

2003 annual report

For the year ending December 31, 2003



 ontario place

An Agency of the Government of Ontario



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Ontario Place Corporation
955 Lakeshore Boulevard West
Toronto, ON Canada M6K 3B9
www.ontarioplace.com

An Agency of the Government of Ontario
The Honourable Frank Klees, Minister – Ontario Ministry of Tourism and Recreation
The Honourable Brian Coburn, Minister – Ontario Ministry of Tourism and Recreation
The Honourable Jim Bradley, Minister – Ontario Ministry of Tourism and Recreation
Jean Lam, Deputy Minister, (Acting)
W.R. (Bill) Allen, Deputy Minister

Printed by the Order of the Legislative Assembly of Ontario



our vision

Ontario Place cares about its people and its customers. Ontario Place is a financially self-sustaining, year-round attraction which captures the spirit of Ontario, featuring distinctive, quality attractions for all ages.

OPC Board of Directors

our goal

- To create North America's premier waterfront entertainment destination by providing unique experiences that are fun and challenging for families and a diverse mix of visitors; and
- To be an urban oasis that celebrates its distinct location through excellence in design, architecture and landscaping.

board members

James Ginou, Chairman	April 24, 1997 – April 23, 2006
Peter Doucet, Vice Chairman	September 7, 2001 – September 6, 2004 September 7, 1995 – September 6, 2001
David Angus	May 6, 2002 – May 5, 2005
Franco Giampa	October 17, 2001 – October 16, 2004
John Langhorne	July 8, 1998 – July 7, 2004
Paul Pandos	April 29, 1999 – April 28, 2005
Borden Rosiak	June 3, 2001 – June 2, 2004
Keith Stein	April 29, 1999 – April 28, 2005
Amanda Walton	February 5, 1997 – February 4, 2003
Donald Young	June 11, 1997 – June 10, 2003
Jerome Zwicker	November 18, 1998 – November 17, 2004
John Simpson	April 2, 2003 – April 1, 2006
Linda Franklin	May 7, 2003 – May 6, 2006
Jean Lam, Deputy Minister (acting)	Ex-Officio to January 20, 2003
W.R. (Bill) Allen, Deputy Minister	Ex-Officio January 21, 2003 - present

senior management

Glenn Dobbin	General Manager
Marsha O'Connor	Senior Manager, Finance & Administration
Kevin McKaye	Senior Manager, Marketing & Sales
Andrea Peres	Senior Manager, Human Resources
Joseph Tavares	Senior Manager, Maintenance & Construction
Keith Brown	Senior Manager, Operations

corporate sponsors

Ontario Place gratefully acknowledges the support of our sponsors:

Holiday Inn
Coca-Cola
Gatorade
Mercury Marine
Molson Canada
Montclair (Nestle Waters Canada)
Pizza Pizza
Rogers AT&T Wireless
OKI Data
Super Pet
Tracker Marine
World of Vacations
grocerygateway.com
PJ's Pet Centres
Steve's Music Store
Toronto Star
Today's Parent

acknowledgements

Ontario Place Corporation wishes to acknowledge and express its appreciation to the following agencies and organizations for their co-operation and assistance in 2003:

Board of Governors of Exhibition Place
Canadian International Air Show
Canadian National Exhibition Association
City of Toronto
City of Toronto Fire Department
Toronto Emergency Medical Services
Toronto Transportation Services
Toronto Police Service
Toronto Harbour Commission
Toronto Transit Commission
Transport Canada (Toronto Island Airport)

chairman's statement

The 2003 season was a challenging one for Ontario Place as it was for the Toronto tourism and attractions industry as a whole. Attendance and the park's financial performance were impacted by the SARS crisis, the August power blackout and adverse weather. Despite these obstacles, Ontario Place accomplished much in 2003.

The entertainment value provided to our guests improved significantly this year with the complete renewal of the West Island attractions. Four new family attractions were added to this area of the park: The Atom Blaster, H2O Generation Station, Microkids and the OP Driving School. The development of these attractions was guided by the views expressed by our guests as collected by our on site research process. This research made it clear that our guests wanted to see more interactive family oriented attractions in the park, and judging by the extremely positive reaction to the new attractions, we fulfilled this expectation.

Ontario Place embarked on a more aggressive marketing campaign in 2003. The season pass and promotions segments of Ontario Place attendance grew significantly as a result of these efforts. The Pizza Pizza Victoria Day Opening Weekend promotion was a startling success, attracting over 55,000 visitors to the park. The Festival of Fire fireworks display was expanded to three nights and was also a major success. These activities, and others like them, helped to mitigate the impact of the external factors that confronted Ontario Place in 2003.

Most importantly this year, meaningful gains were made in the area of guest satisfaction. The value for money and overall satisfaction ratings were up significantly from last year. Ontario Place will continue to focus on improving the guest experience and, based on the success in 2003, we believe that Ontario Place's performance has positioned us well to rebound strongly in 2004.

On behalf of my colleagues on the Board of Directors I would like to thank the employees, media and corporate sponsors, business partners and our guests for their on-going support of Ontario Place.

I am pleased to submit, for review, Ontario Place's annual report for the year ending December 31, 2003.



Chairman, Ontario Place Board of Directors

2003 goals and objectives

One of Ontario Place's key objectives in 2003 was to reduce the annual operating deficit by increasing paid admissions through cost effective marketing initiatives. Projected attendance growth was supported by the expected benefit of the new attractions on the West Island and by an aggressive promotions program.

The attractions were completed within the agreed budget and opened as scheduled on Victoria Day weekend. Targeted growth in the promotions and season pass segments of paid admissions was surpassed. Revenue from promotions was up by 315% vs. targeted growth of 167% and season pass revenue was up by 68% vs. targeted growth of 43%.

The impact of SARS, the August power blackout (that forced the complete closure of Ontario Place for five days during the peak season), and adverse weather prevented Ontario Place from reaching its attendance and financial targets. Attendance declined 18% year over year and the operation fell short of its \$13.7m revenue target by more than \$2.5m. This represented a 13% decline in revenue from 2002.

Improved guest satisfaction was another key objective going into the 2003 season. Satisfaction with the upkeep and cleanliness of the park improved and the value for money rating increased dramatically from 72% in 2002 to 79% in 2003. These gains helped to drive an improvement in the overall satisfaction rating from 83% in 2002 to 87% in 2003.

2003 visitation by operating period is illustrated below

	Attendance		
	2003	2002	2001
Non-CNE	621,725	753,313	644,190
CNE	392,564	484,476	583,371
Total	1,014,289	1,237,789	1,227,561

visitor perception

In order to maintain consistently high levels of visitor satisfaction, Ontario Place makes extensive use of surveys and other feedback mechanisms to monitor guest perceptions. The results are used to adjust current park operations and are considered in the annual planning of programs and services that best enable Ontario Place to meet the expectations of our guests.

In 2002 Ontario joined with five other major GTA attractions in a joint guest satisfaction survey. This survey was repeated in 2003. On-site interviews at Ontario Place were conducted over two periods: wave #1 - June 12-15, 2003, and wave #2 – August 29-30, 2003. In addition, Ontario Place conducted in-house exit surveys daily, from May 31, 2003 to September 1, 2003. Results for Ontario Place indicate a generally positive visitor response to the quality and range of the park's features and services:

- The duration of the average visit to Ontario Place was approximately 5 hours.*
- 35% of guests were 12 years of age or younger.*
- The average household income of the Ontario Place guest in 2003 was \$91,820*
- 66% of Ontario Place visitors reside within the GTA & suburbs; 95% of visitors reside in Ontario; 3% reside in the rest of Canada while 2% reside in the U.S.*
- Ontario Place is a family destination, the average group size being 4, consisting of two adults and two children.*
- The percentage of guests who have visited in the park within the last year has increased from 19% in 2002 to 37% in 2003.*
- 83% of Ontario Place guests are repeat visitors*
- Over 65% of Ontario Place guests rated the Play All Summer pass 'value for money' at 9 or 10.** (1 = not at all satisfied; 10 = extremely satisfied)
- Overall, 82% of guests stated that their visit to Ontario Place met or exceeded their expectations.*

Source: *Northstar Research Partners, "Visitor Satisfaction Exit Survey", 2003

**Ontario Place exit surveys, 2003

concessions

Ontario Place has partnered with local and national companies to operate various food, retail and service concessions throughout the park. These partnerships enable Ontario Place to focus on its core competencies, while offering visitors access to an array of high-quality products and services.

Services

Molson Amphitheatre (House of Blues Concerts Canada)

With seating for over 16,000, the Molson Amphitheatre is a unique concert venue that presents domestic and international acts. Attendance for the 2003 concert season was 239,900 (excluding Heritage Days).

International Cigar Stores Ltd.

ICS operates four retail outlets throughout the site.

National Helicopters

Offer an exhilarating 10-minute ride above downtown Toronto and around the CN Tower.

Autoclic

This service allows our guests to get a picture of their experience on the Wilderness Adventure Ride.

Picasso Painters

Artisans provide face painting, black Henna body art and temporary tattoos.

Starburst Coin Operators (Thrillzone)

Coin operated arcades throughout the site add an element of excitement for video game fans.

Licensed & Full Service Dining, Snacks & Refreshments

JJ Muggs

JJ Muggs manages one of the park's full service sit-down restaurants, The Marina Grille, and is the caterer of record for group sales.

Atlantis

A full-service, licensed restaurant and nightclub that overlooks the Toronto skyline and Lake Ontario. With a capacity for 900, Atlantis hosts corporate events, private parties and regular evening entertainment.

Beavertails

For a traditional treat, Beavertails provides a taste unique to Canada.

Mr. Sub

Build you own sandwich or wrap. Two locations.

Steak House Burger Bar

Three locations in the park.

New York Fries

The world's best tasting fries! Two locations.

Vital Link Ice Cream

A selection of quick service snack items from four kiosks and a number of mobile carts throughout the park.

Pizza Pizza

Ontario's #1 pizza has been serving great quality pizza at a great price for over 30 years. Three locations.

Pronto Foods (Lemon Heaven)

Enjoy a refreshing, freshly squeezed lemonade or fruit juice.

Bob's Steam 'N Freeze

Located in the Go Zone, the café features Ice Cream, Donuts and Gourmet coffee

responsibility for financial reporting

The management of Ontario Place Corporation is responsible for the integrity and fair presentation of the financial statements accompanying this report. The financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

Ontario Place maintains systems of internal accounting controls designed to provide reasonable assurance that the financial information is accurate and reliable, the company assets and liabilities are adequately accounted for, and assets are safeguarded.

The financial statements have been reviewed by Ontario Place’s Audit Committee and have been approved by its Board of Directors. In addition, the financial statements have been audited by the Provincial Auditor, whose responsibility it is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian generally accepted accounting principles. The Auditor’s Report that appears as part of the financial statements outline the scope of the Auditor’s examination and opinion.



Glenn Dobbin
General Manager



Marsha O'Connor
Senior Manager, Finance & Administration

auditor's report

To Ontario Place Corporation
and to the Minister of Tourism and Recreation

I have audited the balance sheet of Ontario Place Corporation as at December 31, 2003 and the statements of operations and equity, changes in equity and cash flows for the year then ended. These financial statements are the responsibility of the Ontario Place's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of Ontario Place as at December 31, 2003, and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles..



Gary R. Peall, CA Acting Assistant Provincial Auditor

Toronto, Ontario

May 21, 2004

financial statements

Balance Sheet as at December 31, 2003

	2003 (\$000's)	2002 (\$000's)
<u>Assets</u>		
Current		
Cash (Note 8)	1,712	2,406
Accounts receivable	973	531
Inventory	3	12
Prepaid expenses	40	152
	<u>2,728</u>	<u>3,101</u>
Capital Assets (Note 3)	<u>114,533</u>	<u>113,816</u>
	<u>117,261</u>	<u>116,917</u>
<u>Liabilities and Equity</u>		
Current Liabilities		
Accounts payable and accrued liabilities	2,305	1,683
Due to the Province of Ontario	1,434	59
Deferred revenue	216	267
	<u>3,955</u>	<u>2,009</u>
Deferred Capital Contributions (Note 4)	13,424	11,999
Unspent Deferred Capital Contributions (Note 4)	—	190
	<u>13,424</u>	<u>12,189</u>
Equity		
Invested in capital assets (Note 6)	101,109	101,817
Retained income (deficit)	(1,227)	902
	<u>99,882</u>	<u>102,719</u>
	<u>117,261</u>	<u>116,917</u>
Commitments and contingencies (Note 8, 9)		

See accompanying schedules and notes to financial statements.

Approved on behalf of the Corporation.



Director



Director

financial statements

Statement of Operations and Equity For the year ended December 31, 2003

	2003 (\$000's)	2002 (\$000's)
Operating revenue (Schedule 1)	10,941	12,674
Administrative and operating expenses (Schedule 2)	14,279	14,515
Operating deficit before the following	(3,338)	(1,841)
Province of Ontario operating grants	1,209	3,028
Amortization of deferred capital contributions	1,575	1,657
Amortization of capital assets	(2,283)	(2,377)
	501	2,308
Net incomes/(loss) for the year	(2,837)	467
Equity, beginning of year	102,719	102,252
Equity, end of year	99,882	102,719

financial statements

Statement of Changes in Equity For the year ended December 31, 2003

	2003 (\$000's)	2002 (\$000's)		
	Invested In Capital Assets	Retained Income (Deficit)	Total	Total
Beginning of year	101,817	902	102,719	102,252
Net Income/(loss)	(708)	(2,129)	(2,837)	467
Balance, end of year	101,109	(1,227)	99,882	102,719

See accompanying schedules and notes to financial statements.

financial statements

Statement of Cash Flows

For the year ended December 31, 2003

	2003 (\$000's)	2002 (\$000's)
Operating Activities		
Net income (loss) for the year	(2,837)	467
Adjustments against net income not requiring an outlay of cash		
■ amortization of capital assets	2,283	2,377
■ amortization of deferred capital contributions	(1,575)	(1,657)
Net change in non-cash working capital	1,625	720
Cash generated from (used in) operating activities	(504)	1,907
Investing Activities		
Capital assets acquisitions - net	(3,000)	(1,798)
Cash used in investing activities	(3,000)	(1,798)
Financing Activities		
Capital Grants Received	2,810	1,561
Transfer of funds to Parks Canada (Note 5)	—	(250)
	2,810	1,311
Increase/(decrease) in cash during the year	(694)	1,420
Cash, beginning of year	2,406	986
Cash, end of year	1,712	2,406

See accompanying schedules and notes to financial statements.

financial statements

Schedules of Operating Revenue and Administrative and Operating Expenses For the year ended December 31, 2003

Schedule 1 Operating Revenue	2003 (\$000's)	2002 (\$000's)
Admissions	5,331	6,043
Parking	1,612	1,876
Concessions and catering	1,294	1,524
Marina	758	811
Cinesphere revenues	563	679
Sponsorship revenue	480	392
Interest income	60	55
Amphitheatre	632	820
Other revenue	211	474
	10,941	12,674

Schedule 2 Administrative and Operating Expenses

Salaries and wages	6,020	5,982
Employee benefits (Note 7)	754	749
Advertising	1,670	1,629
Programming and entertainment	1,568	1,534
Site maintenance	791	973
General and administration (Note 9)	1,020	625
Supplies	676	794
Utilities	784	1,076
Janitorial	404	467
Sponsorship	—	11
Transportation and communication	285	302
Professional consulting	142	178
Other	165	195
	14,279	14,515

See accompanying notes to financial statements.

notes to financial statements December 31, 2003

1. Nature of Operation

Ontario Place Corporation, (the "Corporation" or "Ontario Place") a provincial Crown agency, operates a park built on a 96-acre site extending through three islands created using landfill along the Toronto waterfront. The park includes a wide variety of programs, attractions and facilities which capture the spirit of Ontario by featuring distinctive and quality attractions for all ages. The site is intended to provide visitors with an appreciation of the Province's resources and accomplishments.

The fees charged for admission and the various attractions within the park are subject to approval by the Province of Ontario (the "Province"). The Province also provides grants to partially cover the costs of activities, programs and rejuvenation of the park.

In addition to the various attractions and activities operated directly by Ontario Place, the Corporation entered into a number of license, ground lease and special event agreements with various private-sector companies for the 2003 season.

2. Significant Accounting Policies

(a) Basis of Accounting

The financial statements are the representations of management prepared in accordance with Canadian generally accepted accounting principles.

(b) Inventory

Supplies inventory is valued at cost.

(c) Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful lives of the assets as indicated below:

Buildings	25 years
Attractions	10 years
Equipment, fixtures	10 years
Computer equipment	4 years

(d) Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles require that management make estimates and assumptions that affect the reported amount of assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenditures for the period. Actual amounts could differ from these estimates.

notes to financial statements December 31, 2003

3. Capital Assets

Capital assets consists of the following:

	2003			2002
	Cost (\$000's)	Accumulated Amortization (\$000's)	Net Book Value (\$000's)	Net Book Value (\$000's)
Land, waterlots	101,660	—	101,660	101,660
Buildings	6,753	2,322	4,431	4,490
Attractions	11,233	5,518	5,715	4,126
Equipment, fixtures	7,052	4,412	2,640	3,357
Computer equipment	346	259	87	183
	127,044	12,511	114,533	113,816

4. Deferred Capital Contributions

Deferred capital contributions represent the amount of restricted grants received for the purchase of depreciable capital assets. Purchased assets have been capitalized and the corresponding grant has been deferred and will be amortized into income on the same basis that the assets are amortized. The changes in the deferred capital contributions balance are as follows:

	2003 (\$000's)	2002 (\$000's)
Balance, beginning of year	12,189	12,535
Amount amortized to revenue	(1,575)	(1,657)
Capital grants received	2,810	1,561
Transfer to Parks Canada (Note 5)	—	(250)
Balance, end of year	13,424	12,189

5. Sale of H.M.C.S. Haida to Parks Canada

In October 2002, the Corporation and the Ministry of Tourism and Recreation sold the H.M.C.S. Haida and its associated items and artifacts to Parks Canada for \$1. As part of this transaction, the Corporation received a capital grant of \$700,000. The Corporation paid \$250,000 of the grant to Parks Canada as the Corporation's contribution to offset Parks Canada's costs of cutting a channel to allow for the removal of the Haida. The balance of the capital grant will be used to restore the site to its original state and for other capital improvements.

notes to financial statements December 31, 2003

6. Invested in Capital Assets

The invested in capital assets balance represents the net amount of the Corporation's investment in capital assets less the deferred capital contribution balance at year end.

7. Employee Benefits

(a) Pension Benefits

The Corporation provides pension benefits for all its permanent employees (and to non-permanent employees who elect to participate) through the Public Service Pension Fund (PSPF) and the Ontario Public Service Employees' Union Pension Fund (OPSEU Pension Fund) which are both multi-employer plans established by the Province of Ontario. These plans are accounted for as defined contributions plans as the Corporation is not provided with sufficient information to apply defined benefit accounting to these pension plans. Accordingly, the Corporation's share of contributions related to the PSPF and OPSEU pension funds for the year was \$116,251 (2002 - \$69,071) and is included in employee benefits in the Schedule of Administrative and Operating Expenses.

(b) Non-Pension Benefits

Cost of post-retirement non-pension employee benefits are paid by the Management Board Secretariat and are not included in the statement of operations and equity. Legislated severance payments are accrued for upon retirement or departure of eligible employees.

8. Lease Commitments

Minimum lease payments for equipment rental and license fees are \$34,748 for 2004 and \$22,550 for 2005.

9. Property Taxes

The Corporation believes, and had received a legal opinion in 1997 stating that it has no legal obligation to pay grants in lieu of property taxes relating to Ontario Place. As a result, in fiscal 1996/97, the Board of Directors of the Corporation passed a resolution declaring that, commencing with the 1996 taxation year, the Corporation will not make any payment or record any charges for property taxes or grants in lieu of property taxes with respect to those portions of Ontario Place property not occupied by tenants. The Corporation advised the then Ministry of Economic Development, Trade and Tourism, and the Ministry of Municipal Affairs and Housing of the Board's decision.

notes to financial statements December 31, 2003

9. Property Taxes (Continued)

Pertinent information with respects to property taxes recorded for the last three years is as follows:

Year	Property Tax Billed to Concessionaires	Corporation's Recognized Property Tax Liability for Premises Occupied by Concessionaires	Total	Received from Concessionaires	Paid to the City of Toronto	Refund Received from the City of Toronto
2001	419,224	—	419,224	365,629	429,028	466,782
2002	288,943	—	288,943	258,483	—	—
2003	329,687	331,000	660,687	264,629	—	—
Total	1,037,854	331,000	1,368,854*	888,741**	429,028	466,782

* the amount of \$1,368,854 is included in the Corporation's year end balance for account payable and accrued liabilities.

** the amount of \$888,741 is included in the Corporation's year end cash balance and in effect is being held in trust for the City of Toronto.

The Corporation did not receive a property tax bill from the City of Toronto in 2001 and 2002. In June 2003, the Corporation received a property tax bill as follows:

- a) \$2,195,165 for the years 2001, 2002 and 2003 for the taxable portion of property occupied by tenants.
- b) \$4,704,547 for 2001, 2002 and 2003 for the grants in lieu of taxes for property occupied by the Corporation.

The amounts billed in June 2003 in excess of the property taxes already recorded as disclosed in the above table are in dispute with the City of Toronto and therefore are not reflected in the Corporation's financial statements. It is the position of the Corporation that it will pay the City of Toronto any funds it has already received from concessionaires, as well as the \$331,000 accrued by the Corporation in 2003 for premises occupied by concessionaires, but is not liable for any excess amounts. If it is determined that the Corporation must pay any excess amounts to the City, the Corporation will seek an additional grant from the Province to cover this payment. The Corporation has no current ability to fund grants in lieu of taxes from existing operations.

10. Comparative figures

Prior year's figures have been reclassified where necessary to conform to the current year's presentation.

background

Organization

Inaugurated as a Crown Corporation of the Government of Ontario in May 1971, Ontario Place is administered by a 13 member Board of Directors reporting to the Minister of Tourism and Recreation. Officers of the Corporation are: The Chair and Vice-Chair of the Board, the General Manager and the Secretary/Treasurer.

Personnel

Corporate staff levels for the peak operating season, year ending December 31, 2003:

- Ontario Place employed 64 full-time staff during the park's peak operating season, 2 seasonal staff and approximately 420 students, recruited primarily from Ontario Colleges and Universities.
- On-site Concessions provided additional employment for approximately 463 staff.

employees that were paid \$100,000 or more in 2003

Glenn Dobbin, General Manager, \$134,562.23

Marsha O'Connor, Senior Manager, Finance & Administration, \$107,302.30

Tom Chrzan, Assistant General Manager, \$105,210.74

Prepared in accordance with the Public Sector Salary Disclosure Act, 1996.

major park features

The 38-hectare (96-acre) parkland complex extends through three islands and was created using lake fill. The major features include:

East Island

The Molson Amphitheater (9,000 seats and 7,000 general admission lawn seating); Children's Festival Stage (400 seats); Soak City water park; Mini Bumper Boats; Mini-Greens; Whiz Kids Mini Racers; First Flight; Freefall; Cyclone Speedway; Pre-School Kids Play; Super Slide; Water Shuttle; 8 snack bars; 3 gift shops and public parking (capacity of 300 cars and buses).

Pods

Cinesphere (a 752 seat IMAX® theatre); Atlantis entertainment complex and 3,100 square metres of space for themed exhibits.

West Island

Wilderness Adventure Ride; Mars (30 seat) motion simulator ride; The Go Zone; OP Driving School; Mega Maze; Cool Hoops; Bumper Boats; Japanese Temple Bell; Pedal Boats; 1 sit-down restaurant; 4 snack bars, 1 gift shop and a 300 slip marina.

Mainland

Public parking (capacity of 1,800 cars); 60-slip marina.

notes