

**CARBONDALE PARK DISTRICT
GOLF ADVISORY COMMITTEE MEETING
TUESDAY, JUNE 2, 2020
4:00 PM
HICKORY LODGE
1115 WEST SYCAMORE STREET
CARBONDALE, IL
VIA ZOOM: <http://ZOOM.us/j/9031181650>**

AGENDA:

- A. CALL TO ORDER
- B. ROLL CALL
- C. REVIEW / APPROVAL OF MINUTES
- D. CITIZEN COMMENTS AND QUESTIONS: Limited to items not appearing on the agenda.
- E. OLD BUSINESS:
 - 1. None
- F. NEW BUSINESS:
 - 1. Women's Association Report
 - 2. Men's Association Report
 - 3. Senior Association Report
 - 4. Golf Superintendent's Report
 - 5. Golf Professional's Report
 - 6. Review financial reports
 - a. April 2020 financial report
 - 7. Committee Discussion
 - 8. Committee member comments and questions
 - 9. Committee recommendations, if any
- G. SCHEDULE NEXT MEETING
- H. ADJOURNMENT

Table 1

HICKORY RIDGE GOLF COURSE										
Financial Report for April 2020										
Report Name: Hickory Ridge Summary Financial Report										
Desktop Info: Numbers PDF File										
REVENUE	April 2020					Jan - April 2020				
	Actual	Budget	Variance	%		Actual	Budget	Variance	%	
	\$0	\$24,425	-\$24,425	-100.00%		\$54,728	\$108,925	-\$54,197	-49.76%	
EXPENDITURES										
A										
Customer Service										
	\$11,317	\$16,595	\$5,278	31.80%		\$55,291	\$66,514	\$11,223	16.87%	
	\$2,324	\$7,923	\$5,599	70.67%		\$14,286	\$28,229	\$13,943	49.39%	
	\$0	\$0	\$0			\$0	\$0	\$0		
	Total Customer Service	\$13,641	\$24,518	\$10,877	44.36%		\$69,577	\$94,743	\$25,166	26.56%
B										
Course Management										
	Personnel Service	\$14,523	\$21,243	\$6,720	31.63%		\$61,498	\$70,274	\$8,776	12.49%
	Supplies & Services	\$3,528	\$13,453	\$9,925	73.78%		\$12,070	\$25,841	\$13,771	53.29%
	Capital Outlay	0	0	0			\$0	\$0	\$0	
	Total Course Management	\$18,051	\$34,696	\$16,645	47.97%		\$73,568	\$96,115	\$22,547	23.46%
	Total Expenditures	\$31,692	\$59,214	\$27,522	46.48%		\$143,146	\$190,858	\$47,713	25.00%
	Net Income (Loss)	-\$31,692	-\$34,789	\$3,097	-8.90%		-\$88,417	-\$81,933	-\$6,484	-7.91%

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05/13/20

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Apr 20	Budget	\$ Over Budget
Income			
Alternative Revenue	0.00	500.00	-500.00
Beer Sales	0.00	2,200.00	-2,200.00
Concessions	2.00	3,000.00	-2,998.00
Donation	0.00	0.00	0.00
Driving Range	0.00	2,000.00	-2,000.00
Facility Rental	0.00	225.00	-225.00
Gaming Machines	0.00	1,000.00	-1,000.00
Golf Cart Fees	-22.00	9,000.00	-9,022.00
Golf Fees	20.00	500.00	-480.00
Jr Golf Fees	0.00	1,000.00	-1,000.00
Merchandise	0.00	3,500.00	-3,500.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Miscellaneous Shop Revenue	0.00	1,000.00	-1,000.00
Rental Revenue	0.00	0.00	0.00
Sales Tax	0.00	500.00	-500.00
Total Income	0.00	24,425.00	-24,425.00
Expense			
(A) Payroll Expenses			
FICA Expense	638.95	991.00	-352.05
Health Insurance Expense	1,414.00	1,562.00	-148.00
IMRF Expense	792.93	656.00	136.93
On Call Wages	5,172.48		
Overtime	0.00	0.00	0.00
Salaries	2,930.40	5,249.00	-2,318.60
Unemployment Expense	60.21	437.00	-376.79
Wages Hourly Fulltime	308.32	3,500.00	-3,191.68
Wages Hourly Part Time	0.00	4,200.00	-4,200.00
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	11,317.29	16,595.00	-5,277.71
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	626.56	700.00	-73.44
Building Repairs/Maintenance	0.00	167.00	-167.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	347.73	2,000.00	-1,652.27
Contractor Fees	0.00	50.00	-50.00
Dues and Subscriptions	4.16	125.00	-120.84
Electric Utilities	550.99	1,000.00	-449.01
Equipment Parts/Repairs	0.00	42.00	-42.00
Fax/Modem	0.00	25.00	-25.00
Food/Provisions	0.00	100.00	-100.00
Gas Utilities	78.31	159.00	-80.69
Golf Shop Supplies	0.00	1,667.00	-1,667.00
Janitorial Service	0.00	20.00	-20.00
Landscaping Supplies	0.00	20.00	-20.00
Licenses	75.00	0.00	75.00
Maintenance Contracts	45.00	417.00	-372.00
Misc Supplies	39.78	417.00	-377.22
Office Equipment	0.00	0.00	0.00
Office Supplies	0.00	42.00	-42.00

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Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	<u>Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	
Postage/Freight	0.00	29.00	-29.00	
Printing/Reproduction	0.00	0.00	0.00	
Program Supplies	377.06	0.00	377.06	
Rentals	0.00	0.00	0.00	
Safety/First Aid Supplies	69.45	42.00	27.45	
Sales Tax Expense	76.00	400.00	-324.00	
Telephone Expense	21.60	417.00	-395.40	
Training and Travel	0.00	0.00	0.00	
Vehicle Parts/Repairs	0.00	42.00	-42.00	
Water Utilities	12.18	42.00	-29.82	
Total Expense	<u>13,641.11</u>	<u>24,518.00</u>	<u>-10,876.89</u>	✓+
Net Income	<u>-13,641.11</u>	<u>-93.00</u>	<u>-13,548.11</u>	✓-
	✓-			

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Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	Apr 20	Budget	\$ Over Budget	
Income	0.00			
Expense				
(A) Payroll Expenses				
FICA Expense	855.91	1,306.00	-450.09	
Health Insurance Expense	1,414.00	1,452.00	-38.00	
IMRF Expense	803.79	798.00	5.79	
On Call Wages	1,834.47			
Overtime	0.00	300.00	-300.00	
Salaries	4,929.24	5,641.00	-711.76	
Unemployment Expense	197.79	610.00	-412.21	
Wages Hourly Fulltime	3,391.41	4,695.00	-1,303.59	✓
Wages Hourly Part Time	1,096.55	6,441.00	-5,344.45	✓
Total (A) Payroll Expenses	14,523.16	21,243.00	-6,719.84	✓ +
Building Repairs/Maintenance	43.46	0.00	43.46	
Chemicals	763.01	3,000.00	-2,236.99	
Computer Equipment/Software	0.00	0.00	0.00	
Construction Materials	0.00	500.00	-500.00	
Consultant Services	0.00	0.00	0.00	
Contractor Fees	0.00	0.00	0.00	
Course Accessories	0.00	0.00	0.00	
Dues and Subscriptions	0.00	375.00	-375.00	
Electric Utilities	2,086.58	100.00	1,986.58	
Equipment Parts/Repairs	0.00	0.00	0.00	
Fertilizer	0.00	5,000.00	-5,000.00	
Fuel/Lubricants	0.00	1,440.00	-1,440.00	
Gas Utilities	74.53	150.00	-75.47	
Irrigation/Drainage Supply	11.42	400.00	-388.58	
Janitorial Supplies	92.13	20.00	72.13	
Laundry Services	0.00	250.00	-250.00	
Maintenance Contracts	0.00	280.00	-280.00	
Office Equipment	0.00	0.00	0.00	
Office Supplies	0.00	35.00	-35.00	
Paint/Supplies	29.07	35.00	-5.93	
Postage/Freight	0.00	15.00	-15.00	
Rentals	0.00	100.00	-100.00	
Safety/First Aid Supplies	69.45	30.00	39.45	
Shop Supplies/Small Tools	15.99	150.00	-134.01	
Telephone Expense	0.00	150.00	-150.00	
Vehicle Parts/Repairs	341.89	1,333.00	-991.11	
Water Utilities	0.00	90.00	-90.00	
Total Expense	18,050.69	34,696.00	-16,645.31	✓ +
Net Income	-18,050.69	-34,696.00	16,645.31	✓ +
	✓ -			

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Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jan - Apr 20	Budget	\$ Over Budget
Income			
Alternative Revenue	0.00	500.00	-500.00
Beer Sales	481.08	5,100.00	-4,618.92
Concessions	290.39	6,900.00	-6,609.61
Donation	7,000.00	0.00	7,000.00
Driving Range	4.00	4,200.00	-4,196.00
Facility Rental	0.00	225.00	-225.00
Gaming Machines	580.18	2,000.00	-1,419.82
Gift Certificates (Golf)	-50.00		
Golf Cart Fees	10,246.16	28,000.00	-17,753.84
Golf Fees	35,027.67	50,500.00	-15,472.33
Jr Golf Fees	0.00	1,000.00	-1,000.00
Merchandise	925.71	7,500.00	-6,574.29
Miscellaneous Other Revenue	2.18	0.00	2.18
Miscellaneous Shop Revenue	52.33	2,000.00	-1,947.67
Rental Revenue	0.00	0.00	0.00
Sales Tax	168.08	1,000.00	-831.92
Total Income	54,727.78	108,925.00	-54,197.22
Expense			
(A) Payroll Expenses			
FICA Expense	3,184.42	3,965.00	-780.58
Health Insurance Expense	5,656.00	6,248.00	-592.00
IMRF Expense	3,582.91	2,732.00	850.91
On Call Wages	5,172.48		
Overtime	0.00	0.00	0.00
Salaries	21,538.40	23,620.00	-2,081.60
Unemployment Expense	1,004.94	1,749.00	-744.06
Wages Hourly Fulltime	11,290.64	12,800.00	-1,509.36
Wages Hourly Part Time	3,860.93	15,400.00	-11,539.07
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	55,290.72	66,514.00	-11,223.28
Advertising/Promotion	144.21	500.00	-355.79
Bank Charges	1,416.67	2,000.00	-583.33
Building Repairs/Maintenance	0.00	668.00	-668.00
Computer Equipment/Software	795.00	0.00	795.00
Concession Supplies	776.24	5,450.00	-4,673.76
Contractor Fees	128.58	100.00	28.58
Dues and Subscriptions	172.59	500.00	-327.41
Electric Utilities	1,820.91	2,600.00	-779.09
Equipment Parts/Repairs	0.00	168.00	-168.00
Fax/Modem	897.00	100.00	797.00
Food/Provisions	0.00	100.00	-100.00
Gas Utilities	570.16	727.00	-156.84
Golf Shop Supplies	1,498.70	6,668.00	-5,169.30
Janitorial Service	18.00	80.00	-62.00
Landscaping Supplies	0.00	80.00	-80.00
Licenses	75.00	0.00	75.00
Maintenance Contracts	2,586.47	1,668.00	918.47
Misc Supplies	39.78	1,668.00	-1,628.22
Office Equipment	0.00	700.00	-700.00

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Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jan - Apr 20	Budget	\$ Over Budget	
Office Supplies	175.56	164.00	11.56	
Postage/Freight	61.96	116.00	-54.04	
Printing/Reproduction	0.00	0.00	0.00	
Program Supplies	377.06	0.00	377.06	
Rentals	0.00	0.00	0.00	
Safety/First Aid Supplies	69.45	168.00	-98.55	
Sales Tax Expense	205.00	1,000.00	-795.00	
Telephone Expense	738.52	1,668.00	-929.48	
Training and Travel	1,660.47	1,000.00	660.47	
Vehicle Parts/Repairs	0.00	168.00	-168.00	
Water Utilities	59.18	168.00	-108.82	
Total Expense	69,577.23	94,743.00	-25,165.77	✓+
Net Income	-14,849.45	14,182.00	-29,031.45	✓-
	✓-			

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05/29/20

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	Apr 20	Budget	\$ Over Budget
Income	0.00		
Expense			
(A) Payroll Expenses			
FICA Expense	855.91	1,306.00	-450.09
Health Insurance Expense	1,414.00	1,452.00	-38.00
IMRF Expense	803.79	798.00	5.79
On Call Wages	1,834.47		
Overtime	0.00	300.00	-300.00
Salaries	4,929.24	5,641.00	-711.76
Unemployment Expense	197.79	610.00	-412.21
Wages Hourly Fulltime	3,391.41	4,695.00	-1,303.59
Wages Hourly Part Time	1,096.55	6,441.00	-5,344.45
Total (A) Payroll Expenses	14,523.16	21,243.00	-6,719.84
Building Repairs/Maintenance	43.46	0.00	43.46
Chemicals	763.01	3,000.00	-2,236.99
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	500.00	-500.00
Consultant Services	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Course Accessories	0.00	0.00	0.00
Dues and Subscriptions	0.00	375.00	-375.00
Electric Utilities	2,086.58	100.00	1,986.58
Equipment Parts/Repairs	0.00	0.00	0.00
Fertilizer	0.00	5,000.00	-5,000.00
Fuel/Lubricants	0.00	1,440.00	-1,440.00
Gas Utilities	74.53	150.00	-75.47
Irrigation/Drainage Supply	11.42	400.00	-388.58
Janitorial Supplies	92.13	20.00	72.13
Laundry Services	0.00	250.00	-250.00
Maintenance Contracts	0.00	280.00	-280.00
Office Equipment	0.00	0.00	0.00
Office Supplies	0.00	35.00	-35.00
Paint/Supplies	29.07	35.00	-5.93
Postage/Freight	0.00	15.00	-15.00
Rentals	0.00	100.00	-100.00
Safety/First Aid Supplies	69.45	30.00	39.45
Shop Supplies/Small Tools	15.99	150.00	-134.01
Telephone Expense	0.00	150.00	-150.00
Vehicle Parts/Repairs	341.89	1,333.00	-991.11
Water Utilities	0.00	90.00	-90.00
Total Expense	18,050.69	34,696.00	-16,645.31
Net Income	-18,050.69	-34,696.00	16,645.31

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Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	Jan - Apr 20	Budget	\$ Over Budget	
Income	0.00			
Expense				
(A) Payroll Expenses				
FICA Expense	3,617.16	4,195.00	-577.84	
Health Insurance Expense	5,656.00	5,808.00	-152.00	
IMRF Expense	3,434.56	3,511.00	-76.44	
On Call Wages	1,834.47			
Overtime	164.74	300.00	-135.26	
Salaries	24,098.46	25,385.00	-1,286.54	✓
Unemployment Expense	1,221.46	1,918.00	-696.54	
Wages Hourly Fulltime	19,635.40	21,128.00	-1,492.60	✓
Wages Hourly Part Time	1,835.68	8,029.00	-6,193.32	✓
Total (A) Payroll Expenses	61,497.93	70,274.00	-8,776.07	✓ +
Building Repairs/Maintenance	941.55	0.00	941.55	
Chemicals	1,116.17	7,000.00	-5,883.83	
Computer Equipment/Software	0.00	0.00	0.00	
Construction Materials	26.08	500.00	-473.92	
Consultant Services	58.84	0.00	58.84	
Contractor Fees	128.58	0.00	128.58	
Course Accessories	0.00	1,200.00	-1,200.00	
Dues and Subscriptions	0.00	375.00	-375.00	
Electric Utilities	3,829.33	1,900.00	1,929.33	
Equipment Parts/Repairs	13.44	0.00	13.44	
Fax/Modem	299.00			
Fertilizer	0.00	5,000.00	-5,000.00	
Fuel/Lubricants	1,317.25	1,480.00	-162.75	
Gas Utilities	528.22	1,000.00	-471.78	
Irrigation/Drainage Supply	11.42	800.00	-788.58	
Janitorial Supplies	112.16	80.00	32.16	
Laundry Services	0.00	250.00	-250.00	
Licenses	60.00			
Maintenance Contracts	614.09	1,120.00	-505.91	
Office Equipment	0.00	250.00	-250.00	
Office Supplies	28.47	140.00	-111.53	
Paint/Supplies	113.45	140.00	-26.55	
Postage/Freight	0.00	60.00	-60.00	
Rentals	0.00	200.00	-200.00	
Safety/First Aid Supplies	69.45	120.00	-50.55	
Shop Supplies/Small Tools	201.94	600.00	-398.06	
Telephone Expense	1,075.58	600.00	475.58	
Training and Travel	-40.00			
Vehicle Parts/Repairs	1,565.31	2,666.00	-1,100.69	
Water Utilities	0.00	360.00	-360.00	
Total Expense	73,568.26	96,115.00	-22,546.74	✓ +
Net Income	-73,568.26	-96,115.00	22,546.74	✓ +

✓ -