

**NEW PRAGUE GOLF CLUB
BALANCE SHEET
01/31/2024**

603-10101	CLAIM ON CASH	\$123,715.85	
603-10125	MONEY MARKET-4M	\$156,628.89	
603-10200	PETTY CASH	\$2,000.00	
603-11500	ACCOUNTS RECEIVABLE - GOLF A/R	\$7,911.51	
603-14100	MATERIAL INVENTORY	\$57,783.91	
603-15696	DEFERRED OUTFLOW - OPEB	\$1,273.00	
603-15699	GERF DEFERRED OUTFLOWS	\$105,179.00	
603-16150	OTHER IMPROVEMENTS (LAND)	\$910,289.85	
603-16160	ACCUMULATED DEPR - OTHER IMPRO	-\$903,412.69	
603-16200	BUILDINGS	\$1,094,511.44	
603-16210	ACCUM. DEPRECIATION-BUILDINGS	-\$646,620.40	
603-16400	EQUIPMENT	\$1,636,708.99	
603-16410	ACCUMULATED DEPRECIATION - EQU	-\$1,278,764.11	
	TOTAL ASSETS		<u><u>\$1,267,205.24</u></u>
603-20210	ACCOUNTS PAYABLE	\$27,989.74	
603-21500	ACCRUED INTEREST	\$3,152.00	
603-21650	ACCRUED WAGES-VAC & COMP	\$11,206.35	
603-21717	OPEB LIABILITY	\$4,796.00	
603-22000	DEPOSITS	\$45,442.89	
603-22001	DESIGNATED - JR GOLF FUND	\$20,263.52	
603-22004	DESIGNATED- GOLF MAINT. FUND	\$648.12	
603-22211	DEFERRED REVENUE-GIFT CERTIFIC	\$13,099.35	
603-22213	DEFERRED REVENUE-MEMBER CREDIT	\$21,563.37	
603-22296	OPEB DEFERRED INFLOW	-\$248.00	
603-22299	DEFERRED (GERF) INFLOW	\$7,650.00	
603-22500	BOND PAYABLE - CUR PORT	\$9,000.00	
603-23106	BOND PAYABLE-2015 EQUIPMENT	\$10,000.00	
603-23107	BOND PAYABLE-2016 EQUIPMENT	\$18,000.00	
603-23110	BOND PAYABLE-2022 EQUIPMENT	\$170,000.00	
603-23400	BOND PREMIUM	\$23,486.93	
603-23999	GERF PENSION LIABILITY	\$269,281.00	
	TOTAL LIABILITIES		<u><u>\$655,331.27</u></u>
603-25300	FUND BALANCE-UNDESIGNATED	\$677,509.92	
603-25999	PRIOR PERIOD ADJUSTMENT	-\$117,578.00	
	TOTAL REVENUE / EXPENSES	\$51,942.05	
	TOTAL EQUITY		<u><u>\$611,873.97</u></u>
	TOTAL LIABILITIES & EQUITY		<u><u>\$1,267,205.24</u></u>

**NEW PRAGUE GOLF CLUB
2024 REVENUE**

	<u>JANUARY</u>	<u>TOTAL</u>	<u>% OF TOTAL</u>	
<u>NON-DEPARTMENTAL</u>				
603-3-0000-33426	STATE AID-PERA	0.00	0.00	0.00%
603-3-0000-33439	PERA PENSION OTHER REVENUE	0.00	0.00	0.00%
603-3-4511-39200	OPERATING TRANSFER IN	0.00	0.00	0.00%
603-3-0000-39500	BOND PREMIUM AMORTIZATION	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
NON-DEPARTMENTAL SUBTOTAL		<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<u>GOLF OPERATIONS</u>				
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD	0.00	0.00	0.00%
603-3-4511-36210	INTEREST INCOME	282.83	282.83	0.27%
603-3-4511-36220	FINANCE CHARGE INCOME	0.00	0.00	0.00%
603-3-4511-36221	ATM INCOME	0.00	0.00	0.00%
603-3-4511-36230	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00%
603-3-4511-36240	REIMBURSEMENTS	0.00	0.00	0.00%
603-3-4511-38040	MEMBERSHIP DUES	(1) 84,079.50	84,079.50	80.07%
603-3-4511-38041	ADDITIONAL FEES	(2) 1,720.00	1,720.00	1.64%
603-3-4511-38042	RENTALS	0.00	0.00	0.00%
603-3-4511-38043	LESSONS	0.00	0.00	0.00%
603-3-4511-38044	FACILITY FEES	0.00	0.00	0.00%
603-3-4511-38045	MISCELLANEOUS INCOME	65.79	65.79	0.06%
603-3-4511-38046	GOLF MERCHANDISE	314.81	314.81	0.30%
603-3-4511-38047	CLOTHING	0.00	0.00	0.00%
603-3-4511-38048	GREEN FEES	0.00	0.00	0.00%
603-3-4511-38049	DAILY CART FEES	(3) 3,790.00	3,790.00	3.61%
603-3-4511-38050	PRIVATE CART FEES	(4) 6,448.50	6,448.50	6.14%
603-3-4511-38051	DRIVING RANGE	1,050.00	1,050.00	1.00%
603-3-4511-38052	CLOTHING-SPECIAL ORDER	0.00	0.00	0.00%
603-3-4511-38053	PRIVATE CART REPAIRS	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
GOLF OPERATIONS SUBTOTAL		<u>97,751.43</u>	<u>97,751.43</u>	<u>93.09%</u>
<u>FOOD & BEVERAGE</u>				
603-3-4512-38044	FACILITY FEES	125.00	125.00	0.12%
603-3-4512-38045	GRATUITIES	128.53	128.53	0.12%
603-3-4512-38140	FOOD SALES	3,225.22	3,225.22	3.07%
603-3-4512-38141	BEVERAGE NON-ALCOHOL	185.94	185.94	0.18%
603-3-4512-38142	BEVERAGE ALCOHOL	3,546.60	3,546.60	3.38%
603-3-4512-38143	SUNDRIES	<u>40.25</u>	<u>40.25</u>	<u>0.04%</u>
FOOD & BEVERAGE SUBTOTAL		<u>7,251.54</u>	<u>7,251.54</u>	<u>6.91%</u>
TOTAL REVENUES		<u>105,002.97</u>	<u>105,002.97</u>	<u>100%</u>
% OF MONTHLY TOTALS		100.00%	100.00%	

Deferred Revenue Received in 2023:

- (1) \$73,732.13
- (2) \$1,440
- (3) \$3,790
- (4) \$3,988.50

**NEW PRAGUE GOLF CLUB
2024 EXPENSE**

	<u>JANUARY</u>	<u>TOTAL</u>	<u>% OF TOTAL</u>
<u>GOLF OPERATIONS</u>			
603-4-4511-101	1,182.80	1,182.80	2.138%
603-4-4511-102	0.00	0.00	0.000%
603-4-4511-103	360.13	360.13	0.651%
603-4-4511-113	0.00	0.00	0.000%
603-4-4511-114	0.00	0.00	0.000%
603-4-4511-121	124.11	124.11	0.224%
603-4-4511-122	140.43	140.43	0.254%
603-4-4511-131	548.82	548.82	0.992%
603-4-4511-132	32.36	32.36	0.058%
603-4-4511-133	5.33	5.33	0.010%
603-4-4511-151	0.00	0.00	0.000%
603-4-4511-207	947.08	947.08	1.712%
603-4-4511-210	102.92	102.92	0.186%
603-4-4511-211	1,438.03	1,438.03	2.599%
603-4-4511-212	0.00	0.00	0.000%
603-4-4511-260	130.42	130.42	0.236%
603-4-4511-261	(26.58)	(26.58)	-0.048%
603-4-4511-262	409.92	409.92	0.741%
603-4-4511-264	0.00	0.00	0.000%
603-4-4511-265	0.00	0.00	0.000%
603-4-4511-301	0.00	0.00	0.000%
603-4-4511-305	0.00	0.00	0.000%
603-4-4511-310	0.00	0.00	0.000%
603-4-4511-318	0.00	0.00	0.000%
603-4-4511-319	0.00	0.00	0.000%
603-4-4511-321	555.46	555.46	1.004%
603-4-4511-322	121.41	121.41	0.219%
603-4-4511-323	76.77	76.77	0.139%
603-4-4511-340	0.00	0.00	0.000%
603-4-4511-341	3,750.00	3,750.00	6.777%
603-4-4511-369	50.10	50.10	0.091%
603-4-4511-381	1,356.88	1,356.88	2.452%
603-4-4511-382	161.48	161.48	0.292%
603-4-4511-383	499.90	499.90	0.903%
603-4-4511-384	395.82	395.82	0.715%
603-4-4511-385	400.89	400.89	0.724%
603-4-4511-401	8,347.50	8,347.50	15.085%
603-4-4511-404	346.30	346.30	0.626%
603-4-4511-411	233.49	233.49	0.422%
603-4-4511-412	0.00	0.00	0.000%
603-4-4511-417	0.00	0.00	0.000%
603-4-4511-418	0.00	0.00	0.000%
603-4-4511-420	0.00	0.00	0.000%
603-4-4511-430	0.00	0.00	0.000%
603-4-4511-431	(0.17)	(0.17)	0.000%
603-4-4511-433	182.50	182.50	0.330%
603-4-4511-437	476.95	476.95	0.862%
603-4-4511-438	0.00	0.00	0.000%
603-4-4511-450	0.00	0.00	0.000%
603-4-4511-460	31.25	31.25	0.056%
603-4-4511-500	0.00	0.00	0.000%
603-4-4511-611	5,562.50	5,562.50	10.052%
603-4-4511-620	0.00	0.00	0.000%
603-4-4511-630	<u>0.00</u>	<u>0.00</u>	<u>0.000%</u>
GOLF OPERATIONS SUBTOTAL	<u>27,944.80</u>	<u>27,944.80</u>	<u>50.501%</u>

**NEW PRAGUE GOLF CLUB
2024 EXPENSE**

	<u>JANUARY</u>	<u>TOTAL</u>	<u>% OF TOTAL</u>
<u>FOOD & BEVERAGE</u>			
603-4-4512-102	0.00	0.00	0.000%
603-4-4512-103	1,529.57	1,529.57	2.764%
603-4-4512-104	(450.00)	(450.00)	-0.813%
603-4-4512-114	0.00	0.00	0.000%
603-4-4512-121	89.47	89.47	0.162%
603-4-4512-122	146.09	146.09	0.264%
603-4-4512-151	0.00	0.00	0.000%
603-4-4512-210	89.12	89.12	0.161%
603-4-4512-217	422.56	422.56	0.764%
603-4-4512-251	2,268.16	2,268.16	4.099%
603-4-4512-254	25.61	25.61	0.046%
603-4-4512-259	2,298.48	2,298.48	4.154%
603-4-4512-262	0.00	0.00	0.000%
603-4-4512-263	0.00	0.00	0.000%
603-4-4512-340	0.00	0.00	0.000%
603-4-4512-365	0.00	0.00	0.000%
603-4-4512-404	75.00	75.00	0.136%
603-4-4512-415	0.00	0.00	0.000%
603-4-4512-417	0.00	0.00	0.000%
603-4-4512-430	12.50	12.50	0.023%
603-4-4512-460	0.00	0.00	0.000%
603-4-4512-500	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
FOOD & BEVERAGE SUBTOTAL	<u>6,506.56</u>	<u>6,506.56</u>	<u>11.758%</u>
<u>MAINTENANCE</u>			
603-4-4513-101	10,521.60	10,521.60	19.014%
603-4-4513-102	0.00	0.00	0.000%
603-4-4513-103	0.00	0.00	0.000%
603-4-4513-113	700.00	700.00	1.265%
603-4-4513-114	0.00	0.00	0.000%
603-4-4513-115	0.00	0.00	0.000%
603-4-4513-121	1,038.39	1,038.39	1.877%
603-4-4513-122	1,065.35	1,065.35	1.925%
603-4-4513-129	0.00	0.00	0.000%
603-4-4513-131	3,565.78	3,565.78	6.444%
603-4-4513-132	215.45	215.45	0.389%
603-4-4513-133	45.52	45.52	0.082%
603-4-4513-135	0.00	0.00	0.000%
603-4-4513-151	0.00	0.00	0.000%
603-4-4513-210	41.11	41.11	0.074%
603-4-4513-212	0.00	0.00	0.000%
603-4-4513-216	0.00	0.00	0.000%
603-4-4513-221	1,642.92	1,642.92	2.969%
603-4-4513-222	0.00	0.00	0.000%
603-4-4513-231	615.14	615.14	1.112%
603-4-4513-247	0.00	0.00	0.000%
603-4-4513-310	0.00	0.00	0.000%
603-4-4513-330	0.00	0.00	0.000%
603-4-4513-369	0.00	0.00	0.000%
603-4-4513-381	33.12	33.12	0.060%
603-4-4513-382	41.23	41.23	0.075%
603-4-4513-404	0.00	0.00	0.000%
603-4-4513-405	0.00	0.00	0.000%
603-4-4513-417	0.00	0.00	0.000%
603-4-4513-430	1,358.48	1,358.48	2.455%
603-4-4513-441	0.00	0.00	0.000%
603-4-4513-500	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
MAINTENANCE SUBTOTAL	<u>20,884.09</u>	<u>20,884.09</u>	<u>37.741%</u>
TOTAL EXPENSES	<u>55,335.45</u>	<u>55,335.45</u>	<u>100.0%</u>
% OF MONTHLY TOTALS	100.00%	100%	
REVENUE OVER / (UNDER) EXPENSES	<u>49,667.52</u>	<u>49,667.52</u>	

CITY OF NEW PRAGUE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31, 2024

603-GOLF COURSE
FINANCIAL SUMMARY

	2023					2024				
	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY										
NON-DEPARTMENTAL *	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	-	0.00
GOLF OPERATIONS	800,332.00	100,871.09	100,871.09	12.60	699,460.91	888,424.00	97,751.43	97,751.43	11.00	790,672.57
FOOD & BEVERAGE	284,400.00	10,360.50	10,360.50	3.64	274,039.50	327,800.00	7,251.54	7,251.54	2.21	320,548.46
TOTAL REVENUE	1,084,732.00	111,231.59	111,231.59	10.25	973,500.41	1,216,224.00	105,002.97	105,002.97	8.63	1,111,221.03
EXPENDITURE SUMMARY										
GOLF OPERATIONS	457,828.00	39,294.21	39,294.21	8.58	418,533.79	494,439.00	27,944.80	27,944.80	5.65	466,494.20
FOOD & BEVERAGE	227,363.00	9,497.72	9,497.72	4.18	217,865.28	277,110.00	6,506.56	6,506.56	2.35	270,603.44
MAINTENANCE	442,750.00	23,585.27	23,585.27	5.33	419,164.73	486,332.00	20,884.09	20,884.09	4.29	465,447.91
TOTAL EXPENDITURES	1,127,941.00	72,377.20	72,377.20	6.42	1,055,563.80	1,257,881.00	55,335.45	55,335.45	4.40	1,202,545.55
REVENUES OVER/(UNDER) EXPENDITURES	(43,209.00)	38,854.39	38,854.39		(82,063.39)	(41,657.00)	49,667.52	49,667.52		(91,324.52)

*REFER TO PAGE 2, GOLF TRANSFER FROM CITY NOT INCLUDED IN REVENUE

603-GOLF COURSE

	2023					2024				
	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES										
NON-DEPARTMENTAL										
603-3-0000-33426	STATE AID-PERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-0000-33439	PERA PENSION OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-0000-39101	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-39200	OPERATING TRANSFER IN	121,270.00	0.00	0.00	0.00	121,270.00	0.00	0.00	0.00	121,270.00
	LESS OPERATING TRANSFER-IN	(121,270.00)	0.00	0.00	0.00	(121,270.00)	0.00	0.00	0.00	(121,270.00)
603-3-0000-39500	BOND PREMIUM AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GOLF OPERATIONS REVENUE										
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-36210	INTEREST INCOME	0.00	318.14	318.14	0.00	(318.14)	0.00	282.83	282.83	0.00
603-3-4511-36220	FINANCE CHARGE INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-36221	ATM INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-36230	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-36240	REIMBURSEMENTS	500.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00
603-3-4511-38040	MEMBERSHIP DUES	260,000.00	97,477.15	97,477.15	37.49	162,522.85	250,000.00	84,079.50	84,079.50	33.63
603-3-4511-38041	ADDITIONAL FEES	8,000.00	1,200.00	1,200.00	15.00	6,800.00	8,000.00	1,720.00	1,720.00	21.50
603-3-4511-38042	RENTALS	500.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00
603-3-4511-38043	LESSONS	3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
603-3-4511-38045	MISCELLANEOUS INCOME	1,000.00	(23.03)	(23.03)	(2.30)	1,023.03	1,500.00	65.79	65.79	4.39
603-3-4511-38046	GOLF MERCHANDISE	30,000.00	35.88	35.88	0.12	29,964.12	55,000.00	314.81	314.81	0.57
603-3-4511-38047	CLOTHING	20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00
603-3-4511-38048	GREEN FEES	284,388.00	1,357.08	1,357.08	0.48	283,030.92	327,237.00	0.00	0.00	327,237.00
603-3-4511-38049	DAILY CART FEES	141,444.00	376.37	376.37	0.27	141,067.63	168,187.00	3,790.00	3,790.00	2.25
603-3-4511-38050	PRIVATE CART FEES	25,000.00	0.00	0.00	0.00	25,000.00	6,448.50	6,448.50	25.79	18,551.50
603-3-4511-38051	DRIVING RANGE	16,000.00	140.00	140.00	0.88	15,860.00	19,000.00	1,050.00	1,050.00	5.53
603-3-4511-38052	CLOTHING-SPECIAL ORDER	8,000.00	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	8,000.00
603-3-4511-38053	PRIVATE CART REPAIRS	2,500.00	(10.50)	(10.50)	(0.42)	2,510.50	2,500.00	0.00	0.00	2,500.00
TOTAL GOLF OPERATION REVENUE		800,332.00	100,871.09	100,871.09	12.60	699,460.91	888,424.00	97,751.43	97,751.43	11.00
FOOD & BEVERAGE REVENUE										
603-3-4512-38044	FACILITY FEES	1,200.00	795.00	795.00	66.25	405.00	3,500.00	125.00	125.00	3.57
603-3-4512-38045	GRATUITIES	4,200.00	364.00	364.00	8.67	3,836.00	7,800.00	128.53	128.53	1.65
603-3-4512-38140	FOOD SALES	90,000.00	5,142.04	5,142.04	5.71	84,857.96	120,000.00	3,225.22	3,225.22	2.69
603-3-4512-38141	BEVERAGE NON-ALCOHOL	23,000.00	317.92	317.92	1.38	22,682.08	25,000.00	185.94	185.94	0.74
603-3-4512-38142	BEVERAGE ALCOHOL	160,000.00	3,739.68	3,739.68	2.34	156,260.32	165,000.00	3,546.60	3,546.60	2.15
603-3-4512-38143	SUNDRIES	6,000.00	1.86	1.86	0.03	5,998.14	6,500.00	40.25	40.25	0.62
603-3-4512-39000	WRITE OFF OF LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4512-39101	GAIN ON SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOOD & BEVERAGE REVENUE		284,400.00	10,360.50	10,360.50	3.64	274,039.50	327,800.00	7,251.54	7,251.54	2.21
TOTAL REVENUES		1,084,732.00	111,231.59	111,231.59	10.25	973,500.41	1,216,224.00	105,002.97	105,002.97	8.63

603-GOLF COURSE
Golf Operations

DEPARTMENTAL EXPENDITURES	2023					2024					
	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	
EMPLOYEE WAGES & BENEFIT											
603-4-4511-101	WAGES FULL-TIME (1)	16,770.00	998.18	998.18	5.95	15,771.82	19,550.00	1,182.80	1,182.80	6.05	18,367.20
603-4-4511-102	WAGES OVERTIME	250.00	0.00	0.00	0.00	250.00	250.00	0.00	0.00	0.00	250.00
603-4-4511-103	WAGES PART-TIME	50,000.00	462.06	462.06	0.92	49,537.94	50,000.00	360.13	360.13	0.72	49,639.87
603-4-4511-113	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	117.00	0.00	0.00	0.00	117.00
603-4-4511-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-115	VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-121	EMPLOYER CONT. P E R A	2,300.00	151.10	151.10	6.57	2,148.90	2,510.00	124.11	124.11	4.94	2,385.89
603-4-4511-122	EMPLOYER CONT. F I C A	5,130.00	150.59	150.59	2.94	4,979.41	5,349.00	140.43	140.43	2.63	5,208.57
603-4-4511-130	EMPLOYER PAID INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-131	HEALTH INSURANCE	3,470.00	418.69	418.69	12.07	3,051.31	3,374.00	548.82	548.82	16.27	2,825.18
603-4-4511-132	DENTAL INSURANCE	230.00	27.50	27.50	11.96	202.50	335.00	32.36	32.36	9.66	302.64
603-4-4511-133	LIFE & LT DISABILITY	50.00	(0.40)	(0.40)	(0.80)	50.40	19.00	5.33	5.33	28.05	13.67
603-4-4511-151	WORKER'S COMP PREMIUMS	625.00	0.00	0.00	0.00	625.00	643.00	0.00	0.00	0.00	643.00
TOTAL EMPLOYEE WAGES & BENEFIT		78,825.00	2,207.72	2,207.72	2.80	76,617.28	82,147.00	2,393.98	2,393.98	2.91	79,753.02
OPERATING EXPENSES											
603-4-4511-207	COMPUTER SUPPORT SERVICES	10,302.00	897.00	897.00	8.71	9,405.00	10,302.00	947.08	947.08	9.19	9,354.92
603-4-4511-210	SUPPLIES - GENERAL	6,000.00	440.92	440.92	7.35	5,559.08	6,000.00	102.92	102.92	1.72	5,897.08
603-4-4511-211	SUPPLIES - CLEANING	500.00	0.00	0.00	0.00	500.00	1,000.00	1,438.03	1,438.03	143.80	(438.03)
603-4-4511-212	MOTOR FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-260	COGS - GOLF MERCHANDISE	21,180.00	(115.14)	(115.14)	(0.54)	21,295.14	30,000.00	130.42	130.42	0.43	29,869.58
603-4-4511-261	COGS - CLOTHING	14,192.00	77.65	77.65	0.55	14,114.35	14,290.00	(26.58)	(26.58)	(0.19)	14,316.58
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	5,677.00	371.21	371.21	6.54	5,305.79	8,000.00	409.92	409.92	5.12	7,590.08
603-4-4511-264	SUPPLIES - OFFICE	2,000.00	149.65	149.65	7.48	1,850.35	2,200.00	0.00	0.00	0.00	2,200.00
603-4-4511-265	COGS - DRIVING RANGE	3,000.00	0.00	0.00	0.00	3,000.00	7,000.00	0.00	0.00	0.00	7,000.00
603-4-4511-301	AUDIT	6,000.00	0.00	0.00	0.00	6,000.00	5,210.00	0.00	0.00	0.00	5,210.00
603-4-4511-305	CIVIL LEGAL FEES	500.00	0.00	0.00	0.00	500.00	750.00	0.00	0.00	0.00	750.00
603-4-4511-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
603-4-4511-318	HANDICAP SERVICES	5,500.00	0.00	0.00	0.00	5,500.00	5,000.00	0.00	0.00	0.00	5,000.00
603-4-4511-319	PROF. FEES - CONSULTING	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-321	TELEPHONE	5,750.00	618.15	618.15	10.75	5,131.85	5,750.00	555.46	555.46	9.66	5,194.54
603-4-4511-322	COMPUTER COMMUNICATIONS	2,137.00	308.55	308.55	14.44	1,828.45	2,137.00	121.41	121.41	5.68	2,015.59
603-4-4511-323	POSTAGE	750.00	82.83	82.83	11.04	667.17	750.00	76.77	76.77	10.24	673.23
603-4-4511-340	ADVERTISING & PUBLICATION	1,500.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
603-4-4511-341	PROMOTION	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	3,750.00	3,750.00	75.00	1,250.00
603-4-4511-369	INSURANCES	9,415.00	48.40	48.40	0.51	9,366.60	12,000.00	50.10	50.10	0.42	11,949.90
603-4-4511-381	ELECTRIC	20,000.00	1,586.53	1,586.53	7.93	18,413.47	20,000.00	1,356.88	1,356.88	6.78	18,643.12
603-4-4511-382	WATER/SEWER	5,000.00	188.06	188.06	3.76	4,811.94	5,000.00	161.48	161.48	3.23	4,838.52
603-4-4511-383	STORM SEWER UTILITIES	6,000.00	490.14	490.14	8.17	5,509.86	6,000.00	499.90	499.90	8.33	5,500.10
603-4-4511-384	REFUSE	3,750.00	382.94	382.94	10.21	3,367.06	3,750.00	395.82	395.82	10.56	3,354.18
603-4-4511-385	NATURAL GAS	5,500.00	1,100.61	1,100.61	20.01	4,399.39	7,000.00	400.89	400.89	5.73	6,599.11
603-4-4511-401	CONTRACTED SERVICES	90,000.00	7,883.00	7,883.00	8.76	82,117.00	94,500.00	8,347.50	8,347.50	8.83	86,152.50
603-4-4511-404	REPAIRS & MAINTENANCE	13,000.00	2,403.76	2,403.76	18.49	10,596.24	13,000.00	346.30	346.30	2.66	12,653.70
603-4-4511-411	EQUIPMENT RENTAL	5,000.00	364.43	364.43	7.29	4,635.57	5,000.00	233.49	233.49	4.67	4,766.51
603-4-4511-412	TOURNAMENT FLEET RENTALS	5,500.00	0.00	0.00	0.00	5,500.00	10,000.00	0.00	0.00	0.00	10,000.00

603-GOLF COURSE
Golf Operations

DEPARTMENTAL EXPENDITURES	2023					2024				
	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
603-4-4511-417 UNIFORMS	500.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00	0.00	500.00
603-4-4511-418 PORTABLE TOILETS	950.00	706.46	706.46	74.36	243.54	1,100.00	0.00	0.00	0.00	1,100.00
603-4-4511-420 DEPRECIATION	95,000.00	7,846.67	7,846.67	8.26	87,153.33	85,848.00	0.00	0.00	0.00	85,848.00
603-4-4511-430 MISCELLANEOUS EXPENSE	250.00	0.00	0.00	0.00	250.00	250.00	0.00	0.00	0.00	250.00
603-4-4511-432 PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-431 CASH (OVER) SHORT	0.00	(40.04)	(40.04)	0.00	40.04	0.00	(0.17)	(0.17)	0.00	0.17
603-4-4511-433 DUES & SUBSCRIPTIONS	1,000.00	612.50	612.50	61.25	387.50	1,000.00	182.50	182.50	18.25	817.50
603-4-4511-437 CREDIT CARD FEES	17,000.00	2,057.21	2,057.21	12.10	14,942.79	24,000.00	476.95	476.95	1.99	23,523.05
603-4-4511-438 BAD DEBT EXPENSE	250.00	0.00	0.00	0.00	250.00	250.00	0.00	0.00	0.00	250.00
603-4-4511-439 LOSS ON SALE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-450 TRAINING & SEMINARS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-460 LICENSE FEES/REGISTRATION	150.00	175.00	175.00	116.67	(25.00)	1,100.00	31.25	31.25	2.84	1,068.75
603-4-4511-500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	370,253.00	28,636.49	28,636.49	7.73	332,211.51	397,187.00	19,988.32	19,988.32	5.03	377,198.68
DEBT SERVICE										
603-4-4511-611 INTEREST EXPENSE	8,750.00	8,450.00	8,450.00	96.57	300.00	15,105.00	5,562.50	5,562.50	36.83	9,542.50
603-4-4511-620 BOND ISSUANCE FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-630 BOND AMORTIZATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	8,750.00	8,450.00	8,450.00	96.57	300.00	15,105.00	5,562.50	5,562.50	36.83	9,542.50
OPERATING TRANSFERS - OUT										
603-4-4511-720 OPERATING TRANSFER-OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-801 GAIN/LOSS ON DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING TRANSFERS-OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Golf Operations	457,828.00	39,294.21	39,294.21	8.58	418,533.79	494,439.00	27,944.80	27,944.80	5.65	466,494.20

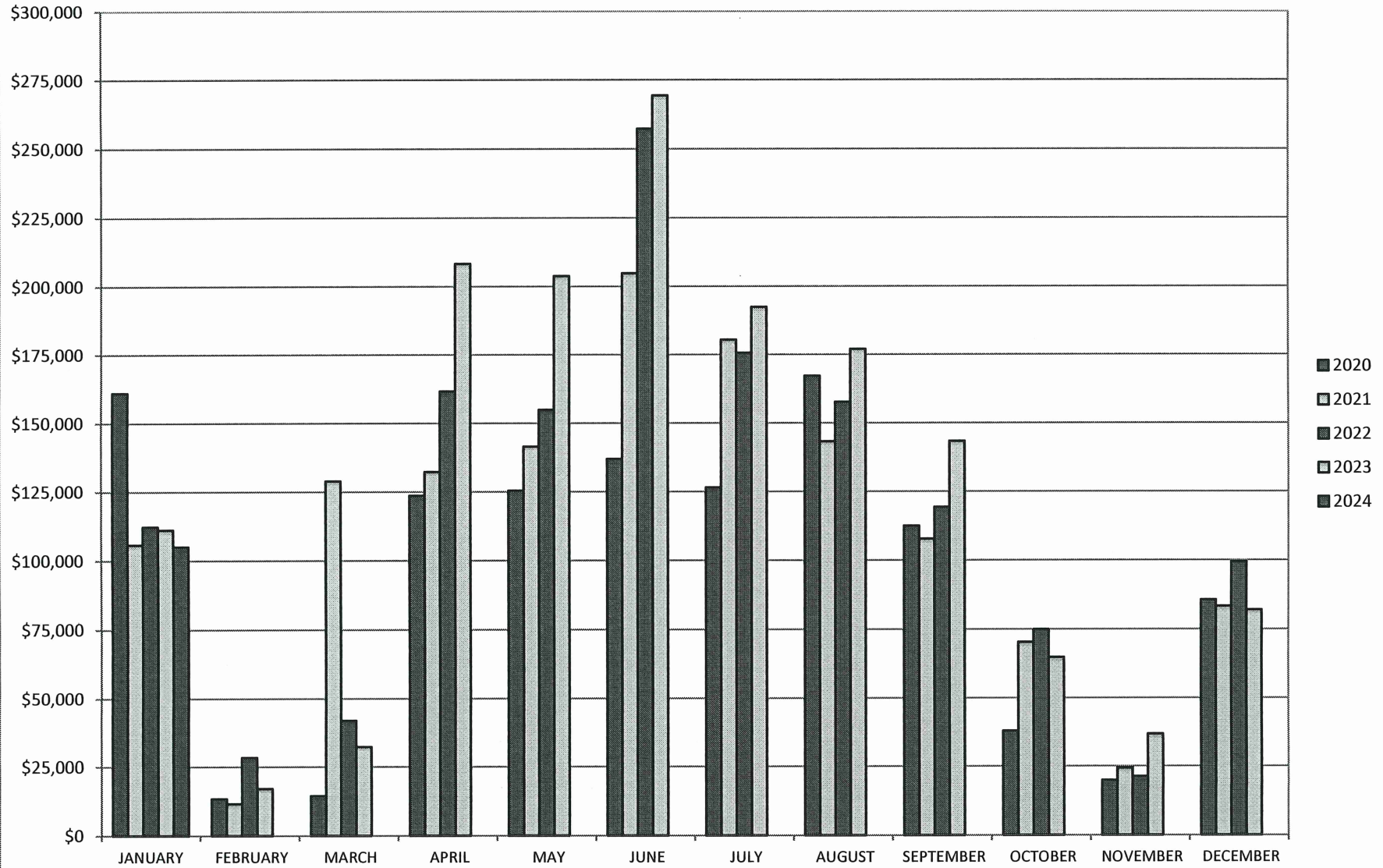
603-GOLF COURSE
Food & Beverage

DEPARTMENTAL EXPENDITURES	2023					2024					
	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	
EMPLOYEE WAGES & BENEFIT											
603-4-4512-102	WAGES OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
603-4-4512-103	WAGES PART-TIME	60,000.00	3,040.98	3,040.98	5.07	56,959.02	80,000.00	1,529.57	1,529.57	1.91	78,470.43
603-4-4512-104	GRATUITIES	5,000.00	225.00	225.00	4.50	4,775.00	7,800.00	(450.00)	(450.00)	(5.77)	8,250.00
603-4-4512-113	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
603-4-4512-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
603-4-4512-121	EMPLOYER CONT. P E R A	2,500.00	272.42	272.42	10.90	2,227.58	3,200.00	89.47	89.47	2.80	3,110.53
603-4-4512-122	EMPLOYER CONT. F I C A	4,590.00	363.48	363.48	7.92	4,226.52	6,500.00	146.09	146.09	2.25	6,353.91
603-4-4512-130	EMPLOYER PAID INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
603-4-4512-151	WORKER'S COMPENSATION	620.00	0.00	0.00	0.00	620.00	700.00	0.00	0.00	0.00	
TOTAL EMPLOYEE WAGES & BENEFIT											
		72,710.00	3,901.88	3,901.88	5.37	68,808.12	98,200.00	1,315.13	1,315.13	1.34	96,884.87
OPERATING EXPENSES											
603-4-4512-210	SUPPLIES - GENERAL	11,000.00	563.09	563.09	5.12	10,436.91	15,000.00	89.12	89.12	0.59	14,910.88
603-4-4512-217	TOWELS/LINENS	6,000.00	617.42	617.42	10.29	5,382.58	6,000.00	422.56	422.56	7.04	5,577.44
603-4-4512-251	COGS - ALCOHOL	52,432.00	1,189.13	1,189.13	2.27	51,242.87	53,000.00	2,268.16	2,268.16	4.28	50,731.84
603-4-4512-254	COGS - BEV NON-ALCOHOL	18,501.00	57.07	57.07	0.31	18,443.93	20,110.00	25.61	25.61	0.13	20,084.39
603-4-4512-259	COGS - FOOD	52,920.00	2,641.28	2,641.28	4.99	50,278.72	66,000.00	2,298.48	2,298.48	3.48	63,701.52
603-4-4512-262	COGS - SUNDRIES	4,800.00	51.42	51.42	1.07	4,748.58	8,000.00	0.00	0.00	0.00	8,000.00
603-4-4512-263	EXPIRED GOODS	500.00	13.32	13.32	2.66	486.68	800.00	0.00	0.00	0.00	800.00
603-4-4512-340	ADVERTISING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
603-4-4512-365	INSURANCE DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
603-4-4512-404	REPAIRS & MAINTENANCE	2,000.00	252.50	252.50	12.63	1,747.50	3,000.00	75.00	75.00	2.50	2,925.00
603-4-4512-415	EQUIPMENT RENTAL	2,000.00	210.61	210.61	10.53	1,789.39	3,000.00	0.00	0.00	0.00	3,000.00
603-4-4512-417	UNIFORMS	500.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	
603-4-4512-430	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	12.50	12.50	0.00	(12.50)
603-4-4512-460	LICENSE FEES/REGISTRATION	4,000.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00
603-4-4512-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATING EXPENSES											
		154,653.00	5,595.84	5,595.84	3.62	149,057.16	178,910.00	5,191.43	5,191.43	2.90	173,718.57
TOTAL Food & Beverage											
		227,363.00	9,497.72	9,497.72	4.18	217,865.28	277,110.00	6,506.56	6,506.56	2.35	270,603.44

603-GOLF COURSE
Maintenance

DEPARTMENTAL EXPENDITURES	2023					2024					
	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	
EMPLOYEE WAGES & BENEFIT											
603-4-4513-101	WAGES FULL-TIME	162,880.00	9,849.60	9,849.60	6.05	153,030.40	172,470.00	10,521.60	10,521.60	6.10	161,948.40
603-4-4513-102	WAGES OVERTIME	850.00	0.00	0.00	0.00	850.00	1,000.00	0.00	0.00	0.00	1,000.00
603-4-4513-103	WAGES PART-TIME	72,000.00	0.00	0.00	0.00	72,000.00	72,000.00	0.00	0.00	0.00	72,000.00
603-4-4513-113	EMPLOYEE BENEFITS	600.00	700.00	700.00	116.67	(100.00)	760.00	700.00	700.00	92.11	60.00
603-4-4513-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	2,546.00	0.00	0.00	0.00	2,546.00
603-4-4513-115	VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-121	EMPLOYER CONT. P E R A	12,215.00	990.23	990.23	8.11	11,224.77	12,935.00	1,038.39	1,038.39	8.03	11,896.61
603-4-4513-122	EMPLOYER CONT. F I C A	18,080.00	1,018.13	1,018.13	5.63	17,061.87	18,836.00	1,065.35	1,065.35	5.66	17,770.65
603-4-4513-129	GERF CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-130	EMPLOYER PAID INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-131	HEALTH INSURANCE	13,450.00	1,969.62	1,969.62	14.64	11,480.38	12,590.00	3,565.78	3,565.78	28.32	9,024.22
603-4-4513-132	DENTAL INSURANCE	470.00	198.75	198.75	42.29	271.25	1,799.00	215.45	215.45	11.98	1,583.55
603-4-4513-133	LIFE & S-T DISABILITY	480.00	(3.94)	(3.94)	(0.82)	483.94	156.00	45.52	45.52	29.18	110.48
603-4-4513-135	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-151	WORKER'S COMP INSURANCE	2,425.00	0.00	0.00	0.00	2,425.00	2,556.00	0.00	0.00	0.00	2,556.00
TOTAL EMPLOYEE WAGES & BENEFIT		283,450.00	14,722.39	14,722.39	5.19	268,727.61	297,648.00	17,152.09	17,152.09	5.76	280,495.91
OPERATING EXPENSES											
603-4-4513-210	SUPPLIES - GENERAL	6,000.00	160.69	160.69	2.68	5,839.31	6,000.00	41.11	41.11	0.69	5,958.89
603-4-4513-212	MOTOR FUELS	15,000.00	0.00	0.00	0.00	15,000.00	25,000.00	0.00	0.00	0.00	25,000.00
603-4-4513-216	FERTILIZER & CHEMICALS	40,000.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00
603-4-4513-221	R & M - MACHINERY PARTS	25,000.00	8,032.76	8,032.76	32.13	16,967.24	29,000.00	1,642.92	1,642.92	5.67	27,357.08
603-4-4513-222	R & M - IRRIGATION	10,000.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	800.00	602.26	602.26	75.28	197.74	684.00	615.14	615.14	89.93	68.86
603-4-4513-247	R & M - COURSE GEN IMPROV	10,000.00	0.00	0.00	0.00	10,000.00	12,000.00	0.00	0.00	0.00	12,000.00
603-4-4513-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-330	TRAVEL, CONF, MILEAGE	500.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00	0.00	500.00
603-4-4513-369	INSURANCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-381	ELECTRIC	1,000.00	28.93	28.93	2.89	971.07	1,400.00	33.12	33.12	2.37	1,366.88
603-4-4513-382	WATER/SEWER	38,000.00	38.24	38.24	0.10	37,961.76	50,000.00	41.23	41.23	0.08	49,958.77
603-4-4513-404	REPAIRS & MAINTENANCE	1,000.00	0.00	0.00	0.00	1,000.00	1,200.00	0.00	0.00	0.00	1,200.00
603-4-4513-405	R & M - PRIVATE CART REP	2,000.00	0.00	0.00	0.00	2,000.00	2,600.00	0.00	0.00	0.00	2,600.00
603-4-4513-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-430	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	300.00	1,358.48	1,358.48	452.83	(1,058.48)
603-4-4513-441	SPECIAL PROJECTS	10,000.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
603-4-4513-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES		159,300.00	8,862.88	8,862.88	5.56	150,437.12	188,684.00	3,732.00	3,732.00	1.98	184,952.00
TOTAL Maintenance		442,750.00	23,585.27	23,585.27	5.33	419,164.73	486,332.00	20,884.09	20,884.09	4.29	465,447.91
TOTAL EXPENDITURES		1,127,941.00	72,377.20	72,377.20	6.42	1,055,563.80	1,257,881.00	55,335.45	55,335.45	4.40	1,202,545.55
REVENUES OVER/(UNDER) EXPENDITURES		(43,209.00)	38,854.39	38,854.39		(82,063.39)	(41,657.00)	49,667.52	49,667.52		(91,324.52)

NEW PRAGUE GOLF CLUB MONTHLY REVENUES 2020 - 2024



Please note, in 2020 transfer from City of \$60,635 in January and December
Please note, in 2021-2023 transfer from City of \$60,635 in June and December

NEW PRAGUE GOLF CLUB MONTHLY EXPENSES 2020 - 2024

