



GOLF BOARD MEETING AGENDA

City of New Prague

Tuesday, June 25, 2024 at 6:30 PM

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

1. CALL TO ORDER

2. APPROVALS

- [a.](#) May 28, 2024, Meeting Minutes
- [b.](#) Claims for Payment: **\$46,418.79**
- [c.](#) Review Monthly Income Statement and Balance Sheet (June 2024)

3. UPDATES AND REPORTS

- a. Capital Equipment Report
- b. Grounds Operations Report
- c. Food and Beverage Operations Report
- d. Golf Operations Report
- e. Marketing Update
- f. Scholarship Update

4. MISCELLANEOUS

5. ADJOURNMENT

Next Golf Board Meeting – July 23, 2024

GOLF BOARD

Den Gardner, President
Jennifer Berglund, Vice President
Adam Brister
Rich Carlson
Bob Cuniff
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 meeting at NPGC
Tuesday, May 28th, 2024

The meeting was called to order at 6:30pm by Board President Den Gardner. The following Board Members were present for the meeting: Den Gardner, Bob Cunniff, Adam Gill, Rich Carlson, Adam Brister, and Councilmember Shawn Ryan. Board Member Jen Berglund was unable to attend. Also present: GPE Owner/Contract Manager Kurt Ruehling and NPGC Mechanic Mike Portner.

- **Approval of April 29th, 2024 Meeting Minutes:**
 - A motion to approve March 26th, 2024 Meeting Minutes was made by Cunniff, seconded by Brister. Motion carried (6-0)
- **Claims for Payment (\$64,932.57):**
 - Portner reported that 33% of the stump grinder was allocated to the golf operations budget.
 - Ryan would like Ruehling to look into the finance charge from Berry Coffee and see if it can be reversed.
 - A motion to approve the Claims for Payment was made by Carlson, seconded by Ryan. Motion carried (6-0)
- **Review Monthly Income Statement and Balance Sheet (May 2024):**
 - Portner reported that a few 2023 expenses were pushed into 2024's budget, causing maintenance expenses to be higher, discussion ensued
 - Portner said expenses are higher earlier this season as we opened earlier and the hit the budget sooner than normal...ex: "Flags" for the gold course
 - Cunniff asked about the "Health Insurance" line item being up over 11% as compared to the budget. Discussion ensued regarding how to handle unforeseen expenses
 - Ruehling was asked to pursue a breakdown of "City-allocated" expenses that hit the golf operations budget
 - A motion to approve the Monthly Income Statement and Balance Sheet was made by Cunniff, seconded by Gill. Motion carried (6-0)
- **2023 Audited Golf Financial Statements**
 - Ryan reported that the City Council had reviewed the final 2023 Audit and had no concerns with the golf operation's numbers
- **Capital Equipment Report**
 - Ruehling informed Golf Board that the new golf carts have arrived and are being very well received. The question of windshields was brought up, Ruehling indicated all of the "cons" as to the care/cost of a windshield on a fleet cart.
- **Grounds Operation Update...Jeff Pint, Superintendent:**
 - Pint reported that we have about 25% of the bunkers tiled
 - Staff uses a propane torch to control weeds in the bunkers, they also adjust the sand depth multiple times a year
 - The wooden step has been removed from the forward tee on #13.
 - Work/communication continues with Quality Flow to synchronize both irrigation pump houses

- **Food & Beverage Update...Holly Pomije, Food & Beverage Coordinator:**
 - Pomije reported that May has been very busy with Couples' League, outside events, and staff training
 - Pomije plans on holding a staff meeting, to ensure all are on the same page regarding rules, customer service, procedures...etc
 - The grill & bar menu continues to evolve...
- **Golf Operation Update...Kurt Ruehling, GM/PGA Professional:**
 - Ruehling indicated that the new cart fleet has arrived!! Nothing but rave review from Members and Patrons!
 - Rounds and number of memberships collected are up, YTD, from 2023...which is a good sign
 - Increased numbers in majority of Leagues was reported!
 - Many, many upcoming events, including: Western National Insurance, Men's Club, St. Wenceslaus School, Prince of Peace Ladies, Buck's Classic, NP Wrestling, NP Basketbakk, Shetka Memorial, PGA Junior League, and Couples' League.
- **Marketing Update...Kurt Ruehling, GM/PGA Professional:**
 - Ruehling continues to use the tee sheet, Facebook, voicemail, and email for communications
- **Golf Scholarship Event Summary...Den Gardner:**
 - Gardner reminded Board of the 2024 Scholarship Winners, Zimmerman and O'Rourke.
 - Scholarship Fundraiser event is scheduled for August 18th, 2024
- **Miscellaneous:**
 - Board would like to thank Rich Carlson for his voluntary service to the Golf Board!
Brister and Cunniff are re-applying for a second Golf Board term
- **Adjournment:**
 - A motion to adjourn the meeting, at 7:45p, was made by Cunniff, seconded by Carlson (his final action as a Board Member). Motion carried (6-0)

Next Golf Board Meeting –Tuesday, June 25th, 2024, 6:30pm

Respectfully submitted by,

*Kurt Ruehling, GME
PGA General Manager*

Vendor Name	Net Invoice Amount
US BANK CREDIT CARD	
FOOD - INVENTORY	\$300.39
COMPUTER TECHNOLOGY SOLUTIONS	
COMPUTER SUPPORT	\$947.08
OFFICE 365 / FIREWALL	\$191.69
GREATAMERICA FINANCIAL SERVICES	
POSTAGE MACHINE LEASE	\$15.25
POSTAGE MACHINE LEASE	\$10.80
POSTAGE MACHINE LEASE	\$10.53
MCFOA	
ANNUAL MEMBERSHIP	\$5.00
MEI ELEVATOR SOLUTIONS	
ELEVATOR MAINTENANCE	\$69.63
ROSS NESBIT AGENCIES INC.	
AGENCY FEE	\$50.10
US BANK CREDIT CARD	
CHIPPER WINCH LINE & TEETH	\$175.14
VERIZON WIRELESS	
TELEPHONE	\$84.50
TELEPHONE	\$84.50
US BANK CREDIT CARD	
FOOD & BEV	\$53.58
SCALE REMOVER	\$107.32
FOOD & BEV	\$72.76
GLASS WASHER	\$5,079.00
SUPPLIES	\$18.97
AMAZON CAPITAL SERVICES	
FIRST AID SUPPLIES	\$5.31
CLESENS	
HOSE, HOSE REPAIR	\$79.38
US BANK CREDIT CARD	
CYLINDER	\$159.00
EXHAUST PARTS	\$553.13
Grand Totals	\$8,073.06

Vendor Name	Net Invoice Amount
ACUSHNET COMPANY	
CLOTHING	\$61.16
CLOTHING - DISCOUNT	\$1.05-
AMAZON CAPITAL SERVICES	
BILGE PUMP	\$217.98
BEVCOMM	
TELEPHONE/COMMUNICATIONS	\$426.52
CALLAWAY GOLF	
GOLF MERCHANDISE	\$234.96
CARD SERVICES/COBORN'S	
FOOD	\$100.58
CENTERPOINT ENERGY	
NATURAL GAS	\$537.69
NAURAL GAS	\$412.89
CENTRAL FIRE PROTECTION INC	
FIRE EXTINGUISHER MAINTENANCE	\$568.35
CENTRAL MCGOWAN INC	
CO2 RENTAL	\$110.01
CINTAS	
TOWELS / LINENS	\$247.28
CLESENS	
VALVE BOX LID NOZZLE HOSE ADAPTER	\$154.95
CONNELLY PLUMBING & HEATING INC	
GLASS WASHER	\$348.00
URINAL REBUILD KIT	\$1,297.05
DR. FRESH TAP	
TAP LINE CLEANING	\$75.00
ECOLAB INC	
DISHWASHER RENTAL	\$233.49
ECOLAB PEST ELIMINATION	
PEST / AIR QUALITY CONTROL	\$490.59
PEST CONTROL / AIR QUALITY	\$490.59
FISHTALE GRILL	
EVENT FOOD	\$1,739.99
GOLF PROFESSIONAL ENTERPRISES LLC	
MAY MANAGEMENT FEE	\$8,347.50
GRAINGER	
CABLE FOR CARTS	\$265.62
HERMEL WHOLESALE	
SUNDRIES	\$46.82-
JILL KES	
FOOD	\$16.20
LAKERS NEW PRAGUE SANITARY	
TRASH	\$1,493.33
LAU'S BAKERY	
BUNS	\$77.80
MTI DISTRIBUTING INC	
FILTERS	\$222.19
NEW PRAGUE AREA COMMUNITY EDUCATION	
JUNIOR GOLF ADVERTISING	\$200.00
NEW PRAGUE UTILITIES	
UTILITIES	\$3,093.87
QUILL CORPORATION	
OFFICE SUPPLIES	\$109.01
PAPER	\$135.19
ST. ANDREWS PRODUCTS CO.	
SUPPLIES	\$257.12

Section 2, Item b.

Vendor Name	Net Invoice Amount
STAR GROUP LLC.	
153 BATTERY	\$122.88
300 FILTERS BAR CHAIN OIL	\$94.05
608 BATTERY BELT	\$183.79
638 TERMINALS	\$35.89
TOWN & COUNTRY SEWER SERVICE	
PORTABLE RESTROOMS	\$515.40
VERSATILE VEHICLES INC.	
CLUTCH, BELT	\$574.25
SOC METER	\$95.54
Grand Totals	\$23,538.84

Vendor Name	Net Invoice Amount
AMAZON CAPITAL SERVICES	
LIGHTING	\$90.74
CINTAS	
TOWELS / LINEN	\$247.28
DR. FRESH TAP	
TAP LINE CLEANING	\$75.00
HERTAUS FLOORS INC	
INSTALL NEW CARPET	\$8,789.89
LAU'S BAKERY	
BUNS	\$58.35
RIVER COUNTRY COOP	
FUEL	\$3,242.13
TOW DISTRIBUTING CORP	
ALCOHOL	\$2,303.50
Grand Totals	\$14,806.89

NEW PRAGUE GOLF CLUB

BALANCE SHEET

05/31/2024

Section 2, Item c.

603-10101	CLAIM ON CASH	\$251,159.59	
603-10125	MONEY MARKET-4M	\$159,063.49	
603-10200	PETTY CASH	\$2,000.00	
603-11500	ACCOUNTS RECEIVABLE - GOLF A/R	\$193,429.87	
603-14100	MATERIAL INVENTORY	\$119,803.08	
603-15696	DEFERRED OUTFLOW - OPEB	\$872.00	
603-15699	GERF DEFERRED OUTFLOWS	\$71,391.00	
603-16150	OTHER IMPROVEMENTS (LAND)	\$910,289.85	
603-16160	ACCUMULATED DEPR - OTHER IMPRO	-\$904,121.40	
603-16200	BUILDINGS	\$1,094,511.44	
603-16210	ACCUM. DEPRECIATION-BUILDINGS	-\$658,231.58	
603-16400	EQUIPMENT	\$1,564,004.79	
603-16410	ACCUMULATED DEPRECIATION - EQU	-\$1,248,903.77	
	TOTAL ASSETS		<u>\$1,555,268.36</u>
603-20210	ACCOUNTS PAYABLE	\$45,230.74	
603-21500	ACCRUED INTEREST	\$3,152.00	
603-21650	ACCRUED WAGES-VAC & COMP	\$11,206.35	
603-21717	OPEB LIABILITY	\$4,375.00	
603-22000	DEPOSITS	\$76,639.03	
603-22001	DESIGNATED - JR GOLF FUND	\$20,263.52	
603-22004	DESIGNATED- GOLF MAINT. FUND	\$648.12	
603-22211	DEFERRED REVENUE-GIFT CERTIFIC	\$11,719.75	
603-22213	DEFERRED REVENUE-MEMBER CREDIT	\$21,563.37	
603-22296	OPEB DEFERRED INFLOW	\$1,651.00	
603-22299	DEFERRED (GERF) INFLOW	\$60,854.00	
603-23106	BOND PAYABLE-2015 EQUIPMENT	\$10,000.00	
603-23107	BOND PAYABLE-2016 EQUIPMENT	\$18,000.00	
603-23110	BOND PAYABLE-2022 EQUIPMENT	\$170,000.00	
603-23400	BOND PREMIUM	\$23,486.93	
603-23999	GERF PENSION LIABILITY	\$218,084.00	
	TOTAL LIABILITIES		<u>\$696,873.81</u>
603-25300	FUND BALANCE-UNDESIGNATED	\$595,952.14	
603-25999	PRIOR PERIOD ADJUSTMENT	-\$117,578.00	
	TOTAL REVENUE / EXPENSES	\$380,020.41	
	TOTAL EQUITY		<u>\$858,394.55</u>
	TOTAL LIABILITIES & EQUITY		<u>\$1,555,268.36</u>

**NEW PRAGUE GOLF CLUB
2024 REVENUE**

Section 2, Item c.

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	TOTAL	% OF TOTAL
<u>NON-DEPARTMENTAL</u>								
603-3-0000-33426	STATE AID-PERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-0000-33439	PERA PENSION OTHER REVENUE	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	0.00	0.00%
603-3-0000-39500	BOND PREMIUM AMORTIZATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
NON-DEPARTMENTAL SUBTOTAL		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<u>GOLF OPERATIONS</u>								
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD	0.00	0.00	0.00	333.44	166.72	500.16	0.08%
603-3-4511-36210	INTEREST INCOME	282.83	1,038.38	164.65	230.06	1,001.51	2,717.43	0.42%
603-3-4511-36220	FINANCE CHARGE INCOME	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%
603-3-4511-36230	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-36240	REIMBURSEMENTS	0.00	120.00	389.99	0.00	0.00	509.99	0.08%
603-3-4511-38040	MEMBERSHIP DUES	(1) 84,079.50	10,610.00	79,980.37	86,441.23	27,589.67	288,700.77	44.76%
603-3-4511-38041	ADDITIONAL FEES	(2) 1,720.00	240.00	2,280.00	2,820.00	1,200.00	8,260.00	1.28%
603-3-4511-38042	RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-38043	LESSONS	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	225.03	225.03	0.03%
603-3-4511-38045	MISCELLANEOUS INCOME	65.79	0.19	470.60	215.61	279.86	1,032.05	0.16%
603-3-4511-38046	GOLF MERCHANDISE	314.81	156.72	382.83	3,589.78	6,214.58	10,658.72	1.65%
603-3-4511-38047	CLOTHING	0.00	127.70	266.55	2,919.07	6,169.86	9,483.18	1.47%
603-3-4511-38048	GREEN FEES	0.00	2,956.88	7,554.83	29,113.62	53,330.42	92,955.75	14.41%
603-3-4511-38049	DAILY CART FEES	(3) 3,790.00	665.00	15,723.34	26,378.65	31,534.55	78,091.54	12.11%
603-3-4511-38050	PRIVATE CART FEES	(4) 6,448.50	810.00	7,305.00	8,145.00	3,285.00	25,993.50	4.03%
603-3-4511-38051	DRIVING RANGE	1,050.00	150.00	3,850.00	4,752.48	4,512.04	14,314.52	2.22%
603-3-4511-38052	CLOTHING-SPECIAL ORDER	0.00	100.00	970.00	1,170.82	129.00	2,369.82	0.37%
603-3-4511-38053	PRIVATE CART REPAIRS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>227.90</u>	<u>2,129.34</u>	<u>2,357.24</u>	<u>0.37%</u>
GOLF OPERATIONS SUBTOTAL		<u>97,751.43</u>	<u>16,974.87</u>	<u>119,338.16</u>	<u>166,337.66</u>	<u>137,767.58</u>	<u>538,169.70</u>	<u>83.44%</u>
<u>FOOD & BEVERAGE</u>								
603-3-4512-38044	FACILITY FEES	125.00	0.00	80.40	686.11	174.00	1,065.51	0.17%
603-3-4512-38045	GRATUITIES	128.53	454.50	0.00	510.00	177.77	1,270.80	0.20%
603-3-4512-38140	FOOD SALES	3,225.22	7,795.28	618.36	12,081.77	18,559.37	42,280.00	6.56%
603-3-4512-38141	BEVERAGE NON-ALCOHOL	185.94	356.20	272.78	2,216.07	4,448.81	7,479.80	1.16%
603-3-4512-38142	BEVERAGE ALCOHOL	3,546.60	5,034.86	1,244.47	14,144.64	27,481.41	51,451.98	7.98%
603-3-4512-38143	SUNDRIES	<u>40.25</u>	<u>169.23</u>	<u>215.86</u>	<u>970.47</u>	<u>1,845.50</u>	<u>3,241.31</u>	<u>0.50%</u>
FOOD & BEVERAGE SUBTOTAL		<u>7,251.54</u>	<u>13,810.07</u>	<u>2,431.87</u>	<u>30,609.06</u>	<u>52,686.86</u>	<u>106,789.40</u>	<u>16.56%</u>
TOTAL REVENUES		<u>105,002.97</u>	<u>30,784.94</u>	<u>121,770.03</u>	<u>196,946.72</u>	<u>190,454.44</u>	<u>644,959.10</u>	<u>100%</u>
% OF MONTHLY TOTALS		16.28%	4.77%	18.88%	30.54%	29.53%	100.00%	

Deferred Revenue Received in 2023:

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

**NEW PRAGUE GOLF CLUB
2024 EXPENSE**

Section 2, Item c.

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	TOTAL	% OF TOTAL
<u>GOLF OPERATIONS</u>								
603-4-4511-101	WAGES FULL-TIME	1,182.80	1,586.52	2,387.45	1,591.62	1,591.62	8,340.01	1.896%
603-4-4511-102	WAGES OVERTIME	0.00	13.55	0.00	106.69	265.85	386.09	0.088%
603-4-4511-103	WAGES PART-TIME	360.13	764.38	2,298.99	5,610.98	8,429.18	17,463.66	3.970%
603-4-4511-113	EMPLOYEE BENEFITS	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	0.000%
603-4-4511-121	EMPLOYER CONT. P E R A	124.11	145.78	220.15	169.73	160.34	820.11	0.186%
603-4-4511-122	EMPLOYER CONT. F I C A	140.43	164.53	335.04	543.51	774.67	1,958.18	0.445%
603-4-4511-131	HEALTH INSURANCE	548.82	333.82	500.96	333.84	166.71	1,884.15	0.428%
603-4-4511-132	DENTAL INSURANCE	32.36	32.36	64.72	44.42	0.00	173.86	0.040%
603-4-4511-133	LIFE & LT DISABILITY	5.33	5.32	10.65	5.33	0.00	26.63	0.006%
603-4-4511-151	WORKER'S COMP PREMIUMS	0.00	643.38	0.00	0.00	0.00	643.38	0.146%
603-4-4511-207	COMPUTER SUPPORT SERVICES	947.08	1,767.87	1,414.84	947.07	947.08	6,023.94	1.369%
603-4-4511-210	SUPPLIES - GENERAL	102.92	21.65	1,000.97	243.69	670.76	2,039.99	0.464%
603-4-4511-211	SUPPLIES - CLEANING	1,476.80	152.22	131.51	1,016.69	0.00	2,777.22	0.631%
603-4-4511-212	MOTOR FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-260	COGS - GOLF MERCHANDISE	130.42	136.38	577.04	3,288.94	4,139.01	8,271.79	1.880%
603-4-4511-261	COGS - CLOTHING	(26.58)	84.21	362.80	1,818.66	4,159.91	6,399.00	1.455%
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	409.92	161.85	746.00	1,171.22	2,123.88	4,612.87	1.049%
603-4-4511-264	SUPPLIES - OFFICE	0.00	70.68	157.94	60.80	212.65	502.07	0.114%
603-4-4511-265	COGS - DRIVING RANGE	0.00	3,250.00	0.00	62.61	0.00	3,312.61	0.753%
603-4-4511-301	AUDIT	0.00	0.00	3,374.11	0.00	(89.28)	3,284.83	0.747%
603-4-4511-305	CIVIL LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-318	HANDICAP SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-319	PROF. FEES - CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-321	TELEPHONE	555.46	550.46	733.78	549.49	557.08	2,946.27	0.670%
603-4-4511-322	COMPUTER COMMUNICATIONS	121.41	143.58	120.83	121.43	191.69	698.94	0.159%
603-4-4511-323	POSTAGE	76.77	33.28	38.10	41.25	39.73	229.13	0.052%
603-4-4511-340	ADVERTISING & PUBLICATION	0.00	0.00	200.00	292.50	0.00	492.50	0.112%
603-4-4511-341	PROMOTION	3,750.00	0.00	0.00	0.00	0.00	3,750.00	0.852%
603-4-4511-369	INSURANCES	50.10	50.10	13,783.93	50.10	50.10	13,984.33	3.179%
603-4-4511-381	UTILITIES - ELECTRICITY	1,356.88	1,364.49	1,353.92	1,578.34	1,651.03	7,304.66	1.660%
603-4-4511-382	UTILITIES - WATER & SEWER	161.48	640.95	241.53	205.61	480.35	1,729.92	0.393%
603-4-4511-383	UTILITIES - NATURAL GAS	499.90	499.90	499.90	499.90	499.90	2,499.50	0.568%
603-4-4511-384	UTILITIES - GARBAGE	395.82	684.22	401.98	401.66	407.45	2,291.13	0.521%
603-4-4511-385	NATURAL GAS	400.89	763.19	1,084.48	633.33	537.69	3,419.58	0.777%
603-4-4511-401	CONTRACTED SERVICES	8,347.50	8,356.00	8,356.00	8,906.00	8,356.00	42,321.50	9.620%
603-4-4511-404	REPAIRS & MAINTENANCE	346.30	606.31	647.65	921.56	2,770.30	5,292.12	1.203%
603-4-4511-411	EQUIPMENT RENTAL	233.49	211.36	240.83	467.80	525.36	1,678.84	0.382%
603-4-4511-412	TOURNAMENT FLEET RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-418	PORTABLE TOILETS	0.00	0.00	0.00	257.70	257.70	515.40	0.117%
603-4-4511-420	DEPRECIATION	9,226.78	9,226.78	9,226.78	9,226.78	8,898.81	45,805.93	10.412%
603-4-4511-430	MISCELLANEOUS EXPENSE	0.00	2.73	0.00	2.39	0.00	5.12	0.001%
603-4-4511-431	CASH (OVER) SHORT	(0.17)	6.49	(23.31)	(322.90)	(409.53)	(749.42)	-0.170%
603-4-4511-433	DUES & SUBSCRIPTIONS	182.50	465.00	0.00	427.50	115.00	1,190.00	0.270%
603-4-4511-437	CREDIT CARD FEES	476.95	537.98	3,216.02	5,654.25	4,762.51	14,647.71	3.329%
603-4-4511-438	BAD DEBT EXPENSE	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	0.000%
603-4-4511-460	LICENSE FEES/REGISTRATION	31.25	0.00	0.00	0.00	900.00	931.25	0.212%
603-4-4511-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-611	INTEREST EXPENSE	5,562.50	276.75	0.00	0.00	0.00	5,839.25	1.327%
603-4-4511-620	BOND ISSUANCE FEES	0.00	0.00	0.00	617.00	0.00	617.00	0.140%
603-4-4511-630	BOND AMORTIZATION EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.000%</u>
GOLF OPERATIONS SUBTOTAL		<u>37,210.35</u>	<u>33,754.07</u>	<u>53,705.59</u>	<u>47,547.49</u>	<u>54,143.55</u>	<u>226,361.05</u>	<u>51.453%</u>

**NEW PRAGUE GOLF CLUB
2024 EXPENSE**

Section 2, Item c.

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	TOTAL	% OF TOTAL
<u>FOOD & BEVERAGE</u>								
603-4-4512-102	WAGES OVERTIME	0.00	0.00	0.00	0.00	38.09	38.09	0.009%
603-4-4512-103	WAGES PART-TIME	1,529.57	3,208.72	4,279.36	7,115.96	12,159.05	28,292.66	6.431%
603-4-4512-104	GRATUITIES	(450.00)	1,033.04	0.00	30.00	480.00	1,093.04	0.248%
603-4-4512-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-121	EMPLOYER CONT. P E R A	89.47	234.34	261.38	342.84	386.72	1,314.75	0.299%
603-4-4512-122	EMPLOYER CONT. F I C A	146.09	324.48	327.37	546.64	969.82	2,314.40	0.526%
603-4-4512-151	WORKER'S COMPENSATION	0.00	655.18	0.00	0.00	0.00	655.18	0.149%
603-4-4512-210	SUPPLIES - GENERAL	167.82	1,141.72	205.98	504.96	837.18	2,857.66	0.650%
603-4-4512-217	TOWELS/LINENS	633.84	0.00	0.00	247.28	247.28	1,128.40	0.256%
603-4-4512-251	COGS - ALCOHOL	2,268.16	140.00	0.00	1,872.30	293.45	4,573.91	1.040%
603-4-4512-254	COGS - BEV NON-ALCOHOL	25.61	0.00	0.00	0.00	384.11	409.72	0.093%
603-4-4512-259	COGS - FOOD	2,799.62	358.71	1,435.86	53.58	297.57	4,945.34	1.124%
603-4-4512-262	COGS - SUNDRIES	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-263	EXPIRED GOODS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-340	ADVERTISING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-365	INSURANCE DEDUCTIBLE	0.00	3.00	0.00	0.00	0.00	3.00	0.001%
603-4-4512-404	REPAIRS & MAINTENANCE	75.00	724.00	282.99	289.45	296.95	1,668.39	0.379%
603-4-4512-415	EQUIPMENT RENTAL	453.48	387.24	314.24	388.11	343.50	1,886.57	0.429%
603-4-4512-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-430	MISCELLANEOUS EXPENSE	12.50	2,012.50	0.00	0.00	5,079.00	7,104.00	1.615%
603-4-4512-460	LICENSE FEES/REGISTRATION	0.00	0.00	3,320.43	0.00	0.00	3,320.43	0.755%
603-4-4512-500	CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
FOOD & BEVERAGE SUBTOTAL		<u>7,751.16</u>	<u>10,222.93</u>	<u>10,427.61</u>	<u>11,391.12</u>	<u>21,812.72</u>	<u>61,605.54</u>	<u>14.003%</u>
<u>MAINTENANCE</u>								
603-4-4513-101	WAGES FULL-TIME	10,521.60	14,028.80	21,528.32	14,921.23	14,028.80	75,028.75	17.054%
603-4-4513-102	WAGES OVERTIME	0.00	0.00	0.00	0.00	87.62	87.62	0.020%
603-4-4513-103	WAGES PART-TIME	0.00	0.00	0.00	4,796.20	12,445.17	17,241.37	3.919%
603-4-4513-113	EMPLOYEE BENEFITS	700.00	0.00	0.00	0.00	0.00	700.00	0.159%
603-4-4513-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-115	VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-121	EMPLOYER CONT. P E R A	1,038.39	1,052.16	1,614.61	1,119.11	1,052.16	5,876.43	1.336%
603-4-4513-122	EMPLOYER CONT. F I C A	1,065.35	1,025.84	1,571.28	1,452.65	2,004.63	7,119.75	1.618%
603-4-4513-129	GERF CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-131	HEALTH INSURANCE	3,565.78	2,065.78	3,203.66	2,248.86	1,031.00	12,115.08	2.754%
603-4-4513-132	DENTAL INSURANCE	215.45	215.45	452.92	215.45	0.00	1,099.27	0.250%
603-4-4513-133	LIFE & S-T DISABILITY	45.52	45.52	94.22	45.52	0.00	230.78	0.052%
603-4-4513-135	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-151	WORKER'S COMP INSURANCE	0.00	2,791.56	0.00	0.00	0.00	2,791.56	0.635%
603-4-4513-210	SUPPLIES - GENERAL	41.11	991.03	826.79	198.55	555.19	2,612.67	0.594%
603-4-4513-212	MOTOR FUELS	0.00	607.65	0.00	2,348.96	0.00	2,956.61	0.672%
603-4-4513-216	FERTILIZER & CHEMICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-221	R & M - MACHINERY PARTS	1,642.92	895.78	2,935.45	5,520.09	1,159.97	12,154.21	2.763%
603-4-4513-222	R & M - IRRIGATION	0.00	0.00	0.00	44.04	1,054.28	1,098.32	0.250%
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	615.14	126.83	589.67	0.00	5.31	1,336.95	0.304%
603-4-4513-247	R & M - COURSE GEN IMPROV	0.00	0.00	58.79	4,367.71	0.00	4,426.50	1.006%
603-4-4513-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-330	TRAVEL, CONF, MILEAGE ALL	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-369	INSURANCES	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-381	ELECTRIC	33.12	33.12	33.12	35.80	57.14	192.30	0.044%
603-4-4513-382	WATER/SEWER	41.23	41.94	46.17	348.39	405.45	883.18	0.201%
603-4-4513-404	REPAIRS & MAINTENANCE	0.00	113.53	114.00	20.67	0.00	248.20	0.056%
603-4-4513-405	R & M - PRIVATE CART REP	0.00	0.00	179.90	1,599.96	634.21	2,414.07	0.549%
603-4-4513-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-430	MISCELLANEOUS EXPENSE	1,358.48	0.00	0.00	0.00	0.00	1,358.48	0.309%
603-4-4513-441	SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-500	CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
MAINTENANCE SUBTOTAL		<u>20,884.09</u>	<u>24,034.99</u>	<u>33,248.90</u>	<u>39,283.19</u>	<u>34,520.93</u>	<u>151,972.10</u>	<u>34.544%</u>
TOTAL EXPENSES		<u>65,845.60</u>	<u>68,011.99</u>	<u>97,382.10</u>	<u>98,221.80</u>	<u>110,477.20</u>	<u>439,938.69</u>	<u>100.0%</u>
% OF MONTHLY TOTALS		14.97%	15.46%	22.14%	22.33%	25.11%	100%	
REVENUE OVER / (UNDER) EXPENSES		<u>39,157.37</u>	<u>(37,227.05)</u>	<u>24,387.93</u>	<u>98,724.92</u>	<u>79,977.24</u>	<u>205,020.41</u>	

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

PAGE: 1

Section 2, Item c.

603-GOLF COURSE
FINANCIAL SUMMARY

	2023					2024				
	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY										
NON-DEPARTMENTAL *	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	-	0.00
GOLF OPERATIONS	800,332.00	142,943.34	474,211.10	59.25	326,120.90	888,424.00	137,542.55	537,944.67	60.55	350,479.33
FOOD & BEVERAGE	284,400.00	60,714.24	98,344.77	34.58	186,055.23	327,800.00	227,686.86	281,789.40	85.96	46,010.60
TOTAL REVENUE	1,084,732.00	203,657.58	572,555.87	52.78	512,176.13	1,216,224.00	365,229.41	819,734.07	67.40	396,489.93
EXPENDITURE SUMMARY										
GOLF OPERATIONS	457,828.00	56,431.42	216,694.84	47.33	241,133.16	494,439.00	54,143.55	226,361.05	45.78	268,077.95
FOOD & BEVERAGE	227,363.00	47,825.57	85,561.89	37.63	141,801.11	277,110.00	21,812.72	61,605.54	22.23	215,504.46
MAINTENANCE	442,750.00	33,257.15	123,242.92	27.84	319,507.08	486,332.00	34,520.93	151,972.10	31.25	334,359.90
TOTAL EXPENDITURES	1,127,941.00	137,514.14	425,499.65	37.72	702,441.35	1,257,881.00	110,477.20	439,938.69	34.97	817,942.31
REVENUES OVER/(UNDER) EXPENDITURES	(43,209.00)	66,143.44	147,056.22		(190,265.22)	(41,657.00)	254,752.21	379,795.38		(421,452.38)

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

603-GOLF COURSE

	2023					2024				
	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>NON-DEPARTMENTAL</u>										
603-3-0000-33426 STATE AID-PERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-0000-33439 PERA PENSION OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-0000-39101 SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-39200 OPERATING TRANSFER IN	121,270.00	0.00	0.00	0.00	121,270.00	121,270.00	0.00	0.00	0.00	121,270.00
LESS OPERATING TRANSFER-IN	(121,270.00)	0.00	0.00	0.00	(121,270.00)	(121,270.00)	0.00	0.00	0.00	(121,270.00)
603-3-0000-39500 BOND PREMIUM AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>GOLF OPERATIONS REVENUE</u>										
603-3-4511-34710 EMPLOYEE GOLF PUNCH CARD	0.00	333.44	1,167.04	0.00	(1,167.04)	0.00	166.72	500.16	0.00	(500.16)
603-3-4511-36210 INTEREST INCOME	0.00	904.27	1,940.65	0.00	(1,940.65)	0.00	1,001.51	2,717.43	0.00	(2,717.43)
603-3-4511-36220 FINANCE CHARGE INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-36221 ATM INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-36230 CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-36240 REIMBURSEMENTS	500.00	0.00	300.00	60.00	200.00	500.00	0.00	509.99	102.00	(9.99)
603-3-4511-38040 MEMBERSHIP DUES	260,000.00	41,746.05	287,927.27	110.74	(27,927.27)	250,000.00	27,589.67	288,700.77	115.48	(38,700.77)
603-3-4511-38041 ADDITIONAL FEES	8,000.00	1,400.00	7,430.00	92.88	570.00	8,000.00	1,200.00	8,260.00	103.25	(260.00)
603-3-4511-38042 RENTALS	500.00	0.00	100.00	20.00	400.00	500.00	0.00	0.00	0.00	500.00
603-3-4511-38043 LESSONS	3,000.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
603-3-4511-38045 MISCELLANEOUS INCOME	1,000.00	(5.82)	1,252.05	125.21	(252.05)	1,500.00	279.86	1,032.05	68.80	467.95
603-3-4511-38046 GOLF MERCHANDISE	30,000.00	6,471.38	9,175.58	30.59	20,824.42	55,000.00	6,214.58	10,658.72	19.38	44,341.28
603-3-4511-38047 CLOTHING	20,000.00	4,089.80	7,665.65	38.33	12,334.35	20,000.00	6,169.86	9,483.18	47.42	10,516.82
603-3-4511-38048 GREEN FEES	284,388.00	50,818.89	70,294.75	24.72	214,093.25	327,237.00	53,330.42	92,955.75	28.41	234,281.25
603-3-4511-38049 DAILY CART FEES	141,444.00	26,549.63	54,277.62	38.37	87,166.38	168,187.00	31,534.55	78,091.54	46.43	90,095.46
603-3-4511-38050 PRIVATE CART FEES	25,000.00	2,825.00	13,230.00	52.92	11,770.00	25,000.00	3,285.00	25,993.50	103.97	(993.50)
603-3-4511-38051 DRIVING RANGE	16,000.00	5,580.40	13,571.88	84.82	2,428.12	19,000.00	4,512.04	14,314.52	75.34	4,685.48
603-3-4511-38052 CLOTHING-SPECIAL ORDER	8,000.00	1,090.00	2,210.00	27.63	5,790.00	8,000.00	129.00	2,369.82	29.62	5,630.18
603-3-4511-38053 PRIVATE CART REPAIRS	2,500.00	1,140.30	3,668.61	146.74	(1,168.61)	2,500.00	2,129.34	2,357.24	94.29	142.76
TOTAL GOLF OPERATION REVENUE	800,332.00	142,943.34	474,211.10	59.25	326,120.90	888,424.00	137,542.55	537,944.67	60.55	350,479.33
<u>FOOD & BEVERAGE REVENUE</u>										
603-3-4512-38044 FACILITY FEES	1,200.00	350.00	1,987.00	165.58	(787.00)	3,500.00	174.00	1,065.51	30.44	2,434.49
603-3-4512-38045 GRATUITIES	4,200.00	1,989.94	3,507.69	83.52	692.31	7,800.00	177.77	1,270.80	16.29	6,529.20
603-3-4512-38140 FOOD SALES	90,000.00	25,951.81	42,059.35	46.73	47,940.65	120,000.00	18,559.37	42,280.00	35.23	77,720.00
603-3-4512-38141 BEVERAGE NON-ALCOHOL	23,000.00	4,890.60	6,647.75	28.90	16,352.25	25,000.00	4,448.81	7,479.80	29.92	17,520.20
603-3-4512-38142 BEVERAGE ALCOHOL	160,000.00	25,710.18	41,902.87	26.19	118,097.13	165,000.00	27,481.41	51,451.98	31.18	113,548.02
603-3-4512-38143 SUNDRIES	6,000.00	1,821.71	2,240.11	37.34	3,759.89	6,500.00	1,845.50	3,241.31	49.87	3,258.69
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	175,000.00	175,000.00	0.00	(175,000.00)
TOTAL FOOD & BEVERAGE REVENUE	284,400.00	60,714.24	98,344.77	34.58	186,055.23	327,800.00	227,686.86	281,789.40	85.96	46,010.60
TOTAL REVENUES	1,084,732.00	203,657.58	572,555.87	52.78	512,176.13	1,216,224.00	365,229.41	819,734.07	67.40	396,489.93

603-GOLF COURSE
Golf Operations

		2023					2024				
DEPARTMENTAL EXPENDITURES		2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>EMPLOYEE WAGES & BENEFIT</u>											
603-4-4511-101	WAGES FULL-TIME	16,770.00	1,344.58	5,976.58	35.64	10,793.42	19,550.00	1,591.62	8,340.01	42.66	11,209.99
603-4-4511-102	WAGES OVERTIME	250.00	0.00	0.00	0.00	250.00	250.00	265.85	386.09	154.44	(136.09)
603-4-4511-103	WAGES PART-TIME	50,000.00	3,972.97	8,700.46	17.40	41,299.54	50,000.00	8,429.18	17,463.66	34.93	32,536.34
603-4-4511-113	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	117.00	0.00	0.00	0.00	117.00
603-4-4511-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-115	VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-121	EMPLOYER CONT. P E R A	2,300.00	239.31	889.08	38.66	1,410.92	2,510.00	160.34	820.11	32.67	1,689.89
603-4-4511-122	EMPLOYER CONT. F I C A	5,130.00	393.06	1,109.53	21.63	4,020.47	5,349.00	774.67	1,958.18	36.61	3,390.82
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	292.29	1,610.36	46.41	1,859.64	3,374.00	166.71	1,884.15	55.84	1,489.85
603-4-4511-132	DENTAL INSURANCE	230.00	27.50	137.50	59.78	92.50	335.00	0.00	173.86	51.90	161.14
603-4-4511-133	LIFE & LT DISABILITY	50.00	4.80	23.58	47.16	26.42	19.00	0.00	26.63	140.16	(7.63)
603-4-4511-151	WORKER'S COMP PREMIUMS	625.00	0.00	765.44	122.47	(140.44)	643.00	0.00	643.38	100.06	(0.38)
TOTAL EMPLOYEE WAGES & BENEFIT		78,825.00	6,274.51	19,212.53	24.37	59,612.47	82,147.00	11,388.37	31,696.07	38.58	50,450.93
<u>OPERATING EXPENSES</u>											
603-4-4511-207	COMPUTER SUPPORT SERVICES	10,302.00	897.00	4,588.50	44.54	5,713.50	10,302.00	947.08	6,023.94	58.47	4,278.06
603-4-4511-210	SUPPLIES - GENERAL	6,000.00	794.40	2,374.60	39.58	3,625.40	6,000.00	670.76	2,039.99	34.00	3,960.01
603-4-4511-211	SUPPLIES - CLEANING	500.00	0.00	0.00	0.00	500.00	1,000.00	0.00	2,777.22	277.72	(1,777.22)
603-4-4511-212	MOTOR FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-260	COGS - GOLF MERCHANDISE	21,180.00	5,271.97	1,373.05	6.48	19,806.95	30,000.00	4,139.01	8,271.79	27.57	21,728.21
603-4-4511-261	COGS - CLOTHING	14,192.00	3,555.16	3,690.52	26.00	10,501.48	14,290.00	4,159.91	6,399.00	44.78	7,891.00
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	5,677.00	3,077.75	6,496.64	114.44	(819.64)	8,000.00	2,123.88	4,612.87	57.66	3,387.13
603-4-4511-264	SUPPLIES - OFFICE	2,000.00	412.70	956.28	47.81	1,043.72	2,200.00	212.65	502.07	22.82	1,697.93
603-4-4511-265	COGS - DRIVING RANGE	3,000.00	0.00	6,800.36	226.68	(3,800.36)	7,000.00	0.00	3,312.61	47.32	3,687.39
603-4-4511-301	AUDIT	6,000.00	0.00	5,066.12	84.44	933.88	5,210.00	(89.28)	3,284.83	63.05	1,925.17
603-4-4511-305	CIVIL LEGAL FEES	500.00	0.00	0.00	0.00	500.00	750.00	0.00	0.00	0.00	750.00
603-4-4511-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
603-4-4511-318	HANDICAP SERVICES	5,500.00	4,980.00	4,980.00	90.55	520.00	5,000.00	0.00	0.00	0.00	5,000.00
603-4-4511-319	PROF. FEES - CONSULTING	2,000.00	58.23	114.11	5.71	1,885.89	0.00	0.00	0.00	0.00	0.00
603-4-4511-321	TELEPHONE	5,750.00	540.85	2,890.88	50.28	2,859.12	5,750.00	557.08	2,946.27	51.24	2,803.73
603-4-4511-322	COMPUTER COMMUNICATIONS	2,137.00	1,484.36	2,392.95	111.98	(255.95)	2,137.00	191.69	698.94	32.71	1,438.06
603-4-4511-323	POSTAGE	750.00	75.54	305.25	40.70	444.75	750.00	39.73	229.13	30.55	520.87
603-4-4511-340	ADVERTISING & PUBLICATION	1,500.00	0.00	564.40	37.63	935.60	1,500.00	0.00	492.50	32.83	1,007.50
603-4-4511-341	PROMOTION	5,000.00	3,150.00	3,200.00	64.00	1,800.00	5,000.00	0.00	3,750.00	75.00	1,250.00
603-4-4511-369	INSURANCES	9,415.00	50.10	14,092.40	149.68	(4,677.40)	12,000.00	50.10	13,984.33	116.54	(1,984.33)
603-4-4511-381	ELECTRIC	20,000.00	1,749.85	7,692.52	38.46	12,307.48	20,000.00	1,651.03	7,304.66	36.52	12,695.34
603-4-4511-382	WATER/SEWER	5,000.00	383.68	1,082.94	21.66	3,917.06	5,000.00	480.35	1,729.92	34.60	3,270.08
603-4-4511-383	STORM SEWER UTILITIES	6,000.00	499.90	2,489.74	41.50	3,510.26	6,000.00	499.90	2,499.50	41.66	3,500.50
603-4-4511-384	REFUSE	3,750.00	374.65	1,891.07	50.43	1,858.93	3,750.00	407.45	2,291.13	61.10	1,458.87
603-4-4511-385	NATURAL GAS	5,500.00	756.85	5,376.45	97.75	123.55	7,000.00	537.69	3,419.58	48.85	3,580.42
603-4-4511-401	CONTRACTED SERVICES	90,000.00	7,883.50	39,416.00	43.80	50,584.00	94,500.00	8,356.00	42,321.50	44.78	52,178.50
603-4-4511-404	REPAIRS & MAINTENANCE	13,000.00	1,118.94	8,943.98	68.80	4,056.02	13,000.00	2,770.30	5,292.12	40.71	7,707.88
603-4-4511-411	EQUIPMENT RENTAL	5,000.00	433.94	1,792.33	35.85	3,207.67	5,000.00	525.36	1,678.84	33.58	3,321.16
603-4-4511-412	TOURNAMENT FLEET RENTALS	5,500.00	0.00	0.00	0.00	5,500.00	10,000.00	0.00	0.00	0.00	10,000.00

603-GOLF COURSE
Golf Operations

		2023					2024				
DEPARTMENTAL EXPENDITURES		2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
603-4-4511-417	UNIFORMS	500.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00	0.00	500.00
603-4-4511-418	PORTABLE TOILETS	950.00	0.00	706.46	74.36	243.54	1,100.00	257.70	515.40	46.85	584.60
603-4-4511-420	DEPRECIATION	95,000.00	7,002.31	38,293.40	40.31	56,706.60	85,848.00	8,898.81	45,805.93	53.36	40,042.07
603-4-4511-430	MISCELLANEOUS EXPENSE	250.00	0.00	0.00	0.00	250.00	250.00	0.00	5.12	2.05	244.88
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	614.83	2,676.78	0.00	(2,676.78)	0.00	(409.53)	(749.42)	0.00	749.42
603-4-4511-433	DUES & SUBSCRIPTIONS	1,000.00	180.00	880.00	88.00	120.00	1,000.00	115.00	1,190.00	119.00	(190.00)
603-4-4511-437	CREDIT CARD FEES	17,000.00	4,810.40	14,210.83	83.59	2,789.17	24,000.00	4,762.51	14,647.71	61.03	9,352.29
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-460	LICENSE FEES/REGISTRATION	150.00	0.00	175.00	116.67	(25.00)	1,100.00	900.00	931.25	84.66	168.75
603-4-4511-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES		370,253.00	50,156.91	185,513.56	50.10	179,025.94	397,187.00	42,755.18	188,208.73	47.39	208,978.27
<u>DEBT SERVICE</u>											
603-4-4511-611	INTEREST EXPENSE	8,750.00	0.00	8,808.75	100.67	(58.75)	15,105.00	0.00	5,839.25	38.66	9,265.75
603-4-4511-620	BOND ISSUANCE FEES	0.00	0.00	3,160.00	0.00	(3,160.00)	0.00	0.00	617.00	0.00	(617.00)
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	11,968.75	136.79	(3,218.75)	15,105.00	0.00	6,456.25	42.74	8,648.75
<u>OPERATING TRANSFERS - OUT</u>											
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	56,431.42	216,694.84	47.33	241,133.16	494,439.00	54,143.55	226,361.05	45.78	268,077.95

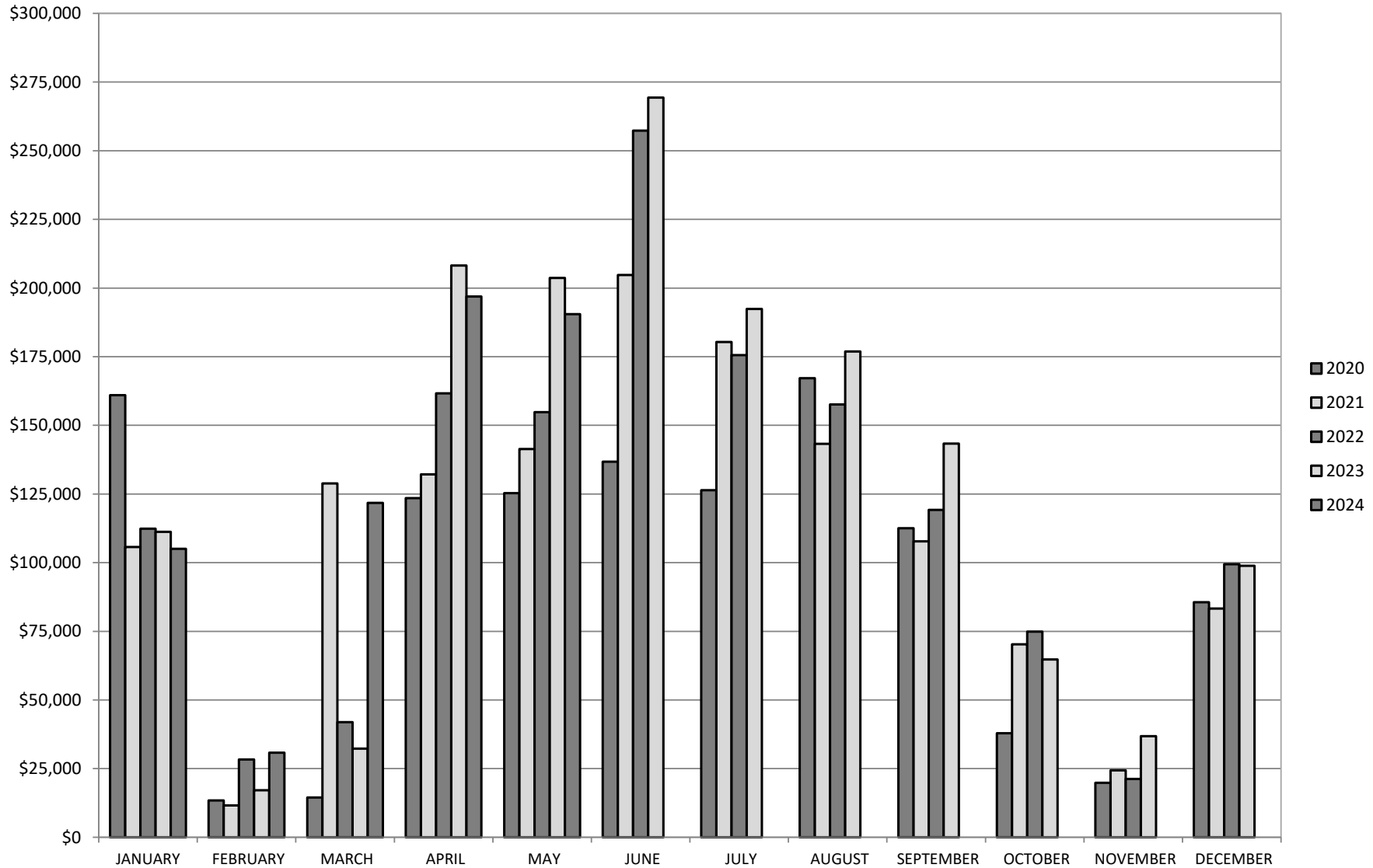
603-GOLF COURSE
Food & Beverage

		2023					2024				
DEPARTMENTAL EXPENDITURES		2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>EMPLOYEE WAGES & BENEFIT</u>											
603-4-4512-102	WAGES OVERTIME	0.00	245.26	245.26	0.00	(245.26)	0.00	38.09	38.09	0.00	(38.09)
603-4-4512-103	WAGES PART-TIME	60,000.00	9,287.75	21,226.28	35.38	38,773.72	80,000.00	12,159.05	28,292.66	35.37	51,707.34
603-4-4512-104	GRATUITIES	5,000.00	0.00	726.00	14.52	4,274.00	7,800.00	480.00	1,093.04	14.01	6,706.96
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	390.39	1,239.65	49.59	1,260.35	3,200.00	386.72	1,314.75	41.09	1,885.25
603-4-4512-122	EMPLOYER CONT. F I C A	4,590.00	729.28	1,811.77	39.47	2,778.23	6,500.00	969.82	2,314.40	35.61	4,185.60
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	787.00	126.94	(167.00)	700.00	0.00	655.18	93.60	44.82
TOTAL EMPLOYEE WAGES & BENEFIT		72,710.00	10,652.68	26,035.96	35.81	46,674.04	98,200.00	14,033.68	33,708.12	34.33	64,491.88
<u>OPERATING EXPENSES</u>											
603-4-4512-210	SUPPLIES - GENERAL	11,000.00	3,098.24	6,981.30	63.47	4,018.70	15,000.00	837.18	2,857.66	19.05	12,142.34
603-4-4512-217	TOWELS/LINENS	6,000.00	644.92	1,722.84	28.71	4,277.16	6,000.00	247.28	1,128.40	18.81	4,871.60
603-4-4512-251	COGS - ALCOHOL	52,432.00	17,159.03	14,741.64	28.12	37,690.36	53,000.00	293.45	4,573.91	8.63	48,426.09
603-4-4512-254	COGS - BEV NON-ALCOHOL	18,501.00	2,725.35	5,151.44	27.84	13,349.56	20,110.00	384.11	409.72	2.04	19,700.28
603-4-4512-259	COGS - FOOD	52,920.00	9,073.30	20,609.28	38.94	32,310.72	66,000.00	297.57	4,945.34	7.49	61,054.66
603-4-4512-262	COGS - SUNDRIES	4,800.00	1,386.56	2,469.64	51.45	2,330.36	8,000.00	0.00	0.00	0.00	8,000.00
603-4-4512-263	EXPIRED GOODS	500.00	0.00	347.83	69.57	152.17	800.00	0.00	0.00	0.00	800.00
603-4-4512-340	ADVERTISING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4512-365	INSURANCE DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	(3.00)
603-4-4512-404	REPAIRS & MAINTENANCE	2,000.00	150.00	563.05	28.15	1,436.95	3,000.00	296.95	1,668.39	55.61	1,331.61
603-4-4512-415	EQUIPMENT RENTAL	2,000.00	368.51	1,011.50	50.58	988.50	3,000.00	343.50	1,886.57	62.89	1,113.43
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	1,666.98	1,666.98	0.00	(1,666.98)	0.00	5,079.00	7,104.00	0.00	(7,104.00)
603-4-4512-460	LICENSE FEES/REGISTRATION	4,000.00	900.00	4,260.43	106.51	(260.43)	4,000.00	0.00	3,320.43	83.01	679.57
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	37,172.89	59,525.93	38.49	95,127.07	178,910.00	7,779.04	27,897.42	15.59	151,012.58
TOTAL Food & Beverage		227,363.00	47,825.57	85,561.89	37.63	141,801.11	277,110.00	21,812.72	61,605.54	22.23	215,504.46

603-GOLF COURSE
Maintenance

		2023					2024				
DEPARTMENTAL EXPENDITURES		2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>EMPLOYEE WAGES & BENEFIT</u>											
603-4-4513-101	WAGES FULL-TIME	162,880.00	13,294.40	62,784.80	38.55	100,095.20	172,470.00	14,028.80	75,028.75	43.50	97,441.25
603-4-4513-102	WAGES OVERTIME	850.00	47.70	47.70	5.61	802.30	1,000.00	87.62	87.62	8.76	912.38
603-4-4513-103	WAGES PART-TIME	72,000.00	6,439.85	7,609.76	10.57	64,390.24	72,000.00	12,445.17	17,241.37	23.95	54,758.63
603-4-4513-113	EMPLOYEE BENEFITS	600.00	60.00	760.00	126.67	(160.00)	760.00	0.00	700.00	92.11	60.00
603-4-4513-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	2,546.00	0.00	0.00	0.00	2,546.00
603-4-4513-115	VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-121	EMPLOYER CONT. P E R A	12,215.00	1,130.41	5,123.33	41.94	7,091.67	12,935.00	1,052.16	5,876.43	45.43	7,058.57
603-4-4513-122	EMPLOYER CONT. F I C A	18,080.00	1,467.87	5,471.62	30.26	12,608.38	18,836.00	2,004.63	7,119.75	37.80	11,716.25
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	965.86	5,829.30	43.34	7,620.70	12,590.00	1,031.00	12,115.08	96.23	474.92
603-4-4513-132	DENTAL INSURANCE	470.00	198.75	993.75	211.44	(523.75)	1,799.00	0.00	1,099.27	61.10	699.73
603-4-4513-133	LIFE & S-T DISABILITY	480.00	45.52	223.66	46.60	256.34	156.00	0.00	230.78	147.94	(74.78)
603-4-4513-135	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-151	WORKER'S COMP INSURANCE	2,425.00	0.00	3,209.00	132.33	(784.00)	2,556.00	0.00	2,791.56	109.22	(235.56)
TOTAL EMPLOYEE WAGES & BENEFIT		283,450.00	23,650.36	92,052.92	32.48	191,397.08	297,648.00	30,649.38	122,290.61	41.09	175,357.39
<u>OPERATING EXPENSES</u>											
603-4-4513-210	SUPPLIES - GENERAL	6,000.00	548.99	1,853.37	30.89	4,146.63	6,000.00	555.19	2,612.67	43.54	3,387.33
603-4-4513-212	MOTOR FUELS	15,000.00	4,393.94	5,113.08	34.09	9,886.92	25,000.00	0.00	2,956.61	11.83	22,043.39
603-4-4513-216	FERTILIZER & CHEMICALS	40,000.00	0.00	1,551.39	3.88	38,448.61	40,000.00	0.00	0.00	0.00	40,000.00
603-4-4513-221	R & M - MACHINERY PARTS	25,000.00	2,216.32	16,226.85	64.91	8,773.15	29,000.00	1,159.97	12,154.21	41.91	16,845.79
603-4-4513-222	R & M - IRRIGATION	10,000.00	1,951.03	1,951.03	19.51	8,048.97	10,000.00	1,054.28	1,098.32	10.98	8,901.68
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	800.00	0.00	614.30	76.79	185.70	684.00	5.31	1,336.95	195.46	(652.95)
603-4-4513-247	R & M - COURSE GEN IMPROV	10,000.00	70.61	70.61	0.71	9,929.39	12,000.00	0.00	4,426.50	36.89	7,573.50
603-4-4513-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-330	TRAVEL, CONF, MILEAGE	500.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00	0.00	500.00
603-4-4513-369	INSURANCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-381	ELECTRIC	1,000.00	33.13	161.45	16.15	838.55	1,400.00	57.14	192.30	13.74	1,207.70
603-4-4513-382	WATER/SEWER	38,000.00	371.32	533.27	1.40	37,466.73	50,000.00	405.45	883.18	1.77	49,116.82
603-4-4513-404	REPAIRS & MAINTENANCE	1,000.00	0.00	0.00	0.00	1,000.00	1,200.00	0.00	248.20	20.68	951.80
603-4-4513-405	R & M - PRIVATE CART REP	2,000.00	21.45	3,114.65	155.73	(1,114.65)	2,600.00	634.21	2,414.07	92.85	185.93
603-4-4513-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-430	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	300.00	0.00	1,358.48	452.83	(1,058.48)
603-4-4513-441	SPECIAL PROJECTS	10,000.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
603-4-4513-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES		159,300.00	9,606.79	31,190.00	19.58	128,110.00	188,684.00	3,871.55	29,681.49	15.73	159,002.51
TOTAL Maintenance		442,750.00	33,257.15	123,242.92	27.84	319,507.08	486,332.00	34,520.93	151,972.10	31.25	334,359.90
TOTAL EXPENDITURES		1,127,941.00	137,514.14	425,499.65	37.72	702,441.35	1,257,881.00	110,477.20	439,938.69	34.97	817,942.31
REVENUES OVER/(UNDER) EXPENDITURES		(43,209.00)	66,143.44	147,056.22		(190,265.22)	(41,657.00)	254,752.21	379,795.38		(421,452.38)

NEW PRAGUE GOLF CLUB MONTHLY REVENUES 2020 - 2024



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

NEW PRAGUE GOLF CLUB **MONTHLY EXPENSES** **2020 - 2024**

