



Cleveland
Metroparks

100
YEARS

Financial Presentation
March 15, 2018

Cleveland Metroparks Financial Summary – February 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	32,789,000	74,233,000	44.2%	33,201,000			
Local Gov't, Donations, Gifts, Grants	1,379,988	12,248,625	11.3%	1,267,484			
Interest Income	18,361	225,000	8.2%	53,816			
Charges for Services	2,690,017	36,356,372	7.4%	2,459,809			
Damages and Fines	19,066	132,415	14.4%	16,218			
Self-Funded	\$1,445,723	-		1,502,348			
Total Revenues	38,342,155	123,195,412	31.1%	38,500,675			
Operating Expenditures:							
Salaries and Benefits	7,369,600	65,695,610	11.2%	8,078,853			
Contractual Services	1,766,830	6,305,092	28.0%	713,007			
Operations	1,696,070	25,899,670	6.5%	2,104,850			
Self-Funded	1,206,529	7,670,000	15.7%	2,328,221			
Operating Expenditures	12,039,028	105,570,372	11.4%	13,224,929			
Operating Results - Surplus/(Subsidy)	26,303,128	17,625,040	149.2%	25,275,745			
Capital Expenditures:							
Capital Project Labor	-	876,945	0.0%	112,725			
Capital Material	180,230	6,823,381	2.6%	263,177			
Capital Contracts	2,103,590	36,795,011	5.7%	2,925,924			
Capital Equipment	681,941	2,767,725	24.6%	94,058			
Animal Acquisition	6,489	88,467	7.3%	2,246			
Land Acquisition	198,380	1,982,543	10.0%	539,986			
Capital Expenditures	3,170,630	49,334,072	6.4%	3,938,116			

• Consistent with prior year, expected results

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- PERS timing due to start of MUNIS 2017 (parked in a liability account, adjusted in March)

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- Utilities, fungicides, fuel, advertising

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- Approximately 40% of increase is due to timing (fungicides and advertising)

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- Timing of land acquisition and large projects (Asian Highlands, Cheetah Exhibit, Valley Pkwy Connector Trail, and Emerald Necklace Marina renovation)

Cleveland Metroparks – Golf Operations Financial Summary – February 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:							
Greens Fees	55,436	3,330,279	1.7%	20,835			
Equipment Rentals	26,650	1,476,430	1.8%	4,150			
Driving Range/Practice Tee	7,096	304,786	2.3%	6,157			
Professional Services	270	128,102	0.2%	12,422			
Merchandise Sales	10,727	382,285	2.8%	2,658			
Food Service	16,539	746,500	2.2%	18,372			
Other Golf Revenue	17,143	426,054	4.0%	34,775			
Total Revenues	133,861	6,794,436	2.0%	99,369			
Operating Expenditures:							
Salaries and Benefits	425,559	3,936,501	10.8%	449,592			
Contractual Services	1,798	61,879	2.9%	2,238			
Operations	121,011	2,615,629	4.6%	210,781			
<i>Utilities</i>	68,291	517,542	13.2%	56,165			
<i>Operating Expenses</i>	52,720	2,098,087	2.5%	154,616			
Total Operating Expendi	548,367	6,614,009	8.3%	662,610	-	-	
Operating Results - Surpl	(414,506)	180,427	-229.7%	(563,241)	-	-	
Capital Expenditures:							
In-House Capital Labor	-	-		20,028			
Capital Material	3,099	952,400	0.3%	13,961			
Capital Contracts	193,673	1,486,677	13.0%	29,575			
Capital Equipment	389,026	697,663	55.8%	46,472			
Total Capital Expenditur	585,798	3,136,740	18.7%	110,036	-	-	
Net Surplus/(Subsidy)	(1,000,304)	(2,956,313)	33.8%	(673,277)	-	-	

• Slow start due to weather

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Net Surplus/(Subsidy)	(1,000,304)	(2,956,313)	33.8%	(673,277)	-	-	

• Early purchase of \$98k fungicides in 2018

Cleveland Metroparks – Golf Operations Financial Summary – February 2018

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• 2017: cart purchases happened earlier in the year

Cleveland Metroparks – Golf Operations

Financial Summary – February 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:										
Greens Fees	19,749	8,749	308	152	-	-	6,988	808	15,390	1,704
Equipment Rentals	7,478	1,695	261	-	418	-	3,931	375	9,843	692
Driving Range/Practice Tee	-	-	-	-	-	-	104	-	6,095	1,632
Professional Services	20	210	-	-	-	725	-	815	-	1,744
Merchandise Sales	3,406	1,063	34	-	-	-	530	39	1,931	587
Food Service	5,843	6,964	24	-	-	-	9,842	10,828	11,850	-
Other Golf Revenue	1,149	1,197	(8)	-	-	-	572	832	2,093	19,876
Operating Revenues	37,644	19,878	619	152	418	725	21,967	13,697	47,201	26,234
Operating Expenditures:										
Salaries and Benefits	65,844	68,245	12,240	15,828	10,931	10,230	49,353	54,670	52,283	71,303
Contractual Services	154	735	-	-	-	-	-	-	596	999
Operations	9,872	40,957	5,993	11,953	12,716	7,696	17,498	31,195	36,687	30,871
<i>Utilities</i>	<i>5,040</i>	<i>5,901</i>	<i>3,959</i>	<i>5,113</i>	<i>12,452</i>	<i>2,538</i>	<i>16,375</i>	<i>12,771</i>	<i>13,518</i>	<i>7,505</i>
<i>Operating Expenses</i>	<i>4,832</i>	<i>35,057</i>	<i>2,034</i>	<i>6,840</i>	<i>264</i>	<i>5,158</i>	<i>1,123</i>	<i>18,423</i>	<i>23,169</i>	<i>23,366</i>
Operating Expenditures	75,870	109,937	18,233	27,781	23,647	17,926	66,851	85,864	89,566	103,173
Operating Surplus/(Subsidy)	(38,226)	(90,059)	(17,614)	(27,629)	(23,230)	(17,201)	(44,884)	(72,167)	(42,365)	(76,939)
Capital Expenditures:										
In-House Capital Labor	-	-	-	-	-	-	-	-	-	-
Capital Material	-	13,961	-	-	-	-	3,099	-	-	-
Capital Contracts	-	18,073	-	-	-	3,287	48,975	-	6,608	-
Capital Equipment	-	-	-	-	-	-	389,026	-	-	-
Capital Expenditures	-	32,034	-	-	-	3,287	441,100	-	6,608	-
Net Surplus/(Subsidy)	(38,226)	(122,093)	(17,614)	(27,629)	(23,230)	(20,489)	(485,984)	(72,167)	(48,973)	(76,939)

Cleveland Metroparks – Golf Operations Financial Summary – February 2018

	Shawnee Hills (27)		Washington Park (9)		Seneca (27)		Golf Admin		Total	
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues:										
Greens Fees	-	4,296	5,837	1,024	7,166	4,104	-	-	55,436	20,835
Equipment Rentals	-	735	767	9	2,871	225	-	-	25,568	3,730
Driving Range/Practice Tee	-	844	837	3,681	60	-	-	1,252	7,096	7,409
Professional Services	-	505	250	3,270	-	5,153	-	-	270	12,422
Merchandise Sales	-	312	666	185	347	472	3,798	-	10,712	2,658
Food Service	-	758	406	131	488	53	-	-	28,452	18,735
Other Golf Revenue	-	824	1,461	7,900	1,060	2,950	(0)	0	6,327	33,580
Operating Revenues	-	8,274	10,223	16,200	11,991	12,956	3,798	1,252	133,860	99,368
Operating Expenditures:										
Salaries and Benefits	44,037	50,819	26,125	28,267	56,731	64,784	108,016	85,447	425,559	449,592
Contractual Services	183	178	-	67	257	259	608	-	1,798	2,238
Operations	10,202	29,659	3,228	21,180	8,669	29,636	16,145	7,634	121,011	210,781
<i>Utilities</i>	7,412	6,989	2,692	8,288	6,276	6,535	565	525	68,291	56,165
<i>Operating Expenses</i>	2,789	22,670	536	12,892	2,393	23,100	15,579	7,109	52,720	154,616
Operating Expenditures	54,421	80,655	29,353	49,513	65,658	94,679	124,769	93,081	548,367	662,611
Operating Surplus/(Subsidy)	(54,421)	(72,382)	(19,129)	(33,313)	(53,667)	(81,723)	(120,971)	(91,829)	(414,508)	(563,242)
Capital Expenditures:										
In-House Capital Labor	-	-	-	-	-	20,028	-	-	-	20,028
Capital Material	-	-	-	-	-	-	-	-	3,099	13,961
Capital Contracts	-	-	-	-	131,483	8,215	-	-	187,065	29,575
Capital Equipment	-	-	-	-	-	-	-	46,472	389,026	46,472
Capital Expenditures	-	-	-	-	131,483	28,243	-	46,472	579,190	110,036
Net Surplus/(Subsidy)	(54,421)	(72,382)	(19,129)	(33,313)	(185,150)	(109,966)	(120,971)	(138,301)	(993,698)	(673,278)

Cleveland Metroparks – Zoo Operations

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	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	107,000	4,114,800	2.6%	93,492			
Zoo Guest Experience	7,330	973,363	0.8%	2,499			
Zoo Society Attendance	712,000	1,982,500	35.9%	737,000			
Zoo Souvenirs/Refreshments	59,173	1,587,620	3.7%	57,649			
Education	168,311	870,548	19.3%	81,744			
Zoo Rental and Events	-	-		48,750			
Consignment Admissions	1,332	400,000	0.3%	5,116			
Miscellaneous	566	10,729	5.3%	2,893			
Total Revenues	1,055,712	9,939,560	10.6%	1,029,143			
Operating Expenditures:							
Salaries and Benefits	1,963,891	15,053,495	13.0%	2,169,065			
Contractual Services	30,612	298,316	10.3%	13,752			
Operations	448,150	5,549,216	8.1%	654,273			
<i>Utilities</i>	275,690	2,485,305	11.1%	400,943			
<i>Other</i>	172,460	3,063,911	5.6%	253,331			
Total Operating Expenditures	2,442,653	20,901,027	11.7%	2,837,091			
Operating Surplus/(Subsidy)	(1,386,941)	(10,961,467)	12.7%	(1,807,948)			
Capital Revenues:							
Zoo Animal Sales	576	-	(576)	-			
Total Revenues	576	-	(576)	-			
Capital Expenditures:							
Capital Labor	-	-		6,966			
Capital Material	18,757	812,628	2.3%	81,361			
Capital Contracts	17,190	3,805,138	0.5%	245,461			
Capital Equipment	73,158	418,491	17.5%	31,871			
Animal Acquisition	6,489	88,467	7.3%	2,246			
Total Capital Expenditures	115,594	5,124,724	2.3%	367,905			
Capital Surplus/(Subsidy)	(115,018)	(5,124,724)	2.2%	(367,905)			
Restricted Fund Revenue:							
Operating	46,832	1,609,194	2.9%	115,080			
Capital	70,248	2,413,790	2.9%	172,620			
Total Restricted Fund Revenues	117,080	4,022,984	2.9%	287,700			
Restricted Fund Expenditures:							
Operating	155,485	1,254,148	12.4%	83,415			
Capital	4,718	3,056,268	0.2%	865,162			
Total Restricted Fund Expenditures	160,202	4,310,416	3.7%	948,576			
Restricted Fund Surplus/(Subsidy)	(43,122)	(287,432)	15.0%	(660,876)			

• Weather

Cleveland Metroparks – Zoo Operations

Financial Summary – February 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	107,000	4,114,800	2.6%	93,492			
Zoo Guest Experience	7,330	973,363	0.8%	2,499			
Zoo Society Attendance	712,000	1,982,500	35.9%	737,000			
Zoo Souvenirs/Refreshments	59,173	1,587,620	3.7%	57,649			
Education	168,311	870,548	19.3%	81,744			
Zoo Rental and Events	-	-		48,750			
Consignment Admissions	1,332	400,000	0.3%	5,116			
Miscellaneous	566	10,729	5.3%	2,893			
Total Revenues	1,055,712	9,939,560	10.6%	1,029,143	-	-	
Operating Expenditures:							
Salaries and Benefits	1,963,891	15,053,495	13.0%	2,169,065			
Contractual Services	30,612	298,316	10.3%	13,752			
Operations	448,150	5,549,216	8.1%	654,273			
<i>Utilities</i>	275,690	2,485,305	11.1%	400,943			
<i>Other</i>	172,460	3,063,911	5.6%	253,331			
Total Operating Expenditures	2,442,653	20,901,027	11.7%	2,837,091	-	-	
Operating Surplus/(Subsidy)	(1,386,941)	(10,961,467)	12.7%	(1,807,948)	-	-	
Capital Revenues:							
Zoo Animal Sales	576	-	(576)	-			
Total Revenues	576	-	(576)	-	-	-	
Capital Expenditures:							
Capital Labor	-	-		6,966			
Capital Material	18,757	812,628	2.3%	81,361			
Capital Contracts	17,190	3,805,138	0.5%	245,461			
Capital Equipment	73,158	418,491	17.5%	31,871			
Animal Acquisition	6,489	88,467	7.3%	2,246			
Total Capital Expenditures	115,594	5,124,724	2.3%	367,905	-	-	
Capital Surplus/(Subsidy)	(115,018)	(5,124,724)	2.2%	(367,905)	-	-	
Restricted Fund Revenue:							
Operating	46,832	1,609,194	2.9%	115,080			
Capital	70,248	2,413,790	2.9%	172,620			
Total Restricted Fund Revenues	117,080	4,022,984	2.9%	287,700	-	-	
Restricted Fund Expenditures:							
Operating	155,485	1,254,148	12.4%	83,415			
Capital	4,718	3,056,268	0.2%	865,162			
Total Restricted Fund Expenditures	160,202	4,310,416	3.7%	948,576	-	-	
Restricted Fund Surplus/(Subsidy)	(43,122)	(287,432)	15.0%	(660,876)	-	-	

- Utilities and costs related to weather, power outage and water main breaks

Cleveland Metroparks – Zoo Operations

Financial Summary – February 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	107,000	4,114,800	2.6%	93,492			
Zoo Guest Experience	7,330	973,363	0.8%	2,499			
Zoo Society Attendance	712,000	1,982,500	35.9%	737,000			
Zoo Souvenirs/Refreshments	59,173	1,587,620	3.7%	57,649			
Education	168,311	870,548	19.3%	81,744			
Zoo Rental and Events	-	-		48,750			
Consignment Admissions	1,332	400,000	0.3%	5,116			
Miscellaneous	566	10,729	5.3%	2,893			
Total Revenues	1,055,712	9,939,560	10.6%	1,029,143			
Operating Expenditures:							
Salaries and Benefits	1,963,891	15,053,495	13.0%	2,169,065			
Contractual Services	30,612	298,316	10.3%	13,752			
Operations	448,150	5,549,216	8.1%	654,273			
<i>Utilities</i>	275,690	2,485,305	11.1%	400,943			
<i>Other</i>	172,460	3,063,911	5.6%	253,331			
Total Operating Expenditures	2,442,653	20,901,027	11.7%	2,837,091			
Operating Surplus/(Subsidy)	(1,386,941)	(10,961,467)	12.7%	(1,807,948)			
Capital Revenues:							
Zoo Animal Sales	576	-	(576)	-			
Total Revenues	576	-	(576)	-			
Capital Expenditures:							
Capital Labor	-	-		6,966			
Capital Material	18,757	812,628	2.3%	81,361			
Capital Contracts	17,190	3,805,138	0.5%	245,461			
Capital Equipment	73,158	418,491	17.5%	31,871			
Animal Acquisition	6,489	88,467	7.3%	2,246			
Total Capital Expenditures	115,594	5,124,724	2.3%	367,905			
Capital Surplus/(Subsidy)	(115,018)	(5,124,724)	2.2%	(367,905)			
Restricted Fund Revenue:							
Operating	46,832	1,609,194	2.9%	115,080			
Capital	70,248	2,413,790	2.9%	172,620			
Total Restricted Fund Revenues	117,080	4,022,984	2.9%	287,700			
Restricted Fund Expenditures:							
Operating	155,485	1,254,148	12.4%	83,415			
Capital	4,718	3,056,268	0.2%	865,162			
Total Restricted Fund Expenditures	160,202	4,310,416	3.7%	948,576			
Restricted Fund Surplus/(Subsidy)	(43,122)	(287,432)	15.0%	(660,876)			

- Increased capital activity given timing of projects vs. SPPY

Cleveland Metroparks – Enterprise Operations Financial Summary – February 2018

Cleveland Metroparks
Enterprise Operations
2/28/2018

	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	216,864			143,674			
Dock Rentals	362,773			484,364			
Chalet Operations	152,344			139,855			
Hayrides	425			-			
Aquatics	(1,065)			1,380			
Enterprise Non Concession Sales	-			-			
Total Revenues	731,341	5,947,318	12.3%	769,273	-	-	
Operating Expenditures:							
Salaries and Benefits	271,847	3,211,313	8.5%	344,081			
Contractual Services	9,240	98,267	9.4%	3,749			
Operations	103,551	2,913,410	3.6%	122,806			
Total Operating Expenditures	384,639	6,222,990	6.2%	470,635	-	-	
Operating Results - Surplus/(Subsidy)	346,702	(275,672)	-125.8%	298,638	-	-	
Capital Expenditures:							
Capital Labor	-	-		1,063			
Capital Material	7,918	245,714	3.2%	6,327			
Capital Equipment	66,310	93,983	70.6%	3,269			
Total Capital Expenditures	74,228	339,697	21.9%	10,659	-	-	
Net Surplus/(Subsidy)	272,474	(615,369)	44.3%	287,978	-	-	

• Dock revenue: collecting timely in 2018 (no past due)

Cleveland Metroparks – Enterprise Operations Financial Summary – February 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	216,864.06			143,674			
Dock Rentals	362,773			484,364			
Chalet Operations	152,344			139,855			
Hayrides	425			-			
Aquatics	(1,065)			1,380			
Enterprise Non Concession Sales	-			-			
Total Revenues	731,341	5,947,318	12.3%	769,273	-	-	
Operating Expenditures:							
Salaries and Benefits	271,847	3,211,313	8.5%	344,081			
Contractual Services	9,240	98,267	9.4%	3,749			
Operations	103,551	2,913,410	3.6%	122,806			
Total Operating Expenditures	384,639	6,222,990	6.2%	470,635	-	-	
Operating Results - Surplus/(Subsidy)	346,702	(275,672)	-125.8%	298,638	-	-	
Capital Expenditures:							
Capital Labor	-	-		1,063			
Capital Material	7,918	245,714	3.2%	6,327			
Capital Equipment	66,310	93,983	70.6%	3,269			
Total Capital Expenditures	74,228	339,697	21.9%	10,659	-	-	
Net Surplus/(Subsidy)	272,474	(615,369)	44.3%	287,978	-	-	

• Full staff, PERS, hospitalization, merit increases

Cleveland Metroparks – Enterprise Operations Financial Summary – February 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	216,864.06			143,674			
Dock Rentals	362,773			484,364			
Chalet Operations	152,344			139,855			
Hayrides	425			-			
Aquatics	(1,065)			1,380			
Enterprise Non Concession Sales	-			-			
Total Revenues	731,341	5,947,318	12.3%	769,273	-	-	
Operating Expenditures:							
Salaries and Benefits	271,847	3,211,313	8.5%	344,081			
Contractual Services	9,240	98,267	9.4%	3,749			
Operations	103,551	2,913,410	3.6%	122,806			
Total Operating Expenditures	384,639	6,222,990	6.2%	470,635	-	-	
Operating Results - Surplus/(Subsidy)	346,702	(275,672)	-125.8%	298,638	-	-	
Capital Expenditures:							
Capital Labor	-	-		1,063			
Capital Material	7,918	245,714	3.2%	6,327			
Capital Equipment	66,310	93,983	70.6%	3,269			
Total Capital Expenditures	74,228	339,697	21.9%	10,659	-	-	
Net Surplus/(Subsidy)	272,474	(615,369)	44.3%	287,978	-	-	

• Net = up over SPPY

Cleveland Metroparks – Enterprise Operations Financial Summary – February 2018

	Merwin's Wharf		Wallace Lake		Huntington Concessions		Edgewater Beach House	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	108,023	102,240						
Operating Expenditures	145,523	176,147	734	335	564	671	222	10,025
Operating Surplus/(Subsidy)	(37,500)	(73,906)	(734)	(335)	(564)	(671)	(222)	(10,025)
Capital Expenditures	21,757	-	-	-	2,999	-	-	-
Net Surplus/(Subsidy)	(59,257)	(73,906)	(734)	(335)	(3,563)	(671)	(222)	(10,025)

	Mobile Concessions		Hinckley Lake Concessions		Edgewater Pier		East 55th Restaurant	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues							8,085	
Operating Expenditures	88	-	416	21	156	129	260	915
Operating Surplus/(Subsidy)	(88)	-	(416)	(21)	(156)	(129)	7,825	(915)
Capital Expenditures	-	-	-	-	-	-	-	-
Net Surplus/(Subsidy)	(88)	-	(416)	(21)	(156)	(129)	7,825	(915)

	East 55th Marina		Emerald Necklace Restaurant		Emerald Necklace Marina		Parking	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	374,163	420,232			66,735	85,061	23,056	20,505
Operating Expenditures	15,011	6,188	839	732	4,428	5,052	1,078	2,089
Operating Surplus/(Subsidy)	359,152	414,044	(839)	(732)	62,307	80,009	21,978	18,416
Capital Expenditures	21,757	-	61	-	453	276	-	-
Net Surplus/(Subsidy)	337,395	414,044	(900)	(732)	61,853	79,733	21,978	18,416

	Chalet		Ledge Lake		Enterprise Administration		Total	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	152,344	139,855	(1,065)	1,380	-	-	731,341	769,273
Operating Expenditures	101,328	118,911	2,784	1,021	111,207	148,398	384,639	470,635
Operating Surplus/(Subsidy)	51,015	20,944	(3,850)	359	(111,207)	(148,398)	346,702	298,638
Capital Expenditures	26,162	7,114	-	-	1,039	3,269	74,228	10,659
Net Surplus/(Subsidy)	24,854	13,830	(3,850)	359	(112,246)	(151,667)	272,474	287,979

Cleveland Metroparks – Nature Shops and Kiosks Financial Summary – February 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	30,666	556,500	5.5%	24,455			
Total Revenues	30,666	556,500	5.5%	24,455			
Operating Expenditures:							
Salaries and Benefits	28,133	268,205	10.5%	30,876			
Contractual Services	-	15,112	0.0%	2,028			
Operations	10,126	250,360	4.0%	7,949			
Total Operating Expenditures	38,259	533,677	7.2%	40,853	-	-	
Operating Results - Surplus/(Subsidy)	(7,593)	22,823	-33.3%	(16,398)	-	-	
Capital Expenditures:							
Capital Material							
Capital Equipment	-	3,010	0.0%	-			
Total Capital Expenditures	-	3,010	0.0%	-	-	-	
Net Surplus/(Subsidy)	(7,593)	19,813	-38.3%	(16,398)	-	-	

• Slower start to 2018

Cleveland Metroparks – Nature Shops and Kiosks Financial Summary – February 2018

	North Chagrin		Rocky River		West Creek		Hinckley Lake Boat Shop	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues	7,721	5,605	14,003	12,195	3,200	2,776	5,741	2,394
Operating Expenditures	4,548	4,720	9,951	12,713	3,021	3,155	14,294	17,064
Operating Surplus/(Subsidy)	3,173	886	4,052	(518)	179	(379)	(8,552)	(14,669)
Capital Expenditures	-	-	-	-	-	-	-	-
Net Surplus/(Subsidy)	3,173	886	4,052	(518)	179	(379)	(8,552)	(14,669)

	Nature Shop Mobile		Great Northern Kiosk		Retail Division/Admin		Total	
	2017	2018	2017	2018	2017	2018	2017	2018
Operating Revenues		1,484					30,666	24,455
Operating Expenditures	277	608	1,867	1,628	4,300	966	38,259	40,853
Operating Surplus/(Subsidy)	(277)	876	(1,867)	(1,628)	(4,300)	(966)	(7,593)	(16,398)
Capital Expenditures	-	-	-	-	-	-	-	-
Net Surplus/(Subsidy)	(277)	876	(1,867)	(1,628)	(4,300)	(966)	(7,593)	(16,398)

• Slower start in 2018 not location specific and expected to be made up

Cleveland Metroparks – Charges for Services

Financial Summary – February 2018

	2017 YTD Actual	2018 YTD Actual	
Golf Revenue	133,861	99,369	
Zoo Revenue	1,055,712	1,029,143	
Enterprise Revenue	731,341	769,273	
Nature Shop/Kiosk Revenue	30,666	24,455	
Other:			
Outdoor Experience/Recreation	30,654	26,859	
Building Rental Fees	220,522	104,763	Special Events/Exp's & Nature Center building rentals
Concessionaire & Leasing	41,055	115,379	Leasings = contractual, Rentals = permit based
Misc	446,208	290,569	
Charges for Services Revenue	2,690,018	2,459,809	

- Stillwater Jan-June '17
- Nature Centers, Shelters, Pavilions, some Chalet

Special Events/Exp's & Nature Center building rentals

Leasings = contractual, Rentals = permit based

- \$180k is CZS attendance in restricted accounts
- Balance is interdepartmental charges, misc. event/equipment rentals, etc.