



Financial Performance

July 19, 2018



Cleveland Metroparks Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
Revenues:							
Property Tax	40,771,856	74,233,000	54.9%	43,764,804	75,283,000	31,518,196	58.1%
Local Gov't, Donations, Gifts, Grants	3,776,152	24,589,603	15.4%	6,557,693	23,447,231	16,889,537	28.0%
Interest Income	107,919	225,000	48.0%	147,323	225,000	77,677	65.5%
Charges for Services	10,517,405	26,250,411	40.1%	10,827,223	27,378,062	16,550,839	39.5%
Damages and Fines	43,973	140,192	31.4%	54,849	93,768	38,919	58.5%
Self-Funded	4,253,031	9,761,000	43.6%	4,606,751	9,739,879	5,133,128	47.3%
Total Revenues	59,470,335	135,199,206	44.0%	65,958,644	136,166,940	70,208,296	48.4%
Operating Expenditures:							
Salaries and Benefits	30,887,311	65,695,610	47.0%	32,126,761	67,185,287	35,058,526	47.8%
Contractual Services	2,463,984	6,305,092	39.1%	3,081,132	7,763,060	4,681,928	39.7%
Operations	9,268,637	25,899,670	35.8%	10,448,204	26,377,130	15,928,925	39.6%
Self-Funded	3,069,501	7,670,000	40.0%	2,771,315	8,122,252	5,350,937	34.1%
Operating Expenditures	45,689,434	105,570,372	43.3%	48,427,412	109,447,729	61,020,316	44.2%
Operating Results - Surplus/(Subsidy)	13,780,902	29,628,835	46.5%	17,531,231	26,719,211	9,187,980	65.6%
Capital Expenditures:							
Capital Project Labor	-	876,945	0.0%	435,357	1,075,000	639,643	40.5%
Capital Material	1,910,358	6,823,381	28.0%	1,046,664	5,554,850	4,508,186	18.8%
Capital Contracts	6,950,711	36,795,011	18.9%	9,880,567	34,059,790	24,179,223	29.0%
Capital Equipment	1,250,262	2,767,725	45.2%	1,412,987	3,083,173	1,670,186	45.8%
Animal Acquisition	22,228	88,467	25.1%	18,821	77,100	58,279	24.4%
Land Acquisition	616,043	1,982,543	31.1%	2,335,055	4,498,181	2,163,126	51.9%
Capital Expenditures	10,749,603	49,334,071	21.8%	15,129,452	48,348,094	33,218,642	31.3%

\$3M over
SPPY and 58%
of budget,
consistent with
May

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Land Acquisition	616,043	1,982,543	31.1%	2,335,055	4,498,181	2,163,126	51.9%
Capital Expenditures	10,749,603	49,334,071	21.8%	15,129,452	48,348,094	33,218,642	31.3%

Received \$3.3M from CZS (AH and WelPav), causing the ~\$3M increase over May and 28% of budget

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Enterprise and Golf increases over SPPY are more than offsetting Zoo shortfall vs. last year

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Reflective of
10% premium
increase from
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Revenue performance remains strong through June in spite of wet, then hot, weather

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Comp and contractual services trending very closely for % of budget used to SPPY

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- Operations expenditures are about 4% more of budget used than SPPY, driven by:
 - Utilities (up \$500k, due to full season of EWBH, water-storm-sewer increases across the District, and Zoo usage increases primarily due to weather and water mains)
 - Resale inventory (\$180k, offset by revenue increases of \$200k YTD)
 - Training and conferences (\$180k, due to CAPRA including reviewer stay and timing – expected to level off by year end)
 - Program supplies (\$80k, \$50k of which are from restricted funds)

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Land Acquisition	616,043	1,982,543	31.1%	2,335,055	4,498,181	2,163,126	51.9%
Capital Expenditures	10,749,603	49,334,071	21.8%	15,129,452	48,348,094	33,218,642	31.3%

Claims activity continues to stay in check

Cleveland Metroparks Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
Revenues:							
Property Tax	40,771,856	74,233,000	54.9%	43,764,804	75,283,000	31,518,196	58.1%
Local Gov't, Donations, Gifts, Grants	3,776,152	24,589,603	15.4%	6,557,693	23,447,231	16,889,537	28.0%
Interest Income	107,919	225,000	48.0%	147,323	225,000	77,677	65.5%
Charges for Services	10,517,405	26,250,411	40.1%	10,827,223	27,378,062	16,550,839	39.5%
Damages and Fines	43,973	140,192	31.4%	54,849	93,768	38,919	58.5%
Self-Funded	4,253,031	9,761,000	43.6%	4,606,751	9,739,879	5,133,128	47.3%
Total Revenues	59,470,335	135,199,206	44.0%	65,958,644	136,166,940	70,208,296	48.4%
Operating Expenditures:							
Salaries and Benefits	30,887,311	65,695,610	47.0%	32,126,761	67,185,287	35,058,526	47.8%
Contractual Services	2,463,984	6,305,092	39.1%	3,081,132	7,763,060	4,681,928	39.7%
Operations	9,268,637	25,899,670	35.8%	10,448,204	26,377,130	15,928,925	39.6%
Self-Funded	3,069,501	7,670,000	40.0%	2,771,315	8,122,252	5,350,937	34.1%
Operating Expenditures	45,689,434	105,570,372	43.3%	48,427,412	109,447,729	61,020,316	44.2%
Operating Results - Surplus/(Subsidy)	13,780,902	29,628,835	46.5%	17,531,231	26,719,211	9,187,980	65.6%
Capital Expenditures:							
Capital Project Labor	-	876,945	0.0%	435,357	1,075,000	639,643	40.5%
Capital Material	1,910,358	6,823,381	28.0%	1,046,664	5,554,850	4,508,186	18.8%
Capital Contracts	6,950,711	36,795,011	18.9%	9,880,567	34,059,790	24,179,223	29.0%
Capital Equipment	1,250,262	2,767,725	45.2%	1,412,987	3,083,173	1,670,186	45.8%
Animal Acquisition	22,228	88,467	25.1%	18,821	77,100	58,279	24.4%
Land Acquisition	616,043	1,982,543	31.1%	2,335,055	4,498,181	2,163,126	51.9%
Capital Expenditures	10,749,603	49,334,071	21.8%	15,129,452	48,348,094	33,218,642	31.3%

On track with
% of budget
used with SPPY

Cleveland Metroparks Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
Revenues:							
Property Tax	40,771,856	74,233,000	54.9%	43,764,804	75,283,000	31,518,196	58.1%
Local Gov't, Donations, Gifts, Grants	3,776,152	24,589,603	15.4%	6,557,693	23,447,231	16,889,537	28.0%
Interest Income	107,919	225,000	48.0%	147,323	225,000	77,677	65.5%
Charges for Services	10,517,405	26,250,411	40.1%	10,827,223	27,378,062	16,550,839	39.5%
Damages and Fines	43,973	140,192	31.4%	54,849	93,768	38,919	58.5%
Self-Funded	4,253,031	9,761,000	43.6%	4,606,751	9,739,879	5,133,128	47.3%
Total Revenues	59,470,335	135,199,206	44.0%	65,958,644	136,166,940	70,208,296	48.4%
Operating Expenditures:							
Salaries and Benefits	30,887,311	65,695,610	47.0%	32,126,761	67,185,287	35,058,526	47.8%
Contractual Services	2,463,984	6,305,092	39.1%	3,081,132	7,763,060	4,681,928	39.7%
Operations	9,268,637	25,899,670	35.8%	10,448,204	26,377,130	15,928,925	39.6%
Self-Funded	3,069,501	7,670,000	40.0%	2,771,315	8,122,252	5,350,937	34.1%
Operating Expenditures	45,689,434	105,570,372	43.3%	48,427,412	109,447,729	61,020,316	44.2%
Operating Results - Surplus/(Subsidy)	13,780,902	29,628,835	46.5%	17,531,231	26,719,211	9,187,980	65.6%
Capital Expenditures:							
Capital Project Labor	-	876,945	0.0%	435,357	1,075,000	639,643	40.5%
Capital Material	1,910,358	6,823,381	28.0%	1,046,664	5,554,850	4,508,186	18.8%
Capital Contracts	6,950,711	36,795,011	18.9%	9,880,567	34,059,790	24,179,223	29.0%
Capital Equipment	1,250,262	2,767,725	45.2%	1,412,987	3,083,173	1,670,186	45.8%
Animal Acquisition	22,228	88,467	25.1%	18,821	77,100	58,279	24.4%
Land Acquisition	616,043	1,982,543	31.1%	2,335,055	4,498,181	2,163,126	51.9%
Capital Expenditures	10,749,603	49,334,071	21.8%	15,129,452	48,348,094	33,218,642	31.3%

We give some surplus back due to the size and timing of this year's capital projects and land acquisition, but still net at a positive \$2.4M surplus

Cleveland Metroparks - Golf Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
Operating Revenues:							
Driving Range/Practice Tee	154,563	304,786	50.7%	149,019	334,800	185,781	44.5%
Equipment Rentals	373,105	1,476,430	25.3%	497,267	1,533,158	1,035,891	32.4%
Food Service	309,709	751,000	41.2%	368,021	917,650	549,629	40.1%
Greens Fees	1,188,133	3,330,279	35.7%	1,191,131	3,285,241	2,094,110	36.3%
Merchandise Sales	140,243	382,285	36.7%	154,066	370,500	216,434	41.6%
Professional Services	55,268	128,102	43.1%	123,791	118,423	(5,368)	104.5%
Other Golf Revenue	229,788	421,554	54.5%	227,633	306,430	78,797	74.3%
Total Revenues	2,450,810	6,794,436	36.1%	2,710,927	6,866,202	4,155,275	39.5%
Operating Expenditures:							
Salaries and Benefits	1,878,821	3,936,501	47.7%	1,802,604	4,106,122	2,303,517	43.9%
Contractual Services	12,313	61,709	20.0%	11,608	58,319	46,711	19.9%
Operations	849,691	2,715,799	31.3%	1,047,134	2,755,975	1,708,841	38.0%
<i>Utilities</i>	<i>173,003</i>	<i>517,542</i>	<i>33.4%</i>	<i>170,503</i>	<i>532,236</i>	<i>361,733</i>	<i>32.0%</i>
<i>Operating Expenses</i>	<i>676,688</i>	<i>2,198,257</i>	<i>30.8%</i>	<i>876,631</i>	<i>2,223,739</i>	<i>1,347,108</i>	<i>39.4%</i>
Total Operating Expenditures	2,740,825	6,714,009	40.8%	2,861,346	6,920,416	4,059,070	41.3%
Operating Results - Surplus/(Subsidy)	(290,015)	80,427	-460.6%	(150,419)	(54,214)	96,205	-277.5%
Capital Expenditures:							
Capital Labor	-	-	0.0%	95,408	400,000	304,592	23.9%
Capital Material	31,956	952,400	3.4%	107,345	507,576	400,231	21.1%
Capital Contracts	191,929	1,486,677	12.9%	241,329	1,305,750	1,064,421	18.5%
Capital Equipment	389,026	697,663	55.8%	475,874	646,473	170,599	73.6%
Total Capital Expenditures	612,911	3,136,740	19.5%	919,957	2,859,799	1,939,843	32.2%
Net Surplus/(Subsidy)	(902,926)	(3,056,313)	29.5%	(1,070,375)	(2,914,013)	(1,843,638)	36.7%

- Merch, prof fees, equipment rentals, food service up significantly
- Greens fees have caught up to SPPY
- Online rental bookings are down ~20% from SPPY, affecting revenue classification
- Revenue ahead of SPPY, as is % of budget

Cleveland Metroparks - Golf Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
Operating Revenues:							
Driving Range/Practice Tee	154,563	304,786	50.7%	149,019	334,800	185,781	44.5%
Equipment Rentals	373,105	1,476,430	25.3%	497,267	1,533,158	1,035,891	32.4%
Food Service	309,709	751,000	41.2%	368,021	917,650	549,629	40.1%
Greens Fees	1,188,133	3,330,279	35.7%	1,191,131	3,285,241	2,094,110	36.3%
Merchandise Sales	140,243	382,285	36.7%	154,066	370,500	216,434	41.6%
Professional Services	55,268	128,102	43.1%	123,791	118,423	(5,368)	104.5%
Other Golf Revenue	229,788	421,554	54.5%	227,633	306,430	78,797	74.3%
Total Revenues	2,450,810	6,794,436	36.1%	2,710,927	6,866,202	4,155,275	39.5%
Operating Expenditures:							
Salaries and Benefits	1,878,821	3,936,501	47.7%	1,802,604	4,106,122	2,303,517	43.9%
Contractual Services	12,313	61,709	20.0%	11,608	58,319	46,711	19.9%
Operations	849,691	2,715,799	31.3%	1,047,134	2,755,975	1,708,841	38.0%
<i>Utilities</i>	173,003	517,542	33.4%	170,503	532,236	361,733	32.0%
<i>Operating Expenses</i>	676,688	2,198,257	30.8%	876,631	2,223,739	1,347,108	39.4%
Total Operating Expenditures	2,740,825	6,714,009	40.8%	2,861,346	6,920,416	4,059,070	41.3%
Operating Results - Surplus/(Subsidy)	(290,015)	80,427	-460.6%	(150,419)	(54,214)	96,205	-277.5%
Capital Expenditures:							
Capital Labor	-	-	0.0%	95,408	400,000	304,592	23.9%
Capital Material	31,956	952,400	3.4%	107,345	507,576	400,231	21.1%
Capital Contracts	191,929	1,486,677	12.9%	241,329	1,305,750	1,064,421	18.5%
Capital Equipment	389,026	697,663	55.8%	475,874	646,473	170,599	73.6%
Total Capital Expenditures	612,911	3,136,740	19.5%	919,957	2,859,799	1,939,843	32.2%
Net Surplus/(Subsidy)	(902,926)	(3,056,313)	29.5%	(1,070,375)	(2,914,013)	(1,843,638)	36.7%

Great job managing comp, only 44% of budget vs 48% SPPY, while supporting \$260k more revenue

Cleveland Metroparks - Golf Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
Operating Revenues:							
Driving Range/Practice Tee	154,563	304,786	50.7%	149,019	334,800	185,781	44.5%
Equipment Rentals	373,105	1,476,430	25.3%	497,267	1,533,158	1,035,891	32.4%
Food Service	309,709	751,000	41.2%	368,021	917,650	549,629	40.1%
Greens Fees	1,188,133	3,330,279	35.7%	1,191,131	3,285,241	2,094,110	36.3%
Merchandise Sales	140,243	382,285	36.7%	154,066	370,500	216,434	41.6%
Professional Services	55,268	128,102	43.1%	123,791	118,423	(5,368)	104.5%
Other Golf Revenue	229,788	421,554	54.5%	227,633	306,430	78,797	74.3%
Total Revenues	2,450,810	6,794,436	36.1%	2,710,927	6,866,202	4,155,275	39.5%
Operating Expenditures:							
Salaries and Benefits	1,878,821	3,936,501	47.7%	1,802,604	4,106,122	2,303,517	43.9%
Contractual Services	12,313	61,709	20.0%	11,608	58,319	46,711	19.9%
Operations	849,691	2,715,799	31.3%	1,047,134	2,755,975	1,708,841	38.0%
<i>Utilities</i>	173,003	517,542	33.4%	170,503	532,236	361,733	32.0%
<i>Operating Expenses</i>	676,688	2,198,257	30.8%	876,631	2,223,739	1,347,108	39.4%
Total Operating Expenditures	2,740,825	6,714,009	40.8%	2,861,346	6,920,416	4,059,070	41.3%
Operating Results - Surplus/(Subsidy)	(290,015)	80,427	-460.6%	(150,419)	(54,214)	96,205	-277.5%
Capital Expenditures:							
Capital Labor	-	-	0.0%	95,408	400,000	304,592	23.9%
Capital Material	31,956	952,400	3.4%	107,345	507,576	400,231	21.1%
Capital Contracts	191,929	1,486,677	12.9%	241,329	1,305,750	1,064,421	18.5%
Capital Equipment	389,026	697,663	55.8%	475,874	646,473	170,599	73.6%
Total Capital Expenditures	612,911	3,136,740	19.5%	919,957	2,859,799	1,939,843	32.2%
Net Surplus/(Subsidy)	(902,926)	(3,056,313)	29.5%	(1,070,375)	(2,914,013)	(1,843,638)	36.7%

- Operations expenditures (other than utilities) are running higher than SPPY, due to:
 - Merchandise for resale, uninsured (w/in deductible) repairs from Manakiki's flood, one-time costs like repairing Big Met's fire alarm panel, irrigation pump and pump house
 - Food and spirits for resale
 - Fungicides (timing of purchase vs. last year, will even out as year goes on)

Cleveland Metroparks - Golf Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
Operating Revenues:							
Driving Range/Practice Tee	154,563	304,786	50.7%	149,019	334,800	185,781	44.5%
Equipment Rentals	373,105	1,476,430	25.3%	497,267	1,533,158	1,035,891	32.4%
Food Service	309,709	751,000	41.2%	368,021	917,650	549,629	40.1%
Greens Fees	1,188,133	3,330,279	35.7%	1,191,131	3,285,241	2,094,110	36.3%
Merchandise Sales	140,243	382,285	36.7%	154,066	370,500	216,434	41.6%
Professional Services	55,268	128,102	43.1%	123,791	118,423	(5,368)	104.5%
Other Golf Revenue	229,788	421,554	54.5%	227,633	306,430	78,797	74.3%
Total Revenues	2,450,810	6,794,436	36.1%	2,710,927	6,866,202	4,155,275	39.5%
Operating Expenditures:							
Salaries and Benefits	1,878,821	3,936,501	47.7%	1,802,604	4,106,122	2,303,517	43.9%
Contractual Services	12,313	61,709	20.0%	11,608	58,319	46,711	19.9%
Operations	849,691	2,715,799	31.3%	1,047,134	2,755,975	1,708,841	38.0%
<i>Utilities</i>	<i>173,003</i>	<i>517,542</i>	<i>33.4%</i>	<i>170,503</i>	<i>532,236</i>	<i>361,733</i>	<i>32.0%</i>
<i>Operating Expenses</i>	<i>676,688</i>	<i>2,198,257</i>	<i>30.8%</i>	<i>876,631</i>	<i>2,223,739</i>	<i>1,347,108</i>	<i>39.4%</i>
Total Operating Expenditures	2,740,825	6,714,009	40.8%	2,861,346	6,920,416	4,059,070	41.3%
Operating Results - Surplus/(Subsidy)	(290,015)	80,427	-460.6%	(150,419)	(54,214)	96,205	-277.5%
Capital Expenditures:							
Capital Labor	-	-	0.0%	95,408	400,000	304,592	23.9%
Capital Material	31,956	952,400	3.4%	107,345	507,576	400,231	21.1%
Capital Contracts	191,929	1,486,677	12.9%	241,329	1,305,750	1,064,421	18.5%
Capital Equipment	389,026	697,663	55.8%	475,874	646,473	170,599	73.6%
Total Capital Expenditures	612,911	3,136,740	19.5%	919,957	2,859,799	1,939,843	32.2%
Net Surplus/(Subsidy)	(902,926)	(3,056,313)	29.5%	(1,070,375)	(2,914,013)	(1,843,638)	36.7%

OpEx on track with SPPY for % of budget used, when combined with higher revenue = improved (less) operating subsidy over SPPY by \$140k

Cleveland Metroparks - Golf Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
Operating Revenues:							
Driving Range/Practice Tee	154,563	304,786	50.7%	149,019	334,800	185,781	44.5%
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Food Service	309,709	751,000	41.2%	368,021	917,650	549,629	40.1%
Greens Fees	1,188,133	3,330,279	35.7%	1,191,131	3,285,241	2,094,110	36.3%
Merchandise Sales	140,243	382,285	36.7%	154,066	370,500	216,434	41.6%
Professional Services	55,268	128,102	43.1%	123,791	118,423	(5,368)	104.5%
Other Golf Revenue	229,788	421,554	54.5%	227,633	306,430	78,797	74.3%
Total Revenues	2,450,810	6,794,436	36.1%	2,710,927	6,866,202	4,155,275	39.5%
Operating Expenditures:							
Salaries and Benefits	1,878,821	3,936,501	47.7%	1,802,604	4,106,122	2,303,517	43.9%
Contractual Services	12,313	61,709	20.0%	11,608	58,319	46,711	19.9%
Operations	849,691	2,715,799	31.3%	1,047,134	2,755,975	1,708,841	38.0%
<i>Utilities</i>	<i>173,003</i>	<i>517,542</i>	<i>33.4%</i>	<i>170,503</i>	<i>532,236</i>	<i>361,733</i>	<i>32.0%</i>
<i>Operating Expenses</i>	<i>676,688</i>	<i>2,198,257</i>	<i>30.8%</i>	<i>876,631</i>	<i>2,223,739</i>	<i>1,347,108</i>	<i>39.4%</i>
Total Operating Expenditures	2,740,825	6,714,009	40.8%	2,861,346	6,920,416	4,059,070	41.3%
Operating Results - Surplus/(Subsidy)	(290,015)	80,427	-460.6%	(150,419)	(54,214)	96,205	-277.5%
Capital Expenditures:							
Capital Labor	-	-	0.0%	95,408	400,000	304,592	23.9%
Capital Material	31,956	952,400	3.4%	107,345	507,576	400,231	21.1%
Capital Contracts	191,929	1,486,677	12.9%	241,329	1,305,750	1,064,421	18.5%
Capital Equipment	389,026	697,663	55.8%	475,874	646,473	170,599	73.6%
Total Capital Expenditures	612,911	3,136,740	19.5%	919,957	2,859,799	1,939,843	32.2%
Net Surplus/(Subsidy)	(902,926)	(3,056,313)	29.5%	(1,070,375)	(2,914,013)	(1,843,638)	36.7%

Seneca Phase III has slowed a bit due to wet weather (prior to July), net subsidy including CapEx slightly higher than SPPY

Cleveland Metroparks - Golf Financial Performance – June 2018

	Big Met (18)		Little Met (9)		Mastick Woods (9)		Manakiki (18)		Sleepy Hollow (18)	
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues:										
Driving Range/Practice Tee	-	-	-	-	-	-	856	791	49,112	46,934
Equipment Rentals	71,315	89,240	24,382	26,283	15,862	15,351	63,250	90,542	78,222	101,962
Food Service	76,065	80,763	9,513	11,233	5,494	5,712	38,399	43,446	109,724	132,717
Greens Fees	237,845	229,239	58,371	60,773	54,408	50,965	216,608	216,530	247,853	250,430
Merchandise Sales	24,891	31,023	7,365	6,112	5,181	5,028	20,912	24,587	36,291	39,309
Professional Services	410	263	-	-	890	6,554	1,040	7,465	11,252	11,329
Other Golf Revenue	21,627	31,000	14,224	5,915	10,833	4,497	21,403	20,544	25,358	35,201
Operating Revenues	432,154	461,527	113,854	110,317	92,667	88,107	362,467	403,905	557,811	617,881
Operating Expenditures:										
Salaries and Benefits	282,748	261,929	61,388	75,345	67,602	56,242	246,184	246,373	291,654	316,026
Contractual Services	1,523	2,693	863	619	290	158	728	566	5,712	4,663
Operations	64,175	171,521	39,966	48,185	38,957	37,700	127,119	146,119	235,600	243,603
<i>Utilities</i>	18,382	19,943	9,918	13,241	17,777	7,417	40,641	34,806	36,889	32,761
<i>Operating Expenses</i>	45,794	151,578	30,048	34,945	21,181	30,282	86,479	111,313	198,712	210,842
Operating Expenditures	348,447	436,143	102,216	124,150	106,849	94,099	374,031	393,058	532,967	564,292
Operating Surplus/(Subsidy)	83,707	25,385	11,638	(13,833)	(14,181)	(5,992)	(11,564)	10,847	24,845	53,589
Capital Expenditures:										
In-House Capital Labor	-	-	-	-	-	-	-	2,930	-	2,125
Capital Material	-	13,961	-	-	-	-	4,228	7,659	3,180	313
Capital Contracts	-	18,073	-	-	-	-	53,839	14,582	6,608	-
Capital Equipment	-	-	-	-	-	-	389,026	-	-	316,875
Capital Expenditures	-	32,034	-	-	-	-	447,094	25,172	9,787	319,312
Net Surplus/(Subsidy)	83,707	(6,649)	11,638	(13,833)	(14,181)	(5,992)	(458,658)	(14,325)	15,058	(265,724)

- Nice revenue increases at Big Met, Manakiki, Sleepy over SPPY
- Increases in OpEx at Big Met, Manakiki and Sleepy previously discussed
- Manakiki, Sleepy still increased operating surplus over SPPY

Cleveland Metroparks - Golf

Financial Performance – June 2018

	Shawnee Hills (27)		Washington Park (9)		Seneca (27)		Golf Admin		Total	
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues:										
Driving Range/Practice Tee	35,019	32,709	65,752	65,804	3,824	2,781	-	-	154,563	149,019
Equipment Rentals	61,839	90,176	8,206	8,316	50,030	75,396	-	-	373,105	497,267
Food Service	35,506	41,944	7,608	7,567	27,400	44,638	-	-	309,709	368,021
Greens Fees	189,851	180,126	37,167	31,764	146,031	171,306	-	-	1,188,133	1,191,131
Merchandise Sales	18,428	23,298	7,795	9,159	9,456	15,550	9,924	14,133	140,243	168,199
Professional Services	23,661	23,531	6,880	29,805	11,135	44,845	-	-	55,268	123,791
Other Golf Revenue	10,944	22,022	92,916	75,401	29,008	18,920	3,475	-	229,788	213,500
Operating Revenues	375,249	413,806	226,325	227,815	276,884	373,435	13,399	14,133	2,450,810	2,710,927
Operating Expenditures:										
Salaries and Benefits	221,263	228,770	112,048	115,592	253,206	239,193	342,728	263,134	1,878,821	1,802,604
Contractual Services	929	1,382	819	359	842	1,168	608	-	12,313	11,608
Operations	106,192	151,724	40,206	58,818	97,906	135,280	39,227	54,183	849,691	1,047,134
<i>Utilities</i>	20,518	23,788	11,595	15,869	15,988	20,844	1,296	1,833	173,003	170,503
<i>Operating Expenses</i>	85,674	127,935	28,610	42,950	81,917	114,436	37,931	52,350	676,688	876,631
Operating Expenditures	328,383	381,875	153,073	174,770	351,954	375,641	382,564	317,317	2,740,825	2,861,346
Operating Surplus/(Subsidy)	46,865	31,931	73,252	53,046	(75,070)	(2,206)	(369,165)	(303,184)	(290,015)	(150,419)
Capital Expenditures:										
In-House Capital Labor	-	-	-	-	-	-	-	90,353	-	95,408
Capital Material	-	-	-	-	24,548	-	-	85,413	31,956	107,345
Capital Contracts	-	-	-	-	131,483	-	-	208,674	191,929	241,329
Capital Equipment	-	-	-	-	-	-	-	158,999	389,026	475,874
Capital Expenditures	-	-	-	-	156,031	-	-	543,439	612,911	919,957
Net Surplus/(Subsidy)	46,865	31,931	73,252	53,046	(231,101)	(2,206)	(369,165)	(846,624)	(902,926)	(1,070,375)

- Higher OpEx costs are due to supporting higher revenue at SH and Seneca, as well as timing of operational costs
- Seneca improved operating surplus overall – almost breakeven

Cleveland Metroparks – Zoo

Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Available Budget	2018 YTD % of Budget Used
Operating Revenues:							
General & Special Event Admissions	1,579,167	4,114,800	38.4%	1,526,287	4,253,147	2,726,860	35.9%
Zoo Guest Experience	478,989	973,363	49.2%	441,925	1,073,941	632,016	41.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	731,022	2,005,250	1,274,228	36.5%
Zoo Souvenirs/Refreshments	416,099	1,587,620	26.2%	346,242	1,687,600	1,341,358	20.5%
Education	360,727	870,548	41.4%	289,947	396,831	106,884	73.1%
Zoo Rental and Events	217,072	-	0.0%	176,813	450,000	273,187	39.3%
Consignment Admissions	62,205	400,000	15.6%	46,376	400,000	353,624	11.6%
Gifts & Donations	21,013	200	10506.5%	2,915	200	(2,715)	1457.5%
Miscellaneous	9,592	10,729	89.4%	229	10,488	10,259	2.2%
Total Revenues	3,960,671	9,939,760	39.8%	3,561,756	10,277,457	6,715,701	34.7%
Operating Expenditures:							
Salaries and Benefits	6,964,261	15,053,495	46.3%	7,227,839	16,228,527	9,000,688	44.5%
Contractual Services	116,654	298,316	39.1%	95,828	462,268	366,440	20.7%
Operations	2,029,477	5,549,216	36.6%	2,365,724	5,570,370	3,204,647	42.5%
<i>Utilities</i>	<i>1,041,381</i>	<i>2,485,305</i>	<i>41.9%</i>	<i>1,198,461</i>	<i>2,482,986</i>	<i>1,284,525</i>	<i>48.3%</i>
<i>Operating Expenses</i>	<i>988,096</i>	<i>3,063,911</i>	<i>32.2%</i>	<i>1,167,263</i>	<i>3,087,384</i>	<i>1,920,122</i>	<i>37.8%</i>
Total Operating Expenditures	9,110,391	20,901,027	43.6%	9,689,391	22,261,166	12,571,774	43.5%
Operating Surplus/(Subsidy)	(5,149,719)	(10,961,267)	47.0%	(6,127,635)	(11,983,709)	(5,856,073)	51.1%
Capital Revenues:							
Zoo Animal Revenue	1,077	-	0%	-	-	-	0%
Total Revenues	1,077	-	-	-	-	-	-
Capital Expenditures:							
Capital Labor	-	-	0.0%	28,503	-	(28,503)	0.0%
Capital Material	125,074	812,268	15.4%	174,929	1,224,745	1,049,816	14.3%
Capital Contracts	473,071	3,805,138	12.4%	944,239	6,681,068	5,736,829	14.1%
Capital Equipment	93,591	418,491	22.4%	303,382	641,701	338,319	47.3%
Animal Acquisition	22,228	88,467	25.1%	18,821	77,100	58,279	24.4%
Total Capital Expenditures	713,965	5,124,364	13.9%	1,469,874	8,624,614	7,183,244	17.0%
Capital Surplus/(Subsidy)	(712,887)	(5,124,364)	13.9%	(1,469,874)	(8,624,614)	(7,183,244)	17.0%
Restricted Fund Revenue:							
Operating	161,888	278,200	58.2%	291,377	415,388	124,011	70.1%
Capital	127,071	3,744,784	3.4%	3,478,147	4,028,909	550,762	86.3%
Total Restricted Fund Revenues	288,959	4,022,984	7.2%	3,769,524	4,444,297	674,773	84.8%
Restricted Fund Expenditures:							
Operating	422,274	1,254,148	33.7%	299,057	1,191,420	892,362	25.1%
Capital	371,430	3,056,268	12.2%	4,124,244	4,581,401	457,158	90.0%
Total Restricted Fund Expenditures	793,705	4,310,416	18.4%	4,423,301	5,772,821	1,349,520	76.6%
Restricted Fund Surplus/(Subsidy)	(504,746)	(287,432)	175.6%	(653,777)	(1,328,524)	(674,747)	49.2%

Attendance within 3% of SPPY, but on Free Mondays so rev is down 10%

Cleveland Metroparks – Zoo

Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Available Budget	2018 YTD % of Budget Used
Operating Revenues:							
General & Special Event Admissions	1,579,167	4,114,800	38.4%	1,526,287	4,253,147	2,726,860	35.9%
Zoo Guest Experience	478,989	973,363	49.2%	441,925	1,073,941	632,016	41.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	731,022	2,005,250	1,274,228	36.5%
Zoo Souvenirs/Refreshments	416,099	1,587,620	26.2%	346,242	1,687,600	1,341,358	20.5%
Education	360,727	870,548	41.4%	289,947	396,831	106,884	73.1%
Zoo Rental and Events	217,072	-	0.0%	176,813	450,000	273,187	39.3%
Consignment Admissions	62,205	400,000	15.6%	46,376	400,000	353,624	11.6%
Gifts & Donations	21,013	200	10506.5%	2,915	200	(2,715)	1457.5%
Miscellaneous	9,592	10,729	89.4%	229	10,488	10,259	2.2%
Total Revenues	3,960,671	9,939,760	39.8%	3,561,756	10,277,457	6,715,701	34.7%
Operating Expenditures:							
Salaries and Benefits	6,964,261	15,053,495	46.3%	7,227,839	16,228,527	9,000,688	44.5%
Contractual Services	116,654	298,316	39.1%	95,828	462,268	366,440	20.7%
Operations	2,029,477	5,549,216	36.6%	2,365,724	5,570,370	3,204,647	42.5%
<i>Utilities</i>	<i>1,041,381</i>	<i>2,485,305</i>	<i>41.9%</i>	<i>1,198,461</i>	<i>2,482,986</i>	<i>1,284,525</i>	<i>48.3%</i>
<i>Operating Expenses</i>	<i>988,096</i>	<i>3,063,911</i>	<i>32.2%</i>	<i>1,167,263</i>	<i>3,087,384</i>	<i>1,920,122</i>	<i>37.8%</i>
Total Operating Expenditures	9,110,391	20,901,027	43.6%	9,689,391	22,261,166	12,571,774	43.5%
Operating Surplus/(Subsidy)	(5,149,719)	(10,961,267)	47.0%	(6,127,635)	(11,983,709)	(5,856,073)	51.1%
Capital Revenues:							
Zoo Animal Revenue	1,077	-	0%	-	-	-	0%
Total Revenues	1,077	-	-	-	-	-	-
Capital Expenditures:							
Capital Labor	-	-	0.0%	28,503	-	(28,503)	0.0%
Capital Material	125,074	812,268	15.4%	174,929	1,224,745	1,049,816	14.3%
Capital Contracts	473,071	3,805,138	12.4%	944,239	6,681,068	5,736,829	14.1%
Capital Equipment	93,591	418,491	22.4%	303,382	641,701	338,319	47.3%
Animal Acquisition	22,228	88,467	25.1%	18,821	77,100	58,279	24.4%
Total Capital Expenditures	713,965	5,124,364	13.9%	1,469,874	8,624,614	7,183,244	17.0%
Capital Surplus/(Subsidy)	(712,887)	(5,124,364)	13.9%	(1,469,874)	(8,624,614)	(7,183,244)	17.0%
Restricted Fund Revenue:							
Operating	161,888	278,200	58.2%	291,377	415,388	124,011	70.1%
Capital	127,071	3,744,784	3.4%	3,478,147	4,028,909	550,762	86.3%
Total Restricted Fund Revenues	288,959	4,022,984	7.2%	3,769,524	4,444,297	674,773	84.8%
Restricted Fund Expenditures:							
Operating	422,274	1,254,148	33.7%	299,057	1,191,420	892,362	25.1%
Capital	371,430	3,056,268	12.2%	4,124,244	4,581,401	457,158	90.0%
Total Restricted Fund Expenditures	793,705	4,310,416	18.4%	4,423,301	5,772,821	1,349,520	76.6%
Restricted Fund Surplus/(Subsidy)	(504,746)	(287,432)	175.6%	(653,777)	(1,328,524)	(674,747)	49.2%

Performing well for % of budget used vs. SPPY

Cleveland Metroparks – Zoo

Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Available Budget	2018 YTD % of Budget Used
Operating Revenues:							
General & Special Event Admissions	1,579,167	4,114,800	38.4%	1,526,287	4,253,147	2,726,860	35.9%
Zoo Guest Experience	478,989	973,363	49.2%	441,925	1,073,941	632,016	41.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	731,022	2,005,250	1,274,228	36.5%
Zoo Souvenirs/Refreshments	416,099	1,587,620	26.2%	346,242	1,687,600	1,341,358	20.5%
Education	360,727	870,548	41.4%	289,947	396,831	106,884	73.1%
Zoo Rental and Events	217,072	-	0.0%	176,813	450,000	273,187	39.3%
Consignment Admissions	62,205	400,000	15.6%	46,376	400,000	353,624	11.6%
Gifts & Donations	21,013	200	10506.5%	2,915	200	(2,715)	1457.5%
Miscellaneous	9,592	10,729	89.4%	229	10,488	10,259	2.2%
Total Revenues	3,960,671	9,939,760	39.8%	3,561,756	10,277,457	6,715,701	34.7%
Operating Expenditures:							
Salaries and Benefits	6,964,261	15,053,495	46.3%	7,227,839	16,228,527	9,000,688	44.5%
Contractual Services	116,654	298,316	39.1%	95,828	462,268	366,440	20.7%
Operations	2,029,477	5,549,216	36.6%	2,365,724	5,570,370	3,204,647	42.5%
<i>Utilities</i>	1,041,381	2,485,305	41.9%	1,198,461	2,482,986	1,284,525	48.3%
<i>Operating Expenses</i>	988,096	3,063,911	32.2%	1,167,263	3,087,384	1,920,122	37.8%
Total Operating Expenditures	9,110,391	20,901,027	43.6%	9,689,391	22,261,166	12,571,774	43.5%
Operating Surplus/(Subsidy)	(5,149,719)	(10,961,267)	47.0%	(6,127,635)	(11,983,709)	(5,856,073)	51.1%
Capital Revenues:							
Zoo Animal Revenue	1,077	-	0%	-	-	-	0%
Total Revenues	1,077	-	-	-	-	-	-
Capital Expenditures:							
Capital Labor	-	-	0.0%	28,503	-	(28,503)	0.0%
Capital Material	125,074	812,268	15.4%	174,929	1,224,745	1,049,816	14.3%
Capital Contracts	473,071	3,805,138	12.4%	944,239	6,681,068	5,736,829	14.1%
Capital Equipment	93,591	418,491	22.4%	303,382	641,701	338,319	47.3%
Animal Acquisition	22,228	88,467	25.1%	18,821	77,100	58,279	24.4%
Total Capital Expenditures	713,965	5,124,364	13.9%	1,469,874	8,624,614	7,183,244	17.0%
Capital Surplus/(Subsidy)	(712,887)	(5,124,364)	13.9%	(1,469,874)	(8,624,614)	(7,183,244)	17.0%
Restricted Fund Revenue:							
Operating	161,888	278,200	58.2%	291,377	415,388	124,011	70.1%
Capital	127,071	3,744,784	3.4%	3,478,147	4,028,909	550,762	86.3%
Total Restricted Fund Revenues	288,959	4,022,984	7.2%	3,769,524	4,444,297	674,773	84.8%
Restricted Fund Expenditures:							
Operating	422,274	1,254,148	33.7%	299,057	1,191,420	892,362	25.1%
Capital	371,430	3,056,268	12.2%	4,124,244	4,581,401	457,158	90.0%
Total Restricted Fund Expenditures	793,705	4,310,416	18.4%	4,423,301	5,772,821	1,349,520	76.6%
Restricted Fund Surplus/(Subsidy)	(504,746)	(287,432)	175.6%	(653,777)	(1,328,524)	(674,747)	49.2%

Utilities remain a challenge, timing of operating costs such as animal feed and care, etc.

Cleveland Metroparks – Zoo

Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Available Budget	2018 YTD % of Budget Used
Operating Revenues:							
General & Special Event Admissions	1,579,167	4,114,800	38.4%	1,526,287	4,253,147	2,726,860	35.9%
Zoo Guest Experience	478,989	973,363	49.2%	441,925	1,073,941	632,016	41.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	731,022	2,005,250	1,274,228	36.5%
Zoo Souvenirs/Refreshments	416,099	1,587,620	26.2%	346,242	1,687,600	1,341,358	20.5%
Education	360,727	870,548	41.4%	289,947	396,831	106,884	73.1%
Zoo Rental and Events	217,072	-	0.0%	176,813	450,000	273,187	39.3%
Consignment Admissions	62,205	400,000	15.6%	46,376	400,000	353,624	11.6%
Gifts & Donations	21,013	200	10506.5%	2,915	200	(2,715)	1457.5%
Miscellaneous	9,592	10,729	89.4%	229	10,488	10,259	2.2%
Total Revenues	3,960,671	9,939,760	39.8%	3,561,756	10,277,457	6,715,701	34.7%
Operating Expenditures:							
Salaries and Benefits	6,964,261	15,053,495	46.3%	7,227,839	16,228,527	9,000,688	44.5%
Contractual Services	116,654	298,316	39.1%	95,828	462,268	366,440	20.7%
Operations	2,029,477	5,549,216	36.6%	2,365,724	5,570,370	3,204,647	42.5%
<i>Utilities</i>	<i>1,041,381</i>	<i>2,485,305</i>	<i>41.9%</i>	<i>1,198,461</i>	<i>2,482,986</i>	<i>1,284,525</i>	<i>48.3%</i>
<i>Operating Expenses</i>	<i>988,096</i>	<i>3,063,911</i>	<i>32.2%</i>	<i>1,167,263</i>	<i>3,087,384</i>	<i>1,920,122</i>	<i>37.8%</i>
Total Operating Expenditures	9,110,391	20,901,027	43.6%	9,689,391	22,261,166	12,571,774	43.5%
Operating Surplus/(Subsidy)	(5,149,719)	(10,961,267)	47.0%	(6,127,635)	(11,983,709)	(5,856,073)	51.1%
Capital Revenues:							
Zoo Animal Revenue	1,077	-	0%	-	-	-	0%
Total Revenues	1,077	-	-	-	-	-	-
Capital Expenditures:							
Capital Labor	-	-	0.0%	28,503	-	(28,503)	0.0%
Capital Material	125,074	812,268	15.4%	174,929	1,224,745	1,049,816	14.3%
Capital Contracts	473,071	3,805,138	12.4%	944,239	6,681,068	5,736,829	14.1%
Capital Equipment	93,591	418,491	22.4%	303,382	641,701	338,319	47.3%
Animal Acquisition	22,228	88,467	25.1%	18,821	77,100	58,279	24.4%
Total Capital Expenditures	713,965	5,124,364	13.9%	1,469,874	8,624,614	7,183,244	17.0%
Capital Surplus/(Subsidy)	(712,887)	(5,124,364)	13.9%	(1,469,874)	(8,624,614)	(7,183,244)	17.0%
Restricted Fund Revenue:							
Operating	161,888	278,200	58.2%	291,377	415,388	124,011	70.1%
Capital	127,071	3,744,784	3.4%	3,478,147	4,028,909	550,762	86.3%
Total Restricted Fund Revenues	288,959	4,022,984	7.2%	3,769,524	4,444,297	674,773	84.8%
Restricted Fund Expenditures:							
Operating	422,274	1,254,148	33.7%	299,057	1,191,420	892,362	25.1%
Capital	371,430	3,056,268	12.2%	4,124,244	4,581,401	457,158	90.0%
Total Restricted Fund Expenditures	793,705	4,310,416	18.4%	4,423,301	5,772,821	1,349,520	76.6%
Restricted Fund Surplus/(Subsidy)	(504,746)	(287,432)	175.6%	(653,777)	(1,328,524)	(674,747)	49.2%

Managing budget as tightly as possible; % of budget same as SPPY, but op subsidy has increased from 47% of budget to 51%

Cleveland Metroparks – Zoo

Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Available Budget	2018 YTD % of Budget Used
Operating Revenues:							
General & Special Event Admissions	1,579,167	4,114,800	38.4%	1,526,287	4,253,147	2,726,860	35.9%
Zoo Guest Experience	478,989	973,363	49.2%	441,925	1,073,941	632,016	41.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	731,022	2,005,250	1,274,228	36.5%
Zoo Souvenirs/Refreshments	416,099	1,587,620	26.2%	346,242	1,687,600	1,341,358	20.5%
Education	360,727	870,548	41.4%	289,947	396,831	106,884	73.1%
Zoo Rental and Events	217,072	-	0.0%	176,813	450,000	273,187	39.3%
Consignment Admissions	62,205	400,000	15.6%	46,376	400,000	353,624	11.6%
Gifts & Donations	21,013	200	10506.5%	2,915	200	(2,715)	1457.5%
Miscellaneous	9,592	10,729	89.4%	229	10,488	10,259	2.2%
Total Revenues	3,960,671	9,939,760	39.8%	3,561,756	10,277,457	6,715,701	34.7%
Operating Expenditures:							
Salaries and Benefits	6,964,261	15,053,495	46.3%	7,227,839	16,228,527	9,000,688	44.5%
Contractual Services	116,654	298,316	39.1%	95,828	462,268	366,440	20.7%
Operations	2,029,477	5,549,216	36.6%	2,365,724	5,570,370	3,204,647	42.5%
<i>Utilities</i>	<i>1,041,381</i>	<i>2,485,305</i>	<i>41.9%</i>	<i>1,198,461</i>	<i>2,482,986</i>	<i>1,284,525</i>	<i>48.3%</i>
<i>Operating Expenses</i>	<i>988,096</i>	<i>3,063,911</i>	<i>32.2%</i>	<i>1,167,263</i>	<i>3,087,384</i>	<i>1,920,122</i>	<i>37.8%</i>
Total Operating Expenditures	9,110,391	20,901,027	43.6%	9,689,391	22,261,166	12,571,774	43.5%
Operating Surplus/(Subsidy)	(5,149,719)	(10,961,267)	47.0%	(6,127,635)	(11,983,709)	(5,856,073)	51.1%
Capital Revenues:							
Zoo Animal Revenue	1,077	-	0%	-	-	-	0%
Total Revenues	1,077	-	-	-	-	-	-
Capital Expenditures:							
Capital Labor	-	-	0.0%	28,503	-	(28,503)	0.0%
Capital Material	125,074	812,268	15.4%	174,929	1,224,745	1,049,816	14.3%
Capital Contracts	473,071	3,805,138	12.4%	944,239	6,681,068	5,736,829	14.1%
Capital Equipment	93,591	418,491	22.4%	303,382	641,701	338,319	47.3%
Animal Acquisition	22,228	88,467	25.1%	18,821	77,100	58,279	24.4%
Total Capital Expenditures	713,965	5,124,364	13.9%	1,469,874	8,624,614	7,183,244	17.0%
Capital Surplus/(Subsidy)	(712,887)	(5,124,364)	13.9%	(1,469,874)	(8,624,614)	(7,183,244)	17.0%
Restricted Fund Revenue:							
Operating	161,888	278,200	58.2%	291,377	415,388	124,011	70.1%
Capital	127,071	3,744,784	3.4%	3,478,147	4,028,909	550,762	86.3%
Total Restricted Fund Revenues	288,959	4,022,984	7.2%	3,769,524	4,444,297	674,773	84.8%
Restricted Fund Expenditures:							
Operating	422,274	1,254,148	33.7%	299,057	1,191,420	892,362	25.1%
Capital	371,430	3,056,268	12.2%	4,124,244	4,581,401	457,158	90.0%
Total Restricted Fund Expenditures	793,705	4,310,416	18.4%	4,423,301	5,772,821	1,349,520	76.6%
Restricted Fund Surplus/(Subsidy)	(504,746)	(287,432)	175.6%	(653,777)	(1,328,524)	(674,747)	49.2%

17% of budget used reflects size of projects this year vs SPPY

Restricted fund subsidy slightly > SPPY (timing)

Cleveland Metroparks – Enterprise Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
Operating Revenues:							
Concession Sales	1,662,038	4,551,010	36.5%	1,878,677	5,161,700	3,283,023	36.4%
Dock Rentals	689,555	665,000	103.7%	716,694	695,000	(21,694)	103.1%
Chalet Operations	189,428	454,068	41.7%	177,875	425,868	247,993	41.8%
Hayrides	2,625	23,625	11.1%	983	25,000	24,018	3.9%
Aquatics	100,814	206,375	48.8%	113,246	210,450	97,204	53.8%
Damages and Fines	1,125	2,240	50.2%	870	2,240	1,370	38.8%
Total Revenues	2,645,585	5,902,318	44.8%	2,888,344	6,520,258	3,631,914	44.3%
Operating Expenditures:							
Salaries and Benefits	1,296,165	3,107,096	41.7%	1,458,907	3,759,048	2,300,141	38.8%
Contractual Services	36,378	98,267	37.0%	17,657	85,852	68,195	20.6%
Operations	806,810	2,899,247	27.8%	997,596	3,057,853	2,060,256	32.6%
Total Operating Expenditures	2,139,354	6,104,610	35.0%	2,474,161	6,902,753	4,428,593	35.8%
Operating Results - Surplus/(Subsidy)	506,231	(202,292)	350.2%	414,184	(382,495)	(796,679)	208.3%

Strong performance vs SPPY, up \$243k, driven by concessions and marinas, including full season of EWBH

Cleveland Metroparks – Enterprise Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
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Utilities are up \$130k, mostly at Lakefront (EWBH full season), food and spirits for resale also up (contributing to higher revenue)

Cleveland Metroparks – Enterprise Financial Performance – June 2018

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Operations	806,810	2,899,247	27.8%	997,596	3,057,853	2,060,256	32.6%
Total Operating Expenditures	2,139,354	6,104,610	35.0%	2,474,161	6,902,753	4,428,593	35.8%
Operating Results - Surplus/(Subsidy)	506,231	(202,292)	350.2%	414,184	(382,495)	(796,679)	208.3%

OpEx % of budget used is on track, same as SPPY, overall op surplus of \$414k

Cleveland Metroparks – Enterprise Financial Performance – June 2018

	Merwin's Wharf		Wallace Lake		Huntington Concessions		Edgewater Beach House	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	817,942	866,324	23,334	22,855	72,560	67,665	272,559	353,348
Operating Expenditures	820,439	900,974	21,009	15,710	51,233	57,117	154,470	209,954
Operating Surplus/(Subsidy)	(2,497)	(34,650)	2,325	7,145	21,327	10,548	118,089	143,394

	Mobile Concessions		Hinckley Lake Concessions		Edgewater Pier		East 55th Restaurant	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	-	-	17,255	12,679	54,189	38,889	110,183	156,119
Operating Expenditures	1,218	-	17,949	15,848	39,405	35,207	138,008	138,131
Operating Surplus/(Subsidy)	(1,218)	-	(694)	(3,170)	14,783	3,682	(27,825)	17,987

	East 55th Marina		Emerald Necklace Restaurant		Emerald Necklace Marina		Parking	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	602,430	653,182	76,819	105,821	192,803	238,784	112,644	80,576
Operating Expenditures	135,984	103,344	91,515	138,894	79,155	107,878	6,151	9,320
Operating Surplus/(Subsidy)	466,446	549,838	(14,696)	(33,073)	113,647	130,907	106,493	71,256

	Chalet		Ledge Lake		Enterprise Administration		Total	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	192,053	178,857	100,814	113,246	-	-	2,645,585	2,888,344
Operating Expenditures	170,266	202,760	47,689	53,906	364,860	485,117	2,139,354	2,474,161
Operating Surplus/(Subsidy)	21,786	(23,903)	53,124	59,340	(364,860)	(485,117)	506,231	414,184

- Merwin's, EWBH, the Marinas, and EN Restaurant have increased revenues
- Merwin's, EN Restaurant have increased OpEx greater than increased revenues, increasing operating subsidy, due to timing of bulk orders of food/spirits for resale, utensils and small wares for the EN Rest catering operation opened this year

Cleveland Metroparks – Nature Shops and Kiosks Financial Performance – June 2018

	2017 YTD Actual	2017 Annual Budget	2017 YTD % of Budget Used	2018 YTD Actual	2018 Annual Budget	2018 Remaining Budget	2018 YTD % of Budget Used
Operating Revenues:							
Charges for Services	211,540	556,500	38.0%	187,646	655,000	467,355	28.6%
Total Revenues	211,540	556,500	38.0%	187,646	655,000	467,355	28.6%
Operating Expenditures:							
Salaries and Benefits	113,654	268,205	42.4%	126,907	336,097	209,190	37.8%
Contractual Services	3,043	15,112	20.1%	8,485	17,339	8,854	48.9%
Operations	87,109	250,360	34.8%	106,489	289,603	183,114	36.8%
Total Operating Expenditures	203,805	533,677	38.2%	241,881	643,039	401,158	37.6%
Operating Results - Surplus/(Subsidy)	7,735	22,823	-66.1%	(54,236)	11,961	66,197	-553.4%

Cleveland Metroparks – Nature Shops and Kiosks

Financial Performance – June 2018

	North Chagrin		Rocky River		West Creek		Hinckley Lake Boat Shop	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	29,601	26,975	57,252	44,426	15,151	12,187	89,524	83,109
Operating Expenditures	16,143	15,229	35,997	39,562	10,359	9,779	68,921	90,552
Operating Surplus/(Subsidy)	13,458	11,746	21,255	4,864	4,792	2,409	20,603	(7,443)

	Nature Shop Mobile		Great Northern Kiosk		Southpark Kiosk		Retail Division/Admin	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	20,013	8,185	-	-	-	-	-	-
Operating Expenditures	513	830	1,932	4,030	1,669	-	68,272	63,743
Operating Surplus/(Subsidy)	19,499	7,355	(1,932)	(4,030)	(1,669)	-	(68,272)	(63,743)

	Nature Shop Edgewater		Total	
	2017	2018	2017	2018
Operating Revenues	-	12,763	211,540	187,646
Operating Expenditures	-	18,156	203,805	241,881
Operating Surplus/(Subsidy)	-	(5,393)	7,735	(54,236)

- EW Live sales were booked to RR last year; booked to Nature Shop EW this year

Cleveland Metroparks – Charges for Services Financial Performance – June 2018

	2017	2018
	YTD	YTD
	Actual	Actual
Golf Revenue	2,450,810	2,710,927
Zoo Revenue	4,102,623	3,850,218
Enterprise Revenue	2,644,460	2,887,474
Nature Shop/Kiosk Revenue	211,540	187,646
Subtotal	9,409,433	9,636,265
Other:		
Outdoor Experience/Recreation	161,102	192,090
Building Rental Fees	351,913	332,982
Concessionaire & Leasing	190,886	272,081
Misc	404,070	393,805
Subtotal	1,107,972	1,190,958
Charges for Services Revenue	10,517,405	10,827,223

Rental fees = permit based
Concessionaire/Leasing = contract based

Special pay assignments, rebates/refunds,
late/NSF fees, auction receipts, etc.