

**SUGAR CREEK GOLF COURSE
ADMINISTRATIVE BOARD MEETING
AGENDA**

**Tuesday August 22nd, 2017
6:00 P.M. Sugar Creek Clubhouse**

1. Call meeting to Order
2. Roll Call
3. Additions and/or Corrections To Agenda
4. Approval of Minutes of July 25th, 2017 Meeting
5. Public Participation

OLD BUSINESS

- None

NEW BUSINESS

- Managers' Report – August
- Superintendent Report – August
- Highlights 2016 YE Audit

FINANCIAL REPORTS

- Review and approval of Period 7 (July) Income Statement

Next Meeting

Tuesday September 26th, 2017

**MEETING LOCATED AT
SUGAR CREEK GOLF COURSE
500 E. VAN BUREN
VILLA PARK, ILLINOIS 60181**

Sugar Creek Golf Course, Illinois
Statement of Revenues, Expenses and Changes in
Net Position - Budget and Actual
For the Year Ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
Operating revenues:			
Charges for services	\$ 1,015,652	\$ 983,570	\$ 993,975
Miscellaneous	-	332	238
Rental income	41,100	44,040	50,373
Total operating revenues	1,056,752	1,027,942	1,044,586
Operating expenses:			
General and administration	261,927	269,000	266,342
Concessions	63,705	59,367	62,225
Operations	430,676	450,659	392,540
Pro shop	49,600	60,092	47,480
Depreciation	-	105,534	105,104
Total operating expenses	805,908	944,652	873,691
Operating income	250,844	83,290	170,895
Nonoperating revenue (expense):			
Interest income	-	1,313	87
Interest expense	(122,363)	(42,455)	(43,321)
Total nonoperating revenue (expense)	(122,363)	(41,142)	(43,234)
Income before transfers	128,481	42,148	127,661
Transfers out	(103,450)	-	-
Changes in net position	\$ 25,031	42,148	127,661
Net position, beginning of year, as previously reported		804,539	676,878
Prior period restatement		(38,747)	-
Net position, beginning of year, as restated		765,792	676,878
Net position, end of year		\$ 807,940	\$ 804,539

See accompanying notes.

Income Statements

Fund 80 - Sugar Creek Golf Course

Fiscal Year 2017 Through Period 7

Revenues

GL number	Acct Title	Budget	YTD	Variance	Percent Collected/Used	Last Yr Actual
80.00.3000.0000	Revenues & Sales	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.3030.0000	Grants-Capital	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.3040.0000	Advertising Revenues	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
x.x.x.0000	TOTALS	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.3200.1813	Driving Range Instruction	\$16,050.00	\$11,584.00	\$4,466.00	72.17%	\$14,165.00
80.00.3200.1816	Jr. Golf	\$93,225.00	\$92,860.00	\$365.00	99.61%	\$83,459.00
80.00.3200.1818	Private Lessons	\$1,500.00	\$455.00	\$1,045.00	30.33%	\$180.00
x.x.x.1800	TOTALS	\$110,775.00	\$104,899.00	\$5,876.00	94.70%	\$97,804.00
80.00.3300.0000	Equipment Rentals	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
x.x.x.0000	TOTALS	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.3300.1801	Pull Cart Rental	\$10,800.00	\$4,959.00	\$5,841.00	45.92%	\$5,067.00
80.00.3300.1802	Club Car Rental	\$108,000.00	\$63,713.00	\$44,287.00	58.99%	\$60,483.00
80.00.3300.1803	Golf Club Rental	\$2,100.00	\$1,299.00	\$801.00	61.86%	\$888.00
x.x.x.1800	TOTALS	\$120,900.00	\$69,971.00	\$50,929.00	57.88%	\$66,438.00
80.00.3341.0000	Indoor Facility Rentals	\$29,000.00	\$18,392.00	\$10,608.00	63.42%	\$17,935.00
x.x.x.0000	TOTALS	\$29,000.00	\$18,392.00	\$10,608.00	63.42%	\$17,935.00
80.00.3341.1804	Employee Housing	\$15,600.00	\$9,100.00	\$6,500.00	58.33%	\$7,800.00
x.x.x.1800	TOTALS	\$15,600.00	\$9,100.00	\$6,500.00	58.33%	\$7,800.00
80.00.3430.0000	Daily Use Fees	\$509,542.00	\$305,004.28	\$204,537.72	59.86%	\$282,157.82
x.x.x.0000	TOTALS	\$509,542.00	\$305,004.28	\$204,537.72	59.86%	\$282,157.82
80.00.3430.1813	Driving Range	\$107,015.00	\$74,112.00	\$32,903.00	69.25%	\$76,210.00
x.x.x.1800	TOTALS	\$107,015.00	\$74,112.00	\$32,903.00	69.25%	\$76,210.00
80.00.3431.0000	Punch Card Fees	\$8,100.00	\$7,750.00	\$350.00	95.68%	\$8,000.00
80.00.3453.0000	Season Passes	\$10,240.00	\$7,995.00	\$2,245.00	78.08%	\$9,765.00
80.00.3454.0000	Permanent Tee Times	\$6,700.00	\$7,325.00	(\$625.00)	109.33%	\$6,525.00
80.00.3600.0000	Merchandise Sales	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
x.x.x.0000	TOTALS	\$25,040.00	\$23,070.00	\$1,970.00	92.13%	\$24,290.00
80.00.3600.1807	Pro Shop	\$45,000.00	\$22,447.90	\$22,552.10	49.88%	\$25,667.03
80.00.3600.1808	Beer/Wine Sales	\$63,500.00	\$36,125.93	\$27,374.07	56.89%	\$35,537.59
80.00.3600.1809	Food Sales	\$24,000.00	\$16,561.57	\$7,438.43	69.01%	\$17,807.96
80.00.3600.1810	Soft Drink Sales	\$20,000.00	\$14,026.36	\$5,973.64	70.13%	\$13,493.42
80.00.3600.1814	Liquor Sales	\$12,500.00	\$9,379.87	\$3,120.13	75.04%	\$7,232.15
x.x.x.1800	TOTALS	\$165,000.00	\$98,541.63	\$66,458.37	59.72%	\$99,738.15
80.00.3900.0000	Operating Interfund Transfers	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.3960.0000	Interest Income	\$0.00	\$251.52	(\$251.52)	0.00%	\$346.83
80.00.3990.0000	Miscellaneous Revenues	\$0.00	\$2,654.23	(\$2,654.23)	0.00%	\$0.00
REVENUES TOTALS		\$1,082,872.00	\$705,995.66	\$376,876.34	65.20%	\$672,719.80

Expenses

GL number	Acct Title	Budget	YTD	Variance	Percent Collected/Used	Last Yr Actual
80.00.4000.0000	Salaries & Wages	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.4001.0000	Full-Time Employees Salary & Wages	\$196,504.00	\$78,873.15	\$117,630.85	40.14%	\$75,051.38
80.12.4001.0000	Full-Time Employees Salary & Wages	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.14.4001.0000	Full-Time Employees Salary & Wages	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.92.4001.0000	FT Salary & Wages - MIS Chargeback	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.4240.0000	Operations Staff Wages	\$74,360.00	\$37,828.40	\$36,531.60	50.87%	\$40,836.56
80.00.4280.0000	Program Staff Wages	\$0.00	\$0.00	\$0.00	0.00%	\$86.20
80.92.4280.0000	Program Staff Wages	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
x.x.x.0000	TOTALS	\$270,864.00	\$116,701.55	\$154,162.45	43.08%	\$115,974.14
80.00.4280.1805	Cashier/Greens Fees	\$41,300.00	\$19,307.05	\$21,992.95	46.75%	\$20,231.32
80.00.4280.1809	Food Preparation Wages	\$3,600.00	\$1,168.37	\$2,431.63	32.45%	\$1,292.50
80.00.4280.1811	Administrative Staff	\$330.00	\$165.00	\$165.00	50.00%	\$165.00
80.00.4280.1813	Driving Range	\$7,487.00	\$5,663.48	\$1,823.52	75.64%	\$6,269.64
80.00.4280.1814	Bar Wages	\$13,198.40	\$4,946.15	\$8,252.25	37.48%	\$5,012.86
80.00.4280.1816	Program Wages-JR Golf	\$12,000.00	\$12,511.16	(\$511.16)	104.26%	\$12,403.72
80.00.4280.1817	Utility/Cleaning	\$12,000.00	\$1,876.27	\$10,123.73	15.64%	\$1,332.38
80.00.4280.1818	Private Lessons	\$1,125.00	\$0.00	\$1,125.00	0.00%	\$0.00
4000	TOTALS	\$361,904.40	\$162,339.03	\$199,565.37	44.86%	\$162,681.56

GL number	Acct Title	Budget	YTD	Variance	Percent Collected/Used	Last Yr Actual
x.x.x.1800 TOTALS		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5000.0000	Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5020.0000	Health Care Expenses	\$27,981.00	\$15,819.53	\$12,161.47	56.54%	\$14,003.34
80.12.5020.0000	Health Care Expenses	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.14.5020.0000	Health Care Expenses	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.92.5020.0000	Health Insurance Exp.-MIS Chargebacks	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5040.0000	Illinois Muncipal Retirement Fund	\$26,828.00	\$14,638.77	\$12,189.23	54.57%	\$14,227.10
80.12.5040.0000	IMRF Expense	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.14.5040.0000	IMRF Expense	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.92.5040.0000	IMRF-MIS Chargebacks	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.12.5050.0000	Business Insurance	\$14,050.00	\$7,025.00	\$7,025.00	50.00%	\$6,950.00
80.00.5060.0000	FICA-Employer Portion	\$27,686.00	\$14,004.86	\$13,681.14	50.58%	\$14,231.19
80.12.5060.0000	FICA	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.14.5060.0000	FICA	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.92.5060.0000	FICA-MIS Chargebacks	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5102.0000	Consulting Services	\$10,500.00	\$0.00	\$10,500.00	0.00%	\$0.00
80.92.5102.0000	Consulting - MIS Chargebacks	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5141.0000	Internet Connectivity	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.92.5141.0000	Internet Connectivity-MIS Chargebacks	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.12.5160.0000	Auditing Expense	\$4,500.00	\$4,500.00	\$0.00	100.00%	\$4,500.00
80.12.5180.0000	Finance/Bank Charges	\$22,000.00	\$9,891.90	\$12,108.10	44.96%	\$13,465.31
80.00.5190.0000	Bad Debt Expense	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5300.0000	Dues	\$1,755.00	\$1,704.00	\$51.00	97.09%	\$1,564.00
80.92.5300.0000	Dues	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.92.5310.0000	Books & Subscriptions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5320.0000	Occupational Health	\$1,300.00	\$1,392.00	(\$92.00)	107.08%	\$927.00
80.00.5340.0000	Continuing Education	\$1,000.00	\$334.00	\$666.00	33.40%	\$484.15
80.92.5340.0000	Continuing Education	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5380.0000	Mileage	\$2,000.00	\$1,894.01	\$105.99	94.70%	\$1,372.78
80.92.5380.0000	Mileage-MIS Chargebacks	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5500.0000	Ads & Notices	\$7,000.00	\$2,292.38	\$4,707.62	32.75%	\$5,165.57
80.13.5500.0000	Ads & Notices	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5520.0000	Licenses & Permits	\$1,000.00	\$820.00	\$180.00	82.00%	\$1,000.00
80.00.5540.0000	Postage & Shipping	\$500.00	\$508.00	(\$8.00)	101.60%	\$50.81
80.00.5560.0000	Printing	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.12.5560.0000	Printing	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5580.0000	Equipment Rental	\$29,100.00	\$12,703.00	\$16,397.00	43.65%	\$12,985.19
x.x.x.0000 TOTALS		\$177,200.00	\$87,527.45	\$89,672.55	49.39%	\$90,926.44
80.00.5580.1815	Banquets/Outings	\$3,000.00	\$1,340.50	\$1,659.50	44.68%	\$2,687.50
x.x.x.1800 TOTALS		\$3,000.00	\$1,340.50	\$1,659.50	44.68%	\$2,687.50
80.00.5601.0000	Telephone	\$3,800.00	\$1,159.67	\$2,640.33	30.52%	\$1,472.24
80.92.5601.0000	Telephone-MIS Chargeback	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5602.0000	Cellular Phones & Service	\$600.00	\$22.57	\$577.43	3.76%	\$379.98
80.92.5602.0000	Cellular Phones & Service-MIS Chargeback	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5603.0000	Cellular & Paging	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5650.0000	Alarm Expenses	\$4,000.00	\$1,413.99	\$2,586.01	35.35%	\$5,146.71
80.00.5720.0000	Electricity	\$18,000.00	\$10,451.82	\$7,548.18	58.07%	\$9,760.82
80.00.5721.0000	Electricity-House	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5740.0000	Natural Gas	\$6,000.00	\$3,278.52	\$2,721.48	54.64%	\$2,262.13

80.00.5741.0000	Natural Gas-House	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5760.0000	Water & Sewer	\$6,000.00	\$3,010.71	\$2,989.29	50.18%	\$1,890.09
80.00.5761.0000	Water & Sewer-House	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5780.0000	Cable TV Expenses	\$2,150.00	\$1,086.38	\$1,063.62	50.53%	\$1,104.60
80.00.5881.0000	Computer & Hardware Services	\$700.00	\$396.27	\$303.73	56.61%	\$0.00
80.92.5881.0000	Computer & Hardware Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5882.0000	Custodial Maintenance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5883.0000	Contract Services	\$11,270.00	\$5,938.91	\$5,331.09	52.70%	\$12,234.01
80.00.5900.0000	Public Relations	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5960.0000	Employee Relations	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
5000 TOTALS		\$232,720.00	\$115,626.79	\$117,093.21	49.68%	\$127,864.52

GL number	Acct Title	Budget	YTD	Variance	Percent Collected/Used	Last Yr Actual
80.00.6000.0000	Repairs & Maintenance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.6020.0000	Building Repairs	\$8,000.00	\$394.00	\$7,606.00	4.93%	\$3,119.22
80.00.6060.0000	Plumbing Systems Repair	\$4,205.00	\$1,200.00	\$3,005.00	28.54%	\$4,098.00
80.00.6200.0000	Vehicle Repairs	\$1,000.00	\$2,667.47	(\$1,667.47)	266.75%	\$0.00
80.00.6340.0000	Equipment Repairs	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.6500.0000	Electrical Repairs	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.6990.0000	Miscellaneous	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
6000 TOTALS		\$13,205.00	\$4,261.47	\$8,943.53	32.27%	\$7,217.22

GL number	Acct Title	Budget	YTD	Variance	Percent Collected/Used	Last Yr Actual
80.00.7000.0000	Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.7001.0000	Office Supplies	\$1,000.00	\$311.02	\$688.98	31.10%	\$559.11
80.12.7001.0000	Office Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.7020.0000	Equipment & Furniture	\$3,000.00	\$1,675.36	\$1,324.64	55.85%	\$0.00
80.92.7020.0000	Equipment & Furniture	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.7030.0000	Computer Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.92.7030.0000	Computer Supplies-MIS Chargebacks	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.92.7031.0000	Computer Software-MIS Chgbk	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.92.7032.0000	Computer Hardware-MIS Chargebacks	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.7040.0000	Custodial Supplies	\$1,000.00	\$0.00	\$1,000.00	0.00%	\$0.00
80.00.7070.0000	Grounds Supplies	\$36,700.00	\$21,259.96	\$15,440.04	57.93%	\$26,685.13
80.00.7090.0000	Building Supplies	\$11,450.00	\$4,092.45	\$7,357.55	35.74%	\$5,682.65
80.00.7100.0000	Fuel	\$8,882.00	\$3,639.93	\$5,242.07	40.98%	\$2,748.30
80.00.7140.0000	Vehicle Parts	\$18,595.00	\$11,303.76	\$7,291.24	60.79%	\$11,287.20
80.00.7400.0000	Horticultural Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.7520.0000	Chemicals	\$24,771.00	\$20,083.24	\$4,687.76	81.08%	\$18,011.77
80.00.7600.0000	Program Supplies	\$5,600.00	\$3,949.32	\$1,650.68	70.52%	\$1,211.96
x.x.x.0000 TOTALS		\$110,998.00	\$66,315.04	\$44,682.96	59.74%	\$66,186.12
80.00.7600.1813	Driving Range	\$14,000.00	\$9,513.12	\$4,486.88	67.95%	\$10,438.21
80.00.7620.1807	Pro Shop	\$30,000.00	\$9,662.21	\$20,337.79	32.21%	\$12,629.39
80.00.7620.1812	Concession Merchandise	\$54,000.00	\$33,391.86	\$20,608.14	61.84%	\$34,511.23
x.x.x.1800 TOTALS		\$98,000.00	\$52,567.19	\$45,432.81	53.64%	\$57,578.83
80.00.7680.0000	Uniforms	\$2,000.00	\$1,713.76	\$286.24	85.69%	\$1,060.23
80.00.7700.0000	First Aid Supplies/Pers. Protect. Equip.	\$500.00	\$354.62	\$145.38	70.92%	\$0.00
7000 TOTALS		\$211,498.00	\$120,950.61	\$90,547.39	57.19%	\$124,825.18

GL number	Acct Title	Budget	YTD	Variance	Percent Collected/Used	Last Yr Actual
80.00.8000.0000	Capital	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.8910.0000	Capital Purchases	\$32,000.00	\$0.00	\$32,000.00	0.00%	\$0.00
80.00.8930.0000	Depreciation Expense	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.8931.0000	Depreciation Expense-Land Improvements	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.8932.0000	Depreciation Expense-Bldg. & Improvement	\$0.00	\$1,164.75	(\$1,164.75)	0.00%	\$0.00
80.00.8933.0000	Depreciation Expense-Machinery & Equip.	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.8940.0000	Amortization Expense	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
8000 TOTALS		\$32,000.00	\$1,164.75	\$30,835.25	3.64%	\$0.00

GL number	Acct Title	Budget	YTD	Variance	Percent Collected/Used	Last Yr Actual
80.00.9000.0000	Transfers & Debt Payments	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.9910.0000	Operating Interfund Transfers	\$105,000.00	\$7,500.00	\$97,500.00	7.14%	\$8,375.00
80.00.9921.0000	Interest Expense-Installment Contract	\$123,562.50	\$0.00	\$123,562.50	0.00%	\$10,781.25
9000 TOTALS		\$228,562.50	\$7,500.00	\$221,062.50	3.28%	\$19,156.25
EXPENSES TOTALS		\$1,079,889.90	\$411,842.65	\$668,047.25	38.14%	\$441,744.73