



Financial Performance

April 19, 2018



Cleveland Metroparks Financial Performance – April 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	36,153,439	74,233,000	48.7%	38,562,985	75,283,000	36,720,015	51.2%
Local Gov't, Donations, Gifts, Grants	2,087,252	12,285,843	17.0%	1,654,564	20,468,982	18,975,184	8.1%
Interest Income	61,688	225,000	27.4%	33,467	225,000	191,533	14.9%
Charges for Services	3,671,018	26,595,372	13.8%	3,287,962	27,345,062	24,057,100	12.0%
Damages and Fines	24,829	132,415	18.8%	23,163	93,768	70,605	24.7%
Self-Funded	2,187,266	9,761,000	22.4%	2,334,044	9,838,879	7,504,835	23.7%
Total Revenues	44,185,492	123,232,630	35.9%	45,896,185	133,254,691	87,519,272	34.4%
Operating Expenditures:							
Salaries and Benefits	13,591,033	65,499,396	20.7%	14,244,849	67,219,669	52,974,820	21.2%
Contractual Services	1,300,004	6,125,693	21.2%	1,607,161	7,693,890	6,086,729	20.9%
Operations	3,277,209	24,402,578	13.4%	3,663,885	26,294,827	22,630,942	13.9%
Self-Funded	1,496,787	7,670,000	19.5%	1,378,954	8,122,252	6,743,298	17.0%
Operating Expenditures	19,665,033	103,697,667	19.0%	20,894,849	109,330,638	88,435,789	19.1%
Operating Results - Surplus/(Subsidy)	24,520,459	19,534,963	125.5%	25,001,336	23,924,053	(916,517)	104.5%
Capital Expenditures:							
Capital Project Labor	-	201,945	0.0%	260,762	1,075,000	814,238	24.3%
Capital Material	263,386	6,540,586	4.0%	405,654	5,678,224	5,272,570	7.1%
Capital Contracts	2,746,283	26,631,372	10.3%	4,757,429	30,808,331	26,050,902	15.4%
Capital Equipment	755,394	2,695,771	28.0%	159,973	2,796,482	2,636,509	5.7%
Animal Acquisition	13,930	88,467	15.7%	2,246	77,100	74,854	2.9%
Land Acquisition	199,636	1,224,043	16.3%	543,136	4,198,181	3,655,045	12.9%
Capital Expenditures	3,978,628	37,382,184	10.6%	6,129,199	44,633,318	38,504,118	13.7%

2018 tax law change impact continues to have us up over SPPY

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Zoo, Golf, and
Non-Enterprise
Ops affected by
weather

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Total revenue slightly ahead of SPPY in \$\$, slightly behind in % of budget

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Operations trending consistently with SPPY for % of budget used

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Self-funded claims are below monthly average and below SPPY

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OpEx right on pace with % of budget as SPPY

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Trending ahead of SPPY due to size and volume of current projects this year

Asian Highlands, Emerald Necklace Marina, various trails/connectors

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Significant opportunities for land (presented at previous meetings)

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Operating Revenues:							
Driving Range/Practice Tee	15,924	304,786	5.2%	11,780	334,800	323,020	3.5%
Equipment Rentals	35,374	1,476,430	2.4%	8,851	1,533,158	1,524,307	0.6%
Food Service	58,099	751,000	7.7%	64,105	917,650	853,545	7.0%
Greens Fees	79,130	3,330,279	2.4%	35,076	3,285,241	3,250,165	1.1%
Merchandise Sales	15,201	382,285	4.0%	7,339	370,500	363,161	2.0%
Professional Services	5,280	128,102	4.1%	33,216	118,423	85,208	28.0%
Other Golf Revenue	49,647	421,554	11.8%	43,399	306,430	263,031	14.2%
Total Revenues	258,655	6,794,436	3.8%	203,766	6,866,202	6,662,436	3.0%
Operating Expenditures:							
Salaries and Benefits	683,401	3,936,501	17.4%	640,829	4,106,122	3,465,293	15.6%
Contractual Services	2,820	61,879	4.6%	3,564	58,319	54,755	6.1%
Operations	223,384	2,615,629	8.5%	301,431	2,751,975	2,450,544	11.0%
<i>Utilities</i>	89,698	517,542	17.3%	78,287	532,236	453,949	14.7%
<i>Operating Expenses</i>	133,687	2,098,087	6.4%	223,144	2,219,739	1,996,595	10.1%
Total Operating Expenditures	909,605	6,614,009	13.8%	945,824	6,916,416	5,970,592	13.7%
Operating Results - Surplus/(Subsidy)	(650,950)	180,427	-460.8%	(742,058)	(50,214)	691,844	-1477.8%
Capital Expenditures:							
Capital Labor	-	-		63,287	400,000	336,713	15.8%
Capital Material	3,099	952,400	0.3%	49,141	703,339	654,198	7.0%
Capital Contracts	184,065	1,486,677	12.4%	34,610	1,114,987	1,080,378	3.1%
Capital Equipment	389,026	697,663	55.8%	46,472	646,473	600,001	7.2%
Total Capital Expenditures	576,190	3,136,740	0	193,509	2,864,799	2,671,290	6.8%
Net Surplus/(Subsidy)	(1,227,140)	(2,956,313)	41.5%	(935,567)	(2,915,013)	(1,979,446)	32.1%

Weather is impacting revenue related to golf play

Cleveland Metroparks - Golf Financial Performance – April 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	15,924	304,786	5.2%	11,780	334,800	323,020	3.5%
Equipment Rentals	35,374	1,476,430	2.4%	8,851	1,533,158	1,524,307	0.6%
Food Service	58,099	751,000	7.7%	64,105	917,650	853,545	7.0%
Greens Fees	79,130	3,330,279	2.4%	35,076	3,285,241	3,250,165	1.1%
Merchandise Sales	15,201	382,285	4.0%	7,339	370,500	363,161	2.0%
Professional Services	5,280	128,102	4.1%	33,216	118,423	85,208	28.0%
Other Golf Revenue	49,647	421,554	11.8%	43,399	306,430	263,031	14.2%
Total Revenues	258,655	6,794,436	3.8%	203,766	6,866,202	6,662,436	3.0%
Operating Expenditures:							
Salaries and Benefits	683,401	3,936,501	17.4%	640,829	4,106,122	3,465,293	15.6%
Contractual Services	2,820	61,879	4.6%	3,564	58,319	54,755	6.1%
Operations	223,384	2,615,629	8.5%	301,431	2,751,975	2,450,544	11.0%
<i>Utilities</i>	89,698	517,542	17.3%	78,287	532,236	453,949	14.7%
<i>Operating Expenses</i>	133,687	2,098,087	6.4%	223,144	2,219,739	1,996,595	10.1%
Total Operating Expenditures	909,605	6,614,009	13.8%	945,824	6,916,416	5,970,592	13.7%
Operating Results - Surplus/(Subsidy)	(650,950)	180,427	-460.8%	(742,058)	(50,214)	691,844	-1477.8%
Capital Expenditures:							
Capital Labor	-	-		63,287	400,000	336,713	15.8%
Capital Material	3,099	952,400	0.3%	49,141	703,339	654,198	7.0%
Capital Contracts	184,065	1,486,677	12.4%	34,610	1,114,987	1,080,378	3.1%
Capital Equipment	389,026	697,663	55.8%	46,472	646,473	600,001	7.2%
Total Capital Expenditures	576,190	3,136,740	0	193,509	2,864,799	2,671,290	6.8%
Net Surplus/(Subsidy)	(1,227,140)	(2,956,313)	41.5%	(935,567)	(2,915,013)	(1,979,446)	32.1%

Food Service and Pro Fees partially offset weather-affected play

Cleveland Metroparks - Golf Financial Performance – April 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	15,924	304,786	5.2%	11,780	334,800	323,020	3.5%
Equipment Rentals	35,374	1,476,430	2.4%	8,851	1,533,158	1,524,307	0.6%
Food Service	58,099	751,000	7.7%	64,105	917,650	853,545	7.0%
Greens Fees	79,130	3,330,279	2.4%	35,076	3,285,241	3,250,165	1.1%
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Professional Services	5,280	128,102	4.1%	33,216	118,423	85,208	28.0%
Other Golf Revenue	49,647	421,554	11.8%	43,399	306,430	263,031	14.2%
Total Revenues	258,655	6,794,436	3.8%	203,766	6,866,202	6,662,436	3.0%
Operating Expenditures:							
Salaries and Benefits	683,401	3,936,501	17.4%	640,829	4,106,122	3,465,293	15.6%
Contractual Services	2,820	61,879	4.6%	3,564	58,319	54,755	6.1%
Operations	223,384	2,615,629	8.5%	301,431	2,751,975	2,450,544	11.0%
<i>Utilities</i>	89,698	517,542	17.3%	78,287	532,236	453,949	14.7%
<i>Operating Expenses</i>	133,687	2,098,087	6.4%	223,144	2,219,739	1,996,595	10.1%
Total Operating Expenditures	909,605	6,614,009	13.8%	945,824	6,916,416	5,970,592	13.7%
Operating Results - Surplus/(Subsidy)	(650,950)	180,427	-460.8%	(742,058)	(50,214)	691,844	-1477.8%
Capital Expenditures:							
Capital Labor	-	-		63,287	400,000	336,713	15.8%
Capital Material	3,099	952,400	0.3%	49,141	703,339	654,198	7.0%
Capital Contracts	184,065	1,486,677	12.4%	34,610	1,114,987	1,080,378	3.1%
Capital Equipment	389,026	697,663	55.8%	46,472	646,473	600,001	7.2%
Total Capital Expenditures	576,190	3,136,740	0	193,509	2,864,799	2,671,290	6.8%
Net Surplus/(Subsidy)	(1,227,140)	(2,956,313)	41.5%	(935,567)	(2,915,013)	(1,979,446)	32.1%

Managing comp/seasonals tightly given revenue results to date

Cleveland Metroparks - Golf Financial Performance – April 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	15,924	304,786	5.2%	11,780	334,800	323,020	3.5%
Equipment Rentals	35,374	1,476,430	2.4%	8,851	1,533,158	1,524,307	0.6%
Food Service	58,099	751,000	7.7%	64,105	917,650	853,545	7.0%
Greens Fees	79,130	3,330,279	2.4%	35,076	3,285,241	3,250,165	1.1%
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Professional Services	5,280	128,102	4.1%	33,216	118,423	85,208	28.0%
Other Golf Revenue	49,647	421,554	11.8%	43,399	306,430	263,031	14.2%
Total Revenues	258,655	6,794,436	3.8%	203,766	6,866,202	6,662,436	3.0%
Operating Expenditures:							
Salaries and Benefits	683,401	3,936,501	17.4%	640,829	4,106,122	3,465,293	15.6%
Contractual Services	2,820	61,879	4.6%	3,564	58,319	54,755	6.1%
Operations	223,384	2,615,629	8.5%	301,431	2,751,975	2,450,544	11.0%
<i>Utilities</i>	89,698	517,542	17.3%	78,287	532,236	453,949	14.7%
<i>Operating Expenses</i>	133,687	2,098,087	6.4%	223,144	2,219,739	1,996,595	10.1%
Total Operating Expenditures	909,605	6,614,009	13.8%	945,824	6,916,416	5,970,592	13.7%
Operating Results - Surplus/(Subsidy)	(650,950)	180,427	-460.8%	(742,058)	(50,214)	691,844	-1477.8%
Capital Expenditures:							
Capital Labor	-	-		63,287	400,000	336,713	15.8%
Capital Material	3,099	952,400	0.3%	49,141	703,339	654,198	7.0%
Capital Contracts	184,065	1,486,677	12.4%	34,610	1,114,987	1,080,378	3.1%
Capital Equipment	389,026	697,663	55.8%	46,472	646,473	600,001	7.2%
Total Capital Expenditures	576,190	3,136,740	0	193,509	2,864,799	2,671,290	6.8%
Net Surplus/(Subsidy)	(1,227,140)	(2,956,313)	41.5%	(935,567)	(2,915,013)	(1,979,446)	32.1%

2018 golf cart purchase booked in April

Cleveland Metroparks - Golf

Financial Performance – April 2018

	Big Met (18)		Little Met (9)		Mastik Woods (9)		Manakiki (18)		Sleepy Hollow (18)	
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues:										
Driving Range/Practice Tee	-	-	-	-	-	-	128	-	6,341	2,869
Equipment Rentals	10,235	4,513	734	271	418	-	5,235	719	7,444	1,324
Food Service	19,282	22,397	120	74	-	-	22,741	19,481	12,667	20,768
Greens Fees	27,229	17,065	1,295	819	-	336	9,872	1,631	12,162	3,186
Merchandise Sales	4,257	1,999	132	161	-	-	908	150	1,989	2,987
Professional Services	20	210	-	-	-	3,335	140	2,585	3,460	6,918
Other Golf Revenue	2,427	5,099	184	131	1,305	-	3,784	1,440	3,053	6,005
Operating Revenues	63,449	51,282	2,464	1,456	1,723	3,671	42,807	26,006	47,115	44,056
Operating Expenditures:										
Salaries and Benefits	107,237	97,959	18,681	23,885	17,885	15,822	80,287	82,609	91,719	109,454
Contractual Services	391	948	-	-	-	-	115	386	972	1,355
Operations	27,226	58,065	11,218	14,784	15,963	9,891	32,639	43,003	65,508	50,605
<i>Utilities</i>	<i>8,176</i>	<i>8,515</i>	<i>5,415</i>	<i>6,602</i>	<i>13,091</i>	<i>3,022</i>	<i>22,133</i>	<i>17,509</i>	<i>17,057</i>	<i>11,296</i>
<i>Operating Expenses</i>	<i>19,050</i>	<i>49,550</i>	<i>5,803</i>	<i>8,182</i>	<i>2,872</i>	<i>6,869</i>	<i>10,506</i>	<i>25,494</i>	<i>48,451</i>	<i>39,310</i>
Operating Expenditures	134,854	156,972	29,900	38,669	33,848	25,713	113,041	125,997	158,199	161,415
Operating Surplus/(Subsidy)	(71,404)	(105,691)	(27,435)	(37,213)	(32,125)	(22,042)	(70,234)	(99,991)	(111,084)	(117,359)
Capital Expenditures:										
In-House Capital Labor	-	-	-	-	-	-	-	-	-	2,125
Capital Material	-	13,961	-	-	-	-	3,099	999	-	313
Capital Contracts	-	18,073	-	-	-	-	45,975	6,218	6,608	-
Capital Equipment	-	-	-	-	-	-	389,026	-	-	-
Capital Expenditures	-	32,034	-	-	-	-	438,100	7,217	6,608	2,437
Net Surplus/(Subsidy)	(71,404)	(137,724)	(27,435)	(37,213)	(32,125)	(22,042)	(508,334)	(107,208)	(117,691)	(119,796)

Cleveland Metroparks - Golf

Financial Performance – April 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	4,226	1,782	5,079	7,129	150	-	-	-	15,924	11,780
Equipment Rentals	6,070	1,442	1,093	170	4,147	414	-	-	35,374	8,851
Food Service	1,760	944	865	323	664	119	-	-	58,099	64,105
Greens Fees	11,275	5,649	7,223	1,534	10,074	4,859	-	-	79,130	35,076
Merchandise Sales	1,525	787	1,154	659	491	596	4,746	-	15,201	7,339
Professional Services	325	2,280	970	8,945	365	8,943	-	-	5,280	33,216
Other Golf Revenue	3,243	1,689	30,079	21,189	5,571	3,619	-	4,226	49,647	43,399
Operating Revenues	28,425	14,572	46,463	39,948	21,461	18,550	4,746	4,226	258,655	203,766
Operating Expenditures:										
Salaries and Benefits	74,575	76,008	41,576	43,065	94,068	91,399	157,372	100,627	683,401	640,829
Contractual Services	332	329	68	100	335	446	608	-	2,820	3,564
Operations	23,458	45,435	7,661	27,502	18,587	41,187	21,125	10,959	223,384	301,431
<i>Utilities</i>	<i>10,360</i>	<i>10,376</i>	<i>3,893</i>	<i>10,715</i>	<i>8,748</i>	<i>9,455</i>	<i>823</i>	<i>798</i>	<i>89,698</i>	<i>78,287</i>
<i>Operating Expenses</i>	<i>13,097</i>	<i>35,059</i>	<i>3,768</i>	<i>16,787</i>	<i>9,839</i>	<i>31,732</i>	<i>20,301</i>	<i>10,161</i>	<i>133,687</i>	<i>223,144</i>
Operating Expenditures	98,364	121,772	49,305	70,667	112,990	133,031	179,104	111,586	909,605	945,824
Operating Surplus/(Subsidy)	(69,939)	(107,200)	(2,842)	(30,720)	(91,528)	(114,481)	(174,358)	(107,360)	(650,950)	(742,058)
Capital Expenditures:										
In-House Capital Labor	-	-	-	-	-	61,163	-	-	-	63,287
Capital Material	-	-	-	-	-	33,868	-	-	3,099	49,141
Capital Contracts	-	-	-	-	131,483	10,319	-	-	184,065	34,610
Capital Equipment	-	-	-	-	-	-	-	46,472	389,026	46,472
Capital Expenditures	-	-	-	-	131,483	105,350	-	46,472	576,190	193,509
Net Surplus/(Subsidy)	(69,939)	(107,200)	(2,842)	(30,720)	(223,011)	(219,831)	(174,358)	(153,832)	(1,227,140)	(935,567)

Cleveland Metroparks – Zoo

Financial Performance – April 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	209,649	4,114,800	5.1%	190,381	4,253,147	4,062,766	4.5%
Zoo Guest Experience	22,967	973,363	2.4%	11,328	1,073,941	1,062,613	1.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	737,000	2,005,250	1,268,250	36.8%
Zoo Souvenirs/Refreshments	98,930	1,587,620	6.2%	79,107	1,687,600	1,608,493	4.7%
Education	247,162	870,548	28.4%	144,719	396,831	252,112	36.5%
Zoo Rental and Events	-	-	0.0%	77,035	450,000	372,965	17.1%
Consignment Admissions	1,332	400,000	0.3%	5,116	400,000	394,884	1.3%
Miscellaneous	621	10,729	5.8%	4,078	10,688	6,610	38.2%
Total Revenues	1,396,468	9,939,560	14.0%	1,248,764	10,277,457	9,028,693	12.2%
Operating Expenditures:							
Salaries and Benefits	3,114,006	15,053,495	20.7%	3,244,925	16,228,527	12,983,602	20.0%
Contractual Services	41,349	298,316	13.9%	25,714	462,268	436,555	5.6%
Operations	696,981	5,549,216	12.6%	856,908	5,570,370	4,713,462	15.4%
<i>Utilities</i>	427,137	2,485,305	17.2%	481,426	2,482,986	2,001,560	19.4%
<i>Other</i>	269,843	3,063,911	8.8%	375,482	3,087,384	2,711,902	12.2%
Total Operating Expenditures	3,852,336	20,901,027	18.4%	4,127,547	22,261,166	18,133,619	18.5%
Operating Surplus/(Subsidy)	(2,455,868)	(10,961,467)	22.4%	(2,878,783)	(11,983,709)	(9,104,926)	24.0%
Capital Revenues:							
Zoo Animal Sales	(288)	-	288	-	-	-	-
Total Revenues	(288)	-	288	-	-	-	-
Capital Expenditures:							
Capital Labor	-	-	-	15,200	-	(15,200)	-
Capital Material	21,774	812,628	2.7%	120,058	1,279,745	1,159,687	9.4%
Capital Contracts	38,415	3,805,138	1.0%	417,193	6,626,068	6,208,875	6.3%
Capital Equipment	75,901	418,491	18.1%	62,236	641,701	579,466	9.7%
Animal Acquisition	13,930	88,467	15.7%	2,246	77,100	74,854	2.9%
Total Capital Expenditures	150,019	5,124,724	2.9%	616,933	8,624,614	8,022,882	7.2%
Capital Surplus/(Subsidy)	(150,307)	(5,124,724)	2.9%	(616,933)	(8,624,614)	(8,022,882)	7.2%
Restricted Fund Revenue:							
Operating	53,260	758,962	7.0%	123,887	1,772,039	1,648,152	7.0%
Capital	79,890	1,138,443	7.0%	185,830	2,658,058	2,472,228	7.0%
Total Restricted Fund Revenues	133,150	1,897,404	7.0%	309,717	4,430,097	4,120,380	7.0%
Restricted Fund Expenditures:							
Operating	208,205	1,254,148	16.6%	121,172	1,171,999	1,050,827	10.3%
Capital	36,336	3,056,268	1.2%	2,034,369	4,052,516	2,018,148	50.2%
Total Restricted Fund Expenditures	244,540	4,310,416	5.7%	2,155,540	5,224,515	3,068,975	41.3%
Restricted Fund Surplus/(Subsidy)	(111,390)	(2,413,012)	4.6%	(1,845,823)	(794,418)	1,051,405	232.3%

The Zoo has been affected by weather to date

Cleveland Metroparks – Zoo

Financial Performance – April 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	209,649	4,114,800	5.1%	190,381	4,253,147	4,062,766	4.5%
Zoo Guest Experience	22,967	973,363	2.4%	11,328	1,073,941	1,062,613	1.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	737,000	2,005,250	1,268,250	36.8%
Zoo Souvenirs/Refreshments	98,930	1,587,620	6.2%	79,107	1,687,600	1,608,493	4.7%
Education	247,162	870,548	28.4%	144,719	396,831	252,112	36.5%
Zoo Rental and Events	-	-	0.0%	77,035	450,000	372,965	17.1%
Consignment Admissions	1,332	400,000	0.3%	5,116	400,000	394,884	1.3%
Miscellaneous	621	10,729	5.8%	4,078	10,688	6,610	38.2%
Total Revenues	1,396,468	9,939,560	14.0%	1,248,764	10,277,457	9,028,693	12.2%

Stillwater off to a nice start vs. SPPY

Operating Expenditures:							
Salaries and Benefits	3,114,006	15,053,495	20.7%	3,244,925	16,228,527	12,983,602	20.0%
Contractual Services	41,349	298,316	13.9%	25,714	462,268	436,555	5.6%
Operations	696,981	5,549,216	12.6%	856,908	5,570,370	4,713,462	15.4%
<i>Utilities</i>	427,137	2,485,305	17.2%	481,426	2,482,986	2,001,560	19.4%
<i>Other</i>	269,843	3,063,911	8.8%	375,482	3,087,384	2,711,902	12.2%
Total Operating Expenditures	3,852,336	20,901,027	18.4%	4,127,547	22,261,166	18,133,619	18.5%
Operating Surplus/(Subsidy)	(2,455,868)	(10,961,467)	22.4%	(2,878,783)	(11,983,709)	(9,104,926)	24.0%

Capital Revenues:							
Zoo Animal Sales	(288)	-	288	-	-	-	
Total Revenues	(288)	-	288	-	-	-	
Capital Expenditures:							
Capital Labor	-	-		15,200	-	(15,200)	
Capital Material	21,774	812,628	2.7%	120,058	1,279,745	1,159,687	9.4%
Capital Contracts	38,415	3,805,138	1.0%	417,193	6,626,068	6,208,875	6.3%
Capital Equipment	75,901	418,491	18.1%	62,236	641,701	579,466	9.7%
Animal Acquisition	13,930	88,467	15.7%	2,246	77,100	74,854	2.9%
Total Capital Expenditures	150,019	5,124,724	2.9%	616,933	8,624,614	8,022,882	7.2%
Capital Surplus/(Subsidy)	(150,307)	(5,124,724)	2.9%	(616,933)	(8,624,614)	(8,022,882)	7.2%

Restricted Fund Revenue:							
Operating	53,260	758,962	7.0%	123,887	1,772,039	1,648,152	7.0%
Capital	79,890	1,138,443	7.0%	185,830	2,658,058	2,472,228	7.0%
Total Restricted Fund Revenues	133,150	1,897,404	7.0%	309,717	4,430,097	4,120,380	7.0%
Restricted Fund Expenditures:							
Operating	208,205	1,254,148	16.6%	121,172	1,171,999	1,050,827	10.3%
Capital	36,336	3,056,268	1.2%	2,034,369	4,052,516	2,018,148	50.2%
Total Restricted Fund Expenditures	244,540	4,310,416	5.7%	2,155,540	5,224,515	3,068,975	41.3%
Restricted Fund Surplus/(Subsidy)	(111,390)	(2,413,012)	4.6%	(1,845,823)	(794,418)	1,051,405	232.3%

Cleveland Metroparks – Zoo

Financial Performance – April 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	209,649	4,114,800	5.1%	190,381	4,253,147	4,062,766	4.5%
Zoo Guest Experience	22,967	973,363	2.4%	11,328	1,073,941	1,062,613	1.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	737,000	2,005,250	1,268,250	36.8%
Zoo Souvenirs/Refreshments	98,930	1,587,620	6.2%	79,107	1,687,600	1,608,493	4.7%
Education	247,162	870,548	28.4%	144,719	396,831	252,112	36.5%
Zoo Rental and Events	-	-	0.0%	77,035	450,000	372,965	17.1%
Consignment Admissions	1,332	400,000	0.3%	5,116	400,000	394,884	1.3%
Miscellaneous	621	10,729	5.8%	4,078	10,688	6,610	38.2%
Total Revenues	1,396,468	9,939,560	14.0%	1,248,764	10,277,457	9,028,693	12.2%
Operating Expenditures:							
Salaries and Benefits	3,114,006	15,053,495	20.7%	3,244,925	16,228,527	12,983,602	20.0%
Contractual Services	41,349	298,316	13.9%	25,714	462,268	436,555	5.6%
Operations	696,981	5,549,216	12.6%	856,908	5,570,370	4,713,462	15.4%
<i>Utilities</i>	427,137	2,485,305	17.2%	481,426	2,482,986	2,001,560	19.4%
<i>Other</i>	269,843	3,063,911	8.8%	375,482	3,087,384	2,711,902	12.2%
Total Operating Expenditures	3,852,336	20,901,027	18.4%	4,127,547	22,261,166	18,133,619	18.5%
Operating Surplus/(Subsidy)	(2,455,868)	(10,961,467)	22.4%	(2,878,783)	(11,983,709)	(9,104,926)	24.0%
Capital Revenues:							
Zoo Animal Sales	(288)	-	288	-	-	-	-
Total Revenues	(288)	-	288	-	-	-	-
Capital Expenditures:							
Capital Labor	-	-	-	15,200	-	(15,200)	-
Capital Material	21,774	812,628	2.7%	120,058	1,279,745	1,159,687	9.4%
Capital Contracts	38,415	3,805,138	1.0%	417,193	6,626,068	6,208,875	6.3%
Capital Equipment	75,901	418,491	18.1%	62,236	641,701	579,466	9.7%
Animal Acquisition	13,930	88,467	15.7%	2,246	77,100	74,854	2.9%
Total Capital Expenditures	150,019	5,124,724	2.9%	616,933	8,624,614	8,022,882	7.2%
Capital Surplus/(Subsidy)	(150,307)	(5,124,724)	2.9%	(616,933)	(8,624,614)	(8,022,882)	7.2%
Restricted Fund Revenue:							
Operating	53,260	758,962	7.0%	123,887	1,772,039	1,648,152	7.0%
Capital	79,890	1,138,443	7.0%	185,830	2,658,058	2,472,228	7.0%
Total Restricted Fund Revenues	133,150	1,897,404	7.0%	309,717	4,430,097	4,120,380	7.0%
Restricted Fund Expenditures:							
Operating	208,205	1,254,148	16.6%	121,172	1,171,999	1,050,827	10.3%
Capital	36,336	3,056,268	1.2%	2,034,369	4,052,516	2,018,148	50.2%
Total Restricted Fund Expenditures	244,540	4,310,416	5.7%	2,155,540	5,224,515	3,068,975	41.3%
Restricted Fund Surplus/(Subsidy)	(111,390)	(2,413,012)	4.6%	(1,845,823)	(794,418)	1,051,405	232.3%

Some ground to make up as the season progresses

Cleveland Metroparks – Zoo

Financial Performance – April 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	209,649	4,114,800	5.1%	190,381	4,253,147	4,062,766	4.5%
Zoo Guest Experience	22,967	973,363	2.4%	11,328	1,073,941	1,062,613	1.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	737,000	2,005,250	1,268,250	36.8%
Zoo Souvenirs/Refreshments	98,930	1,587,620	6.2%	79,107	1,687,600	1,608,493	4.7%
Education	247,162	870,548	28.4%	144,719	396,831	252,112	36.5%
Zoo Rental and Events	-	-	0.0%	77,035	450,000	372,965	17.1%
Consignment Admissions	1,332	400,000	0.3%	5,116	400,000	394,884	1.3%
Miscellaneous	621	10,729	5.8%	4,078	10,688	6,610	38.2%
Total Revenues	1,396,468	9,939,560	14.0%	1,248,764	10,277,457	9,028,693	12.2%
Operating Expenditures:							
Salaries and Benefits	3,114,006	15,053,495	20.7%	3,244,925	16,228,527	12,983,602	20.0%
Contractual Services	41,349	298,316	13.9%	25,714	462,268	436,555	5.6%
Operations	696,981	5,549,216	12.6%	856,908	5,570,370	4,713,462	15.4%
Utilities	427,137	2,485,305	17.2%	481,426	2,482,986	2,001,560	19.4%
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Total Operating Expenditures	3,852,336	20,901,027	18.4%	4,127,547	22,261,166	18,133,619	18.5%
Operating Surplus/(Subsidy)	(2,455,868)	(10,961,467)	22.4%	(2,878,783)	(11,983,709)	(9,104,926)	24.0%
Capital Revenues:							
Zoo Animal Sales	(288)	-	288	-	-	-	-
Total Revenues	(288)	-	288	-	-	-	-
Capital Expenditures:							
Capital Labor	-	-	-	15,200	-	(15,200)	-
Capital Material	21,774	812,628	2.7%	120,058	1,279,745	1,159,687	9.4%
Capital Contracts	38,415	3,805,138	1.0%	417,193	6,626,068	6,208,875	6.3%
Capital Equipment	75,901	418,491	18.1%	62,236	641,701	579,466	9.7%
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Total Capital Expenditures	150,019	5,124,724	2.9%	616,933	8,624,614	8,022,882	7.2%
Capital Surplus/(Subsidy)	(150,307)	(5,124,724)	2.9%	(616,933)	(8,624,614)	(8,022,882)	7.2%
Restricted Fund Revenue:							
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Capital	36,336	3,056,268	1.2%	2,034,369	4,052,516	2,018,148	50.2%
Total Restricted Fund Expenditures	244,540	4,310,416	5.7%	2,155,540	5,224,515	3,068,975	41.3%
Restricted Fund Surplus/(Subsidy)	(111,390)	(2,413,012)	4.6%	(1,845,823)	(794,418)	1,051,405	232.3%

Natural gas and water/storm sewer impacted by weather and the water main breaks

Cleveland Metroparks – Zoo

Financial Performance – April 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	209,649	4,114,800	5.1%	190,381	4,253,147	4,062,766	4.5%
Zoo Guest Experience	22,967	973,363	2.4%	11,328	1,073,941	1,062,613	1.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	737,000	2,005,250	1,268,250	36.8%
Zoo Souvenirs/Refreshments	98,930	1,587,620	6.2%	79,107	1,687,600	1,608,493	4.7%
Education	247,162	870,548	28.4%	144,719	396,831	252,112	36.5%
Zoo Rental and Events	-	-	0.0%	77,035	450,000	372,965	17.1%
Consignment Admissions	1,332	400,000	0.3%	5,116	400,000	394,884	1.3%
Miscellaneous	621	10,729	5.8%	4,078	10,688	6,610	38.2%
Total Revenues	1,396,468	9,939,560	14.0%	1,248,764	10,277,457	9,028,693	12.2%

Operating Expenditures:							
Salaries and Benefits	3,114,006	15,053,495	20.7%	3,244,925	16,228,527	12,983,602	20.0%
Contractual Services	41,349	298,316	13.9%	25,714	462,268	436,555	5.6%
Operations	696,981	5,549,216	12.6%	856,908	5,570,370	4,713,462	15.4%
Utilities	427,137	2,485,305	17.2%	481,426	2,482,986	2,001,560	19.4%
Other	269,843	3,063,911	8.8%	375,482	3,087,384	2,711,902	12.2%
Total Operating Expenditures	3,852,336	20,901,027	18.4%	4,127,547	22,261,166	18,133,619	18.5%
Operating Surplus/(Subsidy)	(2,455,868)	(10,961,467)	22.4%	(2,878,783)	(11,983,709)	(9,104,926)	24.0%

Timing (cash basis accounting) across various expenditures, e.g., animal food, computer/electronic supplies, tools and rental equipment, uniforms, etc.

Capital Revenues:							
Zoo Animal Sales	(288)	-	288	-	-	-	-
Total Revenues	(288)	-	288	-	-	-	-
Capital Expenditures:							
Capital Labor	-	-	-	15,200	-	(15,200)	-
Capital Material	21,774	812,628	2.7%	120,058	1,279,745	1,159,687	9.4%
Capital Contracts	38,415	3,805,138	1.0%	417,193	6,626,068	6,208,875	6.3%
Capital Equipment	75,901	418,491	18.1%	62,236	641,701	579,466	9.7%
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Total Capital Expenditures	150,019	5,124,724	2.9%	616,933	8,624,614	8,022,882	7.2%
Capital Surplus/(Subsidy)	(150,307)	(5,124,724)	2.9%	(616,933)	(8,624,614)	(8,022,882)	7.2%

Restricted Fund Revenue:							
Operating	53,260	758,962	7.0%	123,887	1,772,039	1,648,152	7.0%
Capital	79,890	1,138,443	7.0%	185,830	2,658,058	2,472,228	7.0%
Total Restricted Fund Revenues	133,150	1,897,404	7.0%	309,717	4,430,097	4,120,380	7.0%
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Cleveland Metroparks – Zoo

Financial Performance – April 2018

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Operating Revenues:							
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Zoo Souvenirs/Refreshments	98,930	1,587,620	6.2%	79,107	1,687,600	1,608,493	4.7%
Education	247,162	870,548	28.4%	144,719	396,831	252,112	36.5%
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Overall, good news in that we are right on with SPPY for OpEx used as a % of budget

Capital Revenues:							
Zoo Animal Sales	(288)	-	288	-	-	-	-
Total Revenues	(288)	-	288	-	-	-	-
Capital Expenditures:							
Capital Labor	-	-	-	15,200	-	(15,200)	-
Capital Material	21,774	812,628	2.7%	120,058	1,279,745	1,159,687	9.4%
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Cleveland Metroparks – Zoo

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Capital	36,336	3,056,268	1.2%	2,034,369	4,052,516	2,018,148	50.2%
Total Restricted Fund Expenditures	244,540	4,310,416	5.7%	2,155,540	5,224,515	3,068,975	41.3%
Restricted Fund Surplus/(Subsidy)	(111,390)	(2,413,012)	4.6%	(1,845,823)	(794,418)	1,051,405	232.3%

Operating subsidy is 1.6% more of budget vs. SPPY for OpEx, which can be overcome throughout the season

Cleveland Metroparks – Zoo

Financial Performance – April 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	209,649	4,114,800	5.1%	190,381	4,253,147	4,062,766	4.5%
Zoo Guest Experience	22,967	973,363	2.4%	11,328	1,073,941	1,062,613	1.1%
Zoo Society Attendance	815,808	1,982,500	41.2%	737,000	2,005,250	1,268,250	36.8%
Zoo Souvenirs/Refreshments	98,930	1,587,620	6.2%	79,107	1,687,600	1,608,493	4.7%
Education	247,162	870,548	28.4%	144,719	396,831	252,112	36.5%
Zoo Rental and Events	-	-	0.0%	77,035	450,000	372,965	17.1%
Consignment Admissions	1,332	400,000	0.3%	5,116	400,000	394,884	1.3%
Miscellaneous	621	10,729	5.8%	4,078	10,688	6,610	38.2%
Total Revenues	1,396,468	9,939,560	14.0%	1,248,764	10,277,457	9,028,693	12.2%

Operating Expenditures:							
Salaries and Benefits	3,114,006	15,053,495	20.7%	3,244,925	16,228,527	12,983,602	20.0%
Contractual Services	41,349	298,316	13.9%	25,714	462,268	436,555	5.6%
Operations	696,981	5,549,216	12.6%	856,908	5,570,370	4,713,462	15.4%
<i>Utilities</i>	427,137	2,485,305	17.2%	481,426	2,482,986	2,001,560	19.4%
<i>Other</i>	269,843	3,063,911	8.8%	375,482	3,087,384	2,711,902	12.2%
Total Operating Expenditures	3,852,336	20,901,027	18.4%	4,127,547	22,261,166	18,133,619	18.5%
Operating Surplus/(Subsidy)	(2,455,868)	(10,961,467)	22.4%	(2,878,783)	(11,983,709)	(9,104,926)	24.0%

Capital Revenues:							
Zoo Animal Sales	(288)	-	288	-	-	-	
Total Revenues	(288)	-	288	-	-	-	
Capital Expenditures:							
Capital Labor	-	-		15,200	-	(15,200)	
Capital Material	21,774	812,628	2.7%	120,058	1,279,745	1,159,687	9.4%
Capital Contracts	38,415	3,805,138	1.0%	417,193	6,626,068	6,208,875	6.3%
Capital Equipment	75,901	418,491	18.1%	62,236	641,701	579,466	9.7%
Animal Acquisition	13,930	88,467	15.7%	2,246	77,100	74,854	2.9%
Total Capital Expenditures	150,019	5,124,724	2.9%	616,933	8,624,614	8,022,882	7.2%
Capital Surplus/(Subsidy)	(150,307)	(5,124,724)	2.9%	(616,933)	(8,624,614)	(8,022,882)	7.2%

Restricted Fund Revenue:							
Operating	53,260	758,962	7.0%	123,887	1,772,039	1,648,152	7.0%
Capital	79,890	1,138,443	7.0%	185,830	2,658,058	2,472,228	7.0%
Total Restricted Fund Revenues	133,150	1,897,404	7.0%	309,717	4,430,097	4,120,380	7.0%
Restricted Fund Expenditures:							
Operating	208,205	1,254,148	16.6%	121,172	1,171,999	1,050,827	10.3%
Capital	36,336	3,056,268	1.2%	2,034,369	4,052,516	2,018,148	50.2%
Total Restricted Fund Expenditures	244,540	4,310,416	5.7%	2,155,540	5,224,515	3,068,975	41.3%
Restricted Fund Surplus/(Subsidy)	(111,390)	(2,413,012)	4.6%	(1,845,823)	(794,418)	1,051,405	232.3%

Asian Highlands,
Welcome Pavilion, PCA
Gorilla Yard

Cleveland Metroparks – Enterprise Financial Performance – April 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	287,356	4,596,010	6.3%	236,527	5,161,700	4,925,173	4.6%
Dock Rentals	577,369	665,000	86.8%	635,490	695,000	59,510	91.4%
Chalet Operations	170,036	454,068	37.4%	158,048	425,868	267,820	37.1%
Hayrides	425	23,625	1.8%	383	25,000	24,618	1.5%
Aquatics	(659)	206,375	-0.3%	4,535	210,450	205,915	2.2%
Total Revenues	1,034,528	5,945,078	17.4%	1,034,982	6,518,018	5,483,036	15.9%
Operating Expenditures:							
Salaries and Benefits	424,111	3,211,313	13.2%	504,895	3,759,048	3,254,153	13.4%
Contractual Services	10,069	98,267	10.2%	5,718	85,852	80,135	6.7%
Operations	182,976	2,913,410	6.3%	184,413	3,058,218	2,873,805	6.0%
Total Operating Expenditures	617,155	6,222,990	9.9%	695,026	6,903,119	6,208,093	10.1%
Operating Results - Surplus/(Subsidy)	417,373	(277,912)	250.2%	339,956	(385,101)	(725,057)	188.3%
Capital Expenditures:							
Capital Labor	-	-		1,063	-	(1,063)	
Capital Material	13,282	245,714	5.4%	6,327	48,965	42,638	12.9%
Capital Equipment	66,310	93,983	70.6%	8,966	30,433	21,467	29.5%
Total Capital Expenditures	79,592	339,697	23.4%	16,356	79,398	63,042	20.6%
Net Surplus/(Subsidy)	337,781	(617,609)	154.7%	323,600	(464,499)	(788,099)	169.7%

Marinas are fully subscribed and paid on time

Cleveland Metroparks – Enterprise Financial Performance – April 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	287,356	4,596,010	6.3%	236,527	5,161,700	4,925,173	4.6%
Dock Rentals	577,369	665,000	86.8%	635,490	695,000	59,510	91.4%
Chalet Operations	170,036	454,068	37.4%	158,048	425,868	267,820	37.1%
Hayrides	425	23,625	1.8%	383	25,000	24,618	1.5%
Aquatics	(659)	206,375	-0.3%	4,535	210,450	205,915	2.2%
Total Revenues	1,034,528	5,945,078	17.4%	1,034,982	6,518,018	5,483,036	15.9%
Operating Expenditures:							
Salaries and Benefits	424,111	3,211,313	13.2%	504,895	3,759,048	3,254,153	13.4%
Contractual Services	10,069	98,267	10.2%	5,718	85,852	80,135	6.7%
Operations	182,976	2,913,410	6.3%	184,413	3,058,218	2,873,805	6.0%
Total Operating Expenditures	617,155	6,222,990	9.9%	695,026	6,903,119	6,208,093	10.1%
Operating Results - Surplus/(Subsidy)	417,373	(277,912)	250.2%	339,956	(385,101)	(725,057)	188.3%
Capital Expenditures:							
Capital Labor	-	-		1,063	-	(1,063)	
Capital Material	13,282	245,714	5.4%	6,327	48,965	42,638	12.9%
Capital Equipment	66,310	93,983	70.6%	8,966	30,433	21,467	29.5%
Total Capital Expenditures	79,592	339,697	23.4%	16,356	79,398	63,042	20.6%
Net Surplus/(Subsidy)	337,781	(617,609)	154.7%	323,600	(464,499)	(788,099)	169.7%

Chalet is a bit behind SPPY in total \$\$ but right on track with % of budget vs SPPY

Cleveland Metroparks – Enterprise Financial Performance – April 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	287,356	4,596,010	6.3%	236,527	5,161,700	4,925,173	4.6%
Dock Rentals	577,369	665,000	86.8%	635,490	695,000	59,510	91.4%
Chalet Operations	170,036	454,068	37.4%	158,048	425,868	267,820	37.1%
Hayrides	425	23,625	1.8%	383	25,000	24,618	1.5%
Aquatics	(659)	206,375	-0.3%	4,535	210,450	205,915	2.2%
Total Revenues	1,034,528	5,945,078	17.4%	1,034,982	6,518,018	5,483,036	15.9%
Operating Expenditures:							
Salaries and Benefits	424,111	3,211,313	13.2%	504,895	3,759,048	3,254,153	13.4%
Contractual Services	10,069	98,267	10.2%	5,718	85,852	80,135	6.7%
Operations	182,976	2,913,410	6.3%	184,413	3,058,218	2,873,805	6.0%
Total Operating Expenditures	617,155	6,222,990	9.9%	695,026	6,903,119	6,208,093	10.1%
Operating Results - Surplus/(Subsidy)	417,373	(277,912)	250.2%	339,956	(385,101)	(725,057)	188.3%
Capital Expenditures:							
Capital Labor	-	-		1,063	-	(1,063)	
Capital Material	13,282	245,714	5.4%	6,327	48,965	42,638	12.9%
Capital Equipment	66,310	93,983	70.6%	8,966	30,433	21,467	29.5%
Total Capital Expenditures	79,592	339,697	23.4%	16,356	79,398	63,042	20.6%
Net Surplus/(Subsidy)	337,781	(617,609)	154.7%	323,600	(464,499)	(788,099)	169.7%

Total revenues are almost exactly where they were SPPY, 1.5% behind % of budget as SPPY

Cleveland Metroparks – Enterprise Financial Performance – April 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	287,356	4,596,010	6.3%	236,527	5,161,700	4,925,173	4.6%
Dock Rentals	577,369	665,000	86.8%	635,490	695,000	59,510	91.4%
Chalet Operations	170,036	454,068	37.4%	158,048	425,868	267,820	37.1%
Hayrides	425	23,625	1.8%	383	25,000	24,618	1.5%
Aquatics	(659)	206,375	-0.3%	4,535	210,450	205,915	2.2%
Total Revenues	1,034,528	5,945,078	17.4%	1,034,982	6,518,018	5,483,036	15.9%
Operating Expenditures:							
Salaries and Benefits	424,111	3,211,313	13.2%	504,895	3,759,048	3,254,153	13.4%
Contractual Services	10,069	98,267	10.2%	5,718	85,852	80,135	6.7%
Operations	182,976	2,913,410	6.3%	184,413	3,058,218	2,873,805	6.0%
Total Operating Expenditures	617,155	6,222,990	9.9%	695,026	6,903,119	6,208,093	10.1%
Operating Results - Surplus/(Subsidy)	417,373	(277,912)	250.2%	339,956	(385,101)	(725,057)	188.3%
Capital Expenditures:							
Capital Labor	-	-		1,063	-	(1,063)	
Capital Material	13,282	245,714	5.4%	6,327	48,965	42,638	12.9%
Capital Equipment	66,310	93,983	70.6%	8,966	30,433	21,467	29.5%
Total Capital Expenditures	79,592	339,697	23.4%	16,356	79,398	63,042	20.6%
Net Surplus/(Subsidy)	337,781	(617,609)	154.7%	323,600	(464,499)	(788,099)	169.7%

OpEx is on track
for % of budget
used as SPPY

Cleveland Metroparks – Enterprise Financial Performance – April 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	287,356	4,596,010	6.3%	236,527	5,161,700	4,925,173	4.6%
Dock Rentals	577,369	665,000	86.8%	635,490	695,000	59,510	91.4%
Chalet Operations	170,036	454,068	37.4%	158,048	425,868	267,820	37.1%
Hayrides	425	23,625	1.8%	383	25,000	24,618	1.5%
Aquatics	(659)	206,375	-0.3%	4,535	210,450	205,915	2.2%
Total Revenues	1,034,528	5,945,078	17.4%	1,034,982	6,518,018	5,483,036	15.9%
Operating Expenditures:							
Salaries and Benefits	424,111	3,211,313	13.2%	504,895	3,759,048	3,254,153	13.4%
Contractual Services	10,069	98,267	10.2%	5,718	85,852	80,135	6.7%
Operations	182,976	2,913,410	6.3%	184,413	3,058,218	2,873,805	6.0%
Total Operating Expenditures	617,155	6,222,990	9.9%	695,026	6,903,119	6,208,093	10.1%
Operating Results - Surplus/(Subsidy)	417,373	(277,912)	250.2%	339,956	(385,101)	(725,057)	188.3%
Capital Expenditures:							
Capital Labor	-	-		1,063	-	(1,063)	
Capital Material	13,282	245,714	5.4%	6,327	48,965	42,638	12.9%
Capital Equipment	66,310	93,983	70.6%	8,966	30,433	21,467	29.5%
Total Capital Expenditures	79,592	339,697	23.4%	16,356	79,398	63,042	20.6%
Net Surplus/(Subsidy)	337,781	(617,609)	154.7%	323,600	(464,499)	(788,099)	169.7%

Operating surplus slightly behind SPPY, expected to recover during the busy season

Cleveland Metroparks – Enterprise Financial Performance – April 2018

	Merwin's Wharf		Wallace Lake		Huntington Concessions		Edgewater Beach House	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	164,608	188,228	-	-	-	59	-	175
Operating Expenditures	249,535	272,061	746	408	718	830	346	11,368
Operating Surplus/(Subsidy)	(84,927)	(83,833)	(746)	(408)	(718)	(771)	(346)	(11,193)
Capital Expenditures	21,757	-	-	-	2,999	-	4,080	-
Net Surplus/(Subsidy)	(106,684)	(83,833)	(746)	(408)	(3,717)	(771)	(4,426)	(11,193)

	Mobile Concessions		Hinckley Lake Concessions		Edgewater Pier		East 55th Restaurant	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	-	-	-	-	-	-	16,170	-
Operating Expenditures	131	-	433	32	251	176	4,116	4,603
Operating Surplus/(Subsidy)	(131)	-	(433)	(32)	(251)	(176)	12,054	(4,603)
Capital Expenditures	-	5,697	-	-	-	-	-	-
Net Surplus/(Subsidy)	(131)	(5,697)	(433)	(32)	(251)	(176)	12,054	(4,603)

	East 55th Marina		Emerald Necklace Restaurant		Emerald Necklace Marina		Parking	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	523,609	543,331	1,315	1,251	122,505	106,511	36,519	32,461
Operating Expenditures	36,239	12,351	1,867	3,489	7,385	7,888	1,862	3,190
Operating Surplus/(Subsidy)	487,370	530,980	(552)	(2,238)	115,120	98,623	34,657	29,271
Capital Expenditures	21,757	-	61	-	680	276	-	-
Net Surplus/(Subsidy)	465,613	530,980	(613)	(2,238)	114,440	98,347	34,657	29,271

	Chalet		Ledge Lake		Enterprise Administration		Total	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	170,461	158,431	(659)	4,535	-	-	1,034,528	1,034,982
Operating Expenditures	132,180	146,885	3,494	1,378	177,853	230,368	617,155	695,026
Operating Surplus/(Subsidy)	38,281	11,546	(4,153)	3,157	(177,853)	(230,368)	417,373	339,956
Capital Expenditures	27,219	7,114	-	-	1,039	3,269	79,592	16,356
Net Surplus/(Subsidy)	11,062	4,432	(4,153)	3,157	(178,892)	(233,637)	337,781	323,600

Cleveland Metroparks – Nature Shops and Kiosks Financial Performance – April 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	56,569	556,500	10.2%	41,104	655,000	613,896	6.3%
Total Revenues	56,569	556,500	10.2%	41,104	655,000	613,896	6.3%
Operating Expenditures:							
Salaries and Benefits	44,710	268,205	16.7%	46,526	336,097	289,572	13.8%
Contractual Services	-	15,112	0.0%	3,043	17,339	14,296	17.5%
Operations	18,403	250,360	7.4%	17,345	289,603	272,258	6.0%
Total Operating Expenditures	63,113	533,677	11.8%	66,913	643,039	576,126	10.4%
Operating Results - Surplus/(Subsidy)	(6,544)	22,823	-128.7%	(25,809)	11,961	37,770	-315.8%
Capital Expenditures:							
Capital Material	-	-	-	-	-	-	-
Capital Equipment	2,028	3,010	67.4%	-	591	591	0.0%
Total Capital Expenditures	2,028	3,010	67.4%	-	591	591	0.0%
Net Surplus/(Subsidy)	(8,572)	19,813	-143.3%	(25,809)	11,370	37,179	-327.0%

Slower start than expected, new Edgewater NS will help in busy season

Cleveland Metroparks – Nature Shops and Kiosks Financial Performance – April 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	56,569	556,500	10.2%	41,104	655,000	613,896	6.3%
Total Revenues	56,569	556,500	10.2%	41,104	655,000	613,896	6.3%
Operating Expenditures:							
Salaries and Benefits	44,710	268,205	16.7%	46,526	336,097	289,572	13.8%
Contractual Services	-	15,112	0.0%	3,043	17,339	14,296	17.5%
Operations	18,403	250,360	7.4%	17,345	289,603	272,258	6.0%
Total Operating Expenditures	63,113	533,677	11.8%	66,913	643,039	576,126	10.4%
Operating Results - Surplus/(Subsidy)	(6,544)	22,823	-128.7%	(25,809)	11,961	37,770	-315.8%
Capital Expenditures:							
Capital Material	-	-	-	-	-	-	-
Capital Equipment	2,028	3,010	67.4%	-	591	591	0.0%
Total Capital Expenditures	2,028	3,010	67.4%	-	591	591	0.0%
Net Surplus/(Subsidy)	(8,572)	19,813	-143.3%	(25,809)	11,370	37,179	-327.0%

OpEx very consistent with SPPY

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

	North Chagrin		Rocky River		West Creek		Hinckley Lake Boat Shop	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	11,879	9,724	22,666	19,954	6,241	4,970	8,607	4,889
Operating Expenditures	7,017	7,177	15,579	18,752	4,931	4,333	22,052	25,663
Operating Surplus/(Subsidy)	4,861	2,547	7,086	1,202	1,310	637	(13,446)	(20,774)
Capital Expenditures	453	-	453	-	453	-	668	-
Net Surplus/(Subsidy)	4,408	2,547	6,633	1,202	857	637	(14,114)	(20,774)

	Nature Shop Mobile		Great Northern Kiosk		Retail Division/Admin		Total	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	7,177	1,567	-	-	-	-	56,569	41,104
Operating Expenditures	292	662	1,916	1,852	11,325	8,474	63,113	66,913
Operating Surplus/(Subsidy)	6,885	905	(1,916)	(1,852)	(11,325)	(8,474)	(6,544)	(25,809)
Capital Expenditures	-	-	-	-	-	-	2,028	-
Net Surplus/(Subsidy)	6,885	905	(1,916)	(1,852)	(11,325)	(8,474)	(8,572)	(25,809)

Cleveland Metroparks – Charges for Services Financial Performance – April 2018

	2017	2018
	YTD	YTD
	Actual	Actual
Golf Revenue	258,655	203,766
Zoo Revenue	1,502,052	1,440,984
Enterprise Revenue	1,034,528	1,034,982
Nature Shop/Kiosk Revenue	56,569	41,104
Other:		
Outdoor Experience/Recreation	40,733	95,125
Building Rental Fees	327,120	147,370
Concessionaire & Leasing	89,026	146,014
Misc	362,335	178,616
Charges for Services Revenue	3,671,018	3,287,962

Rental fees = permit based
Concessionaire/Leasing = contract based

Interdepartmental charges, misc.
event/equipment rentals, etc.