

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

**Tuesday September 24th, 2019
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 from August 27th, 2019
5. Public Participation

OLD BUSINESS

- None

NEW BUSINESS

- Managers' Report – September – Dave Anderson
- Superintendent Report – September – Kevin Goss
- 2020 Budget Presentation - Staff
- Committee Approval of 2020 Budget

FINANCIAL REPORTS

- Income Statement for Period 8 – July 2019

Next Meeting – Tuesday October 22nd, 6 p.m.

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

SUGAR CREEK ADMINISTRATIVE BOARD MINUTES

AUGUST 27, 2019

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

PRESENT: Joe Colmone, Mark Exiner, Greg Gola, Brian McDermott, Gary Schiefer, and
Charlie Van Slyke

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

ABSENT: Tim Sheehan

ADDITIONS AND /OR CORRECTIONS TO THE AGENDA:

The headers didn't appear on the 2nd and other pages of the Budget Comparison Report

APPROVAL OF MINUTES FOR JULY 23, 2019

A motion to approve the minutes was made by **Joe Colmone** 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

Typically, August is the best month for weather offering maximum playability and 24 of the last 25 days in August have been deemed playable days with rounds up 200 compared to the same time period last year while revenues have shown an increase of \$12,500. This August increase has brought year-to-date revenues for 2019 over \$9,000 above the previous 5-year average despite having 5 ½ fewer playable days than the 5-year average. Much of this revenue increase is attributed to more weekend rounds with slightly higher rates, and almost all other revenue areas including cart rental, alcohol sales, banquet rentals, driving range, snack bar, and pro shop are also up. August has been busy with a total of 12 events including banquet and golf outings. Also, both Willowbrook Boys and York Girls golf teams have begun their practices and matches using both the course and driving range. Both schools will be billed at the end of September with payment being made in October. In addition, the staff has been busy finalizing the 2020 budget to be presented at the September meeting. **Greg Gola** requested that the 2020 budget be forwarded to the Sugar Creek Board members well in advance of the next meeting so that the members can preview the contents before the meeting. September will continue to be busy with 21 events including outings and banquets scheduled for the month.

SUPERINTENDENT'S REPORT

August has been slightly warmer than average but its cool mornings and only one 90° day have resulted in a very mild August. Late July and the first 10 days of August were very dry which required frequent irrigation and daily hand watering of "localized dry spots". However, since August 12th, cooler temperatures and more precipitation have created some of the turf's best conditions and quickest growing grass than we have had all year. Consequently, mowing has kept the staff very busy with the rough requiring about double the amount of time as usual. Other projects included mulching, trimming and weeding landscape beds, frequent watering of our new trees and shrubs, and trimming the willows and other trees.

APPROVAL OF BUDGET COMPARISON REPORT

The Board considered the Budget Comparison Report through Period 7. **Brian McDermott** gave a short recap of the budget. Our major area of revenue is daily use fees and that revenue is \$11,000 less than last year which then impacted our July revenue which is about \$8,000 less than last July. The bottom line is that our revenues are about \$3,500 less than last year. Questions included one about the golf cart rental which **Dave** confirmed that the \$22,000 revenue increase from last month was correct, and the other about the budget for ads and notices was answered by **Brian** that last year we had been experimenting with digital video ads but had decided not to pursue that advertising. A motion to accept the income statement was made by **Gary Schiefer** and seconded by **Charlie Van Slyke** and the motion was carried.

NEXT MEETING

The next meeting will be scheduled for Tuesday, September 24, at 6:00 p.m. and will include the Budget Presentation for 2020 and the Sugar Creek Board Approval

ADJOURNMENT

All agenda items being addressed, a motion to adjourn was made by **Charlie Van Slyke** and seconded by **Gary Schiefer**. The meeting was adjourned at 6:22 p.m.

Respectfully submitted,

2020 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 2020 budget is projected to pay all operational expenses (\$796,528) as well as the annual debt payment (\$228,300) through fees collected from operations. An additional \$40,000 for capital expense is also budgeted for replacement of maintenance equipment, and is only appropriated in the fourth quarter if funding is available. The net bottom line of revenues less expenses is anticipated to be at break-even.

Trends

Playable Days and Weather Impact – Rounds of Golf

Weather continues to be the biggest impact on the business of golf with abnormal weather patterns causing a decrease in playable days and a drop in total number of rounds played. In 2018 between March and October, there were 10 fewer playable days than the previous year 2017 – 14 less than the previous 5-year average. Losing two weeks of playable days compared to the previous 5-year average impacts not only greens fee, cart rental and driving range revenues, but also ancillary sales like pro shop, food and beverage and alcohol sales.

The unusual weather trend continued into the first three months of 2019 where March, April and May realized a drop of 6 playable days compared to 2018 - 11 less than the previous 5-year average! Fortunately June, July, August and September in 2019 saw a return to more normal weather conditions resulting in a more typical number of playable days.

The chart below shows how the number of playable days has dropped by at least 10 the past two seasons compared to the previous five years. But, the average number of rounds per playable day - March to October – has remained steady.

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	170.5	245	74%	29377 (Mar-Oct)	172
2016	166	245	68%	28199 (Mar-Oct)	170
2017	160.5	245	65%	27331 (Mar-Oct)	170
2018	150.5	245	61%	24953 (Mar-Oct)	166
2019 (projected)	152	245	62%	25588 (Mar-Oct)	168
2020 Budget	160	245	65%	27089 (Mar-Oct)	169

Additional off-season rounds during the months of January, February, November and December supplement another 1,200 rounds of golf. Total projected rounds for 2020 – 28,289, which is an average of the previous 5-year actual number of rounds played.

Driving Range

Despite the decline in playable days the past two seasons, total revenues continue to grow from basket and pass sales along with instruction programs. Here's a chart depicting total driving range revenues since 2013:

Year	Basket/Pass Sales	Jr. Golf Instruction	Class Instruction	Total Driving Range \$	
2013	\$101,597 (171 P.D.)	\$51,855	\$18,503	\$171,955	
2014	\$102,024 (165 P.D.)	\$64,413	\$19,290	\$185,727	
2015	\$111,205 (170.5 P.D.)	\$75,652	\$20,444	\$207,301	
2016	\$107,410 (166 P.D.)	\$83,459	\$17,576	\$208,445	
2017	\$103,188 (160.5 P.D.)	\$90,750	\$14,843	\$208,781	
2018	\$98,340 (150.5 P.D.)	\$91,855	\$19,544	\$209,739	
2019	\$108,500* (152 P.D.)	\$87,886	\$22,000	\$218,386	
2020	\$110,000 (160 P.D.)	\$91,000	\$22,000	\$223,000	Budget

*Projection for 2019 year-end basket and pass sales

Banquets & Concessions (Room Rental, Alcohol, Food & Beverage Sales)

Revenues derived from banquets, alcohol sales and all other concessions continue to add a healthy surplus to overall revenues. The chart below shows gross profit on cost of goods sold on all concessions and rental revenues for banquets since 2013:

	Expense (cost of goods) Food, Soft Drinks & Alcohol	Revenue (sales) Food, Soft Drinks & Alcohol	Gross Profit on Cost of Goods	Room Rental Revenue	Gross Profit on C.O.G. plus Room Rental
2013	\$64,214	\$117,881	\$53,667	\$21,809	\$75,476
2014	\$55,087	\$110,960	\$55,873	\$23,056	\$78,929
2015	\$56,243	\$131,709	\$75,466	\$34,773	\$110,239
2016	\$54,787	\$118,376	\$63,589	\$31,040	\$94,629
2017	\$48,011	\$119,432	\$71,421	\$31,423	\$102,844
2018	\$49,409	\$126,549	\$77,140	\$35,313	\$112,453
2019*	\$45,000	\$131,500	\$86,500	\$35,000	\$121,500
2020	\$47,500	\$132,000	\$84,500	\$34,000	\$118,500 Budget

*Projection for 2019

*Source from BS&A General Ledger and year-end Income Statements

*Cost of goods also includes the cost of supplies like cups, napkins, utensils, paper towels etc...

Fixed Charges – Debt Obligation

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 is funded entirely from revenues derived from daily operations – user fees. The debt payment amount for the 2020 budget is \$228,300. The final installment for payment of the 20-year debt certificates established in 2002, will be the 2022 budget.

Capital

Capital projects at Sugar Creek are prioritized by staff and are intended to be funded by revenues from daily operations only if funding still remains after the debt obligation has been made. Funds are appropriated in the fourth quarter once it is determined that they will be available. For the 2020 budget, \$40,000 is planned for replacement of maintenance equipment as prioritized by the maintenance and grounds superintendent.

Net Operating

As a point of interest, the chart below shows the actual total net operating surplus of revenues over expenses from daily operations from the previous five years (2019 projection) - before debt and capital payments (final debt payment 2022).

2015	\$277,513
2016	\$230,395
2017	\$283,680
2018	\$233,466
2019	\$273,973 (projection)
2020	\$268,424 (budget)

2020 Budget Details and notable adjustments of at least \$2,000 (compared to 2019 budget)

2020 Revenues

- #3200-1813 Driving Range Instruction - Increase \$4,269 based on actual revenues achieved in 2019 from participation in classes.
- #3200-1816 Jr. Golf Camp – Decrease \$2,225 based on previous 3-yr. average of actual revenues
- #3341 Indoor Facility Rentals - Increase \$2,500 based on previous 3-yr. average of actual revenues and current trend
- #3430-000 Daily Use Fees (Greens Fees) – Decrease \$18,528 for a decrease in golf rounds calculated on a projection of 160 playable days for 2020 (previous 5-year average).
- #3430-1813 Driving Range Fees – Decrease by \$5,000 – adjustment for over projection of price increase in 2018
- #3600-1808 Beer/Wine Sales – Decrease \$3,332 – an adjustment for over projection of price increases over the past 2 years
- #3600-1809 – Food Sales – Increase \$2,275 to reflect higher sales due to price increases
- #3600-1814 Liquor Sales – Increase \$6,500 to reflect current trend of increase in sales from banquets as well as price increases

Total revenues for the 2020 budget are projected to decrease by \$14,611

2020 Expenses

- #4001-0000 Salaries & Wages – Full Time – Increase \$6,827 overall to reflect a 2 ½% salary increase (Elmhurst Park District established standard) for three full-time staff as well as adjustments to hours for seasonal staff and
- #5040-0000 IMRF – Increase \$6,396 for the contribution to the Illinois Municipal Retirement Fund
- #5500-0000 – Ads & Notices – Decrease \$2,000 to reflect actual usage of costs for Facebook Ads, banners, signs etc...
- #5580-1815 – Banquet Equipment – Increase \$2,500 for a total of \$6,000 to purchase new ice machine, account is also utilized for other banquet/bar supplies, linen rentals etc...
- #7020 – Equipment & Furniture – Increase by \$5,000 for a total of 8,000 to purchase new banquet chairs to replace current chairs that have outlived their useful life and are in constant need of repair.
- #7620-1812 Concession Merchandise – Decrease \$2,733 based on previous 3-year average.
- #8910 – Capital Purchases – Decrease by \$5,000 for a total of \$40,000 for the purchase of the next prioritized piece of maintenance equipment.

Total expenses for the 2020 Budget are projected to increase by \$10,709. Total revenues for the 2020 budget are projected to be \$1,070,452 with expenses totaling \$1,070,328.

GOLF FUND 2020

FUND: 80

FUND: 80		Projected YE 2019 YTD thru 8/31 & Prev 3-yr Ave 9/1-12/31											
		Actual 2015	BUDGET 2015	Actual 2016	BUDGET 2016	Actual 2017	Budget 2017	Actual 2018	Budget 2018	Budget 2019	Budget 2020	BUDGET DIFF 2020 vs. 2019	
Total Rounds - Jan - Dec.		31,057	32,000	29,778	31,000	29,184	30,000	25,500	30,000	25,500	29,500	28,000	(1,500)
# Playable Days - Mar-Oct.		170.5		166		160.5		150.5		152		160	
REVENUE													
3200.1813	Driving Range Instruction - Classes	19,052	15,850	15,836	16,050	14,714	16,050	19,544	15,000	22,000	17,731	22,000	4,269
3200.1816	Junior Golf Instruction - Camp	75,652	77,220	83,459	86,300	90,295	93,225	91,034	93,225	87,886	93,225	91,000	(2,225)
3200.1818	Private Lessons	1,063	3,500	1,310	3,500	665	1,500	795	750	750	750	1,500	750
3300.1801	Pull Cart Rental - 8% / rds.	9,768	10,560	8,082	10,560	7,968	10,800	5,943	8,100	6,000	8,550	6,700	(1,850)
3300.1802	Riding Car Rental - 41% / rds.	100,097	102,400	105,964	107,200	111,436	108,000	104,481	114,000	108,500	114,000	114,000	0
3300.1803	Golf Club Rental	1,464	2,100	1,500	2,100	1,851	2,100	1,200	1,500	1,500	1,500	1,500	0
3341.0000	Indoor Facility Rentals - Banquets	34,773	22,750	31,040	25,500	31,423	29,000	35,313	31,500	35,000	31,500	34,000	2,500
3341.1804	Employee Housing - Rental House	15,600	15,600	13,000	15,600	15,600	15,600	15,600	15,600	15,600	15,600	15,600	0
3430.0000	Daily Use Fees	478,139	501,482	469,676	497,349	493,682	509,542	421,978	505,542	432,000	495,963	477,435	(18,528)
3430.1813	Driving Range Fees	111,534	105,000	107,840	105,000	104,424	107,015	100,320	120,000	108,500	115,000	110,000	(5,000)
3431.0000	Punch Card Fees/Passes - Res. Card	8,050	10,000	8,200	8,100	7,750	8,100	8,550	8,100	6,500	8,100	8,100	0
3453.0000	Season Passes - Sr. Disc. Card	6,750	8,500	10,050	9,730	8,115	10,240	7,365	8,300	7,850	7,387	7,417	30
3454.0000	Permanent Tee Times/Leagues	6,700	12,500	6,525	6,700	7,325	6,700	5,775	6,700	5,150	6,700	6,700	0
3600.1807	Pro-Shop Sales	43,997	45,000	46,756	45,000	39,904	45,000	33,557	40,000	38,500	40,000	40,000	0
3600.1808	Beer / Wine Sales	69,592	72,000	60,909	63,000	61,901	63,500	66,596	73,332	67,500	73,332	70,000	(3,332)
3600.1809	Food Sales	25,653	22,000	23,075	23,000	21,464	24,000	18,778	21,000	22,000	19,225	21,500	2,275
3600.1810	Soft Drink Sales	22,073	25,000	21,515	20,000	21,128	20,000	19,875	20,000	20,000	21,000	21,000	0
3600.1814	Liquor Sales	14,391	15,000	12,872	12,063	14,940	12,500	21,301	12,500	22,000	15,500	22,000	6,500
3960.0000	Interest Income	86	0	1,313	0	1,130	0	2,289	0		0	0	0
3990.0000	Miscellaneous	239	100	332	0	19,596	0	215	0		0	0	0
TOTAL REVENUE		1,044,673	1,081,562	1,029,254	1,056,752	1,075,311	1,082,872	980,510	1,095,149	1,007,236	1,085,063	1,070,452	(14,611)
Actual vs. Budget (Actual % of budget)		96.6%		97.4%		99.3%		89.5%		93%			
EXPENDITURES													
SALARIES AND WAGES													
4001.0000	Administrative - F-T	202,245	186,600	201,892	191,997	212,498	196,504	217,132	203,236	208,535	208,535	213,494	4,959
4240.0000	Operations Staff	67,677	74,922	78,681	74,360	78,198	74,360	74,076	78,760	73,000	78,760	79,145	385
4280.0000	Program Staff	55,186	85,839	48,520	70,099	53,550	70,099	49,460	63,120	43,500	63,120	63,796	676
4280.1811	Administrative Staff	330	330	330	330	440	330	330	330	330	330	330	0
4280.1813	Driving Range Staff	9,573	11,230	10,085	7,487	10,342	7,487	10,060	10,292	8,000	10,292	11,099	807
4280.1816	Junior Golf Staff	14,666	8,000	15,897	12,000	15,084	12,000	14,355	12,000	15,100	12,000	12,000	0
4280.1818	Private Lessons	0	2,625	0	2,625	0	1,125		1,125	750	1,125	1,125	0
SUBTOTAL SALARIES & WAGES		349,677	369,546	355,404	358,898	370,112	361,905	365,413	368,863	349,215	374,162	380,989	6,827
Actual vs. Budget (Actual % of budget)		94.6%		99.0%		102.3%		99.1%		93%			

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GOLF FUND 2020

FUND: 80

		Actual	BUDGET	Actual	BUDGET	Actual	Budget	Actual	Budget	Projected YE 2019 YTD thru 8/31 & Prev 3-yr Ave 9/1-12/31	Budget	Budget	BUDGET DIFF
		2015	2015	2016	2016	2017	2017	2018	2018		2019	2020	2020 vs. 2019
EXPENDITURES													
CONTRACTUAL SERVICES													
5020.0000	Health Care Expenses	12,533	16,157	20,642	29,539	23,407	27,981	12,717	11,907	12,270	12,270	12,404	134
5040.0000	IMRF	27,315	32,050	27,529	30,924	28,607	26,828	27,350	27,189	21,613	21,613	28,009	6,396
5050.0000	Business Insurance	13,500	13,500	13,900	13,900	14,050	14,050	15,000	15,000	15,250	15,250	15,250	0
5060.0000	FICA	26,282	28,550	26,204	27,456	26,707	27,686	27,424	28,218	28,623	28,623	29,146	523
5101.0000	Attorney's Fees		0		0		0		0		0	0	0
5102.0000	Consulting Fees		500		500	2,650	10,500	0	500	5,800	500	500	0
5141.0000	Internet Connectivity		0		0		0		0		0	0	0
5160.0000	Audit Expense	4,290	4,290	4,500	5,000	4,500	4,500	4,500	4,500	4,500	4,500	4,800	300
5180.0000	Finance / Bank Charges	20,876	17,050	21,339	18,000	21,567	22,000	19,785	22,300	22,300	22,300	20,900	(1,400)
5190.0000	Bad Debt Expense	0	0	0	0		0		0		0	0	0
5300.0000	Dues	1,544	1,890	1,663	1,755	1,704	1,755	1,679	1,755	1,835	1,755	1,755	0
5310.0000	Books & Subscriptions	0	0		0		0		0		0	0	0
5320.0000	Occupational Health	1,166	1,360	1,073	1,300	1,464	1,300	1,629	1,814	1,814	1,814	1,814	0
5340.9080	Continuing Education	1,902	1,000	793	1,000	351	1,000	630	1,000	600	1,000	1,000	0
5380.0000	Travel Expenses	1,633	1,000	1,978	1,000	2,402	2,000	2,277	2,000	2,072	2,000	2,000	0
5500.0000	Ads & Notices	10,334	12,000	5,856	9,000	7,215	7,000	2,481	7,000	1,500	5,000	3,000	(2,000)
5520.0000	License & Permits	1,315	1,000	1,000	1,000	861	1,000	1,229	1,000	1,241	1,000	1,000	0
5540.0000	Postage & Shipping	0	500	51	500	508	500	0	500	500	500	0	(500)
5560.0000	Printing		0	0	0		0	142	0		0	0	0
5580.0000	Equipment Rentals	22,215	23,850	29,409	28,670	29,546	29,100	31,091	32,060	32,000	32,060	32,060	0
5580.1815	Banquet Equipment	3,992	3,000	3,579	3,000	2,955	3,000	2,892	4,500	2,600	3,500	6,000	2,500
5601.0000	Telephone	3,697	3,855	4,643	3,800	1,812	3,800	174	1,980	1,980	1,980	1,980	0
5602.0000	Nextel	542	550	619	600	58	600	347	600	600	600	600	0
5603.0000	Cellular & Paging		0		0		0		0		0	0	0
5650.0000	Alarm Expenses	7,776	4,100	8,203	7,534	2,051	4,000	2,547	3,000	2,750	2,750	3,025	275
5720.0000	Electricity	17,038	16,000	21,046	16,500	21,430	18,000	16,986	22,500	22,000	22,000	22,000	0
5740.0000	Natural Gas	4,400	8,000	3,563	7,000	5,196	6,000	4,745	5,000	8,100	8,100	8,100	0
5760.0000	Water & Sewer	5,560	6,800	5,643	6,800	7,017	6,000	6,682	6,500	7,000	7,000	7,000	0
5780.0000	Cable Services	2,112	1,560	1,941	1,560	1,818	2,150	1,779	1,800	1,800	1,800	1,800	0
5881.0000	Computer & Hardware Services	50	700	0	700	396	700	0	700	0	700	0	(700)
5883.0000	Contract Services	14,197	13,460	17,378	11,270	10,802	11,270	11,203	11,270	11,000	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		204,268	212,722	222,552	228,308	219,074	232,720	195,289	214,593	209,748	209,885	215,413	5,528
Actual vs. Budget		(Actual % of budget)	96.0%	97.5%		94.1%		91.0%		100%			

GOLF FUND 2020

FUND: 80

		Actual	BUDGET	Actual	BUDGET	Actual	Budget	Actual	Budget	Projected YE 2019 YTD thru 8/31 & Prev 3-yr Ave 9/1-12/31	Budget	Budget	BUDGET DIFF
		2015	2015	2016	2016	2017	2017	2018	2018		2019	2020	2020 vs. 2019
EXPENDITURES													
REPAIRS													
6020.0000	Building Repairs	3,153	4,000	3,119	4,000	10,364	8,000	3,524	4,000	2,500	4,000	4,000	0
6060.0000	Plumbing Systems Repairs	5,190	5,205	4,579	5,205	4,175	4,205	6,485	4,205	500	4,205	4,205	0
6200.0000	Vehicle Repairs	1,050	500	0	1,000	2,667	1,000	1,498	1,000	500	1,000	1,000	0
SUBTOTAL REPAIRS		9,394	9,705	7,698	10,205	17,206	13,205	11,507	9,205	3,500	9,205	9,205	-
Actual vs. Budget		97%		75%		130%		125%		38%			
SUPPLIES													
7001.0000	Office Supplies	701	1,000	953	1,000	1,034	1,000	1,460	1,000	500	1,000	1,000	0
7020.0000	Equipment & Furniture	0	6,700	0	500	2,287	3,000	170	3,000	2,000	3,000	8,000	5,000
7040.0000	Custodial	192	1,000	738	1,000	0	1,000	232	1,000	500	1,000	1,000	0
7070.0000	Grounds	33,376	36,850	35,866	36,700	25,748	36,700	26,585	33,636	31,000	33,636	33,636	0
7090.0000	Buildings	7,609	6,650	6,378	6,450	11,946	11,450	5,982	5,950	4,500	5,950	5,950	0
7100.0000	Fuel	11,550	12,870	6,789	8,882	7,702	8,882	7,545	8,382	7,300	8,382	8,382	0
7140.0000	Vehicle Parts	19,299	19,195	21,013	18,595	16,456	18,595	20,186	18,595	16,000	18,595	18,595	0
7520.0000	Chemicals	24,465	24,771	24,487	24,771	23,623	24,771	22,722	22,858	22,500	22,858	22,858	0
7600.0000	Program Supplies	4,127	4,000	5,523	5,600	5,256	5,600	3,923	5,600	5,800	5,000	5,000	0
7600.1813	Driving Range Supplies	11,665	14,000	12,897	14,000	14,381	14,000	8,733	14,000	9,000	12,000	12,000	0
7620.1807	Pro Shop Merchandise	32,480	30,000	41,673	30,000	25,919	30,000	27,073	30,000	25,000	30,000	30,000	0
7620.1812	Concessions Merchandise	56,243	62,530	54,787	58,500	48,010	54,000	49,409	54,000	45,000	50,233	47,500	(2,733)
7680.0000	Uniforms	1,830	2,000	2,021	2,000	2,491	2,000	769	2,000	1,500	2,000	2,000	0
7700.0000	First Aid	283	500	80	500	386	500	45	500	200	500	500	0
SUBTOTAL SUPPLIES		203,822	222,066	213,205	208,498	185,239	211,498	174,834	200,521	170,800	194,154	196,421	2,267
Actual vs. Budget		92%		102%		88%		87%		88%			
TOTAL NET OPERATING		277,513	267,523	230,395	250,843	283,680	263,544	233,466	301,967	273,973	297,657	268,424	(33,543)
Actual vs. Budget		104%		92%		108%		77%		92%			
FIXED CHARGES AND OBLIGATIONS													
8910.0000	Capital Purchases		30,000		24,000	0	32,000		45,000	45,000	45,000	40,000	(5,000)
8931.0000	Depreciation - Land Improvements	51,668	0	51,938	0	56,113	0	58,103	0		0	0	0
8932.0000	Depreciation - Buildings	36,520	0	35,285	0	36,450	0	36,919	0		0	0	0
8933.0000	Depreciation - Machinery	16,916	0	17,146	0	17,264	0	20,926	0		0	0	0
8940.0000	Amortization Expense		0		0		0		0		0	0	0
9910.0000	Fund Transfers-EPD Debt	18,450	103,450	16,750	104,250	15,000	105,000	12,300	103,550	104,563	104,563	103,675	(888)
9921.0000	Int Exp - Install Contract-VP Debt	24,871	119,413	25,705	121,563	29,456	123,563	39,211	125,675	122,650	122,650	124,625	1,975
SUBTOTAL FIXED CHARGES		148,425	252,863	146,824	249,813	154,283	260,563	167,459	274,225	272,213	272,213	268,300	(3,913)
TOTAL EXPENDITURES		915,585	1,066,902	945,683	1,055,722	945,914	1,079,891	914,502	1,067,407	1,005,476	1,059,619	1,070,328	10,709
Actual vs. Budget (Actual % of Budget)		85.8%		89.6%		87.6%		85.7%					
TOTAL REVENUE		1,044,673	1,081,562	1,029,254	1,056,752	1,075,311	1,082,872	980,510	1,095,149	1,007,236	1,085,063	1,070,452	(14,611)
Actual vs. Budget (Actual % of Budget)		96.6%		97.4%		99.3%		89.5%		93%			
NET		129,088	14,660	83,571	1,030	129,397	2,981	66,007	27,742	1,760	25,444	124	(25,320)

REVENUE AND EXPENDITURE REPORT FOR ELMHURST PARK DISTRICT
PERIOD ENDING 08/31/2019

								PREV YEAR
	PROJECT	2019	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE	YTD BALANCE DIFF	% BDGT
GL NUMBER	DESCRIPTION	AMENDED BUDGET	08/31/2019	BALANCE	USED	08/31/2018	08/31/2019 08/31/2018	USED
Fund 80 - SUGAR CREEK GOLF COURSE								
PROGRAMS								
80-00-3200-1813	DRIVING RANGE	17,264.00	20,488.00	(3,224.00)	118.67	19,455.00	1,033.00	129.70
80-00-3200-1816	JR. GOLF	93,225.00	88,825.95	4,399.05	95.28	91,034.07	(2,208.12)	97.65
80-00-3200-1818	PRIVATE LESSONS	750.00	489.00	261.00	65.20	2,365.00	(1,876.00)	315.33
Net PROGRAMS		111,239.00	109,802.95	1,436.05	98.71	112,854.07	(3,051.12)	103.56
RENTAL								
80-00-3300-1801	PULL CART RENTAL	8,550.00	4,443.00	4,107.00	51.96	4,869.00	(426.00)	60.11
80-00-3300-1802	CLUB CAR RENTAL	114,000.00	83,115.00	30,885.00	72.91	81,330.00	1,785.00	71.34
80-00-3300-1803	GOLF CLUB RENTAL	1,500.00	1,521.00	(21.00)	101.40	840.00	681.00	56.00
80-00-3341	INDOOR FACILITY RENTAL	31,500.00	21,560.00	9,940.00	68.44	23,168.00	(1,608.00)	73.55
80-00-3341-1804	EMPLOYEE HOUSING	15,600.00	10,397.40	5,202.60	66.65	10,400.00	(2.60)	66.67
Net RENTAL		171,150.00	121,036.40	50,113.60	70.72	120,607.00	429.40	70.65
DAILY USE AND PUNCH CARDS								
80-00-3430	DAILY USE FEES	495,963.00	324,426.54	171,536.46	65.41	328,624.60	(4,198.06)	65.00
80-00-3430-1813	DRIVING RANGE	115,000.00	91,797.00	23,203.00	79.82	83,999.00	7,798.00	70.00
80-00-3431	PUNCH CARD FEES	8,100.00	7,750.00	350.00	95.68	8,500.00	(750.00)	104.94
Net DAILY USE AND PUNCH CARDS		619,063.00	423,973.54	195,089.46	68.49	421,123.60	2,849.94	66.46
MEMBERSHIP								
80-00-3453	SEASON PASSES	8,500.00	6,470.00	2,030.00	76.12	7,365.00	(895.00)	88.73
80-00-3454	PERMANENT TEE TIMES	6,700.00	5,150.00	1,550.00	76.87	5,775.00	(625.00)	86.19
Net MEMBERSHIP		15,200.00	11,620.00	3,580.00	76.45	13,140.00	(1,520.00)	87.60
MERCHANDISE								
80-00-3600-1807	PRO SHOP	40,000.00	26,946.19	13,053.81	67.37	25,054.01	1,892.18	62.64
80-00-3600-1808	BEER/WINE SALES	73,332.00	52,239.99	21,092.01	71.24	50,407.71	1,832.28	68.74
80-00-3600-1809	FOOD SALES	21,500.00	19,399.91	2,100.09	90.23	16,618.88	2,781.03	79.14
80-00-3600-1810	SOFT DRINK SALES	21,000.00	15,327.91	5,672.09	72.99	15,725.01	(397.10)	78.63
80-00-3600-1814	LIQUOR SALES	15,500.00	14,113.32	1,386.68	91.05	15,163.67	(1,050.35)	121.31
Net MERCHANDISE		171,332.00	128,027.32	43,304.68	74.72	122,969.28	5,058.04	73.71
INTEREST								
80-00-3960	INTEREST INCOME	0.00	801.96	(801.96)	100.00	686.83	115.13	100.00
Net INTEREST		0.00	801.96	(801.96)	100.00	686.83	115.13	100.00
TOTAL REVENUES		1,087,984.00	795,262.17	292,721.83	73.10	791,380.78	3,881.39	72.26

								PREV YEAR
	PROJECT	2019	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE	YTD BALANCE DIFF	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	08/31/2019	BALANCE	USED	08/31/2018	08/31/2018 08/31/2018	% BDGT USED
FULL TIME SALARY								
	FULL-TIME EMPLOYEES SALARY & WAGES							
80-00-4001		208,535.00	123,629.53	84,905.47	59.28	121,519.89	2,109.64	59.79
Net FULL TIME SALARY		208,535.00	123,629.53	84,905.47	59.28	121,519.89	2,109.64	59.79
PART TIME WAGES								
	OPERATIONS STAFF WAGES							
80-00-4240		78,760.00	47,896.03	30,863.97	60.81	50,017.93	(2,121.90)	63.51
	PROGRAM STAFF WAGES							
80-00-4280		0.00	0.00	0.00	0.00	1,512.88	(1,512.88)	100.00
	CASHIER/GREENS FEES							
80-00-4280-1805		41,300.00	23,794.58	17,505.42	57.61	25,490.60	(1,696.02)	61.72
80-00-4280-1809	FOOD SALES	3,600.00	1,501.38	2,098.62	41.71	1,602.87	(101.49)	44.52
	ADMINISTRATIVE STAFF							
80-00-4280-1811		330.00	220.00	110.00	66.67	0.00	220.00	0.00
80-00-4280-1813	DRIVING RANGE	10,292.00	6,981.92	3,310.08	67.84	7,597.66	(615.74)	73.82
80-00-4280-1814	LIQUOR SALES	12,219.00	6,378.95	5,840.05	52.21	6,597.20	(218.25)	53.99
80-00-4280-1816	JR. GOLF	12,000.00	15,104.93	(3,104.93)	125.87	14,355.28	749.65	119.63
80-00-4280-1817	UTILITY/CLEANING	6,000.00	2,171.20	3,828.80	36.19	494.31	1,676.89	8.24
80-00-4280-1818	PRIVATE LESSONS	1,125.00	0.00	1,125.00	0.00	0.00	0.00	0.00
Net PART TIME WAGES		165,626.00	104,048.99	61,577.01	62.82	107,668.73	(3,619.74)	65.01
INSURANCE								
	HEALTH CARE EXPENSES							
80-00-5020		12,270.00	7,286.84	4,983.16	59.39	8,361.93	(1,075.09)	70.23
	BUSINESS INSURANCE							
80-12-5050		15,250.00	7,408.00	7,842.00	48.58	7,500.00	(92.00)	50.00
Net INSURANCE		27,520.00	14,694.84	12,825.16	53.40	15,861.93	(1,167.09)	58.95
IMRF								
	ILLINOIS MUNICIPAL RETIREMENT FUND IMRF							
80-00-5040		21,613.00	12,358.60	9,254.40	57.18	15,980.50	(3,621.90)	58.78
	UTILITY/CLEANING							
80-00-5040-1817		0.00	56.57	(56.57)	100.00	0.00	56.57	0.00
Net IMRF		21,613.00	12,415.17	9,197.83	57.44	15,980.50	(3,565.33)	58.78
FICA								
	FICA-EMPLOYER PORTION							
80-00-5060		28,623.00	13,087.69	15,535.31	45.72	17,435.07	(4,347.38)	61.79
	CASHIER/GREENS FEES							
80-00-5060-1805		0.00	1,820.29	(1,820.29)	100.00	0.00	1,820.29	0.00
80-00-5060-1809	FOOD SALES	0.00	114.85	(114.85)	100.00	0.00	114.85	0.00
	ADMINISTRATIVE STAFF							
80-00-5060-1811		0.00	16.83	(16.83)	100.00	0.00	16.83	0.00
80-00-5060-1813	DRIVING RANGE	0.00	534.15	(534.15)	100.00	0.00	534.15	0.00
80-00-5060-1814	LIQUOR SALES	0.00	496.85	(496.85)	100.00	0.00	496.85	0.00
80-00-5060-1816	JR. GOLF	0.00	1,155.53	(1,155.53)	100.00	0.00	1,155.53	0.00
80-00-5060-1817	UTILITY/CLEANING	0.00	172.41	(172.41)	100.00	0.00	172.41	0.00
Net FICA		28,623.00	17,398.60	11,224.40	60.79	17,435.07	(36.47)	61.79

								PREV YEAR
	PROJECT	2019	YTD BALANCE	AVAILABLE	% BDGT	YTD BALANCE	YTD BALANCE DIFF	% BDGT
GL NUMBER	DESCRIPTION	AMENDED BUDGET	08/31/2019	BALANCE	USED	08/31/2018	08/31/2019 08/31/2018	USED
ATTORNEY AND CONSULTING								
80-00-5102	CONSULTING SERVICES	500.00	5,850.00	(5,350.00)	1,170.00	7,550.00	(1,700.00)	1,510.00
80-12-5160	AUDITING EXPENSES	4,600.00	4,600.00	0.00	100.00	4,500.00	100.00	100.00
Net ATTORNEY AND CONSULTING		5,100.00	10,450.00	(5,350.00)	204.90	12,050.00	(1,600.00)	241.00
Services								
80-00-5300	DUES	1,514.00	1,835.00	(321.00)	121.20	1,679.00	156.00	95.67
80-00-5320	OCCUPATIONAL HEALTH CONTINUING	1,814.00	804.00	1,010.00	44.32	1,378.00	(574.00)	75.96
80-00-5340	EDUCATION	1,000.00	588.99	411.01	58.90	605.21	(16.22)	60.52
80-00-5380	TRAVEL	2,000.00	2,118.06	(118.06)	105.90	1,861.60	256.46	93.08
80-00-5500	ADS & NOTICES	5,000.00	971.51	4,028.49	19.43	2,238.54	(1,267.03)	31.98
80-00-5520	LICENSES & PERMITS	1,241.00	1,241.00	0.00	100.00	1,229.00	12.00	122.90
80-00-5540	POSTAGE & SHIPPING	500.00	0.00	500.00	0.00	0.00	0.00	0.00
80-00-5580	EQUIPMENT RENTAL	32,060.00	23,542.95	8,517.05	73.43	23,630.35	(87.40)	73.71
80-00-5580-1815	BANQUETS/OUTINGS	3,500.00	1,832.92	1,667.08	52.37	2,018.01	(185.09)	44.84
80-00-5881	COMPUTER & HARDWARE SERVICES	700.00	0.00	700.00	0.00	0.00	0.00	0.00
80-00-5883	CONTRACT SERVICES	11,270.00	6,937.62	4,332.38	61.56	6,295.46	642.16	55.86
80-12-5180	FINANCE/BANK CHARGES	22,200.00	14,752.91	7,447.09	66.45	14,588.19	164.72	65.42
Net Services		82,799.00	54,624.96	28,174.04	65.97	55,523.36	(898.40)	64.64
UTILITY								
80-00-5601	TELEPHONE	1,980.00	244.57	1,735.43	12.35	412.36	(167.79)	20.83
80-00-5602	NEXTEL	600.00	48.36	551.64	8.06	322.16	(273.80)	53.69
80-00-5650	ALARM EXPENSES	2,750.00	2,662.89	87.11	96.83	1,909.89	753.00	63.66
80-00-5720	ELECTRICITY	22,000.00	12,967.13	9,032.87	58.94	10,570.21	2,396.92	46.98
80-00-5740	NATURAL GAS	8,100.00	3,061.60	5,038.40	37.80	3,208.30	(146.70)	64.17
80-00-5760	WATER & SEWER	7,000.00	3,384.64	3,615.36	48.35	3,504.71	(120.07)	53.92
80-00-5780	CABLE TV	1,800.00	1,221.71	578.29	67.87	1,172.27	49.44	65.13
Net UTILITY		44,230.00	23,590.90	20,639.10	53.34	21,099.90	2,491.00	50.99
Repairs & Maintenance								
80-00-6020	BUILDING REPAIRS	4,000.00	1,720.00	2,280.00	43.00	2,798.68	(1,078.68)	69.97
80-00-6060	PLUMBING SYSTEMS REPAIR	4,205.00	325.47	3,879.53	7.74	3,885.00	(3,559.53)	92.39
80-00-6200	VEHICLE REPAIRS	1,000.00	0.00	1,000.00	0.00	1,442.57	(1,442.57)	144.26
Net Repairs & Maintenance		9,205.00	2,045.47	7,159.53	22.22	8,126.25	(6,080.78)	88.28
SUPPLIES								
80-00-7001	OFFICE SUPPLIES	1,000.00	129.73	870.27	12.97	717.65	(587.92)	71.77
80-00-7020	EQUIPMENT & FURNITURE	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00

GL NUMBER	PROJECT DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 08/31/2019	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 08/31/2018	PREV YEAR	
							YTD BALANCE	% BDGT
							DIFF 08/31/2019 08/31/2018	USED
80-00-7040	CUSTODIAL SUPPLIES	1,000.00	279.22	720.78	27.92	231.79	47.43	23.18
80-00-7070	GROUNDS SUPPLIES	33,636.00	27,105.65	6,530.35	80.59	22,264.90	4,840.75	66.19
80-00-7090	BUILDING SUPPLIES	5,950.00	3,069.12	2,880.88	51.58	4,145.71	(1,076.59)	69.68
80-00-7100	FUEL	8,382.00	4,839.78	3,542.22	57.74	5,619.60	(779.82)	67.04
80-00-7140	VEHICLE PARTS	18,595.00	11,292.32	7,302.68	60.73	17,480.90	(6,188.58)	94.01
80-00-7520	CHEMICALS	22,858.00	18,895.90	3,962.10	82.67	21,553.68	(2,657.78)	94.29
80-00-7680	UNIFORMS	2,000.00	1,476.81	523.19	73.84	769.19	707.62	38.46
	FIRST AID							
	SUPPLIES/PERS.							
80-00-7700	PROTECT. EQUIP.	500.00	167.72	332.28	33.54	45.45	122.27	9.09
Net SUPPLIES		96,921.00	67,256.25	29,664.75	69.39	72,828.87	(5,572.62)	75.14
PROGRAM SUPPLIES								
80-00-7600	PROGRAM SUPPLIES	5,000.00	5,833.60	(833.60)	116.67	3,410.05	2,423.55	60.89
80-00-7600-1813	DRIVING RANGE	12,000.00	8,749.72	3,250.28	72.91	8,733.06	16.66	62.38
Net PROGRAM SUPPLIES		17,000.00	14,583.32	2,416.68	85.78	12,143.11	2,440.21	61.95
MECHANDISE SUPPLIES								
80-00-7620-1807	PRO SHOP CONCESSION	30,000.00	21,038.47	8,961.53	70.13	17,903.48	3,134.99	59.68
80-00-7620-1812	MERCHANDISE	50,233.00	40,679.73	9,553.27	80.98	40,994.77	(315.04)	75.92
Net MECHANDISE SUPPLIES		80,233.00	61,718.20	18,514.80	76.92	58,898.25	2,819.95	70.12
Capital								
80-00-8910	CAPITAL PURCHASES	115,000.00	0.00	115,000.00	0.00	0.00	0.00	0.00
	DEPRECIATION							
80-00-8931	EXPENSE-LAND IMPROVEMENTS	0.00	0.00	0.00	0.00			100.00
	DEPRECIATION							
80-00-8932	EXPENSE-BLDG. & IMPROVEMENT	0.00	0.00	0.00	0.00			100.00
	DEPRECIATION EXP.-							
80-00-8933	MACH. & EQ.-IS CHGBK.	0.00	0.00	0.00	0.00			100.00
Net Capital		115,000.00	0.00	115,000.00	0.00	0.00	0.00	61.02
TRANSFERS								
	OPERATING							
	INTERFUND							
80-00-9910	TRANSFERS	104,563.00	4,781.25	99,781.75	4.57	6,150.00	(1,368.75)	5.94
Net TRANSFERS		104,563.00	4,781.25	99,781.75	4.57	6,150.00	(1,368.75)	5.94
DEBT PAYMNETS								
80-00-9921	2017A GO BONDS	122,650.00	0.00	122,650.00	0.00	0.00	0.00	0.00
Net DEBT PAYMNETS		122,650.00	0.00	122,650.00	0.00	0.00	0.00	0.00
Fund 80 - SUGAR CREEK GOLF COURSE:								
TOTAL REVENUES		1,087,984.00	795,262.17	292,721.83	73.10	791,380.78	3,881.39	72.26
TOTAL EXPENDITURES		1,129,618.00	511,237.48	618,380.52	45.26	525,285.86	(14,048.38)	49.20
NET OF REVENUES & EXPENDITURES		(41,634.00)	284,024.69	(325,658.69)	682.19	266,094.92	(10,166.99)	860.17