



GOLF BOARD MEETING AGENDA

City of New Prague

Tuesday, January 23, 2024 at 6:30 PM

New Prague Golf Club (Clubhouse) - 400 Lexington Ave S

1. CALL TO ORDER

2. APPROVALS

- a. Meeting Minutes
 - i. November 27, 2023, Meeting Minutes
 - ii. December 19, 2023, Meeting Minutes - Meeting Cancelled
- b. November Claims for Payment: **\$25,340.09**
- c. Review Monthly Income Statement and Balance Sheet (November 2023)
- d. December Claims for Payment **\$88,029.87**
- e. Review Monthly Income Statement and Balance Sheet (December 2023)

3. UPDATES AND REPORTS

- a. Capital Equipment Report (December 2023 & January 2024)
- b. Grounds Operations Report (December 2023 & January 2024)
- c. Food and Beverage Operations Report (December 2023 & January 2024)
- d. Golf Operations Report (December 2023 & January 2024)
- e. Marketing Update (December 2023 & January 2024)
- f. Scholarship Update (December 2023 & January 2024)

4. MISCELLANEOUS

- a. 2024 Goals for Each Department

5. ADJOURNMENT

Next Golf Board Meeting – February 27, 2024

GOLF BOARD

Den Gardner, President
Jennifer Berglund, Vice President
Adam Brister
Rich Carlson
Bob Cunniff
Adam Gill
Shawn Ryan, Councilmember

3 YEAR TERMS

Ending 5/31/2025
Ending 5/31/2025
Ending 5/31/2024
Ending 5/31/2024
Ending 5/31/2024
Ending 5/31/2026

Kurt Ruehling, Golf Professional Enterprises, Inc., Contract Manager (952) 758-5326
Joshua M. Tetzlaff, City Administrator – (952) 758-4401 City Hall



MEETING MINUTES

New Prague Golf Board

On site, New Prague Golf Club
Monday, November 27th, 2023

The meeting was called to order at 6:31pm by Board President Den Gardner. The following Board Members were present for the meeting: Bob Cunniff (late arrival 6:40p), Adam Gill, Rich Carlson, Adam Brister, and Jen Berglund. Councilmember Shawn Ryan was unable to attend. Also present: GPE Owner/Manager Kurt Ruehling and Grounds Superintendent Jeff Pint.

- **Approval of October 24th, 2023 Meeting Minutes:**
 - A motion to approve October 24th, 2023 Meeting Minutes was made by Berglund, seconded by Carlson. Motion carried (5-0)
- **Approval of Claims for Payments (\$56,629.93):**
 - Brister asked for clarification on new process for approving Claims for Payment. Question was asked if Golf Board still needs to approve if Council ultimately approves/pays. Golf Board will continue to approve at board level
 - A motion to approve the Claims for Payment was made by Carlson, seconded by Gill. Motion carried (5-0)
- **Review Monthly Income Statement and Balance Sheet (October 2023):**
 - A motion to approve the Claims for Payment was made by Berglund, seconded by Carlson. Motion carried (6-0) with Cunniff now present
- **Capital Equipment Report**
 - Ruehling discussed cart fleet and grounds equipment at the Enterprise Fund Meeting, November 20th, 2023...with City Council. Council will approve once Mayor Duane Jirik and Councilmember Shawn Ryan can review
- **Grounds Operation Update...Jeff Pint, Superintendent:**
 - Pint and staff have been “winterizing” golf course. Irrigation has been blown out and spraying has been completed.
 - Pint is waiting on delivery of tin for new pump house behind #18 green...will be completed in 2023
 - Board continued discussions about the ash tree removal and possible grants. Pint will work closely with City on this situation and report back to Board with any updates
- **Food & Beverage Update...Holly Werner, Food & Beverage Coordinator:**
 - The inventory control has been a priority...levels are in good shape
 - F & B operation is preparing to host the New Prague Fire Department Christmas Party and the Parkview Clinic Christmas Dinner/Party
- **Golf Operation Update...Kurt Ruehling, GM/PGA Professional:**
 - Ruehling indicated that the course closed following play on Sunday, November 19th...a 221 day season
 - Ruehling also reported that we have been over 30,000 rounds of golf for 3 straight years!

- **Marketing Update...Kurt Ruehling, GM/PGA Professional:**
 - We had a great Open House last weekend, generated over \$20,000.00 in sales and 13 pre-paid memberships
- **Budget Process Update...Kurt Ruehling, GM/PGA Professional:**
 - Budget was presented at the Enterprise Funds Presentation on November 20th. Council liked the numbers and applauded the Golf Operation for its yearly progress
- **Golf Scholarship Event Summary...Den Gardner:**
 - Gardner announced the 2024 Scholarship Fund Raiser date...August 18th. Berglund and Carlson will, once again, assist on the event committee
- **Miscellaneous:**
 - Berglund brought up the possible building of a new Fire Station and if it would affect any Golf Club funding? Short discussion followed
 - Golf simulator discussion continued...information and prices are still being gathered. 2nd Swing will be contacted for insight and possible advertising
- **Adjournment:**
 - A motion to adjourn the meeting at 7:17pm was made by Berglund, seconded by Carlson. Motion carried (6-0)

Next Golf Board Meeting –Tuesday, December 19th, 2023, 6:30pm

Respectfully submitted by,

*Kurt Ruehling, GME
PGA General Manager*



MEETING MINUTES
New Prague Golf Board
On site, New Prague Golf Club
Tuesday, December 19, 2023

Section 2, Item a.

Due to a lack of quorum, the December 19, 2023, Golf Board Meeting was cancelled.

Next Golf Board Meeting –Tuesday, January 23, 2024, 6:30pm

Respectfully submitted by,

Kurt Ruehling, GME
PGA General Manager

Vendor Name	Net Invoice Amount
BEVCOMM	
TELEPHONE	\$43.52
COMPUTER TECHNOLOGY SOLUTIONS	
COMPUTER SUPPORT	\$947.07
OFFICE 365 / FIREWALL	\$114.39
COMPUTER SUPPORT	\$947.07
OFFICE 365 / FIREWALL	\$121.18
LAND'S END BUSINESS	
APPAREL	\$8.68
MEI ELEVATOR SOLUTIONS	
ELEVATOR MAINTENANCE	\$66.31
QUADIENT LEASING USA INC.	
POSTAGE MACHINE LEASE	\$63.58
ROSS NESBIT AGENCIES INC.	
AGENCY FEE	\$50.10
STAR GROUP LLC.	
FUSE - WOOD CHIPPER	\$3.39
TRENCHERS PLUS INC	
WOOD CHIPPER BLADES & ROPE	\$239.64
VERIZON WIRELESS	
TELEPHONE	\$84.52
VETERAN SHREDDING	
SHREDDING	\$8.50
Grand Totals	<u>\$2,697.95</u>

Vendor Name	Net Invoice Amount
ACUSHNET COMPANY	
SPECIAL ORDER	\$111.24
AMAZON CAPITAL SERVICES	
GREASE GUN BATTERIES	\$53.89
BEVCOMM	
TELEPHONE / CABLE / INTERNET	\$411.79
CINTAS	
TOWELS / LINEN	\$211.28
COLLEGE CITY BEVERAGE	
BEER	\$431.00
DR. FRESH TAP	
TAP LINE CLEANING	\$75.00
ECOLAB INC	
DISHWASHER RENTAL	\$216.19
FISHTALE GRILL	
CATERING	\$1,445.00
GOLF PROFESSIONAL ENTERPRISES LLC	
NOVEMBER MANAGEMENT FEE	\$7,875.00
MTI DISTRIBUTING INC	
BODY TURRET	\$208.49
MACHINERY PARTS	\$565.87
SCREWS	\$19.31
SEAL	\$43.23
NEW PRAGUE UTILITIES	
ELECTRIC UTILITIES	\$1,439.27
STORM SEWER UTILITIES	\$499.90
WATER UTILITIES	\$1,359.30
QUILL CORPORATION	
MEMBERSHIP DUES	\$69.99
RIVER COUNTRY COOP	
FUEL	\$3,768.79
TOW DISTRIBUTING CORP	
BEER	\$167.80
ZIEGLER INC.	
COMPRESSOR RENTAL	\$2,760.90
Grand Totals	<u>\$21,733.24</u>

Vendor Name	Net Invoice Amount
CLESENS	
700 - 900 NOZZLE HOUSINGS	\$658.08
MTI DISTRIBUTING INC	
CARRIER SHAFT	\$171.84
R & R PRODUCTS INC.	
MEASURING WHEEL	\$78.98
Grand Totals	<u>\$908.90</u>

NEW PRAGUE GOLF CLUB

BALANCE SHEET

11/30/2023

Section 2, Item c.

603-10101	CLAIM ON CASH	\$51,357.14	
603-10125	MONEY MARKET-4M	\$156,010.13	
603-10200	PETTY CASH	\$2,000.00	
603-11500	ACCOUNTS RECEIVABLE - GOLF A/R	\$3,924.53	
603-14100	MATERIAL INVENTORY	\$59,568.34	
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	-\$903,152.15	
603-16200	BUILDINGS	\$1,094,511.44	
603-16210	ACCUM. DEPRECIATION-BUILDINGS	-\$641,996.20	
603-16400	EQUIPMENT	\$1,632,413.98	
603-16410	ACCUMULATED DEPRECIATION - EQU	-\$1,270,042.01	
	TOTAL ASSETS		<u>\$1,201,337.05</u>
603-20210	ACCOUNTS PAYABLE	\$24,247.25	
603-21500	ACCRUED INTEREST	\$5,391.03	
603-21650	ACCRUED WAGES-VAC & COMP	\$11,310.73	
603-21717	OPEB LIABILITY	\$4,796.00	
603-22000	DEPOSITS	\$40,793.29	
603-22001	DESIGNATED - JR GOLF FUND	\$20,263.52	
603-22004	DESIGNATED- GOLF MAINT. FUND	\$648.12	
603-22201	DEFERRED REVENUE-MEMBERSHIP DU	\$27,437.74	
603-22203	DEFERRED REVENUE-RENTALS	\$260.00	
603-22206	DEFERRED REVENUE-DAILY CART FE	\$1,315.00	
603-22207	DEFERRED REVENUE-PRIVATE CART	\$1,933.50	
603-22208	DEFERRED REVENUE-DRIVING RANGE	\$300.00	
603-22211	DEFERRED REVENUE-GIFT CERTIFIC	\$12,813.25	
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	-\$105,000.00	
603-22600	CURRENT PORTION-INTERFUND	\$23,187.44	
603-23105	BOND PAYABLE-2014 EQUIPMENT	\$5,000.00	
603-23106	BOND PAYABLE-2015 EQUIPMENT	\$20,000.00	
603-23107	BOND PAYABLE-2016 EQUIPMENT	\$27,000.00	
603-23110	BOND PAYABLE-2022 EQUIPMENT	\$210,000.00	
603-23400	BOND PREMIUM	\$29,920.27	
603-23999	GERF PENSION LIABILITY	\$269,281.00	
	TOTAL LIABILITIES		<u>\$659,863.51</u>
603-25300	FUND BALANCE-UNDESIGNATED	\$545,722.99	
603-25999	PRIOR PERIOD ADJUSTMENT	-\$117,578.00	
	TOTAL REVENUE / EXPENSES	\$113,328.55	
	TOTAL EQUITY		<u>\$541,473.54</u>
	TOTAL LIABILITIES & EQUITY		<u>\$1,201,337.05</u>

CITY OF NEW PRAGUE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30, 2023

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
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	14,212.57	883,092.62	110.34	(82,760.62)	888,424.00	25,391.44	988,368.16	111.25	(99,944.16)
FOOD & BEVERAGE	284,400.00	7,048.97	361,161.04	126.99	(76,761.04)	327,800.00	11,397.77	407,004.46	124.16	(79,204.46)
TOTAL REVENUE	1,084,732.00	21,261.54	1,244,253.66	114.71	(159,521.66)	1,216,224.00	36,789.21	1,395,372.62	114.73	(179,148.62)
EXPENDITURE SUMMARY										
GOLF OPERATIONS	457,828.00	36,848.87	464,352.26	101.43	(6,524.26)	494,439.00	34,154.25	508,655.21	102.88	(14,216.21)
FOOD & BEVERAGE	227,363.00	29,408.91	167,153.61	73.52	60,209.39	277,110.00	31,055.50	336,531.41	121.44	(59,421.41)
MAINTENANCE	442,750.00	78,384.39	242,954.32	54.87	199,795.68	486,332.00	36,905.64	497,492.45	102.29	(11,160.45)
TOTAL EXPENDITURES	1,127,941.00	144,642.17	874,460.19	77.53	253,480.81	1,257,881.00	102,115.39	1,342,679.07	106.74	(84,798.07)
REVENUES OVER/(UNDER) EXPENDITURES	(43,209.00)	(123,380.63)	369,793.47		(413,002.47)	(41,657.00)	(65,326.18)	52,693.55		(94,350.55)

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

Section 2, Item c.

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										
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	60,635.00	50.00	60,635.00	121,270.00	0.00	60,635.00	50.00
	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
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	2,334.08	0.00	(2,334.08)
603-3-4511-36210	INTEREST INCOME	0.00	0.00	59.52	0.00	(59.52)	0.00	1,485.59	0.00	(5,165.66)
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	1,283.14	1,283.14	0.00	(1,283.14)
603-3-4511-36240	REIMBURSEMENTS	500.00	0.00	300.00	60.00	200.00	500.00	0.00	420.00	84.00
603-3-4511-38040	MEMBERSHIP DUES	260,000.00	(800.00)	236,781.98	91.07	23,218.02	250,000.00	850.00	297,401.39	118.96
603-3-4511-38041	ADDITIONAL FEES	8,000.00	75.00	7,145.00	89.31	855.00	8,000.00	0.00	8,270.00	103.38
603-3-4511-38042	RENTALS	500.00	5.62	355.71	71.14	144.29	500.00	0.00	100.00	20.00
603-3-4511-38043	LESSONS	3,000.00	0.00	2,268.85	75.63	731.15	3,000.00	0.00	0.00	0.00
603-3-4511-38045	MISCELLANEOUS INCOME	1,000.00	501.55	1,629.65	162.97	(629.65)	1,500.00	(86.84)	1,137.01	75.80
603-3-4511-38046	GOLF MERCHANDISE	30,000.00	1,161.68	56,046.84	186.82	(26,046.84)	55,000.00	4,421.12	39,387.33	71.61
603-3-4511-38047	CLOTHING	20,000.00	174.60	14,176.67	70.88	5,823.33	20,000.00	2,737.87	25,250.61	126.25
603-3-4511-38048	GREEN FEES	284,388.00	5,000.81	330,405.70	116.18	(46,017.70)	327,237.00	9,302.64	347,172.55	106.09
603-3-4511-38049	DAILY CART FEES	141,444.00	6,580.82	179,493.66	126.90	(38,049.66)	168,187.00	4,730.98	206,476.36	122.77
603-3-4511-38050	PRIVATE CART FEES	25,000.00	395.00	21,733.07	86.93	3,266.93	25,000.00	120.00	14,445.00	57.78
603-3-4511-38051	DRIVING RANGE	16,000.00	420.00	19,749.46	123.43	(3,749.46)	19,000.00	300.00	24,375.90	128.29
603-3-4511-38052	CLOTHING-SPECIAL ORDER	8,000.00	1.04	10,558.91	131.99	(2,558.91)	8,000.00	219.00	8,904.20	111.30
603-3-4511-38053	PRIVATE CART REPAIRS	2,500.00	696.45	2,387.60	95.50	112.40	2,500.00	27.94	6,244.93	249.80
TOTAL GOLF OPERATION REVENUE		800,332.00	14,212.57	883,092.62	110.34	(82,760.62)	888,424.00	25,391.44	988,368.16	111.25
FOOD & BEVERAGE REVENUE										
603-3-4512-38044	FACILITY FEES	1,200.00	2,119.00	6,757.50	563.13	(5,557.50)	3,500.00	2,059.00	6,112.00	174.63
603-3-4512-38045	GRATUITIES	4,200.00	130.00	9,330.95	222.17	(5,130.95)	7,800.00	81.00	11,235.45	144.04
603-3-4512-38140	FOOD SALES	90,000.00	2,378.83	140,946.61	156.61	(50,946.61)	120,000.00	3,750.87	156,451.58	130.38
603-3-4512-38141	BEVERAGE NON-ALCOHOL	23,000.00	324.55	25,709.66	111.78	(2,709.66)	25,000.00	904.43	29,649.28	118.60
603-3-4512-38142	BEVERAGE ALCOHOL	160,000.00	2,063.56	172,113.35	107.57	(12,113.35)	165,000.00	4,433.06	193,837.49	117.48
603-3-4512-38143	SUNDRIES	6,000.00	33.03	6,302.97	105.05	(302.97)	6,500.00	169.41	9,718.66	149.52
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	7,048.97	361,161.04	126.99	(76,761.04)	327,800.00	11,397.77	407,004.46	124.16
TOTAL REVENUES		1,084,732.00	21,261.54	1,244,253.66	114.71	(159,521.66)	1,216,224.00	36,789.21	1,395,372.62	114.73

603-GOLF COURSE
Golf Operations

DEPARTMENTAL EXPENDITURES	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	
EMPLOYEE WAGES & BENEFIT											
603-4-4511-101	WAGES FULL-TIME (1)	16,770.00	1,292.08	16,712.29	99.66	57.71	19,550.00	1,516.72	16,169.23	82.71	3,380.77
603-4-4511-102	WAGES OVERTIME	250.00	0.00	275.22	110.09	(25.22)	250.00	0.00	506.50	202.60	(256.50)
603-4-4511-103	WAGES PART-TIME	50,000.00	3,939.85	46,596.79	93.19	3,403.21	50,000.00	3,083.54	57,150.17	114.30	(7,150.17)
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	582.35	0.00	(582.35)	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	306.36	4,595.26	199.79	(2,295.26)	2,510.00	234.64	2,774.57	110.54	(264.57)
603-4-4511-122	EMPLOYER CONT. F I C A	5,130.00	389.58	4,618.77	90.03	511.23	5,349.00	336.07	5,588.45	104.48	(239.45)
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	275.30	3,218.42	92.75	251.58	3,374.00	314.21	3,609.45	106.98	(235.45)
603-4-4511-132	DENTAL INSURANCE	230.00	19.18	210.98	91.73	19.02	335.00	29.84	341.70	102.00	(6.70)
603-4-4511-133	LIFE & LT DISABILITY	50.00	1.71	18.09	36.18	31.91	19.00	5.33	59.82	314.84	(40.82)
603-4-4511-151	WORKER'S COMP PREMIUMS	625.00	0.00	883.44	141.35	(258.44)	643.00	0.00	765.44	119.04	(122.44)
TOTAL EMPLOYEE WAGES & BENEFIT		78,825.00	6,224.06	77,711.61	98.59	1,113.39	82,147.00	5,520.35	86,965.33	105.87	(4,818.33)
OPERATING EXPENSES											
603-4-4511-207	COMPUTER SUPPORT SERVICES	10,302.00	927.82	9,713.57	94.29	588.43	10,302.00	947.07	10,436.55	101.31	(134.55)
603-4-4511-210	SUPPLIES - GENERAL	6,000.00	240.25	5,195.73	86.60	804.27	6,000.00	320.80	4,722.26	78.70	1,277.74
603-4-4511-211	SUPPLIES - CLEANING	500.00	0.00	333.83	66.77	166.17	1,000.00	0.00	243.20	24.32	756.80
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	2,546.44	24,880.35	117.47	(3,700.35)	30,000.00	3,054.39	23,478.66	78.26	6,521.34
603-4-4511-261	COGS - CLOTHING	14,192.00	1,262.32	10,487.28	73.90	3,704.72	14,290.00	3,512.85	18,037.98	126.23	(3,747.98)
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	5,677.00	168.75	8,192.90	144.32	(2,515.90)	8,000.00	273.81	9,055.10	113.19	(1,055.10)
603-4-4511-264	SUPPLIES - OFFICE	2,000.00	45.83	2,259.10	112.96	(259.10)	2,200.00	64.61	2,160.35	98.20	39.65
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	88.60	11.81	661.40
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	5,350.00	97.27	150.00	5,000.00	0.00	5,970.00	119.40	(970.00)
603-4-4511-319	PROF. FEES - CONSULTING	2,000.00	0.00	0.00	0.00	2,000.00	0.00	114.11	0.00	0.00	(114.11)
603-4-4511-321	TELEPHONE	5,750.00	534.53	6,790.14	118.09	(1,040.14)	5,750.00	142.40	6,320.68	109.92	(570.68)
603-4-4511-322	COMPUTER COMMUNICATIONS	2,137.00	201.05	1,819.33	85.13	317.67	2,137.00	114.39	3,486.06	163.13	(1,349.06)
603-4-4511-323	POSTAGE	750.00	52.56	792.66	105.69	(42.66)	750.00	56.70	887.40	118.32	(137.40)
603-4-4511-340	ADVERTISING & PUBLICATION	1,500.00	69.99	994.84	66.32	505.16	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	11,785.35	125.18	(2,370.35)	12,000.00	50.10	14,393.00	119.94	(2,393.00)
603-4-4511-381	ELECTRIC	20,000.00	1,478.98	20,121.07	100.61	(121.07)	20,000.00	1,393.41	20,800.39	104.00	(800.39)
603-4-4511-382	WATER/SEWER	5,000.00	336.98	4,410.90	88.22	589.10	5,000.00	410.43	4,938.34	98.77	61.66
603-4-4511-383	STORM SEWER UTILITIES	6,000.00	490.14	5,391.54	89.86	608.46	6,000.00	499.90	5,489.14	91.49	510.86
603-4-4511-384	REFUSE	3,750.00	390.32	4,188.21	111.69	(438.21)	3,750.00	0.00	3,824.46	101.99	(74.46)
603-4-4511-385	NATURAL GAS	5,500.00	393.07	7,265.15	132.09	(1,765.15)	7,000.00	247.73	7,495.07	107.07	(495.07)
603-4-4511-401	CONTRACTED SERVICES	90,000.00	7,508.00	82,588.00	91.76	7,412.00	94,500.00	7,875.00	86,725.50	91.77	7,774.50
603-4-4511-404	REPAIRS & MAINTENANCE	13,000.00	3,120.98	12,028.66	92.53	971.34	13,000.00	454.83	13,576.21	104.43	(576.21)
603-4-4511-411	EQUIPMENT RENTAL	5,000.00	1,122.58	6,657.51	133.15	(1,657.51)	5,000.00	230.78	5,964.55	119.29	(964.55)
603-4-4511-412	TOURNAMENT FLEET RENTALS	5,500.00	0.00	10,651.00	193.65	(5,151.00)	10,000.00	0.00	10,630.00	106.30	(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	0.00	985.00	103.68	(35.00)	1,100.00	493.93	2,221.14	201.92	(1,121.14)	
603-4-4511-420 DEPRECIATION	95,000.00	7,891.40	86,905.59	91.48	8,094.41	85,848.00	6,803.42	72,285.41	84.20	13,562.59	
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	76.66	4,375.49	0.00	(4,375.49)	0.00	258.91	4,287.92	0.00	(4,287.92)	
603-4-4511-433 DUES & SUBSCRIPTIONS	1,000.00	49.99	938.37	93.84	61.63	1,000.00	69.99	1,247.38	124.74	(247.38)	
603-4-4511-437 CREDIT CARD FEES	17,000.00	1,667.77	28,517.38	167.75	(11,517.38)	24,000.00	1,358.45	31,160.05	129.83	(7,160.05)	
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	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	30,624.81	375,735.87	101.48	(6,071.30)	397,187.00	28,633.90	387,606.88	97.59	9,580.12	
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	30,923.00	204.72	(15,818.00)	
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	34,083.00	225.64	(18,978.00)	
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	36,848.87	464,352.26	101.43	(6,524.26)	494,439.00	34,154.25	508,655.21	102.88	(14,216.21)	

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

603-GOLF COURSE
Food & Beverage

DEPARTMENTAL EXPENDITURES	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	
EMPLOYEE WAGES & BENEFIT											
603-4-4512-102	WAGES OVERTIME	0.00	370.50	1,154.49	0.00	(1,154.49)	0.00	0.00	734.07	0.00	(734.07)
603-4-4512-103	WAGES PART-TIME	60,000.00	19,277.54	52,417.42	87.36	7,582.58	80,000.00	4,065.71	100,484.64	125.61	(20,484.64)
603-4-4512-104	GRATUITIES	5,000.00	1,678.77	4,522.50	90.45	477.50	7,800.00	305.19	11,235.45	144.04	(3,435.45)
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	265.00	4,337.65	135.55	(1,137.65)
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	334.34	8,716.23	134.10	(2,216.23)
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	4,970.24	126,295.04	128.61	(28,095.04)
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	16.30	20,260.43	135.07	(5,260.43)
603-4-4512-217	TOWELS/LINENS	6,000.00	623.28	4,168.50	69.48	1,831.50	6,000.00	422.56	4,929.66	82.16	1,070.34
603-4-4512-251	COGS - ALCOHOL	52,432.00	0.00	27,422.47	52.30	25,009.53	53,000.00	13,180.08	59,855.99	112.94	(6,855.99)
603-4-4512-254	COGS - BEV NON-ALCOHOL	18,501.00	20.49	7,606.99	41.12	10,894.01	20,110.00	1,884.87	16,864.69	83.86	3,245.31
603-4-4512-259	COGS - FOOD	52,920.00	1,880.86	40,151.39	75.87	12,768.61	66,000.00	8,854.67	80,339.26	121.73	(14,339.26)
603-4-4512-262	COGS - SUNDRIES	4,800.00	331.16	4,297.63	89.53	502.37	8,000.00	1,360.59	10,050.99	125.64	(2,050.99)
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	150.00	4,422.61	147.42	(1,422.61)
603-4-4512-415	EQUIPMENT RENTAL	2,000.00	285.98	1,307.47	65.37	692.53	3,000.00	216.19	2,530.61	84.35	469.39
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	0.00	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	26,085.26	210,236.37	117.51	(31,326.37)
TOTAL Food & Beverage		227,363.00	29,408.91	167,153.61	73.52	60,209.39	277,110.00	31,055.50	336,531.41	121.44	(59,421.41)

Section 2, Item c.

603-GOLF COURSE
Maintenance

DEPARTMENTAL EXPENDITURES	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	
EMPLOYEE WAGES & BENEFIT											
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	155,845.60	90.36	16,624.40
603-4-4513-102	WAGES OVERTIME	850.00	151.50	267.60	31.48	582.40	1,000.00	0.00	1,769.38	176.94	(769.38)
603-4-4513-103	WAGES PART-TIME	72,000.00	16,541.94	35,314.08	49.05	36,685.92	72,000.00	5,917.94	96,278.58	133.72	(24,278.58)
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	1,439.73	14,314.03	110.66	(1,379.03)
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	1,424.28	19,196.61	101.91	(360.61)
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	12,113.04	96.21	476.96
603-4-4513-132	DENTAL INSURANCE	470.00	39.30	275.10	58.53	194.90	1,799.00	198.75	2,385.00	132.57	(586.00)
603-4-4513-133	LIFE & S-T DISABILITY	480.00	28.14	105.75	22.03	374.25	156.00	45.52	542.30	347.63	(386.30)
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	23,286.48	306,413.54	102.94	(8,765.54)
OPERATING EXPENSES											
603-4-4513-210	SUPPLIES - GENERAL	6,000.00	474.16	5,745.37	95.76	254.63	6,000.00	166.42	6,326.82	105.45	(326.82)
603-4-4513-212	MOTOR FUELS	15,000.00	4,268.62	15,497.15	103.31	(497.15)	25,000.00	0.00	22,523.90	90.10	2,476.10
603-4-4513-216	FERTILIZER & CHEMICALS	40,000.00	11,091.64	17,280.27	43.20	22,719.73	40,000.00	8,293.49	29,959.11	74.90	10,040.89
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	921.26	22,989.01	79.27	6,010.99
603-4-4513-222	R & M - IRRIGATION	10,000.00	0.00	2,400.65	24.01	7,599.35	10,000.00	2,760.90	13,167.87	131.68	(3,167.87)
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	800.00	155.36	948.05	118.51	(148.05)	684.00	0.00	639.54	93.50	44.46
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	0.00	5,689.54	47.41	6,310.46
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	0.00	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	45.86	1,826.71	130.48	(426.71)
603-4-4513-382	WATER/SEWER	38,000.00	17,331.13	18,381.94	48.37	19,618.06	50,000.00	948.87	81,635.22	163.27	(31,635.22)
603-4-4513-404	REPAIRS & MAINTENANCE	1,000.00	179.44	739.44	73.94	260.56	1,200.00	0.00	805.13	67.09	394.87
603-4-4513-405	R & M - PRIVATE CART REP	2,000.00	90.07	818.54	40.93	1,181.46	2,600.00	482.36	5,396.91	207.57	(2,796.91)
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	4.15	1.38	295.85
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	13,619.16	191,078.91	101.27	(2,394.91)
TOTAL Maintenance		442,750.00	78,384.39	242,954.32	54.87	199,795.68	486,332.00	36,905.64	497,492.45	102.29	(11,160.45)
TOTAL EXPENDITURES		1,127,941.00	144,642.17	874,460.19	77.53	253,480.81	1,257,881.00	102,115.39	1,342,679.07	106.74	(84,798.07)
REVENUES OVER/(UNDER) EXPENDITURES		(43,209.00)	(123,380.63)	369,793.47		(413,002.47)	(41,657.00)	(65,326.18)	52,693.55		(94,350.55)

**NEW PRAGUE GOLF CLUB
2023 REVENUE**

Section 2, Item c.

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER		
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	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	0.00	0.00	0.00
603-3-4511-39200 OPERATING TRANSFER IN	0.00	0.00	0.00	0.00	0.00	60,635.00	0.00	0.00	0.00	0.00	0.00	60,635.00	4.16%
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	0.00	0.00	0.00%
NON-DEPARTMENTAL SUBTOTAL	0.00	0.00	0.00	0.00	0.00	60,635.00	0.00	0.00	0.00	0.00	0.00	60,635.00	4.16%
GOLF OPERATIONS													
603-3-4511-34710 EMPLOYEE GOLF PUNCH CARD	0.00	0.00	0.00	833.60	333.44	666.88	500.16	0.00	0.00	0.00	0.00	2,334.08	0.16%
603-3-4511-36210 INTEREST INCOME	318.14	357.27	200.26	160.71	904.27	161.68	178.64	941.68	220.11	237.31	1,485.59	5,165.66	0.35%
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	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	0.00	0.00	0.00%
603-3-4511-36230 CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,283.14	1,283.14	0.09%
603-3-4511-36240 REIMBURSEMENTS	0.00	0.00	0.00	300.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	420.00	0.03%
603-3-4511-38040 MEMBERSHIP DUES (1)	97,477.15	6,364.39	17,436.76	124,902.92	41,746.05	4,526.93	2,570.19	(786.18)	2,113.18	200.00	850.00	297,401.39	20.43%
603-3-4511-38041 ADDITIONAL FEES (2)	1,200.00	160.00	1,010.00	3,660.00	1,400.00	360.00	360.00	80.00	0.00	40.00	0.00	8,270.00	0.57%
603-3-4511-38042 RENTALS	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.01%
603-3-4511-38043 LESSONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-38044 FACILITY FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-38045 MISCELLANEOUS INCOME	(23.03)	(0.71)	925.51	356.10	(5.82)	36.00	(1,534.93)	1,424.71	19.60	26.42	(86.84)	1,137.01	0.08%
603-3-4511-38046 GOLF MERCHANDISE	35.88	0.00	198.78	2,469.54	6,471.38	5,483.43	6,301.10	6,467.53	3,426.99	4,111.58	4,421.12	39,387.33	2.71%
603-3-4511-38047 CLOTHING	0.00	0.00	1,181.90	2,393.95	4,089.80	3,896.95	3,066.95	2,417.70	3,062.27	2,403.22	2,737.87	25,250.61	1.73%
603-3-4511-38048 GREEN FEES	1,357.08	1,386.12	1,957.87	14,774.79	50,818.89	70,995.12	61,815.05	61,608.78	53,697.44	19,458.77	9,302.64	347,172.55	23.84%
603-3-4511-38049 DAILY CART FEES (3)	376.37	836.26	3,190.00	23,325.36	26,549.63	36,570.01	37,959.33	33,144.46	29,981.74	9,812.22	4,730.98	206,476.36	14.18%
603-3-4511-38050 PRIVATE CART FEES (4)	0.00	0.00	745.00	9,660.00	2,825.00	395.00	350.00	350.00	0.00	0.00	120.00	14,445.00	0.99%
603-3-4511-38051 DRIVING RANGE	140.00	140.00	700.00	7,011.48	5,580.40	3,543.55	3,062.28	2,335.07	1,262.24	300.88	300.00	24,375.90	1.67%
603-3-4511-38052 CLOTHING-SPECIAL ORDER	0.00	0.00	420.00	700.00	1,090.00	2,155.00	2,591.00	345.09	1,384.11	0.00	219.00	8,904.20	0.61%
603-3-4511-38053 PRIVATE CART REPAIRS	(10.50)	392.00	0.00	2,146.81	1,140.30	60.00	0.00	0.00	0.00	2,488.38	27.94	6,244.93	0.43%
GOLF OPERATIONS SUBTOTAL	100,871.09	9,735.33	27,966.08	192,695.26	142,943.34	128,850.55	117,339.77	108,328.84	95,167.68	39,078.78	25,391.44	988,368.16	67.88%
FOOD & BEVERAGE													
603-3-4512-38044 FACILITY FEES	795.00	178.50	413.50	250.00	350.00	139.00	44.00	498.00	0.00	1,385.00	2,059.00	6,112.00	0.42%
603-3-4512-38045 GRATUITIES	364.00	281.00	81.00	791.75	1,989.94	1,901.44	1,008.50	1,709.01	1,648.62	1,379.19	81.00	11,235.45	0.77%
603-3-4512-38140 FOOD SALES	5,142.04	3,607.65	1,931.02	5,426.83	25,951.81	28,411.61	25,855.05	22,768.34	19,253.07	14,353.29	3,750.87	156,451.58	10.75%
603-3-4512-38141 BEVERAGE NON-ALCOHOL	317.92	271.53	138.25	1,029.45	4,890.60	6,108.66	5,951.89	5,474.96	3,047.41	1,514.18	904.43	29,649.28	2.04%
603-3-4512-38142 BEVERAGE ALCOHOL	3,739.68	3,071.01	1,758.27	7,623.73	25,710.18	41,621.62	40,206.30	36,086.98	23,033.62	6,553.04	4,433.06	193,837.49	13.31%
603-3-4512-38143 SUNDRIES	1.86	0.00	0.00	416.54	1,821.71	1,660.52	2,000.41	2,024.38	1,162.22	461.61	169.41	9,718.66	0.67%
FOOD & BEVERAGE SUBTOTAL	10,360.50	7,409.69	4,322.04	15,538.30	60,714.24	79,842.85	75,066.15	68,561.67	48,144.94	25,646.31	11,397.77	407,004.46	27.95%
TOTAL REVENUES	111,231.59	17,145.02	32,288.12	208,233.56	203,657.58	269,328.40	192,405.92	176,890.51	143,312.62	64,725.09	36,789.21	1,456,007.62	100%
% OF MONTHLY TOTALS	7.64%	1.18%	2.22%	14.30%	13.99%	18.50%	13.21%	12.15%	9.84%	4.45%	2.53%	100.00%	

Deferred Revenue Received in 2022:

- (1) \$92,967.15
- (2) \$1,120
- (3) \$0
- (4) \$0

NEW PRAGUE GOLF CLUB
2023 EXPENSE

Section 2, Item c.

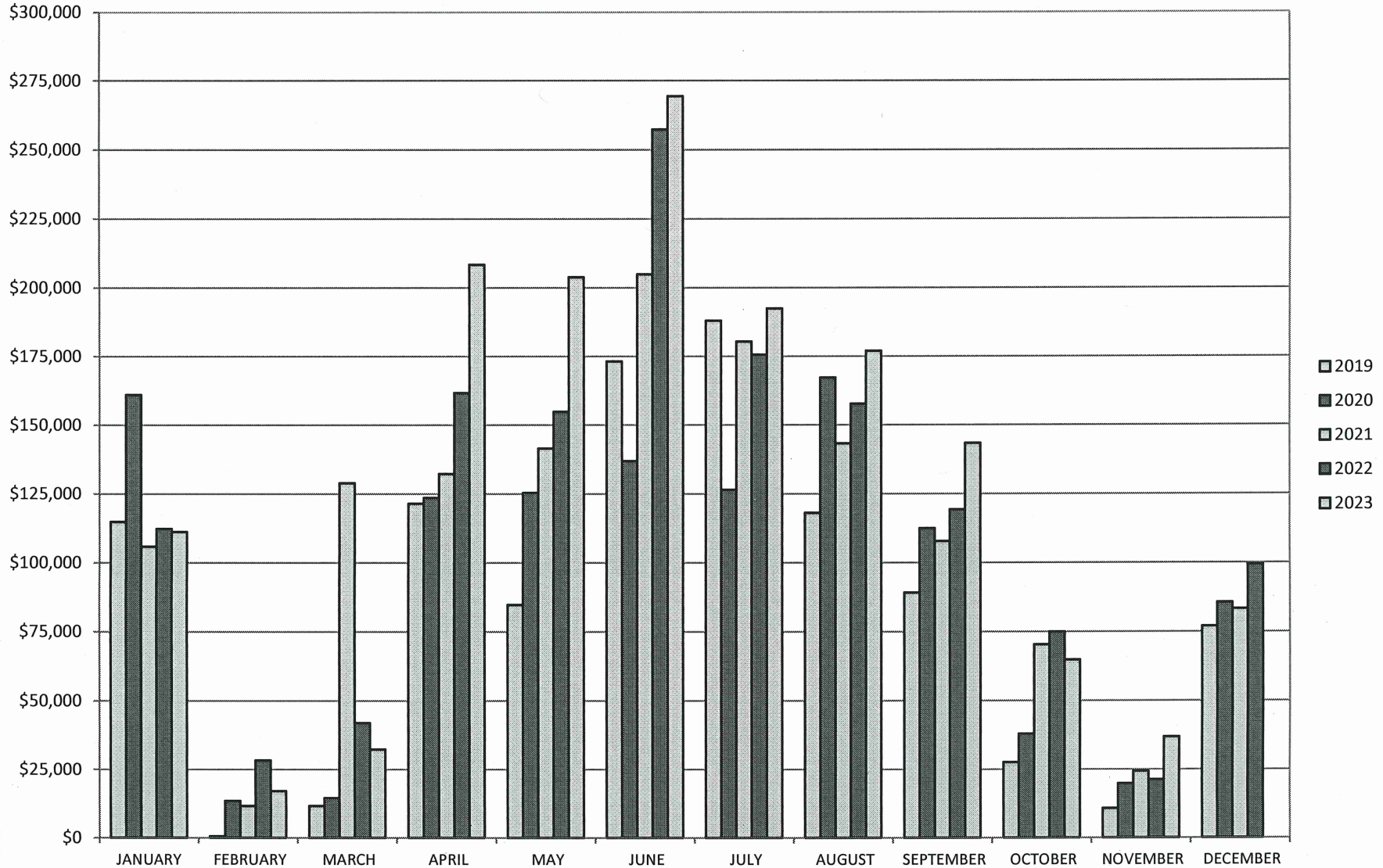
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			
GOLF OPERATIONS														
603-4-4511-101	WAGES FULL-TIME	998.18	1,327.60	1,089.29	1,216.93	1,344.58	2,016.87	1,351.23	1,512.35	2,278.77	1,516.71	1,516.72	16,169.23	1.204%
603-4-4511-102	WAGES OVERTIME	0.00	0.00	0.00	0.00	0.00	154.45	135.30	108.41	108.34	0.00	0.00	506.50	0.038%
603-4-4511-103	WAGES PART-TIME	462.06	1,101.42	1,136.53	2,027.48	3,972.97	12,709.29	9,661.89	7,860.75	9,953.91	5,180.33	3,083.54	57,150.17	4.256%
603-4-4511-113	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
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	0.00	0.00	0.000%
603-4-4511-121	EMPLOYER CONT. P E R A	151.10	172.61	148.34	177.72	239.31	449.51	282.53	272.94	419.71	226.16	234.64	2,774.57	0.207%
603-4-4511-122	EMPLOYER CONT. F I C A	150.59	173.93	157.49	234.46	393.06	1,120.56	838.57	709.44	977.82	496.46	336.07	5,588.45	0.416%
603-4-4511-131	HEALTH INSURANCE	418.69	315.19	291.92	292.27	292.29	292.29	292.29	314.58	471.51	314.21	314.21	3,609.45	0.269%
603-4-4511-132	DENTAL INSURANCE	27.50	27.50	27.50	27.50	27.50	27.50	27.50	29.84	59.68	29.84	29.84	341.70	0.025%
603-4-4511-133	LIFE & LT DISABILITY	(0.40)	0.00	14.39	4.79	4.80	4.80	4.80	5.32	10.66	5.33	5.33	59.82	0.004%
603-4-4511-151	WORKER'S COMP PREMIUMS	0.00	765.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	765.44	0.057%
603-4-4511-207	COMPUTER SUPPORT SERVICES	897.00	897.00	897.00	1,000.50	897.00	947.08	947.07	1,112.68	947.07	947.08	947.07	10,436.55	0.777%
603-4-4511-210	SUPPLIES - GENERAL	440.92	128.84	337.05	673.39	794.40	1,391.89	190.00	444.97	0.00	0.00	320.80	4,722.26	0.352%
603-4-4511-211	SUPPLIES - CLEANING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243.20	0.00	0.00	243.20	0.018%
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	0.00	0.00	0.000%
603-4-4511-260	COGS - GOLF MERCHANDISE	(115.14)	10.27	182.93	(3,976.98)	5,271.97	4,532.21	4,834.57	4,686.20	2,149.86	2,848.38	3,054.39	23,478.66	1.749%
603-4-4511-261	COGS - CLOTHING	77.65	0.00	(6,968.16)	7,025.87	3,555.16	3,118.92	2,320.08	1,722.29	1,961.42	1,711.90	3,512.85	18,037.98	1.343%
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	371.21	738.18	368.01	1,941.49	3,077.75	710.14	194.75	1,141.27	238.49	0.00	273.81	9,055.10	0.674%
603-4-4511-264	SUPPLIES - OFFICE	149.65	276.10	119.00	(1.17)	412.70	289.86	128.82	428.95	287.54	4.29	64.61	2,160.35	0.161%
603-4-4511-265	COGS - DRIVING RANGE	0.00	0.00	6,439.63	360.73	0.00	0.00	586.26	0.00	0.00	0.00	0.00	7,386.62	0.550%
603-4-4511-301	AUDIT	0.00	4,253.39	0.00	812.73	0.00	103.43	0.00	0.00	0.00	0.00	0.00	5,169.55	0.385%
603-4-4511-305	CIVIL LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.45	22.15	0.00	88.60	0.007%
603-4-4511-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	121.80	0.00	0.00	0.00	0.00	0.00	121.80	0.009%
603-4-4511-318	HANDICAP SERVICES	0.00	0.00	0.00	0.00	4,980.00	0.00	0.00	900.00	90.00	0.00	0.00	5,970.00	0.445%
603-4-4511-319	PROF. FEES - CONSULTING	0.00	55.88	0.00	0.00	58.23	0.00	0.00	0.00	0.00	0.00	0.00	114.11	0.008%
603-4-4511-321	TELEPHONE	618.15	649.09	544.45	538.34	540.85	713.79	586.33	536.96	494.97	955.35	142.40	6,320.68	0.471%
603-4-4511-322	COMPUTER COMMUNICATIONS	308.55	127.75	108.97	363.32	1,484.36	310.50	119.20	119.54	306.49	122.99	114.39	3,486.06	0.260%
603-4-4511-323	POSTAGE	82.83	34.38	51.66	60.84	75.54	88.80	113.40	98.70	61.95	162.60	56.70	887.40	0.066%
603-4-4511-340	ADVERTISING & PUBLICATION	0.00	80.00	484.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	564.40	0.042%
603-4-4511-341	PROMOTION	0.00	0.00	0.00	50.00	3,150.00	950.00	0.00	0.00	0.00	0.00	0.00	4,150.00	0.309%
603-4-4511-369	INSURANCES	48.40	12,938.30	1,005.50	50.10	50.10	50.10	50.10	50.10	50.10	50.10	50.10	14,393.00	1.072%
603-4-4511-381	UTILITIES - ELECTRICITY	1,586.53	1,446.18	1,412.42	1,497.54	1,749.85	2,135.45	2,517.35	2,651.89	2,431.32	1,978.45	1,393.41	20,800.39	1.549%
603-4-4511-382	UTILITIES - WATER & SEWER	188.06	188.22	159.43	163.55	383.68	657.32	793.10	733.43	702.57	558.55	410.43	4,938.34	0.368%
603-4-4511-383	UTILITIES - NATURAL GAS	490.14	499.90	499.90	499.90	499.90	499.90	499.90	499.90	499.90	499.90	499.90	5,489.14	0.409%
603-4-4511-384	UTILITIES - GARBAGE	382.94	382.94	375.89	374.65	374.65	407.61	372.61	384.45	384.54	384.18	0.00	3,824.46	0.285%
603-4-4511-385	NATURAL GAS	1,100.61	1,475.31	1,013.66	1,030.02	756.85	508.52	319.89	262.60	262.12	517.76	247.73	7,495.07	0.558%
603-4-4511-401	CONTRACTED SERVICES	7,883.00	7,883.00	7,883.00	7,883.50	7,883.50	7,883.50	8.50	15,758.50	7,909.00	7,875.00	7,875.00	86,725.50	6.459%
603-4-4511-404	REPAIRS & MAINTENANCE	2,403.76	3,297.68	128.29	1,995.31	1,118.94	1,266.30	206.30	1,042.66	1,199.16	462.98	454.83	13,576.21	1.011%
603-4-4511-411	EQUIPMENT RENTAL	364.43	197.12	304.74	492.10	433.94	977.44	910.26	1,132.40	613.79	307.55	230.78	5,964.55	0.444%
603-4-4511-412	TOURNAMENT FLEET RENTALS	0.00	0.00	0.00	0.00	0.00	4,330.00	0.00	5,040.00	1,260.00	0.00	0.00	10,630.00	0.792%
603-4-4511-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-418	PORTABLE TOILETS	706.46	0.00	0.00	0.00	0.00	279.86	0.00	0.00	740.89	0.00	493.93	2,221.14	0.165%
603-4-4511-420	DEPRECIATION	7,846.67	7,846.70	7,846.67	7,751.05	7,002.31	6,797.88	6,753.15	6,834.14	6,803.42	0.00	6,803.42	72,285.41	5.384%
603-4-4511-430	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-431	CASH (OVER) SHORT	(40.04)	30.77	(112.70)	34.92	614.83	(676.11)	1,400.95	292.76	2,274.44	209.19	258.91	4,287.92	0.319%
603-4-4511-433	DUES & SUBSCRIPTIONS	612.50	0.00	0.00	87.50	180.00	85.00	0.00	0.00	0.00	212.39	69.99	1,247.38	0.093%
603-4-4511-437	CREDIT CARD FEES	2,057.21	542.96	473.31	6,326.95	4,810.40	4,132.39	4,044.62	3,704.81	2,715.02	993.93	1,358.45	31,160.05	2.321%
603-4-4511-438	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
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	0.00	0.00	0.000%
603-4-4511-460	LICENSE FEES/REGISTRATION	175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00	0.013%
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	0.00	0.00	0.000%
603-4-4511-611	INTEREST EXPENSE	19,950.00	358.75	0.00	0.00	0.00	5,087.50	5,250.00	276.75	0.00	0.00	0.00	30,923.00	2.303%
603-4-4511-620	BOND ISSUANCE FEES	0.00	0.00	0.00	3,160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,160.00	0.235%
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	0.00	0.00	0.000%
GOLF OPERATIONS SUBTOTAL		50,794.21	48,222.40	26,420.51	44,177.30	56,431.42	64,476.35	45,741.32	60,669.58	48,974.11	28,593.76	34,154.25	508,655.21	37,884%

**NEW PRAGUE GOLF CLUB
2023 EXPENSE**

Section 2, Item c.

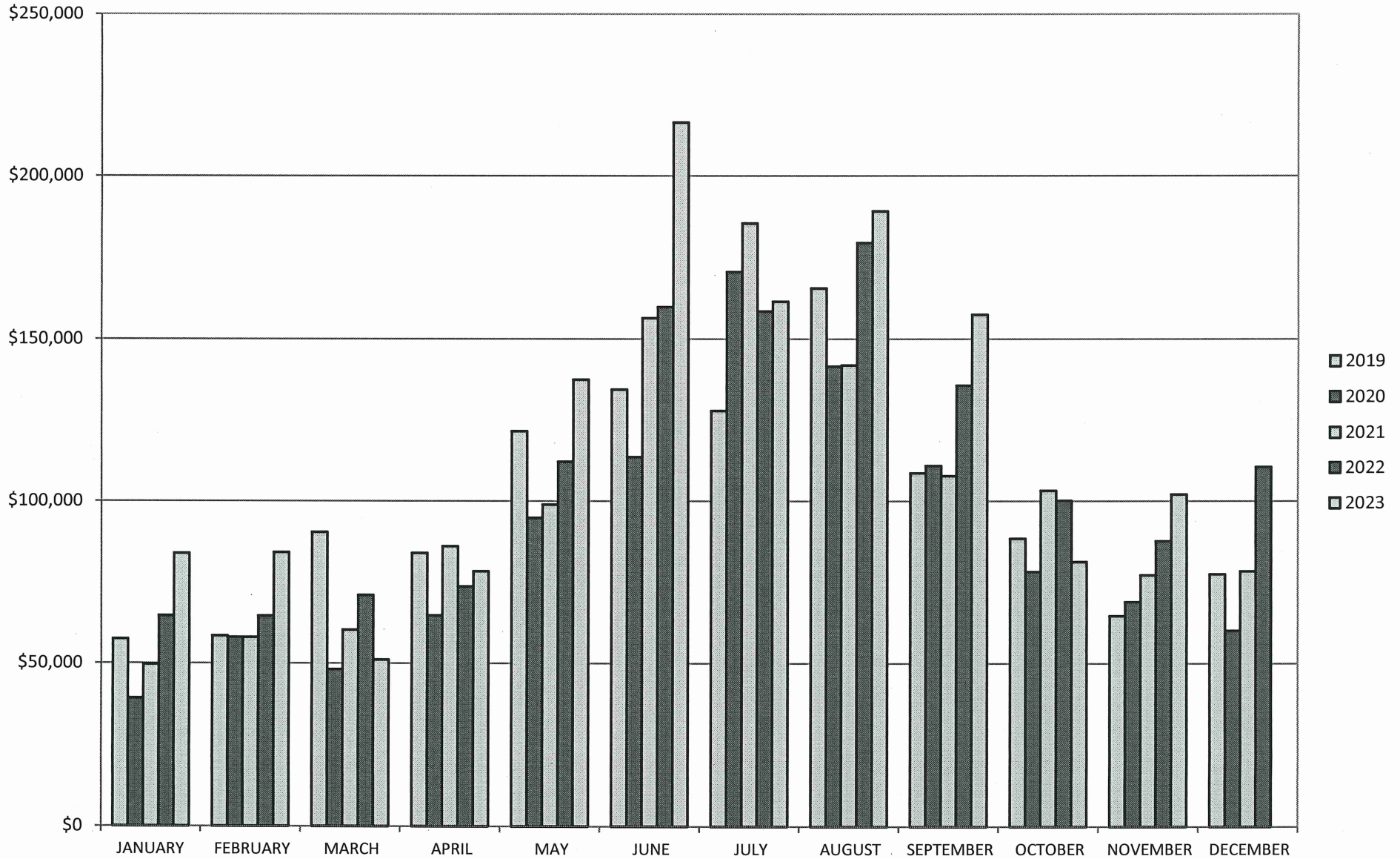
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			
FOOD & BEVERAGE														
603-4-4512-102														
WAGES OVERTIME		0.00	0.00	0.00	0.00	245.26	35.93	111.63	292.58	48.67	0.00	0.00	734.07	0.055%
603-4-4512-103														
WAGES PART-TIME	3,040.98	3,387.39	1,598.93	3,911.23	9,287.75	23,133.76	15,391.14	16,041.80	15,705.50	4,920.45	4,065.71	100,484.64	7,484.74	0.837%
603-4-4512-104														
GRATUITIES	225.00	420.00	81.00	0.00	0.00	3,751.12	193.50	783.60	4,269.04	1,207.00	305.19	11,235.45	0.837%	0.0000%
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	0.00	0.00	0.00	0.0000%
603-4-4512-121														
EMPLOYER CONT. P E R A	272.42	235.30	110.48	231.06	390.39	804.74	355.27	516.70	832.30	323.99	265.00	4,337.65	0.323%	
603-4-4512-122														
EMPLOYER CONT. F I C A	363.48	291.28	128.52	299.21	729.28	2,059.44	1,200.76	1,309.46	1,531.72	468.74	334.34	8,716.23	0.649%	
603-4-4512-151														
WORKER'S COMPENSATION	0.00	787.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	787.00	0.059%	
603-4-4512-210														
SUPPLIES - GENERAL	563.09	968.31	478.66	1,873.00	3,098.24	3,485.03	1,809.03	5,386.57	1,493.23	1,088.97	16.30	20,260.43	1.509%	
603-4-4512-217														
TOWELS/LINENS	617.42	0.00	0.00	460.50	644.92	428.06	397.70	964.25	397.70	596.55	422.56	4,929.66	0.367%	
603-4-4512-251														
COGS - ALCOHOL	1,189.13	950.53	1,324.28	(5,881.33)	17,159.03	16,945.59	4,595.64	10,910.67	0.00	(517.63)	13,180.08	59,855.99	4.458%	
603-4-4512-254														
COGS - BEV NON-ALCOHOL	57.07	233.74	338.83	1,796.45	2,725.35	4,645.61	1,444.67	3,738.10	0.00	0.00	1,884.87	16,864.69	1.256%	
603-4-4512-259														
COGS - FOOD	2,641.28	2,438.86	255.27	6,200.57	9,073.30	19,881.36	13,737.77	13,441.22	2,099.18	1,715.78	8,854.67	80,339.26	5.984%	
603-4-4512-262														
COGS - SUNDRIES	51.42	96.45	40.69	894.52	1,386.56	2,394.82	2,504.42	1,321.52	0.00	0.00	1,360.59	10,050.99	0.749%	
603-4-4512-263														
EXPIRED GOODS	13.32	29.56	304.95	0.00	0.00	39.10	0.00	0.00	0.00	0.00	0.00	386.93	0.029%	
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	0.00	0.00	0.00	0.0000%
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	0.00	0.00	0.00	0.0000%
603-4-4512-404														
REPAIRS & MAINTENANCE	252.50	65.00	95.55	0.00	150.00	1,948.53	853.00	303.82	529.21	75.00	150.00	4,422.61	0.329%	
603-4-4512-415														
EQUIPMENT RENTAL	210.61	216.19	216.19	0.00	368.51	107.86	104.63	509.54	364.70	216.19	216.19	2,530.61	0.188%	
603-4-4512-417														
UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0000%
603-4-4512-430														
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	1,666.98	0.00	0.00	4,667.79	0.00	0.00	0.00	6,334.77	0.472%	
603-4-4512-460														
LICENSE FEES/REGISTRATION	0.00	3,320.43	0.00	40.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	4,260.43	0.317%	
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	0.00	0.00	0.00	0.0000%
FOOD & BEVERAGE SUBTOTAL	9,497.72	13,440.04	4,973.35	9,825.21	47,825.57	79,660.95	42,699.16	60,187.62	27,271.25	10,095.04	31,055.50	336,531.41	25,064%	
MAINTENANCE														
603-4-4513-101														
WAGES FULL-TIME	9,849.60	13,132.80	13,213.60	13,294.40	13,294.40	19,941.60	13,203.94	13,294.40	20,032.06	13,294.40	13,294.40	155,845.60	11.607%	
603-4-4513-102														
WAGES OVERTIME	0.00	0.00	0.00	0.00	47.70	865.39	418.17	308.07	105.57	24.48	0.00	1,769.38	0.132%	
603-4-4513-103														
WAGES PART-TIME	0.00	0.00	0.00	1,169.91	6,439.85	21,295.47	16,493.79	16,581.23	17,523.76	10,856.63	5,917.94	96,278.58	7.171%	
603-4-4513-113														
EMPLOYEE BENEFITS	700.00	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	760.00	0.057%	
603-4-4513-114														
UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0000%	
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	0.00	0.00	0.0000%	
603-4-4513-121														
EMPLOYER CONT. P E R A	990.23	984.96	991.02	1,026.71	1,130.41	1,842.14	1,195.46	1,261.07	1,929.11	1,523.19	1,439.73	14,314.03	1.066%	
603-4-4513-122														
EMPLOYER CONT. F I C A	1,018.13	959.20	965.38	1,061.04	1,467.87	3,161.99	2,258.41	2,263.58	2,812.75	1,803.98	1,424.28	19,196.61	1.430%	
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	0.00	0.00	0.0000%	
603-4-4513-131														
HEALTH INSURANCE	1,969.62	965.86	962.10	965.86	965.86	965.86	965.86	969.62	1,450.68	965.86	965.86	12,113.04	0.902%	
603-4-4513-132														
DENTAL INSURANCE	198.75	198.75	198.75	198.75	198.75	198.75	198.75	198.75	397.50	198.75	198.75	2,385.00	0.178%	
603-4-4513-133														
LIFE & S-T DISABILITY	(3.94)	0.00	136.56	45.52	45.52	45.52	45.52	45.52	91.04	45.52	45.52	542.30	0.040%	
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	0.00	0.00	0.0000%	
603-4-4513-151														
WORKER'S COMP INSURANCE	0.00	3,209.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,209.00	0.239%	
603-4-4513-210														
SUPPLIES - GENERAL	160.69	0.00	346.53	797.16	548.99	983.55	328.10	2,277.00	115.26	603.12	166.42	6,326.82	0.471%	
603-4-4513-212														
MOTOR FUELS	0.00	0.00	0.00	719.14	4,393.94	2,899.17	3,012.64	4,447.73	3,282.49	3,768.79	0.00	22,523.90	1.678%	
603-4-4513-216														
FERTILIZER & CHEMICALS	0.00	1,551.39	0.00	0.00	0.00	5,824.67	7,615.04	450.98	6,223.54	0.00	8,293.49	29,959.11	2.231%	
603-4-4513-221														
R & M - MACHINERY PARTS	8,032.76	1,382.70	2,755.70	1,839.37	2,216.32	903.88	1,088.08	2,479.78	1,068.69	300.47	921.26	22,989.01	1.712%	
603-4-4513-222														
R & M - IRRIGATION	0.00	0.00	0.00	0.00	1,951.03	3,067.06	313.64	1,972.17	3,103.07	0.00	2,760.90	13,167.87	0.981%	
603-4-4513-231														
SAFETY EQUIPMENT & TRAINING	602.26	12.04	0.00	0.00	0.00	0.00	0.00	0.00	25.24	0.00	0.00	639.54	0.048%	
603-4-4513-247														
R & M - COURSE GEN IMPROV	0.00	0.00	0.00	0.00	70.61	462.91	1,625.23	2,705.85	824.94	0.00	0.00	5,689.54	0.424%	
603-4-4513-310														

NEW PRAGUE GOLF CLUB MONTHLY REVENUES 2019 - 2023



Please note, in 2019 transfer from City of \$60,635 in July, \$60,635 in December
 Please note, in 2020 transfer from City of \$60,635 in January and December
 Please note, in 2021 & 2022 transfer from City of \$60,635 in June and December
 Please note, in 2023 transfer from City of \$60,635 in June

NEW PRAGUE GOLF CLUB MONTHLY EXPENSES 2019 - 2023



Vendor Name	Net Invoice Amount
COMPUTERSHARE TRUST COMPANY	
2014 BOND PRINCIPAL	\$5,000.00
ZIONS BANK	
2022A BOND PRINCIPAL	\$40,000.00
AMAZON CAPITAL SERVICES	
WOOD CHIPPER - ROPE	\$24.50
BEVCOMM	
TELEPHONE	\$43.94
COMPUTER TECHNOLOGY SOLUTIONS	
COMPUTER SUPPORT	\$947.08
OFFICE 365 / FIREWALL	\$121.41
COMPUTERSHARE TRUST COMPANY	
2014 BOND INTEREST	\$62.50
MEI ELEVATOR SOLUTIONS	
ELEVATOR MAINTENANCE	\$66.31
ROSS NESBIT AGENCIES INC.	
AGENCY FEE	\$50.10
SUEL PRINTING	
CHECKS	\$83.32
VETERAN SHREDDING	
CONTRACTED SERVICES	\$8.50
ZIONS BANK	
2022A BOND INTEREST	\$5,250.00
SAFEASSURE CONSULTANTS	
SAFETY TRAINING	\$612.74
Grand Totals	<u>\$52,270.40</u>

Vendor Name	Net Invoice Amount
ACE HARDWARE & PAINT	
BATTERIES	\$70.46
CABLE TIES STORAGE BOXES	\$123.94
FINANCE CHARGE	\$5.76
HAND WARMERS	\$50.89
INSECT CONTROL	\$82.31
KEY PAD HANDLE FOR PUMP HOUSE	\$160.99
MAILBOX HOOKS AND HANGERS	\$85.52
SUPPLIES	\$16.25
TIRE PATCH KITS	\$10.80
BEVCOMM	
TELEPHONE/COMMUNICATIONS	\$426.98
CCP INDUSTRIES INC	
GLOVES	\$66.46
CENTERPOINT ENERGY	
NAURAL GAS	\$390.24
CIT GROUP	
SPECIAL ORDER	\$89.75
ECOLAB INC	
DISHWASHER RENTAL	\$216.19
ECOLAB PEST ELIMINATION	
AIR QUALITY / PEST CONTROL	\$326.57
GOLF PROFESSIONAL ENTERPRISES LLC	
DECEMBER MANAGEMENT FEE	\$7,875.00
HOFFMAN REMODELING LLC	
PUMPHOUSE BUILD	\$5,800.00
LAKERS NEW PRAGUE SANITARY	
TRASH	\$384.47
MIKE PORTNER	
PARTS WASHER CLEANER	\$54.99
MN DEPT OF AGRICULTURE	
PESTICIDE APPLICATOR LICENSE	\$10.00
MOR GOLF AND UTILITY	
GOLF CART REPAIR	\$331.39
MTI DISTRIBUTING INC	
GREENS MOWER REEL PARTS	\$2,005.61
HOSE BARB ORINGS	\$50.58
NEW PRAGUE UTILITIES	
ELECTRIC UTILITIES	\$1,546.17
STORM SEWER UTILITIES	\$499.90
WATER UTILITIES	\$507.20
QUALITY FLOW SYSTEMS INC.	
PUMP HOUSE ELECTRONICS	\$10,737.50
QUILL CORPORATION	
OFFICE SUPPLIES	\$83.58
RIVER COUNTRY COOP	
FUEL	\$2,663.21
STAR GROUP LLC.	
BATTERY	\$122.88
BRAKE CLEAN, ANTI REEZE, ANTI GEL	\$80.12
CREDIT	\$147.26-
SUPERIOR TECH PRODUCTS	
DEBURRING STONE	\$90.20
Grand s	<u>\$34,818.65</u>

Vendor Name	Net Invoice Amount
CENTERPOINT ENERGY	
NATURAL GAS	\$400.89
CINTAS	
TOWELS / LINEN	\$211.28
ECOLAB PEST ELIMINATION	
PEST CONTROL/AIR QUALITY PROGR	\$211.80
HERMEL WHOLESALE	
CLEANING SUPPLIES	\$90.70
FOOD	\$56.35-
NEW PRAGUE CHAMBER OF COMM	
DUES	\$82.50
Grand Totals	<u>\$940.82</u>

NEW PRAGUE GOLF CLUB
BALANCE SHEET
12/31/2023

Section 2, Item e.

603-10101	CLAIM ON CASH	\$133,696.86
603-10125	MONEY MARKET-4M	\$156,346.06
603-10200	PETTY CASH	\$2,000.00
603-11500	ACCOUNTS RECEIVABLE - GOLF A/R	\$11,069.24
603-14100	MATERIAL INVENTORY	\$57,887.75
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	\$1,632,413.98
603-16410	ACCUMULATED DEPRECIATION - EQU	-\$1,278,764.11
	TOTAL ASSETS	<u>\$1,275,869.98</u>
603-20210	ACCOUNTS PAYABLE	\$39,892.84
603-21500	ACCRUED INTEREST	\$5,391.03
603-21600	ACCRUED WAGES	\$4,218.95
603-21650	ACCRUED WAGES-VAC & COMP	\$11,310.73
603-21717	OPEB LIABILITY	\$4,796.00
603-22000	DEPOSITS	\$44,799.29
603-22001	DESIGNATED - JR GOLF FUND	\$20,263.52
603-22004	DESIGNATED- GOLF MAINT. FUND	\$648.12
603-22201	DEFERRED REVENUE-MEMBERSHIP DU	\$73,732.13
603-22203	DEFERRED REVENUE-RENTALS	\$1,440.00
603-22206	DEFERRED REVENUE-DAILY CART FE	\$3,790.00
603-22207	DEFERRED REVENUE-PRIVATE CART	\$3,988.50
603-22208	DEFERRED REVENUE-DRIVING RANGE	\$1,050.00
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	-\$110,000.00
603-22600	CURRENT PORTION-INTERFUND	\$23,187.44
603-23105	BOND PAYABLE-2014 EQUIPMENT	\$5,000.00
603-23106	BOND PAYABLE-2015 EQUIPMENT	\$20,000.00
603-23107	BOND PAYABLE-2016 EQUIPMENT	\$27,000.00
603-23110	BOND PAYABLE-2022 EQUIPMENT	\$210,000.00
603-23400	BOND PREMIUM	\$29,920.27
603-23999	GERF PENSION LIABILITY	\$269,281.00
	TOTAL LIABILITIES	<u>\$731,774.54</u>
603-25300	FUND BALANCE-UNDESIGNATED	\$545,722.99
603-25999	PRIOR PERIOD ADJUSTMENT	-\$117,578.00
	TOTAL REVENUE / EXPENSES	<u>\$110,960.45</u>
	TOTAL EQUITY	<u>\$539,105.44</u>
	TOTAL LIABILITIES & EQUITY	<u>\$1,270,879.98</u>

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

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
REVENUE SUMMARY										
NON-DEPARTMENTAL *	0.00	8,621.34	8,621.34	-	(8,621.34)	0.00	0.00	0.00	-	0.00
GOLF OPERATIONS	800,332.00	19,187.35	902,279.97	112.74	(101,947.97)	888,424.00	10,000.14	998,368.30	112.38	(109,944.30)
FOOD & BEVERAGE	284,400.00	11,025.27	372,186.31	130.87	(87,786.31)	327,800.00	11,366.41	418,370.87	127.63	(90,570.87)
TOTAL REVENUE	1,084,732.00	38,833.96	1,283,087.62	118.29	(198,355.62)	1,216,224.00	21,366.55	1,416,739.17	116.49	(200,515.17)
EXPENDITURE SUMMARY										
GOLF OPERATIONS	457,828.00	33,442.18	497,794.44	108.73	(39,966.44)	494,439.00	26,691.89	544,390.58	110.10	(49,951.58)
FOOD & BEVERAGE	227,363.00	16,594.53	322,936.49	142.04	(95,573.49)	277,110.00	5,105.75	341,789.93	123.34	(64,679.93)
MAINTENANCE	442,750.00	60,553.96	496,667.39	112.18	(53,917.39)	486,332.00	40,485.36	540,868.21	111.21	(54,536.21)
TOTAL EXPENDITURES	1,127,941.00	110,590.67	1,317,398.32	116.80	(189,457.32)	1,257,881.00	72,283.00	1,427,048.72	113.45	(169,167.72)
REVENUES OVER/(UNDER) EXPENDITURES	(43,209.00)	(71,756.71)	(34,310.70)		(8,898.30)	(41,657.00)	(50,916.45)	(10,309.55)		(31,347.45)

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

603-GOLF COURSE

REVENUES	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
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	0.00
603-3-0000-33439 PERA PENSION OTHER REVENUE	0.00	1,180.00	1,180.00	0.00	(1,180.00)	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	60,635.00	121,270.00	100.00	0.00	121,270.00	60,635.00	121,270.00	100.00	0.00
LESS OPERATING TRANSFER-IN	(121,270.00)	(60,635.00)	(121,270.00)	0.00	0.00	(121,270.00)	(60,635.00)	(121,270.00)	0.00	0.00
603-3-0000-39500 BOND PREMIUM AMORTIZATION	0.00	7,441.34	7,441.34	0.00	(7,441.34)	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	0.00	8,621.34	8,621.34	0.00	(8,621.34)	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	2,334.08	0.00	(2,334.08)
603-3-4511-36210 INTEREST INCOME	0.00	2,237.65	2,297.17	0.00	(2,297.17)	0.00	335.93	5,501.59	0.00	(5,501.59)
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	1,283.14	0.00	(1,283.14)
603-3-4511-36240 REIMBURSEMENTS	500.00	1,511.24	1,811.24	362.25	(1,311.24)	500.00	459.46	879.46	175.89	(379.46)
603-3-4511-38040 MEMBERSHIP DUES	260,000.00	0.00	236,781.98	91.07	23,218.02	250,000.00	1,636.18	299,037.57	119.62	(49,037.57)
603-3-4511-38041 ADDITIONAL FEES	8,000.00	280.00	7,425.00	92.81	575.00	8,000.00	0.00	8,270.00	103.38	(270.00)
603-3-4511-38042 RENTALS	500.00	0.00	355.71	71.14	144.29	500.00	0.00	100.00	20.00	400.00
603-3-4511-38043 LESSONS	3,000.00	0.00	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	7,037.52	8,667.17	866.72	(7,667.17)	1,500.00	241.79	1,378.80	91.92	121.20
603-3-4511-38046 GOLF MERCHANDISE	30,000.00	100.74	56,147.58	187.16	(26,147.58)	55,000.00	674.66	40,061.99	72.84	14,938.01
603-3-4511-38047 CLOTHING	20,000.00	89.60	14,266.27	71.33	5,733.73	20,000.00	720.85	25,971.46	129.86	(5,971.46)
603-3-4511-38048 GREEN FEES	284,388.00	(121.56)	330,284.14	116.14	(45,896.14)	327,237.00	3,230.46	350,403.01	107.08	(23,166.01)
603-3-4511-38049 DAILY CART FEES	141,444.00	6,815.16	186,308.82	131.72	(44,864.82)	168,187.00	1,086.87	207,563.23	123.41	(39,376.23)
603-3-4511-38050 PRIVATE CART FEES	25,000.00	425.00	22,158.07	88.63	2,841.93	25,000.00	0.00	14,445.00	57.78	10,555.00
603-3-4511-38051 DRIVING RANGE	16,000.00	560.00	20,309.46	126.93	(4,309.46)	19,000.00	0.00	24,375.90	128.29	(5,375.90)
603-3-4511-38052 CLOTHING-SPECIAL ORDER	8,000.00	0.00	10,558.91	131.99	(2,558.91)	8,000.00	585.00	9,489.20	118.62	(1,489.20)
603-3-4511-38053 PRIVATE CART REPAIRS	2,500.00	252.00	2,639.60	105.58	(139.60)	2,500.00	1,028.94	7,273.87	290.95	(4,773.87)
TOTAL GOLF OPERATION REVENUE	800,332.00	19,187.35	902,279.97	112.74	(101,947.97)	888,424.00	10,000.14	998,368.30	112.38	(109,944.30)
FOOD & BEVERAGE REVENUE										
603-3-4512-38044 FACILITY FEES	1,200.00	121.50	6,879.00	573.25	(5,679.00)	3,500.00	156.00	6,268.00	179.09	(2,768.00)
603-3-4512-38045 GRATUITIES	4,200.00	1,344.96	10,675.91	254.19	(6,475.91)	7,800.00	682.80	11,918.25	152.80	(4,118.25)
603-3-4512-38140 FOOD SALES	90,000.00	4,901.94	145,848.55	162.05	(55,848.55)	120,000.00	3,273.77	159,725.35	133.10	(39,725.35)
603-3-4512-38141 BEVERAGE NON-ALCOHOL	23,000.00	230.61	25,940.27	112.78	(2,940.27)	25,000.00	158.05	29,807.33	119.23	(4,807.33)
603-3-4512-38142 BEVERAGE ALCOHOL	160,000.00	4,426.26	176,539.61	110.34	(16,539.61)	165,000.00	7,079.73	200,917.22	121.77	(35,917.22)
603-3-4512-38143 SUNDRIES	6,000.00	0.00	6,302.97	105.05	(302.97)	6,500.00	16.06	9,734.72	149.76	(3,234.72)
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	11,025.27	372,186.31	130.87	(87,786.31)	327,800.00	11,366.41	418,370.87	127.63	(90,570.87)
TOTAL REVENUES	1,084,732.00	30,212.62	1,274,466.28	117.49	(189,734.28)	1,216,224.00	21,366.55	1,416,739.17	116.49	(200,515.17)

603-GOLF COURSE
Golf Operations

DEPARTMENTAL EXPENDITURES	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
EMPLOYEE WAGES & BENEFIT										
603-4-4511-101 WAGES FULL-TIME (1)	16,770.00	2,261.13	18,973.42	113.14	(2,203.42)	19,550.00	1,895.93	18,065.16	92.40	1,484.84
603-4-4511-102 WAGES OVERTIME	250.00	0.00	275.22	110.09	(25.22)	250.00	0.00	506.50	202.60	(256.50)
603-4-4511-103 WAGES PART-TIME	50,000.00	1,521.42	48,118.21	96.24	1,881.79	50,000.00	1,233.83	58,384.00	116.77	(8,384.00)
603-4-4511-113 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	117.00	8.68	8.68	7.42	108.32
603-4-4511-114 UNEMPLOYMENT BENEFITS	0.00	0.00	582.35	0.00	(582.35)	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	217.81	4,813.07	209.26	(2,513.07)	2,510.00	161.51	2,936.08	116.98	(426.08)
603-4-4511-122 EMPLOYER CONT. F I C A	5,130.00	226.15	4,844.92	94.44	285.08	5,349.00	200.21	5,788.66	108.22	(439.66)
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	274.22	3,492.64	100.65	(22.64)	3,374.00	156.92	3,766.37	111.63	(392.37)
603-4-4511-132 DENTAL INSURANCE	230.00	19.18	230.16	100.07	(0.16)	335.00	0.00	341.70	102.00	(6.70)
603-4-4511-133 LIFE & LT DISABILITY	50.00	1.71	19.80	39.60	30.20	19.00	0.00	59.82	314.84	(40.82)
603-4-4511-151 WORKER'S COMP PREMIUMS	625.00	0.00	883.44	141.35	(258.44)	643.00	0.00	765.44	119.04	(122.44)
TOTAL EMPLOYEE WAGES & BENEFIT	78,825.00	4,521.62	82,233.23	104.32	(3,408.23)	82,147.00	3,657.08	90,622.41	110.32	(8,475.41)
OPERATING EXPENSES										
603-4-4511-207 COMPUTER SUPPORT SERVICES	10,302.00	897.00	10,610.57	103.00	(308.57)	10,302.00	947.07	11,383.62	110.50	(1,081.62)
603-4-4511-210 SUPPLIES - GENERAL	6,000.00	48.76	5,244.49	87.41	755.51	6,000.00	0.00	4,738.51	78.98	1,261.49
603-4-4511-211 SUPPLIES - CLEANING	500.00	0.00	333.83	66.77	166.17	1,000.00	0.00	243.20	24.32	756.80
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	288.75	25,169.10	118.83	(3,989.10)	30,000.00	870.14	24,348.80	81.16	5,651.20
603-4-4511-261 COGS - CLOTHING	14,192.00	53.57	10,540.85	74.27	3,651.15	14,290.00	675.00	18,712.98	130.95	(4,422.98)
603-4-4511-262 COGS - CLOTHING SPECIAL ORDER	5,677.00	1,044.49	9,237.39	162.72	(3,560.39)	8,000.00	244.19	9,299.29	116.24	(1,299.29)
603-4-4511-264 SUPPLIES - OFFICE	2,000.00	149.55	2,408.65	120.43	(408.65)	2,200.00	166.90	2,327.25	105.78	(127.25)
603-4-4511-265 COGS - DRIVING RANGE	3,000.00	(1,186.00)	1,756.41	58.55	1,243.59	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	88.60	11.81	661.40
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	5,350.00	97.27	150.00	5,000.00	0.00	5,970.00	119.40	(970.00)
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	749.13	7,539.27	131.12	(1,789.27)	5,750.00	539.83	6,860.51	119.31	(1,110.51)
603-4-4511-322 COMPUTER COMMUNICATIONS	2,137.00	2,200.45	4,019.78	188.10	(1,882.78)	2,137.00	121.18	3,607.24	168.80	(1,470.24)
603-4-4511-323 POSTAGE	750.00	47.43	840.09	112.01	(90.09)	750.00	43.68	931.08	124.14	(181.08)
603-4-4511-340 ADVERTISING & PUBLICATION	1,500.00	639.98	1,634.82	108.99	(134.82)	1,500.00	0.00	564.40	37.63	935.60
603-4-4511-341 PROMOTION	5,000.00	(1,348.86)	2,201.14	44.02	2,798.86	5,000.00	0.00	4,150.00	83.00	850.00
603-4-4511-369 INSURANCES	9,415.00	48.40	11,833.75	125.69	(2,418.75)	12,000.00	50.10	14,443.10	120.36	(2,443.10)
603-4-4511-381 ELECTRIC	20,000.00	1,238.32	21,359.39	106.80	(1,359.39)	20,000.00	1,489.66	22,290.05	111.45	(2,290.05)
603-4-4511-382 WATER/SEWER	5,000.00	155.86	4,566.76	91.34	433.24	5,000.00	278.75	5,217.09	104.34	(217.09)
603-4-4511-383 STORM SEWER UTILITIES	6,000.00	490.14	5,881.68	98.03	118.32	6,000.00	499.90	5,989.04	99.82	10.96
603-4-4511-384 REFUSE	3,750.00	382.94	4,571.15	121.90	(821.15)	3,750.00	384.47	4,208.93	112.24	(458.93)
603-4-4511-385 NATURAL GAS	5,500.00	1,348.31	8,613.46	156.61	(3,113.46)	7,000.00	390.24	7,885.31	112.65	(885.31)
603-4-4511-401 CONTRACTED SERVICES	90,000.00	7,508.00	90,096.00	100.11	(96.00)	94,500.00	7,875.00	94,609.00	100.12	(109.00)
603-4-4511-404 REPAIRS & MAINTENANCE	13,000.00	430.29	12,458.95	95.84	541.05	13,000.00	326.57	13,969.09	107.45	(969.09)
603-4-4511-411 EQUIPMENT RENTAL	5,000.00	531.93	7,189.44	143.79	(2,189.44)	5,000.00	0.00	5,964.55	119.29	(964.55)
603-4-4511-412 TOURNAMENT FLEET RENTALS	5,500.00	0.00	10,651.00	193.65	(5,151.00)	10,000.00	0.00	10,630.00	106.30	(630.00)

603-GOLF COURSE
Golf Operations

		2022					2023				
DEPARTMENTAL EXPENDITURES		2022 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
603-4-4511-417	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	0.00	985.00	103.68	(35.00)	1,100.00	0.00	2,221.14	201.92	(1,121.14)
603-4-4511-420	DEPRECIATION	95,000.00	7,891.43	94,797.02	99.79	202.98	85,848.00	6,803.42	85,892.25	100.05	(44.25)
603-4-4511-430	MISCELLANEOUS EXPENSE	250.00	0.00	96.78	38.71	153.22	250.00	4.76	4.76	1.90	245.24
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	1.39	4,376.88	0.00	(4,376.88)	0.00	(152.79)	6,284.13	0.00	(6,284.13)
603-4-4511-433	DUES & SUBSCRIPTIONS	1,000.00	0.00	938.37	93.84	61.63	1,000.00	0.00	1,247.38	124.74	(247.38)
603-4-4511-437	CREDIT CARD FEES	17,000.00	1,206.87	29,724.25	174.85	(12,724.25)	24,000.00	1,414.24	32,574.29	135.73	(8,574.29)
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	24,818.13	400,554.00	108.18	(29,992.43)	397,187.00	22,972.31	419,622.67	105.65	(22,435.67)
DEBT SERVICE											
603-4-4511-611	INTEREST EXPENSE	8,750.00	2,143.43	9,842.93	112.49	(1,092.93)	15,105.00	62.50	30,985.50	205.13	(15,880.50)
603-4-4511-620	BOND ISSUANCE FEES	0.00	1,959.00	5,164.28	0.00	(5,164.28)	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	4,102.43	15,007.21	171.51	(6,257.21)	15,105.00	62.50	34,145.50	226.05	(19,040.50)
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	33,442.18	497,794.44	108.73	(39,966.44)	494,439.00	26,691.89	544,390.58	110.10	(49,951.58)

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

603-GOLF COURSE
Food & Beverage

DEPARTMENTAL EXPENDITURES	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	
EMPLOYEE WAGES & BENEFIT											
603-4-4512-102	WAGES OVERTIME	0.00	0.00	1,569.88	0.00	(1,569.88)	0.00	0.00	734.07	0.00	(734.07)
603-4-4512-103	WAGES PART-TIME	60,000.00	4,822.99	94,830.97	158.05	(34,830.97)	80,000.00	2,472.44	102,957.08	128.70	(22,957.08)
603-4-4512-104	GRATUITIES	5,000.00	1,543.86	10,596.41	211.93	(5,596.41)	7,800.00	232.80	11,468.25	147.03	(3,668.25)
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	312.12	312.12	0.00	(312.12)
603-4-4512-121	EMPLOYER CONT. P E R A	2,500.00	270.38	3,888.07	155.52	(1,388.07)	3,200.00	157.26	4,494.91	140.47	(1,294.91)
603-4-4512-122	EMPLOYER CONT. F I C A	4,590.00	373.47	8,092.72	176.31	(3,502.72)	6,500.00	190.84	8,907.07	137.03	(2,407.07)
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	864.00	139.35	(244.00)	700.00	0.00	787.00	112.43	(87.00)
TOTAL EMPLOYEE WAGES & BENEFIT		72,710.00	7,010.70	119,842.05	164.82	(47,132.05)	98,200.00	3,365.46	129,660.50	132.04	(31,460.50)
OPERATING EXPENSES											
603-4-4512-210	SUPPLIES - GENERAL	11,000.00	814.09	20,252.30	184.11	(9,252.30)	15,000.00	0.00	20,330.89	135.54	(5,330.89)
603-4-4512-217	TOWELS/LINENS	6,000.00	623.00	7,337.13	122.29	(1,337.13)	6,000.00	0.00	4,929.66	82.16	1,070.34
603-4-4512-251	COGS - ALCOHOL	52,432.00	2,586.92	58,959.70	112.45	(6,527.70)	53,000.00	466.97	60,322.96	113.82	(7,322.96)
603-4-4512-254	COGS - BEV NON-ALCOHOL	18,501.00	736.89	17,808.56	96.26	692.44	20,110.00	(744.20)	16,120.49	80.16	3,989.51
603-4-4512-259	COGS - FOOD	52,920.00	4,367.89	77,731.08	146.88	(24,811.08)	66,000.00	1,244.89	81,584.15	123.61	(15,584.15)
603-4-4512-262	COGS - SUNDRIES	4,800.00	32.75	9,540.25	198.76	(4,740.25)	8,000.00	(55.64)	9,995.35	124.94	(1,995.35)
603-4-4512-263	EXPIRED GOODS	500.00	422.29	434.64	86.93	65.36	800.00	612.08	999.01	124.88	(199.01)
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	658.42	32.92	1,341.58	3,000.00	0.00	4,504.92	150.16	(1,504.92)
603-4-4512-415	EQUIPMENT RENTAL	2,000.00	0.00	2,451.00	122.55	(451.00)	3,000.00	216.19	2,746.80	91.56	253.20
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	0.00	39.38	0.00	(39.38)	0.00	0.00	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	3,661.48	0.00	(3,661.48)	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES		154,653.00	9,583.83	203,094.44	131.32	(48,441.44)	178,910.00	1,740.29	212,129.43	118.57	(33,219.43)
TOTAL Food & Beverage		227,363.00	16,594.53	322,936.49	142.04	(95,573.49)	277,110.00	5,105.75	341,789.93	123.34	(64,679.93)

603-GOLF COURSE
Maintenance

DEPARTMENTAL EXPENDITURES	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
EMPLOYEE WAGES & BENEFIT										
603-4-4513-101 WAGES FULL-TIME	162,880.00	21,971.60	169,276.13	103.93	(6,396.13)	172,470.00	16,618.00	172,463.60	100.00	6.40
603-4-4513-102 WAGES OVERTIME	850.00	214.62	1,513.94	178.11	(663.94)	1,000.00	0.00	1,769.38	176.94	(769.38)
603-4-4513-103 WAGES PART-TIME	72,000.00	340.60	68,899.99	95.69	3,100.01	72,000.00	581.00	96,859.58	134.53	(24,859.58)
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	549.60	549.60	0.00	(549.60)	0.00	0.00	0.00	0.00	0.00
603-4-4513-121 EMPLOYER CONT. P E R A	12,215.00	1,438.01	15,242.55	124.79	(3,027.55)	12,935.00	1,040.66	15,354.69	118.71	(2,419.69)
603-4-4513-122 EMPLOYER CONT. F I C A	18,080.00	1,435.24	17,520.57	96.91	559.43	18,836.00	1,051.49	20,248.10	107.50	(1,412.10)
603-4-4513-129 GERF CHANGE	0.00	31,614.00	31,614.00	0.00	(31,614.00)	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	1,033.68	13,445.52	99.97	4.48	12,590.00	481.04	12,594.08	100.03	(4.08)
603-4-4513-132 DENTAL INSURANCE	470.00	39.30	471.60	100.34	(1.60)	1,799.00	0.00	2,385.00	132.57	(586.00)
603-4-4513-133 LIFE & S-T DISABILITY	480.00	16.04	185.95	38.74	294.05	156.00	0.00	542.30	347.63	(386.30)
603-4-4513-135 OPEB EXPENSE	0.00	161.00	161.00	0.00	(161.00)	0.00	0.00	0.00	0.00	0.00
603-4-4513-151 WORKER'S COMP INSURANCE	2,425.00	0.00	3,768.83	155.42	(1,343.83)	2,556.00	0.00	3,209.00	125.55	(653.00)
TOTAL EMPLOYEE WAGES & BENEFIT	283,450.00	58,813.69	325,185.12	114.72	(41,735.12)	297,648.00	19,772.19	326,185.73	109.59	(28,537.73)
OPERATING EXPENSES										
603-4-4513-210 SUPPLIES - GENERAL	6,000.00	631.78	8,362.60	139.38	(2,362.60)	6,000.00	389.48	6,942.49	115.71	(942.49)
603-4-4513-212 MOTOR FUELS	15,000.00	0.00	26,783.13	178.55	(11,783.13)	25,000.00	80.12	25,267.23	101.07	(267.23)
603-4-4513-216 FERTILIZER & CHEMICALS	40,000.00	0.00	29,500.32	73.75	10,499.68	40,000.00	0.00	29,959.11	74.90	10,040.89
603-4-4513-221 R & M - MACHINERY PARTS	25,000.00	571.68	27,462.70	109.85	(2,462.70)	29,000.00	2,535.04	25,524.05	88.01	3,475.95
603-4-4513-222 R & M - IRRIGATION	10,000.00	0.00	5,650.91	56.51	4,349.09	10,000.00	658.08	13,825.95	138.26	(3,825.95)
603-4-4513-231 SAFETY EQUIPMENT & TRAINING	800.00	3.12	1,267.30	158.41	(467.30)	684.00	0.00	639.54	93.50	44.46
603-4-4513-247 R & M - COURSE GEN IMPROV	10,000.00	0.00	3,340.43	33.40	6,659.57	12,000.00	5,960.99	11,650.53	97.09	349.47
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	413.10	82.62	86.90	500.00	0.00	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	28.93	1,222.43	122.24	(222.43)	1,400.00	56.51	1,883.22	134.52	(483.22)
603-4-4513-382 WATER/SEWER	38,000.00	175.76	62,717.38	165.05	(24,717.38)	50,000.00	295.45	81,930.67	163.86	(31,930.67)
603-4-4513-404 REPAIRS & MAINTENANCE	1,000.00	0.00	1,724.37	172.44	(724.37)	1,200.00	0.00	805.13	67.09	394.87
603-4-4513-405 R & M - PRIVATE CART REP	2,000.00	0.00	2,319.09	115.95	(319.09)	2,600.00	0.00	5,396.91	207.57	(2,796.91)
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	329.00	718.51	0.00	(718.51)	300.00	0.00	5.15	1.72	294.85
603-4-4513-441 SPECIAL PROJECTS	10,000.00	0.00	0.00	0.00	10,000.00	10,000.00	10,737.50	10,737.50	107.38	(737.50)
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	1,740.27	171,482.27	107.65	(12,182.27)	188,684.00	20,713.17	214,682.48	113.78	(25,998.48)
TOTAL Maintenance	442,750.00	60,553.96	496,667.39	112.18	(53,917.39)	486,332.00	40,485.36	540,868.21	111.21	(54,536.21)
TOTAL EXPENDITURES	1,127,941.00	110,590.67	1,317,398.32	116.80	(189,457.32)	1,257,881.00	72,283.00	1,427,048.72	113.45	(169,167.72)
REVENUES OVER/(UNDER) EXPENDITURES	(43,209.00)	(80,378.05)	(42,932.04)		(276.96)	(41,657.00)	(50,916.45)	(10,309.55)		(31,347.45)

**NEW PRAGUE GOLF CLUB
2023 REVENUE**

Section 2, Item e.

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER		
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	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	0.00	0.00	0.00
603-3-4511-39200	OPERATING TRANSFER IN	0.00	0.00	0.00	0.00	0.00	60,635.00	0.00	0.00	0.00	0.00	60,635.00	121,270.00	7.88%
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	0.00	0.00	0.00%
NON-DEPARTMENTAL SUBTOTAL		0.00	0.00	0.00	0.00	0.00	60,635.00	0.00	0.00	0.00	0.00	60,635.00	121,270.00	7.88%
GOLF OPERATIONS														
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD	0.00	0.00	0.00	833.60	333.44	666.88	500.16	0.00	0.00	0.00	0.00	2,334.08	0.15%
603-3-4511-36210	INTEREST INCOME	318.14	357.27	200.26	160.71	904.27	161.68	178.64	941.68	220.11	237.31	1,485.59	335.93	0.36%
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	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	0.00	0.00	0.00%
603-3-4511-36230	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,283.14	0.00	1,283.14	0.08%
603-3-4511-36240	REIMBURSEMENTS	0.00	0.00	0.00	300.00	0.00	0.00	120.00	0.00	0.00	0.00	459.46	879.46	0.06%
603-3-4511-38040	MEMBERSHIP DUES	(1) 97,477.15	6,364.39	17,436.76	124,902.92	41,746.05	4,526.93	2,570.19	(786.18)	2,113.18	200.00	850.00	1,636.18	299,037.57
603-3-4511-38041	ADDITIONAL FEES	(2) 1,200.00	160.00	1,010.00	3,660.00	1,400.00	360.00	360.00	80.00	0.00	40.00	0.00	0.00	8,270.00
603-3-4511-38042	RENTALS	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.01%
603-3-4511-38043	LESSONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-38044	FACILITY FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-38045	MISCELLANEOUS INCOME	(23.03)	(0.71)	925.51	356.10	(5.82)	36.00	(1,534.93)	1,424.71	19.60	26.42	(86.84)	241.79	1,378.80
603-3-4511-38046	GOLF MERCHANDISE	35.88	0.00	198.78	2,469.54	6,471.38	5,483.43	6,301.10	6,467.53	3,426.99	4,111.58	4,421.12	674.66	40,061.99
603-3-4511-38047	CLOTHING	0.00	0.00	1,181.90	2,393.95	4,089.80	3,896.95	3,066.95	2,417.70	3,062.27	2,403.22	2,737.87	720.85	25,971.46
603-3-4511-38048	GREEN FEES	1,357.08	1,386.12	1,957.87	14,774.79	50,818.89	70,995.12	61,815.05	61,608.78	53,697.44	19,458.77	9,302.64	3,230.46	350,403.01
603-3-4511-38049	DAILY CART FEES	(3) 376.37	836.26	3,190.00	23,325.36	26,549.63	36,570.01	37,959.33	33,144.46	29,981.74	9,812.22	4,730.98	1,086.87	207,563.23
603-3-4511-38050	PRIVATE CART FEES	(4) 0.00	0.00	745.00	9,660.00	2,825.00	395.00	350.00	350.00	0.00	0.00	120.00	0.00	14,445.00
603-3-4511-38051	DRIVING RANGE	140.00	140.00	700.00	7,011.48	5,580.40	3,543.55	3,062.28	2,335.07	1,262.24	300.88	300.00	0.00	24,375.90
603-3-4511-38052	CLOTHING-SPECIAL ORDER	0.00	0.00	420.00	700.00	1,090.00	2,155.00	2,591.00	345.09	1,384.11	0.00	219.00	585.00	9,489.20
603-3-4511-38053	PRIVATE CART REPAIRS	(10.50)	392.00	0.00	2,146.81	1,140.30	60.00	0.00	0.00	0.00	2,488.38	27.94	1,028.94	7,273.87
GOLF OPERATIONS SUBTOTAL		100,871.09	9,735.33	27,966.08	192,695.26	142,943.34	128,850.55	117,339.77	108,328.84	95,167.68	39,078.78	25,391.44	10,000.14	998,368.30
FOOD & BEVERAGE														
603-3-4512-38044	FACILITY FEES	795.00	178.50	413.50	250.00	350.00	139.00	44.00	498.00	0.00	1,385.00	2,059.00	156.00	6,268.00
603-3-4512-38045	GRATUITIES	364.00	281.00	81.00	791.75	1,989.94	1,901.44	1,008.50	1,709.01	1,648.62	1,379.19	81.00	682.80	11,918.25
603-3-4512-38140	FOOD SALES	5,142.04	3,607.65	1,931.02	5,426.83	25,951.81	28,411.61	25,855.05	22,768.34	19,253.07	14,353.29	3,750.87	3,273.77	159,725.35
603-3-4512-38141	BEVERAGE NON-ALCOHOL	317.92	271.53	138.25	1,029.45	4,890.60	6,108.66	5,951.89	5,474.96	3,047.41	1,514.18	904.43	158.05	29,807.33
603-3-4512-38142	BEVERAGE ALCOHOL	3,739.68	3,071.01	1,758.27	7,623.73	25,710.18	41,621.62	40,206.30	36,086.98	23,033.62	6,553.04	4,433.06	7,079.73	200,917.22
603-3-4512-38143	SUNDRIES	1.86	0.00	0.00	416.54	1,821.71	1,660.52	2,000.41	2,024.38	1,162.22	461.61	169.41	16.06	9,734.72
FOOD & BEVERAGE SUBTOTAL		10,360.50	7,409.69	4,322.04	15,538.30	60,714.24	79,842.85	75,066.15	68,561.67	48,144.94	25,646.31	11,397.77	11,366.41	418,370.87
TOTAL REVENUES		111,231.59	17,145.02	32,288.12	208,233.56	203,657.58	269,328.40	192,405.92	176,890.51	143,312.62	64,725.09	36,789.21	82,001.55	1,538,009.17
% OF MONTHLY TOTALS		7.23%	1.11%	2.10%	13.54%	13.24%	17.51%	12.51%	11.50%	9.32%	4.21%	2.39%	5.33%	100.00%

Deferred Revenue Received in 2022:

- (1) \$92,967.15
- (2) \$1,120
- (3) \$0
- (4) \$0

NEW PRAGUE GOLF CLUB
2023 EXPENSE

Section 2, Item e.

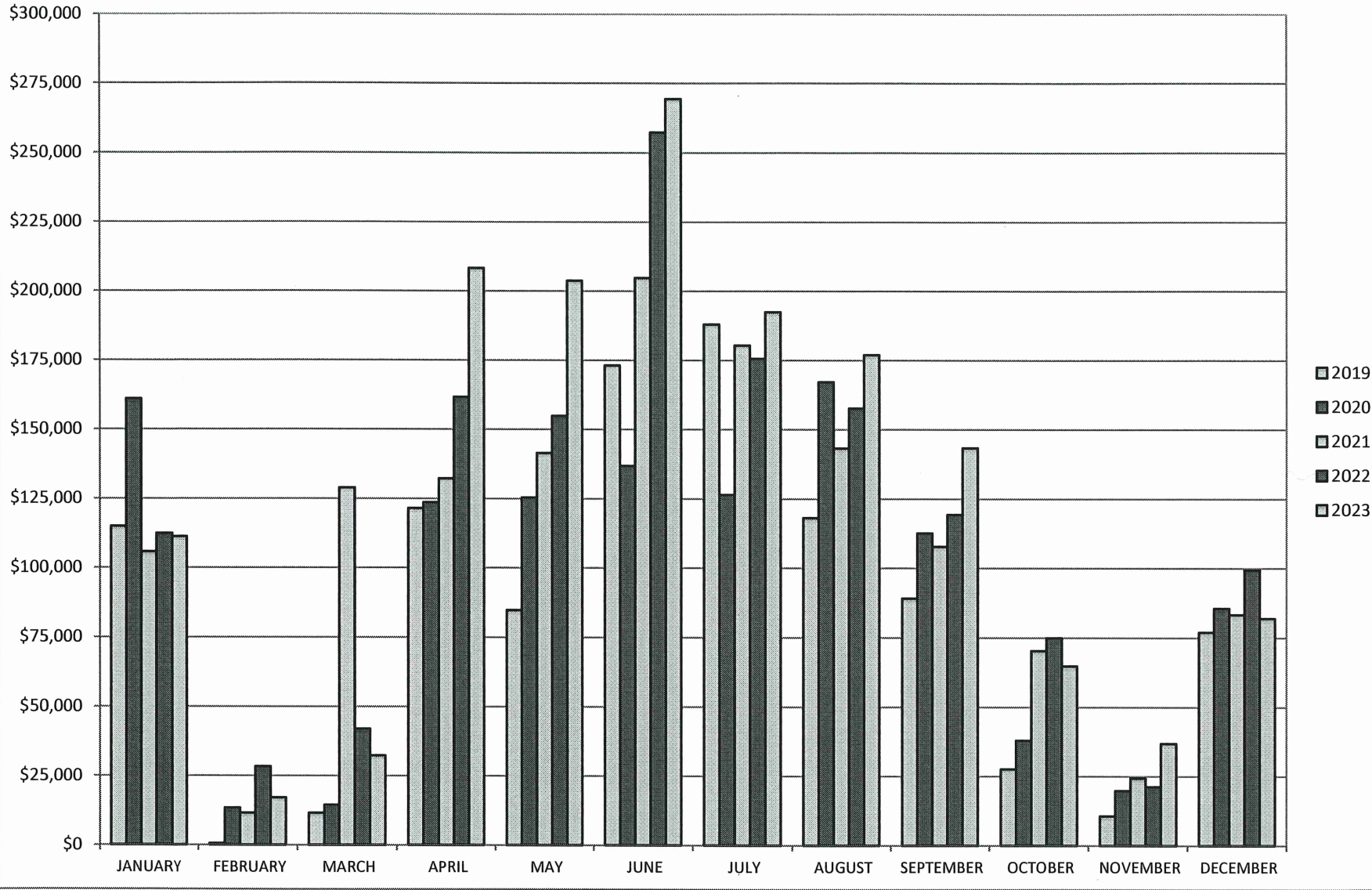
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER			
GOLF OPERATIONS															
603-4-4511-101	WAGES FULL-TIME	998.18	1,327.60	1,089.29	1,216.93	1,344.58	2,016.87	1,351.23	1,512.35	2,278.77	1,516.71	1,516.72	1,895.93	18,065.16	1.266%
603-4-4511-102	WAGES OVERTIME	0.00	0.00	0.00	0.00	0.00	154.45	135.30	108.41	108.34	0.00	0.00	0.00	506.50	0.035%
603-4-4511-103	WAGES PART-TIME	462.06	1,101.42	1,136.53	2,027.48	3,972.97	12,709.29	9,661.89	7,860.75	9,953.91	5,180.33	3,083.54	1,233.83	58,384.00	4.091%
603-4-4511-113	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.68	8.68	0.001%
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	0.00	0.00	0.00	0.000%
603-4-4511-121	EMPLOYER CONT. P E R A	151.10	172.61	148.34	177.72	239.31	449.51	282.53	272.94	419.71	226.16	234.64	161.51	2,936.08	0.206%
603-4-4511-122	EMPLOYER CONT. F I C A	150.59	173.93	157.49	234.46	393.06	1,120.56	838.57	709.44	977.82	496.46	336.07	200.21	5,788.66	0.406%
603-4-4511-131	HEALTH INSURANCE	418.69	315.19	291.92	292.27	292.29	292.29	314.58	471.51	314.21	314.21	156.92		3,766.37	0.264%
603-4-4511-132	DENTAL INSURANCE	27.50	27.50	27.50	27.50	27.50	27.50	27.50	29.84	59.68	29.84	29.84	0.00	341.70	0.024%
603-4-4511-133	LIFE & LT DISABILITY	(0.40)	0.00	14.39	4.79	4.80	4.80	5.32	10.66	5.33	5.33	0.00	0.00	59.82	0.004%
603-4-4511-151	WORKER'S COMP PREMIUMS	0.00	765.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	765.44	0.054%
603-4-4511-207	COMPUTER SUPPORT SERVICES	897.00	897.00	897.00	1,000.50	897.00	947.08	947.07	1,112.68	947.07	947.07	947.07	947.07	11,383.62	0.798%
603-4-4511-210	SUPPLIES - GENERAL	440.92	128.84	337.05	673.39	794.40	1,391.89	190.00	444.97	0.00	0.00	337.05	0.00	4,738.51	0.332%
603-4-4511-211	SUPPLIES - CLEANING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243.20	0.00	0.00	0.00	243.20	0.017%
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	0.00	0.00	0.00	0.000%
603-4-4511-260	COGS - GOLF MERCHANDISE	(115.14)	10.27	182.93	(3,976.98)	5,271.97	4,532.21	4,834.57	4,686.20	2,149.86	2,848.38	3,054.39	870.14	24,348.80	1.706%
603-4-4511-261	COGS - CLOTHING	77.65	0.00	(6,968.16)	7,025.87	3,555.16	3,118.92	2,320.08	1,722.29	1,961.42	1,711.90	3,512.85	675.00	18,712.98	1.311%
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	371.21	738.18	368.01	1,941.49	3,077.75	710.14	194.75	1,141.27	238.49	0.00	273.81	244.19	9,299.29	0.652%
603-4-4511-264	SUPPLIES - OFFICE	149.65	276.10	119.00	(1.17)	412.70	289.86	128.82	428.95	287.54	4.29	64.61	166.90	2,327.25	0.163%
603-4-4511-265	COGS - DRIVING RANGE	0.00	0.00	6,439.63	360.73	0.00	0.00	586.26	0.00	0.00	0.00	0.00	0.00	7,386.62	0.518%
603-4-4511-301	AUDIT	0.00	4,253.39	0.00	812.73	0.00	103.43	0.00	0.00	0.00	0.00	0.00	0.00	5,169.55	0.362%
603-4-4511-305	CIVIL LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.45	22.15	0.00	0.00	88.60	0.006%
603-4-4511-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	121.80	0.00	0.00	0.00	0.00	0.00	0.00	121.80	0.009%
603-4-4511-318	HANDICAP SERVICES	0.00	0.00	0.00	0.00	4,980.00	0.00	0.00	900.00	90.00	0.00	0.00	0.00	5,970.00	0.418%
603-4-4511-319	PROF. FEES - CONSULTING	0.00	55.88	0.00	0.00	58.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114.11	0.008%
603-4-4511-321	TELEPHONE	618.15	649.09	544.45	538.34	540.85	713.79	586.33	536.96	494.97	955.35	142.40	539.83	6,860.51	0.481%
603-4-4511-322	COMPUTER COMMUNICATIONS	308.55	127.75	108.97	363.32	1,484.36	310.50	119.54	306.49	122.99	114.39	121.18	0.00	3,607.24	0.253%
603-4-4511-323	POSTAGE	82.83	34.38	51.66	60.84	75.54	88.80	113.40	98.70	61.95	162.60	56.70	43.68	931.08	0.065%
603-4-4511-340	ADVERTISING & PUBLICATION	0.00	80.00	484.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	564.40	0.040%
603-4-4511-341	PROMOTION	0.00	0.00	0.00	50.00	3,150.00	950.00	0.00	0.00	0.00	0.00	0.00	0.00	4,150.00	0.291%
603-4-4511-369	INSURANCES	48.40	12,938.30	1,005.50	50.10	50.10	50.10	50.10	50.10	50.10	50.10	50.10	50.10	14,443.10	1.012%
603-4-4511-381	UTILITIES - ELECTRICITY	1,586.53	1,446.18	1,412.42	1,497.54	1,749.85	2,135.45	2,517.35	2,651.89	2,431.32	1,978.45	1,393.41	1,489.66	22,290.05	1.562%
603-4-4511-382	UTILITIES - WATER & SEWER	188.06	188.22	159.43	163.55	383.68	657.32	793.10	733.43	702.57	558.55	410.43	278.75	5,217.09	0.366%
603-4-4511-383	UTILITIES - NATURAL GAS	490.14	499.90	499.90	499.90	499.90	499.90	499.90	499.90	499.90	499.90	499.90	499.90	5,989.04	0.420%
603-4-4511-384	UTILITIES - GARBAGE	382.94	382.94	375.89	374.65	374.65	407.61	372.61	384.45	384.54	384.18	0.00	384.47	4,208.93	0.295%
603-4-4511-385	NATURAL GAS	1,100.61	1,475.31	1,013.66	1,030.02	756.85	508.52	319.89	262.60	262.12	517.76	247.73	390.24	7,885.31	0.553%
603-4-4511-401	CONTRACTED SERVICES	7,883.00	7,883.00	7,883.00	7,883.50	7,883.50	7,883.50	8.50	15,758.50	7,917.50	7,875.00	7,875.00	7,875.00	94,609.00	6.630%
603-4-4511-404	REPAIRS & MAINTENANCE	2,403.76	3,297.68	128.29	1,995.31	1,118.94	1,266.30	206.30	1,042.66	1,265.47	462.98	454.83	326.57	13,969.09	0.979%
603-4-4511-411	EQUIPMENT RENTAL	364.43	197.12	304.74	492.10	433.94	977.44	910.26	1,132.40	613.79	307.55	230.78	0.00	5,964.55	0.418%
603-4-4511-412	TOURNAMENT FLEET RENTALS	0.00	0.00	0.00	0.00	0.00	4,330.00	0.00	5,040.00	1,260.00	0.00	0.00	0.00	10,630.00	0.745%
603-4-4511-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-418	PORTABLE TOILETS	706.46	0.00	0.00	0.00	0.00	279.86	0.00	0.00	740.89	0.00	493.93	0.00	2,221.14	0.156%
603-4-4511-420	DEPRECIATION	7,846.67	7,846.70	7,846.67	7,751.05	7,002.31	6,797.88	6,753.15	6,834.14	6,803.42	6,803.42	6,803.42	6,803.42	85,892.25	6.019%
603-4-4511-430	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.76	4.76	0.000%
603-4-4511-431	CASH (OVER) SHORT	(40.04)	30.77	2,036.30	34.92	614.83	(676.11)	1,400.95	292.76	2,274.44	209.19	258.91	(152.79)	6,284.13	0.440%
603-4-4511-433	DUES & SUBSCRIPTIONS	612.50	0.00	0.00	87.50	180.00	85.00	0.00	0.00	0.00	212.39	69.99	0.00	1,247.38	0.087%
603-4-4511-437	CREDIT CARD FEES	2,057.21	542.96	473.31	6,326.95	4,810.40	4,132.39	4,044.62	3,704.81	2,715.02	993.93	1,358.45	1,414.24	32,574.29	2.283%
603-4-4511-438	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
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	0.00	0.00	0.00	0.000%
603-4-4511-460	LICENSE FEES/REGISTRATION	175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00	0.012%
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	0.00	0.00	0.00	0.000%
603-4-4511-611	INTEREST EXPENSE	19,950.00	358.75	0.00	0.00	0.00	5,087.50	5,250.00	276.75	0.00	0.00	0.00	62.50	30,985.50	2.171%
603-4-4511-620	BOND ISSUANCE FEES	0.00	0.00	0.00	3,160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,160.00	0.221%
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	0.00	0.00	0.00	0.000%
GOLF OPERATIONS SUBTOTAL		50,794.21	48,222.40	28,569.51	44,177.30	56,431.42	64,476.35	45,741.32	60,669.58	49,048.92	35,397.18	34,170.50	26,691.89	544,390.58	38.148%

**NEW PRAGUE GOLF CLUB
2023 EXPENSE**

Section 2, Item e.

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER		
FOOD & BEVERAGE														
603-4-4512-102					245.26	35.93	111.63	292.58	48.67	0.00	0.00	0.00	734.07	0.051%
603-4-4512-103	3,040.98	3,387.39	1,598.93	3,911.23	9,287.75	23,133.76	15,391.14	16,041.80	15,705.50	4,920.45	4,065.71	2,472.44	102,957.08	7.215%
603-4-4512-104	225.00	420.00	81.00	0.00	0.00	3,751.12	193.50	783.60	4,269.04	1,207.00	305.19	232.80	11,468.25	0.804%
603-4-4512-114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	312.12	312.12	0.022%
603-4-4512-121	272.42	235.30	110.48	231.06	390.39	804.74	355.27	516.70	832.30	323.99	265.00	157.26	4,494.91	0.315%
603-4-4512-122	363.48	291.28	128.52	299.21	729.28	2,059.44	1,200.76	1,309.46	1,531.72	468.74	334.34	190.84	8,907.07	0.624%
603-4-4512-151	0.00	787.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	787.00	0.055%
603-4-4512-210	563.09	968.31	478.66	1,873.00	3,098.24	3,485.03	1,809.03	5,386.57	1,493.23	1,088.97	86.76	0.00	20,330.89	1.425%
603-4-4512-217	617.42	0.00	0.00	460.50	644.92	428.06	397.70	964.25	397.70	596.55	422.56	0.00	4,929.66	0.345%
603-4-4512-251	1,189.13	950.53	1,324.28	(5,881.33)	17,159.03	16,945.59	4,595.64	10,910.67	0.00	(517.63)	13,180.08	466.97	60,322.96	4.227%
603-4-4512-254	57.07	233.74	338.83	1,796.45	2,725.35	4,645.61	1,444.67	3,738.10	0.00	0.00	1,884.87	(744.20)	16,120.49	1.130%
603-4-4512-259	2,641.28	2,438.86	255.27	6,200.57	9,073.30	19,881.36	13,737.77	13,441.22	2,099.18	1,715.78	8,854.67	1,244.89	81,584.15	5.717%
603-4-4512-262	51.42	96.45	40.69	894.52	1,386.56	2,394.82	2,504.42	1,321.52	0.00	0.00	1,360.59	(55.64)	9,995.35	0.700%
603-4-4512-263	13.32	29.56	304.95	0.00	0.00	39.10	0.00	0.00	0.00	0.00	0.00	0.00	612.08	0.070%
603-4-4512-340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-404	252.50	65.00	95.55	0.00	150.00	1,948.53	853.00	303.82	529.21	75.00	232.31	0.00	4,504.92	0.316%
603-4-4512-415	210.61	216.19	216.19	0.00	368.51	107.86	104.63	509.54	364.70	216.19	216.19	216.19	2,746.80	0.192%
603-4-4512-417	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-430	0.00	0.00	0.00	0.00	1,666.98	0.00	0.00	4,667.79	0.00	0.00	0.00	0.00	6,334.77	0.444%
603-4-4512-460	0.00	3,320.43	0.00	40.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,260.43	0.299%
603-4-4512-500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
FOOD & BEVERAGE SUBTOTAL	9,497.72	13,440.04	4,973.35	9,825.21	47,825.57	79,660.95	42,699.16	60,187.62	27,271.25	10,095.04	31,208.27	5,105.75	341,789.93	23.951%
MAINTENANCE														
603-4-4513-101	9,849.60	13,132.80	13,213.60	13,294.40	13,294.40	19,941.60	13,203.94	13,294.40	20,032.06	13,294.40	13,294.40	16,618.00	172,463.60	12.085%
603-4-4513-102	0.00	0.00	0.00	0.00	47.70	865.39	418.17	308.07	105.57	24.48	0.00	0.00	1,769.38	0.124%
603-4-4513-103	0.00	0.00	0.00	1,169.91	6,439.85	21,295.47	16,493.79	16,581.23	17,523.76	10,856.63	5,917.94	581.00	96,859.58	6.787%
603-4-4513-113	700.00	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	760.00	0.053%
603-4-4513-114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-121	990.23	984.96	991.02	1,026.71	1,130.41	1,842.14	1,195.46	1,261.07	1,929.11	1,523.19	1,439.73	1,040.66	15,354.69	1.076%
603-4-4513-122	1,018.13	959.20	965.38	1,061.04	1,467.87	3,161.99	2,258.41	2,263.58	2,812.75	1,803.98	1,424.28	1,051.49	20,248.10	1.419%
603-4-4513-129	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-131	1,969.62	965.86	962.10	965.86	965.86	965.86	965.86	969.62	1,450.68	965.86	965.86	481.04	12,594.08	0.883%
603-4-4513-132	198.75	198.75	198.75	198.75	198.75	198.75	198.75	198.75	397.50	198.75	198.75	0.00	2,385.00	0.167%
603-4-4513-133	(3.94)	0.00	136.56	45.52	45.52	45.52	45.52	45.52	91.04	45.52	45.52	0.00	542.30	0.038%
603-4-4513-135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-151	0.00	3,209.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,209.00	0.225%
603-4-4513-210	160.69	0.00	346.53	797.16	548.99	983.55	328.10	2,277.00	115.26	603.12	392.61	389.48	6,942.49	0.486%
603-4-4513-212	0.00	0.00	0.00	719.14	4,393.94	2,899.17	3,012.64	4,447.73	3,282.49	3,768.79	2,663.21	80.12	25,267.23	1.771%
603-4-4513-216	0.00	1,551.39	0.00	0.00	0.00	5,824.67	7,615.04	450.98	6,223.54	0.00	8,293.49	0.00	29,959.11	2.099%
603-4-4513-221	8,032.76	1,382.70	2,755.70	1,839.37	2,216.32	903.88	1,088.08	2,479.78	1,068.69	300.47	921.26	2,535.04	25,524.05	1.789%
603-4-4513-222	0.00	0.00	0.00	0.00	1,951.03	3,067.06	313.64	1,972.17	3,103.07	0.00	2,760.90	658.08	13,825.95	0.969%
603-4-4513-231	602.26	12.04	0.00	0.00	0.00	0.00	0.00	0.00	25.24	0.00	0.00	0.00	639.54	0.045%
603-4-4513-247	0.00	0.00	0.00	0.00	70.61	462.91	1,625.23	2,705.85	824.94	0.00	0.00	5,960.99	11,650.53	0.816%
603-4-4513-310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.00	0.00	0.00	0.00	0.00	115.00	0.008%
603-4-4513-369	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-381	28.93	33.13	33.13	33.13	33.13	184.09	457.03	415.43	342.30	220.55	45.86	56.51	1,883.22	0.132%
603-4-4513-382	38.24	39.18	39.18	45.35	371.32	9,650.56	23,837.80	18,424.82	19,521.24	8,718.66	948.87	295.45	81,930.67	5.741%
603-4-4513-404	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	749.66	55.47	0.00	0.00	805.13	0.056%
603-4-4513-405	0.00	0.00	0.00	3,093.20	21.45	0.00	0.00	0.00	1,663.28	136.62	482.36	0.00	5,396.91	0.378%
603-4-4513-417	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.15	1.00	0.00	5.15	0.000%
603-4-4513-441	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,737.50	10,737.50	0.752%
603-4-4513-500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
MAINTENANCE SUBTOTAL	23,585.27	22,469.01	19,641.95	24,289.54	33,257.15	72,292.61	73,057.46	68,211.00	81,262.18	42,520.64	39,796.04	40,485.36	540,868.21	37.901%
TOTAL EXPENSES	83,877.20	84,131.45	53,184.81	78,292.05	137,514.14	216,429.91	161,497.94	189,068.20	157,582.35	88,012.86	105,174.81	72,283.00	1,427,048.72	100.0%
% OF MONTHLY TOTALS	5.88%	5.90%	3.73%	5.49%	9.64%	15.17%	11.32%	13.25%	11.04%	6.17%	7.37%	5.07%	95%	
REVENUE OVER / (UNDER) EXPENSES	27,354.39	(66,986.43)	(20,896.69)	129,941.51	66,143.44	52,898.49	30,907.98	(12,177.69)	(14,269.73)	(23,287.77)	(68,385.60)	9,718.55	110,960.45	

NEW PRAGUE GOLF CLUB MONTHLY REVENUES 2019 - 2023



Please note, in 2019 transfer from City of \$60,635 in July, \$60,635 in December
 Please note, in 2020 transfer from City of \$60,635 in January and December
 Please note, in 2021 & 2022 transfer from City of \$60,635 in June and December
 Please note, in 2023 transfer from City of \$60,635 in June and December

NEW PRAGUE GOLF CLUB MONTHLY EXPENSES 2019 - 2023

