

Monthly Financial Statements December 2014



***“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, 2014**

	ELBEL	ERSKINE	STUDEBAKER	TOTAL
Golf Operating Revenues:				
Daily Green Fees	\$166,150	\$168,421	\$61,425	\$395,995
Season Ticket Sales (a)	59,880	83,552	10,023	153,455
Cart Rentals	218,674	180,229	20,770	419,673
Merchandise Sales	59,356	60,981	2,217	122,554
Driving Range	17,026	N/A	N/A	17,026
Gift Certificates (Net)	(1,019)	(4,626)	66	(5,579)
League Entry Fees	420	693	164	1,277
Shared Revenues (b)	186	186	93	465
Trade-in Payment	2,296	0	0	2,296
GPS Advertising	0	0	0	0
Course Trends	0	140	0	140
Miscellaneous	1,062	1,235	1,383	3,680
Total Golf Operating Revenues:	\$524,030	\$490,811	\$96,140	\$1,110,981
Concession Operating Revenues:				
Food Sales	\$27,891	\$20,408	\$1,544	\$49,844
Pop Sales	18,311	18,299	4,461	41,071
Alcohol Sales	46,861	32,951	N/A	79,811
Golf Outings	4,290	313	N/A	4,603
Miscellaneous/Catering/Other	35	657	0	692
Total Concession Operating Revenues:	\$97,388	\$72,628	\$6,006	\$176,021
Total Operating Revenues:	\$621,418	\$563,439	\$102,146	\$1,287,002
Golf Operating Expenses:				
Personnel	\$286,059	\$337,277	\$64,551	\$687,887
Shared Administrative Expenses (b)	58,842	58,842	13,076	130,759
Cost of Good Sold	49,334	54,575	937	104,846
Supplies	115,597	96,997	7,219	219,813
Contractual	72,833	70,744	13,392	156,968
Trade-in Allowance	2,071	0	0	2,071
Debt Service	0	0	0	0
Total Golf Operating Expenses:	\$584,736	\$618,434	\$99,175	\$1,302,345
Concession Operating Expenses:				
Personnel	\$34,898	\$30,212	\$0	\$65,109
Cost of Goods Sold	39,291	29,051	2,402	70,744
Supplies	452	347	0	798
Contractual	1,147	3,757	10	4,914
Capital	0	0	0	0
Total Concession Operating Expenses:	\$75,788	\$63,366	\$2,412	\$141,566
Total Operating Expenses:	\$660,524	\$681,800	\$101,587	\$1,443,911
Operating Income (Loss)	(\$39,106)	(\$118,361)	\$559	(\$156,909)

(a) Season ticket sales are allocated to Elbel, Erskine, and Studebaker based on percentage of season pass play. (39%, 54%, 7%, 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, contractuals, and administrative fees.

**GOLF COURSE OPERATIONS
NONREVERTING REVENUE
THRU DECEMBER 31, 2014**

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
Nonreverting Capital Revenue:				
Daily Green Fees	\$13,420	\$13,605	\$4,914	\$31,938
Season Ticket Sales	11,160	15,572	1,868	28,600
Cart Rentals	13,863	11,502	1,749	27,113
Total Nonreverting Capital Revenue:	<u>\$38,443</u>	<u>\$40,678</u>	<u>\$8,530</u>	<u>\$87,651</u>

* 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, 2014**

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
Capital Expenses:				
Capital	\$23,808	\$40,634	\$508	\$64,950
Total Nonreverting Capital Expenses:	<u>\$23,808</u>	<u>\$40,634</u>	<u>\$508</u>	<u>\$64,950</u>

**GOLF COURSE OPERATIONS
REVENUE/EXPENSE PER ROUND PLAYED
THROUGH DECEMBER 31, 2014**

	ELBEL	ERSKINE	STUDEBAKER	TOTAL
<u>Golf Operating Revenues:</u>				
Average Daily Fee Revenue Per DF Round	\$10.43	\$10.71	\$5.90	\$9.41
Average Season Pass Revenue Per SP Round	8.24	8.24	8.50	8.24
% of Season Pass Play	39%	54%	7%	
Average Cart Revenue per Round	9.43	6.97	1.79	6.92
Average Other Revenue per Round	3.42	2.27	0.34	2.34
Overall Revenue Per Round:	\$22.60	\$18.98	\$8.27	\$18.31
<u>Concession Operating Revenues:</u>				
Overall Concession Revenue Per Round:	\$4.20	\$2.81	\$0.52	\$2.90
Overall Operating Revenue per round:	\$26.80	\$21.79	\$6.78	\$21.21
<u>Golf Operating Expenses:</u>				
Average Golf Expense Per Round Played:	\$25.22	\$23.91	\$8.53	\$21.46
<u>Concession Operating Expenses:</u>				
Average Concession Expense Per Round Played:	3.27	2.45	0.21	2.33
Overall Operating Expenses Per Round Played:	\$28.48	\$26.36	\$8.73	\$23.79
Overall Operating Income (Loss) Per Round Played	(\$1.69)	(\$4.56)	\$0.05	(\$2.59)

**GOLF COURSE NONREVERTING REVENUE
REVENUE PER ROUND PLAYED
THROUGH DECEMBER 31, 2014**

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
Nonreverting Capital Revenue:				
Daily Fee NR Capital Per DF Round	\$0.84	\$0.87	\$0.47	\$0.76
Season Pass NR Capital Per SP Round	1.54	1.54	1.54	1.54
% of Season Pass Play	39.0%	54.5%	6.5%	
Cart NR per Round	<u>0.60</u>	<u>0.44</u>	<u>0.15</u>	<u>0.45</u>
Total NR Capital Revenue Per Round Played	\$1.66	\$1.57	\$0.73	\$1.44

**GOLF COURSE OPERATIONS
DAILY FEE ROUNDS & SALES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

	ELBEL			ERSKINE			TOTAL		
	ROUNDS PLAYED	% OF ROUNDS PLAYED	SALES	ROUNDS PLAYED	% OF ROUNDS PLAYED	SALES	ROUNDS PLAYED	% OF ROUNDS PLAYED	SALES
GREEN FEES	822	5.68%	\$17,717	739	4.76%	\$18,258	1,561	4.83%	\$33,975
WEEKDAY 18 HOLE	1,401	0.00%	35,581	1,100	7.00%	28,600	2,501	7.00%	64,181
WEEKEND 18 HOLE	56	0.23%	438	30	0.45%	852	107	0.34%	1,284
WEEKDAY JUNIOR	17	0.11%	238	71	0.19%	420	47	0.15%	658
WEEKEND JUNIOR	1,259	7.87%	15,098	1,259	8.01%	15,108	2,512	7.84%	30,144
WEEKDAY SENIOR	187	1.17%	2,818	102	1.22%	2,888	379	1.20%	5,308
WEEKEND SENIOR	783	4.75%	9,638	1,450	9.22%	17,400	2,203	6.89%	29,438
WEEKDAY TWILIGHT	949	5.95%	43,248	883	5.49%	12,180	1,812	5.73%	25,429
WEEKEND TWILIGHT	672	4.22%	5,288	132	0.84%	2,154	804	2.84%	7,440
WEEKDAY OUTING	328	2.05%	528	43	0.27%	505	389	1.17%	831
WEEKEND OUTING	744	4.67%	6,285	202	1.28%	2,222	946	2.89%	8,507
WEEKDAY SPRING/FALL RATE	479	3.01%	6,214	265	1.63%	4,096	735	2.32%	10,310
WEEKEND SPRING/FALL RATE	0	0.00%	0	557	3.54%	3,342	557	1.76%	3,342
WEEKDAY SPRING TWILIGHT	0	0.00%	0	306	1.94%	1,830	306	0.95%	1,830
WEEKEND SPRING TWILIGHT	0	0.00%	0	0	0.00%	0	0	0.00%	0
WEEKDAY SPRING/FALL 9 HOLE	814	5.11%	4,884	0	0.00%	0	502	1.59%	3,069
WEEKEND SPRING/FALL 9 HOLE	502	3.15%	3,009	0	0.00%	0	303	0.95%	0
HIGH SCHOOL	93	0.59%	0	0	0.00%	0	777	2.48%	1,554
WEEKDAY "820 ON THE 20th"	382	2.40%	794	210	1.34%	780	592	1.83%	1,068
WEEKEND "820 ON THE 20th"	206	1.29%	412	328	2.09%	656	534	1.69%	1,088
WEEKDAY 9 HOLE	1,389	8.72%	16,668	968	5.91%	18,382	2,255	7.13%	27,080
WEEKEND 9 HOLE	237	1.49%	3,318	342	2.16%	4,788	579	1.83%	8,108
WEEKDAY 9 HOLE LEAGUE	439	2.76%	5,268	1,812	11.52%	21,744	2,251	7.11%	27,012
WEEKDAY SPRING SENIOR	0	0.00%	0	78	0.60%	468	78	0.25%	468
WEEKDAY SPRING JUNIOR	0	0.00%	0	5	0.03%	60	5	0.02%	60
WEEKDAY SPRING 9 HOLE	0	0.00%	0	17	0.11%	102	17	0.05%	102
WEEKDAY SPRING SENIOR	0	0.00%	0	19	0.12%	114	19	0.06%	114
WEEKDAY SPRING SENIOR	0	0.00%	0	23	0.15%	138	23	0.07%	138
WEEKEND VALUE CHECK BUY 2/GET 2	73	0.46%	1,462	0	0.00%	0	32	0.10%	1,462
WEEKDAY E-CARD	32	0.20%	575	792	5.04%	4,935	1,852	5.51%	10,364
WEEKEND E-CARD	880	5.59%	5,429	0	0.00%	0	542	1.71%	4,716
WEEKDAY E-CARD 9 HOLE	542	3.40%	4,716	0	0.00%	0	1,150	3.73%	7,080
WEEKEND E-CARD 9 HOLE	920	5.79%	5,520	260	1.65%	1,560	1,180	3.73%	7,080
WEEKDAY SP E-CARD	227	1.43%	1,583	0	0.00%	0	227	0.72%	1,583
WEEKEND SP E-CARD	486	2.83%	2,786	520	3.31%	3,120	998	3.12%	5,816
WEEKDAY SUMMER PROMOTION	289	1.89%	5,918	388	2.45%	3,272	543	1.72%	3,272
WEEKEND SUMMER PROMOTION	93	0.58%	2,242	274	1.74%	6,028	368	1.22%	11,946
WEEKDAY FALL	0	0.00%	0	53	0.59%	2,394	186	0.59%	4,638
WEEKEND FALL	12	0.08%	96	948	6.03%	6,192	948	3.00%	6,192
WEEKDAY FALL TWILIGHT 9 HOLE	0	0.00%	0	331	2.11%	2,898	343	1.09%	2,898
WEEKEND NOTRE DAME SATURDAYS	240	1.51%	450	422	2.69%	2,532	422	1.33%	2,532
WEEKEND FALL TWILIGHT	37	0.23%	252	106	0.67%	212	348	1.09%	682
ABERATION DISCOUNT	227	1.43%	1,564	0	0.00%	0	172	0.54%	1,516
ROSALIES SALES PROMOTION	40	0.25%	280	106	0.67%	742	227	0.72%	1,564
RECOMPACTING ROUND	120	0.75%	240	40	0.25%	80	160	0.49%	1,022
WEEKDAY OTHER	26	0.16%	82	10	0.06%	73	36	0.11%	155
WEEKEND OTHER	9	0.06%	5	7	0.04%	52	16	0.05%	60
TOTAL	15,924	100.00%	\$179,571	15,724	100.00%	\$182,239	31,648	100.00%	\$361,810

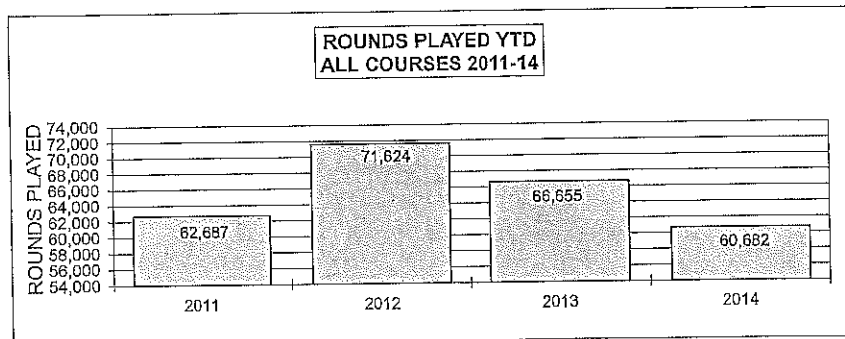
GOLF COURSE OPERATIONS
REVENUES BY COURSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

	ELBEL		ERSKINE		STUDEBAKER		TOTALS		Revenue Change	Percent Change
	2013	2014	2013	2014	2013	2014	2013	2014		
GREEN FEES	\$182,970	\$186,150	\$185,605	\$168,421	\$89,582	\$61,425	\$438,156	\$395,995	(\$42,161)	-10%
SEASON PASS SALES	42,732	37,336	114,361	113,742	2,925	2,377	160,018	153,455	(6,563)	-4%
CART RENTALS	209,003	218,674	175,005	180,229	18,629	20,770	402,637	419,673	17,036	4%
MERCHANDISE SALES	65,336	59,356	58,911	60,981	2,453	2,217	126,700	122,554	(4,146)	-3%
DRIVING RANGE RECEIPTS	19,751	17,026	N/A	N/A	N/A	N/A	19,751	17,026	(2,725)	-14%
LEAGUE ENTRY FEES	519	420	627	693	180	164	1,326	1,277	(49)	-4%
TOTAL	\$520,310	\$498,961	\$534,508	\$524,066	\$93,768	\$86,952	\$1,145,587	\$1,109,980	(\$38,608)	-3%

**GOLF COURSE OPERATIONS
COMPARATIVE ROUNDS PLAYED*
2011 THRU 2014 (THROUGH DECEMBER)**

GOLF COURSE	2011	2012	2013	2014	AVERAGE 2011-13
Elbel (Daily)	15,426	16,687	17,187	15,924	16,433
Elbel (Season)	7,754	10,070	9,077	7,265	8,967
ELBEL TOTAL	23,180	26,757	26,264	23,189	25,400
CHANGE FROM PREV YR.		15%	-2%	-12%	
Erskine (Daily)	17,948	19,946	16,928	15,724	18,274
Erskine (Season)	11,144	11,478	10,344	10,137	10,989
ERSKINE TOTAL	29,092	31,424	27,272	25,861	29,263
CHANGE FROM PREV YR.		8%	-13%	-5%	
Studebaker (Daily)	9,724	11,800	11,914	10,416	11,146
Studebaker (Season)	691	1,643	1,205	1,216	1,180
STUDEBAKER TOTAL	10,415	13,443	13,119	11,632	12,326
CHANGE FROM PREV YR.		29%	-2%	-11%	
Total (Daily)	43,098	48,433	46,029	42,064	45,853
Total (Season)	19,589	23,191	20,626	18,618	21,135
TOTAL COURSES	62,687	71,624	66,655	60,682	66,989
CHANGE FROM PREV YR.		14%	-7%	-9%	

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



HOWARD PARK ICE RINK STATEMENT OF REVENUE AND EXPENSES FOR THE 2014 / 2015 SEASON THRU DECEMBER 2014

INCOME:

ENTRANCE FEES-

Adults	\$7,092	
Children	6,520	
Family Ticket	4,715	
Rink Rentals	1,970	
Micellaneous	<u>2</u>	
Total Entrance Fees		\$20,299

SKATE SHOP-

Skate Rental	\$4,894	
Merchandise	8	
Skate Sharpening	275	
Coat Checking	2	
Locker Rentals	<u>212</u>	
Total Skate Shop		5,391

CONCESSION-

Food Sales	\$1,335	
Drink Sales	1,785	
Miscellaneous	<u>0</u>	
Total Concession		<u>3,121</u>

Total Operating Revenues **\$28,811**

EXPENSES:

ICE RINK-

Personnel	\$27,291	
Supplies	5,162	
Contractuals	11,747	
Capital	<u>0</u>	
Total Ice Rink		\$44,201

CONCESSION-

Personnel	\$339	
Supplies	595	
Cost of Goods Sold	1,248	
Contractuals	0	
Capital	<u>0</u>	
Total Concession		<u>2,182</u>

Total Operating Expenses **46,383**

ICE RINK NET PROFIT (LOSS) **(\$17,572)**

* Season for Ice Rink is November thru March

**HOWARD PARK ICE RINK
REVENUE REPORT
FOR THE SEASONS 10/11, 11/12, 12/13, 13/14 & 14/15**

MONTH	ADULTS	MINORS	FAMILY TICKET *	RINK RENTALS	CONCESSIONS	SKATE SHOP*	TOTAL
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
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%
2013/14							
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%
2013/14							
November	\$0	\$0	\$0	\$0	\$0	\$0	\$0
December	7,092	6,520	4,715	1,970	3,121	5,391	28,809
TOTAL	\$7,092	\$6,520	\$4,715	\$1,970	\$3,121	\$5,391	\$28,809
% Chg. from Prior Year	-9.43%	-12.89%	-11.29%	-19.88%	-2.75%	-9.70%	-10.72%

* 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, 2014**

AAU BASKETBALL	ADULT INSTRUCTIONAL	ADMINISTRATION NON-REVERTING	ADMIN FEES	AMUSEMENT PARK TICKETS	AQUATICS	SPECIAL EVENTS ARTS	BALL DIAMONDS	BELLEVILLE CONCESSION	BELLEVILLE SOFTBALL COMPLEX	BLUES & BRIS FESTIVAL	BALL FIELD MAINTENANCE	CAMP AWARENESS	CHARLES BLACK CAMPS	CHARLES BLACK SCHOLARSHIP	CHARLES BLACK CENTER
\$0	\$1,025	\$2,002	\$0	\$5,218	\$7,595	\$1,152	\$6,467	\$43,179	\$9,950	\$0	\$0	\$37,485	\$0	\$0	\$1,503
0	574	0	(2,372)	0	4,619	483	479	13,948	5,786	0	0	17,407	0	0	0
288	0	0	918	0	0	112	1,070	25,488	32	0	0	1,953	60	0	76
98	0	0	37	5,066	2,682	672	0	5	1,733	0	0	4,731	0	0	1,297
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	17,743	0	0	0	0	1,138	742	0	0	841	0	0	0
487	574	0	19,324	5,068	7,301	1,267	1,548	40,280	9,274	0	0	24,342	60	0	1,576
(467)	481	2,662	(16,324)	148	283	(115)	4,918	2,898	576	0	0	12,943	(60)	0	128
1,589	4,641	5,107	0	424	10,454	501	15,012	33,806	22,114	0	1,982	25,180	410	205	814
0	0	0	0	0	(1)	0	0	0	0	0	0	115	0	0	0
\$1,122	\$5,082	\$9,000	(\$16,324)	872	\$10,748	\$398	\$19,950	\$36,795	\$22,790	\$0	\$1,982	\$37,908	\$350	\$205	\$942

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, 2014**

COMPUTER LAB	CONCESSIONS	CROSS COUNTRY CAMP	CHRIS WILSON PAVILION	BRADY DAUCHER DANCE	EAST RACE CULTURAL ACTIVITIES	COUNTRY MUSIC FESTIVAL	FALL FAMILY FUN FAIR	FITNESS CAPITAL	FITNESS	FLAG FOOTBALL	FITNESS AEROBIC CLASSES	JOYS GYMNASTICS	MASSAGE THERAPY	KIP'S TRIATHLON	SUPPL OUTING
\$260	\$5,695	\$585	\$2,500	\$20,500	\$3,700	\$23,403	\$450	\$9,885	\$242,768	\$2,765	\$48,778	\$0	(\$5,657)	\$12,557	\$10,440
163	2,853	460	80	137	0	677	0	0	108,483	1,000	42,359	0	0	138	52
0	5,291	325	701	11,433	0	1,514	0	8,000	28,771	264	9,011	0	0	7,693	1,629
0	0	0	0	14,149	107	20,396	0	0	16,581	55	557	0	0	4,465	3,503
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	594	972	0	0	0	0	2,573	0	488	0	0	980	370
163	7,695	485	1,345	20,692	107	30,877	0	8,000	244,354	1,319	50,414	0	0	13,476	5,595
98	(1,349)	100	1,155	(306)	3,593	(7,174)	450	1,895	(1,565)	1,476	(1,538)	0	(6,657)	(519)	4,685
351	1,558	977	18,893	23,020	5,919	8,084	2,473	2,552	76,834	4,751	14,547	272	5,957	30,380	11,017
0	0	0	0	382	0	0	0	0	7,018	0	584	0	0	0	0
\$448	\$180	\$1,077	\$17,659	\$28,252	\$9,512	\$890	\$2,533	\$4,417	\$58,220	\$6,227	\$12,345	\$272	\$0	\$28,861	\$18,902

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, 2014**

	HP SENIOR CENTER	JUNIOR BASEBALL	JUNIOR GOLF	JUNIOR TOUR	MLK SPECIAL EVENTS	REC. DAYCARE CAMP	KIDDIE KAMP	KING CENTER VENDING	SUMMER LEARNING CAMP	LEEPER TENNIS	MARKETING REVENUE	NAT. SOFTBALL TOURNEY	NEWMAN GYM RENTALS	O'BRIEN GYM RENTALS	SENIOR OLYMPICS
CURRENT REVENUES:	\$36,612	\$1,480	\$2,925	\$5,175	\$851	\$44,559	\$5,500	\$3,154	\$5,755	\$31,289	\$42,710	\$14,554	\$50	\$1,150	\$2,275
CURRENT EXPENSES:															
Personnel	138	\$5	33	50	0	24,378	4,210	0	9,243	1,516	85	4,151	108	350	0
Supplies	4,510	242	855	3,123	300	12,593	423	2,340	456	21,025	659	4,148	0	0	787
Contractual	35,595	1,310	0	240	1,937	12,257	518	0	2,432	2,595	10,905	12,453	0	0	0
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative Cost	977	671	232	357	0	1,514	295	0	0	1,523	602	1,072	0	0	0
TOTAL CURRENT EXPENSES:	39,222	2,317	1,120	3,770	2,237	60,741	5,451	2,340	12,132	25,860	12,286	21,834	108	350	787
CURRENT YEAR NET INCOME (LOSS):	(2,610)	(837)	1,796	2,405	(1,445)	(6,073)	1,048	613	(3,364)	4,429	30,454	(7,250)	(49)	800	1,488
PRIOR YEARS' BALANCE:	29,140	19,978	6,913	10,627	2,198	45,095	8,797	1,830	6,121	45,390	18,050	31,840	2,096	2,530	3,225
ENCUMBERED:	27	0	500	0	0	0	0	0	0	3,257	0	0	0	0	0
AVAILABLE BALANCE:	\$25,503	\$19,141	\$5,209	\$13,032	\$752	\$39,013	\$9,845	\$2,743	\$2,757	\$45,582	\$48,504	\$24,590	\$2,048	\$3,430	\$4,713

**RECREATION NON-REVERTING FUND (203)
STATEMENTS OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

PLAYGROUND YOUTH PROGRAMS	RUM VILLAGE	STAR/FUN RUNS	SKATE PARK	SOFTBALL	SPECIAL EVENTS	SOFTBALL PLAYER FEES	REC. SWIM TEAM	TRUE SOLDIERS	VOLLEYBALL	CLIMBING WALL	YOUTH BASKETBALL PROG.	YOUTH INSTRUC- TIONAL	YOUTH SPORTS PROGRAM
\$19,053	\$4,510	\$0	\$0	\$103,195	\$4,549	\$19,683	\$6,218	\$15,596	\$1,060	\$2,638	\$35,900	\$29,248	\$3,450
2,799	543	0	0	80,204	1,225	244	8,217	38	928	18	27,114	9,528	1,807
1,515	1,893	0	0	27,340	4,846	623	0	248	72	45	10,978	5,895	978
2,078	3,708	0	0	14,487	847	0	0	8,935	0	0	298	3,423	110
0	0	0	0	0	0	0	0	0	0	0	0	0	0
709	507	0	0	2,685	0	1,725	0	270	189	128	808	1,025	160
7,100	6,641	0	0	124,717	5,718	2,591	8,217	9,381	1,209	189	39,287	20,651	3,096
11,953	(2,131)	0	0	(21,522)	(2,189)	17,272	101	6,206	(140)	2,449	(3,897)	7,287	394
21,106	15,366	2,287	262	79,965	12,035	51,378	238	8,053	5,941	3,742	27,057	30,931	4,674
0	0	0	0	0	75	0	0	0	0	0	1,269	0	0
\$33,058	\$13,235	\$2,287	\$262	\$58,473	\$9,781	\$68,650	\$339	\$14,259	\$5,801	\$6,181	\$22,391	\$39,618	\$5,039

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, 2014

	Park Special Revenue Fund 201	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	\$8,019,092	\$0	\$0	\$0	\$0	\$0	\$0	\$8,019,092
Other Revenue	2,804,275	945,956	35	13,624	168	137,478	118	3,904,653
TOTAL REVENUE	\$10,823,368	\$945,956	\$35	\$13,624	\$168	\$137,478	\$118	\$11,920,746
EXPENSES:								
Personal Services	6,805,120	\$465,680	\$0	\$0	\$0	\$0	\$0	\$7,270,800
Supplies	1,193,282	205,890	9,092	0	0	59,075	0	1,458,349
Services	3,360,078	238,232	0	0	0	43,829	8,668	3,650,816
Capital	87,687	0	0	0	0	95,000	0	182,687
Other Uses	95,319	0	0	0	0	0	0	95,319
TOTAL EXPENSE	\$11,543,168	\$669,622	\$9,092	\$0	\$0	\$186,904	\$8,668	\$12,659,642
OVER (UNDER) EXPENSE	(\$719,799)	\$276,334	(\$9,057)	\$13,624	\$168	(\$49,426)	(\$8,540)	(\$738,999)
FUND BALANCE AVAILABLE	\$3,557,261	\$915,052	\$5,315	\$40,474	\$49,190	\$521,465	\$28,394	\$4,997,151

RECEIVED
JAN 14 2015
CONTROLLER
CITY OF SOUTH BEND