expenses	193,302.22
Concession Expenses Per Paid Admission	1.89
Total Zoo Gift Shop Expenses	148,672.28
Zoo Gift Shop Expenses Per Paid Admission	<u>1.46</u>
Total Expenses Per Paid Admission	<u>\$19.04</u>
Net Income/(Loss) Per Paid Admission	<u><u>(\$7.98)</u></u>

**POTAWATOMI ZOO
REVENUE & PAID ATTENDANCE COMPARISON
2010-2013 (THRU DECEMBER)**

2013			2012		
	Paid Attendance	Revenue		Paid Attendance	Revenue
January	772	\$3,876	January	80	\$300
February	327	1,721	February	85	439
March	2,112	15,429	March	870	5,331
April	8,235	81,128	April	13,375	83,521
May	22,566	155,362	May	25,373	163,637
June	19,902	146,859	June	19,315	134,932
July	18,094	134,317	July	15,098	102,348
August	16,057	121,753	August	18,126	112,307
September	7,803	59,434	September	7,542	54,111
October	5,557	41,392	October	4,889	33,925
November	642	4,800	November	1,207	8,607
December	17	119	December	0	0
	102,084	\$745,988		103,920	\$709,758

2011			2010		
	Paid Attendance	Revenue		Paid Attendance	Revenue
January	150	\$750	January	45	\$208
February	186	930	February	170	765
March	77	385	March	17	77
April	8,943	63,889	April	10,344	67,917
May	19,876	127,113	May	20,286	118,480
June	21,589	143,028	June	16,839	105,730
July	16,802	114,535	July	15,738	99,160
August	16,546	118,318	August	13,034	85,253
September	5,735	40,930	September	7,025	46,401
October	7,031	50,096	October	8,030	52,646
November	900	6,372	November	1,012	6,750
December	15	29	December	0	0
	97,660	\$663,873		92,520	\$583,381

*Revenue consists of Gate Fees only.
Revenue include Non-Reverting portion for comparative purposes.



POTAWATOMI ZOO
FREE & PAID ATTENDANCE THRU DECEMBER 31, 2013

	PAID ADMISSION						FREE ADMISSION						TOTAL ATTENDANCE	% YTD
	ADULT	CHILDREN	STUDENT	SENIOR	GROUP	\$3.00 PARKS	Totals	UNDER 3	Zoo Society MEMBERS	RECIPROCAL	GUEST	Totals		
January	0	0	756	0	18	0	772	102	1,863	0	0	1,970	2,742	1%
February	0	0	241	0	86	0	327	31	767	0	0	799	1,125	1%
March	1,052	542	403	86	17	0	2,112	267	4,062	25	0	4,384	6,506	3%
April	4,430	2,628	935	410	352	0	8,735	1,134	10,987	177	0	12,308	20,543	10%
May	7,910	3,079	7,137	716	3,724	3	22,666	2,193	13,823	263	76	16,161	38,727	19%
June	9,726	5,679	2,250	1,281	986	0	19,902	2,669	16,569	372	0	19,599	39,501	19%
July	9,716	5,710	606	1,274	588	704	18,798	2,375	12,927	529	0	15,831	34,829	17%
August	8,930	5,043	478	1,283	353	31	16,068	2,400	11,044	419	0	15,863	31,951	15%
September	4,503	1,923	282	668	387	0	7,803	1,262	7,098	160	0	9,230	17,033	8%
October	2,960	1,321	689	345	222	0	5,557	836	9,001	99	0	9,638	15,495	7%
November	355	150	85	34	17	0	642	1	776	32	0	868	1,538	1%
December	4	6	0	0	7	0	17	1	58	0	0	66	76	0%
TOTAL	49,607	26,086	13,522	6,054	6,775	738	102,319	13,398	91,477	2,086	76	107,047	208,966	100%

PERCENTAGE OF ATTENDANCE

Paid Adult	24%
Paid Children	12%
Paid Student	6%
Paid Senior	3%
Paid Group	3%
Paid \$3.00 Parks	0%
Unpaid	51%
	100%

HOWARD PARK ICE RINK STATEMENT OF REVENUE AND EXPENSES FOR THE 2013 / 2014 SEASON THRU DECEMBER 2013

INCOME:

ENTRANCE FEES-

Adults	\$7,630	
Children	7,485	
Family Ticket	5315	
Rink Rentals	2,459	
Micellaneous	<u>0</u>	
Total Entrance Fees		\$23,089

SKATE SHOP-

Skate Rental	\$5,482	
Merchandise	6	
Skate Sharpening	280	
Coat Checking	2	
Locker Rentals	<u>201</u>	
Total Skate Shop		5,970

CONCESSION-

Food Sales	\$1,269	
Drink Sales	1,940	
Miscellaneous	<u>0</u>	
Total Concession		3,209

Total Operating Revenues **\$32,268**

EXPENSES:

ICE RINK-

Personnel	\$24,401	
Supplies	6,034	
Contractuals	5,189	
Capital	<u>0</u>	
Total Ice Rink		\$35,624

CONCESSION-

Personnel	\$563	
Supplies	0	
Cost of Goods Sold	1,284	
Contractuals	0	
Capital	<u>0</u>	
Total Concession		1,846

Total Operating Expenses **37,470**

ICE RINK NET PROFIT (LOSS) **(\$5,202)**

* Season for Ice Rink is November thru March

**HOWARD PARK ICE RINK
REVENUE REPORT
FOR THE SEASONS 09/10, 10/11, 11/12, 12/13 & 13/14**

MONTH	ADULTS	MINORS	FAMILY TICKET *	RINK RENTALS	CONCESSIONS	SKATE SHOP*	TOTAL
2009/10							
November	\$0	\$0	N/A	\$0	\$0	\$0	\$0
December	11,553	14,244	N/A	880	4,656	15,146	46,479
TOTAL	\$11,553	\$14,244	\$0	\$880	\$4,656	\$15,146	\$46,479
2010/11							
November	\$660	\$1,030	N/A	\$0	\$233	\$740	\$2,663
December	13,272	17,660	N/A	400	5,176	16,399	52,907
TOTAL	\$13,932	\$18,690	\$0	\$400	\$5,409	\$17,140	\$55,570
% Chg. from Prior Year	20.59%	31.21%	N/A	-54.55%	16.16%	13.16%	19.56%
2011/12							
November	\$0	\$0	\$0	\$0	\$0	\$0	\$0
December	6,498	9,135	4,830	798	3,486	6,879	31,626
TOTAL	\$6,498	\$9,135	\$4,830	\$798	\$3,486	\$6,879	\$31,626
% Chg. from Prior Year	-53.36%	-51.12%	N/A	99.38%	-35.55%	-59.86%	-43.09%
2012/13							
November	\$0	\$0	\$0	\$0	\$0	\$0	\$0
December	6,690	7,505	4,855	350	2,982	5,284	27,665
TOTAL	\$6,690	\$7,505	\$4,855	\$350	\$2,982	\$5,284	\$27,665
% Chg. from Prior Year	2.95%	-17.84%	N/A	-56.11%	-14.47%	-23.19%	-12.52%
2012/13							
November	\$0	\$0	\$0	\$0	\$0	\$0	\$0
December	7,830	7,485	5,315	2,459	3,209	5,970	32,268
TOTAL	\$7,830	\$7,485	\$5,315	\$2,459	\$3,209	\$5,970	\$32,268
% Chg. from Prior Year	17.04%	-0.27%	9.47%	602.54%	7.62%	12.99%	16.64%

* Family Ticket new sale item for 2011-12.

**RECREATION NON-REVERTING FUND (203)
STATEMENTS OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013**

	AAU BASKETBALL	ADULT INSTRUCTIONAL	ADMINISTRATION NON-REVERTING	ADMIN FEES	AMUSEMENT PARK TICKETS	AQUATICS	SPECIAL EVENTS ARTS	BALL DIAMONDS	BELLEVILLE CONCESSION	BELLEVILLE SOFTBALL COMPLEX	BALL FIELD MAINTENANCE	BLUES & RIBS FESTIVAL	CHARLES BLACK VENDING	CAMP AWARENESS	CHARLES BLACK CAMPS	CHARLES BLACK SCHOLARSHIP	CHARLES BLACK CENTER	COMPUTER LAB
CURRENT REVENUES:	\$0	\$1,785	\$5,347	\$0	\$2,120	\$5,087	\$0	\$5,595	\$44,973	\$5,500	\$0	\$55,698	\$2,624	\$39,620	\$390	\$0	\$1,702	\$485
CURRENT EXPENSES:																		
Personnel	0	1,000	0	3,428	0	3,128	480	1,219	13,313	4,448	0	0	0	24,085	0	0	0	0
Supplies	132	489	0	8,887	0	17	1,114	0	23,958	0	738	4,856	175	4,205	2,110	0	0	234
Contractual	0	105	240	21,264	2,087	2,058	0	780	1,794	1,794	0	44,419	0	4,173	0	0	2,850	0
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT EXPENSES:	132	1,604	240	35,547	2,087	5,214	1,594	1,219	39,029	6,241	738	48,975	175	33,273	2,110	0	2,850	234
CURRENT YEAR NET INCOME (LOSS):	(132)	181	5,107	(35,547)	53	3,873	(1,594)	5,386	6,944	269	(738)	(13,280)	2,649	5,844	(1,730)	0	(887)	261
PRIOR YEARS BALANCE:	1,721	4,459	0	0	371	6,561	2,095	9,646	28,852	21,895	2,720	21,451	(2,649)	19,335	2,440	205	1,601	90
ENCUMBERED:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVAILABLE BALANCE:	\$1,689	\$4,654	\$5,107	(\$35,547)	\$424	\$10,464	\$591	\$12,012	\$33,936	\$22,114	\$1,982	\$9,084	\$0	\$25,085	\$210	\$205	\$814	\$391

**RECREATION NON-REVERTING FUND (203)
STATEMENTS OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013**

	CONCESSIONS	CROSS COUNTRY CAMP	CHRS WILSON PAVILION	DADDY DAUGHTER DANCE	EAST RACE CULTURAL ACTIVITIES	JOYS GYMNASIUMS	FALL FAMILY FUNFAIR	FITNESS CAPITAL	FITNESS	FLAG FOOTBALL	FITNESS AERobic CLASSES	MESSAGE THERAPY	KIDS TRIATHLON	SUPTS CUTTING	CITY WELLNESS PROGRAM	HP SENIOR CENTER	JUNIOR BASEBALL
CURRENT REVENUES:	\$20,145	\$435	\$5,500	\$24,972	\$3,175	\$144	\$250	\$11,294	\$235,277	\$3,180	\$45,405	\$597	\$13,282	\$8,700	(\$9,910)	\$94,440	\$4,340
CURRENT EXPENSES:																	
Personnel	7,977	0	199	0	0	0	0	0	173,988	1,044	42,204	591	0	0	0	40	3,412
Supplies	11,187	229	0	12,888	45	0	0	6,640	47,522	326	2,831	39	8,851	1,568	0	3,381	373
Contractual	0	0	431	6,528	227	0	0	0	12,571	660	0	0	5,628	841	0	48,215	1,441
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT EXPENSES:	19,164	229	630	21,397	242	0	0	6,640	234,079	2,029	45,034	619	14,489	2,409	0	53,416	5,225
CURRENT YEAR NET INCOME (LOSS):	1,001	206	4,870	3,505	2,933	144	250	4,654	2,198	1,161	1,350	627	(1,197)	4,291	(9,910)	41,024	(883)
PRIOR YEARS' BALANCE:	597	770	11,833	25,515	2,886	128	2,223	(2,122)	74,636	3,772	13,197	5,709	31,577	6,726	8,910	18,116	20,883
ENCUMBERED:	0	0	0	0	0	0	0	0	0	182	0	0	1,200	0	0	28	0
AVAILABLE BALANCE:	\$1,598	\$977	\$16,203	\$29,985	\$5,018	\$772	\$2,473	\$2,532	\$76,634	\$4,751	\$14,547	\$5,657	\$29,190	\$11,017	\$0	\$29,112	\$19,979

**RECREATION NON-REVERTING FUND (203)
STATEMENTS OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013**

	JUNIOR GOLF	JUNIOR TOUR	MLK SPECIAL EVENTS	REC. DAYCARE CAMP	KIDDIE KAMP	KING CENTER VENDING	SUMMER LEARNING CAMP	LEEPER CONCESSION	LEEPER TENNIS	MARKETING REVENUE	MAT. SOFTBALL TOURNY	NEWMAN RENTALS	OBRIEN RENTALS	PLAYGROUND YOUTH PROGRAMS	RUM VILLAGE	STARBUCKS
	\$3,055	\$5,075	\$4,781	\$55,807	\$10,176	\$2,952	\$4,912	(\$1,139)	\$29,020	\$23,722	\$19,230	\$466	\$419	\$29,775	\$5,858	\$809
	0	350	0	17,282	5,090	0	0	0	1,150	0	4,350	121	0	1,869	519	0
422	3,450	0	0	13,795	369	2,141	0	0	6,796	2,893	3,838	0	0	69	393	120
28	0	0	2,693	10,206	150	0	0	0	3,658	7,187	8,661	0	0	6,732	3,497	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,625	5,720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,075	9,850	2,563	41,262	5,639	2,141	0	0	0	11,612	10,160	15,950	121	0	8,939	4,919	120
(2,020)	(2,881)	2,488	14,645	4,533	811	4,612	(1,139)	18,106	13,655	1,380	344	416	416	21,106	1,530	682
5,933	13,508	0	30,642	4,281	1,119	1,209	1,138	27,272	4,497	30,561	1,752	2,214	2,214	0	13,827	1,609
0	0	0	0	0	0	0	0	0	0	105	0	0	0	0	253	0
\$5,913	\$10,027	\$2,499	\$45,099	\$9,797	\$1,939	\$6,121	\$0	\$45,360	\$17,944	\$31,040	\$2,056	\$2,630	\$21,106	\$15,113	\$2,297	

CURRENT REVENUES:

CURRENT EXPENSES:

- Personnel
- Supplies
- Contractual
- Capital
- Administrative Cost

TOTAL CURRENT EXPENSES:

CURRENT YEAR NET INCOME (LOSS):

PRIOR YEARS' BALANCE:

ENCUMBERED:

AVAILABLE BALANCE:

RECREATION NON-REVERTING FUND (203)
STATEMENTS OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

SKATE PARK	SOFTBALL	SPECIAL EVENTS	SOFTBALL PLAYER FEES	REC. SWIM TEAM	TRUE SOLDIERS	VOLLEYBALL	CLIMBING WALL	SENIOR OLYMPICS	YOUTH BASKETBALL PROG.	YOUTH INSTRUC-TIONAL	YOUTH SPORTS PROGRAM
\$0	\$106,020	\$4,423	\$21,496	\$5,933	\$1,266	\$1,935	\$2,134	\$1,431	\$36,537	\$32,847	\$6,120
0	80,302	0	0	5,693	0	775	0	0	21,752	16,911	2,016
0	19,708	3,540	0	0	473	295	0	0	14,303	3,793	0
0	4,954	1,341	0	0	4,080	0	0	0	3,445	3,954	1,438
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	104,974	4,881	0	5,693	4,553	1,070	0	0	39,506	24,698	3,454
0	1,046	(456)	21,496	41	(3,287)	255	2,134	1,431	(2,969)	8,149	2,686
262	79,949	12,493	28,862	197	11,340	5,676	1,608	1,794	30,025	22,762	2,008
0	0	0	0	0	0	0	0	0	0	400	0
\$262	\$79,996	\$12,035	\$51,378	\$238	\$8,053	\$5,941	\$3,742	\$3,225	\$27,057	\$30,531	\$4,674

CURRENT REVENUES:

CURRENT EXPENSES:

- Personnel
- Supplies
- Contractual
- Capital
- Administrative Cost

TOTAL CURRENT EXPENSES:

CURRENT YEAR NET INCOME (LOSS):

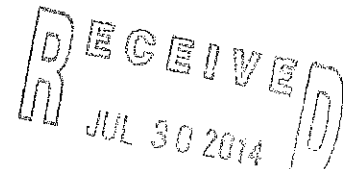
PRIOR YEARS' BALANCE:

ENCUMBERED:

AVAILABLE BALANCE:

SOUTH BEND PARKS & RECREATION
REVENUES AND EXPENSES FOR ALL FUNDS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2013

	Park Special Revenue Fund 231	Recreation Nonreverting Operating Fund 203	East Race Nonreverting Fund 271	Coveleski Nonreverting Capital Fund 401	Zoo Endowment Fund 403	Park Nonreverting Capital Fund 405	City Cemetery Trust Fund 730	Total	
REVENUES:									
Tax Revenue	\$7,826,889	\$0	\$0	\$0	\$0	\$0	\$0	\$7,826,889	60.20%
Other Revenue	3,941,375	1,003,316	49	82	176	228,721	138	5,173,870	39.80%
TOTAL REVENUE	\$11,768,275	\$1,003,316	\$49	\$82	\$176	\$228,721	\$138	\$13,000,769	
EXPENSES:									
Personal Services	7,609,607	\$438,860	\$0	\$0	\$0	\$0	\$0	\$8,048,387	
Supplies	1,741,911	219,805	0	0	0	104,634	4,316	2,070,685	
Services	2,483,135	227,141	0	0	0	6,850	0	2,717,127	
Capital	348,662	0	0	0	0	36,731	0	385,283	
Other Uses	209,824	10,375	0	0	0	0	0	220,199	
TOTAL EXPENSE	\$12,392,940	\$686,201	\$0	\$0	\$0	\$148,214	\$4,316	\$13,441,671	
OVER (UNDER) EXPENSE	(\$624,665)	\$107,117	\$49	\$82	\$176	\$80,506	(\$4,178)	(\$440,902)	
FUND BALANCE AVAILABLE	\$4,244,608	\$777,664	\$44,372	\$26,860	\$49,022	\$512,591	\$36,834	\$5,681,962	


 JUL 30 2014
 CONTROLLER
 CITY OF SOUTH BEND