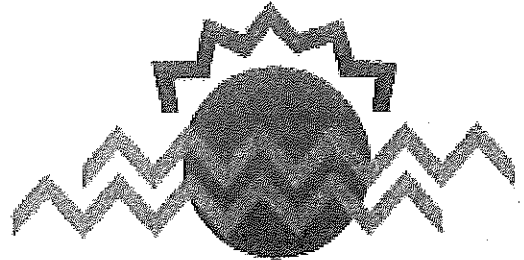


Monthly Financial Statements

December 2012

**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, 2012
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	ELBEL	ERSKINE	STUDEBAKER	TOTAL
<u>Golf Operating Revenues:</u>				
Daily Green Fees	\$202,815	\$225,080	\$67,045	\$495,040
Season Ticket Sales (a)	62,024	70,696	10,120	142,840
Cart Rentals	217,434	197,028	16,626	431,088
Merchandise Sales	64,868	82,060	2,122	149,049
Driving Range	18,200	N/A	N/A	18,200
Gift Certificates (Net)	2,133	2,957	25	5,116
League Entry Fees	558	723	188	1,469
Shared Revenues (b)	738	738	369	1,846
Trade-in Payment	2,017	1,010	0	3,027
GPS Advertising	0	0	0	0
Course Trends	6,258	4,183	0	10,421
Miscellaneous	705	0	0	705
Total Golf Operating Revenues:	\$577,849	\$584,456	\$96,495	\$1,258,800
<u>Concession Operating Revenues:</u>				
Food Sales	\$31,547	\$17,892	\$1,800	\$51,238
Pop Sales	27,160	24,135	5,438	56,733
Beer Sales	46,957	37,687	N/A	84,644
Golf Outings	1,098	805	N/A	1,903
Miscellaneous/Catering/Other	286	537	8	831
Total Concession Operating Revenues:	\$107,048	\$81,256	\$7,246	\$195,549
Total Operating Revenues:	\$684,897	\$665,712	\$103,740	\$1,454,349
<u>Golf Operating Expenses:</u>				
Personnel	\$326,467	\$324,009	\$69,804	\$720,281
Shared Administrative Expenses (b)	56,440	56,440	12,542	125,422
Cost of Good Sold	55,195	72,284	767	128,246
Supplies	129,126	90,643	17,382	237,151
Contractual	108,762	96,422	11,506	216,690
Trade-in Allowance	972	1,005	0	1,977
Debt Service	0	0	0	0
Total Golf Operating Expenses:	\$676,962	\$640,803	\$112,001	\$1,429,766
<u>Concession Operating Expenses:</u>				
Personnel	\$39,644	\$34,044	\$0	\$73,688
Cost of Goods Sold	42,819	32,502	2,898	78,220
Supplies	829	829	0	1,658
Contractual	1,410	1,771	5	3,186
Capital	0	0	0	0
Total Concession Operating Expenses:	\$84,702	\$69,147	\$2,903	\$156,751
Total Operating Expenses:	\$761,663	\$709,950	\$114,904	\$1,586,518
Operating Income (Loss)	(\$76,766)	(\$44,238)	(\$11,164)	(\$132,169)

(a) Season ticket sales are allocated to Elbel, Erskine, and Studebaker based on percentage of season pass play. (43%, 50%, 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, 2012**

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
<u>Nonreverting Capital Revenue:</u>				
Daily Green Fees	\$13,909	\$16,412	\$5,532	\$35,853
Season Ticket Sales	6,872	7,832	1,121	15,825
Cart Rentals	16,244	14,784	1,619	32,646
Total Nonreverting Capital Revenue:	<u>\$37,024</u>	<u>\$39,028</u>	<u>\$8,271</u>	<u>\$84,324</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, 2012**

<u>Capital Expenses:</u>				
Capital	<u>\$22,532</u>	<u>\$59,441</u>	<u>\$0</u>	<u>\$81,973</u>
Total Nonreverting Capital Expenses:	<u>\$22,532</u>	<u>\$59,441</u>	<u>\$0</u>	<u>\$81,973</u>

GOLF COURSE OPERATIONS REVENUE/EXPENSE PER ROUND PLAYED THROUGH DECEMBER 31, 2012
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	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
<u>Golf Operating Revenues:</u>				
Average Daily Fee Revenue Per DF Round	\$12.16	\$11.28	\$5.68	\$10.22
Average Season Pass Revenue Per SP Round	6.16	6.16	0.00	6.16
% of Season Pass Play	43%	49%	7%	
Average Cart Revenue per Round	8.13	6.27	1.24	6.02
Average Other Revenue per Round	3.57	2.92	0.20	2.65
Overall Revenue Per Round:	\$21.60	\$18.60	\$7.18	\$17.58
<u>Concession Operating Revenues:</u>				
Overall Concession Revenue Per Round:	\$4.00	\$2.59	\$0.54	\$2.73
Overall Operating Revenue per round:	\$25.60	\$21.18	\$7.72	\$20.31
<u>Golf Operating Expenses:</u>				
Average Golf Expense Per Round Played:	\$25.30	\$20.39	\$8.33	\$19.96
<u>Concession Operating Expenses:</u>				
Average Concession Expense Per Round Played:	3.17	2.20	0.22	2.19
Overall Operating Expenses Per Round Played:	\$28.47	\$22.59	\$8.55	\$22.15
Overall Operating Income (Loss) Per Round Played	(\$2.87)	(\$1.41)	(\$0.83)	(\$1.85)

<p>GOLF COURSE NONREVERTING REVENUE REVENUE PER ROUND PLAYED THROUGH DECEMBER 31, 2012</p>
--

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
Nonreverting Capital Revenue:				
Daily Fee NR Capital Per DF Round	\$0.83	\$0.82	\$0.47	\$0.74
Season Pass NR Capital Per SP Round	0.68	0.68	0.00	0.68
% of Season Pass Play	43.4%	49.5%	7.1%	
Cart NR per Round	<u>0.61</u>	<u>0.47</u>	<u>0.12</u>	<u>0.46</u>
Total NR Capital Revenue Per Round Played	\$1.38	\$1.24	\$0.62	\$1.18

GOLF COURSE OPERATIONS
DAILY FEE ROUNDS & SALES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

	ELABEL			ERSKRINE			TOTAL		
	ROUNDS PLAYED	% OF SALES	% OF SALES	ROUNDS PLAYED	% OF SALES	% OF SALES	ROUNDS PLAYED	% OF SALES	% OF SALES
GREEN FEES	1,822	7.62%	\$25,120	1,080	6.31%	\$3,122	2,902	6.50%	\$45,262
WEEKEND 18 HOLE	2,256	13.62%	\$4,112	2,494	15.01%	\$3,078	4,988	11.03%	\$7,190
WEEKEND 9 HOLE	88	0.52%	18	183	1.11%	1,826	261	0.58%	824
WEEKEND JUNIOR	5	0.03%	504	30	0.18%	420	33	0.07%	924
WEEKEND SENIOR	1,188	7.18%	13,188	1,540	9.22%	16,940	2,728	6.06%	30,128
WEEKEND TWILIGHT	914	5.49%	10,906	915	5.49%	12,810	1,829	4.12%	23,716
WEEKEND OUTING	404	2.42%	2,240	162	0.91%	10,820	1,482	3.31%	23,044
WEEKEND CUTTING	303	1.82%	2,615	47	0.28%	1,173	350	0.78%	5,485
WEEKEND SPRING RATE	281	1.59%	3,283	234	1.37%	3,042	485	1.09%	3,768
WEEKEND SPRING	210	1.25%	3,750	247	1.46%	3,822	457	1.02%	5,765
HIGH SCHOOL	451	2.70%	1,176	595	3.58%	2,340	846	1.89%	7,792
WEEKEND \$20 ON THE 200R*	43	0.26%	1,176	595	3.58%	2,340	846	1.89%	7,792
WEEKEND \$20 ON THE 300R*	463	2.78%	1,176	145	0.86%	580	608	1.36%	1,756
WEEKEND 9 HOLE	1,625	9.74%	17,875	2,142	12.77%	23,592	3,767	8.42%	45,815
WEEKEND SENIOR LEAGUE	89	0.53%	712	132	0.78%	1,348	221	0.49%	2,800
WEEKEND SPRING SENIOR/JUNIOR	209	1.25%	1,872	473	2.81%	3,784	682	1.51%	8,682
WEEKEND SPRING TWILIGHT	201	1.20%	1,815	359	2.15%	2,864	560	1.24%	7,466
WEEKEND DAY AFTER HOLIDAY	231	1.38%	924	428	2.55%	1,712	659	1.46%	8,268
WEEKEND SPRING SENIOR	0	0.00%	0	149	0.89%	1,182	149	0.33%	1,182
WEEKEND SPRING SENIOR	0	0.00%	0	11	0.06%	95	11	0.02%	95
WEEKEND SPRING SENIOR	0	0.00%	0	14	0.08%	172	14	0.03%	172
WEEKEND SPRING JUNIOR	0	0.00%	0	0	0.00%	0	0	0.00%	0
WEEKEND SPRING 9 HOLE	74	0.44%	262	0	0.00%	0	74	0.16%	262
WEEKEND FALL SENIOR	385	2.37%	3,160	271	1.62%	1,588	656	1.46%	8,748
WEEKEND FALL SENIOR	32	0.19%	26	24	0.14%	240	26	0.05%	266
WEEKEND FALL WALKING	8	0.05%	144	139	0.82%	2,502	147	0.32%	2,646
WEEKEND FALL SENIOR RIDING	243	1.46%	3,159	359	2.15%	2,944	602	1.33%	8,103
WEEKEND FALL RIDING	128	0.77%	2,304	73	0.43%	959	201	0.45%	2,964
WEEKEND FALL TWILITE	49	0.29%	320	53	0.31%	594	102	0.22%	1,458
WEEKEND FALL TWILITE	372	2.25%	2,088	681	4.06%	6,238	1,053	2.34%	12,366
WEEKEND FALL TWILITE RIDING	187	1.12%	1,038	287	1.71%	1,878	474	1.06%	5,658
WEEKEND FALL TWILITE RIDING	187	1.12%	1,458	0	0.00%	0	187	0.41%	2,293
WEEKEND FALL HOLES	38	0.23%	304	0	0.00%	0	38	0.08%	304
WEEKEND COURSE TRENDS	2	0.01%	242	57	0.34%	653	59	0.13%	805
WEEKEND COURSE TRENDS	292	1.75%	5,848	314	1.87%	7,106	606	1.34%	12,954
WEEKEND SUMMERS PROMOTION	149	0.89%	3,576	223	1.32%	5,322	372	0.83%	8,924
WEEKEND WINTER	18	0.11%	108	1,347	8.00%	5,622	1,365	3.01%	8,136
AERATION DISCOUNT	235	1.41%	1,295	128	0.76%	758	363	0.81%	1,053
VALUE CHECK BUY ZIGGET 2	187	1.12%	1,150	0	0.00%	0	187	0.41%	1,150
WEEKEND MOTHER'S/FATHER'S DAY	96	0.58%	384	47	0.28%	188	143	0.32%	572
WEEKEND NO GAME DAY SPECIAL	0	0.00%	204	34	0.20%	136	34	0.07%	340
WEEKEND RECIPROCATING ROUND	30	0.18%	320	21	0.12%	177	51	0.11%	487
ONLINE SPECIALS	65	0.38%	524	11	0.06%	66	76	0.17%	590
WEEKEND SPECIALS	8	0.05%	60	11	0.06%	93	19	0.04%	164
WEEKEND OTHER	46	0.28%	25	15	0.09%	254	61	0.13%	279
TOTAL	18,687	100.00%	\$216,824	19,946	100.00%	\$241,676	38,633	100.00%	\$458,500

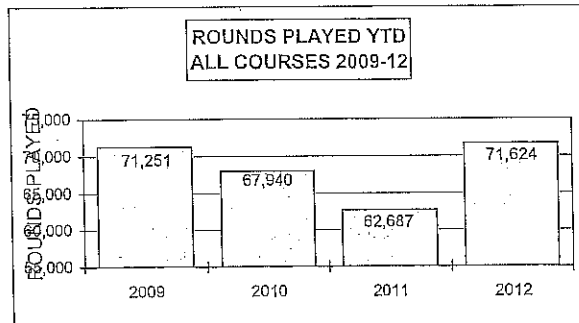
GOLF COURSE OPERATIONS
REVENUES BY COURSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

	ELBEL		ERSKINE		STUDEBAKER		TOTALS		Revenue Change	Percent Change
	2011	2012	2011	2012	2011	2012	2011	2012		
GREEN FEES	\$201,647	\$202,915	\$217,893	\$225,080	\$56,287	\$67,045	\$475,826	\$495,040	\$19,214	4%
SEASON PASS SALES	51,803	40,682	92,650	99,708	1,050	2,450	145,503	142,840	(2,663)	-2%
CART RENTALS	209,699	217,434	182,591	197,028	11,041	16,526	403,332	431,088	27,756	7%
MERCHANDISE SALES	57,613	64,888	64,404	82,060	2,204	2,122	124,220	149,049	24,829	20%
DRIVING RANGE RECEIPTS	16,947	18,200	N/A	N/A	N/A	N/A	16,947	18,200	1,253	7%
LEAGUE ENTRY FEES	552	558	684	723	224	188	1,460	1,469	9	1%
TOTAL	\$538,260	\$544,656	\$558,222	\$604,600	\$70,806	\$88,431	\$1,167,288	\$1,237,686	\$70,398	6%

**GOLF COURSE OPERATIONS
COMPARATIVE ROUNDS PLAYED*
2009 THRU 2012 (THROUGH DECEMBER)**

GOLF COURSE	2009	2010	2011	2012	AVERAGE 2009-11
Elbel (Daily)	17,285	16,628	15,426	16,687	16,446
Elbel (Season)	9,811	9,345	7,754	10,070	8,970
ELBEL TOTAL	27,096	25,973	23,180	26,757	25,416
CHANGE FROM PREV YR.		-4%	-11%	15%	
Erskine (Daily)	19,437	18,177	17,948	19,946	18,521
Erskine (Season)	12,580	12,792	11,144	11,478	12,172
ERSKINE TOTAL	32,017	30,969	29,092	31,424	30,693
CHANGE FROM PREV YR.		-3%	-6%	8%	
Studebaker (Daily)	11,692	10,357	9,724	11,800	10,591
Studebaker (Season)	446	641	691	1,643	593
STUDEBAKER TOTAL	12,138	10,998	10,415	13,443	11,184
CHANGE FROM PREV YR.		-9%	-5%	29%	
Total (Daily)	48,414	45,162	43,098	48,433	45,558
Total (Season)	22,837	22,778	19,589	23,191	21,735
TOTAL COURSES	71,251	67,940	62,687	71,624	67,293
CHANGE FROM PREV YR.		-5%	-8%	14%	

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



GPS REVENUE
THRU DECEMBER 31, 2012

ELBEL	<u>2011</u>	<u>2012</u>	<u>Revenue Change</u>	<u>Percent Change</u>
GPS 18 HOLE	\$39,261.00	\$37,713.00	(\$1,548.00)	-4%
GPS 9 HOLE	6,072.00	6,163.50	91.50	2%
Total	\$45,333.00	\$43,876.50	(\$1,456.50)	-3%

ERSKINE				
GPS 18 HOLE	\$30,819.00	\$31,314.00	\$495.00	2%
GPS 9 HOLE	9,070.50	10,186.50	1116.00	12%
Total	\$39,889.50	\$41,500.50	\$1,611.00	4%

GPS QUANTITY SOLD
THRU DECEMBER 31, 2012

ELBEL	<u>2011</u>	<u>2012</u>	<u>Quantity Change</u>	<u>Percent Change</u>
GPS 18 HOLE	13,087	12,571	(516)	-4%
GPS 9 HOLE	4,048	4,109	61	2%
Total	17,135	16,680	(455)	-3%

ERSKINE				
GPS 18 HOLE	10,273	10,438	165	2%
GPS 9 HOLE	6,047	6,791	744	12%
Total	16,320	17,229	909	6%

POTAWATOMI ZOO INCOME STATEMENT FOR THE TWEVLE MONTHS ENDING DECEMBER 31, 2012

Operating Revenue:

Zoo-		
Entrance Fees	\$605,390	
Education Fees	38,016	
Tram/Pony Rides	26,272	
Stroller/Wagon	6,388	
Feeders	13,668	
Miscellaneous	9,144	\$698,877
Zoo Gift Shop		
Zoo Giftshop	166,212	166,212
Concession-		
Food Sales	\$129,912	
Pop Sales	66,494	
Miscellaneous/Catering/Other	625	197,031
Total Operating Revenues		\$1,062,121

Operating Expenses:

Zoo-		
Personnel	\$1,175,750	
Supplies	215,458	
Contractual	199,275	
Zoo Expenses		\$1,590,483
Giftshop-		
Personnel	\$54,627	
Cost of Goods Sold	66,485	
Supplies	2,630	
Contractual	18,458	
Giftshop Expenses		142,200
Concession-		
Personnel	\$78,451	
Cost of Goods Sold	78,812	
Supplies	2,034	
Contractual	1,450	
Concession Expenses		160,748
Total Operating Expenses		1,893,431
Operating Income (Loss):		(\$831,311)

POTAWATOMI ZOO
NONREVERTING REVENUE
THRU DECEMBER 31, 2012

Nonreverting Capital Revenues:

Zoo Nonreverting Entrance Fees	\$104,004
Donations	<u>0</u>
Total Nonreverting Revenues:	<u>\$104,004</u>

POTAWATOMI ZOO
NONREVERTING CAPITAL EXPENSES
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2012

Capital Expenses:

Zoo	\$69,484
Zoo Giftshop	615
Concession	16,664
Greenhouse	<u>0</u>
Total Capital Expenses:	<u>86,762</u>

POTAWATOMI ZOO REVENUES/EXPENSES PER ATTENDANCE FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2012

Operating Revenues

Total Operating Revenues	\$698,877.24
Operating Revenues Per Paid Admission	6.73
Total Concession Revenues	197,031.11
Concession Revenues Per Paid Admission	1.90
Total Gift Shop Revenues	166,212.49
Gift Shop Revenues Per Paid Admission	<u>1.60</u>
Total Revenue Per Paid Admission	<u>\$10.22</u>

Operating Expenses

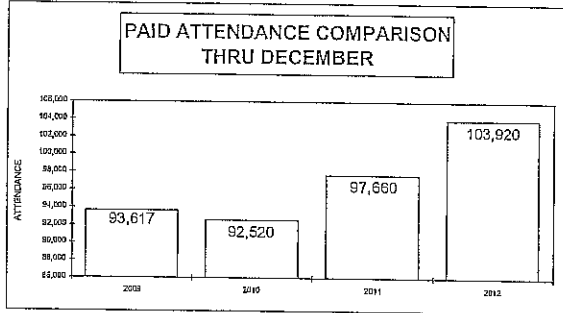
Total Operating Expenses	\$1,590,483.48
Operating Expenses Per Paid Admission	15.30
Total Concession Expenses	160,747.66
Concession Expenses Per Paid Admission	1.55
Total Zoo Gift Shop Expenses	142,200.33
Zoo Gift Shop Expenses Per Paid Admission	<u>1.37</u>
Total Expenses Per Paid Admission	<u>\$18.22</u>
Net Income/(Loss) Per Paid Admission	<u><u>(\$8.00)</u></u>

**POTAWATOMI ZOO
REVENUE & PAID ATTENDANCE COMPARISON
2009-2012 (THRU DECEMBER)**

	2012		2011	
	Attendance	Revenue	Attendance	Revenue
January	60	\$300	150	\$760
February	85	439	186	930
March	870	5,331	77	385
April	13,375	93,621	8,943	63,389
May	25,373	163,937	19,878	127,113
June	19,315	134,932	21,599	143,028
July	15,068	102,348	18,602	114,635
August	18,126	112,307	16,546	116,318
September	7,542	54,111	5,735	40,930
October	4,899	33,925	7,031	50,098
November	1,207	8,607	900	6,372
December	0	0	15	29
Total	103,920	\$709,758	97,660	\$663,873

	2010		2009	
	Attendance	Revenue	Attendance	Revenue
January	45	\$203	25	\$113
February	170	785	226	1,017
March	17	77	219	966
April	10,344	67,917	9,232	60,595
May	20,266	118,480	23,546	137,593
June	16,839	105,730	15,108	100,193
July	15,738	99,160	19,459	123,777
August	13,034	85,253	12,446	81,148
September	7,025	46,401	7,824	51,433
October	8,030	52,646	4,172	28,894
November	1,012	6,750	1,380	9,029
December	0	0	0	0
Total	92,520	\$583,381	93,617	\$592,777

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



POTAWATOMIZOO
FREE & PAID ATTENDANCE THRU DECEMBER 31, 2012

	PAID ADMISSION						FREE ADMISSION						TOTAL ATTENDANCE	% YTD
	ADULT	CHILDREN	STUDENT	SENIOR	GROUP	\$3.00 PARKS	UNDER 3	Zoo Society MEMBERS	RECIPROCAL	GUEST	Totals	TOTAL ATTENDANCE		
January	0	0	60	0	0	0	5	248	0	0	253	313	0%	
February	0	0	71	0	14	0	2	305	0	0	307	392	0%	
March	272	120	433	6	39	0	115	3,038	15	0	3,166	4,036	2%	
April	7,412	4,883	314	710	236	0	1,537	13,786	320	0	15,643	29,018	14%	
May	9,446	4,021	7,163	885	3,525	0	2,893	14,714	287	314	17,924	43,297	21%	
June	8,804	5,662	1,867	1,786	776	0	2,112	14,655	500	78	17,355	36,671	18%	
July	8,040	4,897	908	830	703	64	1,584	10,604	458	0	12,555	27,708	14%	
August	8,219	4,753	887	1,062	1,205	9	1,372	12,069	404	0	14,445	30,580	15%	
September	4,538	2,084	217	570	133	0	7,542	6,895	221	0	8,073	15,615	8%	
October	2,485	1,213	436	233	529	0	734	7,265	70	0	8,087	12,988	6%	
November	687	432	9	60	19	0	163	1,683	57	0	2,075	3,282	2%	
December	0	0	0	0	0	0	0	0	0	0	0	0	0%	
TOTAL	50,903	27,655	12,318	5,542	7,602	93	12,022	85,188	2,332	393	89,885	203,898	100%	

PERCENTAGE OF ATTENDANCE

Paid Adult	25%
Paid Children	14%
Paid Student	6%
Paid Senior	3%
Paid Group	4%
Paid \$3.00 Parks	0%
Unpaid	49%
	100%

HOWARD PARK ICE RINK STATEMENT OF REVENUE AND EXPENSES FOR THE 2012 / 2013 SEASON THRU DECEMBER 2012

INCOME:

ENTRANCE FEES-

Adults	\$6,510	
Children	7,685	
Family Ticket	4855	
Rink Rentals	350	
Micellaneous	82	
	<u>82</u>	
Total Entrance Fees		\$19,482

SKATE SHOP-

Skate Rental	\$4,920	
Merchandise	6	
Skate Sharpening	250	
Coat Checking	2	
Locker Rentals	107	
	<u>107</u>	
Total Skate Shop		5,284

CONCESSION-

Food Sales	\$1,281	
Drink Sales	1,701	
Miscellaneous	0	
	<u>0</u>	
Total Concession		2,982

Total Operating Revenues **\$27,747**

EXPENSES:

ICE RINK-

Personnel	\$32,790	
Supplies	7,058	
Contractuals	5,514	
Capital	0	
	<u>0</u>	
Total Ice Rink		\$45,363

CONCESSION-

Personnel	\$200	
Supplies	0	
Cost of Goods Sold	1,193	
Contractuals	5	
Capital	0	
	<u>0</u>	
Total Concession		1,398

Total Operating Expenses **46,761**

ICE RINK NET PROFIT (LOSS) **(\$19,013)**

* Season for Ice Rink is November thru March

**HOWARD PARK ICE RINK
REVENUE REPORT
FOR THE SEASONS 08/09, 09/10, 10/11, 11/12 & 12/13**

MONTH	ADULTS	MINORS	FAMILY TICKET *	RINK RENTALS	CONCESSIONS	SKATE SHOP*	TOTAL
2008/09							
November	\$1,331	\$1,953	N/A	\$0	\$557	\$2,250	\$6,092
December	5,290	6,721	N/A	1,050	1,568	8,875	23,503
TOTAL	\$6,621	\$8,674	\$0	\$1,050	\$2,125	\$11,125	\$29,595
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
% Chg. from Prior Year	74.49%	64.21%	N/A	-16.19%	119.13%	36.14%	57.05%
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%	100.00%	-56.11%	-14.47%	-23.19%	-12.52%

* 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, 2012

	AAU BASKETBALL	ADULT INSTRUCTOR-TOTAL	ADMINISTRATION NON-REVERTING	AMUSEMENT PARK TICKETS	AQUATICS	SPECIAL EVENTS ARTS	BALL DIAMONDS	BELLEVILLE CONCESSION	BELLEVILLE SOFTBALL COMPLEX	BALL FIELD MAINTENANCE	BLUES & RBS FESTIVAL	CHARLES BLACK VENDING	CAMP AWARENESS	CHARLES BLACK CAMPS	CHARLES BLACK SCHOLARSHIP	CHARLES BLACK CENTER	COMPUTER LAB
CURRENT REVENUES:	\$0	\$3,182	\$5,131	\$3,720	\$9,444	\$7,428	\$5,230	\$43,097	\$5,460	\$0	\$74,110	\$1,656	\$28,236	\$1,400	\$0	\$4,295	\$1,226
CURRENT EXPENSES:																	
Personnel	0	1,010	4,769	0	3,622	66	1,522	10,431	4,096	0	0	0	19,620	0	0	0	600
Supplies	79	0	4,467	0	268	861	0	22,117	0	0	10,026	1,556	5,690	716	0	506	964
Contractual	214	52	483	3,600	3,553	295	0	0	400	0	52,827	0	6,400	0	0	2,427	0
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative Cost	69	113	4,179	663	2,418	46	722	2,353	742	97	570	0	1,512	0	0	0	0
TOTAL CURRENT EXPENSES:	343	1,076	5,693	4,463	9,804	1,217	1,653	35,134	5,239	97	63,420	1,556	33,013	716	0	3,953	1,264
CURRENT YEAR NET INCOME (LOSS):	(343)	1,104	(632)	(743)	(940)	608	3,077	7,963	212	(97)	9,690	279	5,213	682	0	643	(30)
PRIOR YEARS BALANCE	2,064	3,284	(24,262)	2,514	18,182	1,327	3,759	71,097	21,464	2,817	16,485	(2,742)	37,969	6,697	205	3,853	(110)
ENCUMBERED:	624	174	0	0	413	0	0	0	0	0	0	0	115	0	0	413	171
AVAILABLE BALANCE	\$1,097	\$4,284	(24,724)	\$3,774	\$17,212	\$1,327	\$7,059	\$79,097	\$21,464	\$2,720	\$25,175	(\$2,463)	\$41,057	\$7,249	\$205	\$4,383	(\$317)

RECREATION NON-REVERTING FUND (203)
STATEMENTS OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

	CONCESSIONS	GRASS COUNTRY CAMP	CHURCH WILSON PAVILION	DADDY DAUGHTER DANCE	EAST RAGE CULTURAL ACTIVITIES	JOYS GYMNASTICS	FALL FAMILY FUN FAIR	FITNESS CAPITAL	FITNESS	FLAG FOOTBALL	FITNESS AEROBIC CLASSES	MASSAGE THERAPY	KIDS TRICK-OR-TREAT	BOY'S SCOUTS	CITY WELLS PROGRAM	HF CENTER	JUNIOR BASEBALL
CURRENT REVENUES:	\$23,779	\$5,000	\$5,226	\$1,989	\$4,576	\$1,351	\$10,019	\$173,514	\$5,593	\$43,072	\$2,219	\$15,716	\$4,332	\$9,314	\$39,465	\$5,392	
CURRENT EXPENSES:																	
Personnel	4,071	0	0	0	0	0	0	153,210	1,636	42,097	2,081	0	0	0	0	180	772
Supplies	14,823	0	7,555	0	0	0	695	12,887	1,421	2,698	69	3,187	0	0	0	2,815	2,719
Contractual	6	0	10,651	0	4,418	0	0	18,837	165	4,327	75	8,794	5,290	0	0	31,198	45
Capital	0	0	0	0	0	0	12,500	0	0	0	0	0	0	0	0	0	0
Administrative Cost	85	21	355	771	33	0	428	2,432	102	665	184	1,056	275	0	0	691	691
TOTAL CURRENT EXPENSES:	19,985	21	18,887	1,887	33	4,418	13,533	186,679	3,323	47,765	2,469	14,077	5,855	0	0	57,784	4,211
CURRENT YEAR NET INCOME (LOSS):	4,619	4,644	6,339	1,947	128	1,319	(3,517)	(12,162)	2,680	(6,695)	511	1,639	(1,233)	9,314	1,611	1,171	19,692
PRIOR YEARS BALANCE:	1,999	694	22,721	984	0	904	24,485	144,315	3,113	18,695	5,234	31,700	7,958	0	0	19,484	19,692
ENCUMBERED:	0	0	468	0	0	0	5,835	332	0	0	0	0	0	0	0	1,895	0
AVAILABLE BALANCE:	\$6,718	\$14,633	\$26,552	\$2,911	\$128	\$2,223	\$27,368	\$126,890	\$5,444	\$14,263	\$5,845	\$33,248	\$6,725	\$9,314	\$19,213	\$20,894	

RECREATION NON-REVERTING FUND (203)
STATEMENTS OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

	JUNIOR GOLF	JUNIOR TOUR	MILK SPECIAL EVENTS	REC. DAYCARE CAMP	KIDIE KAMP	KIRKS CENTER VENDING	SUMMER LEARNING CAMP	LEPPER CONCESSION	LEPPER TENNIS	MARKETING REVENUE	NAT. SOFTBALL TOURN.	NEWMAN GYM RENTALS	O'BRIEN GYM RENTALS	PLAYGROUND YOUTH PROGRAMS	ROCK PROGRAM	ROM VILLAGE	STADIUM RUNS
	\$1,794	\$8,400	\$5,470	\$54,644	\$10,952	\$1,957	\$5,131	\$579	\$50,527	\$15,223	\$17,487	\$666	\$772	\$45,177	\$39,200	\$9,693	\$556
	0	0	0	19,645	12,396	0	3,221	0	1,074	0	6,763	193	0	32,757	23,259	544	0
697	4,480	592	7,819	499	1,677	0	4,740	0	4,740	577	2,285	0	0	1,854	1,840	145	590
45	934	8,428	13,950	189	0	0	2,359	0	2,359	17,516	8,031	0	0	2,427	7,053	978	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310	596	0	1,710	344	0	0	0	0	595	346	1,063	63	71	488	0	376	57
1,051	6,940	8,430	42,792	33,409	1,677	0	8,221	0	9,659	18,270	19,153	148	71	27,695	35,143	2,037	897
2,703	2,460	(3,969)	12,662	(2,439)	189	0	1,910	571	22,269	(6,546)	(266)	590	161	7,671	7,665	4,871	(31)
9,230	16,227	8,750	50,032	8,957	529	0	217	0	15,197	11,238	30,754	1,232	2,042	41,129	(6,207)	19,899	1,641
0	0	413	754	0	0	0	0	0	0	1,298	0	0	0	0	0	0	0
\$11,833	\$17,697	\$4,407	\$61,740	\$7,518	\$1,119	\$1,119	\$1,910	\$768	\$37,666	\$4,473	\$38,488	\$1,752	\$2,182	\$21,800	\$861	\$15,270	\$1,610

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-REVENING FUND (203)
STATEMENTS OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

STATE PARK	SOFTBALL	SPECIAL EVENTS	SOFTBALL PLAYER FEES	REC. SWIM TEAM	TEEN BLAST	TRLE SOLDIERS	RECREATION TRIPS	VOLLEYBALL	CLIMBING WALL	SENIOR OLYMPICS	YOUTH BASKETBALL PROG.	YOUTH INSTRU- TIONAL	BASKTO BASICS	NIUS MILLERNS	YOUTH SPORTS PROGRAM	WEEK VISED AFTER SCHOOL	GRAND TOTAL
\$181	\$104,210	\$5,866	\$21,120	\$5,214	50	\$11,645	\$769	\$1,725	\$7,425	\$1,724	\$45,777	\$22,354	\$0	\$0	\$4,882	\$5,971	\$1,039,155
0	77,688	0	0	4,882	0	890	0	740	0	0	28,471	9,372	0	0	2,651	7,785	477,072
0	24,133	2,115	0	0	0	2,270	0	369	0	0	11,214	2,073	0	0	200	673	152,050
(20)	5,434	3,671	0	0	0	8,775	0	113	0	0	899	8,654	0	0	355	0	241,290
0	0	0	25,882	0	0	0	0	0	0	0	0	0	0	1	0	0	38,452
0	3,124	255	2,575	23	0	0	0	221	114	0	491	1,269	0	0	20	0	28,094
0	10,281	6,012	28,897	4,885	0	9,045	0	1,412	114	0	39,075	19,338	0	0	3,455	8,277	654,988
211	(6,071)	(175)	(7,437)	320	0	1,600	160	203	3,316	1,704	9,761	13,016	0	0	1,425	(2,305)	104,159
(199)	88,050	7,601	30,281	970	1	3,029	0	6,393	3,762	0	14,846	38,729	84	5	892	2,308	886,568
0	1,856	203	1,328	0	0	0	0	0	600	0	705	400	0	0	0	0	10,929
\$12	\$59,119	\$7,218	\$7,151	\$559	\$1	\$1,629	\$160	\$5,675	\$5,603	\$1,724	\$23,824	\$49,244	\$94	\$5	\$2,007	\$0	\$889,528

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, 2012

	Park Special Revenue Fund 201	Recreation Nonreverting Operating Fund 203	East Race Nonreverting Fund 271	Cowlesk Nonreverting Capital Fund 401	Zoo Endowment Fund 403	Park Nonreverting Capital Fund 405	City Cemetery Trust Fund 730	Total
REVENUES:								
Tax Revenue	\$8,400,182	\$0	\$0	\$0	\$0	\$0	\$0	\$8,400,182
Other Revenue	3,675,209	1,039,835	95	327	13,211	203,741	202	5,132,618
TOTAL REVENUE	\$12,275,395	\$1,039,835	\$95	\$327	\$13,211	\$203,741	\$202	\$13,652,801
Personal Services	7,443,625	\$485,874	\$0	\$0	\$0	\$0	\$0	\$7,929,499
Supplies	1,584,516	178,695	8,009	4,885	0	54,566	0	1,830,761
Services	2,026,116	248,443	0	33,462	0	14,505	0	2,322,528
Capital	560,094	38,482	0	17,715	0	115,793	0	732,084
Other Uses	392,015	26,190	0	0	0	0	0	418,175
TOTAL EXPENSE	\$12,006,366	\$977,654	\$8,009	\$56,162	\$0	\$184,863	\$0	\$13,233,055
OVER (UNDER) EXPENSE	\$269,019	\$62,181	(\$7,910)	(\$56,835)	\$13,211	\$18,878	\$202	\$269,745
FUND BALANCE AVAILABLE	\$4,880,286	\$670,317	\$14,323	\$26,758	\$48,846	\$425,608	\$41,112	\$6,107,262

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