

**South Bend Venues, Parks and Arts  
Recreation: Revenues and Expenditures  
March 31, 2024**

| <b>REVENUES</b>                           |                      |                          |                           |                            |                          |  |
|---|----------------------|--------------------------|---------------------------|----------------------------|--------------------------|--|
| <b>Account String</b>                     | <b>Current Month</b> | <b>YTD Total Revenue</b> | <b>Estimated Revenues</b> | <b>Under/(Over) Budget</b> | <b>Percent of Budget</b> |  |
| <b>Charges for Services</b>               |                      |                          |                           |                            |                          |  |
| <b>Culture &amp; Recreation</b>           |                      |                          |                           |                            |                          |  |
| 347001 - Swimming Pool                    | -                    | -                        | 30,600.00                 | 30,600.00                  | 0.00%                    |  |
| 347002 - Picnic Site Rental               | 99.99                | 150.51                   | 6,277.00                  | 6,126.49                   | 2.40%                    |  |
| 347010 - Concession Sales                 | -                    | -                        | 52,122.00                 | 52,122.00                  | 0.00%                    |  |
| 347011 - Recreational Programming         | 83,328.51            | 153,041.04               | 340,232.00                | 187,190.96                 | 44.98%                   |  |
| 347016 - East Race Waterway               | -                    | -                        | 51,000.00                 | 51,000.00                  | 0.00%                    |  |
| 347017 - Ice Skating                      | 880.62               | 141,212.09               | 408,000.00                | 266,787.91                 | 34.61%                   |  |
| 347026 - Room Rental                      | 4,254.75             | 15,348.65                | 30,600.00                 | 15,251.35                  | 50.16%                   |  |
| 347030 - Merch Sales                      | 58.25                | 764.85                   | -                         | (764.85)                   | 0.00%                    |  |
| 347040 - Pavilion Rental                  | 3,213.74             | 6,357.37                 | 34,384.00                 | 28,026.63                  | 18.49%                   |  |
| <b>Total Culture &amp; Recreation</b>     | <b>91,835.86</b>     | <b>316,874.51</b>        | <b>953,215.00</b>         | <b>636,340.49</b>          | <b>33.24%</b>            |  |
| <b>Total Charges for Services</b>         | <b>91,835.86</b>     | <b>316,874.51</b>        | <b>953,215.00</b>         | <b>636,340.49</b>          | <b>33.24%</b>            |  |
| <b>Miscellaneous Revenue</b>              |                      |                          |                           |                            |                          |  |
| 360000 - Miscellaneous                    | -                    | 885.00                   | -                         | (885.00)                   | 0.00%                    |  |
| 362000 - Rental of Property               | 6,028.09             | 12,196.18                | 73,784.00                 | 61,587.82                  | 16.53%                   |  |
| <b>Total Miscellaneous Revenue</b>        | <b>6,028.09</b>      | <b>13,081.18</b>         | <b>73,784.00</b>          | <b>60,702.82</b>           | <b>17.73%</b>            |  |
| <b>Refunds &amp; Reimbursements</b>       |                      |                          |                           |                            |                          |  |
| 380000 - Misc Reimbursements              | 15.00                | 1,614.08                 | -                         | (1,614.08)                 | 0.00%                    |  |
| <b>Total Refunds &amp; Reimbursements</b> | <b>15.00</b>         | <b>1,614.08</b>          | <b>-</b>                  | <b>(1,614.08)</b>          | <b>0.00%</b>             |  |
| <b>Total Revenue</b>                      | <b>97,878.95</b>     | <b>331,569.77</b>        | <b>1,026,999.00</b>       | <b>695,429.23</b>          | <b>32.29%</b>            |  |

| <b>EXPENDITURES</b>               |                      |                           |                          |                             |                       |                         |                          |
|-----------------------------------|----------------------|---------------------------|--------------------------|-----------------------------|-----------------------|-------------------------|--------------------------|
| <b>Account String</b>             | <b>Current Month</b> | <b>YTD Total Expenses</b> | <b>Open Encumbrances</b> | <b>YTD Total w/ Encumb.</b> | <b>Amended Budget</b> | <b>Available Budget</b> | <b>Percent of Budget</b> |
| <b>Personnel Expenses</b>         |                      |                           |                          |                             |                       |                         |                          |
| <b>Salaries &amp; Wages</b>       |                      |                           |                          |                             |                       |                         |                          |
| 410001 - Salaried Wages           | 58,420.79            | 129,886.32                | -                        | 129,886.32                  | 461,894.00            | 332,007.68              | 28.12%                   |
| 410002 - Teamster Wages           | 14,333.43            | 31,351.80                 | -                        | 31,351.80                   | 119,047.00            | 87,695.20               | 26.34%                   |
| 410003 - Permanent Part Time      | 14,693.50            | 29,291.01                 | -                        | 29,291.01                   | 206,006.00            | 176,714.99              | 14.22%                   |
| 410004 - Extra & Overtime         | 3,929.90             | 11,664.44                 | -                        | 11,664.44                   | 20,000.00             | 8,335.56                | 58.32%                   |
| 410005 - Seasonal & Interns       | 25,792.33            | 81,024.74                 | -                        | 81,024.74                   | 437,305.00            | 356,280.26              | 18.53%                   |
| 410007 - Longevity Pay            | -                    | 200.00                    | -                        | 200.00                      | 200.00                | -                       | 100.00%                  |
| <b>Total Salaries &amp; Wages</b> | <b>117,169.95</b>    | <b>283,418.31</b>         | <b>-</b>                 | <b>283,418.31</b>           | <b>1,244,452.00</b>   | <b>961,033.69</b>       | <b>22.77%</b>            |
| <b>Employee Benefits</b>          |                      |                           |                          |                             |                       |                         |                          |
| 411001 - FICA Regular             | 8,296.93             | 20,903.66                 | -                        | 20,903.66                   | 95,516.14             | 74,612.48               | 21.88%                   |
| 411004 - PERF Regular             | 7,132.62             | 17,168.13                 | -                        | 17,168.13                   | 67,789.79             | 50,621.66               | 25.33%                   |
| 411005 - PERF Union               | 75.48                | 194.84                    | -                        | 194.84                      | 1,804.83              | 1,609.99                | 10.80%                   |
| 411007 - Unemployment Comp        | 7.20                 | 16.34                     | -                        | 16.34                       | 724.00                | 707.66                  | 2.26%                    |
| 411008 - Health Insurance         | 10,339.64            | 31,597.64                 | -                        | 31,597.64                   | 172,814.40            | 141,216.76              | 18.28%                   |
| 411009 - Life Insurance           | 115.00               | 360.00                    | -                        | 360.00                      | 1,320.00              | 960.00                  | 27.27%                   |
| 411010 - Med/Surgical/Dental      | 124.00               | 378.19                    | -                        | 378.19                      | 1,765.00              | 1,386.81                | 21.43%                   |
| 411014 - Parental Leave           | 264.63               | 600.99                    | -                        | 600.99                      | 1,990.99              | 1,390.00                | 30.19%                   |
| 411203 - Job Readiness Allow.     | -                    | 1,700.00                  | -                        | 1,700.00                    | 1,700.00              | -                       | 100.00%                  |
| 411206 - Cell Phone Allowance     | 55.00                | 165.00                    | -                        | 165.00                      | 660.00                | 495.00                  | 25.00%                   |
| <b>Total Employee Benefits</b>    | <b>26,410.50</b>     | <b>73,084.79</b>          | <b>-</b>                 | <b>73,084.79</b>            | <b>346,085.15</b>     | <b>273,000.36</b>       | <b>21.12%</b>            |
| <b>Total Personnel Expenses</b>   | <b>143,580.45</b>    | <b>356,503.10</b>         | <b>-</b>                 | <b>356,503.10</b>           | <b>1,590,537.15</b>   | <b>1,234,034.05</b>     | <b>22.41%</b>            |
| <b>Supplies Expenses</b>          |                      |                           |                          |                             |                       |                         |                          |
| <b>Office Supplies</b>            |                      |                           |                          |                             |                       |                         |                          |
| 421000 - General Office Supplies  | -                    | 701.15                    | -                        | 701.15                      | 2,296.98              | 1,595.83                | 30.52%                   |
| <b>Total Office Supplies</b>      | <b>-</b>             | <b>701.15</b>             | <b>-</b>                 | <b>701.15</b>               | <b>2,296.98</b>       | <b>1,595.83</b>         | <b>30.52%</b>            |

|                                   |                 |                  |                  |                  |                   |                   |               |
|-----------------------------------|-----------------|------------------|------------------|------------------|-------------------|-------------------|---------------|
| <b>Operating Supplies</b>         |                 |                  |                  |                  |                   |                   |               |
| 422000 - Other Operating Supplies | 1,723.44        | 4,754.08         | 11,986.86        | 16,740.94        | 66,006.11         | 49,265.17         | 25.36%        |
| 422005 - Uniforms                 | -               | -                | -                | -                | 12,059.00         | 12,059.00         | 0.00%         |
| 422007 - Cleaning Supplies        | 65.66           | 65.66            | -                | 65.66            | 2,520.00          | 2,454.34          | 2.61%         |
| 422008 - Medical/Safety Supplies  | -               | -                | -                | -                | 2,705.00          | 2,705.00          | 0.00%         |
| 422009 - Recreation Supplies      | 2,335.52        | 15,877.87        | 2,543.53         | 18,421.40        | 101,512.00        | 83,090.60         | 18.15%        |
| 422014 - Concessions Inventory    | 459.26          | 896.74           | -                | 896.74           | 49,370.00         | 48,473.26         | 1.82%         |
| <b>Total Operating Supplies</b>   | <b>4,583.88</b> | <b>21,594.35</b> | <b>14,530.39</b> | <b>36,124.74</b> | <b>234,172.11</b> | <b>198,047.37</b> | <b>15.43%</b> |

|                                |                 |                  |                  |                  |                   |                   |               |
|--------------------------------|-----------------|------------------|------------------|------------------|-------------------|-------------------|---------------|
| <b>Total Supplies Expenses</b> | <b>4,583.88</b> | <b>22,295.50</b> | <b>14,530.39</b> | <b>36,825.89</b> | <b>236,469.09</b> | <b>199,643.20</b> | <b>15.57%</b> |
|--------------------------------|-----------------|------------------|------------------|------------------|-------------------|-------------------|---------------|

**Services & Charges Expenses**

**Professional Services**

|                                      |                 |                  |                 |                  |                  |                  |               |
|--------------------------------------|-----------------|------------------|-----------------|------------------|------------------|------------------|---------------|
| 431000 - Other Professional Services | 5,023.65        | 10,550.05        | 1,580.00        | 12,130.05        | 90,006.00        | 77,875.95        | 13.48%        |
| <b>Total Professional Services</b>   | <b>5,023.65</b> | <b>10,550.05</b> | <b>1,580.00</b> | <b>12,130.05</b> | <b>90,006.00</b> | <b>77,875.95</b> | <b>13.48%</b> |

**Communication & Transportation**

|   |          |          |          |          |                  |                  |              |
|---|----------|----------|----------|----------|------------------|------------------|--------------|
| 432003 - Travel                                 | -        | -        | -        | -        | 11,106.00        | 11,106.00        | 0.00%        |
| 432005 - Mileage Reimb                          | -        | -        | -        | -        | 4,875.00         | 4,875.00         | 0.00%        |
| <b>Total Communication &amp; Transportation</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>15,981.00</b> | <b>15,981.00</b> | <b>0.00%</b> |

**Printing & Advertising**

|   |               |                 |                 |                 |                  |                  |              |
|---|---------------|-----------------|-----------------|-----------------|------------------|------------------|--------------|
| 433001 - Outside Printing Services      | -             | -               | -               | -               | 3,150.00         | 3,150.00         | 0.00%        |
| 433003 - Promotional                    | 373.28        | 2,657.02        | 2,800.00        | 5,457.02        | 54,680.00        | 49,222.98        | 9.98%        |
| <b>Total Printing &amp; Advertising</b> | <b>373.28</b> | <b>2,657.02</b> | <b>2,800.00</b> | <b>5,457.02</b> | <b>57,830.00</b> | <b>52,372.98</b> | <b>9.44%</b> |

**Rentals**

|                                  |          |                  |          |                  |                  |                 |               |
|----------------------------------|----------|------------------|----------|------------------|------------------|-----------------|---------------|
| 437005 - Parking Space Rental    | -        | 13,200.00        | -        | 13,200.00        | 13,200.00        | -               | 100.00%       |
| 437006 - Recreation Space Rental | -        | -                | -        | -                | 1,260.00         | 1,260.00        | 0.00%         |
| <b>Total Rentals</b>             | <b>-</b> | <b>13,200.00</b> | <b>-</b> | <b>13,200.00</b> | <b>14,460.00</b> | <b>1,260.00</b> | <b>91.29%</b> |

**Debt Service**

|                           |          |                  |          |                  |                  |          |                |
|---------------------------|----------|------------------|----------|------------------|------------------|----------|----------------|
| 438100 - Principal        | -        | 13,084.67        | -        | 13,084.67        | 13,361.23        | 276.56   | 97.93%         |
| 438200 - Interest         | -        | 1,041.41         | -        | 1,041.41         | 764.85           | (276.56) | 136.16%        |
| <b>Total Debt Service</b> | <b>-</b> | <b>14,126.08</b> | <b>-</b> | <b>14,126.08</b> | <b>14,126.08</b> | <b>-</b> | <b>100.00%</b> |

**Other Charges & Services**

|   |                  |                  |                 |                  |                   |                   |               |
|---|------------------|------------------|-----------------|------------------|-------------------|-------------------|---------------|
| 439000 - Misc Charges & Svcs              | 15,701.93        | 27,351.00        | 7,549.09        | 34,900.09        | 115,742.00        | 80,841.91         | 30.15%        |
| 439001 - Other Contractual Services       | -                | -                | -               | -                | 1,315.00          | 1,315.00          | 0.00%         |
| 439002 - Licenses & Permits               | -                | 5,538.42         | -               | 5,538.42         | 7,026.00          | 1,487.58          | 78.83%        |
| 439004 - Dues & Memberships               | 402.50           | 402.50           | -               | 402.50           | 7,453.00          | 7,050.50          | 5.40%         |
| 439005 - Bank & Credit Card Fees          | 4,758.10         | 17,422.22        | -               | 17,422.22        | 57,500.00         | 40,077.78         | 30.30%        |
| 439006 - Education & Training             | 1,060.72         | 1,408.93         | -               | 1,408.93         | 13,243.58         | 11,834.65         | 10.64%        |
| 439009 - Trash Removal                    | -                | -                | -               | -                | 530.00            | 530.00            | 0.00%         |
| 439099 - Cashier Over/Short               | -                | (0.08)           | -               | (0.08)           | -                 | 0.08              | 0.00%         |
| 439100 - Refunds/Awards/Indemnities       | -                | 1,050.00         | -               | 1,050.00         | 37,498.00         | 36,448.00         | 2.80%         |
| 439300 - Grants & Subsidies               | -                | 2,190.00         | -               | 2,190.00         | 23,500.00         | 21,310.00         | 9.32%         |
| <b>Total Other Services &amp; Charges</b> | <b>21,923.25</b> | <b>55,362.99</b> | <b>7,549.09</b> | <b>62,912.08</b> | <b>263,807.58</b> | <b>200,895.50</b> | <b>23.85%</b> |

|  |                  |                  |                  |                   |                   |                   |               |
|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|---------------|
| <b>Total Services &amp; Charges Expenses</b> | <b>27,320.18</b> | <b>95,896.14</b> | <b>11,929.09</b> | <b>107,825.23</b> | <b>456,210.66</b> | <b>348,385.43</b> | <b>23.63%</b> |
|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|---------------|

**Other Uses**

|                                 |                  |                  |          |                  |                   |                   |               |
|---------------------------------|------------------|------------------|----------|------------------|-------------------|-------------------|---------------|
| 452002 - Allocations-Admin Cost | 7,644.45         | 22,933.35        | -        | 22,933.35        | 91,733.35         | 68,800.00         | 25.00%        |
| 452003 - Allocations-IT         | 23,472.78        | 70,418.34        | -        | 70,418.34        | 281,673.41        | 211,255.07        | 25.00%        |
| <b>Total Other Uses</b>         | <b>31,117.23</b> | <b>93,351.69</b> | <b>-</b> | <b>93,351.69</b> | <b>373,406.76</b> | <b>280,055.07</b> | <b>25.00%</b> |

**Bad Debt Expense**

|                               |               |               |          |               |          |                 |              |
|-------------------------------|---------------|---------------|----------|---------------|----------|-----------------|--------------|
| 490000 - Bad Debt Expense     | 160.00        | 160.00        | -        | 160.00        | -        | (160.00)        | 0.00%        |
| <b>Total Bad Debt Expense</b> | <b>160.00</b> | <b>160.00</b> | <b>-</b> | <b>160.00</b> | <b>-</b> | <b>(160.00)</b> | <b>0.00%</b> |

|                       |                   |                   |                  |                   |                     |                     |               |
|-----------------------|-------------------|-------------------|------------------|-------------------|---------------------|---------------------|---------------|
| <b>Total Expenses</b> | <b>206,761.74</b> | <b>568,206.43</b> | <b>26,459.48</b> | <b>594,665.91</b> | <b>2,656,623.66</b> | <b>2,061,957.75</b> | <b>22.38%</b> |
|-----------------------|-------------------|-------------------|------------------|-------------------|---------------------|---------------------|---------------|