



**STMA ARENA BOARD AGENDA
MONDAY, JANUARY 11, 2015
ALBERTVILLE CITY HALL
7:00 PM**

- 1. CALL TO ORDER – ROLL CALL**
- 2. ADOPT AGENDA**
- 3. APPROVAL OF THE MINUTES OF DECEMBER 14, 2015** (pgs. 1-3)
- 4. FINANCE REPORTS**
 - a) Approve the December list of claims as presented in the amount of \$21,197.70 and December report (pgs. 4-7)
- 5. ARENA MANAGER**
 - a) Monthly report (pg. 8)
- 6. OLD BUSINESS**
 - a) Mighty Ducks Update
- 7. NEW BUSINESS**
 - a) Insurance Liability Coverage (pg. 9-10)
Motion to waive the monetary limits on municipal tort liability established by MN Statutes, Section 466.04 to the extent of the liability obtained from LMCIT
 - b) 1st Draft Preliminary 2016 Budget (pg. 11)
 - c) Design Committee Update
- 8. YOUTH HOCKEY ASSOCIATION**
- 9. ADJOURN**

ST. MICHAEL-ALBERTVILLE ICE ARENA BOARD MINUTES

December 14, 2015

6:00 p.m.

Present: Chairman Chris Schumm, Members Jeff Lindquist, Gayle Weber, John Vetsch, Cody Gulick, and Walter Hudson were present. Also present: City Administrator Adam Nafstad, STMA Ice Arena Manager Grant Fitch, City Finance Director Tina Lannes, Albertville City Council Member Larry Sorensen, Youth Hockey Association Roger Lucy and Chris Hanson. The meeting was called to order at 6:00 p.m. by Chairman Schumm.

Set Agenda

Members Gulick\Hudson **moved** to set the agenda as presented. All voted aye.

Approval of Minutes

Members Lindquist\Weber **moved** to approve the minutes of the November 9, 2015 Board Meeting as presented. All voted aye.

Finance Reports

Hudson mentioned that he received a question from a resident on whether or not there is a belief that the ice arena will balance out by the end of the year. Lannes reported that the normal activity is the money for the STMA Ice Arena that is built up over the hockey season and gets depleted during the summer months of operation. In general, by the end of the year, the revenues usually balance out with the expenses and provide a positive cash flow at the end of the year.

Members Vetsch\Hudson **moved** to approve the November list of claims totaling \$10,649.92 and the November Financial Report as presented. All voted aye.

Arena Manager's Report

Fitch updated the Board that the locker room doorways have been installed, the roof snow retention project on the roof has been completed, and that Bill Yonkers (part-time employee) has resigned effective December 31, 2015. Fitch is looking at hiring a few part-time employees and is in the process of working with the Minnesota Work Experience program to provide a few hours a week for non-paid students to gain work experience. Chairman Schumm requested staff to look into probation kids to work also through Wright County, but to ask Terry at the school because they provide the opportunity for the probation office.

Fitch mentioned the limited space during a hockey game. Lindquist asked about seating. Fitch and Nafstad explained to the Board the seating capacity of the Ice Arena and the limit of people allowed in the building according to the fire code. The seating capacity on the bleachers is about 300, but the fire code is 997 on the rink side based on Building Code for exiting.

Second Sheet Expansion Discussion

Chairman Schumm started the discussion mentioning that Albertville Council moved ahead on the process for the second sheet and the School Board went backwards and referred to Member Lindquist. Member Lindquist updated the Board on what happened at the School Board meeting last week that the Chairman took a pulse of the Board Members to see if there was still a consensus to support the abatement process. The School Board has not taken an official vote on anything for the expansion of the Ice Arena except for ancillary items. The pulse check showed there was not a consensus on the Board at this time to continue looking at the abatement process, it was 4 to 2 to look into the voter approved referendum option and the School Board still wants to be part of the discussion of the expansion. There was discussion amongst the Board about what would happen if it did go to the voters and it failed and what would happen next to solve the need. Member Weber added that she believes

everyone on the School Board understands that the students in the varsity program are not being treated equally as far as facilities and spectator capacity. The School Board just got inundated on how opposed they were to tax abatement and the public had this feeling that things were hidden, but nothing was hidden it was all public information and none of the entities were trying to hide anything. Weber suggested that we continue looking at the design process and get some real numbers on the expansion to work with and would like to see seating for the varsity team as they provide that for all other sports in the district.

There was more discussion on the need and what could happen if the vote fails. The discussion included difficulties of going to the public and taxing for the expansion. Member Weber mentioned that even if the school decided to move forward with a referendum, it has to be approved by the state to go into additional debt before it can go on the ballot. If the state doesn't approve the referendum, then the School Board cannot proceed down that path.

Member Hudson mentioned the topic of the design committee, their purpose, and the timeline asking the Board to discuss direction for design committee and if the timeline is still valid. Lindquist stated it was on the School Board Agenda and they did not vote on it because there was no longer a consensus based on the tax abatement model and the schedule was based on the abatement and to secure the Mighty Ducks Grant. The School Board doesn't have a timeline and they have not discussed that. The STMA Ice Arena Board discussed the design committee direction, the process, what sheet to design for, and covering the cost for the architect. Member Lindquist mentioned that the School Board has not discussed the topic of what sheet of ice to design for, but if it is a voter referendum, in his opinion, then they would want the needs for their varsity team covered. In addition, member Lindquist went into the discussion that if it is a referendum the school would own the second sheet of ice and there would need to be a cost sharing agreement with the entities. Chairman Schumm added that with his discussion with the St. Michael City Administrator that they would see some type of agreement similar to the Senior Center and the library where each entity contributes a sum of money annually. Lindquist added that he sees it being as if Albertville issued the abatement bond that each entity would have an agreement to pay their portion of the debt to the City of Albertville annually. In addition, Lindquist thought that the School Board is counting on the continued participation of the two cities. The Board continued the discussion on the design committee. Lindquist wanted to address how the School Board got to where they are now because there have been a lot of questions on it and confusion. Lindquist reminded that the School Board never took a formal vote on any of the finance measures, they took a pulse check on the abatement process in November and there was a consensus to look into abatement. Then the Mighty Ducks Grant came down and the timeline was put together, which was an aggressive timeline, they did another pulse check so they could inform the municipal partners whether or not the School Board is totally on board with the tax abatement financing, which was after all the public comment elected officials had received. The second pulse check in December showed there was no longer a consensus of the School Board on the abatement process. They never intended to misinform or mislead anyone, but things were moving too fast.

The Board continued to discuss the topic of financing and the direction of the design committee. The direction of the Ice Arena Board to staff and the design committee is to look at designing the varsity sheet, review the original plans, and get a quote on the cost for the architect. The Board wasn't opposed to using the Kraft Hockey money, \$40,000, to pay for architectural services to determine the actual cost of the expansion. The Board requested the approval from the Youth Hockey Association to use those funds even though the funds were given to the Ice Arena Board by Kraft, they would like the support of the Youth Hockey Association to use those funds.

Chis Hanson from the Youth Hockey Association told the Board that as always, the Ice Arena Board has youth hockey's pledge to work in good faith. He continued by stating that the needs need to be determined and as well as actual numbers, but will bring the question to the next Association meeting about the Kraft money. Youth Hockey Association understands that the process needs to slow down and the need for the actual numbers by taking the next step. The Association understands the complexity of the situation and financing the expansion.

Member Lindquist mentioned that the community needs to be educated about the need for the expansion. Hanson did agree and would like to see accurate information and educating the community.

Mighty Ducks Grant

Nafstad just updated the Board on the status of the Mighty Ducks Grant mentioning that the 30 day time limit in executing the agreement will not be met. Member Lindquist asked Nafstad if he would check with MASC if there could be an extension to the execution of the agreement. Nafstad will check with MASC or put Dr. Behle in touch with the contact at MASC for the grant information regarding an extension.

Adjourn

Members Hudson\Gulick **moved** to adjourn at approximately 6:53 p.m. All voted aye.

Attest:

Tina Lannes, City Finance Director



STMA Ice Arena Budget to Actual December 2015 (Cash Basis)

	2015 Budget	Dec 2015 Actual	2015 Actual YTD 12/31/15	% Annual
Income				
Ice Rental (currently includes Dec Acct. Rec.Collected)	\$271,700.00	\$76,090.00	\$250,857.25	92.33%
Concessions	\$32,000.00	\$6,264.25	\$35,307.62	110.34%
Other Revenues (Advertising/LMC/ins claims)	\$14,500.00	\$1,899.00	\$14,399.00	99.30%
Vending	\$1,000.00	\$488.00	\$538.00	53.80%
Open Skate/Hockey, etc	\$6,500.00	\$590.00	\$4,737.00	72.88%
Interest	\$1,000.00	\$0.00	\$0.00	0.00%
Misc Revenue	\$2,000.00	\$238.00	\$2,260.00	
Total Income	\$328,700.00	\$85,569.25	\$308,098.87	93.73%
Expenses				
Salaries, wages, taxes & Benefits	\$115,713.00	\$17,892.61	\$113,864.38	98.40%
Supplies (Office, misc)	\$1,500.00	\$386.73	\$1,675.29	111.69%
Supplies (Concession)	\$13,250.00	\$5,066.05	\$13,955.24	105.32%
Fuel, Misc	\$1,800.00	\$191.78	\$1,429.73	79.43%
Professional Services	\$15,000.00	\$967.84	\$11,769.66	78.46%
Sales Tax	\$2,700.00	\$711.00	\$2,628.00	97.33%
Telephone	\$900.00	\$79.30	\$887.25	98.58%
Electric	\$70,000.00	\$5,283.59	\$48,470.41	69.24%
Gas	\$29,500.00	\$1,353.91	\$14,050.73	47.63%
Water	\$17,800.00	\$2,064.81	\$18,912.70	106.25%
Refuse	\$1,400.00	\$135.20	\$1,874.66	133.90%
Insurance	\$9,000.00	\$0.00	\$9,291.00	103.23%
Administration	\$11,920.61	\$993.38	\$11,920.61	100.00%
Misc.	\$725.00	\$1,346.57	\$1,893.33	261.15%
Repair Maintenance – Machinery	\$10,000.00	\$144.03	\$1,722.24	17.22%
Repair Maintenance – Building	\$27,500.00	\$6,056.75	\$27,379.77	99.56%
Total Operating Expenses	\$328,708.61	\$42,673.55	\$281,725.00	85.71%
Net Income/Loss	(\$8.61)	\$42,895.70	\$26,373.87	

STMA ICE ARENA CASH BALANCES AND RECEIVABLES

December 31, 2015

Cash Balance Operations

Cash Balance 1/1/15	\$108,337
Less Receivables for 2014 collected 2015	\$(11,134)
Add Revenues (collected in 2015)	\$308,099
Less Expenses	\$281,725
Cash Balance 12/31/15	\$123,577
Cash for operations	\$123,577
Total Cash Balance 12/31/15	\$123,577

Accounts Receivable (invoiced)

Operations December 31, 2015 - \$3,802.50

Cash Balance Dedicated Capital Improvement Fund

Arena Owner Dedicated Cap. Imp. Fund	
Beginning Balance 1/1/15	-\$4,784
Dehumid 2nd pmt Albert (\$18,241.91 billed 4/8)	\$18,242
Dehumid 2nd pmt St. Mich (\$18,241.91 billed 4/8)	\$18,242
Dehumid 2nd pmt ISD 885 (\$18,241.91 billed 4/8)	\$18,242
Rubber Ballast Roof System	-\$11,750
2015 contribution rec. by St. Michael (billed 11/4/15)	\$15,000
2015 contribution rec. by Albertville (billed 11/4/15)	\$15,000
2015 contribution rec. by STMA Schools (billed 11/4/15)	\$15,000
Kraft Hockeyville - Restricted	\$40,000
Balance 12/31/15	\$123,192

STMA Ice Arena Vendor Check Detail Register

December 2015

Paid Chk# 004111E	12/7/2015	BERTELSON			
E 810-00000-200		Office Supplies (GENERAL)	\$340.68	OE-407774-1	STMA Arena Bath Tissue, Hand Soap
E 810-00000-200		Office Supplies (GENERAL)	\$46.05	WO-159900-1	STMA Arena Can Liners
Paid Chk# 004116E	12/7/2015	ECM PUBLISHERS, INC.			
E 810-00000-300		Professional Svcs (GENERAL)	\$95.40	274021	STMA Arena Zamboni Driver Employment Ad
E 810-00000-300		Professional Svcs (GENERAL)	\$176.58	277111	STMA Arena Zamboni Driver Ad
E 810-00000-300		Professional Svcs (GENERAL)	\$176.58	279384	STMA Arena Zamboni Driver Advertisement
E 810-00000-300		Professional Svcs (GENERAL)	\$94.50	281547	STMA Arena Zamboni Driver Advertisement
Paid Chk# 004121E	12/7/2015	RANDYS ENVIRONMENTAL SERVICES			
E 810-00000-384		Refuse/Garbage Disposal	\$135.20	DEC2015	STMA Arena Garbage
Paid Chk# 004123E	12/7/2015	WATSON COMPANY			
E 810-00000-252		Food/Concessions For Resale	\$870.05	858151	STMA Arena Concessions
E 810-00000-252		Food/Concessions For Resale	\$234.91	858347	STMA Arena Concessions
E 810-00000-252		Food/Concessions For Resale	(\$17.79)	858347	STMA Arena Concessions
Paid Chk# 004125E	12/7/2015	WRIGHT-HENNEPIN COOP ELECTRIC			
E 810-00000-381		Electric Utilities	\$27.95	STMA JAN2016	STMA Arena Fire Panel Monitoring
Paid Chk# 004148E	12/21/2015	ECM PUBLISHERS, INC.			
E 810-00000-300		Professional Svcs (GENERAL)	\$82.08	283833	STMA Arena Zamboni Driver Advertisement
Paid Chk# 004150E	12/21/2015	FERRELLGAS			
E 810-00000-212		Motor Fuels	\$95.89	1089241621	STMA Arena Propane
E 810-00000-212		Motor Fuels	\$95.89	1089413986	STMA Arena Propane
Paid Chk# 004160E	12/21/2015	WATSON COMPANY			
E 810-00000-252		Food/Concessions For Resale	(\$1.22)	858627	STMA Arena Concessions
E 810-00000-252		Food/Concessions For Resale	\$852.82	858842	STMA Arena Concessions
E 810-00000-252		Food/Concessions For Resale	\$374.34	859102	STMA Arena Concessions
Paid Chk# 004172E	12/23/2015	WATSON COMPANY			
E 810-00000-252		Food/Concessions For Resale	\$163.52	859178	STMA Arena Concessions
E 810-00000-252		Food/Concessions For Resale	\$857.42	859332	STMA Arena Concessions
Paid Chk# 034967	12/7/2015	ARAMARK UNIFORM SERVICES			
E 810-00000-405		Repair/Maint - Buildings	\$19.70	1718344297	STMA Arena 5898 Lachman Ave
E 810-00000-405		Repair/Maint - Buildings	\$19.70	1718353378	STMA Arena Mats, Mop
Paid Chk# 034968	12/7/2015	BANYON DATA SYSTEMS			
E 810-00000-300		Professional Svcs (GENERAL)	\$222.86	153585	Win Support
Paid Chk# 034972	12/7/2015	CARD SERVICES(ARENA)			
E 810-00000-252		Food/Concessions For Resale	\$21.40	112016	STMA Arena concessions
Paid Chk# 034975	12/7/2015	COCA COLA ENTERPRISES BOTTLING			
E 810-00000-254		Soft Drinks/Mix For Resale	\$1,000.68	188196413	STMA Arena Concessions
Paid Chk# 034977	12/7/2015	EBERT CONSTRUCTION			
E 810-00000-405		Repair/Maint - Buildings	\$5,088.00	513211	STMA Arena Snow Retention Replacement, Add'tl added, Roof Jack/Boot Maintenance
Paid Chk# 034981	12/7/2015	JORSON & CARLSON INC			
E 810-00000-300		Professional Svcs (GENERAL)	\$55.65	425844	STMA Arena Ice Scraper Knives Cleaned & Sharpened

			Check Amt	Invoice	Comment
Paid Chk# 034988	12/7/2015	NAPA AUTO PARTS			
E 810-00000-404	Repair/Maint - Machinery/Equip		\$88.84	996260	STMA Arena Hose, Hose Ends, Tran Fluid
E 810-00000-404	Repair/Maint - Machinery/Equip		\$87.22	996554	STMA Arena Hose, Hose End, Tran Fluid
Paid Chk# 034998	12/7/2015	SCR, INC - ST. CLOUD			
E 810-00000-405	Repair/Maint - Buildings		\$660.00	307669	STMA Arena Dec 15 Refridge Equip Maint
Paid Chk# 035002	12/7/2015	STEP SAVER INC			
E 810-00000-405	Repair/Maint - Buildings		\$82.20	95114	STMA Arena Salt & Resin Cleaner
Paid Chk# 035012	12/8/2015	BCA			
E 810-00000-300	Professional Svcs (GENERAL)		\$15.00		Background Check David Miller
Paid Chk# 035014	12/8/2015	CHARTER COMMUNICATIONS			
E 810-00000-321	Telephone		\$7.91	STMA	STMA Arena Cable TV
Paid Chk# 035015	12/8/2015	MINNESOTA DEPT OF HEALTH			
E 810-00000-433	Dues and Subscriptions		\$305.00	2016	STMA Arena 2016 Food, Bev License
Paid Chk# 035018	12/14/2015	BCA			
E 810-00000-300	Professional Svcs (GENERAL)		\$15.00	121015	STMA Arena Background Check
Paid Chk# 035019	12/14/2015	CHARTER COMMUNICATIONS			
E 810-00000-321	Telephone		\$71.39	STMA DEC15	STMA Arena Phone
Paid Chk# 035025	12/21/2015	ARAMARK UNIFORM SERVICES			
E 810-00000-405	Repair/Maint - Buildings		\$19.70	1718362507	STMA Arena Mats, Mop, Laundry Bag
Paid Chk# 035027	12/21/2015	BCBS OF MINNESOTA			
E 810-00000-130	Employer Paid Ins (GENERAL)		\$902.50	CI261100JAN20	Emp Health Insurance
Paid Chk# 035029	12/21/2015	CENTERPOINT ENERGY			
E 810-00000-383	Gas Utilities		\$1,353.91	53901310NOV1	STMA Arena 5898 Lachman Ave
Paid Chk# 035030	12/21/2015	COCA COLA ENTERPRISES BOTTLING			
E 810-00000-254	Soft Drinks/Mix For Resale		\$709.92	188198006	STMA Arena Concessions
Paid Chk# 035039	12/21/2015	DJS TOTAL HOME CARE CTR-ARENA			
E 810-00000-405	Repair/Maint - Buildings		\$21.75	87259	STMA Arena Adapter, bucket
Paid Chk# 035065	12/21/2015	VETSCH PLUMBING SERVICES, INC.			
E 810-00000-405	Repair/Maint - Buildings		\$126.00	11560	STMA Arena Repair Concession Sink, Check Toilets
Paid Chk# 035069	12/21/2015	BCA			
E 810-00000-300	Professional Svcs (GENERAL)		\$15.00	122115	Background Check
Paid Chk# 035076	12/23/2015	METLIFE-GROUP BENEFITS			
E 810-00000-130	Employer Paid Ins (GENERAL)		\$181.88	JAN2016	Emp Life, Dental, Stdis, Vision
Paid Chk# 035078	12/23/2015	MINNESOTA ICE ARENA MGRS ASSOC			
E 810-00000-433	Dues and Subscriptions		\$150.00	3265	STMA Arena 2016 Arena Membership
E 810-00000-381	Electric Utilities		\$5,255.64	STMANOV2015	STMA Arena 5898 Lachman Ave

810 STMA ARENA

\$21,197.70



MANAGER' GENERAL UPDATE

Date: January 11th, 2016
To: STMA Arena Board
From: Grant Fitch, STMA Arena Manager

ARENA RENTAL HOURS – DECEMBER

<u>Name</u>	<u>Prime-time</u>	<u>Off-peak</u>
Youth Hockey	159 hours	
AAA Hockey	0 hours	
High School Boys/Girls	61.75 hours	
Public Skating/OH	12 hours	
Private rentals	0 hour	
Learn to Skate	0 hours	
<hr/>		
Total hours	232.75 hours	

Operations: No major repairs at this time.

Knight to Remember/2016: Event is scheduled for March 12th 2016

Ice out: March 1st 2016



Tort Liability Insurance Renewal

Date: January 5, 2016

To: STMA Arena Board

From: Tina Lannes, Finance Director

Attached is the waiver form for review. The board can take action on one of the options listed below.

1. Motion to waive the monetary limits on tort liability to the extent of the limits of the liability coverage obtained from LMCIT.
2. Motion to NOT waive the monetary limits on tort liability

The STMA Arena Board has in past years waived our monetary limits on tort liability and purchased additional coverage up to the \$2,000,000 per occurrence and in aggregate. The League of Minnesota Cities Insurance Trust (LMCIT) requires and the SECTION I: LIABILITY COVERAGE WAIVER FORM states that members obtaining liability coverage from the League of Minnesota Cities Insurance Trust must decide whether or not to waive the statutory tort limits to the extent of the coverage purchased. This decision must be made by the governing board. Entities purchasing coverage must complete and return this form to LMCIT before the effective date of the coverage.

The STMA Arena Board must make a decision to waive or not waive the statutory limits prior to the March 1, 2016 expiration/renewal date per LMCIT requirements in order for coverage to continue beyond that date. Upon submission of this "signed and dated" Waiver Form, the LMCIT will issue an Extension of Coverage Binder effective with a 03/10/16 effective date.

It usually takes more than thirty (30) days for the LMCIT to process a renewal application. The Extension of Coverage Binder assures the coverage beyond the 03/10/16 renewal date.



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LIABILITY COVERAGE – WAIVER FORM

LMCIT members purchasing coverage must complete and return this form to LMCIT before the effective date of the coverage. Please return the completed form to your underwriter or email to pstech@lmc.org

This decision must be made by the member's governing body every year. You may also wish to discuss these issues with your attorney.

League of Minnesota Cities Insurance Trust (LMCIT) members that obtain liability coverage from LMCIT must decide whether to waive the statutory tort liability limits to the extent of the coverage purchased. The decision has the following effects:

- *If the member does not waive the statutory tort limits*, an individual claimant would be able to recover no more than \$500,000 on any claim to which the statutory tort limits apply. The total all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would be limited to \$1,500,000. These statutory tort limits apply regardless of whether the city purchases the optional excess liability coverage.
- *If the member waives the statutory tort limits and does not purchase excess liability coverage*, a single claimant could potentially recover up to \$2,000,000 for a single occurrence. (Under this option, the tort cap liability limits are waived to the extent of the member's liability coverage limits, and the LMCIT per occurrence limit is \$2 million.) The total all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would also be limited to \$2,000,000, regardless of the number of claimants.
- *If the member waives the statutory tort limits and purchases excess liability coverage*, a single claimant could potentially recover an amount up to the limit of the coverage purchased. The total all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would also be limited to the amount of coverage purchased, regardless of the number of claimants.

Claims to which the statutory municipal tort limits do not apply are not affected by this decision.

STMA Arena selects liability coverage limits of \$ 2,000,000 / person / 2,000,000 / occurrence from the League of Minnesota Cities Insurance Trust (LMCIT).

Check one:

The member **DOES NOT WAIVE** the monetary limits on municipal tort liability established by Minnesota Statutes, Section 466.04.

The member **WAIVES** the monetary limits on municipal tort liability established by Minnesota Statutes, Section 466.04 to the extent of the limits of the liability coverage obtained from LMCIT.

Date of city council/governing body meeting _____

Signature _____ Position _____

	2015 Budget	2015 Actual YTD 12/31/15	2016 Proposed Budget	% Change
Income				
Ice Rental (currently includes Dec Acct. Rec.Collected)	\$271,700.00	\$250,857.25	\$271,700.00	0.00%
Lease	\$0.00	\$0.00	\$0.00	
Rental	\$271,700.00	\$250,857.25	\$271,700.00	
Concessions	\$32,000.00	\$35,307.62	\$35,000.00	9.38%
Other Revenues (Advertising/LMC/ins claims)	\$14,500.00	\$14,399.00	\$14,500.00	0.00%
Vending	\$1,000.00	\$538.00	\$1,000.00	0.00%
Open Skate/Hockey, etc	\$6,500.00	\$4,737.00	\$6,500.00	0.00%
Interest	\$1,000.00	\$0.00	\$1,000.00	0.00%
Misc Revenue	\$2,000.00	\$2,260.00	\$2,000.00	
Total Income	\$328,700.00	\$308,098.87	\$331,700.00	0.91%
Expenses				
Salaries, wages, taxes & Benefits	\$115,713.00	\$113,864.38	\$120,018.04	3.72%
Supplies (Office, misc)	\$1,500.00	\$1,675.29	\$1,600.00	6.67%
Supplies (Concession)	\$13,250.00	\$13,955.24	\$13,950.00	5.28%
Fuel, Misc	\$1,800.00	\$1,429.73	\$1,800.00	0.00%
Professional Services	\$15,000.00	\$11,769.66	\$15,000.00	0.00%
Sales Tax	\$2,700.00	\$2,628.00	\$2,700.00	0.00%
Telephone	\$900.00	\$887.25	\$900.00	0.00%
Electric	\$70,000.00	\$48,470.41	\$67,000.00	-4.29%
Gas	\$29,500.00	\$14,050.73	\$25,800.00	-12.54%
Water	\$17,800.00	\$18,912.70	\$20,000.00	12.36%
Refuse	\$1,400.00	\$1,874.66	\$1,900.00	35.71%
Insurance	\$9,000.00	\$9,291.00	\$9,569.73	6.33%
Administration	\$11,920.61	\$11,920.61	\$12,278.23	3.00%
Misc.	\$725.00	\$1,893.32	\$1,685.00	132.41%
Repair Maintenance – Machinery	\$10,000.00	\$1,722.24	\$10,000.00	0.00%
Repair Maintenance – Building	\$27,500.00	\$27,379.77	\$27,500.00	0.00%
Total Operating Expenses	\$328,708.61	\$281,724.99	\$331,701.00	0.91%
Net Income/Loss	(\$8.61)	\$26,373.88	(\$1.00)	