

**SCGC Income Statement Period 12- December 2023**

GL NUMBER	PROJECT DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE 12/31/2023	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 12/31/2022	YTD BALANCE DIFF 12/31/2023 12/31/2022	% PREV YEAR BDGT USED	EXPLANATION
Fund 80 - SUGAR CREEK GOLF COURSE									
GRANTS									
80-000-3030	GRANTS-CAPITAL SCGC CREEK	0.00	0.00	0.00	0.00	28,608.08	(28,608.08)	100.00	
80-000-3030-6353	RESTORATION	0.00	360,206.21	(360,206.21)	100.00	264,658.95	95,547.26	100.00	Grant Reimbursement
Net GRANTS		0.00	360,206.21	(360,206.21)	100.00	293,267.03	66,939.18	100.00	
PROGRAMS									
80-000-3200-1813	DRIVING RANGE	20,000.00	24,226.25	(4,226.25)	121.13	22,851.30	1,374.95	103.87	
80-000-3200-1816	JR. GOLF	107,550.00	93,364.80	14,185.20	86.81	101,016.05	(7,651.25)	100.06	Under Capacity
80-000-3200-1818	PRIVATE LESSONS	500.00	2,535.00	(2,035.00)	507.00	1,950.00	585.00	390.00	
Net PROGRAMS		128,050.00	120,126.05	7,923.95	93.81	125,817.35	(5,691.30)	101.91	
RENTAL									
80-000-3300-1802	CLUB CAR RENTAL	193,545.00	184,030.00	9,515.00	95.08	161,870.00	22,160.00	102.32	
80-000-3300-1803	GOLF CLUB RENTAL INDOOR FACILITY	480.00	0.00	480.00	0.00	0.00	0.00	0.00	
80-000-3341	RENTAL	30,000.00	26,725.00	3,275.00	89.08	34,704.66	(7,979.66)	144.60	Less outings with course closure
80-000-3341-1804	EMPLOYEE HOUSING	0.00	0.00	0.00	0.00	1,300.00	(1,300.00)	100.00	
Net RENTAL		224,025.00	210,755.00	13,270.00	94.08	197,874.66	12,880.34	108.32	
DAILY USE AND PUNCH PASSES									
80-000-3430	DAILY USE FEES	618,375.00	615,164.31	3,210.69	99.48	539,667.45	75,496.86	102.99	Open in Fall
80-000-3430-1813	DRIVING RANGE	162,850.00	172,370.00	(9,520.00)	105.85	149,653.00	22,717.00	99.11	Increased Usage
Net DAILY USE AND PUNCH PASSES		781,225.00	787,534.31	(6,309.31)	100.81	689,320.45	98,213.86	102.12	
MERCHANDISE									
80-000-3600-1807	PRO SHOP	30,000.00	31,297.85	(1,297.85)	104.33	28,237.91	3,059.94	94.13	
80-000-3600-1808	BEER/WINE SALES	75,000.00	62,874.51	12,125.49	83.83	60,767.98	2,106.53	97.70	
80-000-3600-1809	FOOD SALES	13,750.00	12,692.44	1,057.56	92.31	11,080.78	1,611.66	110.81	
80-000-3600-1810	SOFT DRINK SALES	27,500.00	19,614.92	7,885.08	71.33	21,571.53	(1,956.61)	119.84	
80-000-3600-1814	LIQUOR SALES	19,375.00	12,076.44	7,298.56	62.33	13,732.29	(1,655.85)	76.29	
Net MERCHANDISE		165,625.00	138,556.16	27,068.84	83.66	135,390.49	3,165.67	97.97	

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TRANSFERS									
80-000-3900	OPERATING TRANSFERS	672,516.00	0.00	672,516.00	0.00	0.00	0.00	0.00	
Net TRANSFERS		672,516.00	0.00	672,516.00	0.00	0.00	0.00	0.00	
SALE OF ASSET									
80-000-3930	SALE OF ASSET- UNRESTRICTED	0.00	0.00	0.00	0.00	2,650.00	(2,650.00)	100.00	
80-000-3931	SALE OF ASSET- RESTRICTED	0.00	0.00	0.00	0.00	116,069.39	(116,069.39)	38.26	
Net SALE OF ASSET		0.00	0.00	0.00	0.00	118,719.39	(118,719.39)	38.80	
INTEREST									
80-000-3960	INTEREST INCOME	500.00	274.96	225.04	54.99	311.63	(36.67)	100.00	
Net INTEREST		500.00	274.96	225.04	54.99	311.63	(36.67)	100.00	
INSURANCE CLAIM REIMBURSEMENTS									
80-000-3970	INSURANCE CLAIM REIMBURSEMENTS	0.00	23,618.38	(23,618.38)	100.00	13,000.50	10,617.88	100.00	Burst Pipe
Net INSURANCE CLAIM REIMBURSEMENTS		0.00	23,618.38	(23,618.38)	100.00	13,000.50	10,617.88	100.00	
MISCELLANEOUS									
80-000-3990	MISCELLANEOUS REVENUES	0.00	193.06	(193.06)	100.00	4,740.13	(4,547.07)	100.00	
Net MISCELLANEOUS		0.00	193.06	(193.06)	100.00	4,740.13	(4,547.07)	100.00	
<b>TOTAL REVENUES</b>		<b>1,971,941.00</b>	<b>1,641,264.13</b>	<b>330,676.87</b>	<b>83.23</b>	<b>1,578,441.63</b>	<b>62,822.50</b>	<b>87.37</b>	
FULL TIME SALARY									
80-000-4001	FULL-TIME EMPLOYEES SALARY & WAGES	234,235.00	255,002.51	(20,767.51)	108.87	242,374.87	12,627.64	108.04	
Net FULL TIME SALARY		234,235.00	255,002.51	(20,767.51)	108.87	242,374.87	12,627.64	108.04	

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PART TIME WAGES									
80-000-4240	OPERATIONS STAFF WAGES	99,096.00	90,314.70	8,781.30	91.14	83,482.07	6,832.63	100.78	
80-000-4280-1805	CASHIER/GREENS FEES	45,851.00	54,428.60	(8,577.60)	118.71	47,784.00	6,644.60	112.90	
80-000-4280-1809	FOOD SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
80-000-4280-1811	ADMINISTRATIVE STAFF	330.00	385.00	(55.00)	116.67	330.00	55.00	100.00	
80-000-4280-1813	DRIVING RANGE	13,117.00	7,565.80	5,551.20	57.68	6,846.51	719.29	84.44	
80-000-4280-1814	LIQUOR SALES	7,202.00	6,681.69	520.31	92.78	7,763.54	(1,081.85)	204.73	
80-000-4280-1816	JR. GOLF	15,000.00	14,799.07	200.93	98.66	17,988.00	(3,188.93)	99.93	
80-000-4280-1817	UTILITY/CLEANING	0.00	0.00	0.00	0.00	1,566.37	(1,566.37)	31.33	
80-000-4280-1818	PRIVATE LESSONS	375.00	0.00	375.00	0.00	0.00	0.00	0.00	
80-016-4240	OPERATIONS STAFF WAGES	5,166.00	1,912.82	3,253.18	37.03	0.00	1,912.82	0.00	
Net PART TIME WAGES		186,137.00	176,087.68	10,049.32	94.60	165,760.49	10,327.19	102.28	
INSURANCE									
80-000-5020	HEALTH CARE EXPENSES	12,063.00	11,750.28	312.72	97.41	11,787.11	(36.83)	97.88	
80-000-5020-1817	UTILITY/CLEANING	0.00	0.00	0.00	0.00	7.08	(7.08)	100.00	
80-012-5050	BUSINESS INSURANCE	15,298.00	14,453.09	844.91	94.48	12,621.78	1,831.31	97.68	
Net INSURANCE		27,361.00	26,203.37	1,157.63	95.77	24,415.97	1,787.40	97.81	
IMRF									
80-000-5040	ILLINOIS MUNICIPAL RETIREMENT FUND	17,018.00	16,709.97	308.03	98.19	8,536.36	8,173.61	32.94	
80-000-5040-1817	ILLINOIS MUNICIPAL RETIREMENT FUND	0.00	0.00	0.00	0.00	2.74	(2.74)	100.00	
Net IMRF		17,018.00	16,709.97	308.03	98.19	8,539.10	8,170.87	32.95	
FICA									
80-000-5060	FICA-EMPLOYER PORTION	32,158.00	26,061.23	6,096.77	81.04	24,602.54	1,458.69	82.76	
80-000-5060-1805	CASHIER/GREENS FEES	0.00	4,163.80	(4,163.80)	100.00	3,655.51	508.29	100.00	

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80-000-5060-1811	ADMINISTRATIVE STAFF	0.00	29.45	(29.45)	100.00	25.25	4.20	100.00	
80-000-5060-1813	DRIVING RANGE	0.00	578.77	(578.77)	100.00	523.76	55.01	100.00	
80-000-5060-1814	LIQUOR SALES	0.00	948.50	(948.50)	100.00	1,092.54	(144.04)	100.00	
80-000-5060-1816	JR. GOLF	0.00	1,132.16	(1,132.16)	100.00	1,376.07	(243.91)	100.00	
80-000-5060-1817	UTILITY/CLEANING	0.00	65.57	(65.57)	100.00	119.77	(54.20)	100.00	
	FICA-EMPLOYER								
80-016-5060	PORTION	0.00	80.74	(80.74)	100.00	0.00	80.74	0.00	
Net FICA		32,158.00	33,060.22	(902.22)	102.81	31,395.44	1,664.78	105.61	
ATTORNEY AND CONSULTING									
	SCGC CREEK								
80-000-5102-6353	RESTORATION	0.00	0.00	0.00	0.00	4,500.00	(4,500.00)	100.00	
80-012-5160	AUDITING EXPENSES	6,000.00	6,043.44	(43.44)	100.72	5,100.00	943.44	92.73	
Net ATTORNEY AND CONSULTING		6,000.00	6,043.44	(43.44)	100.72	9,600.00	(3,556.56)	96.00	
SERVICES									
80-000-5300	DUES	1,755.00	2,699.33	(944.33)	153.81	1,930.11	769.22	109.98	
	OCCUPATIONAL								
80-000-5320	HEALTH	1,144.00	716.00	428.00	62.59	2,099.00	(1,383.00)	101.89	
	CONT ED & RELATED								
80-000-5340	TRAVEL/LODGING	1,011.00	528.50	482.50	52.27	176.85	351.65	17.49	
	MILEAGE								
80-000-5380	REIMBURSEMENT	2,000.00	3,017.69	(1,017.69)	150.88	3,008.56	9.13	150.43	
80-000-5500	ADS & NOTICES	500.00	0.00	500.00	0.00	272.92	(272.92)	54.58	
80-000-5520	LICENSES & PERMITS	1,390.00	735.00	655.00	52.88	1,388.00	(653.00)	99.86	
80-000-5580	EQUIPMENT RENTAL	35,310.00	31,792.99	3,517.01	90.04	8,419.87	23,373.12	22.87	Leases
80-000-5580-1815	BANQUETS/OUTINGS	4,600.00	3,333.67	1,266.33	72.47	2,991.76	341.91	119.67	
	COMPUTER &								
80-000-5881	HARDWARE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
80-000-5883	CONTRACT SERVICES	12,080.00	6,047.92	6,032.08	50.07	18,315.34	(12,267.42)	145.59	
80-000-5960	EMPLOYEE RELATIONS	0.00	135.00	(135.00)	100.00	0.00	135.00	0.00	
	FINANCE/BANK								
80-012-5180	CHARGES	44,200.00	39,500.24	4,699.76	89.37	36,152.11	3,348.13	102.70	
80-016-5500	ADS & NOTICES	0.00	103.90	(103.90)	100.00	0.00	103.90	0.00	
	CUSTODIAL								
80-016-5882	MAINTENANCE	5,500.00	3,300.00	2,200.00	60.00	0.00	3,300.00	0.00	

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80-016-5883	CONTRACT SERVICES	6,260.00	5,681.17	578.83	90.75	0.00	5,681.17	0.00	
Net SERVICES		115,750.00	97,591.41	18,158.59	84.31	74,754.52	22,836.89	74.16	
UTILITY									
80-000-5601	TELEPHONE	216.00	200.94	15.06	93.03	215.82	(14.88)	100.38	
80-000-5602	CELL PHONES	957.00	553.97	403.03	57.89	754.04	(200.07)	59.94	
80-000-5650	ALARM EXPENSES	0.00	0.00	0.00	0.00	1,976.06	(1,976.06)	75.77	
80-000-5720	ELECTRICITY	0.00	0.00	0.00	0.00	11,664.94	(11,664.94)	74.78	
80-000-5740	NATURAL GAS	0.00	0.00	0.00	0.00	5,914.34	(5,914.34)	123.22	
80-000-5760	WATER & SEWER	0.00	0.00	0.00	0.00	4,188.65	(4,188.65)	83.77	
80-000-5780	CABLE TV	2,160.00	2,889.72	(729.72)	133.78	2,664.79	224.93	123.37	
80-016-5650	ALARM EXPENSES	3,000.00	4,397.81	(1,397.81)	146.59	0.00	4,397.81	0.00	
80-016-5720	ELECTRICITY	15,000.00	17,320.85	(2,320.85)	115.47	0.00	17,320.85	0.00	Increased supplier charges
80-016-5740	NATURAL GAS	7,000.00	4,763.76	2,236.24	68.05	0.00	4,763.76	0.00	
80-016-5760	WATER & SEWER	5,000.00	3,957.57	1,042.43	79.15	0.00	3,957.57	0.00	
Net UTILITY		33,333.00	34,084.62	(751.62)	102.25	27,378.64	6,705.98	86.53	
REPAIRS & MAINTENANCE									
80-000-6020	BUILDING REPAIRS PLUMBING SYSTEMS	20,000.00	1,216.89	18,783.11	6.08	16,781.11	(15,564.22)	69.92	Burst pipe
80-000-6060	REPAIR	2,600.00	2,901.33	(301.33)	111.59	3,075.48	(174.15)	66.86	
80-000-6200	VEHICLE REPAIRS	4,000.00	1,200.00	2,800.00	30.00	186.51	1,013.49	18.65	
80-000-6340	EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	876.89	(876.89)	100.00	
80-016-6020	BUILDING REPAIRS PLUMBING SYSTEMS	4,500.00	23,591.77	(19,091.77)	524.26	3,630.00	19,961.77	100.00	New Heaters
80-016-6060	REPAIR	1,500.00	1,139.15	360.85	75.94	0.00	1,139.15	0.00	
80-016-6340	EQUIPMENT REPAIRS	1,500.00	3,485.97	(1,985.97)	232.40	0.00	3,485.97	0.00	
80-016-6500	ELECTRICAL REPAIRS	750.00	558.06	191.94	74.41	0.00	558.06	0.00	
Net REPAIRS & MAINTENANCE		34,850.00	34,093.17	756.83	97.83	24,549.99	9,543.18	82.94	
SUPPLIES									
80-000-7001	OFFICE SUPPLIES EQUIPMENT &	1,000.00	1,318.59	(318.59)	131.86	782.31	536.28	78.23	
80-000-7020	FURNITURE	17,500.00	6,246.16	11,253.84	35.69	12,502.25	(6,256.09)	71.44	Ice machine moved to 2024
80-000-7040	CUSTODIAL SUPPLIES	0.00	221.02	(221.02)	100.00	648.30	(427.28)	64.83	
80-000-7070	GROUPS SUPPLIES	33,576.00	29,314.14	4,261.86	87.31	32,042.73	(2,728.59)	98.18	
80-000-7090	BUILDING SUPPLIES	0.00	7,197.28	(7,197.28)	100.00	10,921.59	(3,724.31)	183.56	
80-000-7100	FUEL	12,800.00	10,435.55	2,364.45	81.53	13,433.25	(2,997.70)	102.29	

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80-000-7140	VEHICLE PARTS	17,595.00	14,693.70	2,901.30	83.51	17,516.92	(2,823.22)	94.20	
80-000-7520	CHEMICALS	22,241.00	21,513.81	727.19	96.73	18,828.84	2,684.97	84.21	
80-000-7680	UNIFORMS	2,000.00	2,315.95	(315.95)	115.80	682.62	1,633.33	34.13	
80-000-7700	FIRST AID SUPPLIES/PPE EQUIPMENT &	500.00	14.58	485.42	2.92	360.87	(346.29)	72.17	
80-016-7020	FURNITURE	350.00	0.00	350.00	0.00	0.00	0.00	0.00	
80-016-7040	CUSTODIAL SUPPLIES	1,300.00	1,081.63	218.37	83.20	0.00	1,081.63	0.00	
80-016-7090	BUILDING SUPPLIES	3,500.00	2,531.26	968.74	72.32	0.00	2,531.26	0.00	
Net SUPPLIES		112,362.00	96,883.67	15,478.33	86.22	107,719.68	(10,836.01)	93.94	
PROGRAM SUPPLIES									
80-000-7600	PROGRAM SUPPLIES	3,000.00	2,109.08	890.92	70.30	3,108.90	(999.82)	103.63	
80-000-7600-1813	DRIVING RANGE	18,000.00	17,755.95	244.05	98.64	21,811.50	(4,055.55)	94.83	
Net PROGRAM SUPPLIES		21,000.00	19,865.03	1,134.97	94.60	24,920.40	(5,055.37)	95.85	
MERCHANDISE SUPPLIES									
80-000-7620-1807	PRO SHOP CONCESSION	22,500.00	18,957.15	3,542.85	84.25	21,689.73	(2,732.58)	96.40	
80-000-7620-1812	MERCHANDISE	43,280.00	41,495.53	1,784.47	95.88	35,998.58	5,496.95	96.56	
Net MERCHANDISE SUPPLIES		65,780.00	60,452.68	5,327.32	91.90	57,688.31	2,764.37	96.50	
CAPITAL									
80-000-8910	CAPITAL PURCHASES	0.00	212.00	(212.00)	100.00	0.00	212.00	0.00	
80-000-8910-6353	SCGC CREEK RESTORATION	672,516.00	0.00	672,516.00	0.00	0.00	0.00	0.00	
80-000-8910-6354	SCGC GROUNDS EQUIPMENT	56,759.00	0.00	56,759.00	0.00	0.00	0.00	0.00	
80-000-8910-6355	SCGC CLUB HOUSE IMPROVEMENTS	60,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00	
80-000-8910-6356	SCGC CLUB HOUSE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
80-000-8910-6358	SCGC GROUNDS IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
80-000-8910-6368	SCGC DRIVING RANGE IMPROVEMENTS	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00	

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80-000-8931	DEPRECIATION EXPENSE-LAND IMPROVEMENTS	0.00	124,477.20	(124,477.20)	100.00	64,150.13	60,327.07	100.00	Land Improvement
80-000-8932	DEPRECIATION EXPENSE-BLDG. & IMPROVEMENT	0.00	33,878.54	(33,878.54)	100.00	35,390.88	(1,512.34)	100.00	
80-000-8933	DEPRECIATION EXP-MACH & EQUIP	0.00	42,562.05	(42,562.05)	100.00	28,965.48	13,596.57	100.00	New Equipment
80-000-8941	AMORTIZATION - RIGHT OF USE ASSETS	0.00	0.00	0.00	0.00	34,331.80	(34,331.80)	100.00	
Net CAPITAL		804,275.00	201,129.79	603,145.21	25.01	162,838.29	38,291.50	20.05	
TRANSFERS									
80-000-9910	OPERATING INTERFUND TRANSFERS	50,000.00	0.00	50,000.00	0.00	3,037.50	(3,037.50)	2.91	
Net TRANSFERS		50,000.00	0.00	50,000.00	0.00	3,037.50	(3,037.50)	2.91	
DEBT PAYMENTS									
80-000-9921	GO BONDS	50,000.00	98,777.80	(48,777.80)	197.56	29,948.19	68,829.61	24.66	Interest on loans
Net DEBT PAYMENTS		50,000.00	98,777.80	(48,777.80)	197.56	29,948.19	68,829.61	24.66	
MISC EXPENSE									
80-000-9927	INTEREST EXPENSE - LEASE LIABILITIES	0.00	0.00	0.00	0.00	1,044.18	(1,044.18)	100.00	
Net MISC EXPENSE		0.00	0.00	0.00	0.00	1,044.18	(1,044.18)	100.00	
Fund 80 - SUGAR CREEK GOLF COURSE:									
TOTAL REVENUES		1,971,941.00	1,641,264.13	330,676.87	83.23	1,578,441.63	62,822.50	87.37	
TOTAL EXPENDITURES		1,790,259.00	1,155,985.36	634,273.64	64.57	995,965.57	160,019.79	53.05	
NET OF REVENUES & EXPENDITURES		181,682.00	485,278.77	(303,596.77)	267.10	582,476.06	(97,197.29)	823.49	