

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

**Tuesday September 25th, 2018
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 Amended Minutes of July 24th and Minutes from August 28th, 2018 Meeting
5. Public Participation

OLD BUSINESS

- None

NEW BUSINESS

- Managers' Report – September
- Superintendent Report – September

FINANCIAL REPORTS

- Income Statement for Period 8 – August 2018

2019 BUDGET REVIEW AND APPROVAL

Schedule Next Meeting

Tuesday October 23rd, 2018

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

SUGAR CREEK ADMINISTRATIVE BOARD MINUTES

JULY 24, 2018 (Amended)

Mr. McDermott called the meeting at 6:00 P.M. The roll was called.

PRESENT: Joe Colmone, Mark Exiner, Greg Gola, Brian McDermott, Gary Schiefer, and
Tim Sheehan

ALSO PRESENT: Dave Anderson, Manager, Kevin Goss, Superintendent, and Jean Paprocki,
Recording Secretary

ABSENT: Don Kase

INTRODUCTION OF NEW MEMBERS: Tim Sheehan will be representing Elmhurst and
replacing Carolyn Ubriaco from Elmhurst

ADDITIONS AND /OR CORRECTIONS TO THE AGENDA:

None

APPROVAL OF MINUTES FOR JUNE 26, 2018

A motion to approve the minutes was made by **Greg Gola** and seconded by
Mark Exiner with abstentions from **Joe Colmone** and **Gary Shiefer**. All were in favor
and the motion was passed.

PUBLIC PARTICIPATION

None

OLD BUSINESS

None

NEW BUSINESS

MONTHLY MANAGER'S REPORT

Weather has made a major impact on business this month with seven days over 90 degrees. These high temperatures have affected both rounds and the driving range. Rounds are down 196 for the first 22 days of the month with one less playable day compared to the same time period last July with revenues down \$4,900 compared to last July. Most of the rounds were lost on Sundays, which is the busiest, highest paying day, with two plus 90 degree days and two half rain days.

Year-to-date rounds through July 22 are down 2,161 with 1,500 attributed to weekend losses since April and the other 671 lost from February 2018 vs. 2017 when 6 playable 70 degree days appeared in February 2017. Year-to-date revenues are down about \$46,000 compared to the same time period last year, which was a record-high revenue year. However, overall revenues seem strong as revenues are up about \$15,000 compared to the previous 5-year average.

The summer Jr. Golf camp plays their final week of their program this week while the focus in August is primarily outings and high school golf. The Willowbrook Boys team and the York Girls

SUGAR CREEK ADMINISTRATIVE BOARD MINUTES

AUGUST 28, 2018

Mr. McDermott called the meeting at 6:00 P.M. The roll was called.

PRESENT: Mark Exiner, Greg Gola, Brian McDermott, Gary Schiefer, and
Tim Sheehan

ALSO PRESENT: Dave Anderson, Manager, Kevin Goss, Superintendent, and Jean Paprocki,
Recording Secretary

ABSENT: Joe Colmone and Don Kase

ADDITIONS AND /OR CORRECTIONS TO THE AGENDA:

None

APPROVAL OF MINUTES FOR JULY 24, 2018

A motion to approve the minutes as amended was made by Gary Shiefer and seconded
by Mark Exiner. All were in favor and the motion was passed.

PUBLIC PARTICIPATION

None

OLD BUSINESS

None

NEW BUSINESS

MONTHLY MANAGER'S REPORT

In comparison to other years, this August has been fairly typical with 24 ½ playable days through August 26, which is 1 playable day less than August 2017. Rounds were also comparable with 163 rounds per playable day this year versus 164 rounds per playable days in August, 2017. However, despite lower rounds, revenues were up slightly by \$2,840 this August versus last August. Part of these revenue increases can be attributed to golf cart rentals which are up by \$1,500. The heat and the addition of 6 carts to our fleet increased the percentage of riders from 41% last August to 47% this year. Other areas of revenue increases include alcohol and banquet revenues up \$1,900, driving range revenues up \$425, and instruction revenue for September classes up \$1,500. Looking at year-to-date data, the number of possible playable days is the lowest number in many years with only 111 playable days this year since March. 2017 had 118 playable days which is the 5-year average of playable days through August 26. The year-to-date revenues through August 26 are still about \$15,000 higher than the previous 5- year average showing that the course is increasing revenues despite a record low number of playable days.

High school golf has begun with both the Willowbrook boys and the York girls golf teams practicing and hosting matches. Nine banquets were hosted in August, and September will host a total of 14 combined banquets and outings as well as two Willowbrook golf team invitational

matches on Saturdays. When asked how the course profits from the high school golf, Dave answered the high schools pay for all practice time on the driving range and greens fees. With invitational matches, youth greens fees are charged for all participants and all 144 tee times are filled as these matches begin at 7:00a.m. and finish at noon.

In response to last month's request for additional information about banquet rentals, Dave constructed a spread sheet showing that the number of banquets has increased steadily from 28 in 2013 to 51 in 2018 with room rental revenues increasing from \$12,127 to \$17,549 in 2018 while total event revenues with the addition of alcohol and soft drink sales have increased from \$14,461 in 2013 to \$51,061 in 2018. A wide variety of lifetime celebrations are included ranging from baby showers, birthdays, weddings, to retirements.

SUPERINTENDENT'S REPORT

Temperatures have continued to be warmer than normal this month while in contrast to a dry July, August has been above average in total rainfall. Last week's rain and cool temperatures helped revive the turf bringing active growth and recovery in areas that were dormant. Two projects this month were continuations from last month including the fairway mower repair. The repair was completed in-house once the parts arrived saving about \$3500. The other project involved completing the repair of the drainage problem on the first hole by grading and seeding that entire area. Other projects included edging and reworking the sand traps so the sand is layered to a consistent height of 3-4 inches, trimming bushes, weeding landscape beds, and rebuilding the retaining wall on the 8th tee turnaround.

APPROVAL OF BUDGET COMPARISON REPORT

The Board considered the Budget Comparison Report through Period 7. **Brian McDermott** gave a short recap of the budget looking at several line items that showed variations from last year. In response to a question from last month regarding insurance payments, **Brian** answered that our insurance is paid twice a year. A motion to accept the income statement was made by **Mark Exiner** and seconded by **Tim Sheehan** and the motion was carried.

NEXT MEETING

The next meeting will be scheduled for Tuesday, September 25 at 6:00 p.m.

ADJOURNMENT

A motion to adjourn was made by **Tim Sheehan** and seconded by **Greg Gola**. The meeting was adjourned at 6:35 p.m.

Respectfully submitted,

Jean Paprocki

Income Statements

Fund 80 - Sugar Creek Golf Course

Fiscal Year 2018 Through Period 8

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	\$15,000.00	\$18,759.00	(\$3,759.00)	125.06%	\$11,584.00
80.00.3200.1816	Jr. Golf	\$93,225.00	\$91,034.07	\$2,190.93	97.65%	\$92,860.00
80.00.3200.1818	Private Lessons	\$750.00	\$2,365.00	(\$1,615.00)	315.33%	\$515.00
x.x.x.1800 TOTALS		\$108,975.00	\$112,158.07	(\$3,183.07)	102.92%	\$104,959.00
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	\$8,100.00	\$4,869.00	\$3,231.00	60.11%	\$6,387.00
80.00.3300.1802	Club Car Rental	\$114,000.00	\$81,330.00	\$32,670.00	71.34%	\$83,698.00
80.00.3300.1803	Golf Club Rental	\$1,500.00	\$840.00	\$660.00	56.00%	\$1,563.00
x.x.x.1800 TOTALS		\$123,600.00	\$87,039.00	\$36,561.00	70.42%	\$91,648.00
80.00.3341.0000	Indoor Facility Rentals	\$31,500.00	\$23,168.00	\$8,332.00	73.55%	\$21,432.00
x.x.x.0000 TOTALS		\$31,500.00	\$23,168.00	\$8,332.00	73.55%	\$21,432.00
80.00.3341.1804	Employee Housing	\$15,600.00	\$10,400.00	\$5,200.00	66.67%	\$10,400.00
x.x.x.1800 TOTALS		\$15,600.00	\$10,400.00	\$5,200.00	66.67%	\$10,400.00
80.00.3430.0000	Daily Use Fees	\$505,542.00	\$328,624.60	\$176,917.40	65.00%	\$377,440.71
x.x.x.0000 TOTALS		\$505,542.00	\$328,624.60	\$176,917.40	65.00%	\$377,440.71
80.00.3430.1813	Driving Range	\$120,000.00	\$84,695.00	\$35,305.00	70.58%	\$89,790.00
x.x.x.1800 TOTALS		\$120,000.00	\$84,695.00	\$35,305.00	70.58%	\$89,790.00
80.00.3431.0000	Punch Card Fees	\$8,100.00	\$8,500.00	(\$400.00)	104.94%	\$7,750.00
80.00.3453.0000	Season Passes	\$8,300.00	\$7,365.00	\$935.00	88.73%	\$8,085.00
80.00.3454.0000	Permanent Tee Times	\$6,700.00	\$5,775.00	\$925.00	86.19%	\$7,325.00
80.00.3600.0000	Merchandise Sales	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
x.x.x.0000 TOTALS		\$23,100.00	\$21,640.00	\$1,460.00	93.68%	\$23,160.00
80.00.3600.1807	Pro Shop	\$40,000.00	\$25,054.01	\$14,945.99	62.64%	\$27,684.95
80.00.3600.1808	Beer/Wine Sales	\$73,332.00	\$50,407.71	\$22,924.29	68.74%	\$46,029.54
80.00.3600.1809	Food Sales	\$21,000.00	\$16,618.88	\$4,381.12	79.14%	\$18,717.00
80.00.3600.1810	Soft Drink Sales	\$20,000.00	\$15,725.01	\$4,274.99	78.63%	\$16,915.76
80.00.3600.1814	Liquor Sales	\$12,500.00	\$15,163.67	(\$2,663.67)	121.31%	\$11,470.87
x.x.x.1800 TOTALS		\$166,832.00	\$122,969.28	\$43,862.72	73.71%	\$120,818.12
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	\$686.83	(\$686.83)	0.00%	\$556.18
80.00.3990.0000	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	0.00%	\$2,654.23
REVENUES TOTALS		\$1,095,149.00	\$791,380.78	\$303,768.22	72.26%	\$842,858.24

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	\$203,236.00	\$121,519.89	\$81,716.11	59.79%	\$92,708.77
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	\$78,760.00	\$50,017.93	\$28,742.07	63.51%	\$45,565.83

80.00.4280.0000 Program Staff Wages	\$0.00	\$1,512.88	(\$1,512.88)	0.00%	\$0.00
80.92.4280.0000 Program Staff Wages	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
x.x.x.0000 TOTALS	\$281,996.00	\$173,050.70	\$108,945.30	61.37%	\$138,274.60
80.00.4280.1805 Cashier/Greens Fees	\$41,300.00	\$25,490.60	\$15,809.40	61.72%	\$24,949.18
80.00.4280.1809 Food Preparation Wages	\$3,600.00	\$1,602.87	\$1,997.13	44.52%	\$1,381.55
80.00.4280.1811 Administrative Staff	\$330.00	\$0.00	\$330.00	0.00%	\$220.00
80.00.4280.1813 Driving Range	\$10,292.00	\$7,597.66	\$2,694.34	73.82%	\$7,636.78
80.00.4280.1814 Bar Wages	\$12,219.00	\$6,597.20	\$5,621.80	53.99%	\$5,546.75
80.00.4280.1816 Program Wages-JR Golf	\$12,000.00	\$14,355.28	(\$2,355.28)	119.63%	\$15,083.68
80.00.4280.1817 Utility/Cleaning	\$6,000.00	\$494.31	\$5,505.69	8.24%	\$2,451.03
80.00.4280.1818 Private Lessons	\$1,125.00	\$0.00	\$1,125.00	0.00%	\$0.00
4000 TOTALS	\$368,862.00	\$229,188.62	\$139,673.38	62.13%	\$195,543.57

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		\$11,907.00	\$8,361.93	\$3,545.07	70.23%	\$18,110.61
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 Muncpal Retirement Fund		\$27,189.00	\$15,980.50	\$11,208.50	58.78%	\$16,644.37
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		\$15,000.00	\$7,500.00	\$7,500.00	50.00%	\$7,025.00
80.00.5060.0000 FICA-Employer Portion		\$28,218.00	\$17,435.07	\$10,782.93	61.79%	\$16,474.36
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		\$500.00	\$7,550.00	(\$7,050.00)	1,510.00%	\$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		\$22,300.00	\$14,588.19	\$7,711.81	65.42%	\$15,742.86
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	\$1,679.00	\$76.00	95.67%	\$1,704.00
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		\$1,814.00	\$1,378.00	\$436.00	75.96%	\$1,428.00
80.00.5340.0000 Continuing Education		\$1,000.00	\$605.21	\$394.79	60.52%	\$334.00
80.92.5340.0000 Continuing Education		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5380.0000 Mileage		\$2,000.00	\$1,861.60	\$138.40	93.08%	\$1,986.31
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	\$2,238.54	\$4,761.46	31.98%	\$4,762.75
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	\$1,229.00	(\$229.00)	122.90%	\$820.00
80.00.5540.0000 Postage & Shipping		\$500.00	\$0.00	\$500.00	0.00%	\$508.00
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		\$32,060.00	\$23,630.35	\$8,429.65	73.71%	\$17,773.00
x.x.x.0000 TOTALS		\$156,743.00	\$108,537.39	\$48,205.61	69.25%	\$107,813.26
80.00.5580.1815 Banquets/Outings		\$4,500.00	\$2,018.01	\$2,481.99	44.84%	\$1,746.29
x.x.x.1800 TOTALS		\$4,500.00	\$2,018.01	\$2,481.99	44.84%	\$1,746.29
80.00.5601.0000 Telephone		\$1,980.00	\$412.36	\$1,567.64	20.83%	\$1,266.75
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	\$322.16	\$277.84	53.69%	\$22.57

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	\$3,000.00	\$1,909.89	\$1,090.11	63.66%	\$1,413.99
80.00.5720.0000 Electricity	\$22,500.00	\$10,570.21	\$11,929.79	46.98%	\$13,021.61
80.00.5721.0000 Electricity-House	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5740.0000 Natural Gas	\$5,000.00	\$3,208.30	\$1,791.70	64.17%	\$3,540.62
80.00.5741.0000 Natural Gas-House	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5760.0000 Water & Sewer	\$6,500.00	\$3,504.71	\$2,995.29	53.92%	\$3,692.19
80.00.5761.0000 Water & Sewer-House	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.5780.0000 Cable TV Expenses	\$1,800.00	\$1,172.27	\$627.73	65.13%	\$1,231.86
80.00.5881.0000 Computer & Hardware Services	\$700.00	\$0.00	\$700.00	0.00%	\$396.27
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	\$6,295.46	\$4,974.54	55.86%	\$6,562.91
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	\$214,593.00	\$137,950.76	\$76,642.24	64.28%	\$140,708.32

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	\$4,000.00	\$2,798.68	\$1,201.32	69.97%	\$394.00
80.00.6060.0000	Plumbing Systems Repair	\$4,205.00	\$3,885.00	\$320.00	92.39%	\$1,200.00
80.00.6200.0000	Vehicle Repairs	\$1,000.00	\$1,442.57	(\$442.57)	144.26%	\$2,667.47
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		\$9,205.00	\$8,126.25	\$1,078.75	88.28%	\$4,261.47

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	\$717.65	\$282.35	71.77%	\$311.02
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	\$0.00	\$3,000.00	0.00%	\$1,675.36
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	\$231.79	\$768.21	23.18%	\$0.00
80.00.7070.0000	Grounds Supplies	\$33,636.00	\$22,264.90	\$11,371.10	66.19%	\$21,825.72
80.00.7090.0000	Building Supplies	\$5,950.00	\$4,145.71	\$1,804.29	69.68%	\$4,416.09
80.00.7100.0000	Fuel	\$8,382.00	\$5,619.60	\$2,762.40	67.04%	\$4,899.73
80.00.7140.0000	Vehicle Parts	\$18,595.00	\$17,480.90	\$1,114.10	94.01%	\$12,496.46
80.00.7400.0000	Horticultural Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
80.00.7520.0000	Chemicals	\$22,858.00	\$21,553.68	\$1,304.32	94.29%	\$20,083.24
80.00.7600.0000	Program Supplies	\$5,600.00	\$3,410.05	\$2,189.95	60.89%	\$5,130.00
x.x.x.0000 TOTALS		\$100,021.00	\$75,424.28	\$24,596.72	75.41%	\$70,837.62
80.00.7600.1813	Driving Range	\$14,000.00	\$8,733.06	\$5,266.94	62.38%	\$15,133.12
80.00.7620.1807	Pro Shop	\$30,000.00	\$17,903.48	\$12,096.52	59.68%	\$16,669.26
80.00.7620.1812	Concession Merchandise	\$54,000.00	\$40,994.77	\$13,005.23	75.92%	\$38,971.17
x.x.x.1800 TOTALS		\$98,000.00	\$67,631.31	\$30,368.69	69.01%	\$70,773.55
80.00.7680.0000	Uniforms	\$2,000.00	\$769.19	\$1,230.81	38.46%	\$2,021.47
80.00.7700.0000	First Aid Supplies/Pers. Protect. Equip.	\$500.00	\$45.45	\$454.55	9.09%	\$385.96
7000 TOTALS		\$200,521.00	\$143,870.23	\$56,650.77	71.75%	\$144,018.60

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	\$45,000.00	\$0.00	\$45,000.00	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	\$14,028.30	(\$14,028.30)	0.00%	\$34,625.74
80.00.8932.0000	Depreciation Expense-Bldg. & Improvement	\$0.00	\$9,112.47	(\$9,112.47)	0.00%	\$23,523.45
80.00.8933.0000	Depreciation Expense-Machinery & Equip.	\$0.00	\$4,316.22	(\$4,316.22)	0.00%	\$11,430.64
80.00.8940.0000	Amortization Expense	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
8000 TOTALS		\$45,000.00	\$27,456.99	\$17,543.01	61.02%	\$69,579.83

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	\$103,550.00	\$6,150.00	\$97,400.00	5.94%	\$7,500.00
80.00.9921.0000	Interest Expense-Installment Contract	\$125,675.00	\$0.00	\$125,675.00	0.00%	\$0.00
9000 TOTALS		\$229,225.00	\$6,150.00	\$223,075.00	2.68%	\$7,500.00
EXPENSES TOTALS		\$1,067,406.00	\$552,742.85	\$514,663.15	51.78%	\$561,611.79

2019 Sugar Creek Budget Summary

Summary

Sugar Creek management staff meets with the Director of Enterprise Services for the Elmhurst Park District and the Director of Parks and Recreation for the Village of Villa Park, to develop a consensus for the budget direction. The 2019 budget is projected to pay all operational expenses (\$787,406) as well as the annual debt payment (\$227,213) through fees collected from operations. An additional \$45,000 for capital purchase is also budgeted, but will not be utilized until the fourth quarter upon pending financial status for the season.

Playable Days and Weather Impact

The 2019 Sugar Creek budget looks to maintain golf rounds and participation levels on the driving range, at the level of the previous 5-year average - similar to the 2018 budget. Challenges over the past few years due to abnormal weather conditions, cause declining playable days resulting in decreased participation on the golf course (Greens Fees and golf cart rentals) and Driving Range. Other revenues are impacted as well, such as pro shop sales, food and beverage and alcohol sales.

The 2018 season has resulted in the lowest number of playable days on record, but a previous five year average - going back to 2014 - results in 166 playable days, or 68% of the season from March to October. This modest assumption of 166 playable days for 2019 would represent an additional 16 more playable days than the 2018 season.

Here's a chart depicting rounds and greens fee and cart revenue for in-season (March – October) and off-season (November – February), along with playable days (playable weather) for the past five seasons including 2018 projections:

	# Rds	# Rds		GF/Cart Rev	Avg. GF/Cart Rev./Day	GF/Cart Rev	Total
Year (P.D.'s)	Mar-Oct	Offseason	Total Rds.	Mar-Oct	Mar-Oct	Offseason	GF/Cart Rev
2014 (166.5)	27462	1022	28484	\$ 496,441	\$ 2,982	\$ 27,474	\$ 526,897
2015 (182)	29377	1682	31059	\$ 548,322	\$ 3,013	\$ 38,264	\$ 589,599
2016 (172)	28199	1562	29761	\$ 543,453	\$ 3,160	\$ 39,520	\$ 586,133
2017 (160)	27331	1800	29131	\$ 567,331	\$ 3,546	\$ 46,210	\$ 617,087
2018* (150 proj.)	25235	1062	26297	\$ 519,409	\$ 3,463	\$ 33,320	\$ 556,192
2019 budget (166)	28220	1425	29645	\$ 574,858	\$ 3,463	\$ 36,958	\$ 611,816

GF/Cart Rev projection of \$574,858 for Mar - Oct. for 2019 based on average daily GF/Cart revenue from 2018 - \$3,463, times 166 playable days - since ridership is up based on additional carts added to the fleet in 2018

The chart below shows how the average number of rounds per playable day - March to October – has remained steady over the past five years:

Year	# P.D.'s	# Days Mar-Oct	% P.D.'s Mar-Oct	Actual # Rds. Played	Avg. #Rds./P.D.
2014	166.5	245	68%	27462 (Mar-Oct)	165
2015	182	245	74%	29377 (Mar-Oct)	161
2016	172	245	70%	28199 (Mar-Oct)	164
2017	160	245	65%	27331 (Mar-Oct)	171
2018 (proj.)	150	245	61%	25554 (Mar-Oct)	170
2019 (Budget)	166	245	68%	28220	170

The past two seasons have resulted in a higher average number of rounds per playable day at 170 golfers per day. Although, it's difficult to assume that this trend will remain, or if simply more golfers are playing on playable days because there are a lot less of them available!

But, if we assume that we can maintain an average of 170 golfers per playable day, and we project a modest 166 playable days in 2019, then we can expect 28,220 rounds played from March to October. And, with the golf course open year-round (weather permitting), additional off-season rounds during the months of January, February, November and December, typically average 1,425 more rounds of golf. Total expected rounds for 2019 – 29,620.

Revenue Highlights

Sugar Creek revenues are gained predominantly from golf related sources. Based on a previous five year average, 74% of total facility revenues come from four main sources – Greens Fees, Riding Cart Rentals, Driving Range basket sales and the Jr. Golf summer program. Other sources directly related to golf, bring an additional 9% in overall revenue including pro shop sales, instruction classes, pull cart rentals, permanent tee times, and resident and senior pass cards. The total percent of revenues directly related to golf is 83%. Additionally on the average, another 8% of alcohol sales can be attributed to rounds of golf. The remaining alcohol sales and indoor facility rental revenues attribute about 9% to overall revenues.

Expense Highlights

The Sugar Creek 2019 budget is projected to pay all operational expenses (\$787,406) as well as the annual debt payment (\$227,213) through revenues collected from operations. The major expense categories and their percentage of overall expenses are Wages (35%), Contractual Services (20%), Supplies (18%) and Fixed Charges and Obligations (21%). The remaining 6% is for capital purchases – maintenance equipment.

Capital

Sugar Creek will continue implementing the maintenance equipment replacement plan with the purchase of a new fairway mower in 2019 for the amount of \$45,000. This is the same amount budgeted for 2018 since decisions to make capital purchases are not made until the fourth quarter (October – November) based on the financial strength of the current season.

Fixed Charges & Obligations – Debt

The largest fixed expense in the budget is the debt obligation payable to both the Elmhurst Park District and The Village of Villa Park. The annual installment for both payments is included directly in the 2019 operations budget in the amount of \$227,213. (As a reference, these payments on the debt certificates are budgeted annually through the final installment date in 2022.)

Below is a detail description of notable adjustments in the 2019 budget.

Revenues

- #3200-1813 Driving Range Instruction - Increase \$2,264 based on a 3-year average of actual participation in classes.
- #3430-000 Daily Use Fees (Greens Fees) – Decrease \$9,579 for a slight drop in golf rounds calculated on a projection of 166 playable days for 2019 (previous 5-year average), times the average greens fee revenue per playable day March to October, plus the average total greens fee revenue for the offseason rounds.
- #3430-1813 Driving Range Fees – Decrease by \$5,000
- #3600-1810 Soft Drink Sales – Increase \$1,000 based on previous 3-year average.
- #3600-1814 Liquor Sales – Increase \$3,000 based on 3-year average.

All other remaining adjustments to revenues are based on current trends and 3-year averages. Total revenues for the 2019 budget are projected to decrease by \$7,165.

Expenses

- #4001-0000 Salaries & Wages – Full Time – Increase \$5,299 to reflect a 2 ½% salary increase (Elmhurst Park District established standard) for three full-time staff.
- #5040-0000 IMRF – Decrease \$5,576 from the contribution to the Illinois Municipal Retirement Fund as an adjustment to a fully-funded account district-wide.
- #5500-0000 – Ads & Notices – Decrease \$2,000 to reflect actual usage of costs for Facebook Ads, banners, signs etc...
- #5580-1815 – Banquet Equipment – Decrease \$1,000 based on a 3-year average.
- #5740-0000 – Natural Gas – Increase \$3,100 based on actual usage and rate increase
- #7600-1813 Driving Range Supplies – Decrease \$2,000 based on previous 3-year average.
- #7620-1812 Concession Merchandise – Decrease \$3,767 based on previous 3-year average.
- #9921-0000 Villa Park Debt Installment – Decrease \$3,025 to reflect a lower payment for the annual Villa Park portion in 2019 due to variable rate schedule.

All other remaining adjustments to expenses are based on current trends and 3-year averages. Total expenses for the 2019 Budget are projected to decrease by \$7,788.

GOLF FUND
2019

FUND: 80

		ACTUAL	BUDGET	Actual	BUDGET	Actual	BUDGET	Actual	Budget	2018 Y-E Projection (based on 1/1 - 8/31/18 actual & 9/1 - 12/31/17)	Budget	Budget	BUDGET DIFF
		2014	2014	2015	2015	2016	2016	2017	2017		2018	2019	2019 vs. 2018
ROUNDS		28,484	35,000	31,057	32,000	29,778	31,000	29,184	30,000		30,000	29,500	
REVENUE		\$		\$		\$							
3031.0000	Grants	3,044	0		0	0	0		0		0	0	0
3040.0000	Advertising/Sponsorships	1,927	15,000	0	15,000	0	0	0	0		0	0	0
3200.1813	Driving Range Instruction (youth, adult, parent child classes)	18,716	15,150	19,052	15,850	15,836	16,050	14,714	16,050	21,112	15,000	17,264	2,264
3200.1816	Junior Golf Instruction (six-week summer camp)	64,413	59,210	75,652	77,220	83,459	86,300	90,295	93,225	91,855	93,225	93,225	0
3200.1818	Private Lessons	240	3,500	1,063	3,500	1,310	3,500	665	1,500	300	750	750	0
3300.1801	Pull Cart Rental	8,877	12,600	9,768	10,560	8,082	10,560	7,968	10,800	6,450	8,100	8,550	450
3300.1802	Riding Car Rental	77,175	88,200	100,097	102,400	105,964	107,200	111,436	108,000	109,068	114,000	114,000	0
3300.1803	Golf Club Rental	1,533	2,100	1,464	2,100	1,500	2,100	1,851	2,100	1,128	1,500	1,500	0
3341.0000	Indoor Facility Rentals (room rental banquets/outings)	23,056	20,000	34,773	22,750	31,040	25,500	31,423	29,000	35,168	31,500	31,500	0
3341.1804	House Rental (former employee housing at 440 E. Van Buren)	15,600	15,600	15,600	15,600	13,000	15,600	15,600	15,600	15,600	15,600	15,600	0
3430.0000	Daily Use Fees (Greens Fees)	437,879	506,961	478,139	501,482	469,676	497,349	493,682	509,542	449,319	505,542	495,963	(9,579)
3430.1813	Driving Range Fees	102,354	105,000	111,534	105,000	107,840	105,000	104,424	107,015	101,683	120,000	115,000	(5,000)
3431.0000	Punch Card Fees/Passes	7,650	10,000	8,050	10,000	8,200	8,100	7,750	8,100	8,500	8,100	8,100	0
3453.0000	Season Passes	7,070	8,500	6,750	8,500	10,050	9,730	8,115	10,240	7,350	8,300	8,500	200
3454.0000	Permanent Tee Times	6,100	12,500	6,700	12,500	6,525	6,700	7,325	6,700	5,775	6,700	6,700	0
3600.1807	Pro-Shop Sales	45,421	60,000	43,997	45,000	46,756	45,000	39,904	45,000	37,852	40,000	40,000	0
3600.1808	Beer / Wine Sales	57,874	72,000	69,592	72,000	60,909	63,000	61,901	63,500	68,500	73,332	73,332	0
3600.1809	Food Sales	23,218	22,000	25,653	22,000	23,075	23,000	21,464	24,000	19,785	21,000	21,500	500
3600.1810	Soft Drink Sales	18,925	25,000	22,073	25,000	21,515	20,000	21,128	20,000	19,797	20,000	21,000	1,000
3600.1814	Liquor Sales	10,943	15,000	14,391	15,000	12,872	12,063	14,940	12,500	17,779	12,500	15,500	3,000
3900.0000	Transfers In		0		0		0		0		0	0	0
3960.0000	Interest Income	46	0	86	0	1,313	0	1,130	0	124	0	0	0
3990.0000	Miscellaneous	37,377	100	239	100	332	0	19,596	0	0	0	0	0
TOTAL REVENUE		969,438	1,068,421	1,044,673	1,081,562	1,029,254	1,056,752	1,075,311	1,082,872	1,017,145	1,095,149	1,087,984	(7,165)
(Actual % of budget)		90.7%		96.6%		97.4%		99.3%		92.9%			

		ACTUAL	BUDGET	Actual	BUDGET	Actual	BUDGET	Actual	Budget	Y-E Proj. based on 9/1 - 12/31/17	Budget	Budget	DIFF
EXPENDITURES		2014	2014	2015	2015	2016	2016	2017	2017		2018	2019	2019 vs. 2018
		\$		\$		\$							
SALARIES AND WAGES													0
4001.0000	Administrative - F-T (3 people)	193,078	181,663	202,245	186,600	201,892	191,997	212,498	196,504	203,236	203,236	208,535	5,299
4240.0000	Operations Staff (Maintenance)	75,430	74,922	67,677	74,922	78,681	74,360	78,198	74,360	78,198	78,760	78,760	0
4280.0000	Program Staff (Cashiers, Bartenders, Utility/Cleaning)	57,272	85,839	55,186	85,839	48,520	70,099	53,550	70,099	53,548	63,120	63,120	0
4280.1811	Administrative Staff	385	330	330	330	330	330	440	330	0	330	330	0
4280.1813	Driving Range Staff	6,263	11,230	9,573	11,230	10,085	7,487	10,342	7,487	10,343	10,292	10,292	0
4280.1816	Junior Golf Staff (Camp Counselors)	12,547	8,000	14,666	8,000	15,897	12,000	15,084	12,000	15,083	12,000	12,000	0
4280.1818	Private Lessons	833	2,625	0	2,625	0	2,625	0	1,125	0	1,125	1,125	0
SUBTOTAL SALARIES & WAGES		345,808	364,009	349,677	369,546	355,404	358,898	370,112	361,905	360,408	368,863	374,162	5,299
(Actual % of budget)		94.8%		94.6%		99.0%		102.3%		98%			

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		ACTUAL	BUDGET	Actual	BUDGET	Actual	BUDGET	Actual	Budget		Budget	Budget	DIFF
EXPENDITURES		2014	2014	2015	2015	2016	2016	2017	2017	Y-E Proj.	2018	2019	2019 vs. 2018
			\$		\$		\$						
CONTRACTUAL SERVICES													
5020.0000	Health Care Expenses (1 employee)	11,542	16,066	12,533	16,157	20,642	29,539	23,407	27,981	11,907	11,907	12,270	363
5040.0000	IMRF	29,830	35,168	27,315	32,050	27,529	30,924	28,607	26,828	27,189	27,189	21,613	(5,576)
5050.0000	Business Insurance	13,360	13,665	13,500	13,500	13,900	13,900	14,050	14,050	15,000	15,000	15,250	250
5060.0000	FICA	25,371	27,893	26,282	28,550	26,204	27,456	26,707	27,686	28,218	28,218	28,623	405
5101.0000	Attorney's Fees		0		0		0		0		0	0	0
5102.0000	Consulting Fees		500		500		500	2,650	10,500	6,000	500	500	0
5141.0000	Internet Connectivity		0		0		0		0		0	0	0
5160.0000	Audit Expense	4,290	4,290	4,290	4,290	4,500	5,000	4,500	4,500	4,500	4,500	4,500	0
5180.0000	Finance / Bank Charges (credit card fees)	18,814	13,400	20,876	17,050	21,339	18,000	21,567	22,000	18,866	22,300	22,300	0
5190.0000	Bad Debt Expense		0	0	0	0	0		0		0	0	0
5300.0000	Dues (PGA, GCSAA, USGA, CDGA)	1,786	1,890	1,544	1,890	1,663	1,755	1,704	1,755	1,679	1,755	1,755	0
5310.0000	Books & Subscriptions		0	0	0		0		0		0	0	0
5320.0000	Occupational Health	1,028	1,767	1,166	1,360	1,073	1,300	1,464	1,300	1,378	1,814	1,814	0
5340.9080	Continuing Education	535	1,000	1,902	1,000	793	1,000	351	1,000	605	1,000	1,000	0
5380.0000	Travel Expenses (PGA Show)	1,200	1,000	1,633	1,000	1,978	1,000	2,402	2,000	1,769	2,000	2,000	0
5500.0000	Ads & Notices (Facebook, Banners, Signs etc...)	15	500	10,334	12,000	5,856	9,000	7,215	7,000	3,068	7,000	5,000	(2,000)
5520.0000	License & Permits (liquor lic., pesticides, Health Dept.)	1,091	1,000	1,315	1,000	1,000	1,000	861	1,000	1,229	1,000	1,000	0
5540.0000	Postage & Shipping	358	500	0	500	51	500	508	500	0	500	500	0
5560.0000	Printing		0		0	0	0		0		0	0	0
5580.0000	Equipment Rentals (36 golf carts, bev. car, range picker)	21,805	22,350	22,215	23,850	29,409	28,670	29,546	29,100	32,060	32,060	32,060	0
5580.1815	Banquet Equipment (linen rentals, bar & kitchen supplies)	4,750	3,000	3,992	3,000	3,579	3,000	2,955	3,000	2,807	4,500	3,500	(1,000)
5601.0000	Telephone	3,315	3,653	3,697	3,855	4,643	3,800	1,812	3,800	1,980	1,980	1,980	0
5602.0000	Nextel	752	481	542	550	619	600	58	600	600	600	600	0
5603.0000	Cellular & Paging		0		0		0		0		0	0	0
5650.0000	Alarm Expenses	6,884	4,100	7,776	4,100	8,203	7,534	2,051	4,000	3,000	3,000	2,750	(250)
5720.0000	Electricity	19,170	15,800	17,038	16,000	21,046	16,500	21,430	18,000	21,430	22,500	22,000	(500)
5740.0000	Natural Gas	6,991	8,000	4,400	8,000	3,563	7,000	5,196	6,000	5,000	5,000	8,100	3,100
5760.0000	Water & Sewer	6,795	6,800	5,560	6,800	5,643	6,800	7,017	6,000	6,500	6,500	7,000	500
5780.0000	Cable Services	2,149	1,560	2,112	1,560	1,941	1,560	1,818	2,150	1,800	1,800	1,800	0
5881.0000	Computer & Hardware Services	90	700	50	700	0	700	396	700	0	700	700	0
5883.0000	Contract Services (beer line cleaning, exterminator, HVAC, porta pot	12,037	10,960	14,197	13,460	17,378	11,270	10,802	11,270	11,270	11,270	11,270	0
5900.0000	Public Relations		0	0	0	0	0	0	0		0	0	0
5960.0000	Employee Relations		0	0	0	0	0	0	0		0	0	0
SUBTOTAL CONTRACT SERVICES		193,958	196,043	204,268	212,722	222,552	228,308	219,074	232,720	207,855	214,593	209,885	(4,708)

GOLF FUND (Actual % of budget)

98.9% 96.0% 97.5% 94.1% 97%

2019
FUND: 80

	ACTUAL	BUDGET	Actual	BUDGET	Actual	BUDGET	Actual	BUDGET		BUDGET	BUDGET	DIFF
EXPENDITURES	2014	2014	2015	2015	2016	2016	2017	2017	Y-E Proj.	2018	2019	2019 vs. 2018
REPAIRS		\$		\$		\$		\$		\$	\$	
6020.0000 Building Repairs	20,984	4,000	3,153	4,000	3,119	4,000	10,364	8,000	2,649	4,000	4,000	0
6060.0000 Plumbing Systems Repairs	6,094	5,400	5,190	5,205	4,579	5,205	4,175	4,205	3,885	4,205	4,205	0
6200.0000 Vehicle Repairs	1,208	500	1,050	500	0	1,000	2,667	1,000	1,443	1,000	1,000	0
6340.0000 Equipment Repairs		0		0		0		0		0	0	0
SUBTOTAL REPAIRS	28,286	9,900	9,394	9,705	7,698	10,205	17,206	13,205	7,977	9,205	9,205	0
SUPPLIES												
7001.0000 Office Supplies	1,289	1,000	701	1,000	953	1,000	1,034	1,000	580	1,000	1,000	0
7020.0000 Equipment & Furniture	2,162	6,500	0	6,700	0	500	2,287	3,000	0	3,000	3,000	0
7030.0000 Computer Supplies	0	0	0	0	0	0	0	0		0	0	0
7031.0000 Computer Software	0	0	0	0	0	0	0	0		0	0	0
7032.0000 Computer Hardware	0	0	0	0	0	0	0	0		0	0	0
7040.0000 Custodial	1,072	1,000	192	1,000	738	1,000	0	1,000	0	1,000	1,000	0
7070.0000 Grounds (sand, mulch, grass seed, fertilizer, flowers, shrubs, trees)	35,398	36,850	33,376	36,850	35,866	36,700	25,748	36,700	25,749	33,636	33,636	0
7090.0000 Buildings (plumbing, hand tools, lumber, electrical, hardware, paint)	14,333	11,550	7,609	6,650	6,378	6,450	11,946	11,450	3,534	5,950	5,950	0
7100.0000 Fuel (unleaded, diesel, propane for all carts, mowers, equip., etc...)	11,902	12,870	11,550	12,870	6,789	8,882	7,702	8,882	7,723	8,382	8,382	0
7140.0000 Vehicle Parts	19,428	16,495	19,299	19,195	21,013	18,595	16,456	18,595	16,404	18,595	18,595	0
7520.0000 Chemicals (fungicide, herbicide, insecticide, growth regulator)	20,078	20,771	24,465	24,771	24,487	24,771	23,623	24,771	21,064	22,858	22,858	0
7600.0000 Program Supplies (scorecards, pencils, rate cards, Jr. Golf awards)	4,385	4,000	4,127	4,000	5,523	5,600	5,256	5,600	3,410	5,600	5,000	(600)
7600.1813 Driving Range Supplies (balls, e-keys, rental clubs, mats, baskets)	10,697	11,000	11,665	14,000	12,897	14,000	14,381	14,000	8,615	14,000	12,000	(2,000)
7620.1807 Pro Shop Merchandise (soft goods, balls, gloves, accessories for res.	37,129	40,000	32,480	30,000	41,673	30,000	25,919	30,000	22,000	30,000	30,000	0
7620.1812 Concessions Merchandise (beer, wine, soft drinks, food, cups/supplie	55,087	62,530	56,243	62,530	54,787	58,500	48,010	54,000	48,010	54,000	50,233	(3,767)
7680.0000 Uniforms - Staff Shirts	1,427	2,000	1,830	2,000	2,021	2,000	2,491	2,000	1,000	2,000	2,000	0
7700.0000 First Aid	249	500	283	500	80	500	386	500	45	500	500	0
SUBTOTAL SUPPLIES	214,636	227,066	203,822	222,066	213,205	208,498	185,239	211,498	158,134	200,521	194,154	(6,367)
TOTAL NET OPERATING	186,750	270,803	277,513	267,523	230,395	250,843	283,680	263,544	282,771	301,967	300,578	(1,389)
FIXED CHARGES AND OBLIGATIONS												0
8910.0000 Capital Purchases - Maintenance Equipment	0	30,000		30,000		24,000	0	32,000		45,000	45,000	0
8931.0000 Depreciation - Land Improvements	52,237	0	51,668	0	51,938	0	56,113	0	0	0	0	0
8932.0000 Depreciation - Buildings	36,459	0	36,520	0	35,285	0	36,450	0	0	0	0	0
8933.0000 Depreciation - Machinery	15,473	0	16,916	0	17,146	0	17,264	0	0	0	0	0
8940.0000 Amortization Expense	0	0		0		0		0		0	0	0
9910.0000 Fund Transfers-EPD Debt	20,150	105,150	18,450	103,450	16,750	104,250	15,000	105,000	6,150	103,550	104,563	1,013
9921.0000 Int Exp - Install Contract-VP Debt	27,417	122,263	24,871	119,413	25,705	121,563	29,456	123,563	0	125,675	122,650	(3,025)
SUBTOTAL FIXED CIARGES	151,736	257,413	148,425	252,863	146,824	249,813	154,283	260,563	6,150	274,225	272,213	(2,012)
TOTAL EXPENDITURES	934,424	1,055,031	915,585	1,066,902	945,683	1,055,722	945,914	1,079,891	740,524	1,067,407	1,059,619	(7,788)
(Actual % of Budget)	88.6%		85.8%		89.6%		87.6%					
TOTAL REVENUE	969,438	1,068,421	1,044,673	1,081,562	1,029,254	1,056,752	1,075,311	1,082,872	1,017,145	1,095,149	1,087,984	(7,165)
(Actual % of Budget)	90.7%		96.6%		97.4%		99.3%					
NET	35,014	13,390	129,088	14,660	83,571	1,030	129,397	2,981	276,621	27,742	28,365	623