

NEW PRAGUE GOLF CLUB 2023 AUDITED FINANCIAL STATEMENT 2024 ADOPTED BUDGET 2025 PROPOSED BUDGET

Josh's Entries	City Entries	2020	2021	2022	2023	2024	Actual	PROJECTED	2023-2024	2023-2024
	Kurt's Entries							2025		
	Jeff's Entries							BUDGET		
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	8/31/2024	BUDGET	\$ Difference	% Difference
Golf Operations										
REVENUES										
603-3-0000-33426	PERA AID	\$ 359	\$296	\$0		\$ -			\$ -	0.00%
603-3-0000-39101	SALE OF FIXED ASSETS	\$0							\$ -	
603-3-0000-39500	BOND PREMIUM AMORT.	\$ 578	\$ 577	\$ 7,441		\$ -			\$ -	0.00%
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD	\$ -	\$ -	\$ -	\$ 2,334				\$ -	
603-3-4511-36210	INTEREST INCOME	\$ 40	\$ 73	\$ 2,297	\$ 5,502	\$ -	\$ 4,843	\$ 5,000	\$ 5,000	0.00%
603-3-4511-36221	ATM INCOME	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	#DIV/0!
603-3-4511-36230	CONTRIBUTIONS AND DONATIONS				\$ 1,283			\$ 1,300		
603-3-4511-36240	REIMBURSEMENTS	\$ 2,842	\$ 2,511	\$ 1,811	\$ 879	\$ 500	\$ 630	\$ 500	\$ -	0.00%
603-3-4511-38040	MEMBERSHIP DUES	\$ 207,644	\$ 255,975	\$ 236,782	\$ 299,038	\$ 306,000	\$ 293,039	\$ 315,000	\$ 9,000	2.94%
603-3-4511-38041	ADDITIONAL FEES	\$ 6,200	\$ 8,195	\$ 7,425	\$ 8,270	\$ 8,500	\$ 8,660	\$ 8,500	\$ -	0.00%
603-3-4511-38042	RENTALS	\$ 915	\$ 587	\$ 356	\$ 100	\$ 500	\$ -	\$ 500	\$ -	0.00%
603-3-4511-38043	LESSONS	\$ 1,421	\$ 2,948	\$ 2,269	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	0.00%
603-3-4511-38045	MISCELLANEOUS INCOME	\$ 964	\$ 1,306	\$ 1,722	\$ 1,379	\$ -	\$ 1,718	\$ 1,500	\$ 1,500	#DIV/0!
603-3-4511-38046	GOLF MERCHANDISE	\$ 24,693	\$ 33,942	\$ 56,148	\$ 40,062	\$ 50,000	\$ 22,844	\$ 50,000	\$ -	0.00%
603-3-4511-38047	CLOTHING	\$ 16,471	\$ 22,588	\$ 14,266	\$ 25,971	\$ 20,000	\$ 16,542	\$ 25,000	\$ 5,000	25.00%
603-3-4511-38048	GREEN FEES	\$ 323,419	\$ 330,513	\$ 330,284	\$ 350,403	\$ 304,459	\$ 211,406	\$ 342,404	\$ 37,945	12.46%
603-3-4511-38049	DAILY CART FEES	\$ 140,232	\$ 168,539	\$ 186,309	\$ 207,563	\$ 214,727	\$ 144,886	\$ 223,198	\$ 8,471	3.94%
603-3-4511-38050	PRIVATE CART FEES	\$ 17,313	\$ 22,452	\$ 22,158	\$ 14,445	\$ 17,850	\$ 26,116	\$ 27,000	\$ 9,150	51.26%
603-3-4511-38051	DRIVING RANGE	\$ 17,290	\$ 17,465	\$ 20,309	\$ 24,376	\$ 25,000	\$ 20,122	\$ 26,000	\$ 1,000	4.00%
603-3-4511-38052	CLOTHING SPECIAL ORDER	\$ 2,878	\$ 8,538	\$ 10,559	\$ 9,489	\$ 8,000	\$ 2,529	\$ 9,200	\$ 1,200	15.00%
603-3-4511-38053	PRIVATE CART REPAIRS	\$ 2,405	\$ 3,356	\$ 2,640	\$ 7,274	\$ 4,000	\$ 3,634	\$ 5,500	\$ 1,500	37.50%
TOTAL REVENUES		\$ 765,664	\$ 879,861	\$ 902,776	\$ 998,368	\$ 962,036	\$ 756,969	\$ 1,043,102	\$ 81,066	8.43%
Golf Operations										
EMPLOYEE WAGES & BENEFITS										
603-4-4511-101	WAGES FULL-TIME	\$ 15,171	\$ 15,943	\$ 18,973	\$ 18,065	\$ 50,920	\$ 13,129	\$ 21,744	\$ (29,176)	(57.30%)
603-4-4511-102	WAGES OVERTIME	\$ 20	\$ -	\$ 275	\$ 507	\$ 250	\$ 845	\$ 250	\$ -	0.00%
603-4-4511-103	WAGES PART-TIME	\$ 38,784	\$ 47,750	\$ 48,118	\$ 58,384	\$ 50,000	\$ 46,168	\$ 55,000	\$ 5,000	10.00%
603-4-4511-113	EMPLOYEE BENEFITS				\$ 9			\$ 117		
603-4-4511-114A	UNEMPLOYMENT-PART-TIME	\$ 44	\$ -	\$ 582		\$ 117	\$ 60	\$ 150	\$ 33	28.21%
603-4-4511-121	P E R A	\$ 1,632	\$ 2,087	\$ 4,813	\$ 2,936	\$ 2,613	\$ 1,254	\$ 2,675	\$ 62	2.37%
603-4-4511-122	F I C A	\$ 4,055	\$ 4,738	\$ 4,845	\$ 5,789	\$ 9,953	\$ 4,522	\$ 5,517	\$ (4,436)	(44.57%)
603-4-4511-131	HEALTH INSURANCE	\$ 3,636	\$ 3,484	\$ 3,493	\$ 3,766	\$ 3,572	\$ 2,886	\$ 3,953	\$ 381	10.67%
603-4-4511-132	DENTAL INSURANCE	\$ 258	\$ 230	\$ 230	\$ 342	\$ 362	\$ 283	\$ 319	\$ (43)	(12.00%)
603-4-4511-133	LIFE & LT DISABILITY INS.	\$ 29	\$ 27	\$ 20	\$ 60	\$ 62	\$ 43	\$ 63	\$ 1	1.61%
603-4-4511-151	WORKER'S COMP PREMIUMS	\$ 471	\$ 536	\$ 883	\$ 765	\$ 651	\$ 643	\$ 859	\$ 208	31.95%
TOTAL EMPLOYEE WAGES & BENEFITS		\$ 64,100	\$ 74,795	\$ 82,233	\$ 90,622	\$ 118,500	\$ 69,832	\$ 90,647	\$ (27,853)	(23.51%)
OPERATING EXPENSES										
603-4-4511-207	COMPUTER SUPPORT SERVICES	\$ 13,720	\$ 11,318	\$ 10,611	\$ 11,384	\$ 11,250	\$ 9,033	\$ 13,550	\$ 2,300	20.44%
603-4-4511-210	SUPPLIES - GENERAL	\$ 7,260	\$ 5,674	\$ 5,244	\$ 4,739	\$ 5,500	\$ 4,852	\$ 5,500	\$ -	0.00%
603-4-4511-211	SUPPLIES - CLEANING	\$ 1,083	\$ 274	\$ 334	\$ 243	\$ 500	\$ 2,777	\$ 1,000	\$ 500	100.00%
603-4-4511-212	MOTOR FUELS			\$ 52	\$ -	\$ -		\$ -	\$ -	#DIV/0!
603-4-4511-260	COGS - GOLF MERCHANDISE	\$ 20,561	\$ 25,474	\$ 25,169	\$ 24,349	\$ 25,000	\$ 15,322	\$ 30,000	\$ 5,000	20.00%
603-4-4511-261	COGS - CLOTHING	\$ 12,790	\$ 16,052	\$ 10,541	\$ 18,713	\$ 15,000	\$ 11,059	\$ 17,500	\$ 2,500	16.67%
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	\$ 2,910	\$ 7,792	\$ 9,237	\$ 9,299	\$ 8,000	\$ 5,113	\$ 8,000	\$ -	0.00%
603-4-4511-264	SUPPLIES - OFFICE	\$ 1,522	\$ 1,854	\$ 2,409	\$ 2,327	\$ 2,400	\$ 754	\$ 2,000	\$ (400)	(16.67%)

NEW PRAGUE GOLF CLUB 2023 AUDITED FINANCIAL STATEMENT 2024 ADOPTED BUDGET 2025 PROPOSED BUDGET

Josh's Entries	City Entries	2020	2021	2022	2023	2024	Actual	PROJECTED	2023-2024	2023-2024		
	Kurt's Entries							2025			\$ Difference	% Difference
	Jeff's Entries							BUDGET				
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	8/31/2024	BUDGET				
603-4-4511-265	DRIVING RANGE	\$ 2,924	\$ 4,062	\$ 1,756	\$ 7,387	\$ 5,000	\$ 3,313	\$ 7,000	\$ 2,000	40.00%		
603-4-4511-301	AUDIT	\$ 4,755	\$ 5,164	\$ 4,983	\$ 5,170	\$ 5,250	\$ 3,386	\$ 7,102	\$ 1,852	35.28%		
603-4-4511-305	CIVIL LEGAL FEES	\$ -	\$ 697	\$ 106	\$ 89	\$ 750	\$ -	\$ 500	\$ (250)	(33.33%)		
603-4-4511-310	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 122	\$ -	\$ -	\$ -	\$ -			
603-4-4511-318	HANDICAP SERVICES	\$ 4,125	\$ 4,932	\$ 5,350	\$ 5,970	\$ 6,000	\$ 720	\$ 6,000	\$ -	0.00%		
603-4-4511-310	PROF. FEES-CONSULTING	\$ 1,756	\$ 1,701	\$ -	\$ 114	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
603-4-4511-321	TELEPHONE	\$ 6,295	\$ 6,346	\$ 7,539	\$ 6,861	\$ 7,600	\$ 4,613	\$ 7,600	\$ -	0.00%		
603-4-4511-322	COMPUTER COMM/MAINT	\$ 2,221	\$ 2,334	\$ 4,020	\$ 3,607	\$ 4,000	\$ 3,534	\$ 4,000	\$ -	0.00%		
603-4-4511-323	POSTAGE	\$ 704	\$ 721	\$ 840	\$ 931	\$ 900	\$ 353	\$ 950	\$ 50	5.56%		
603-4-4511-340	ADVERTISING & PUBLICATIONS	\$ 901	\$ 1,446	\$ 1,635	\$ 564	\$ 1,500	\$ 493	\$ 1,000	\$ (500)	(33.33%)		
603-4-4511-341	PROMOTIONS	\$ 3,406	\$ 2,876	\$ 2,201	\$ 4,150	\$ 4,500	\$ 3,750	\$ 3,800	\$ (700)	(15.56%)		
603-4-4511-369	PROPERTY/LIABILITY/AUTO INS	\$ 15,509	\$ 12,040	\$ 11,834	\$ 14,443	\$ 12,662	\$ 13,676	\$ 13,928	\$ 1,266	10.00%		
603-4-4511-381	UTILITIES - ELECTRICITY	\$ 20,475	\$ 25,428	\$ 21,359	\$ 22,290	\$ 21,000	\$ 11,954	\$ 23,000	\$ 2,000	9.52%		
603-4-4511-382	UTILITIES - WATER & SEWER	\$ 4,415	\$ 4,976	\$ 4,567	\$ 5,217	\$ 5,000	\$ 3,860	\$ 5,500	\$ 500	10.00%		
603-4-4511-383	UTILITIES - STORM SEWER	\$ 6,247	\$ 5,882	\$ 5,882	\$ 5,989	\$ 6,000	\$ 3,499	\$ 6,000	\$ -	0.00%		
603-4-4511-384	UTILITIES - GARBAGE	\$ 3,261	\$ 3,676	\$ 4,571	\$ 4,209	\$ 4,000	\$ 3,120	\$ 4,500	\$ 500	12.50%		
603-4-4511-385	UTILITIES - NATURAL GAS	\$ 4,633	\$ 5,169	\$ 8,613	\$ 7,885	\$ 9,500	\$ 4,450	\$ 9,500	\$ -	0.00%		
603-4-4511-401	CONTRACTED SERVICES	\$ 73,419	\$ 85,096	\$ 90,096	\$ 94,609	\$ 100,170	\$ 67,390	\$ 104,172	\$ 4,002	4.00%		
603-4-4511-404	REPAIRS & MAINTENANCE	\$ 5,286	\$ 20,132	\$ 12,459	\$ 13,969	\$ 13,000	\$ 7,843	\$ 13,000	\$ -	0.00%		
603-4-4511-411	EQUIPMENT RENTAL	\$ 5,027	\$ 6,281	\$ 7,189	\$ 5,965	\$ 5,200	\$ 2,777	\$ 5,200	\$ -	0.00%		
603-4-4511-412	TOURNAMENT FLEET RENTALS	\$ 22,140	\$ 7,477	\$ 10,651	\$ 10,630	\$ 6,000	\$ 2,450	\$ 3,000	\$ (3,000)	(50.00%)		
603-4-4511-417	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
603-4-4511-418	PORTABLE TOILETS	\$ 539	\$ 1,869	\$ 985	\$ 2,221	\$ 1,800	\$ 515	\$ 2,000	\$ 200	11.11%		
603-4-4511-420	DEPRECIATION	\$ 118,236	\$ 110,071	\$ 94,797	\$ 85,892	\$ 84,000	\$ 72,070	\$ 143,105	\$ 59,105	70.36%		
603-4-4511-430	MISCELLANEOUS EXPENSE	\$ 244	\$ 707	\$ 97	\$ 5	\$ 250	\$ 8,795	\$ -	\$ (250)	(100.00%)		
603-4-4511-431	CASH (OVER) SHORT	\$ (175)	\$ (544)	\$ 4,377	\$ 6,284	\$ -	\$ 4,050	\$ -	\$ -	#DIV/0!		
603-4-4511-432	PRIOR PERIOD ADJUSTMENTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
603-4-4511-433	DUES & SUBSCRIPTIONS	\$ 1,482	\$ 803	\$ 938	\$ 1,247	\$ 1,000	\$ 1,318	\$ 1,200	\$ 200	20.00%		
603-4-4511-437	CREDIT CARD FEES	\$ 18,841	\$ 23,722	\$ 29,724	\$ 32,574	\$ 29,000	\$ 22,673	\$ 29,000	\$ -	0.00%		
603-4-4511-438	BAD DEBT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ (250)	(100.00%)		
603-4-4511-439	LOSS ON SALE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
603-4-4511-450	TRAINING & SEMINARS	\$ -		\$ 268	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
603-4-4511-460	LICENSE FEES/REGISTRATION	\$ 169	\$ 100	\$ 119	\$ 175	\$ 1,000	\$ 931	\$ 1,000	\$ -	0.00%		
603-4-4511-500	CAPITAL OUTLAY	\$ 777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	#DIV/0!		
603-4-4511-611	INTEREST EXPENSE	\$ 11,603	\$ 11,944	\$ 9,843	\$ 30,986	\$ 10,399	\$ 16,524	\$ 13,614	\$ 3,215	30.91%		
603-4-4511-620	BOND ISSUANCE FEES	\$ 5,047	\$ -	\$ 5,164	\$ 3,160	\$ 6,000	\$ 1,973	\$ 5,000	\$ (1,000)	(16.67%)		
TOTAL OPERATING EXPENSES		\$ 404,108	\$ 423,546	\$ 415,561	\$ 453,768	\$ 419,381	\$ 318,939	\$ 578,221	\$ 158,839	37.87%		
TOTAL WAGES, BENEFITS AND OPERATING EXPENSES		468,208	498,341	497,794	544,391	537,881	388,772	668,867	\$ 130,986	27.98%		
REVENUE OVER/(UNDER) EXPENSES		\$ 297,456	\$ 381,520	\$ 404,981	\$ 453,978	\$ 424,155	\$ 368,198	\$ 374,235	\$ (49,920)	(11.77%)		
Food & Beverage												
REVENUES												
603-3-4512-38044	FACILITY FEES	\$ 595	\$ 4,138	\$ 6,879	\$ 6,268	\$ 6,000	\$ 1,773	\$ 6,000	\$ -	0.00%		
603-3-4512-38045	GRATUITIES	\$ 1,533	\$ 6,189	\$ 10,676	\$ 11,918	\$ 11,000	\$ 3,570	\$ 11,000	\$ -	0.00%		
603-3-4512-38140	FOOD SALES	\$ 64,309	\$ 108,539	\$ 145,849	\$ 159,725	\$ 150,000	\$ 91,500	\$ 160,000	\$ 10,000	6.67%		
603-3-4512-38141	BEVERAGE NON-ALCOHOL	\$ 19,940	\$ 25,297	\$ 25,940	\$ 29,807	\$ 28,000	\$ 18,810	\$ 30,000	\$ 2,000	7.14%		
603-3-4512-38142	BEVERAGE ALCOHOL	\$ 125,166	\$ 181,805	\$ 176,540	\$ 200,917	\$ 185,000	\$ 129,176	\$ 195,000	\$ 10,000	5.41%		
603-3-4512-38143	SUNDRIES	\$ 5,028	\$ 6,469	\$ 6,303	\$ 9,735	\$ 9,000	\$ 7,289	\$ 9,000	\$ -	0.00%		

NEW PRAGUE GOLF CLUB 2023 AUDITED FINANCIAL STATEMENT 2024 ADOPTED BUDGET 2025 PROPOSED BUDGET

City Entries								PROJECTED		
Josh's Entries	Kurt's Entries	2020	2021	2022	2023	2024	Actual	2025	2023-2024	2023-2024
Jeff's Entries		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	8/31/2024	BUDGET	\$ Difference	% Difference
TOTAL REVENUES		\$ 216,571	\$ 332,437	\$ 372,186	\$ 418,371	\$ 389,000	\$ 252,119	\$ 411,000	\$ 22,000	5.66%
EMPLOYEE WAGES & BENEFITS										
603-4-4512-102	WAGES OVER-TIME	\$ 3	\$ 763	\$ 1,570	\$ 734	\$ -	\$ 222	\$ 500	\$ 500	
603-4-4512-103	WAGES PART-TIME	\$ 56,893	\$ 81,133	\$ 94,831	\$ 102,957	\$ 101,270	\$ 71,961	\$ 102,000	\$ 730	0.72%
603-4-4512-104	GRATUITIES	\$ 1,533	\$ 6,189	\$ 10,596	\$ 11,468	\$ 11,000	\$ 2,414	\$ 11,000	\$ -	0.00%
603-4-4512-113	EMPLOYEE BENEFITS			\$ -	\$ -	\$ -		\$ -	\$ -	#DIV/0!
603-4-4512-114	UNEMPLOYMENT BENEFITS			\$ -	\$ 312	\$ -	\$ 128	\$ -	\$ -	#DIV/0!
603-4-4512-121	P E R A	\$ 1,834	\$ 3,070	\$ 3,888	\$ 4,495	\$ 9,206	\$ 2,175	\$ 4,500	\$ (4,706)	(51.12%)
603-4-4512-122	F I C A	\$ 4,564	\$ 6,616	\$ 8,093	\$ 8,907	\$ 9,431	\$ 5,770	\$ 7,000	\$ (2,431)	(25.78%)
603-4-4512-151	WORKERS COMPENSATION	\$ 372	\$ 436	\$ 864	\$ 787	\$ 917	\$ 655	\$ 866	\$ (51)	(5.56%)
TOTAL EMPLOYEE WAGES & BENEFITS		\$ 65,199	\$ 98,207	\$ 119,842	\$ 129,661	\$ 131,824	\$ 83,326	\$ 125,866	\$ (5,958)	(4.52%)
OPERATING EXPENSES										
603-4-4512-210	SUPPLIES - GENERAL	\$ 10,063	\$ 15,178	\$ 20,252	\$ 20,331	\$ 18,000	\$ 11,501	\$ 18,000	\$ -	0.00%
603-4-4512-217	TOWELS/LINENS	\$ 3,763	\$ 8,430	\$ 7,337	\$ 4,930	\$ 7,500	\$ 2,363	\$ 4,800	\$ (2,700)	(36.00%)
603-4-4512-251	COGS - ALCOHOL	\$ 42,471	\$ 60,355	\$ 58,960	\$ 60,323	\$ 60,000	\$ 13,955	\$ 60,000	\$ -	0.00%
603-4-4512-254	COGS - BEV NON-ALCOHOL	\$ 16,086	\$ 20,045	\$ 17,809	\$ 16,120	\$ 22,000	\$ 3,556	\$ 17,000	\$ (5,000)	(22.73%)
603-4-4512-259	COGS - FOOD	\$ 37,380	\$ 64,205	\$ 77,731	\$ 81,584	\$ 80,000	\$ 31,467	\$ 81,760	\$ 1,760	2.20%
603-4-4512-262	COGS - SUNDRIES	\$ 2,910	\$ 8,062	\$ 9,540	\$ 9,995	\$ 7,470	\$ 5,877	\$ 7,650	\$ 180	2.41%
603-4-4512-263	EXPIRED GOODS	\$ 135	\$ 508	\$ 435	\$ 999	\$ 500	\$ -	\$ 500	\$ -	0.00%
603-4-4512-340	ADVERTISING & PUBLICATIONS			\$ -	\$ -			\$ -	\$ -	#DIV/0!
603-4-4512-365	INSURANCE DEDUCTIBLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	#DIV/0!
603-4-4512-404	REPAIRS & MAINTENANCE	\$ 7,369	\$ 1,291	\$ 658	\$ 4,505	\$ 4,000	\$ 2,179	\$ 4,000	\$ -	0.00%
603-4-4512-415	EQUIPMENT RENTAL	\$ 3,367	\$ 3,083	\$ 2,451	\$ 2,747	\$ 2,500	\$ 2,594	\$ 2,600	\$ 100	4.00%
603-4-4512-417	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	#DIV/0!
603-4-4512-430	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 39	\$ 6,335	\$ 2,000	\$ 7,117	\$ 2,000	\$ -	0.00%
603-4-4512-460	LICENSE FEES/REGISTRATION	\$ 3,695	\$ 2,246	\$ 4,221	\$ 4,260	\$ 4,500	\$ 3,320	\$ 4,500	\$ -	0.00%
603-4-4512-500	CAPITAL OUTLAY	\$ 6,953	\$ -	\$ 3,661	\$ -	\$ 10,000	\$ -	\$ 5,000	\$ (5,000)	(50.00%)
TOTAL OPERATING EXPENSES		\$ 134,192	\$ 183,403	\$ 203,094	\$ 212,129	\$ 218,470	\$ 83,932	\$ 207,810	\$ (10,660)	(4.88%)
TOTAL WAGES, BENEFITS AND OPERATING EXPENSES		\$ 199,391	\$ 281,610	\$ 322,936	\$ 341,790	\$ 350,294	\$ 167,258	\$ 333,676	\$ (16,618)	(4.74%)
REVENUE OVER/(UNDER) EXPENSES		\$ 17,180	\$ 50,827	\$ 49,250	\$ 76,581	\$ 38,706	\$ 84,862	\$ 77,324	\$ 38,618	99.77%
Maintenance										
EMPLOYEE WAGES & BENEFITS										
603-4-4513-101	WAGES FULL-TIME	\$ 136,146	\$ 152,399	\$ 169,276	\$ 172,464	\$ 182,506	\$ 118,351	\$ 191,045	\$ 8,539	4.68%
603-4-4513-102	WAGES OVERTIME	\$ 1,837	\$ 2,295	\$ 1,514	\$ 1,769	\$ 1,000	\$ 2,070	\$ 1,000	\$ -	0.00%
603-4-4513-103	WAGES PART-TIME	\$ 63,985	\$ 66,419	\$ 68,900	\$ 96,860	\$ 80,000	\$ 71,568	\$ 105,000	\$ 25,000	31.25%
603-4-4513-113	EMPLOYEE BENEFITS	\$ 544	\$ 550	\$ 590	\$ 760	\$ 760	\$ 700	\$ 760	\$ -	0.00%
603-4-4513-114	UNEMPLOYMENT-FULL-TIME	\$ 3,467	\$ -	\$ 1,945	\$ -	\$ 2,546	\$ -	\$ -	\$ (2,546)	(100.00%)
603-4-4513-115	VACATION ACCRUAL	\$ 1,987	\$ 2,461	\$ 550	\$ -	\$ -		\$ -	\$ -	#DIV/0!
603-4-4513-121	P E R A	\$ 10,230	\$ 13,942	\$ 15,243	\$ 15,355	\$ 14,324	\$ 9,131	\$ 14,283	\$ (41)	(0.29%)
603-4-4513-122	F I C A	\$ 14,799	\$ 17,098	\$ 17,521	\$ 20,248	\$ 20,276	\$ 14,601	\$ 20,211	\$ (65)	(0.32%)
603-4-4513-129	GERF Change	\$ (7,893)	\$ (1,589)	\$ -	\$ -	\$ -		\$ -	\$ -	#DIV/0!
603-4-4513-131	HEALTH INSURANCE	\$ 11,722	\$ 12,747	\$ 13,446	\$ 12,594	\$ 13,312	\$ 18,534	\$ 29,959	\$ 16,647	125.05%
603-4-4513-132	DENTAL INSURANCE	\$ 432	\$ 472	\$ 472	\$ 2,385	\$ 1,796	\$ 1,795	\$ 1,731	\$ (65)	(3.62%)
603-4-4513-133	LIFE & LT DISABILITY	\$ 235	\$ 268	\$ 186	\$ 542	\$ 525	\$ 374	\$ 536	\$ 11	2.10%
603-4-4513-135	OPEB EXPENSE	\$ (577)	\$ 475	\$ -	\$ -	\$ -		\$ -	\$ -	#DIV/0!

NEW PRAGUE GOLF CLUB 2023 AUDITED FINANCIAL STATEMENT 2024 ADOPTED BUDGET 2025 PROPOSED BUDGET

Josh's Entries	City Entries	2020	2021	2022	2023	2024	Actual 8/31/2024	PROJECTED	2023-2024 \$ Difference	2023-2024 % Difference
	Kurt's Entries							2025		
	Jeff's Entries							BUDGET		
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET		
603-4-4513-151	WORKER'S COMPENSATION	\$ 2,302	\$ 2,187	\$ 3,769	\$ 3,209	\$ 2,663	\$ 2,792	\$ 3,822	\$ 1,159	43.52%
TOTAL EMPLOYEE WAGES & BENEFITS		\$ 239,216	\$ 269,724	\$ 293,410	\$ 326,186	\$ 319,708	\$ 239,916	\$ 368,347	\$ 48,639	15.21%
OPERATING EXPENSES										
603-4-4513-210	SUPPLIES - GENERAL	\$ 2,153	\$ 2,579	\$ 8,363	\$ 6,942	\$ 6,000	\$ 6,795	\$ 8,000	\$ 2,000	33.33%
603-4-4513-212	MOTOR FUELS	\$ 13,190	\$ 15,750	\$ 26,783	\$ 25,267	\$ 25,000	\$ 13,943	\$ 25,000	\$ -	0.00%
603-4-4513-216	FERTILIZER & CHEMICALS	\$ 34,213	\$ 25,347	\$ 29,500	\$ 29,959	\$ 40,000	\$ (15,621)	\$ 45,000	\$ 5,000	12.50%
603-4-4513-221	R & M - MACHINERY PARTS	\$ 22,577	\$ 31,096	\$ 27,463	\$ 25,524	\$ 30,000	\$ 17,696	\$ 30,000	\$ -	0.00%
603-4-4513-222	R & M - IRRIGATION	\$ 10,383	\$ 6,182	\$ 5,651	\$ 13,826	\$ 15,000	\$ 4,023	\$ 15,000	\$ -	0.00%
603-4-4513-231	SAFETY EQUIP & TRAINING	\$ 751	\$ 780	\$ 1,267	\$ 640	\$ 800	\$ 1,337	\$ 631	\$ (169)	(21.13%)
603-4-4513-247	R & M - COURSE GEN IMPROV	\$ 13,331	\$ 9,657	\$ 3,340	\$ 11,651	\$ 15,000	\$ 8,811	\$ 15,000	\$ -	0.00%
603-4-4513-441	SPECIAL PROJECTS	\$ -	\$ -	\$ -	\$ 10,738	\$ -		\$ 15,000	\$ 15,000	#DIV/0!
603-4-4513-330	TRAVEL, CONF, MILEAGE	\$ 327	\$ -	\$ 413	\$ 115	\$ 500		\$ 500	\$ -	0.00%
603-4-4513-365	INSURANCE DEDUCTIBLE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	#DIV/0!
603-4-4513-381	ELECTRIC	\$ 990	\$ 1,366	\$ 1,222	\$ 1,883	\$ 1,400	\$ 274	\$ 1,600	\$ 200	14.29%
603-4-4513-382	UTILITIES-WATER & SEWER	\$ 40,956	\$ 56,849	\$ 62,717	\$ 81,931	\$ 62,000	\$ 2,817	\$ 62,000	\$ -	0.00%
603-4-4513-404	REPAIRS & MAINTENANCE	\$ 472	\$ 1,200	\$ 1,724	\$ 805	\$ 1,750	\$ 2,861	\$ 2,000	\$ 250	14.29%
603-4-4513-405	R & M - PRIVATE CART REPAIRS	\$ 1,086	\$ 2,598	\$ 2,319	\$ 5,397	\$ 3,500	\$ 4,288	\$ 5,000	\$ 1,500	42.86%
603-4-4513-417	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	#DIV/0!
603-4-4513-430	MISCELLANEOUS EXPENSE	\$ 17	\$ 228	\$ 390	\$ 5	\$ -	\$ 2,478	\$ 1,000	\$ 1,000	#DIV/0!
603-4-4513-500	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	#DIV/0!
TOTAL OPERATING EXPENSES		\$ 140,446	\$ 153,632	\$ 171,153	\$ 214,682	\$ 200,950	\$ 51,702	\$ 225,731	\$ 24,781	12.33%
TOTAL WAGES, BENEFITS AND OPERATING EXPENSES		379,662	423,356	464,563	540,868	520,658	291,618	594,078	\$ 73,420	14.10%
FUND TOTAL REVENUES		\$ 982,235	\$ 1,212,298	\$ 1,274,962	\$ 1,416,739	\$ 1,351,036	\$ 1,009,089	\$ 1,454,102	\$ 103,066	7.63%
FUND TOTAL EXPENSES		\$ 1,047,261	\$ 1,203,307	\$ 1,285,294	\$ 1,427,049	\$ 1,408,833	\$ 847,647	\$ 1,596,621	\$ 187,788	13.33%
REVENUE OVER/(UNDER) EXPENSES		\$ (65,026)	\$ 8,991	\$ (10,332)	\$ (10,310)	\$ (57,797)	\$ 161,442	\$ (142,519)	\$ (84,722)	146.59%
Transfer In		\$ 121,270	\$ 121,270	\$ 121,270	\$ 121,270	\$ 41,946	\$ 20,973	\$ 29,819		
Debt Payments		\$ (149,976)	\$ (149,976)	\$ (91,910)	\$ (126,187)	\$ (64,000)	\$ (64,000)	\$ (59,000)		
REVENUE OVER/(UNDER) EXPENSES W/TRF IN & DEBT PYMTS		\$ (93,732)	\$ (19,715)	\$ 19,028	\$ (15,227)	\$ (79,851)	\$ 118,415	\$ (171,700)		
Add Back Depreciation		\$ 118,236	\$ 110,071	\$ 94,797	\$ 85,892	\$ 84,000	\$ 72,070	\$ 143,105		
REVENUE OVER/(UNDER) EXPENSES ADDING BACK DEPRECIATION		\$ 24,504	\$ 90,356	\$ 113,825	\$ 70,665	\$ 4,149	\$ 190,485	\$ (28,595)		
Bond payments - Interest and principal due in 2025 - 2029										
(Shortfall) - need to cover cash flow								(28,595)		