

CITY OF NEW PRAGUE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31, 2023

PAGE: 1

603-GOLF COURSE
FINANCIAL SUMMARY

	2022					2023				
	2022 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>										
NON-DEPARTMENTAL *	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	-	0.00
GOLF OPERATIONS	800,332.00	98,569.71	744,044.94	92.97	56,287.06	888,424.00	103,148.95	823,550.37	92.70	64,873.63
FOOD & BEVERAGE	284,400.00	59,061.81	284,887.95	100.17	(487.95)	327,800.00	67,563.60	320,817.37	97.87	6,982.63
TOTAL REVENUE	1,084,732.00	157,631.52	1,028,932.89	94.86	55,799.11	1,216,224.00	170,712.55	1,144,367.74	94.09	71,856.26
<u>EXPENDITURE SUMMARY</u>										
GOLF OPERATIONS	457,828.00	53,293.10	347,202.96	75.84	110,625.04	494,439.00	53,750.37	382,859.23	77.43	111,579.77
FOOD & BEVERAGE	227,363.00	29,408.91	167,153.61	73.52	60,209.39	277,110.00	36,812.58	226,372.09	81.69	50,737.91
MAINTENANCE	442,750.00	78,384.39	242,954.32	54.87	199,795.68	486,332.00	68,207.24	328,871.55	67.62	157,460.45
TOTAL EXPENDITURES	1,127,941.00	161,086.40	757,310.89	67.14	370,630.11	1,257,881.00	158,770.19	938,102.87	74.58	319,778.13
REVENUES OVER/(UNDER) EXPENDITURES	(43,209.00)	(3,454.88)	271,622.00		(314,831.00)	(41,657.00)	11,942.36	206,264.87		(247,921.87)

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

603-GOLF COURSE

	2022					2023				
	2022 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES										
<u>NON-DEPARTMENTAL</u>										
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	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	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	0.00
603-3-4511-39200 OPERATING TRANSFER IN	121,270.00	0.00	60,635.00	50.00	60,635.00	121,270.00	0.00	60,635.00	50.00	60,635.00
LESS OPERATING TRANSFER-IN	(121,270.00)	0.00	(60,635.00)	0.00	(60,635.00)	(121,270.00)	0.00	(60,635.00)	0.00	(60,635.00)
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	0.00
TOTAL NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>GOLF OPERATIONS REVENUE</u>										
603-3-4511-34710 EMPLOYEE GOLF PUNCH CARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,334.08	0.00	(2,334.08)
603-3-4511-36210 INTEREST INCOME	0.00	59.52	59.52	0.00	(59.52)	0.00	941.68	3,222.65	0.00	(3,222.65)
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	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	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	0.00
603-3-4511-36240 REIMBURSEMENTS	500.00	0.00	300.00	60.00	200.00	500.00	0.00	420.00	84.00	80.00
603-3-4511-38040 MEMBERSHIP DUES	260,000.00	4,180.71	237,209.04	91.23	22,790.96	250,000.00	(786.18)	294,238.21	117.70	(44,238.21)
603-3-4511-38041 ADDITIONAL FEES	8,000.00	35.00	7,000.00	87.50	1,000.00	8,000.00	80.00	8,230.00	102.88	(230.00)
603-3-4511-38042 RENTALS	500.00	33.71	271.56	54.31	228.44	500.00	0.00	100.00	20.00	400.00
603-3-4511-38043 LESSONS	3,000.00	(205.05)	2,268.85	75.63	731.15	3,000.00	0.00	0.00	0.00	3,000.00
603-3-4511-38045 MISCELLANEOUS INCOME	1,000.00	26.33	1,084.34	108.43	(84.34)	1,500.00	0.00	(246.88)	(16.46)	1,746.88
603-3-4511-38046 GOLF MERCHANDISE	30,000.00	5,916.08	45,728.06	152.43	(15,728.06)	55,000.00	5,957.03	26,917.14	48.94	28,082.86
603-3-4511-38047 CLOTHING	20,000.00	2,204.61	11,021.60	55.11	8,978.40	20,000.00	2,215.30	16,844.85	84.22	3,155.15
603-3-4511-38048 GREEN FEES	284,388.00	55,507.89	250,472.34	88.07	33,915.66	327,237.00	58,740.33	261,845.25	80.02	65,391.75
603-3-4511-38049 DAILY CART FEES	141,444.00	24,014.82	140,453.99	99.30	990.01	168,187.00	33,116.52	161,923.48	96.28	6,263.52
603-3-4511-38050 PRIVATE CART FEES	25,000.00	73.59	21,216.59	84.87	3,783.41	25,000.00	350.00	14,325.00	57.30	10,675.00
603-3-4511-38051 DRIVING RANGE	16,000.00	1,844.48	18,202.20	113.76	(2,202.20)	19,000.00	2,335.07	22,512.78	118.49	(3,512.78)
603-3-4511-38052 CLOTHING-SPECIAL ORDER	8,000.00	4,600.00	8,016.34	100.20	(16.34)	8,000.00	199.20	7,155.20	89.44	844.80
603-3-4511-38053 PRIVATE CART REPAIRS	2,500.00	278.02	740.51	29.62	1,759.49	2,500.00	0.00	3,728.61	149.14	(1,228.61)
TOTAL GOLF OPERATION REVENUE	800,332.00	98,569.71	744,044.94	92.97	56,287.06	888,424.00	103,148.95	823,550.37	92.70	64,873.63
<u>FOOD & BEVERAGE REVENUE</u>										
603-3-4512-38044 FACILITY FEES	1,200.00	1,001.00	3,431.50	285.96	(2,231.50)	3,500.00	498.00	2,668.00	76.23	832.00
603-3-4512-38045 GRATUITIES	4,200.00	1,473.90	7,266.40	173.01	(3,066.40)	7,800.00	1,663.01	8,080.64	103.60	(280.64)
603-3-4512-38140 FOOD SALES	90,000.00	21,060.04	107,789.02	119.77	(17,789.02)	120,000.00	21,861.84	118,187.85	98.49	1,812.15
603-3-4512-38141 BEVERAGE NON-ALCOHOL	23,000.00	4,191.28	20,912.59	90.92	2,087.41	25,000.00	5,433.11	24,141.41	96.57	858.59
603-3-4512-38142 BEVERAGE ALCOHOL	160,000.00	30,366.12	140,569.23	87.86	19,430.77	165,000.00	36,086.98	159,817.77	96.86	5,182.23
603-3-4512-38143 SUNDRIES	6,000.00	969.47	4,919.21	81.99	1,080.79	6,500.00	2,020.66	7,921.70	121.87	(1,421.70)
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	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	0.00
TOTAL FOOD & BEVERAGE REVENUE	284,400.00	59,061.81	284,887.95	100.17	(487.95)	327,800.00	67,563.60	320,817.37	97.87	6,982.63
TOTAL REVENUES	1,084,732.00	157,631.52	1,028,932.89	94.86	55,799.11	1,216,224.00	170,712.55	1,144,367.74	94.09	71,856.26

603-GOLF COURSE
Golf Operations

		2022					2023				
		2022 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
DEPARTMENTAL EXPENDITURES											
EMPLOYEE WAGES & BENEFIT											
603-4-4511-101	WAGES FULL-TIME (1)	16,770.00	1,288.87	12,836.04	76.54	3,933.96	19,550.00	1,512.35	10,857.03	55.53	8,692.97
603-4-4511-102	WAGES OVERTIME	250.00	105.60	156.75	62.70	93.25	250.00	108.41	398.16	159.26	(148.16)
603-4-4511-103	WAGES PART-TIME	50,000.00	7,175.66	32,463.72	64.93	17,536.28	50,000.00	7,860.75	38,932.39	77.86	11,067.61
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	398.45	0.00	(398.45)	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	1,902.64	3,639.19	158.23	(1,339.19)	2,510.00	272.94	1,894.06	75.46	615.94
603-4-4511-122	EMPLOYER CONT. F I C A	5,130.00	644.93	3,264.04	63.63	1,865.96	5,349.00	709.44	3,778.10	70.63	1,570.90
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	274.58	2,394.68	69.01	1,075.32	3,374.00	314.21	2,509.15	74.37	864.85
603-4-4511-132	DENTAL INSURANCE	230.00	19.18	153.44	66.71	76.56	335.00	29.84	222.34	66.37	112.66
603-4-4511-133	LIFE & LT DISABILITY	50.00	1.71	12.96	25.92	37.04	19.00	5.32	38.50	202.63	(19.50)
603-4-4511-151	WORKER'S COMP PREMIUMS	625.00	113.14	883.44	141.35	(258.44)	643.00	0.00	765.44	119.04	(122.44)
TOTAL EMPLOYEE WAGES & BENEFIT		78,825.00	11,526.31	56,202.71	71.30	22,622.29	82,147.00	10,813.26	59,395.17	72.30	22,751.83
OPERATING EXPENSES											
603-4-4511-207	COMPUTER SUPPORT SERVICES	10,302.00	897.00	6,944.81	67.41	3,357.19	10,302.00	1,112.68	7,595.33	73.73	2,706.67
603-4-4511-210	SUPPLIES - GENERAL	6,000.00	592.85	4,466.21	74.44	1,533.79	6,000.00	444.97	4,401.46	73.36	1,598.54
603-4-4511-211	SUPPLIES - CLEANING	500.00	0.00	333.83	66.77	166.17	1,000.00	0.00	0.00	0.00	1,000.00
603-4-4511-212	MOTOR FUELS	0.00	0.00	51.52	0.00	(51.52)	0.00	0.00	0.00	0.00	0.00
603-4-4511-260	COGS - GOLF MERCHANDISE	21,180.00	6,277.96	15,407.94	72.75	5,772.06	30,000.00	0.00	5,905.26	19.68	24,094.74
603-4-4511-261	COGS - CLOTHING	14,192.00	1,419.35	7,298.27	51.43	6,893.73	14,290.00	0.00	6,809.44	47.65	7,480.56
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	5,677.00	877.43	7,742.95	136.39	(2,065.95)	8,000.00	1,025.93	8,427.46	105.34	(427.46)
603-4-4511-264	SUPPLIES - OFFICE	2,000.00	417.54	1,925.29	96.26	74.71	2,200.00	428.95	1,803.91	82.00	396.09
603-4-4511-265	COGS - DRIVING RANGE	3,000.00	0.00	2,942.41	98.08	57.59	7,000.00	0.00	7,386.62	105.52	(386.62)
603-4-4511-301	AUDIT	6,000.00	0.00	4,982.52	83.04	1,017.48	5,210.00	0.00	5,169.55	99.22	40.45
603-4-4511-305	CIVIL LEGAL FEES	500.00	0.00	106.00	21.20	394.00	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	121.80	6.09	1,878.20
603-4-4511-318	HANDICAP SERVICES	5,500.00	0.00	5,200.00	94.55	300.00	5,000.00	900.00	5,880.00	117.60	(880.00)
603-4-4511-319	PROF. FEES - CONSULTING	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	114.11	0.00	(114.11)
603-4-4511-321	TELEPHONE	5,750.00	655.03	4,949.85	86.08	800.15	5,750.00	536.96	4,727.96	82.23	1,022.04
603-4-4511-322	COMPUTER COMMUNICATIONS	2,137.00	182.99	1,284.50	60.11	852.50	2,137.00	119.54	2,942.19	137.68	(805.19)
603-4-4511-323	POSTAGE	750.00	84.84	574.38	76.58	175.62	750.00	98.70	606.15	80.82	143.85
603-4-4511-340	ADVERTISING & PUBLICATION	1,500.00	69.99	784.87	52.32	715.13	1,500.00	0.00	564.40	37.63	935.60
603-4-4511-341	PROMOTION	5,000.00	0.00	3,550.00	71.00	1,450.00	5,000.00	0.00	4,150.00	83.00	850.00
603-4-4511-369	INSURANCES	9,415.00	48.40	11,640.15	123.63	(2,225.15)	12,000.00	50.10	14,242.70	118.69	(2,242.70)
603-4-4511-381	ELECTRIC	20,000.00	2,344.51	14,858.33	74.29	5,141.67	20,000.00	2,651.89	14,997.21	74.99	5,002.79
603-4-4511-382	WATER/SEWER	5,000.00	602.62	3,033.72	60.67	1,966.28	5,000.00	733.43	3,266.79	65.34	1,733.21
603-4-4511-383	STORM SEWER UTILITIES	6,000.00	490.14	3,921.12	65.35	2,078.88	6,000.00	499.90	3,989.44	66.49	2,010.56
603-4-4511-384	REFUSE	3,750.00	382.41	3,029.55	80.79	720.45	3,750.00	384.45	3,055.74	81.49	694.26
603-4-4511-385	NATURAL GAS	5,500.00	0.00	6,113.64	111.16	(613.64)	7,000.00	262.60	6,467.46	92.39	532.54
603-4-4511-401	CONTRACTED SERVICES	90,000.00	7,508.00	60,064.00	66.74	29,936.00	94,500.00	15,758.50	63,066.50	66.74	31,433.50
603-4-4511-404	REPAIRS & MAINTENANCE	13,000.00	451.22	7,912.85	60.87	5,087.15	13,000.00	1,042.66	11,459.24	88.15	1,540.76
603-4-4511-411	EQUIPMENT RENTAL	5,000.00	523.84	4,160.85	83.22	839.15	5,000.00	1,132.40	4,812.43	96.25	187.57
603-4-4511-412	TOURNAMENT FLEET RENTALS	5,500.00	3,940.00	9,391.00	170.75	(3,891.00)	10,000.00	5,040.00	9,370.00	93.70	630.00

603-GOLF COURSE
Golf Operations

		2022					2023				
		2022 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
DEPARTMENTAL EXPENDITURES											
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	440.00	985.00	103.68	(35.00)	1,100.00	0.00	986.32	89.67	113.68
603-4-4511-420	DEPRECIATION	95,000.00	7,891.44	63,231.35	66.56	31,768.65	85,848.00	6,834.14	58,678.57	68.35	27,169.43
603-4-4511-430	MISCELLANEOUS EXPENSE	250.00	0.00	96.78	38.71	153.22	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	1,052.70	2,044.15	0.00	(2,044.15)	0.00	292.76	1,545.38	0.00	(1,545.38)
603-4-4511-433	DUES & SUBSCRIPTIONS	1,000.00	7.50	785.99	78.60	214.01	1,000.00	0.00	965.00	96.50	35.00
603-4-4511-437	CREDIT CARD FEES	17,000.00	4,609.03	19,893.95	117.02	(2,893.95)	24,000.00	3,586.55	25,974.39	108.23	(1,974.39)
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	268.44	0.00	(268.44)	0.00	0.00	0.00	0.00	0.00
603-4-4511-460	LICENSE FEES/REGISTRATION	150.00	0.00	119.25	79.50	30.75	1,100.00	0.00	175.00	15.91	925.00
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	41,766.79	280,095.47	75.65	86,800.34	397,187.00	42,937.11	289,657.81	72.93	107,529.19
DEBT SERVICE											
603-4-4511-611	INTEREST EXPENSE	8,750.00	0.00	7,699.50	87.99	1,050.50	15,105.00	0.00	30,646.25	202.89	(15,541.25)
603-4-4511-620	BOND ISSUANCE FEES	0.00	0.00	3,205.28	0.00	(3,205.28)	0.00	0.00	3,160.00	0.00	(3,160.00)
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	0.00	10,904.78	124.63	(2,154.78)	15,105.00	0.00	33,806.25	223.81	(18,701.25)
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	53,293.10	347,202.96	75.84	110,625.04	494,439.00	53,750.37	382,859.23	77.43	111,579.77

(1) 2022 wages reflect retirement of Finance Director in January 2022

603-GOLF COURSE
Food & Beverage

DEPARTMENTAL EXPENDITURES

EMPLOYEE WAGES & BENEFIT

		2022					2023				
		2022 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
603-4-4512-102	WAGES OVERTIME	0.00	370.50	1,154.49	0.00	(1,154.49)	0.00	292.58	685.40	0.00	(685.40)
603-4-4512-103	WAGES PART-TIME	60,000.00	19,277.54	52,417.42	87.36	7,582.58	80,000.00	16,041.80	75,792.98	94.74	4,207.02
603-4-4512-104	GRATUITIES	5,000.00	1,678.77	4,522.50	90.45	477.50	7,800.00	783.60	5,454.22	69.93	2,345.78
603-4-4512-113	EMPLOYEE BENEFITS	0.00	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	0.00
603-4-4512-121	EMPLOYER CONT. P E R A	2,500.00	584.90	2,107.30	84.29	392.70	3,200.00	516.70	2,916.36	91.14	283.64
603-4-4512-122	EMPLOYER CONT. F I C A	4,590.00	1,631.54	4,465.21	97.28	124.79	6,500.00	1,309.46	6,381.43	98.18	118.57
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	0.00
603-4-4512-151	WORKER'S COMPENSATION	620.00	0.00	806.00	130.00	(186.00)	700.00	0.00	787.00	112.43	(87.00)
TOTAL EMPLOYEE WAGES & BENEFIT		72,710.00	23,543.25	65,472.92	90.05	7,237.08	98,200.00	18,944.14	92,017.39	93.70	6,182.61

OPERATING EXPENSES

603-4-4512-210	SUPPLIES - GENERAL	11,000.00	2,684.51	12,220.59	111.10	(1,220.59)	15,000.00	5,386.57	17,661.93	117.75	(2,661.93)
603-4-4512-217	TOWELS/LINENS	6,000.00	623.28	4,168.50	69.48	1,831.50	6,000.00	964.25	3,512.85	58.55	2,487.15
603-4-4512-251	COGS - ALCOHOL	52,432.00	0.00	27,422.47	52.30	25,009.53	53,000.00	0.00	31,687.23	59.79	21,312.77
603-4-4512-254	COGS - BEV NON-ALCOHOL	18,501.00	20.49	7,606.99	41.12	10,894.01	20,110.00	22.98	10,024.78	49.85	10,085.22
603-4-4512-259	COGS - FOOD	52,920.00	1,880.86	40,151.39	75.87	12,768.61	66,000.00	6,013.49	50,219.39	76.09	15,780.61
603-4-4512-262	COGS - SUNDRIES	4,800.00	331.16	4,297.63	89.53	502.37	8,000.00	0.00	4,864.46	60.81	3,135.54
603-4-4512-263	EXPIRED GOODS	500.00	0.00	12.35	2.47	487.65	800.00	0.00	386.93	48.37	413.07
603-4-4512-340	ADVERTISING & PUBLICATION	0.00	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	0.00
603-4-4512-404	REPAIRS & MAINTENANCE	2,000.00	0.00	233.42	11.67	1,766.58	3,000.00	303.82	3,668.40	122.28	(668.40)
603-4-4512-415	EQUIPMENT RENTAL	2,000.00	285.98	1,307.47	65.37	692.53	3,000.00	509.54	1,733.53	57.78	1,266.47
603-4-4512-417	UNIFORMS	500.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
603-4-4512-430	MISCELLANEOUS EXPENSE	0.00	39.38	39.38	0.00	(39.38)	0.00	4,667.79	6,334.77	0.00	(6,334.77)
603-4-4512-460	LICENSE FEES/REGISTRATION	4,000.00	0.00	4,220.50	105.51	(220.50)	4,000.00	0.00	4,260.43	106.51	(260.43)
603-4-4512-500	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		154,653.00	5,865.66	101,680.69	65.75	52,972.31	178,910.00	17,868.44	134,354.70	75.10	44,555.30

TOTAL Food & Beverage

227,363.00	29,408.91	167,153.61	73.52	60,209.39	277,110.00	36,812.58	226,372.09	81.69	50,737.91
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603-GOLF COURSE
Maintenance

		2022					2023				
		2022 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
DEPARTMENTAL EXPENDITURES											
<u>EMPLOYEE WAGES & BENEFIT</u>											
603-4-4513-101	WAGES FULL-TIME	162,880.00	18,832.80	90,687.28	55.68	72,192.72	172,470.00	13,294.40	109,224.74	63.33	63,245.26
603-4-4513-102	WAGES OVERTIME	850.00	151.50	267.60	31.48	582.40	1,000.00	308.07	1,639.33	163.93	(639.33)
603-4-4513-103	WAGES PART-TIME	72,000.00	16,541.94	35,314.08	49.05	36,685.92	72,000.00	16,581.23	61,980.25	86.08	10,019.75
603-4-4513-113	EMPLOYEE BENEFITS	600.00	0.00	590.00	98.33	10.00	760.00	0.00	760.00	100.00	0.00
603-4-4513-114	UNEMPLOYMENT BENEFITS	0.00	0.00	1,945.44	0.00	(1,945.44)	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	1,990.63	8,419.18	68.92	3,795.82	12,935.00	1,261.07	9,422.00	72.84	3,513.00
603-4-4513-122	EMPLOYER CONT. F I C A	18,080.00	2,686.22	9,732.07	53.83	8,347.93	18,836.00	2,263.58	13,155.60	69.84	5,680.40
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	1,037.44	8,262.08	61.43	5,187.92	12,590.00	965.86	8,726.88	69.32	3,863.12
603-4-4513-132	DENTAL INSURANCE	470.00	39.30	275.10	58.53	194.90	1,799.00	198.75	1,590.00	88.38	209.00
603-4-4513-133	LIFE & S-T DISABILITY	480.00	28.14	105.75	22.03	374.25	156.00	45.52	360.22	230.91	(204.22)
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	342.82	3,508.82	144.69	(1,083.82)	2,556.00	0.00	3,209.00	125.55	(653.00)
TOTAL EMPLOYEE WAGES & BENEFIT		283,450.00	41,650.79	159,107.40	56.13	124,342.60	297,648.00	34,918.48	210,068.02	70.58	87,579.98
<u>OPERATING EXPENSES</u>											
603-4-4513-210	SUPPLIES - GENERAL	6,000.00	474.16	5,745.37	95.76	254.63	6,000.00	2,277.00	5,442.02	90.70	557.98
603-4-4513-212	MOTOR FUELS	15,000.00	4,268.62	15,497.15	103.31	(497.15)	25,000.00	4,447.73	15,472.62	61.89	9,527.38
603-4-4513-216	FERTILIZER & CHEMICALS	40,000.00	11,091.64	17,280.27	43.20	22,719.73	40,000.00	450.98	7,827.04	19.57	32,172.96
603-4-4513-221	R & M - MACHINERY PARTS	25,000.00	1,466.27	17,940.29	71.76	7,059.71	29,000.00	2,479.78	20,698.59	71.37	8,301.41
603-4-4513-222	R & M - IRRIGATION	10,000.00	0.00	2,400.65	24.01	7,599.35	10,000.00	1,972.17	6,990.26	69.90	3,009.74
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	800.00	155.36	948.05	118.51	(148.05)	684.00	0.00	614.30	89.81	69.70
603-4-4513-247	R & M - COURSE GEN IMPROV	10,000.00	1,392.72	3,082.16	30.82	6,917.84	12,000.00	2,705.85	4,864.60	40.54	7,135.40
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	164.97	32.99	335.03	500.00	115.00	115.00	23.00	385.00
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	284.19	458.58	45.86	541.42	1,400.00	415.43	1,218.00	87.00	182.00
603-4-4513-382	WATER/SEWER	38,000.00	17,331.13	18,381.94	48.37	19,618.06	50,000.00	18,424.82	52,446.45	104.89	(2,446.45)
603-4-4513-404	REPAIRS & MAINTENANCE	1,000.00	179.44	739.44	73.94	260.56	1,200.00	0.00	0.00	0.00	1,200.00
603-4-4513-405	R & M - PRIVATE CART REP	2,000.00	90.07	818.54	40.93	1,181.46	2,600.00	0.00	3,114.65	119.79	(514.65)
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	389.51	0.00	(389.51)	300.00	0.00	0.00	0.00	300.00
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	36,733.60	83,846.92	52.63	75,453.08	188,684.00	33,288.76	118,803.53	62.96	69,880.47
TOTAL Maintenance		442,750.00	78,384.39	242,954.32	54.87	199,795.68	486,332.00	68,207.24	328,871.55	67.62	157,460.45
TOTAL EXPENDITURES		1,127,941.00	161,086.40	757,310.89	67.14	370,630.11	1,257,881.00	158,770.19	938,102.87	74.58	319,778.13
REVENUES OVER/(UNDER) EXPENDITURES		(43,209.00)	(3,454.88)	271,622.00		(314,831.00)	(41,657.00)	11,942.36	206,264.87		(247,921.87)