

# **Monthly Financial Statements December 2015**



***"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, 2015**

	ELBEL	ERSKINE	STUDEBAKER	TOTAL
<b><u>Golf Operating Revenues:</u></b>				
Daily Green Fees	\$155,897	\$175,143	\$63,045	\$394,085
Season Ticket Sales (a)	53,745	76,893	11,034	141,672
Cart Rentals	189,264	178,324	22,682	390,270
Merchandise Sales	73,875	57,151	2,002	133,028
Driving Range	15,247	N/A	N/A	15,247
Gift Certificates (Net)	(669)	3,827	36	3,194
League Entry Fees	534	726	152	1,412
Shared Revenues (b)	2,151	2,151	1,075	5,377
Trade-in Payment	2,500	922	0	3,422
<b>Total Golf Operating Revenues:</b>	<b>\$492,544</b>	<b>\$495,136</b>	<b>\$100,027</b>	<b>\$1,087,707</b>
<b><u>Concession Operating Revenues:</u></b>				
Food Sales	\$37,367	\$25,326	\$1,339	\$64,032
Pop Sales	19,286	17,059	4,625	40,969
Alcohol Sales	57,439	37,877	N/A	95,316
Golf Outings	2,018	828	N/A	2,846
Miscellaneous/Catering/Other	0	2	0	2
<b>Total Concession Operating Revenues:</b>	<b>\$116,110</b>	<b>\$81,091</b>	<b>\$5,964</b>	<b>\$203,165</b>
<b>Total Operating Revenues:</b>	<b>\$608,654</b>	<b>\$576,227</b>	<b>\$105,991</b>	<b>\$1,290,872</b>
<b><u>Golf Operating Expenses:</u></b>				
Personnel	\$269,165	\$333,997	\$73,292	\$676,454
Shared Administrative Expenses (b)	68,710	68,710	15,269	152,688
Cost of Good Sold	64,815	50,462	860	116,137
Supplies	97,404	99,535	8,946	205,885
Contractual	65,145	63,554	11,252	139,951
Trade-in Allowance	2,220	922	0	3,143
<b>Total Golf Operating Expenses:</b>	<b>\$567,460</b>	<b>\$617,180</b>	<b>\$109,618</b>	<b>\$1,294,258</b>
<b><u>Concession Operating Expenses:</u></b>				
Personnel	\$44,588	\$32,254	\$0	\$76,842
Cost of Goods Sold	46,444	32,436	2,386	81,266
Supplies	125	0	0	125
Contractual	3,597	2,396	5	5,997
<b>Total Concession Operating Expenses:</b>	<b>\$94,754</b>	<b>\$67,086</b>	<b>\$2,391</b>	<b>\$164,230</b>
<b>Total Operating Expenses:</b>	<b>\$662,214</b>	<b>\$684,266</b>	<b>\$112,009</b>	<b>\$1,458,489</b>
<b>Operating Income (Loss)</b>	<b>(\$53,560)</b>	<b>(\$108,039)</b>	<b>(\$6,018)</b>	<b>(\$167,617)</b>

(a) Season ticket sales are allocated to Elbel, Erskine, and Studebaker based on percentage of season pass play. (38%, 54%, 8%, 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, 2015**

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
<b><u>Nonreverting Capital Revenue:</u></b>				
Daily Green Fees	\$14,491	\$14,451	\$5,110	\$34,051
Season Ticket Sales	7,217	10,326	1,482	19,025
Cart Rentals	12,828	12,182	1,977	26,986
Total Nonreverting Capital Revenue:	<u>\$34,536</u>	<u>\$36,958</u>	<u>\$8,568</u>	<u>\$80,062</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, 2015**

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
<b><u>Capital Expenses:</u></b>				
Capital	\$1,605	\$42,200	\$5,303	\$49,108
Total Nonreverting Capital Expenses:	<u>\$1,605</u>	<u>\$42,200</u>	<u>\$5,303</u>	<u>\$49,108</u>

<b>GOLF COURSE OPERATIONS</b> <b>REVENUE/EXPENSE PER ROUND PLAYED</b> <b>THROUGH DECEMBER 31, 2015</b>
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	ELBEL	ERSKINE	STUDEBAKER	TOTAL
<b><u>Golf Operating Revenues:</u></b>				
Average Daily Fee Revenue Per DF Round	\$9.75	\$10.64	\$5.84	\$9.11
Average Season Pass Revenue Per SP Round	6.10	7.22	8.15	8.11
% of Season Pass Play	38%	54%	8%	
Average Cart Revenue per Round	8.36	6.87	1.87	6.43
Average Other Revenue per Round	4.14	2.50	0.27	2.66
Overall Revenue Per Round:	\$21.77	\$19.08	\$8.23	\$17.91
<b><u>Concession Operating Revenues:</u></b>				
Overall Concession Revenue Per Round:	\$5.13	\$3.13	\$0.49	\$3.35
Overall Operating Revenue per round:	\$26.90	\$22.21	\$8.72	\$21.26
<b><u>Golf Operating Expenses:</u></b>				
Average Golf Expense Per Round Played:	\$25.08	\$23.79	\$9.02	\$21.31
<b><u>Concession Operating Expenses:</u></b>				
Average Concession Expense Per Round Played:	4.19	2.59	0.20	2.70
Overall Operating Expenses Per Round Played:	\$29.27	\$26.37	\$9.22	\$24.02
Overall Operating Income (Loss) Per Round Played	(\$2.37)	(\$4.16)	(\$0.50)	(\$2.76)

**GOLF COURSE NONREVERTING REVENUE  
REVENUE PER ROUND PLAYED  
THROUGH DECEMBER 31, 2015**

	<u>ELBEL</u>	<u>ERSKINE</u>	<u>STUDEBAKER</u>	<u>TOTAL</u>
<b>Nonreverting Capital Revenue:</b>				
Daily Fee NR Capital Per DF Round	\$0.91	\$0.88	\$0.47	\$0.79
Season Pass NR Capital Per SP Round	1.09	1.09	1.09	1.09
% of Season Pass Play	37.9%	54.3%	7.8%	
Cart NR per Round	<u>0.57</u>	<u>0.47</u>	<u>0.16</u>	<u>0.44</u>
<b>Total NR Capital Revenue Per Round Played</b>	<b>\$1.53</b>	<b>\$1.42</b>	<b>\$0.71</b>	<b>\$1.32</b>

**GOLF COURSE OPERATIONS  
DAILY FEE ROUNDS & SALES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

	ELBEL			ERSKINE			TOTAL		
	ROUNDS PLAYED	% OF SALES	% OF ROUNDS	ROUNDS PLAYED	% OF SALES	% OF ROUNDS	ROUNDS PLAYED	% OF SALES	% OF ROUNDS
GREEN FEES	1,306	8.16%	\$19,309	11.33%	11,767	5.51%	\$28,987	6.30%	13,985
WEEKDAY 18 HOLE	1,327	8.30%	25,521	14.86%	2,278	7.02%	80,247	13.96%	889
WEEKEND 18 HOLE	323	0.14%	276	0.12%	83	0.03%	269	0.07%	269
WEEKDAY JUNIOR	14	0.05%	196	0.12%	19	0.06%	23,864	0.74%	4,004
WEEKEND JUNIOR	984	5.15%	11,808	6.83%	1,972	6.09%	51,741	1.11%	5,854
WEEKDAY SENIOR	163	1.02%	2,262	1.34%	4,640	13.89%	10,310	3.65%	3,705
WEEKEND SENIOR	1,854	11.85%	21,569	12.55%	1,674	4.94%	3,705	1.03%	1,800
WEEKDAY TWILIGHT	825	5.19%	10,858	6.40%	387	1.22%	3,705	1.03%	1,800
WEEKEND TWILIGHT	494	2.71%	3,988	2.32%	1,674	4.94%	3,705	1.03%	1,800
WEEKEND CUTTING	360	0.00%	1,522	0.00%	1,876	5.45%	1,876	0.53%	1,876
WEEKEND CUTTING FALL RATE	360	0.00%	1,522	0.00%	1,876	5.45%	1,876	0.53%	1,876
WEEKEND SPRING FALL RATE	360	0.00%	1,522	0.00%	1,876	5.45%	1,876	0.53%	1,876
WEEKEND SPRING TWILIGHT	0	0.00%	0	0.00%	148	0.41%	1,876	0.53%	1,876
WEEKDAY SPRING TWILIGHT	0	0.00%	0	0.00%	248	0.71%	1,876	0.53%	1,876
WEEKDAY SPRINGFALL 9 HOLE	0	0.00%	0	0.00%	1,092	3.27%	10,620	2.95%	788
WEEKEND SPRINGFALL 9 HOLE	286	1.80%	3,152	1.85%	485	1.41%	5,565	1.54%	6,707
HIGH SCHOOL	0	0.00%	0	0.00%	108	0.31%	0	0.00%	0
WEEKDAY *\$20 ON THE 20H*	307	1.92%	814	0.35%	1,103	3.40%	1,114	0.31%	1,114
WEEKEND *\$20 ON THE 20H*	503	2.03%	850	0.35%	232	0.71%	1,114	0.31%	1,114
WEEKDAY 9 HOLE	125	0.78%	1,750	1.03%	508	1.50%	4,760	1.32%	5,008
WEEKDAY 9 HOLE LEAGUE	0	0.00%	0	0.00%	508	1.50%	4,760	1.32%	5,008
WEEKDAY SPRING 9 HOLE	0	0.00%	0	0.00%	508	1.50%	4,760	1.32%	5,008
WEEKDAY GOLF NOW	0	0.00%	0	0.00%	508	1.50%	4,760	1.32%	5,008
WEEKEND GOLF NOW	0	0.00%	0	0.00%	508	1.50%	4,760	1.32%	5,008
WEEKDAY E-CARD SENIOR	394	2.48%	899	0.51%	230	0.71%	1,876	0.53%	1,876
WEEKDAY E-CARD	183	1.14%	2,364	1.39%	524	1.49%	2,364	0.67%	2,364
WEEKDAY E-CARD 9 HOLE	219	1.37%	2,015	0.00%	59	0.17%	1,752	0.49%	1,518
WEEKDAY E-CARD TWILIGHT	1,138	7.10%	6,816	4.00%	808	2.32%	11,694	3.24%	11,694
RECIPROCATING COURSE	33	0.21%	66	0.04%	44	0.13%	154	0.44%	154
WEEKEND SP E-CARD	168	1.06%	1,183	0.69%	262	0.76%	2,518	0.70%	2,518
WEEKEND E-CARD SENIOR/JUNIOR	128	0.80%	810	0.49%	152	0.44%	1,163	0.33%	1,163
WEEKEND FALL E-CARD	132	0.83%	910	0.53%	152	0.44%	1,163	0.33%	1,163
WEEKDAY SUMMER PROMOTION	174	0.71%	2,028	1.15%	74	0.22%	3,860	1.09%	3,860
WEEKEND SUMMER PROMOTION	32	0.02%	328	0.19%	74	0.22%	1,924	0.54%	1,924
WEEKDAY SENIOR	101	0.63%	1,212	0.71%	0	0.00%	0	0.00%	0
WEEKEND FALL 8 HOLE	993	6.83%	6,554	4.09%	114	0.33%	3,220	0.91%	3,220
WEEKDAY FALL	420	2.63%	5,405	3.17%	0	0.00%	0	0.00%	0
WEEKDAY FALL TWILIGHT	152	0.95%	2,733	1.61%	389	1.14%	6,618	1.87%	6,618
WEEKEND FALL TWILIGHT	120	0.75%	1,338	0.79%	208	0.61%	2,488	0.70%	2,488
WEEKDAY FALL TWILIGHT 9 HOLE	211	1.32%	1,802	0.94%	134	0.39%	3,478	0.97%	3,478
WEEKDAY FALL SENIOR E-CARD	0	0.00%	0	0.00%	81	0.24%	466	0.13%	466
WEEKEND NOVEMBER SALE	165	1.03%	625	0.48%	0	0.00%	625	0.18%	625
WEEKDAY NOVEMBER SALE	504	3.15%	983	0.58%	0	0.00%	983	0.28%	983
WEEKDAY WINTER	0	0.00%	0	0.00%	217	0.64%	1,302	0.36%	1,302
WEEKEND WINTER	0	0.00%	0	0.00%	144	0.41%	1,302	0.36%	1,302
MONDAY MADNESS/TERRIFIC TUESDAYS	383	2.08%	1,968	1.16%	325	0.95%	3,210	0.90%	3,210
R2 SALES COUPON	0	0.00%	0	0.00%	40	0.12%	346	0.10%	346
WEEKEND OTHER	16	0.01%	32	0.02%	43	0.13%	274	0.08%	274
<b>TOTAL</b>	<b>15,997</b>	<b>100.00%</b>	<b>\$170,356</b>	<b>100.00%</b>	<b>18,463</b>	<b>100.00%</b>	<b>\$168,663</b>	<b>100.00%</b>	<b>32,460</b>

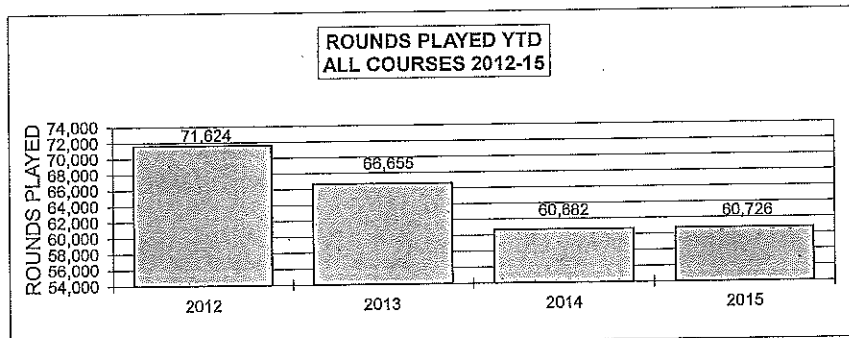
GOLF COURSE OPERATIONS  
REVENUES BY COURSE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

	ELBEL		ERSKINE		STUDEBAKER		TOTALS		Revenue Change	Percent Change
	2014	2015	2014	2015	2014	2015	2014	2015		
GREEN FEES	\$166,150	\$155,887	\$168,421	\$175,143	\$61,425	\$63,045	385,995	\$394,085	(\$1,910)	0%
SEASON PASS SALES	37,336	37,420	113,742	101,777	2,377	2,475	153,455	141,672	(11,783)	-8%
CART RENTALS	218,674	189,264	180,229	178,324	20,770	22,662	419,673	390,270	(29,403)	-7%
MERCHANDISE SALES	59,356	73,875	60,981	57,151	2,217	2,002	122,554	133,028	10,474	9%
DRIVING RANGE RECEIPTS	17,026	15,247	N/A	N/A	N/A	N/A	17,026	15,247	(1,779)	-10%
LEAGUE ENTRY FEES	420	534	693	726	164	152	1,277	1,412	135	11%
TOTAL	\$498,961	\$472,237	\$524,066	\$513,121	\$86,952	\$90,356	\$1,109,960	\$1,075,714	(\$34,266)	-3%

**GOLF COURSE OPERATIONS  
COMPARATIVE ROUNDS PLAYED\*  
2012 THRU 2015 (THROUGH DECEMBER)**

GOLF COURSE	2012	2013	2014	2015	AVERAGE 2012-14
Elbel (Daily)	16,687	17,187	15,924	15,997	16,599
Elbel (Season)	10,070	9,077	7,265	6,629	8,804
<b>ELBEL TOTAL</b>	<b>26,757</b>	<b>26,264</b>	<b>23,189</b>	<b>22,626</b>	<b>25,403</b>
<b>CHANGE FROM PREV YR.</b>		<b>-2%</b>	<b>-12%</b>	<b>-2%</b>	
Erskine (Daily)	19,946	16,928	15,724	16,463	17,533
Erskine (Season)	11,478	10,344	10,137	9,484	10,653
<b>ERSKINE TOTAL</b>	<b>31,424</b>	<b>27,272</b>	<b>25,861</b>	<b>25,947</b>	<b>28,186</b>
<b>CHANGE FROM PREV YR.</b>		<b>-13%</b>	<b>-5%</b>	<b>0%</b>	
Studebaker (Daily)	11,800	11,914	10,416	10,792	11,377
Studebaker (Season)	1,643	1,205	1,216	1,361	1,355
<b>STUDEBAKER TOTAL</b>	<b>13,443</b>	<b>13,119</b>	<b>11,632</b>	<b>12,153</b>	<b>12,731</b>
<b>CHANGE FROM PREV YR.</b>		<b>-2%</b>	<b>-11%</b>	<b>4%</b>	
Total (Daily)	48,433	46,029	42,064	43,252	45,509
Total (Season)	23,191	20,626	18,618	17,474	20,812
<b>TOTAL COURSES</b>	<b>71,624</b>	<b>66,655</b>	<b>60,682</b>	<b>60,726</b>	<b>66,320</b>
<b>CHANGE FROM PREV YR.</b>		<b>-7%</b>	<b>-9%</b>	<b>0%</b>	

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





<b>HOWARD PARK ICE RINK</b> <b>STATEMENT OF REVENUE AND EXPENSES</b> <b>FOR THE 2015 / 2016 SEASON THRU DECEMBER 2015</b>
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**INCOME:**

**ENTRANCE FEES-**

Adults	\$840	
Children	930	
Family Ticket	405	
Rink Rentals	0	
Micellaneous	0	
<b>Total Entrance Fees</b>		<b>\$2,175</b>

**SKATE SHOP-**

Skate Rental	\$610	
Merchandise	1	
Skate Sharpening	35	
Coat Checking	0	
Locker Rentals	0	
<b>Total Skate Shop</b>		<b>647</b>

**CONCESSION-**

Food Sales	\$249	
Drink Sales	319	
<b>Total Concession</b>		<b>568</b>

**Total Operating Revenues** **\$3,390**

**EXPENSES:**

**ICE RINK-**

Personnel	\$38,203	
Supplies	1,973	
Contractuals	14,186	
Capital	0	
<b>Total Ice Rink</b>		<b>\$54,362</b>

**CONCESSION-**

Personnel	\$176	
Supplies	0	
Cost of Goods Sold	227	
Contractuals	0	
Capital	0	
<b>Total Concession</b>		<b>403</b>

**Total Operating Expenses** **54,765**

**ICE RINK NET PROFIT (LOSS)** **(\$51,376)**

\* Season for Ice Rink is November thru March

**HOWARD PARK ICE RINK  
REVENUE REPORT  
FOR THE SEASONS 11/12, 12/13, 13/14, 14/15 & 15/16**

MONTH	ADULTS	MINORS	FAMILY TICKET *	RINK RENTALS	CONCESSIONS	SKATE SHOP*	TOTAL
<b>2011/12</b>							
November	\$0	\$0	\$0	\$0	\$0	\$0	\$0
December	6,498	9,135	4,830	798	3,486	6,879	31,626
<b>TOTAL</b>	<b>\$6,498</b>	<b>\$9,135</b>	<b>\$4,830</b>	<b>\$798</b>	<b>\$3,486</b>	<b>\$6,879</b>	<b>\$31,626</b>
<b>2012/13</b>							
November	\$0	\$0	\$0	\$0	\$0	\$0	\$0
December	6,690	7,505	4,855	350	2,982	5,284	27,665
<b>TOTAL</b>	<b>\$6,690</b>	<b>\$7,505</b>	<b>\$4,855</b>	<b>\$350</b>	<b>\$2,982</b>	<b>\$5,284</b>	<b>\$27,665</b>
% Chg. from Prior Year	2.95%	-17.84%	N/A	-56.11%	-14.47%	-23.19%	-12.52%
<b>2013/14</b>							
November	\$0	\$0	\$0	\$0	\$0	\$0	\$0
December	7,830	7,485	5,315	2,459	3,209	5,970	32,268
<b>TOTAL</b>	<b>\$7,830</b>	<b>\$7,485</b>	<b>\$5,315</b>	<b>\$2,459</b>	<b>\$3,209</b>	<b>\$5,970</b>	<b>\$32,268</b>
% Chg. from Prior Year	17.04%	-0.27%	N/A	602.54%	7.62%	12.99%	16.64%
<b>2014/15</b>							
November	\$0	\$0	\$0	\$0	\$0	\$0	\$0
December	7,092	6,520	4,715	1,970	3,121	5,391	28,809
<b>TOTAL</b>	<b>\$7,092</b>	<b>\$6,520</b>	<b>\$4,715</b>	<b>\$1,970</b>	<b>\$3,121</b>	<b>\$5,391</b>	<b>\$28,809</b>
% Chg. from Prior Year	-9.43%	-12.89%	-11.29%	-19.88%	-2.75%	-9.70%	-10.72%
<b>2015/16</b>							
November	\$0	\$0	\$0	\$0	\$0	\$0	\$0
December	840	930	405	0	568	647	3,390
<b>TOTAL</b>	<b>\$840</b>	<b>\$930</b>	<b>\$405</b>	<b>\$0</b>	<b>\$568</b>	<b>\$647</b>	<b>\$3,390</b>
% Chg. from Prior Year	-88.16%	-85.74%	-91.41%	-100.00%	-81.80%	-88.00%	-88.23%

**RECREATION NON-REVERTING FUND (203)  
STATEMENTS OF REVENUES AND EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

AAU BASKETBALL	ADULT INSTRUCTIONAL	ADMINISTRATION NON-REVERTING	ADMIN FEES	AMUSEMENT PARK TICKETS	AQUATICS	SPECIAL EVENTS ARTS	BALL DIAMONDS	BELLEVILLE CONCESSION	BELLEVILLE SOFTBALL COMPLEX MAINTENANCE	BALL FIELD MAINTENANCE	CAMP AWARENESS	CHARLES BLACK CAMPS	CHARLES BLACK SCHOLARSHIP	CHARLES BLACK CENTER
\$0	\$390	\$6,075	\$0	\$1,782	\$8,146	\$0	\$4,240	\$53,779	\$7,950	\$0	\$42,601	\$0	\$0	\$2,973
0	6	0	257	0	3,148	0	366	16,961	6,312	0	19,154	0	0	0
0	55	0	7,220	0	771	0	5,334	34,636	245	0	2,027	0	0	744
0	0	0	1,278	1,738	3,107	0	0	0	1,567	0	5,828	0	0	1,571
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	258	0	1,937	0	545	0	1,011	1,667	1,155	0	1,924	0	0	0
0	320	0	10,762	1,738	7,571	0	6,711	52,424	9,280	0	28,030	0	0	2,316
0	70	6,075	(10,752)	44	575	0	(2,471)	11,954	(2,280)	0	13,571	0	0	368
1,122	6,092	8,008	(16,324)	572	10,747	386	19,930	36,785	22,790	1,962	39,023	350	205	942
0	0	0	0	0	265	0	1,155	0	0	0	115	0	0	132
\$1,122	\$5,152	\$14,084	(627,071)	\$616	\$11,037	\$396	\$16,304	\$48,148	\$20,550	\$1,892	\$51,479	\$350	\$205	\$1,193

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, 2015**

	COMPUTER LAB	CONCESSIONS	CROSS COUNTRY CAMP	CHRIS WILSON PAVILION	DADDY DAUGHTER DANCE	EAST RACE CULTURAL ACTIVITIES	COUNTRY MUSIC FESTIVAL	FALL FAMILY FUN FAIR	FITNESS CAPITAL	FITNESS	FLAG FOOTBALL	FITNESS AEROBIC CLASSES	JOYS GYMNASTICS	KIDS TRIATHLON	SUPTS CUTING
CURRENT REVENUES:	\$1,190	\$12,481	\$1,090	\$2,600	\$35,445	\$3,300	\$27,945	\$600	\$9,045	\$244,844	\$3,665	\$44,252	\$0	\$9,294	\$9,988
CURRENT EXPENSES:															
Personnel	100	7,790	0	23	36	12	0	0	0	204,993	1,468	45,359	0	38	10
Supplies	0	5,168	332	483	13,619	102	3,886	0	0	36,989	2,074	4,586	0	4,451	88
Contractual	0	0	0	480	14,795	1,220	15,078	0	0	16,021	55	194	272	6,556	1,445
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative Cost	0	0	0	911	1,434	483	0	0	0	3,462	316	626	0	1,815	417
TOTAL CURRENT EXPENSES:	100	12,949	332	1,607	29,865	1,817	19,563	0	0	260,245	3,913	50,736	272	12,550	1,660
CURRENT YEAR NET INCOME (LOSS):	60	(467)	758	893	5,580	1,483	8,382	600	9,045	(15,401)	(248)	(6,483)	(272)	(4,257)	8,329
PRIOR YEARS BALANCE:	448	189	1,077	17,953	28,634	9,512	890	2,923	4,417	75,238	6,227	12,908	272	29,861	15,902
ENCUMBERED:	0	0	0	0	132	0	0	0	0	2,533	0	0	0	114	0
AVAILABLE BALANCE:	\$509	(\$279)	\$1,835	\$18,851	\$34,052	\$10,985	\$9,242	\$3,523	\$13,461	\$57,804	\$8,979	\$6,426	\$0	\$25,490	\$24,231

**RECREATION NON-REVERTING FUND (203)  
STATEMENTS OF REVENUES AND EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

HP SENIOR CENTER	JUNIOR BASEBALL	JUNIOR GOLF	JUNIOR TOUR	MILK SPECIAL EVENTS	REC. DAYCARE CAMP	KIDDIE KAMP	KING CENTER VENDING	SUMMER LEARNING CAMP	LEPPER TENNIS	MARKETING REVENUE	NAT. SOFTBALL TOURNEY	NEWMAN GYM RENTALS	O'BRIEN GYM RENTALS	SENIOR OLYMPICS
\$33,367	\$1,370	\$2,085	\$4,900	\$4,217	\$46,123	\$9,228	\$2,436	\$11,763	\$53,595	(\$4,355)	\$97,454	\$0	\$2,788	\$2,430
20	898	24	.17	0	24,510	13	0	0	8,548	62	20,311	0	7	0
3,606	285	206	5,601	0	10,615	106	2,046	1,981	17,352	2,503	19,544	0	89	718
25,271	1,375	1,675	2,375	1,053	4,917	9,228	0	0	5,870	14,740	49,883	2,048	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
807	1,345	971	691	0	1,890	500	0	0	2,392	2,461	1,253	0	278	0
30,007	3,812	2,976	8,654	1,053	41,622	9,846	2,046	1,981	34,132	19,766	90,952	2,048	344	718
3,381	(2,442)	(791)	(3,754)	3,164	4,201	(619)	390	9,781	(537)	(24,132)	6,462	(2,048)	2,444	1,712
26,530	19,141	8,709	13,032	752	39,013	9,845	2,743	2,757	49,805	48,504	24,690	2,048	3,430	4,713
0	0	0	0	132	0	0	0	0	246	5,509	644	0	0	0
\$29,891	\$16,689	\$7,917	\$9,278	\$3,784	\$43,214	\$9,228	\$3,133	\$12,538	\$49,928	\$18,863	\$30,508	\$0	\$5,874	\$8,425

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, 2015**

PLAYGROUND YOUTH PROGRAMS	RUM VILLAGE	STARFUN 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
\$11,555	\$7,161	\$0	\$0	\$105,371	\$4,741	\$20,420	\$11,373	\$2,373	\$1,610	\$2,856	\$29,090	\$20,359	\$1,735
5,721	971	0	0	84,302	785	87	11,378	18	857	8	28,459	15,346	6
775	3,180	0	0	19,157	9,318	737	0	4,491	580	87	9,990	7,853	54
1,255	1,176	0	0	4,686	1,120	0	0	5,090	0	0	649	758	1,705
0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,672	672	0	0	2,967	0	3,484	0	724	294	314	1,136	1,939	256
9,429	5,989	0	0	111,112	11,223	4,308	11,378	10,313	1,731	389	40,224	25,899	2,021
2,127	1,162	0	0	(5,742)	(6,482)	19,112	(5)	(7,940)	(121)	2,587	(11,195)	(5,538)	(266)
33,059	13,235	2,207	262	56,473	9,868	68,650	339	14,253	5,801	8,191	23,660	38,218	5,038
132	150	0	0	0	0	0	0	0	0	0	0	290	0
\$35,054	\$14,247	\$2,237	\$262	\$52,731	\$3,384	\$64,762	\$334	\$5,318	\$5,690	\$9,796	\$12,525	\$32,390	\$4,752

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, 2015

	Park Special Revenue Fund 201	Recreation Nonreverting Operating Fund 203	East Race Nonreverting Fund 271	Covaleski Nonreverting Capital Fund 401	Zoo Endowment Fund 403	Park Nonreverting Capital Fund 405	City Cemetery Trust Fund 730	Total	
REVENUES:									
Tax Revenue	\$8,153,779	\$0	\$0	\$0	\$0	\$0	\$0	\$8,153,779	67.38%
Other Revenue	2,885,265	1,006,709	22	42,211	348	14,983	201	3,947,740	32.62%
<b>TOTAL REVENUE</b>	<b>\$11,037,043</b>	<b>\$1,006,709</b>	<b>\$22</b>	<b>\$42,211</b>	<b>\$348</b>	<b>\$14,983</b>	<b>\$201</b>	<b>\$12,101,513</b>	
EXPENSES:									
Personal Services	6,875,781	\$506,540	\$0	\$0	\$0	\$0	\$0	\$7,382,321	
Supplies	892,762	241,811	3,893	0	0	33,541	0	1,262,212	
Services	2,754,589	248,342	0	0	0	9,772	0	3,012,703	
Capital	0	0	0	0	0	22,489	0	22,489	
Other Uses	0	3,550	0	0	0	0	0	3,550	
<b>TOTAL EXPENSE</b>	<b>\$10,613,131</b>	<b>\$1,000,343</b>	<b>\$3,893</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,812</b>	<b>\$0</b>	<b>\$11,683,285</b>	
OVER (UNDER) EXPENSE	\$423,912	\$6,366	(\$3,976)	\$42,211	\$348	(\$50,829)	\$201	\$418,234	
FUND BALANCE AVAILABLE	\$3,924,982	\$821,464	\$1,337	\$82,661	\$49,510	\$470,335	\$28,879	\$5,278,978	

**RECEIVED**  
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 CONTROLLER  
 CITY OF SOUTH BEND