



Cleveland Metroparks

# FIND YOUR PATH

Financial Performance  
for the Year Ended  
December 31, 2022



# Cleveland Metroparks

	Actual December '21	Actual December '22	Fav (Unfav)	Actual YTD December '21	Actual YTD December '22	Fav (Unfav)
<b>Revenue:</b>						
Property Tax	0	8,837	8,837	77,675,530	78,482,678	807,148
Local Gov/Grants/Gifts	3,566,265	3,592,562	26,297	29,614,879	14,916,740	(14,698,139)
Charges for Services	1,444,135	1,419,461	(24,674)	31,847,484	34,780,526	2,933,042
Self-Funded	(246,792)	752,153	998,945	6,693,423	6,792,536	99,113
Interest, Fines, Other	<u>115,252</u>	<u>209,178</u>	<u>93,926</u>	<u>303,908</u>	<u>2,485,596</u>	<u>2,181,688</u>
<b>Total Revenue</b>	<b>4,878,860</b>	<b>5,982,191</b>	<b>1,103,331</b>	<b>146,135,224</b>	<b>137,458,076</b>	<b>(8,677,148)</b>
<b>Op Ex:</b>						
Salaries and Benefits	5,670,056	5,673,964	(3,908)	64,194,456	69,779,114	(5,584,658)
Contractual Services	145,947	288,469	(142,522)	4,608,117	5,065,462	(457,345)
Operations	1,407,047	1,760,838	(353,791)	18,125,374	21,645,428	(3,520,054)
Self-Funded Exp	<u>485,573</u>	<u>760,555</u>	<u>(274,982)</u>	<u>7,051,644</u>	<u>7,555,626</u>	<u>(503,982)</u>
<b>Total Op Ex</b>	<b>7,708,623</b>	<b>8,483,826</b>	<b>(775,203)</b>	<b>93,979,591</b>	<b>104,045,630</b>	<b>(10,066,039)</b>
<b>Op Surplus/(Subsidy)</b>	<b>(2,829,763)</b>	<b>(2,501,635)</b>	<b>328,128</b>	<b>52,155,633</b>	<b>33,412,446</b>	<b>(18,743,187)</b>
<b>Cap Ex:</b>						
Capital Labor	73,330	78,004	(4,674)	803,694	747,909	55,785
Construction Expenses	503,825	3,317,375	(2,813,550)	17,320,657	20,671,562	(3,350,905)
Capital Equipment	219,834	262,582	(42,748)	2,156,843	3,618,987	(1,462,144)
Land Acquisition	4,037,424	(182,356)	4,219,780	7,097,488	1,430,426	5,667,062
Capital Animal Costs	<u>577</u>	<u>2,068</u>	<u>(1,491)</u>	<u>29,398</u>	<u>20,233</u>	<u>9,165</u>
<b>Total Cap Ex</b>	<b>4,834,990</b>	<b>3,477,673</b>	<b>1,357,317</b>	<b>27,408,080</b>	<b>26,489,117</b>	<b>918,963</b>
<b>Net Surplus/(Subsidy)</b>	<b>(7,664,753)</b>	<b>(5,979,308)</b>	<b>1,685,445</b>	<b>24,747,553</b>	<b>6,923,329</b>	<b>(17,824,224)</b>

# Cleveland Metroparks Zoo

	Actual December '21	Actual December '22	Fav (Unfav)	Actual YTD December '21	Actual YTD December '22	Fav (Unfav)
<b>Revenue:</b>						
General/SE Admissions	328,762	341,309	12,547	7,531,473	7,287,453	(244,020)
Guest Experience	21,347	17,939	(3,408)	1,288,304	1,199,439	(88,865)
Zoo Society	0	0	0	2,249,399	2,813,234	563,835
Souvenirs/Refreshments	78,672	77,528	(1,144)	2,365,781	2,418,330	52,549
Education	9,675	2,614	(7,061)	334,064	350,335	16,271
Rentals & Events	16,979	75	(16,904)	503,719	545,485	41,766
Consignment	0	5,798	5,798	25,925	39,488	13,563
Other	5,866	51,510	45,644	15,070	55,524	40,454
<b>Total Revenue</b>	<b>461,301</b>	<b>496,773</b>	<b>35,472</b>	<b>14,313,735</b>	<b>14,709,288</b>	<b>395,553</b>
<b>Op Ex:</b>						
Salaries and Benefits	1,484,365	1,282,672	201,693	14,718,018	15,769,346	(1,051,328)
Contractual Services	7,215	7,883	(668)	151,315	191,419	(40,104)
Operations	364,921	395,453	(30,532)	4,356,447	5,163,972	(807,525)
<b>Total Op Ex</b>	<b>1,856,501</b>	<b>1,686,008</b>	<b>170,493</b>	<b>19,225,780</b>	<b>21,124,737</b>	<b>(1,898,957)</b>
<b>Op Surplus/(Subsidy)</b>	<b>(1,395,200)</b>	<b>(1,189,235)</b>	<b>205,965</b>	<b>(4,912,045)</b>	<b>(6,415,449)</b>	<b>(1,503,404)</b>
<b>Cap Ex:</b>						
Capital Labor	0	7,171	(7,171)	17,551	23,226	(5,675)
Construction Expenses	53,417	88,688	(35,271)	611,381	1,430,267	(818,886)
Capital Equipment	0	4,835	(4,835)	18,447	166,597	(148,150)
Capital Animal Costs	577	2,068	(1,491)	29,398	20,233	9,165
<b>Total Cap Ex</b>	<b>53,994</b>	<b>102,762</b>	<b>(48,768)</b>	<b>676,777</b>	<b>1,640,323</b>	<b>(963,546)</b>
<b>Net Surplus/(Subsidy)</b>	<b>(1,449,194)</b>	<b>(1,291,997)</b>	<b>157,197</b>	<b>(5,588,822)</b>	<b>(8,055,772)</b>	<b>(2,466,950)</b>
Restricted Revenue-Other	698,128	682,492	(15,636)	11,912,695	4,763,660	(7,149,035)
Restricted Revenue-Zipline	44,826	33,093	(11,733)	281,535	528,312	246,777
Restricted Expenses	917,399	923,877	(6,478)	2,547,184	5,647,670	(3,100,486)
Restricted Surplus/(Subsidy)	(174,445)	(208,292)	(33,847)	9,647,046	(355,698)	(10,002,744)

# Cleveland Metroparks Golf

	Actual December '21	Actual December '22	Fav (Unfav)	Actual YTD December '21	Actual YTD December '22	Fav (Unfav)
<b>Revenue:</b>						
Greens Fees	53,699	32,547	(21,152)	4,744,318	5,346,294	601,976
Equipment Rentals	18,902	8,186	(10,716)	1,966,513	2,040,478	73,965
Food Service	19,210	24,958	5,748	920,134	1,190,312	270,178
Merchandise Sales	12,817	14,351	1,534	443,969	510,056	66,087
Pro Services	237	700	463	83,989	151,525	67,536
Driving Range	4,584	3,004	(1,580)	473,472	500,765	27,293
Other	<u>46,417</u>	<u>56,314</u>	<u>9,897</u>	<u>522,618</u>	<u>544,947</u>	<u>22,329</u>
<b>Total Revenue</b>	<b>155,866</b>	<b>140,060</b>	<b>(15,806)</b>	<b>9,155,013</b>	<b>10,284,377</b>	<b>1,129,364</b>
<b>Op Ex:</b>						
Salaries and Benefits	287,952	366,583	(78,631)	4,370,934	5,188,314	(817,380)
Contractual Services	2,913	3,879	(966)	47,002	67,210	(20,208)
Operations	<u>94,028</u>	<u>252,026</u>	<u>(157,998)</u>	<u>2,330,959</u>	<u>2,747,191</u>	<u>(416,232)</u>
<b>Total Op Ex</b>	<b>384,893</b>	<b>622,488</b>	<b>(237,595)</b>	<b>6,748,895</b>	<b>8,002,715</b>	<b>(1,253,820)</b>
<b>Op Surplus/(Subsidy)</b>	<b>(229,027)</b>	<b>(482,428)</b>	<b>(253,401)</b>	<b>2,406,118</b>	<b>2,281,662</b>	<b>(124,456)</b>
<b>Cap Ex:</b>						
Capital Labor	9,540	29,660	(20,120)	20,682	117,245	(96,563)
Construction Expenses	(160,187)	159,445	(319,632)	34,610	651,283	(616,673)
Capital Equipment	<u>0</u>	<u>49,240</u>	<u>(49,240)</u>	<u>432,262</u>	<u>502,531</u>	<u>(70,269)</u>
<b>Total Cap Ex</b>	<b>(150,647)</b>	<b>238,345</b>	<b>(388,992)</b>	<b>487,554</b>	<b>1,271,059</b>	<b>(783,505)</b>
<b>Net Surplus/(Subsidy)</b>	<b>(78,380)</b>	<b>(720,773)</b>	<b>(642,393)</b>	<b>1,918,564</b>	<b>1,010,603</b>	<b>(907,961)</b>

# Cleveland Metroparks Golf

	Big Met (18)		Little Met (9)		Mastick Woods (9)		Manakiki (18)		Sleepy Hollow (18)	
	YTD December '21	YTD December '22	YTD December '21	YTD December '22	YTD December '21	YTD December '22	YTD December '21	YTD December '22	YTD December '21	YTD December '22
Operating Revenue	1,441,862	1,635,403	390,687	517,277	291,933	360,746	1,507,404	1,577,019	1,843,189	2,131,956
Operating Expenses	1,158,646	1,274,386	292,305	295,032	208,061	266,297	993,544	1,138,544	1,415,652	1,623,599
Operating Surplus/(Subsidy)	283,216	361,017	98,382	222,245	83,872	94,449	513,860	438,475	427,537	508,357
Capital Labor	0	0	0	38,710	0	0	0	19,389	0	8,098
Construction Expenses	92,802	78,259	0	36,754	0	0	(124,389)	377,828	37,921	65,436
Capital Equipment	66,202	0	0	8,890	0	0	0	38,541	321,835	0
Total Capital Expenditures	159,004	78,259	0	84,354	0	0	(124,389)	435,758	359,756	73,534
Net Surplus/(Subsidy)	124,212	282,758	98,382	137,891	83,872	94,449	638,249	2,717	67,781	434,823

  

	Shawnee Hills (27)		Washington Park (9)		Seneca (27)		Golf Admin		Total	
	YTD December '21	YTD December '22	YTD December '21	YTD December '22	YTD December '21	YTD December '22	YTD December '21	YTD December '22	YTD December '21	YTD December '22
Operating Revenue	1,300,082	1,358,394	543,896	673,016	1,797,659	2,023,897	38,302	6,671	9,155,014	10,284,376
Operating Expenses	827,535	981,028	443,312	516,303	1,082,398	1,280,948	327,441	626,577	6,748,895	8,002,714
Operating Surplus/(Subsidy)	472,547	377,366	100,584	156,713	715,261	742,949	(289,139)	(619,906)	2,406,119	2,281,662
Capital Labor	0	843	0	7,669	0	42,537	20,682	0	20,682	117,246
Construction Expenses	8,816	7,757	0	20,669	0	64,580	19,460	0	34,610	651,283
Capital Equipment	19,875	33,177	3,487	49,000	16,389	184,843	4,476	188,082	432,263	502,530
Total Capital Expenditures	28,691	41,777	3,487	77,338	16,389	291,960	44,618	188,082	487,555	1,271,059
Net Surplus/(Subsidy)	443,856	335,589	97,097	79,375	698,872	450,989	(333,757)	(807,988)	1,918,564	1,010,603

# Cleveland Metroparks Enterprise

	Actual December '21	Actual December '22	Fav (Unfav)	Actual YTD December '21	Actual YTD December '22	Fav (Unfav)
<b>Revenue:</b>						
Concessions	297,223	218,928	(78,295)	2,385,576	3,059,627	674,051
Dock Rentals	46,913	51,915	5,002	936,853	766,603	(170,250)
Other <sup>(Chalet, parking, aquatics, misc)</sup>	<u>213,019</u>	<u>234,904</u>	<u>21,885</u>	<u>1,385,856</u>	<u>1,980,965</u>	<u>595,109</u>
<b>Total Revenue</b>	<b>557,155</b>	<b>505,747</b>	<b>(51,408)</b>	<b>4,708,285</b>	<b>5,807,195</b>	<b>1,098,910</b>
<b>Op Ex:</b>						
Salaries and Benefits	278,531	237,080	41,451	2,735,700	3,321,763	(586,063)
Contractual Services	2,425	2,068	357	63,637	114,534	(50,897)
Operations	<u>129,516</u>	<u>92,253</u>	<u>37,263</u>	<u>1,811,964</u>	<u>2,113,937</u>	<u>(301,973)</u>
<b>Total Op Ex</b>	<b>410,472</b>	<b>331,401</b>	<b>79,071</b>	<b>4,611,301</b>	<b>5,550,234</b>	<b>(938,933)</b>
<b>Op Surplus/(Subsidy)</b>	<b>146,683</b>	<b>174,346</b>	<b>27,663</b>	<b>96,984</b>	<b>256,961</b>	<b>159,977</b>
<b>Cap Ex:</b>						
Capital Labor	4,062	6,424	(2,362)	23,589	15,982	7,607
Construction Expenses	7,068	4,221	2,847	47,219	61,257	(14,038)
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,720</u>	<u>20,183</u>	<u>(7,463)</u>
<b>Total Cap Ex</b>	<b>11,130</b>	<b>10,645</b>	<b>485</b>	<b>83,528</b>	<b>97,422</b>	<b>(13,894)</b>
<b>Net Surplus/(Subsidy)</b>	<b>135,553</b>	<b>163,701</b>	<b>28,148</b>	<b>13,456</b>	<b>159,539</b>	<b>146,083</b>



# Cleveland Metroparks Enterprise

	Edgewater Pier		Wallace Lake		Hinckley Lake		Huntington	
	YTD December	YTD December	YTD December	YTD December	YTD December	YTD December	YTD December	YTD December
	'21	'22	'21	'22	'21	'22	'21	'22
Operating Revenue	47,844	36,232	29,886	29,406	0	9,850	296,892	318,726
Operating Expenses	42,943	33,047	33,207	32,990	661	11,797	238,607	232,210
Operating Surplus/(Subsidy)	4,901	3,185	(3,321)	(3,584)	(661)	(1,947)	58,285	86,516
Capital Labor	0	0	0	0	0	0	0	0
Construction Expenses	0	0	0	0	0	0	0	0
Capital Equipment	0	0	2,171	0	0	0	0	0
Total Capital Expenditures	0	0	2,171	0	0	0	0	0
Net Surplus/(Subsidy)	4,901	3,185	(5,492)	(3,584)	(661)	(1,947)	58,285	86,516
	Chalet		Ledge Lake		Parking		Enterprise Admin	
	YTD December	YTD December	YTD December	YTD December	YTD December	YTD December	YTD December	YTD December
	'21	'22	'21	'22	'21	'22	'21	'22
Operating Revenue	324,347	405,887	130,536	150,359	150,676	512,563	0	0
Operating Expenses	237,419	267,660	97,309	147,067	17,594	25,966	987,777	1,135,213
Operating Surplus/(Subsidy)	86,928	138,227	33,227	3,292	133,082	486,597	(987,777)	(1,135,213)
Capital Labor	0	0	0	0	0	0	0	0
Construction Expenses	0	0	0	0	0	0	8,581	24,131
Capital Equipment	0	0	0	0	0	0	0	12,486
Total Capital Expenditures	0	0	0	0	0	0	8,581	36,617
Net Surplus/(Subsidy)	86,928	138,227	33,227	3,292	133,082	486,597	(996,358)	(1,171,830)