



# GOLF BOARD MEETING AGENDA

## City of New Prague

Tuesday, August 22, 2023 at 6:30 PM

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

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### 1. CALL TO ORDER

### 2. APPROVALS

- [a.](#) July 25, 2023, Meeting Minutes
- [b.](#) Claims for Payment: **\$32,244.98**
- [c.](#) Review Monthly Income Statement and Balance Sheet (July 2023)

### 3. BYLAW REVIEW

- [a.](#) Second Draft

### 4. JUNIOR GOLF SUMMARY - DAN PULS, GERRY BROWN

### 5. 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

### 6. MISCELLANEOUS

### 7. BUDGET DISCUSSION

### 8. ADJOURNMENT

**Next Golf Board Meeting – September 26, 2023**

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  
Tuesday, July 25<sup>th</sup>, 2023

The meeting was called to order at 6:30pm by Board President Den Gardner. The following Board Members were also present: Bob Cunniff, Adam Gill, Rich Carlson, and Jen Berglund. Board Member Adam Brister and Councilmember Shawn Ryan were unable to attend. Also present: GPE Owner/Manager Kurt Ruehling, City Administrator Josh Tetzlaff, Staff Holly Werner, and Michelle Mulvihill.

- **Approval of June 27<sup>th</sup>, 2023 Meeting Minutes:**
  - A motion to approve June 27<sup>th</sup>, 2023 Meeting Minutes was made by Gill, seconded by Carlson. Motion carried (5-0)
- **Approval of Claims for Payments (\$124,280.19):**
  - Gardner questioned the invoice from CIT GROUP, Ruehling conformed it was an invoice for Bermuda Sands apparel used for the NP Ryder Cup event
  - Berglund asked if the \$28,000 for Utilities was just for June...confirmed
  - A motion to approve the Claims for Payment was made by Berglund, seconded by Gill. Motion carried (5-0)
- **Review Monthly Income Statement and Balance Sheet (June 2023):**
  - Ruehling was asked to double check the budget numbers for Computer Support and Insurances moving forward, for budget discussion
  - Cunniff inquired about who insures the City, Tetzlaff confirmed that The League of Minnesota Cities provides an umbrella policy
  - Berglund inquired about Licensing Fees and if they should be increased slightly for 2024, Ruehling to discuss with Finance Director Robin Pikal
  - A motion to approve the Income Statement and Balance Sheet was made by Carlson, seconded by Cunniff. Motion carried (5-0)
- **Bylaw Review:**
  - Tetzlaff was present to discuss with Board Members
  - Gardner suggested any comments be presented to Tetzlaff by August 10<sup>th</sup>.
  - Board liked the change of allowing non-resident Board members...the dynamic of the membership would definitely support
  - Cunniff supports the "Future Planning" section
  - Gardner would like to see both self and supervisor reviews added
- **Contract Manager Discussion:**
  - Ruehling volunteered to leave meeting while the discussion took place
  - The Board and City Administrator discussed how the Golf Club and Manager performed over the previous 12-months.
- **Grounds Operation Update...Jeff Pint, Superintendent:**
  - Tee mowers have arrived
  - Board all agreed that our golf course is in the best shape of all surrounding facilities!
  - A tree study was done and results found 250+ ash trees are affected by the Emerald Ash Borer. Gill asked if any of the ash trees could be treated and saved? Carlson did not

believe once they were infected they could be saved. All present are hopeful there is a plan in place to remove the trees from the property...with City help?

- **Food & Beverage Update...Holly Werner-Pomije, Food & Beverage Coordinator:**
  - Holly Werner and Michelle Mulvihill, from staff, were present to add any insight
  - Werner indicated that the clubhouse has continued to be very busy and costs are up from 2022
  - Berglund like the “salad of the week” options that have been available. Board also commented on other items that are very good!
  - Werner looking to host lunches, card clubs, and wine tastings...etc. this off season
- **Golf Operation Update...Kurt Ruehling, GM/PGA Professional:**
  - Board pointed out that the membership count listed in previous report should be “361” instead of “261”
  - Ruehling will be requesting demo golf carts and is currently budgeting for a new fleet of golf carts in 2024, approximately \$200,000.00+, hopefully increasing fleet to (60) carts
- **Marketing Update...Kurt Ruehling:**
  - Ruehling would love to continue the Fall Membership Promotion of \$200 for remainder of season, then crediting the \$200 in the spring if player joins in full.
  - Ruehling would like to add the capabilities of Golf Genius tournament software for future events...will research costs
  - A motion to approve the Fall Membership Promotion was made by Gardner, seconded by Cunniff. Motion carried (5-0)
- **Golf Scholarship Event Summary...Den Gardner:**
  - Committee met and would like to promote event with a flyer on the website
  - Gardner hopeful that 18 teams will sign up for the event!
  - Ruehling was asked to add additional information on website and post flyers in clubhouse
- **Miscellaneous:**
  - Ruehling asked to add “Budget Discussion” to monthly Minutes
  - Gardner asked Ruehling to contact Chuck Nickolay, former Mayor and Board Liaison to the Board, to assist with budgeting for 2024...Ruehling to coordinate
- **Adjournment:**
  - A motion to adjourn the meeting at 8:05pm was made by Cunniff, seconded by Carlson. Motion carried (5-0)

**Next Golf Board Meeting – Tuesday, August 22<sup>nd</sup>, 2023, 6:30pm**

Respectfully submitted by,

*Kurt Ruehling, PGA*  
General Manager

Vendor Name	Description	Net Invoice Amount
ACE HARDWARE & PAINT	SUPPLIES	198.70
ACE HARDWARE & PAINT	SUPPLIES	55.00
ACE HARDWARE & PAINT	SUPPLIES	223.32
ACE HARDWARE & PAINT	SUPPLIES	229.79
ACE HARDWARE & PAINT	SUPPLIES	18.24
ACE HARDWARE & PAINT	SUPPLIES	51.52
ACE HARDWARE & PAINT	SUPPLIES	109.40
ACUSHNET COMPANY	GOLF MERCHANDISE	259.44
BEVCOMM	TELEPHONE / CABLE / INTERNET	409.98
CARD SERVICES/COBORNS	BEVERAGES	22.98
CARD SERVICES/COBORNS	FOOD	250.51
CARD SERVICES/COBORNS	SUPPLIES	365.36
CINTAS	LINENS	198.85
CLESENS	HOSE	334.32
COLLEGE CITY BEVERAGE	ALCOHOL	684.90
COLLEGE CITY BEVERAGE	ALCOHOL	76.50
COLLEGE CITY BEVERAGE	ALCOHOL	1,136.61
COLLEGE CITY BEVERAGE	ALCOHOL	1,005.85
ECOLAB INC	DISHWASHER	216.19
GOLF ASSOCIATES SCORECARD	SCORECARDS	553.34
GOLF PROFESSIONAL ENTERPRI	JULY MANAGEMENT FEE	7,875.00
HERITAGE LANDSCAPE SUPPLY GROUP	FERTILIZER	1,238.63
HERMEL WHOLESale	DRINKS	204.75
HERMEL WHOLESale	FOOD	2,195.63
HERMEL WHOLESale	FOOD	855.89
HERMEL WHOLESale	FOOD	79.72
HERMEL WHOLESale	FOOD	120.78
HERMEL WHOLESale	FOOD	968.77
HERMEL WHOLESale	FOOD	836.80
HERMEL WHOLESale	SUNDRIES	1,191.12
HERMEL WHOLESale	SUNDRIES	35.75
HERMEL WHOLESale	SUPPLIES	590.97
HERMEL WHOLESale	SUPPLIES	78.15
HERMEL WHOLESale	SUPPLIES	329.55
HERMEL WHOLESale	SUPPLIES	91.88
HERMEL WHOLESale	SUPPLIES	498.53
JILL KES	WATERMELLON	6.99
LAU'S BAKERY	BUNS	77.80
LAU'S BAKERY	FOOD	38.90
LAU'S BAKERY	FOOD	46.68
LAU'S BAKERY	FOOD	77.80
MGA	HANDICAP SERVICES	900.00
MIKE PORTNER	DISTILLED WATER	16.90
MIKE PORTNER	GCSAA MEMBERSHIP	115.00
P&W GOLF SUPPLY LLC	XL BUGGY PROTECTOR	586.26
PEPSI-COLA	BEVERAGES	728.41
PRESTIGE FLAG	FLAGS	1,393.25
RIVER COUNTRY COOP	FUEL	2,899.17
RON'S NORTHFIELD REFRIGERAT	A/C UNIT REPAIR	195.00
SKLUZACEK'S QUALITY MEATS,	PORK PATTIES	51.11
STAR GROUP, LLC.	VALVE STEMS	9.21
TIM'S SMALL ENGINE SERVICE	CHAINS / BAR / SHARPENING	237.36
TOW DISTRIBUTING CORP	ALCOHOL	234.40
TOW DISTRIBUTING CORP	ALCOHOL	378.40
TOW DISTRIBUTING CORP	ALCOHOL	300.40
US BANK EQUIPMENT FINANCE	COPIER LEASE	231.09
US SPECIALTY COATINGS	SPRAYING WANDS	128.13

Vendor Name	Description	Net Invoice Amount
Grand Totals:		32,244.98

Vendor Name	Description	Net Invoice Amount
US BANK CREDIT CARD	FOOD	147.06
BEVCOMM	TELEPHONE	43.34
COMPUTER TECHNOLOGY SOLUTI	AUTHPOINT FOR VPN	165.60
COMPUTER TECHNOLOGY SOLUTI	OFFICE 365 / FIREWALL	119.54
COMPUTER TECHNOLOGY SOLUTI	OFFICE 365 / FIREWALL	947.08
MEI TOTAL ELEVATOR SOLUTIO	ELEVATOR MAINTENACE	66.31
US BANK CREDIT CARD	GLASS WASHER PARTS	355.87
VERIZON WIRELESS	TELEPHONE	84.05
VETERAN SHREDDING	SHREDDING SERVICE	8.50
US BANK CREDIT CARD	SUPPLIES	96.86
US BANK CREDIT CARD	EVENT FOOD	33.16
US BANK CREDIT CARD	MULCH	2,705.85
Grand Totals:		4,773.22

Vendor Name	Description	Net Invoice Amount
ACUSHNET COMPANY	SPECIAL ORDER	165.92
CINTAS	TOWELS / LINENS	765.40
CLESENS	PIPE FITTINGS	102.55
COLLEGE CITY BEVERAGE	ALCOHOL	1,186.85
COLLEGE CITY BEVERAGE	ALCOHOL	680.77
DR. FRESH TAP	TAP MAINTENANCE	75.00
ECOLAB INC	DISHWASHER	216.19
ECOLAB PEST ELIMINATION	PEST & AIR CONTROL	462.98
G & K RENTAL	EQUIPMENT RENTAL	488.02
HERITAGE LANDSCAPE SUPPLY GROUP	FERTILIZER	7,839.07
HERMEL WHOLESALE	FOOD	53.28-
LAU'S BAKERY	FOOD	97.25
MOR GOLF AND UTILITY	CONVERSION KIT / SPRING	301.40
MOR GOLF AND UTILITY	SOLENOID	77.40
MTI DISTRIBUTING, INC	MACHINERY PARTS	19.70
PEPSI-COLA	BEVERAGES	1,247.52
PLAISTED COMPANIES	SAND TOP DRESSING	1,625.23
QUILL CORPORATION	OFFICE SUPPLIES	24.87-
QUILL CORPORATION	OFFICE SUPPLIES	51.09-
QUILL CORPORATION	OFFICE SUPPLIES	70.85-
TOW DISTRIBUTING CORP	ALCOHOL	482.00
Grand Totals:		15,633.16



## BALANCE SHEET

AS OF: JULY 31ST, 2023

Section 2, Item c.

603-GOLF COURSE

ACCOUNT# TITLE

## ASSETS

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603-10101 CLAIM ON CASH	188,959.20
603-10125 MONEY MARKET-4M	153,125.44
603-10200 PETTY CASH	2,000.00
603-11500 ACCOUNTS RECEIVABLE - GOLF A/R	7,739.45
603-11501 ACCOUNTS RECEIVABLE - FLEX	92.48
603-14100 MATERIAL INVENTORY	114,519.91
603-15696 DEFERRED OUTFLOW - OPEB	1,273.00
603-15699 GERF DEFERRED OUTFLOWS	105,179.00
603-16150 OTHER IMPROVEMENTS (LAND)	910,289.85
603-16160 ACCUMULATED DEPR - OTHER IMPRO	( 902,761.34)
603-16200 BUILDINGS	1,094,511.44
603-16210 ACCUM. DEPRECIATION-BUILDINGS	( 635,059.90)
603-16400 EQUIPMENT	1,531,334.00
603-16410 ACCUMULATED DEPRECIATION - EQU	( 1,256,928.14)
	<u>1,314,274.39</u>

TOTAL ASSETS

1,314,274.39

## LIABILITIES

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603-20210 ACCOUNTS PAYABLE	( 119.67)
603-21500 ACCRUED INTEREST	5,391.03
603-21650 ACCRUED WAGES-VAC & COMP	11,310.73
603-21711 ACCRUED PAYROLL INS DEDUCT	4.11
603-21717 OPEB LIABILITY	4,796.00
603-22000 DEPOSITS	70,945.37
603-22001 DESIGNATED - JR GOLF FUND	20,263.52
603-22004 DESIGNATED- GOLF MAINT. FUND	648.12
603-22211 DEFERRED REVENUE-GIFT CERTIFIC	15,384.26
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	<u>269,281.00</u>
TOTAL LIABILITIES	<u>636,977.55</u>

## EQUITY

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603-25300 FUND BALANCE-UNDESIGNATED	545,722.99
603-25999 PRIOR PERIOD ADJUSTMENT	( 117,578.00)
TOTAL BEGINNING EQUITY	428,144.99
TOTAL REVENUE	1,015,170.26
TOTAL EXPENSES	<u>766,018.41</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES	249,151.85

TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.

677,296.84

TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.

1,314,274.39

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

PAGE: 1

Section 2, Item c.

08/11/2023 3:12 PM

603-GOLF COURSE  
FINANCIAL SUMMARY

	2022				2023			
	BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL
<b>REVENUE SUMMARY</b>								
NON-DEPARTMENTAL *	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00
GOLF OPERATIONS	800,332.00	106,298.51	645,475.23	80.65	154,856.77	888,424.00	108,778.74	710,534.99
FOOD & BEVERAGE	284,400.00	69,288.37	225,826.14	79.40	58,573.86	327,800.00	65,816.37	244,000.27
TOTAL REVENUE	1,084,732.00	175,586.88	871,301.37	80.32	213,430.63	1,216,224.00	174,595.11	954,535.26
<b>EXPENDITURE SUMMARY</b>								
GOLF OPERATIONS	457,828.00	50,696.95	293,909.86	64.20	163,918.14	494,439.00	36,849.80	326,965.46
FOOD & BEVERAGE	227,363.00	29,408.91	167,153.61	73.52	60,209.39	277,110.00	21,527.18	186,448.25
MAINTENANCE	442,750.00	78,384.39	242,954.32	54.87	199,795.68	486,332.00	59,968.34	252,604.70
TOTAL EXPENDITURES	1,127,941.00	158,490.25	704,017.79	62.42	423,923.21	1,257,881.00	118,345.32	766,018.41
REVENUES OVER/(UNDER) EXPENDITURES	(43,209.00)	17,096.63	167,283.58		(210,492.58)	(41,657.00)	56,249.79	188,516.85
								(230,173.85)

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

## 603-GOLF COURSE

REVENUES	2022				2023			
	BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET
<b>NON-DEPARTMENTAL</b>								
603-3-0000-33426 STATE AID-PERA	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
603-3-0000-39101 SALE OF FIXED ASSETS	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	121,270.00	0.00	60,635.00	50.00
603-3-4511-39200 LESS OPERATING TRANSFER-IN	(121,270.00)	0.00	(60,635.00)	(50.00)	(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
<b>TOTAL NON-DEPARTMENTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>GOLF OPERATIONS REVENUE</b>								
603-3-4511-34710 EMPLOYEE GOLF PUNCH CARD	0.00	0.00	0.00	0.00	0.00	500.16	2,334.08	0.00
603-3-4511-36210 INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	178.64	2,280.97	0.00
603-3-4511-36220 FINANCE CHARGE INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-36221 ATM INCOME	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
603-3-4511-36240 REIMBURSEMENTS	500.00	120.00	300.00	60.00	500.00	120.00	420.00	84.00
603-3-4511-38040 MEMBERSHIP DUES	260,000.00	(985.00)	233,028.33	89.63	250,000.00	3,732.49	296,186.69	118.47
603-3-4511-38041 ADDITIONAL FEES	8,000.00	105.00	6,965.00	87.06	8,000.00	320.00	8,110.00	101.38
603-3-4511-38042 RENTALS	500.00	37.46	237.85	47.57	500.00	262.15	100.00	20.00
603-3-4511-38043 LESSONS	3,000.00	0.00	2,473.90	82.46	3,000.00	0.00	0.00	0.00
603-3-4511-38045 MISCELLANEOUS INCOME	30,000.00	203.37	1,058.01	105.80	1,500.00	(1,534.93)	(246.88)	(16.46)
603-3-4511-38046 GOLF MERCHANDISE	1,000.00	5,441.83	39,811.98	132.71	55,000.00	6,270.35	20,206.81	36.74
603-3-4511-38047 CLOTHING	20,000.00	2,012.55	8,816.99	44.08	20,000.00	2,842.20	14,104.15	70.52
603-3-4511-38048 GREEN FEES	284,388.00	65,073.04	194,964.45	68.56	327,237.00	57,636.58	198,711.30	60.72
603-3-4511-38049 DAILY CART FEES	141,444.00	31,416.34	116,439.17	82.32	168,187.00	35,300.97	126,081.55	74.97
603-3-4511-38050 PRIVATE CART FEES	25,000.00	(395.00)	21,143.00	84.57	25,000.00	350.00	13,975.00	55.90
603-3-4511-38051 DRIVING RANGE	16,000.00	3,034.26	16,357.72	102.24	19,000.00	3,062.28	20,177.71	106.20
603-3-4511-38052 CLOTHING-SPECIAL ORDER	8,000.00	234.66	3,416.34	42.70	8,000.00	0.00	4,365.00	54.56
603-3-4511-38053 PRIVATE CART REPAIRS	2,500.00	0.00	462.49	18.50	2,500.00	0.00	3,728.61	149.14
<b>TOTAL GOLF OPERATION REVENUE</b>	800,332.00	106,298.51	645,475.23	80.65	888,424.00	108,778.74	710,534.99	79.98
<b>FOOD &amp; BEVERAGE REVENUE</b>								
603-3-4512-38044 FACILITY FEES	1,200.00	513.50	2,430.50	202.54	3,500.00	44.00	2,170.00	62.00
603-3-4512-38045 GRATUITIES	4,200.00	1,363.50	5,792.50	137.92	7,800.00	508.50	5,917.63	75.87
603-3-4512-38140 FOOD SALES	90,000.00	23,386.89	86,728.98	96.37	120,000.00	18,522.82	88,993.78	74.16
603-3-4512-38141 BEVERAGE NON-ALCOHOL	23,000.00	6,091.52	16,721.31	72.70	25,000.00	5,921.20	18,673.89	74.70
603-3-4512-38142 BEVERAGE ALCOHOL	160,000.00	36,589.43	110,203.11	68.88	165,000.00	38,836.18	122,360.67	74.16
603-3-4512-38143 SUNDRIES	6,000.00	1,343.53	3,949.74	65.83	6,500.00	1,983.67	5,884.30	90.53
603-3-4512-39000 WRITE OFF OF LOAN	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
<b>TOTAL FOOD &amp; BEVERAGE REVENUE</b>	284,400.00	69,288.37	225,826.14	79.40	327,800.00	65,816.37	244,000.27	74.44
<b>TOTAL</b>	1,084,732.00	175,586.88	871,301.37	80.32	1,216,224.00	174,595.11	954,535.26	78.48

603-GOLF COURSE Golf Operations	2022					2023				
	2022 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
DEPARTMENTAL EXPENDITURES										
EMPLOYEE WAGES & BENEFIT										
603-4-4511-101	16,770.00	1,918.80	11,547.17	68.86	5,222.83	19,550.00	1,351.23	9,344.68	47.80	10,205.32
603-4-4511-102	250.00	51.15	51.15	20.46	198.85	250.00	135.30	289.75	115.90	(39.75)
603-4-4511-103	50,000.00	11,275.16	25,288.06	50.58	24,711.94	50,000.00	9,661.88	31,071.64	62.14	18,928.36
603-4-4511-113	0.00	0.00	0.00	0.00	0.00	117.00	0.00	0.00	0.00	117.00
603-4-4511-114	0.00	398.45	398.45	0.00	(398.45)	0.00	0.00	0.00	0.00	0.00
603-4-4511-115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-121	2,300.00	534.62	1,736.55	75.50	563.45	2,510.00	282.53	1,621.12	64.59	888.88
603-4-4511-122	5,130.00	999.86	2,619.11	51.05	2,510.89	5,349.00	838.57	3,068.66	57.37	2,280.34
603-4-4511-130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-131	3,470.00	274.58	2,120.10	61.10	1,349.90	3,374.00	292.29	2,194.94	65.05	1,179.06
603-4-4511-132	230.00	19.18	134.26	58.37	95.74	335.00	27.50	192.50	57.46	142.50
603-4-4511-133	50.00	3.02	11.25	22.50	38.75	19.00	4.80	33.18	174.63	(14.18)
603-4-4511-151	625.00	0.00	770.30	123.25	(145.30)	643.00	0.00	765.44	119.04	(122.44)
TOTAL EMPLOYEE WAGES & BENEFIT	78,825.00	15,474.82	44,676.40	56.68	34,148.60	82,147.00	12,594.11	48,581.91	59.14	33,565.09
OPERATING EXPENSES										
603-4-4511-207	10,302.00	897.00	6,047.81	58.71	4,254.19	10,302.00	947.07	6,482.65	62.93	3,819.35
603-4-4511-210	6,000.00	1,016.10	3,873.36	64.56	2,126.64	6,000.00	150.00	3,363.15	56.05	2,636.85
603-4-4511-211	500.00	0.00	333.83	66.77	166.17	1,000.00	0.00	0.00	0.00	1,000.00
603-4-4511-212	0.00	0.00	51.52	0.00	(51.52)	0.00	0.00	0.00	0.00	0.00
603-4-4511-260	21,180.00	704.90	9,129.98	43.11	12,050.02	30,000.00	0.00	5,905.26	19.68	24,094.74
603-4-4511-261	14,192.00	1,236.86	5,878.92	41.42	8,313.08	14,290.00	0.00	6,809.44	47.65	7,480.56
603-4-4511-262	5,677.00	0.00	6,865.52	120.94	(1,188.52)	8,000.00	0.00	7,206.78	90.08	793.22
603-4-4511-264	2,000.00	393.96	1,507.75	75.39	492.25	2,200.00	0.00	1,392.95	63.32	807.05
603-4-4511-265	3,000.00	0.00	2,942.41	98.08	57.59	7,000.00	0.00	6,800.36	97.15	199.64
603-4-4511-301	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	500.00	106.00	106.00	21.20	394.00	750.00	0.00	0.00	0.00	750.00
603-4-4511-310	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	5,500.00	275.00	5,200.00	94.55	300.00	5,000.00	0.00	4,980.00	99.60	20.00
603-4-4511-319	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	5,750.00	656.48	4,294.82	74.69	1,455.18	5,750.00	542.99	4,147.66	72.13	1,602.34
603-4-4511-322	2,137.00	166.21	1,101.51	51.54	1,035.49	2,137.00	119.20	2,822.65	132.08	(685.65)
603-4-4511-323	750.00	90.48	489.54	65.27	260.46	750.00	113.40	507.45	67.66	242.55
603-4-4511-340	1,500.00	294.99	714.88	47.66	785.12	1,500.00	0.00	564.40	37.63	935.60
603-4-4511-341	5,000.00	(50.00)	3,550.00	71.00	1,450.00	5,000.00	0.00	4,150.00	83.00	850.00
603-4-4511-369	9,415.00	48.40	11,591.75	123.12	(2,176.75)	20,000.00	2,517.35	12,345.32	61.73	7,654.68
603-4-4511-381	20,000.00	2,476.18	12,513.82	62.57	7,486.18	20,000.00	50.10	14,192.60	118.27	(2,192.60)
603-4-4511-382	5,000.00	626.77	2,431.10	48.62	2,568.90	5,000.00	793.10	2,533.36	50.67	2,466.64
603-4-4511-383	6,000.00	490.14	3,430.98	57.18	2,569.02	6,000.00	499.90	3,489.54	58.16	2,510.46
603-4-4511-384	3,750.00	386.06	2,647.14	70.59	1,102.86	3,750.00	0.00	2,298.68	61.30	1,451.32
603-4-4511-385	5,500.00	521.90	6,113.64	111.16	(613.64)	7,000.00	319.89	6,204.86	88.64	795.14
603-4-4511-401	90,000.00	7,508.00	52,556.00	58.40	37,444.00	94,500.00	8.50	47,308.00	50.06	47,192.00
603-4-4511-404	13,000.00	592.14	7,461.63	57.40	5,538.37	13,000.00	66.30	10,276.58	79.05	2,723.42
603-4-4511-411	5,000.00	510.07	3,637.01	72.74	1,362.99	5,000.00	679.17	3,448.94	68.98	1,551.06
603-4-4511-412	5,500.00	0.00	5,451.00	99.11	49.00	10,000.00	0.00	4,330.00	43.30	5,670.00

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

603-GOLF COURSE  
Food & Beverage

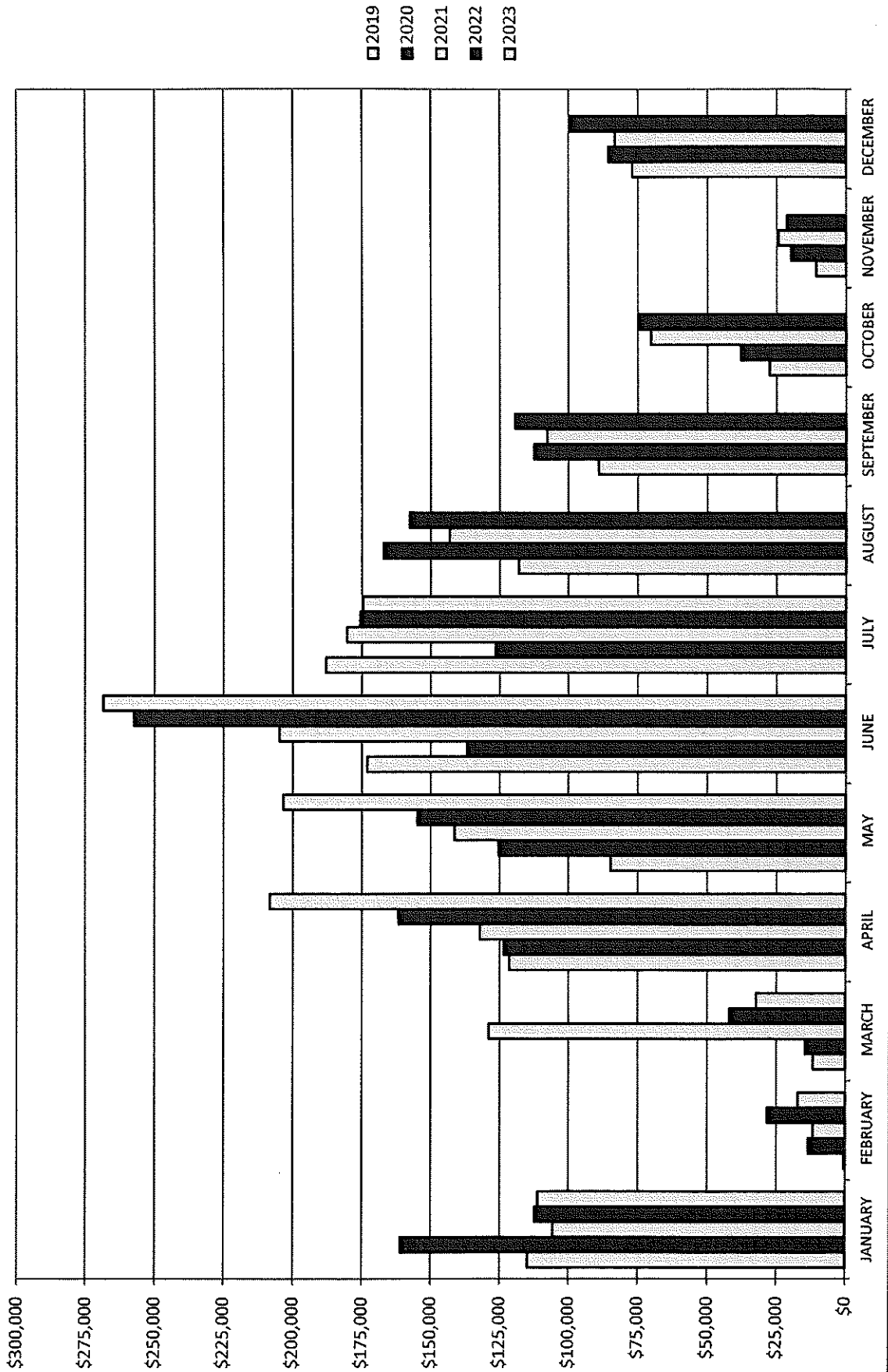
DEPARTMENTAL EXPENDITURES	2022				2023					
	2022 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2023 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
EMPLOYEE WAGES & BENEFIT										
603-4-4512-102 WAGES OVERTIME	0.00	370.50	1,154.49	0.00	(1,154.49)	0.00	111.63	392.82	0.00	(392.82)
603-4-4512-103 WAGES PART-TIME	60,000.00	19,277.54	52,417.42	87.36	7,582.58	80,000.00	15,391.14	59,751.18	74.69	20,248.82
603-4-4512-104 GRATUITIES	5,000.00	1,678.77	4,522.50	90.45	477.50	7,800.00	193.50	4,670.62	59.88	3,129.38
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	355.27	2,399.66	74.99	800.34
603-4-4512-122 EMPLOYER CONT. F I C A	4,590.00	1,631.54	4,465.21	97.28	124.79	6,500.00	1,200.76	5,071.97	78.03	1,428.03
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	17,252.30	73,073.25	74.41	25,126.75
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	761.02	11,227.35	74.85	3,772.65
603-4-4512-217 TOWELS/LINENS	6,000.00	623.28	4,168.50	69.48	1,831.50	6,000.00	198.85	2,349.75	39.16	3,650.25
603-4-4512-251 COGS - ALCOHOL	52,432.00	0.00	27,422.47	52.30	25,009.53	53,000.00	0.00	31,687.23	59.79	21,312.77
603-4-4512-254 COGS - BEV NON-ALCOHOL	18,501.00	20.49	7,606.99	41.12	10,894.01	20,110.00	0.00	9,797.05	48.72	10,312.95
603-4-4512-259 COGS - FOOD	52,920.00	1,880.86	40,151.39	75.87	12,768.61	66,000.00	2,657.01	43,062.07	65.25	22,937.93
603-4-4512-262 COGS - SUNDRIES	4,800.00	331.16	4,297.63	89.53	502.37	8,000.00	0.00	4,864.46	60.81	3,135.54
603-4-4512-263 EXPIRED GOODS	500.00	0.00	12.35	2.47	487.65	800.00	0.00	386.93	48.37	413.07
603-4-4512-340 ADVERTISING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4512-365 INSURANCE DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4512-404 REPAIRS & MAINTENANCE	2,000.00	0.00	233.42	11.67	1,766.58	3,000.00	658.00	3,169.58	105.65	(169.58)
603-4-4512-415 EQUIPMENT RENTAL	2,000.00	285.98	1,307.47	65.37	692.53	3,000.00	0.00	903.17	30.11	2,096.83
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	1,666.98	0.00	(1,666.98)
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	4,274.88	113,375.00	63.37	65,535.00
TOTAL Food & Beverage	227,363.00	29,408.91	167,153.61	73.52	60,209.39	277,110.00	21,527.18	186,448.25	67.28	90,661.75

**603-GOLF COURSE  
Maintenance**

NEW PRAGUE GOLF CLUB 2023 REVENUE										% OF
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	TOTAL	TOTAL	TOTAL
<b>NON-DEPARTMENTAL</b>										
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%
603-3-4511-39200 OPERATING TRANSFER IN	0.00	0.00	0.00	0.00	0.00	60,635.00	0.00	60,635.00	60,635.00	5.97%
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%
<b>NON-DEPARTMENTAL SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	60,635.00	0.00	60,635.00	60,635.00	5.97%
<b>GOLF OPERATIONS</b>										
603-3-4511-34710 EMPLOYEE GOLF PUNCH CARD	0.00	0.00	0.00	833.60	333.44	666.88	500.16	2,334.08	2,334.08	0.23%
603-3-4511-36210 INTEREST INCOME	318.14	357.27	200.26	160.71	904.27	161.68	178.64	2,280.97	2,280.97	0.22%
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 & 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	0.00	0.00	0.00	300.00	0.00	0.00	120.00	420.00	420.00	0.04%
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	3,732.49	296,186.69	296,186.69	29.18%
603-3-4511-38041 ADDITIONAL FEES	(2) 1,200.00	160.00	1,010.00	3,660.00	1,400.00	360.00	320.00	8,110.00	8,110.00	0.80%
603-3-4511-38042 RENTALS	0.00	100.00	0.00	0.00	0.00	0.00	0.00	100.00	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%
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%
603-3-4511-38045 MISCELLANEOUS INCOME	(23.03)	0.00	925.51	356.10	(5.82)	36.00	(1,534.93)	(246.88)	(246.88)	-0.02%
603-3-4511-38046 GOLF MERCHANDISE	35.88	0.00	198.78	2,469.54	6,232.13	5,000.13	6,270.35	20,206.81	20,206.81	1.99%
603-3-4511-38047 CLOTHING	0.00	0.00	1,161.90	2,393.95	4,030.80	3,655.30	2,842.20	14,104.15	14,104.15	1.39%
603-3-4511-38048 GREEN FEES	1,357.08	1,386.12	1,957.87	14,774.79	50,763.00	70,835.86	57,636.58	198,711.30	198,711.30	19.57%
603-3-4511-38049 DAILY CART FEES	(3) 376.37	836.26	3,190.00	23,325.36	26,549.63	36,502.96	35,300.97	126,081.55	126,081.55	12.42%
603-3-4511-38050 PRIVATE CART FEES	(4) 0.00	0.00	745.00	9,660.00	2,825.00	395.00	350.00	13,975.00	13,975.00	1.38%
603-3-4511-38051 DRIVING RANGE	140.00	140.00	700.00	7,011.48	5,580.40	3,543.55	3,062.28	20,177.71	20,177.71	1.99%
603-3-4511-38052 CLOTHING-SPECIAL ORDER	0.00	0.00	420.00	700.00	1,090.00	2,155.00	0.00	4,365.00	4,365.00	0.43%
603-3-4511-38053 PRIVATE CART REPAIRS	(10.50)	392.00	0.00	2,146.81	1,140.30	60.00	0.00	3,728.61	3,728.61	0.37%
<b>GOLF OPERATIONS SUBTOTAL</b>	100,871.09	9,735.33	27,966.08	192,695.26	142,589.20	127,899.29	108,778.74	710,534.99	710,534.99	69.99%
<b>FOOD &amp; BEVERAGE</b>										
603-3-4512-38044 FACILITY FEES	795.00	178.50	413.50	250.00	350.00	139.00	44.00	2,170.00	2,170.00	0.21%
603-3-4512-38045 GRATUITIES	364.00	281.00	81.00	791.75	1,988.94	1,901.44	508.50	5,917.63	5,917.63	0.58%
603-3-4512-38140 FOOD SALES	5,142.04	3,607.65	1,931.02	5,426.83	25,951.81	28,411.61	18,522.82	88,993.78	88,993.78	8.77%
603-3-4512-38141 BEVERAGE NON-ALCOHOL	317.92	271.53	138.25	1,029.45	4,886.88	6,108.66	5,921.20	18,673.89	18,673.89	1.84%
603-3-4512-38142 BEVERAGE ALCOHOL	3,739.68	3,071.01	1,758.27	7,623.73	25,710.18	41,621.62	38,836.18	122,360.67	122,360.67	12.05%
603-3-4512-38143 SUNDRIES	1.86	9.00	0.00	416.54	1,821.71	1,680.52	1,983.67	5,884.30	5,884.30	0.58%
<b>FOOD &amp; BEVERAGE SUBTOTAL</b>	10,360.50	7,409.69	4,372.04	15,538.30	60,710.52	73,842.85	65,816.37	244,000.27	244,000.27	24.04%
<b>TOTAL REVENUES</b>	111,231.59	17,145.02	32,288.12	208,233.56	203,299.72	268,377.14	174,595.11	1,015,170.26	1,015,170.26	100%
<b>% OF MONTHLY TOTALS</b>	10.96%	1.69%	3.18%	20.51%	20.03%	26.44%	17.20%	100.00%	100.00%	
Deferred Revenue Received in 2022:										
(1) \$92,967.15										
(2) \$1,120										
(3) \$0										
(4) \$0										



**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

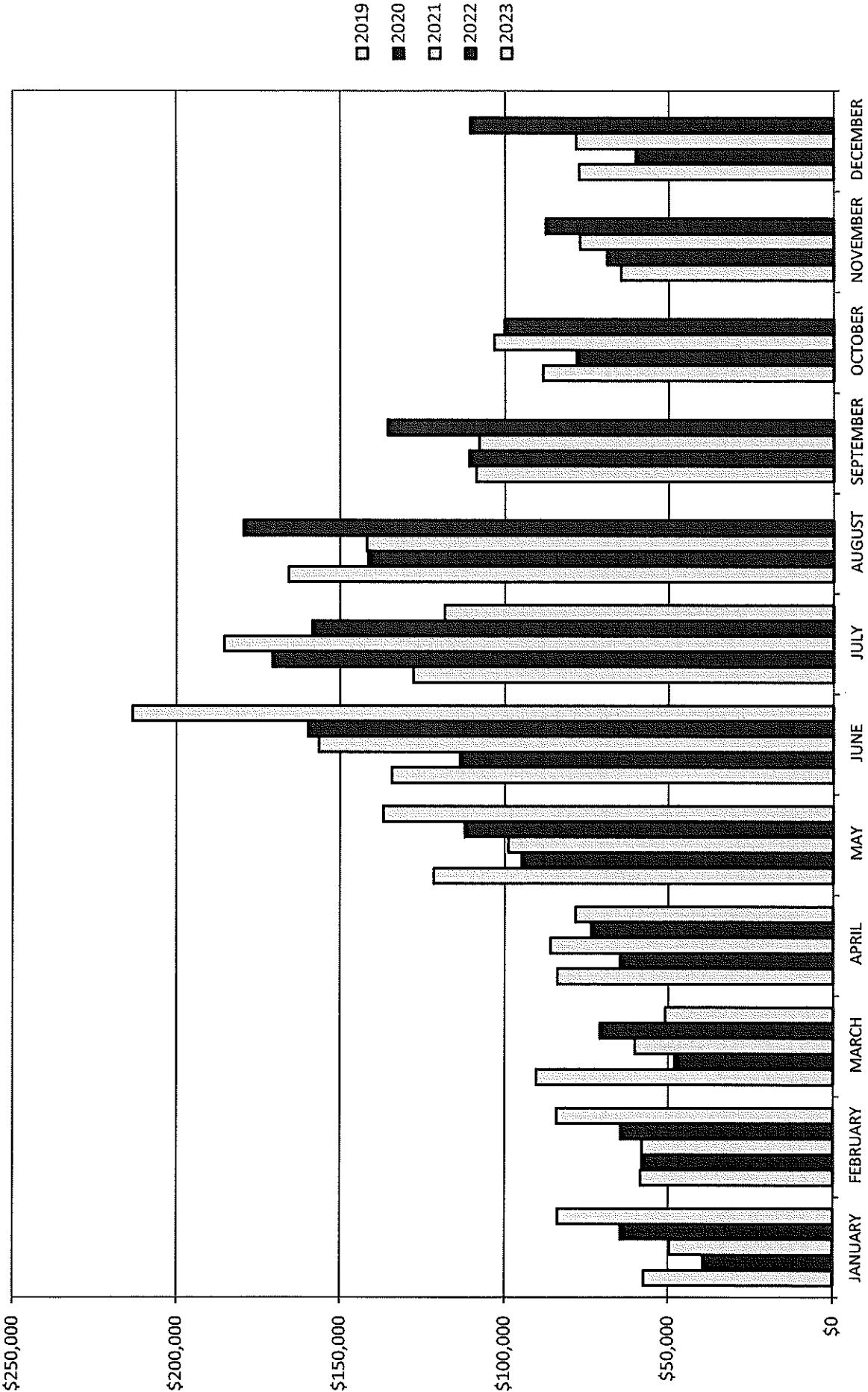
NEW PRAGUE GOLF CLUB  
2023 EXPENSE

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	TOTAL	% OF TOTAL
<b>GOLF OPERATIONS</b>									
603-4-4511-101	998.18	1,327.60	1,089.29	1,216.93	1,344.58	2,016.87	1,351.23	9,344.68	1.220%
WAGES FULL-TIME									
603-4-4511-102	0.00	0.00	0.00	0.00	0.00	154.45	135.30	289.75	0.038%
WAGES OVERTIME									
603-4-4511-103	462.06	1,101.42	1,136.53	2,027.48	3,972.97	12,709.29	9,681.89	31,071.64	4.058%
WAGES PART-TIME									
603-4-4511-113	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
EMPLOYEE BENEFITS									
603-4-4511-114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
UNEMPLOYMENT BENEFITS									
603-4-4511-121	151.10	172.61	148.34	177.72	239.31	449.51	282.53	1,621.12	0.212%
EMPLOYER CONT. P.E.R.A.									
603-4-4511-122	150.59	173.93	157.49	234.46	393.06	1,120.56	838.57	3,068.66	0.401%
HEALTH INSURANCE									
603-4-4511-131	418.69	315.19	291.92	292.27	292.29	292.29	292.29	2,194.94	0.287%
DENTAL INSURANCE									
603-4-4511-132	27.50	27.50	27.50	27.50	27.50	27.50	27.50	192.50	0.025%
LIFE & LT DISABILITY									
603-4-4511-133	(0.40)	0.00	14.39	4.79	4.80	4.80	4.80	33.18	0.004%
WORKER'S COMP PREMIUMS									
603-4-4511-151	0.00	765.44	0.00	0.00	0.00	0.00	0.00	765.44	0.100%
COMPUTER SUPPORT SERVICES									
603-4-4511-207	897.00	897.00	897.00	1,000.50	897.00	947.08	947.07	6,462.65	0.846%
SUPPLIES - GENERAL									
603-4-4511-210	440.92	128.84	337.05	673.39	241.06	1,391.88	150.00	3,363.15	0.439%
SUPPLIES - CLEANING									
603-4-4511-211	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
MOTOR FUELS									
603-4-4511-212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
COGS - GOLF MERCHANDISE									
603-4-4511-260	(115.14)	10.27	182.93	(3,976.98)	5,271.97	4,532.21	0.00	5,905.26	0.771%
COGS - CLOTHING									
603-4-4511-261	77.65	0.00	(6,968.16)	7,025.87	3,555.16	3,118.92	0.00	6,809.44	0.889%
COGS - CLOTHING SPECIAL ORDER									
603-4-4511-262	371.21	738.18	368.01	1,941.49	3,077.75	710.14	0.00	7,206.78	0.941%
SUPPLIES - OFFICE									
603-4-4511-264	149.65	276.10	240.94	(1.17)	412.70	314.73	0.00	1,392.95	0.182%
COGS - DRIVING RANGE									
603-4-4511-265	0.00	0.00	6,439.63	360.73	0.00	0.00	0.00	6,800.36	0.888%
AUDIT									
603-4-4511-301	0.00	4,253.39	0.00	812.73	0.00	103.43	0.00	5,169.55	0.675%
CIVIL LEGAL FEES									
603-4-4511-305	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
PROFESSIONAL SERVICES									
603-4-4511-310	0.00	0.00	0.00	0.00	0.00	121.80	0.00	121.80	0.015%
HANDICAP SERVICES									
603-4-4511-318	0.00	0.00	0.00	0.00	4,980.00	0.00	0.00	4,980.00	0.650%
PROF. FEES - CONSULTING									
603-4-4511-319	0.00	58.88	0.00	0.00	58.23	0.00	0.00	114.11	0.015%
TELEPHONE									
603-4-4511-321	618.15	649.09	544.45	538.34	540.85	713.79	542.99	4,147.66	0.541%
COMPUTER COMMUNICATIONS									
603-4-4511-322	308.55	127.75	108.97	363.32	1,484.36	310.50	119.20	2,822.65	0.368%
POSTAGE									
603-4-4511-323	82.83	34.38	51.66	60.84	75.54	88.80	113.40	507.45	0.066%
ADVERTISING & PUBLICATION									
603-4-4511-340	0.00	80.00	484.40	0.00	0.00	0.00	0.00	564.40	0.074%
PROMOTION									
603-4-4511-341	0.00	0.00	0.00	0.00	3,150.00	950.00	0.00	4,150.00	0.542%
INSURANCES									
603-4-4511-369	48.40	12,938.30	1,005.50	50.10	50.10	50.10	50.10	14,192.60	1.853%
UTILITIES - ELECTRICITY									
603-4-4511-381	1,586.53	1,446.18	1,412.42	1,497.54	1,749.85	2,135.45	2,517.35	12,345.32	1.612%
UTILITIES - WATER & SEWER									
603-4-4511-382	188.06	188.22	159.43	163.55	383.68	657.32	793.10	2,533.36	0.331%
UTILITIES - NATURAL GAS									
603-4-4511-384	490.14	499.90	375.89	499.90	499.90	499.90	499.90	3,489.54	0.456%
UTILITIES - GARBAGE									
603-4-4511-385	382.94	382.94	375.89	374.65	374.65	407.61	0.00	2,298.68	0.300%
NATURAL GAS									
603-4-4511-401	1,100.61	1,473.31	1,013.66	1,030.02	756.85	508.52	319.89	6,204.86	0.810%
CONTRACTED SERVICES									
603-4-4511-404	7,883.00	7,883.00	7,883.00	7,883.00	7,883.00	7,883.00	8.50	47,308.00	6.176%
REPAIRS & MAINTENANCE									
603-4-4511-411	2,403.76	3,297.68	128.29	1,995.31	1,118.94	1,266.30	66.30	10,276.58	1.342%
EQUIPMENT RENTAL									
603-4-4511-412	364.43	197.12	304.74	492.10	433.94	977.44	679.17	3,448.94	0.450%
TOURNAMENT FLEET RENTALS									
603-4-4511-417	0.00	0.00	0.00	0.00	0.00	4,330.00	0.00	4,330.00	0.565%
UNIFORMS									
603-4-4511-418	706.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
PORTABLE TOILETS									
603-4-4511-420	7,846.67	7,846.70	7,846.67	7,751.05	7,002.31	6,797.88	6,753.15	51,844.43	6.788%
DEPRECIATION									
603-4-4511-430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
MISCELLANEOUS EXPENSE									
603-4-4511-431	(40.04)	30.77	(112.70)	34.92	614.83	(676.11)	1,400.95	1,252.62	0.164%
CASH (OVER) SHORT									
603-4-4511-433	612.50	0.00	0.00	87.50	180.00	85.00	0.00	965.00	0.126%
DUES & SUBSCRIPTIONS									
603-4-4511-437	2,057.21	542.96	473.31	6,326.95	4,810.40	4,132.39	4,044.62	22,387.84	2.923%
CREDIT CARD FEES									
603-4-4511-438	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
BAD DEBT EXPENSE									
603-4-4511-450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
TRAINING & SEMINARS									
603-4-4511-460	175.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00	0.023%
LICENSE FEES/REGISTRATION									
603-4-4511-500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
CAPITAL OUTLAY									
603-4-4511-611	19,950.00	358.75	0.00	0.00	0.00	5,087.50	5,250.00	30,646.25	4.001%
INTEREST EXPENSE									
603-4-4511-620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
BOND ISSUANCE FEES									
603-4-4511-630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
BOND AMORTIZATION EXPENSE									
<b>GOLF OPERATIONS SUBTOTAL</b>	<b>50,794.21</b>	<b>48,222.40</b>	<b>26,542.45</b>	<b>44,177.30</b>	<b>55,878.08</b>	<b>64,501.22</b>	<b>36,849.80</b>	<b>326,955.46</b>	<b>42.684%</b>

NEW PRAGUE GOLF CLUB  
2023 EXPENSE

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	TOTAL	% OF TOTAL
<b>FOOD &amp; BEVERAGE</b>									
603-4-4512-102	0.00	0.00	0.00	0.00	245.26	35.93	111.63	392.82	0.051%
WAGES OVERTIME	3,040.98	3,387.39	1,598.93	3,911.23	9,287.75	23,133.76	15,391.14	59,751.18	7.800%
WAGES PART-TIME	225.00	420.00	81.00	0.00	0.00	3,751.12	193.50	4,870.62	0.610%
GRATUITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
EMPLOYER CONT. P.E.R.A	272.42	235.30	110.48	231.06	390.39	804.74	355.27	2,399.66	0.313%
EMPLOYER CONT. F.I.C.A	363.48	291.28	128.52	299.21	729.28	2,059.44	1,200.76	5,071.97	0.662%
WORKER'S COMPENSATION	0.00	787.00	0.00	0.00	0.00	0.00	0.00	787.00	0.103%
SUPPLIES - GENERAL	563.09	968.31	478.66	1,873.00	3,098.24	3,485.03	761.02	11,227.35	1.466%
TOWELS/LINENS	617.42	0.00	0.00	460.50	644.92	428.06	198.85	2,349.75	0.307%
COGS - ALCOHOL	1,189.13	950.53	1,324.28	(5,881.33)	17,159.03	16,945.59	0.00	31,687.23	4.137%
COGS - BEV NON-ALCOHOL	57.07	233.74	338.83	1,796.45	2,725.35	4,645.61	0.00	9,797.05	1.279%
COGS - FOOD	2,641.28	2,439.86	255.27	6,200.57	9,073.30	19,795.78	2,657.01	43,062.07	5.622%
COGS - SUNDRIES	51.42	96.45	40.69	894.52	1,386.56	2,394.82	0.00	4,864.46	0.635%
EXPIRED GOODS	13.32	29.56	304.95	0.00	0.00	39.10	0.00	386.93	0.051%
ADVERTISING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
INSURANCE DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
REPAIRS & MAINTENANCE	252.50	65.00	95.55	0.00	150.00	1,948.53	658.00	3,169.58	0.414%
EQUIPMENT RENTAL	210.61	216.19	0.00	0.00	368.51	107.86	0.00	903.17	0.118%
UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	1,666.98	0.00	0.00	1,666.98	0.218%
LICENSE FEES/REGISTRATION	0.00	3,320.43	0.00	40.00	900.00	0.00	0.00	4,260.43	0.556%
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
<b>FOOD &amp; BEVERAGE SUBTOTAL</b>	<b>9,497.72</b>	<b>13,440.04</b>	<b>4,757.16</b>	<b>9,825.21</b>	<b>47,825.57</b>	<b>79,575.37</b>	<b>21,527.18</b>	<b>186,448.25</b>	<b>24.340%</b>
<b>MAINTENANCE</b>									
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	95,930.34	12.523%
WAGES OVERTIME	0.00	0.00	0.00	0.00	47.70	865.39	418.17	1,331.26	0.174%
WAGES PART-TIME	0.00	0.00	0.00	1,169.91	6,439.85	21,295.47	16,493.79	45,389.02	5.927%
EMPLOYEE BENEFITS	700.00	0.00	0.00	0.00	60.00	0.00	0.00	760.00	0.099%
UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
EMPLOYER CONT. P.E.R.A	990.23	984.96	991.02	1,026.71	1,130.41	1,842.14	1,195.46	8,160.93	1.065%
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	10,892.02	1.422%
GERF CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
HEALTH INSURANCE	1,969.62	965.86	962.10	965.86	965.86	965.86	965.86	7,761.02	1.013%
DENTAL INSURANCE	198.75	198.75	198.75	198.75	198.75	198.75	198.75	1,391.25	0.182%
LIFE & S-T DISABILITY	(3.94)	0.00	136.56	45.52	45.52	45.52	45.52	314.70	0.041%
OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
WORKER'S COMP INSURANCE	0.00	3,209.00	0.00	0.00	0.00	0.00	0.00	3,209.00	0.419%
SUPPLIES - GENERAL	160.69	0.00	346.53	797.16	548.99	983.55	199.97	3,036.89	0.396%
MOTOR FUELS	0.00	0.00	0.00	719.14	4,383.94	0.00	0.00	5,113.08	0.667%
FERTILIZER & CHEMICALS	0.00	1,551.39	0.00	0.00	0.00	5,824.57	0.00	7,376.06	0.965%
R & M - MACHINERY PARTS	8,032.76	1,382.70	2,755.70	1,839.37	2,216.32	903.88	693.64	17,824.37	2.327%
R & M - IRRIGATION	0.00	0.00	0.00	0.00	1,951.03	3,067.05	0.00	5,018.09	0.655%
SAFETY EQUIPMENT & TRAINING	602.26	12.04	0.00	0.00	0.00	0.00	0.00	614.30	0.080%
R & M - COURSE GEN IMPROV	0.00	0.00	0.00	0.00	70.61	462.91	0.00	533.52	0.070%
PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
TRAVEL CONF. MILEAGE ALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
INSURANCES	28.93	33.13	33.13	33.13	33.13	184.09	457.03	802.57	0.105%
ELECTRIC	38.24	38.18	39.18	45.35	371.32	9,650.56	23,837.80	34,021.63	4.441%
WATER/SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
R & M - PRIVATE CART REP	0.00	0.00	0.00	0.00	21.45	0.00	0.00	3,114.65	0.407%
UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
<b>MAINTENANCE SUBTOTAL</b>	<b>23,585.27</b>	<b>22,469.01</b>	<b>19,641.95</b>	<b>24,289.54</b>	<b>33,257.15</b>	<b>69,393.44</b>	<b>59,968.34</b>	<b>252,804.70</b>	<b>32.976%</b>
<b>TOTAL EXPENSES</b>	<b>83,877.20</b>	<b>84,131.45</b>	<b>50,941.56</b>	<b>78,292.05</b>	<b>136,980.80</b>	<b>213,470.03</b>	<b>118,345.32</b>	<b>766,018.41</b>	<b>100.0%</b>
<b>% OF MONTHLY TOTALS</b>	10.95%	10.98%	6.65%	10.22%	17.88%	27.87%	15.45%	100%	
<b>REVENUE OVER / (UNDER) EXPENSES</b>	<b>27,354.39</b>	<b>(66,986.43)</b>	<b>(18,653.44)</b>	<b>129,941.51</b>	<b>56,338.92</b>	<b>54,907.11</b>	<b>56,249.79</b>	<b>249,151.85</b>	

**NEW PRAGUE GOLF CLUB  
MONTHLY EXPENSES  
2019 - 2023**





118 Central Avenue North, New Prague, MN 56071  
phone: 952-758-4401 fax: 952-758-1149

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## MEMORANDUM

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**TO:** BOARD PRESIDENT AND GOLF BOARD  
**FROM:** JOSHUA TETZLAFF, CITY ADMINISTRATOR  
**SUBJECT:** GOLF CLUB BYLAWS  
**DATE:** AUGUST 17, 2023

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At the meeting in July, I discussed a first draft of what would become the bylaws for the New Prague Golf Board. At the meeting, Den said he would collect comments and get them over to me. After receiving the comments from Den, I revised the initial draft and made comments in response to what I received.

Please review the attached resolution stating the powers of the Golf Board. As stated, there are comments and changes that are shown. Please be ready to make any further comments and discuss the resolution. I will be looking either for potential changes or a recommendation to the City Council for approval.

### **Recommendation**

I recommend reviewing the second draft of the Golf Board Bylaws.

**RESOLUTION #23-04-17-05**

**AMENDING AND RESTATING THE RESOLUTION  
ESTABLISHING THE NEW PRAGUE GOLF BOARD**

**WHEREAS,** pursuant to Chapter 2, Section 2.02 of the Home Rule Charter, the City Council has the authority to establish boards and wishes to operate and manage the New Prague Golf Club; and

**WHEREAS,** in January 1995, the City passed Resolution #95-1-3-4, establishing the New Prague Golf Board; and made amendments to that establishing resolution with Resolutions #97-11-3-2 and #08-04-21-09; and

**WHEREAS,** the City wishes to modernize and update the rules and powers by which the Golf Board operates.

**NOW, THEREFORE, THE CITY OF NEW PRAGUE RESOLVES:**

**SECTION 1. APPOINTMENT OF THE GOLF BOARD FOR THE CITY OF NEW PRAGUE, MINNESOTA**

Section 1.1. Establishment of Golf Board. There is hereby established a board, to be known as the New Prague Golf Course Board (the “Board”). The Board shall have all the powers, duties, and responsibilities as set forth within this Resolution.

Section 1.2. Purpose. The appointment of a Board, pursuant to the provisions, restrictions, and regulations contained herein, is intended to provide the City with a board comprised of representatives from City Government, ~~and~~ City residents, and Golf Club members capable of overseeing the operations of the New Prague Golf Club and directing growth of the Golf Club. The Board shall be under the authority of the City Council.

Section 1.3. Responsibility. The Board shall have primary responsibility for oversight of the Golf Club budget, to direct golf facility policy development, and lead in the planning for growth, development, and improvements of the Golf Club.

**SECTION 2. COMPOSITION OF THE GOLF BOARD**

Section 2.1. Composition. The seven members of the Golf Board shall be selected or appointed as follows:

- a) One Golf Board member shall be appointed by the City Council from its own members.
- b) The City Council may appoint the remaining Golf Board members to serve at large. To be eligible for appointment, a person must either be a resident of New Prague or have an interest in the continued development of the New Prague Golf Club. No more than two (2) non-residents may serve on the Board.

**Commented [JT1]:** This is set at no more than two non-residents, so that never at any point may non-residents hold a majority.

- c) The City Council has the final discretion as to who may serve on the Board in the best interest of the New Prague Golf Club and New Prague community at large.

Section 2.2. Terms. All terms are for ~~three~~<sup>four</sup> years. The City Council shall set the term of the board members who are members of the City Council to coincide with their term of office as members of the City Council. All terms shall expire at the City Council meeting at which the Board appointments are made.

Section 2.3. Compensation and Reimbursement. Board members shall be reimbursed for actual expenses as determined and approved by the City Council.

Section 2.4. Vacancies. A vacancy is created in the membership of the Board when a City Council member of the Board ends Council membership or when a Board member's service is terminated prior to the end of a term. A vacancy for this or another reason must be filled for the balance of the unexpired term. To fill the vacancy, the Mayor shall recommend an appointment and City Council shall approve.

Section 2.5. Removal for Cause. A Board member may be removed by the City Council should the City Council determine that a Board members involvement is no longer in the best interest of the New Prague Golf Club or New Prague community at large.

**Commented [JT2]:** Because the City Council has the ultimate authority, they have the final say on membership. The Board may certainly recommend that someone be removed but Removal for Cause is not contingent on it.

### SECTION 3. ORGANIZATION MATTERS

Section 3.1. Staffing. The City Administrator and Golf Club Director shall serve as the staff liaisons for the Board. All other required Board staffing will be appointed by the City Administrator from the City of New Prague staff, for purposes of technical assistance, accounting, purchasing supplies, etc., as needed for operation of the Board.

Section 3.2. By-Laws. The Board may adopt bylaws and rules of procedure.

Section 3.3. Officers. The Board shall elect a president, a vice-president, ~~a treasurer, and a secretary, and an assistant treasurer.~~ The Board shall elect the president, vice-president, ~~treasurer,~~ and secretary annually. A board member ~~may~~<sup>must</sup> not serve as president and vice-president at the same time. The other offices may be held by the same board member. The offices of secretary ~~and assistant treasurer~~ need not be held by a board member.

Section 3.4. Public Money. Board money is public money.

Section 3.5. Legal Services. The Board shall use the services of the City Attorney for its legal needs. The City Attorney is its chief legal advisor.

Section 3.6. City Purchasing. The Board may use the facilities of the City's purchasing department in connection with construction work and to purchase supplies, equipment, or materials.

Section 3.7. Delegation of Power. The Board may delegate to one or more of its agents or employees powers or duties as it may deem proper.

Section 3.8 Employment. The Board shall comply with the City's administrative and employment practices.

#### SECTION 4. FINANCIAL MATTERS

Section 4.1. Budget to the City. The Board shall annually submit its budget to the City Council for approval, according to a schedule provided by the City Administrator. The budget must include a detailed written estimate of the amount of money that the Board expects to need from the City to perform its business during the next fiscal year.

Section 4.2. Fiscal Year. The fiscal year for the Board shall be the same as the City.

Section 4.3. Report to City. Annually, at a time and in a form fixed by the City Council, the Board shall make a written report to the Council giving a detailed account of its activities and of its receipts and expenditures during the preceding calendar year, together with additional matters and recommendations it deems advisable for the operations of the Golf Club.

**Commented [JT3]:** This is new. It is not currently being done.

Section 4.4 Funding. It is intended that activities related to the New Prague Golf Club be funded primarily through user charge and there shall be established one or more enterprise funds to account for such activities. Any funding that is transferred to the New Prague Golf Club from other City funds is intended to be temporary in nature and not a permanent source of funding.

Section 4.5 Transfer of Funds. Except when previously pledged by the Board, the City Council may by resolution require the Board to transfer any portion of the reserves generated by activities of the Golf Club that the City Council determines are not necessary for the successful operation of the Golf Club to the debt service fund of the City, to be used solely to reduce tax levies for bond indebtedness of the City.

#### SECTION 5. SCHEDULE OF POWERS

Section 5.1. Operations and Management. The Board shall have authority to operate and manage the New Prague Golf Club, working in conjunction with the City Administrator, and their designees, within the confines of the budget that is approved by the City Council.

Section 5.2. Acquisition of Property. No property may be leased, purchased, gifted, devised, or condemned by the Board without prior approval by the City Council.

Section 5.3. Future Planning. The Board shall be responsible for drafting and keeping a future planning document. This document will include, but not be limited to, expected future projects, sources of funding, and timelines for completion.

**Commented [JT4]:** This does include a Golf Club Manager. Should the position ever change to a full-time position, this wording would change, as the full-time position would work with the Golf Club, similar to how City staff works with the other Boards.

Section 5.4 Improvement Contracts. The Board may enter into contracts for improvements at the New Prague Golf Club for amounts of less than \$50,000 if the amount is within the approved budget of the Golf Club and within the approved future planning document if the golf fund has the available balance to support improvement. Any contracts for improvements that do not meet these criteria must be approved by the City Council.

**Commented [JT5]:** Future plan documents are expected to look out five years. The Board would either do this themselves, or have their designees do the work. In the other Boards, the boards work with staff members to do this.



Section 5.5. Studies, Analysis, and Research. The Board may study and analyze needs of the Golf Club, and ways to meet those needs.

Section 5.6. Public Relations. To further advance its purpose, the Board may: (1) join an official, industrial, commercial, or trade association, or other organization concerned with the purpose; (2) have a reception of officials who may contribute to advancing the Golf Club and its operations; and (3) carry out other public relations activities to promote the City and the Golf Club.

SECTION 6. DEBT ISSUANCE.

Section 6.1. Debt Issuance. The Board cannot issue debt obligations without prior approval of the City Council.

Section 6.2. Pledge. All bonds issued by the City Council for the debt obligations of the Golf Club must be secured by the full faith, credit, and resources of the City.

SECTION 7. SALE OF PROPERTY

Section 7.1. Power. The Board may not sell and convey property owned by the City without prior approval by the City Council.

SECTION 8. DATE EFFECTIVE

Section 8.1. Adoption. This resolution shall be adopted upon affirmative vote of the majority of the City Council.

Section 8.2. Effect. This resolution shall be in full force upon its adoption and shall continue until such a time as it may be amended or rescinded by the City Council.

Section 8.3. Conflicts. Any conflicts arising out of the conduct and operation of the Board shall be resolved with reference to Minnesota Statutes, and if there arises any conflict between this resolution and Minnesota Statutes, Minnesota statutes shall prevail.

**Date Adopted:** 9/18/2023

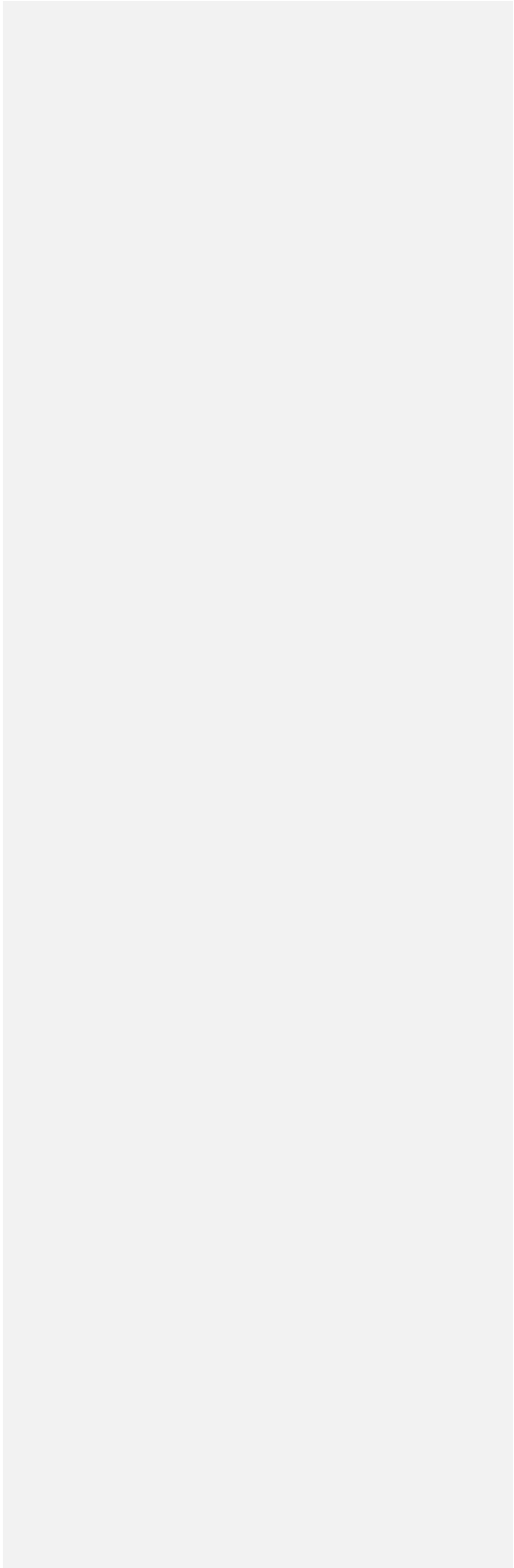
**New Prague City Council**

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**Duane J. Jirik**

**ATTEST:**

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**Joshua M. Tetzlaff**





400 Lexington Avenue South, New Prague, MN 56071  
Phone: 952-758-5326 info@newpraguegolf.com

MEMORANDUM

**TO:** GOLF BOARD  
**FROM:** JEFF PINT, GROUNDS SUPERINTENDENT  
**SUBJECT:** MONTHLY DEPARTMENT REPORT - GROUNDS  
**TODAY’S DATE:** AUGUST 16<sup>TH</sup>, 2023

The tee mowers have arrived! We are currently working with MTI for minor warranty work.

This past month we needle tined the greens. Tees and fairways will be done with solid tines, so there should be little disruption.

Staff have been working on a few tree removals and irrigation leaks.

RESPECTFULLY SUBMITTED,  
JEFF PINT



400 Lexington Avenue South, New Prague, MN 56071  
Phone: 952-758-5326 info@newpraguegolf.com

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## MEMORANDUM

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**TO:** GOLF BOARD  
**FROM:** HOLLY WERNER, FOOD & BEVERAGE COORDINATOR  
**SUBJECT:** MONTHLY DEPARTMENT REPORT  
**DATE:** AUGUST 15, 2023

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I am going to repeat myself a few times here as last month I gave you my July report! We had a lot going on here in the Food and Beverage.

We had Tom Eaton's Retirement party as he retired from Chart here in New Prague.

We also hosted the NP Ryder Cup on Saturday July 8<sup>th</sup>.

We also hosted the MNPGA Jr Tour tournament quite a few parents and the kids came up for lunch.

We hosted the "HorseNutz" tournament on July 14 feeding about 140 people.

The weekend of July 20<sup>th</sup> thru the 23<sup>rd</sup> was busy...we had a Funeral lunch on the 20<sup>th</sup>, shower on the 22<sup>nd</sup>, and the JDK tournament on the 22<sup>nd</sup> as well. For the JDK we did grilled chicken and cheesy potatoes a salad with dinner rolls and were given RAVE REVIEWS!!

The next weekend we hosted the Denny Greene Tournament which was a huge success!! We introduced breakfast sandwiches and Breakfast Burritos both mornings and everyone enjoyed those!! I am considering doing those in the mornings out in the snack shack for Saturday and Sunday mornings.

The LeSueur Health Department conducted a walk-through and their findings were just fine. There were a few maintenance/housekeeping situations documented, staff is/was able to address and satisfy the report.

RESPECTFULLY SUBMITTED,  
HOLLY WERNER, FOOD & BEVERAGE COORDINATOR



400 Lexington Avenue South, New Prague, MN 56071  
Phone: 952-758-5326 info@newpraguegolf.com

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## MEMORANDUM

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**TO:** GOLF BOARD  
**FROM:** KURT RUEHLING, GM / PGA PROFESSIONAL  
**SUBJECT:** MONTHLY DEPARTMENT REPORT – JULY GOLF OPERATIONS  
**DATE:** AUGUST 17, 2023

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Our Denny Greene Invitation was another HUGE SUCCESS!! A special thanks to members Dave Vaughan and Joe McBroom for helping with the administration. Also a big thanks to Holly Werner, her staff, Superintendent Jeff Pint, his staff, and the golf staff for making it the great event that it is!

Rounds of golf are ahead of 2022 and the weather continues to allow for a busy golf course. I do not believe we have had any rainfall during daylight hours this season!?

All Leagues are beyond their ½ way point and we look forward to finishing the league season strong.

July featured (4) events at or in excess of 100 players and (26) leagues of 24-100 players. We also hosted the Minnesota PGA's Junior Golf Tour on the 10<sup>th</sup> and on the 31<sup>st</sup>. The daily activity continues to keep the staff (AND MYSELF) busy well beyond 40 hours per week! "Make hay while the sun is shining", I guess!

So far, in August, we have played host to NP Football, TwinCitiesGolf, a travelling senior group, KCHK's Hole In One Challenge, the Championship Shootout, and the Club Championship...all in the first 15 days of the month.

Currently getting quotes and DEMO carts from the "big-3" Yamaha, E-Z-GO, and Club Car.

RESPECTFULLY SUBMITTED,  
KURT RUEHLING, PGA  
GENERAL MANAGER / DIRECTOR OF GOLF