



# GOLF BOARD MEETING AGENDA

## City of New Prague

Tuesday, February 24, 2026 at 6:30 PM

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

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**1. CALL TO ORDER**

**2. APPROVALS**

- [a.](#) January 27, 2026 Meeting Minutes
- [b.](#) Claims for Payment: **\$116,280.04**
- [c.](#) Review Monthly Income Statement and Balance Sheet (December 2025)

**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 – March 24, 2026**

GOLF BOARD	3 YEAR TERMS
Den Gardner, President	Ending 5/31/2028
Jennifer Berglund, Vice President	Ending 5/31/2028
Adam Brister	Ending 5/31/2027
Graham Kuehner	Ending 5/31/2026
Bob Cunniff	Ending 5/31/2027
Adam Gill	Ending 5/31/2026
Charles Nickolay, Council Representative	

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

Section 2, Item a.

On site meeting at NPGC  
Tuesday, January 27<sup>th</sup>, 2026

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 (via phone call), Jen Berglund, Adam Gill, Bob Cunniff, and Mayor/Council Liaison Chuck Nickolay. Board Members Adam Brister and Graham Kuehner were unable to attend. Also present: GPE Owner/Contract Manager Kurt Ruehling and Food & Beverage Coordinator Jess Treviño.

- **Approval of October 7, 2025 Special Meeting Minutes, October 28<sup>th</sup>, 2025 Regular Meeting Minutes, November 25<sup>th</sup>, 2025 Regular Meeting Minutes, and December 30<sup>th</sup>, 2025 Regular Meeting Minutes:**
  - A motion to approve all was made by Cunniff, second by Berglund. Motion carried (5-0)
- **Claims for Payment (\$244,896.65):**
  - Nickolay indicated that scheduled Bond payments make up the majority
  - A motion to approve the Claims for Payment was made by Gill, seconded by Cunniff. Motion carried (5-0)
- **Review Monthly Income Statement and Balance Sheet (November 2025):**
  - A motion to approve the Monthly Income Statement and Balance Sheet was made by Nickolay, seconded by Gill. Motion carried (5-0)
- **Review Monthly Income Statement and Balance Sheet (December 2025):**
  - Some inaccuracies were pointed out by Nickolay
  - NO ACTION. Approval tabled until February Meeting
- **Capital Equipment Report**
  - Ruehling reiterated that scheduled Bond payments are being made and are reflected in the Claims for Payment.
  - Cunniff inquired about what equipment was on the list for 2026. (2) Greens Mowers, Utility Rough Mower, and Aerifier
- **Grounds Operation Update:**
  - Question about any tree removal was asked, Ruehling indicated that no tree removal has taken place
  - Ruehling informed Golf Board that (2) new Greens Mowers have been delivered
  - Gardner would like Ruehling and Grounds Superintendent Jeff Pint to have a tree plan
- **Food & Beverage Update...Jess Treviño, Food & Beverage Coordinator:**
  - Treviño reported that we successfully hosted (3) brunches and several funeral luncheons...customers all gave positive feedback
  - Treviño has been working with a new food vendor, Performance Food Service, she is very happy with their products and service
  - Going to look in to hosting a fish fry or two
  - Golf Board encouraged advertising locally for new food events

- Gardner gave thanks to the staff that helped with Christmas in New Prague!
- Pull tabs have arrived! Jess, Kurt, and staff member Joyce Cassidy met with Phil W to be trained on procedures. Jess will take the lead on training staff

- **Golf Operation Update...Kurt Ruehling, GM/PGA Professional:**
  - Ruehling updated the Golf Board as to his current duties...which include building the tee sheet for 2026 and organizing golf leagues
  - Ruehling was pleased to tell Golf Board that NPGC will be hosting a couple Minnesota Golf Association events in 2026 including an MGA Senior Tour events and the MPGA Public Links Championship
  - NPGC added two new outside events: Veterans Association and the MN Junior PGA's Warrior Cup
  - Gardner added that Little Chicago will perform their British Invasion III on July 17<sup>th</sup>
- **Marketing Update...Kurt Ruehling, GM/PGA Professional:**
  - Ruehling informed Golf Board that marketing will focus on upcoming brunches and golf leagues
- **Golf Scholarship Event Update...Den Gardner:**
  - Gardner reminded Golf Board of the date...August 9<sup>th</sup>, 2026
- **Miscellaneous:**
  - Ruehling requested a pay increase, from \$20.40/hour to \$25.00/hour for Food & Beverage Coordinator Jess Treviño. This request is outside of the framework put in place after the Compensation Study. He listed her duties and responsibilities...also what she brings to the table.
  - Nickolay added that a full-time Administrative Assistant at City Hall is currently compensated approximately \$26.00/hour.
  - Discussion ensued
  - A motion to approve the hourly increase for Jess Treviño was made by Gardner, seconded by Cunniff. Motion carried (5-0)
  - City Council had mentioned putting out a survey to patrons to see how they feel the operation is going. Gardner will take the lead. Nickolay suggested segmenting the questions, so information can be departmentalized easier
  - Berglund asked Ruehling to look in to tee time versus a shotgun start for the Wednesday Ladies League. Ruehling will have a short report at next meeting
- **Adjournment:**
  - A motion to adjourn the meeting at 7:44p was made by Berglund, second by Nickolay. Motion carried (5-0)

**Next Golf Board Meeting –Tuesday, February 24<sup>th</sup>, 2026, 6:30pm**

Respectfully submitted by,  
Kurt Ruehling, GME...PGA General Manager

Vendor Name	Net Invoice Amount
<b>CM2 SUPPLY</b>	
C02/NITROGEN TANK RENTAL	\$40.21
<b>COLLEGE CITY BEVERAGE</b>	
BEER - CREDIT	\$191.90-
KEG - CREDIT	\$150.00-
BEER	\$55.70
BEVERAGES-NON-ALCOHOLIC	\$30.00
LIQUOR	\$701.04
<b>DR. FRESH TAP</b>	
CLEAN TAP LINES	\$75.00
<b>ECOLAB INC</b>	
DISHWASHER RENTAL	\$254.82
DISHWASHER RENTAL	\$254.82
EQUIPMENT RENTAL	\$270.11
<b>GOLF PROFESSIONAL ENTERPRISES LLC</b>	
JANUARY MANAGEMENT FEE	\$8,916.66
<b>HAWK ALARM SYSTEMS INC</b>	
FIRE ALARM MONITORING	\$21.48
<b>HERMEL WHOLESALE</b>	
FOOD	\$180.30
FOOD	\$932.17
SUPPLIES	\$441.84
<b>LAU'S BAKERY</b>	
BUNS	\$38.90
<b>MTI DISTRIBUTING INC</b>	
GREENS MOWER	\$43,461.77
GREENS MOWER	\$43,461.77
BOLTS	\$25.08
NUTS	\$26.73
STEPPED SHAFT, ORING	\$63.68
ORINGS	\$30.23
NUTS, WASHERS, SCREWS, SPACERS, BUSHINGS	\$326.93
REELS	\$3,023.09
ADJUSTER, NUT, WASHER	\$146.95
<b>NEW PRAGUE UTILITIES</b>	
GOLF ELECTRIC	\$1,577.37
STORM SEWER UTILITIES	\$520.03
WATER/SEWER UTILITIES	\$406.37
GOLF ELECTRIC	\$35.28
WATER/SEWER UTILITIES	\$40.70
<b>US BANK CREDIT CARD</b>	
INVENTORY	\$210.61
INVENTORY	\$58.09
CLUB HOUSE CHAIRS	\$2,470.72
BACKFLOW TESTING CERTIFICATION	\$28.75
GOLF WEB DOMAIN	\$22.19
COGS - FOOD	\$750.69
PANS	\$113.02
LEARNING COURSES - ROBIN	\$44
<b>US BANK EQUIPMENT FINANCE</b>	
COPIER RENTAL	\$161.71
<b>VERSATILE VEHICLES INC.</b>	
BATTERY HOLD DOWN, WIRE	\$147.37
BRAKE SHOES, BATTERY HOLD DOWNS, BOLTS	\$255.09
Grand Totals:	\$109,235.81

Vendor Name	Net Invoice Amount
<b>ACE HARDWARE &amp; PAINT</b>	
FASTENERS CONCRETE PATCH	\$55.56
FASTENERS, TOILET BOWL CLEANER	\$52.80
<b>BEVCOMM</b>	
TELEPHONE	\$48.09
<b>CM2 SUPPLY</b>	
C02/NITROGEN TANK RENTAL	\$80.53
<b>COMPUTER TECHNOLOGY SOLUTIONS</b>	
COMPUTER SUPPORT	\$1,100.80
OFFICE 365 / FIREWALL	\$335.96
<b>GCSAA</b>	
JEFF P RENEWAL GCSAA	\$530.00
<b>GREATAMERICA FINANCIAL SERVICES</b>	
POSTAGE MACHINE LEASE	\$8.56
<b>LAKERS NEW PRAGUE SANITARY</b>	
TRASH - GOLF CLUB	\$414.08
<b>LEAGUE OF MN CITIES INSURANCE</b>	
2026 WORKERS COMP	\$422.76
2026 WORKERS COMP	\$780.22
2026 WORKERS COMP	\$2,338.40
<b>MEI ELEVATOR SOLUTIONS</b>	
ELEVATOR MAINTENANCE	\$73.11
<b>MTI DISTRIBUTING INC</b>	
NUTS, BOLTS, WASHERS, SCREWS	\$163.23
<b>NOVAK COMPANIES</b>	
WOODCHIPPER BLADES & ROPE	\$22.23
<b>ROSS NESBIT AGENCIES INC.</b>	
AGENCY FEE	\$50.10
<b>SUEL PRINTING</b>	
CHECKS	\$149.63
GOLF ENVELOPES	\$119.85
<b>VERSATILE VEHICLES INC.</b>	
BATTERY FILL SYSTEM	\$289.82
<b>VETERAN SHREDDING</b>	
CONTRACTED SERVICES	\$8.50
Grand Total	\$7,044.23

**NEW PRAGUE GOLF CLUB**

**BALANCE SHEET**

**12/31/2025**

Section 2, Item c.

603-10101	CLAIM ON CASH	-\$26,215.37	
603-10125	MONEY MARKET-4M	\$345,798.31	
603-10126	MONEY MARKET-4M 2024 BOND	\$22,841.87	
603-10200	PETTY CASH	\$2,000.00	
603-11500	ACCOUNTS RECEIVABLE - GOLF A/R	\$8,841.21	
603-14100	MATERIAL INVENTORY	\$63,026.30	
603-15696	DEFERRED OUTFLOW - OPEB	\$1,072.00	
603-15699	GERF DEFERRED OUTFLOWS	\$32,718.00	
603-16150	OTHER IMPROVEMENTS (LAND)	\$910,289.85	
603-16160	ACCUMULATED DEPR - OTHER IMPRO	-\$906,596.53	
603-16200	BUILDINGS	\$1,094,511.44	
603-16210	ACCUM. DEPRECIATION-BUILDINGS	-\$702,037.10	
603-16400	EQUIPMENT	\$2,038,227.83	
603-16410	ACCUMULATED DEPRECIATION - EQU	-\$1,244,022.81	
	<b>TOTAL ASSETS</b>		<b><u><u>\$1,640,470.97</u></u></b>
603-20210	ACCOUNTS PAYABLE	\$244,230.17	
603-21500	ACCRUED INTEREST	\$7,054.53	
603-21650	ACCRUED WAGES-VAC & COMP	\$15,223.17	
603-21717	OPEB LIABILITY	\$8,398.00	
603-22000	DEPOSITS	\$49,341.04	
603-22001	DESIGNATED - JR GOLF FUND	\$20,263.52	
603-22004	DESIGNATED- GOLF MAINT. FUND	\$648.12	
603-22211	DEFERRED REVENUE-GIFT CERTIFIC	\$23,263.61	
603-22213	DEFERRED REVENUE-MEMBER CREDIT	\$21,543.33	
603-22296	OPEB DEFERRED INFLOW	\$2,282.00	
603-22299	DEFERRED (GERF) INFLOW	\$101,179.00	
603-23107	BOND PAYABLE-2016 EQUIPMENT	\$9,000.00	
603-23110	BOND PAYABLE-2022 EQUIPMENT	\$130,000.00	
603-23111	BOND PAYABLE-2024 EQUIPMENT	\$175,000.00	
603-23400	BOND PREMIUM	\$32,819.65	
603-23999	GERF PENSION LIABILITY	\$119,227.00	
	<b>TOTAL LIABILITIES</b>		<b><u><u>\$1,074,694.64</u></u></b>
603-25300	FUND BALANCE-UNDESIGNATED	\$757,256.99	
603-25999	PRIOR PERIOD ADJUSTMENT	-\$117,578.00	
	TOTAL REVENUE / EXPENSES	-\$73,902.66	
	<b>TOTAL EQUITY</b>		<b><u><u>\$565,776.33</u></u></b>
	<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b><u><u>\$1,640,470.97</u></u></b>

**NEW PRAGUE GOLF CLUB - 2025 REVENUE**

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	Section 2, Item c.	% OF 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	0.00	0.00	0.00	0.00%
603-3-0000-33439	PERA PENSION OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-39200	OPERATING TRANSFER IN	0.00	0.00	0.00	0.00	0.00	14,909.50	0.00	0.00	0.00	0.00	0.00	14,909.50	29,819.00	1.83%
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>	<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>
<b>NON-DEPARTMENTAL SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,909.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,909.50</b>	<b>29,819.00</b>	<b>1.83%</b>
<b>GOLF OPERATIONS</b>															
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD	0.00	0.00	0.00	344.58	172.29	344.58	0.00	0.00	0.00	0.00	0.00	0.00	861.45	0.05%
603-3-4511-36210	INTEREST INCOME	1,169.59	1,336.45	1,183.01	950.79	1,203.07	0.00	724.62	2,144.21	1,197.14	523.34	432.54	2,233.06	13,097.82	0.80%
603-3-4511-36220	FINANCE CHARGE INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-36221	ATM INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-36230	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00	0.03%
603-3-4511-36240	REIMBURSEMENTS	0.00	240.00	784.21	0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00	25.00	1,053.21	0.06%
603-3-4511-38040	MEMBERSHIP DUES (1)	105,152.43	7,870.85	72,587.11	92,551.76	26,055.49	7,469.41	723.10	0.00	835.33	(970.00)	0.00	0.00	312,275.48	19.12%
603-3-4511-38041	ADDITIONAL FEES (2)	1,770.00	325.01	2,785.00	2,840.00	2,280.00	180.00	315.00	0.00	0.00	0.00	45.00	125.00	10,665.01	0.65%
603-3-4511-38042	RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-38043	LESSONS	0.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00	0.01%
603-3-4511-38044	FACILITY FEES	0.00	0.00	0.00	0.00	0.00	0.00	39.12	0.00	0.00	0.00	0.00	0.00	39.12	0.00%
603-3-4511-38045	MISCELLANEOUS INCOME	45.01	13.99	618.01	98.24	53.28	(0.91)	69.97	20.46	20.63	30.09	0.00	2.79	971.56	0.06%
603-3-4511-38046	GOLF MERCHANDISE	50.88	13.56	1,110.51	4,194.00	5,121.80	4,804.12	5,724.51	6,089.69	6,198.31	4,070.38	9,747.67	751.98	47,877.41	2.93%
603-3-4511-38047	CLOTHING	6.75	96.80	761.70	2,496.12	4,216.35	3,227.39	2,524.20	3,196.77	3,439.39	3,697.00	6,088.92	677.55	30,428.94	1.86%
603-3-4511-38048	GREEN FEES	1,366.25	1,290.27	5,596.81	32,091.68	48,081.34	79,905.35	61,402.97	65,111.84	55,327.23	32,933.17	18,856.05	1,760.75	403,723.71	24.71%
603-3-4511-38049	DAILY CART FEES (3)	4,005.00	665.00	14,812.01	23,272.81	28,270.35	41,519.67	35,820.04	35,990.52	32,863.10	17,861.31	8,946.57	0.00	244,026.38	14.94%
603-3-4511-38050	PRIVATE CART FEES (4)	6,715.00	885.00	8,455.00	8,540.00	3,045.00	0.00	0.00	16.00	0.00	0.00	70.00	0.00	27,726.00	1.70%
603-3-4511-38051	DRIVING RANGE	1,120.00	480.00	6,444.01	6,335.73	6,062.13	4,741.74	3,471.88	3,569.60	1,918.48	1,036.67	0.00	0.00	35,180.24	2.15%
603-3-4511-38052	CLOTHING-SPECIAL ORDER	96.00	0.00	926.66	37.80	1,869.65	0.00	75.60	81.00	0.00	1,737.80	159.00	299.00	5,282.51	0.32%
603-3-4511-38053	PRIVATE CART REPAIRS	0.00	0.00	0.00	1,870.96	0.00	963.08	0.00	0.00	0.00	939.72	0.00	0.00	3,773.76	0.23%
603-3-4511-39101	GAIN ON SALE OF ASSETS	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.61%</u>						
<b>GOLF OPERATIONS SUBTOTAL</b>		<b>121,496.91</b>	<b>23,216.93</b>	<b>116,064.04</b>	<b>175,624.47</b>	<b>126,550.75</b>	<b>143,154.43</b>	<b>110,891.01</b>	<b>116,722.09</b>	<b>101,801.61</b>	<b>61,859.48</b>	<b>44,345.75</b>	<b>5,875.13</b>	<b>1,147,602.60</b>	<b>70.25%</b>
<b>FOOD &amp; BEVERAGE</b>															
603-3-4512-38044	FACILITY FEES	318.50	431.50	412.00	668.30	81.00	495.50	419.50	650.00	443.00	405.00	2,187.00	906.00	7,417.30	0.45%
603-3-4512-38045	GRATUITIES	959.49	210.00	438.60	1,034.32	80.00	2,539.00	2,203.61	865.84	1,849.75	966.28	691.13	1,796.49	13,634.51	0.83%
603-3-4512-38140	FOOD SALES	7,558.90	7,698.26	3,843.99	10,424.84	16,896.01	25,925.96	20,090.91	16,756.90	21,379.33	18,111.90	2,989.79	11,436.65	163,113.44	9.99%
603-3-4512-38141	BEVERAGE NON-ALCOHOL	439.26	459.33	466.19	2,244.28	5,353.35	6,382.16	7,537.51	5,925.11	3,613.88	1,994.95	1,073.05	269.13	35,758.20	2.19%
603-3-4512-38142	BEVERAGE ALCOHOL	4,828.22	4,322.04	1,997.92	14,068.17	35,427.27	39,901.17	39,123.68	35,183.91	21,064.81	13,892.91	6,425.19	6,329.06	222,564.35	13.62%
603-3-4512-38143	SUNDRIES	<u>24.21</u>	<u>43.07</u>	<u>119.70</u>	<u>1,222.39</u>	<u>2,331.60</u>	<u>2,376.11</u>	<u>2,032.79</u>	<u>2,481.95</u>	<u>1,411.44</u>	<u>914.46</u>	<u>696.14</u>	<u>0.00</u>	<u>13,653.86</u>	<u>0.84%</u>
<b>FOOD &amp; BEVERAGE SUBTOTAL</b>		<b>14,128.58</b>	<b>13,164.20</b>	<b>7,278.40</b>	<b>29,662.30</b>	<b>60,169.23</b>	<b>77,619.90</b>	<b>71,408.00</b>	<b>61,863.71</b>	<b>49,762.21</b>	<b>36,285.50</b>	<b>14,062.30</b>	<b>20,737.33</b>	<b>456,141.66</b>	<b>27.92%</b>
<b>TOTAL REVENUES</b>		<b>135,625.49</b>	<b>36,381.13</b>	<b>123,342.44</b>	<b>205,286.77</b>	<b>186,719.98</b>	<b>235,683.83</b>	<b>182,299.01</b>	<b>178,585.80</b>	<b>151,563.82</b>	<b>98,144.98</b>	<b>58,408.05</b>	<b>41,521.96</b>	<b>1,633,563.26</b>	<b>100%</b>
<b>% OF MONTHLY TOTALS</b>		<b>8.30%</b>	<b>2.23%</b>	<b>7.55%</b>	<b>12.57%</b>	<b>11.43%</b>	<b>14.43%</b>	<b>11.16%</b>	<b>10.93%</b>	<b>9.28%</b>	<b>6.01%</b>	<b>3.58%</b>	<b>2.54%</b>	<b>100.00%</b>	

Deferred Revenue Received in 2024:

- (1) \$100,995.05
- (2) \$1,545.00
- (3) \$4,005.00
- (4) \$6,715.00

NEW PRAGUE GOLF CLUB - 2025 EXPENSE

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	Section 2, Item c.	% OF TOTAL
<b>GOLF OPERATIONS</b>														
603-4-4511-101 WAGES FULL-TIME	890.49	1,659.05	2,498.98	1,665.99	1,665.97	1,994.75	1,325.28	2,446.66	1,632.27	1,647.68	1,766.02	2,276.09	21,469.23	1.330%
603-4-4511-102 WAGES OVERTIME	34.84	0.00	0.00	0.00	76.44	143.88	105.35	95.08	437.36	8.99	295.53	0.00	1,197.47	0.074%
603-4-4511-103 WAGES PART-TIME	1,038.81	1,246.83	2,389.12	5,507.26	8,182.69	10,993.26	10,091.48	14,349.79	7,064.34	6,430.79	4,473.81	2,442.68	74,210.86	4.599%
603-4-4511-113 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	14.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.86	0.001%
603-4-4511-114 UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-115 VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-121 EMPLOYER CONT. P E R A	130.52	160.89	250.32	239.12	228.54	196.20	165.66	321.97	254.19	261.38	278.84	122.12	2,609.75	0.162%
603-4-4511-122 EMPLOYER CONT. F I C A	201.76	206.21	349.80	532.66	746.57	988.48	873.69	1,314.24	687.16	609.75	487.70	255.18	7,253.20	0.449%
603-4-4511-131 HEALTH INSURANCE	833.14	349.38	524.27	349.38	174.49	349.39	186.87	524.17	349.33	174.49	403.88	349.33	4,568.12	0.283%
603-4-4511-132 DENTAL INSURANCE	30.83	30.83	61.66	30.83	0.00	30.83	16.49	32.98	16.49	0.00	73.86	30.83	355.63	0.022%
603-4-4511-133 LIFE & LT DISABILITY	5.32	5.33	10.64	5.33	0.00	5.33	3.24	10.66	5.23	0.00	5.22	5.22	61.52	0.004%
603-4-4511-151 WORKER'S COMP PREMIUMS	0.00	0.00	426.13	0.00	2.38	0.00	0.00	0.00	0.00	1,097.86	0.00	0.00	1,526.37	0.095%
603-4-4511-207 COMPUTER SUPPORT SERVICES	1,043.40	1,043.40	1,043.40	1,043.40	1,043.40	1,043.40	1,043.40	1,043.40	3,657.01	1,613.79	1,043.40	1,043.40	15,704.80	0.973%
603-4-4511-210 SUPPLIES - GENERAL	207.25	268.17	1,170.94	300.60	0.00	524.12	1,289.38	457.09	0.00	6,257.66	314.27	939.26	11,728.74	0.727%
603-4-4511-211 SUPPLIES - CLEANING	0.00	0.00	0.00	58.47	259.91	0.00	0.00	561.23	0.00	0.00	0.00	0.00	879.61	0.055%
603-4-4511-212 MOTOR FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-260 COGS - GOLF MERCHANDISE	(58.64)	11.21	16,397.52	(10,477.14)	3,360.36	0.00	0.00	4,142.71	8,260.55	3,270.55	6,949.16	326.40	32,182.68	1.994%
603-4-4511-261 COGS - CLOTHING	95.88	627.76	11,458.67	(9,972.74)	2,927.58	0.00	0.00	2,361.39	4,134.09	2,966.33	3,923.66	977.89	19,500.51	1.208%
603-4-4511-262 COGS - CLOTHING SPECIAL ORDE	0.00	834.26	759.13	141.20	1,299.69	0.00	1,708.88	0.00	0.00	0.00	0.00	210.00	4,953.16	0.307%
603-4-4511-264 SUPPLIES - OFFICE	250.49	91.01	0.00	210.94	258.47	122.21	519.05	0.00	68.48	15.60	0.00	63.33	1,599.58	0.099%
603-4-4511-265 COGS - DRIVING RANGE	0.00	0.00	4,259.55	96.00	0.00	0.00	1,550.00	0.00	0.00	0.00	0.00	0.00	5,905.55	0.366%
603-4-4511-301 AUDIT	0.00	2,899.31	0.00	492.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,391.76	0.210%
603-4-4511-305 CIVIL LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-310 PROFESSIONAL SERVICES	0.00	0.00	0.00	139.02	0.00	638.75	0.00	0.00	1,277.50	0.00	0.00	0.00	2,055.27	0.127%
603-4-4511-318 HANDICAP SERVICES	0.00	0.00	0.00	0.00	5,055.00	0.00	1,230.00	0.00	30.00	0.00	0.00	0.00	6,315.00	0.391%
603-4-4511-319 PROF. FEES - CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-321 TELEPHONE	560.91	563.71	558.66	558.27	473.54	124.32	857.79	524.24	511.71	512.18	517.68	512.18	6,275.19	0.389%
603-4-4511-322 COMPUTER COMMUNICATIONS	1,673.10	239.05	215.15	215.44	1,860.09	206.46	441.47	206.46	205.71	211.23	208.87	300.77	5,983.80	0.371%
603-4-4511-323 POSTAGE	17.94	13.11	19.32	28.98	24.15	0.00	45.88	30.34	21.46	29.53	34.19	40.51	305.41	0.019%
603-4-4511-340 ADVERTISING & PUBLICATION	0.00	0.00	0.00	528.08	0.00	0.00	0.00	60.00	2.13	0.00	0.00	0.00	590.21	0.037%
603-4-4511-341 PROMOTION	0.00	0.00	4,010.85	0.00	100.00	35.50	0.00	0.00	0.00	0.00	0.00	0.00	4,146.35	0.257%
603-4-4511-369 INSURANCES	12,644.60	50.10	1,152.10	50.10	100.20	50.10	50.10	50.10	50.10	50.10	50.10	50.10	14,347.80	0.889%
603-4-4511-381 UTILITIES - ELECTRICITY	1,470.66	1,640.42	1,664.76	1,678.54	1,947.99	0.00	2,968.14	2,974.48	2,621.59	2,279.85	1,558.01	1,566.40	22,370.84	1.386%
603-4-4511-382 UTILITIES - WATER & SEWER	230.97	739.98	239.58	188.41	864.53	0.00	1,765.00	1,175.13	1,294.04	832.42	486.45	837.84	8,654.35	0.536%
603-4-4511-383 UTILITIES - NATURAL GAS	499.90	520.03	520.03	520.03	520.03	0.00	520.03	520.03	520.03	520.03	520.03	520.03	5,700.20	0.353%
603-4-4511-384 UTILITIES - GARBAGE	404.08	403.42	395.74	766.59	406.90	389.94	395.82	457.98	440.43	393.63	408.65	415.31	5,278.49	0.327%
603-4-4511-385 NATURAL GAS	899.24	1,214.19	1,599.87	1,146.33	693.83	561.00	1,232.73	0.00	(61.25)	353.37	564.63	784.43	8,988.37	0.557%
603-4-4511-401 CONTRACTED SERVICES	8,522.95	8,522.95	8,522.95	8,522.95	8.50	8.50	8,522.95	8,522.95	8,522.95	8,522.95	8,522.95	8,522.95	85,246.50	5.283%
603-4-4511-404 REPAIRS & MAINTENANCE	384.14	602.18	2,111.25	3,245.61	1,807.26	3,844.74	876.39	610.73	829.06	1,707.58	73.11	342.68	16,434.73	1.018%
603-4-4511-411 EQUIPMENT RENTAL	375.79	213.57	210.92	278.11	404.54	279.51	281.70	390.68	558.15	480.62	270.08	321.60	4,065.27	0.252%
603-4-4511-418 PORTABLE TOILETS	0.00	0.00	0.00	0.00	268.44	0.00	515.40	0.00	0.00	0.00	1,030.80	0.00	1,814.64	0.112%
603-4-4511-420 DEPRECIATION	10,565.26	11,472.54	10,886.63	10,545.57	10,530.19	10,401.04	10,395.40	10,359.47	10,314.25	10,300.59	10,300.59	10,300.59	126,372.12	7.831%
603-4-4511-430 MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	1,330.00	0.00	0.00	0.00	0.00	0.00	1,330.00	0.082%
603-4-4511-431 CASH (OVER) SHORT	(0.21)	146.29	(19.31)	(52.83)	484.35	(380.77)	507.01	(34.24)	39.67	259.49	14.12	(12.34)	951.23	0.059%
603-4-4511-433 DUES & SUBSCRIPTIONS	82.50	465.00	0.00	180.00	40.00	150.00	1,285.14	0.00	0.00	122.90	69.99	0.00	2,395.53	0.148%
603-4-4511-437 CREDIT CARD FEES	351.63	417.04	3,068.23	6,186.96	4,562.75	4,369.61	4,362.97	4,306.21	3,401.62	1,767.33	1,541.83	2,163.71	36,499.89	2.262%
603-4-4511-460 LICENSE FEES/REGISTRATION	280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280.00	0.017%
603-4-4511-611 INTEREST EXPENSE	10,086.81	184.50	0.00	0.00	0.00	3,125.00	7,625.00	110.70	0.00	0.00	0.00	3,458.33	24,590.34	1.524%
<b>GOLF OPERATIONS SUBTOTAL</b>	<b>53,754.36</b>	<b>36,841.72</b>	<b>76,756.86</b>	<b>24,949.91</b>	<b>50,393.64</b>	<b>40,195.55</b>	<b>67,612.69</b>	<b>59,876.63</b>	<b>57,145.65</b>	<b>52,698.67</b>	<b>48,699.98</b>	<b>41,637.54</b>	<b>610,563.20</b>	<b>37.835%</b>

**NEW PRAGUE GOLF CLUB - 2025 EXPENSE**

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	Section 2, Item c.	% OF TOTAL	
<b>FOOD &amp; BEVERAGE</b>															
603-4-4512-102	WAGES OVERTIME	0.00	0.00	0.00	340.69	115.22	433.13	274.03	675.38	274.03	340.69	59.25	518.44	3,030.86	0.188%
603-4-4512-103	WAGES PART-TIME	4,314.37	4,720.17	7,720.71	8,818.91	14,274.76	19,140.10	15,096.12	19,426.19	9,831.22	7,511.92	5,319.77	7,576.24	123,750.48	7.669%
603-4-4512-104	GRATUITIES	959.49	150.00	468.60	984.32	120.00	0.00	2,579.00	2,684.60	963.05	2,037.83	891.13	1,836.49	13,674.51	0.847%
603-4-4512-121	EMPLOYER CONT. P E R A	238.30	211.46	529.95	468.00	464.41	581.07	537.43	453.66	397.81	541.55	396.21	422.79	5,242.64	0.325%
603-4-4512-122	EMPLOYER CONT. F I C A	447.80	372.59	626.48	776.03	1,110.01	1,497.40	1,373.13	1,743.13	846.73	756.64	479.68	542.73	10,572.35	0.655%
603-4-4512-151	WORKER'S COMPENSATION	0.00	0.00	429.60	0.00	2.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	432.03	0.027%
603-4-4512-210	SUPPLIES - GENERAL	680.27	716.43	391.86	2,391.05	1,704.39	2,348.79	2,585.07	3,606.42	644.93	627.41	229.17	220.70	16,146.49	1.001%
603-4-4512-217	TOWELS/LINENS	0.00	0.00	0.00	519.82	519.82	704.21	567.07	519.82	606.70	1,760.91	728.78	1,721.51	7,648.64	0.474%
603-4-4512-251	COGS - ALCOHOL	264.00	0.00	0.00	395.60	17,737.55	0.00	0.00	0.00	(17.00)	21,495.02	1,605.71	594.01	42,074.89	2.607%
603-4-4512-254	COGS - BEV NON-ALCOHOL	0.00	0.00	0.00	840.47	7,070.84	1,471.03	0.00	0.00	0.00	11,614.76	46.64	324.78	21,368.52	1.324%
603-4-4512-259	COGS - FOOD	725.21	181.59	974.09	538.57	2,094.15	2,260.00	3,572.67	925.54	1,459.22	77,844.95	5,349.05	11,346.48	107,271.52	6.647%
603-4-4512-262	COGS - SUNDRIES	0.00	0.00	0.00	0.00	1,784.27	0.00	0.00	0.00	0.00	9,710.33	(290.88)	(40.56)	11,163.16	0.692%
603-4-4512-404	REPAIRS & MAINTENANCE	0.00	75.00	294.49	605.29	473.00	1,054.50	402.00	663.52	75.00	75.00	1,079.75	800.88	5,598.43	0.347%
603-4-4512-415	EQUIPMENT RENTAL	249.83	360.32	327.14	405.27	718.81	0.00	450.44	2.00	0.00	0.00	0.00	185.22	2,699.03	0.167%
603-4-4512-430	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	917.06	0.00	0.00	0.00	0.00	0.00	0.00	12.50	0.00	929.56	0.058%
603-4-4512-460	LICENSE FEES/REGISTRATION	0.00	20.43	3,300.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,220.43	0.262%
<b>FOOD &amp; BEVERAGE SUBTOTAL</b>		<b>7,879.27</b>	<b>6,807.99</b>	<b>15,062.92</b>	<b>18,901.08</b>	<b>48,189.66</b>	<b>29,490.23</b>	<b>27,436.96</b>	<b>30,700.26</b>	<b>15,081.69</b>	<b>134,317.01</b>	<b>15,906.76</b>	<b>26,049.71</b>	<b>375,823.54</b>	<b>23.289%</b>
<b>MAINTENANCE</b>															
603-4-4513-101	WAGES FULL-TIME	9,522.24	14,786.64	23,097.78	15,905.46	15,699.45	14,592.41	14,986.80	23,273.20	17,022.62	15,032.26	15,471.99	20,879.21	200,270.06	12.410%
603-4-4513-102	WAGES OVERTIME	0.00	60.77	0.00	0.00	1,001.97	694.15	513.11	1,700.05	438.62	47.70	102.10	0.00	4,558.47	0.282%
603-4-4513-103	WAGES PART-TIME	0.00	0.00	1,803.44	6,665.02	14,817.97	22,323.10	20,069.86	29,638.20	15,031.44	15,130.84	9,980.11	1,066.11	136,526.09	8.460%
603-4-4513-113	EMPLOYEE BENEFITS	700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	0.043%
603-4-4513-121	EMPLOYER CONT. P E R A	1,082.43	1,113.56	1,732.33	1,192.90	1,210.21	1,156.99	1,162.69	1,737.64	1,666.46	1,837.74	1,721.09	1,163.06	16,777.10	1.040%
603-4-4513-122	EMPLOYER CONT. F I C A	1,108.42	1,086.20	1,821.97	1,667.24	2,382.42	2,827.72	2,671.88	4,115.22	2,424.20	2,282.84	1,836.81	1,091.96	25,316.88	1.569%
603-4-4513-129	GERF CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-131	HEALTH INSURANCE	5,537.16	2,175.61	3,467.87	2,445.14	1,079.20	2,168.85	2,162.16	3,349.90	2,568.15	1,079.20	2,162.16	2,162.16	30,357.56	1.881%
603-4-4513-132	DENTAL INSURANCE	187.23	189.42	413.14	236.70	0.00	187.23	187.23	382.61	253.38	0.00	187.23	187.23	2,411.40	0.149%
603-4-4513-133	LIFE & S-T DISABILITY	45.52	46.40	98.31	53.76	0.00	45.52	45.52	92.14	58.84	0.00	45.52	45.52	577.05	0.036%
603-4-4513-151	WORKER'S COMP INSURANCE	0.00	0.00	1,896.00	0.00	10.34	0.00	374.27	0.00	0.00	0.00	0.00	0.00	2,280.61	0.141%
603-4-4513-210	SUPPLIES - GENERAL	868.12	50.82	580.88	2,250.78	3,642.55	1,097.93	1,358.53	599.34	449.00	390.24	205.81	137.49	11,631.49	0.721%
603-4-4513-212	MOTOR FUELS	0.00	0.00	0.00	1,880.08	3,529.38	0.00	4,211.05	3,377.19	2,801.21	0.00	3,427.55	3,558.87	22,785.33	1.412%
603-4-4513-216	FERTILIZER & CHEMICALS	15.00	0.00	0.00	795.58	2,373.42	0.00	0.00	3,622.26	4,077.95	2,920.43	4,125.20	0.00	17,929.84	1.111%
603-4-4513-221	R & M - MACHINERY PARTS	6,206.14	3,632.10	3,306.06	2,635.75	4,855.36	1,821.15	1,352.13	2,412.30	2,197.32	6,882.04	1,114.13	1,120.10	37,534.58	2.326%
603-4-4513-222	R & M - IRRIGATION	189.19	0.00	0.00	31,374.34	1,183.26	3,475.08	54.39	621.82	3,537.66	2,265.48	1,685.75	(12.99)	44,373.98	2.750%
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	631.12	0.00	0.00	0.00	0.00	0.00	0.00	155.90	140.00	0.00	0.00	0.00	927.02	0.057%
603-4-4513-247	R & M - COURSE GEN IMPROV	0.00	0.00	682.58	5,806.44	8,028.67	2,165.34	0.00	5,378.22	1,296.00	0.00	2,830.04	60.66	26,247.95	1.627%
603-4-4513-381	ELECTRIC	69.91	70.86	72.33	70.86	86.15	0.00	82.37	86.47	150.69	177.71	117.94	37.61	1,022.90	0.063%
603-4-4513-382	WATER/SEWER	37.72	49.59	45.14	111.86	180.81	0.00	3,103.08	3,790.31	254.29	19,232.76	191.00	118.54	27,115.10	1.680%
603-4-4513-404	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	520.00	0.00	0.00	15.16	0.00	8,970.00	0.00	0.00	9,505.16	0.589%
603-4-4513-405	R & M - PRIVATE CART REP	0.00	0.00	272.02	1,486.76	323.57	555.07	0.00	0.00	139.51	691.00	0.00	0.00	3,467.93	0.215%
603-4-4513-430	MISCELLANEOUS EXPENSE	0.00	0.00	257.50	0.00	0.00	0.00	0.00	0.00	1,616.70	0.00	0.00	199.99	2,074.19	0.129%
603-4-4513-441	SPECIAL PROJECTS	49.45	0.00	0.00	94.27	2,727.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,871.45	0.178%
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	0.00	0.00	0.00	0.000%
<b>MAINTENANCE SUBTOTAL</b>		<b>26,249.65</b>	<b>23,261.97</b>	<b>39,547.35</b>	<b>74,672.94</b>	<b>63,652.46</b>	<b>53,110.54</b>	<b>52,335.07</b>	<b>84,413.73</b>	<b>56,124.04</b>	<b>76,955.64</b>	<b>45,214.93</b>	<b>31,815.96</b>	<b>627,354.28</b>	<b>38.876%</b>
<b>TOTAL EXPENSES</b>		<b>87,883.28</b>	<b>66,911.68</b>	<b>131,367.13</b>	<b>118,523.93</b>	<b>162,235.76</b>	<b>122,796.32</b>	<b>147,384.72</b>	<b>174,990.62</b>	<b>128,351.38</b>	<b>263,971.32</b>	<b>109,821.67</b>	<b>99,503.21</b>	<b>1,613,741.02</b>	<b>100.0%</b>
<b>% OF MONTHLY TOTALS</b>		5.45%	4.15%	8.14%	7.34%	10.05%	7.61%	9.13%	10.84%	7.95%	16.36%	6.81%	6.17%	94%	
<b>REVENUE OVER / (UNDER) EXPENSES</b>		<b>47,742.21</b>	<b>(30,530.55)</b>	<b>(8,024.69)</b>	<b>86,762.84</b>	<b>24,484.22</b>	<b>112,887.51</b>	<b>34,914.29</b>	<b>3,595.18</b>	<b>23,212.44</b>	<b>(165,826.34)</b>	<b>(51,413.62)</b>	<b>(57,981.25)</b>	<b>19,822.24</b>	

CITY OF NEW PRAGUE  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31, 2025

FINANCIAL SUMMARY

	2024					2025				
	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2025 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>REVENUE SUMMARY</b>										
NON-DEPARTMENTAL *	0.00	14,916.03	14,916.03	-	(14,916.03)	0.00	0.00	0.00	-	0.00
GOLF OPERATIONS	962,036.00	(25,143.24)	1,190,881.56	123.79	(228,845.56)	1,363,102.00	5,875.13	1,147,901.46	84.21	215,200.54
FOOD & BEVERAGE	389,000.00	7,302.08	408,443.30	105.00	(19,443.30)	411,000.00	20,737.33	458,441.66	111.54	(47,441.66)
<b>TOTAL REVENUE</b>	<b>1,351,036.00</b>	<b>(2,925.13)</b>	<b>1,614,240.89</b>	<b>119.48</b>	<b>(263,204.89)</b>	<b>1,774,102.00</b>	<b>26,612.46</b>	<b>1,606,343.12</b>	<b>90.54</b>	<b>167,758.88</b>
<b>EXPENDITURE SUMMARY</b>										
GOLF OPERATIONS	537,881.11	64,583.01	612,698.12	113.91	(74,817.01)	901,718.56	41,637.54	663,930.03	73.63	237,788.53
FOOD & BEVERAGE	350,294.00	12,714.64	351,258.65	100.28	(964.65)	333,676.00	26,049.71	378,256.61	113.36	(44,580.61)
MAINTENANCE	520,658.00	35,542.94	530,925.27	101.97	(10,267.27)	594,078.00	31,815.96	667,878.14	112.42	(73,800.14)
<b>TOTAL EXPENDITURES</b>	<b>1,408,833.11</b>	<b>112,840.59</b>	<b>1,494,882.04</b>	<b>106.11</b>	<b>(86,048.93)</b>	<b>1,829,472.56</b>	<b>99,503.21</b>	<b>1,710,064.78</b>	<b>93.47</b>	<b>119,407.78</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(57,797.11)</b>	<b>(115,765.72)</b>	<b>119,358.85</b>		<b>(177,155.96)</b>	<b>(55,370.56)</b>	<b>(72,890.75)</b>	<b>(103,721.66)</b>		<b>48,351.10</b>

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

603-GOLF COURSE

	2024					2025					
	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2025 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	
<b>REVENUES</b>											
<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	
603-3-0000-33439	PERA PENSION OTHER REVENUE	0.00	5,384.00	5,384.00	0.00	(5,384.00)	0.00	0.00	0.00	0.00	
603-3-0000-39101	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
603-3-4511-39200	OPERATING TRANSFER IN	41,946.00	20,973.00	41,946.00	100.00	0.00	14,909.50	29,819.00	0.00	(29,819.00)	
	LESS OPERATING TRANSFER-IN	(41,946.00)	(20,973.00)	(41,946.00)	0.00	0.00	(14,909.50)	(29,819.00)	0.00	29,819.00	
603-3-0000-39500	BOND PREMIUM AMORTIZATION	0.00	9,532.03	9,532.03	0.00	(9,532.03)	0.00	0.00	0.00	0.00	
<b>TOTAL NON-DEPARTMENTAL</b>		<b>0.00</b>	<b>14,916.03</b>	<b>14,916.03</b>	<b>0.00</b>	<b>(14,916.03)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>GOLF OPERATIONS REVENUE</b>											
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD	0.00	0.00	666.88	0.00	(666.88)	0.00	0.00	861.45	0.00	(861.45)
603-3-4511-36210	INTEREST INCOME	0.00	3,370.85	14,535.11	0.00	(14,535.11)	5,000.00	2,233.06	14,262.12	285.24	(9,262.12)
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	510.85	510.85	0.00	(510.85)	1,300.00	0.00	500.00	38.46	800.00
603-3-4511-36240	REIMBURSEMENTS	500.00	0.00	629.99	126.00	(129.99)	500.00	25.00	1,053.21	210.64	(553.21)
603-3-4511-38040	MEMBERSHIP DUES	306,000.00	130.00	293,809.53	96.02	12,190.47	315,000.00	0.00	311,410.52	98.86	3,589.48
603-3-4511-38041	ADDITIONAL FEES	8,500.00	280.00	8,940.00	105.18	(440.00)	8,500.00	125.00	10,665.01	125.47	(2,165.01)
603-3-4511-38042	RENTALS	500.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00	0.00	500.00
603-3-4511-38043	LESSONS	2,500.00	0.00	3,000.00	120.00	(500.00)	2,500.00	0.00	120.00	4.80	2,380.00
603-3-4511-38044	FACILITY FEES	0.00	0.00	745.61	0.00	(745.61)	0.00	0.00	39.12	0.00	(39.12)
603-3-4511-38045	MISCELLANEOUS INCOME	0.00	0.46	1,858.28	0.00	(1,858.28)	1,500.00	2.79	971.08	64.74	528.92
603-3-4511-38046	GOLF MERCHANDISE	50,000.00	502.58	38,129.17	76.26	11,870.83	50,000.00	751.98	47,877.41	95.75	2,122.59
603-3-4511-38047	CLOTHING	20,000.00	687.95	25,892.79	129.46	(5,892.79)	25,000.00	677.55	30,428.94	121.72	(5,428.94)
603-3-4511-38048	GREEN FEES	304,459.00	2,137.20	366,988.43	120.54	(62,529.43)	342,404.00	1,760.75	403,723.71	117.91	(61,319.71)
603-3-4511-38049	DAILY CART FEES	214,727.00	0.00	230,344.70	107.27	(15,617.70)	223,198.00	0.00	244,026.38	109.33	(20,828.38)
603-3-4511-38050	PRIVATE CART FEES	17,850.00	0.00	25,332.02	141.92	(7,482.02)	27,000.00	0.00	27,726.00	102.69	(726.00)
603-3-4511-38051	DRIVING RANGE	25,000.00	0.00	24,711.50	98.85	288.50	26,000.00	0.00	35,180.24	135.31	(9,180.24)
603-3-4511-38052	CLOTHING-SPECIAL ORDER	8,000.00	0.00	7,740.25	96.75	259.75	9,200.00	299.00	5,282.51	57.42	3,917.49
603-3-4511-38053	PRIVATE CART REPAIRS	4,000.00	0.00	4,809.58	120.24	(809.58)	5,500.00	0.00	3,773.76	68.61	1,726.24
603-3-4511-38054	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00
603-3-4511-38055	USE OF FUND BALANCE	0.00	0.00	0.00	0.00	0.00	220,000.00	0.00	0.00	0.00	220,000.00
603-3-4511-39101	GAIN ON SALE OF ASSETS	0.00	(32,763.13)	142,236.87	0.00	(142,236.87)	0.00	0.00	10,000.00	0.00	(10,000.00)
<b>TOTAL GOLF OPERATION REVENUE</b>		<b>962,036.00</b>	<b>(25,143.24)</b>	<b>1,190,881.56</b>	<b>123.79</b>	<b>(228,845.56)</b>	<b>1,363,102.00</b>	<b>5,875.13</b>	<b>1,147,901.46</b>	<b>84.21</b>	<b>215,200.54</b>
<b>FOOD &amp; BEVERAGE REVENUE</b>											
603-3-4512-38044	FACILITY FEES	6,000.00	81.00	5,202.96	86.72	797.04	6,000.00	906.00	9,717.30	161.96	(3,717.30)
603-3-4512-38045	GRATUITIES	11,000.00	535.00	8,468.77	76.99	2,531.23	11,000.00	1,796.49	13,634.51	123.95	(2,634.51)
603-3-4512-38140	FOOD SALES	150,000.00	3,083.84	157,487.37	104.99	(7,487.37)	160,000.00	11,436.65	163,113.44	101.95	(3,113.44)
603-3-4512-38141	BEVERAGE NON-ALCOHOL	28,000.00	71.63	29,051.46	103.76	(1,051.46)	30,000.00	269.13	35,758.20	119.19	(5,758.20)
603-3-4512-38142	BEVERAGE ALCOHOL	185,000.00	3,528.75	197,046.63	106.51	(12,046.63)	195,000.00	6,329.06	222,564.35	114.14	(27,564.35)
603-3-4512-38143	SUNDRIES	9,000.00	1.86	11,186.11	124.29	(2,186.11)	9,000.00	0.00	13,653.86	151.71	(4,653.86)
603-3-4512-39000	WRITE OFF OF LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4512-39101	GAIN ON SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FOOD &amp; BEVERAGE REVENUE</b>		<b>389,000.00</b>	<b>7,302.08</b>	<b>408,443.30</b>	<b>105.00</b>	<b>(19,443.30)</b>	<b>411,000.00</b>	<b>20,737.33</b>	<b>458,441.66</b>	<b>111.54</b>	<b>(47,441.66)</b>
<b>TOTAL REVENUES</b>		<b>1,351,036.00</b>	<b>(17,841.16)</b>	<b>1,599,324.86</b>	<b>118.38</b>	<b>(248,288.86)</b>	<b>1,774,102.00</b>	<b>26,612.46</b>	<b>1,606,343.12</b>	<b>90.54</b>	<b>167,758.88</b>

603-GOLF COURSE  
Golf Operations

DEPARTMENTAL EXPENDITURES	2024					2025					
	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2025 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	
<b>EMPLOYEE WAGES &amp; BENEFIT</b>											
603-4-4511-101	WAGES FULL-TIME	50,920.00	1,811.63	20,615.01	40.49	30,304.99	21,744.00	2,276.09	21,469.23	98.74	274.77
603-4-4511-102	WAGES OVERTIME	250.00	13.55	1,054.05	421.62	(804.05)	250.00	0.00	1,197.47	478.99	(947.47)
603-4-4511-103	WAGES PART-TIME	50,000.00	2,371.77	72,560.30	145.12	(22,560.30)	50,000.00	2,442.68	74,210.86	148.42	(24,210.86)
603-4-4511-113	EMPLOYEE BENEFITS	117.00	0.00	60.00	51.28	57.00	117.00	0.00	14.86	12.70	102.14
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	165.71	165.71	0.00	(165.71)	0.00	0.00	0.00	0.00	0.00
603-4-4511-121	EMPLOYER CONT. P E R A	2,613.00	164.79	2,294.20	87.80	318.80	2,675.00	122.12	2,609.75	97.56	65.25
603-4-4511-122	EMPLOYER CONT. F I C A	9,953.00	238.12	6,995.84	70.29	2,957.16	5,517.00	255.18	7,253.20	131.47	(1,736.20)
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	3,572.00	333.83	4,221.01	118.17	(649.01)	3,953.00	349.33	4,568.12	115.56	(615.12)
603-4-4511-132	DENTAL INSURANCE	362.00	36.38	428.52	118.38	(66.52)	319.00	30.83	355.63	111.48	(36.63)
603-4-4511-133	LIFE & LT DISABILITY	62.00	5.31	63.88	103.03	(1.88)	63.00	5.22	61.52	97.65	1.48
603-4-4511-151	WORKER'S COMP PREMIUMS	651.00	0.00	643.38	98.83	7.62	859.00	0.00	1,526.37	177.69	(667.37)
<b>TOTAL EMPLOYEE WAGES &amp; BENEFIT</b>		<b>118,500.00</b>	<b>5,141.09</b>	<b>109,101.90</b>	<b>92.07</b>	<b>9,398.10</b>	<b>85,497.00</b>	<b>5,481.45</b>	<b>113,267.01</b>	<b>132.48</b>	<b>(27,770.01)</b>
<b>OPERATING EXPENSES</b>											
603-4-4511-207	COMPUTER SUPPORT SERVICES	11,250.00	999.67	13,031.31	115.83	(1,781.31)	13,550.00	1,043.40	15,704.80	115.90	(2,154.80)
603-4-4511-210	SUPPLIES - GENERAL	5,500.00	216.71	5,656.28	102.84	(156.28)	5,500.00	939.26	12,164.60	221.17	(6,664.60)
603-4-4511-211	SUPPLIES - CLEANING	500.00	0.00	2,777.22	555.44	(2,277.22)	1,000.00	0.00	879.61	87.96	120.39
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	25,000.00	480.92	27,711.80	110.85	(2,711.80)	30,000.00	326.40	54,484.10	181.61	(24,484.10)
603-4-4511-261	COGS - CLOTHING	15,000.00	583.76	19,083.61	127.22	(4,083.61)	17,500.00	977.89	21,823.39	124.71	(4,323.39)
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	8,000.00	0.00	8,967.72	112.10	(967.72)	8,000.00	210.00	7,220.51	90.26	779.49
603-4-4511-264	SUPPLIES - OFFICE	2,400.00	580.40	1,967.36	81.97	432.64	2,000.00	63.33	1,766.67	88.33	233.33
603-4-4511-265	COGS - DRIVING RANGE	5,000.00	0.00	3,312.61	66.25	1,687.39	7,000.00	0.00	5,905.55	84.37	1,094.45
603-4-4511-301	AUDIT	5,250.00	1,337.55	4,823.39	91.87	426.61	7,102.00	0.00	3,495.83	49.22	3,606.17
603-4-4511-305	CIVIL LEGAL FEES	750.00	0.00	115.50	15.40	634.50	500.00	0.00	0.00	0.00	500.00
603-4-4511-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,055.27	0.00	(2,055.27)
603-4-4511-318	HANDICAP SERVICES	6,000.00	0.00	6,090.00	101.50	(90.00)	6,000.00	0.00	6,315.00	105.25	(315.00)
603-4-4511-319	PROF. FEES - CONSULTING	0.00	1.90	1.90	0.00	(1.90)	0.00	0.00	0.00	0.00	0.00
603-4-4511-321	TELEPHONE	7,600.00	558.98	6,842.25	90.03	757.75	7,600.00	512.18	6,592.98	86.75	1,007.02
603-4-4511-322	COMPUTER COMMUNICATIONS	4,000.00	(1,659.78)	2,432.55	60.81	1,567.45	4,000.00	300.77	5,983.80	149.60	(1,983.80)
603-4-4511-323	POSTAGE	900.00	28.29	437.63	48.63	462.37	950.00	40.51	338.53	35.63	611.47
603-4-4511-340	ADVERTISING & PUBLICATION	1,500.00	0.00	492.50	32.83	1,007.50	1,000.00	0.00	590.21	59.02	409.79
603-4-4511-341	PROMOTION	4,500.00	0.00	3,750.00	83.33	750.00	3,800.00	0.00	4,146.35	109.11	(346.35)
603-4-4511-369	INSURANCES	12,662.11	50.10	13,876.84	109.59	(1,214.73)	13,928.00	50.10	14,347.80	103.01	(419.80)
603-4-4511-381	ELECTRIC	21,000.00	1,562.67	22,138.04	105.42	(1,138.04)	23,000.00	1,566.40	24,798.93	107.82	(1,798.93)
603-4-4511-382	WATER/SEWER	5,000.00	342.97	7,863.68	157.27	(2,863.68)	5,500.00	837.84	9,881.39	179.66	(4,381.39)
603-4-4511-383	STORM SEWER UTILITIES	6,000.00	499.90	5,998.80	99.98	1.20	6,000.00	520.03	6,220.23	103.67	(220.23)
603-4-4511-384	REFUSE	4,000.00	784.81	5,877.39	146.93	(1,877.39)	4,500.00	415.31	5,760.95	128.02	(1,260.95)
603-4-4511-385	NATURAL GAS	9,500.00	372.43	5,769.51	60.73	3,730.49	9,500.00	784.43	8,988.37	94.61	511.63
603-4-4511-401	CONTRACTED SERVICES	100,170.00	8,356.00	100,813.50	100.64	(643.50)	102,173.00	8,522.95	102,275.40	100.10	(102.40)
603-4-4511-404	REPAIRS & MAINTENANCE	13,000.00	412.68	11,028.46	84.83	1,971.54	13,000.00	342.68	16,849.29	129.61	(3,849.29)
603-4-4511-411	EQUIPMENT RENTAL	5,200.00	189.04	3,725.28	71.64	1,474.72	5,200.00	321.60	4,729.53	90.95	470.47
603-4-4511-412	TOURNAMENT FLEET RENTALS	6,000.00	0.00	5,210.00	86.83	790.00	3,000.00	0.00	7,975.00	265.83	(4,975.00)

603-GOLF COURSE  
Golf Operations

DEPARTMENTAL EXPENDITURES	2024					2025				
	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2025 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
603-4-4511-417 UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-418 PORTABLE TOILETS	1,800.00	0.00	2,061.60	114.53	(261.60)	2,000.00	0.00	1,814.64	90.73	185.36
603-4-4511-420 DEPRECIATION	84,000.00	37,217.24	135,552.03	161.37	(51,552.03)	143,105.00	10,300.59	126,372.12	88.31	16,732.88
603-4-4511-430 MISCELLANEOUS EXPENSE	250.00	0.00	19,268.44	7,707.38	(19,018.44)	0.00	0.00	1,330.00	0.00	(1,330.00)
603-4-4511-432 PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-431 CASH (OVER) SHORT	0.00	72.11	2,613.25	0.00	(2,613.25)	0.00	(12.34)	1,020.34	0.00	(1,020.34)
603-4-4511-433 DUES & SUBSCRIPTIONS	1,000.00	0.00	1,599.88	159.99	(599.88)	1,200.00	0.00	2,478.03	206.50	(1,278.03)
603-4-4511-437 CREDIT CARD FEES	29,000.00	2,551.04	33,795.49	116.54	(4,795.49)	29,000.00	2,163.71	36,500.19	125.86	(7,500.19)
603-4-4511-438 BAD DEBT EXPENSE	250.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00
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	1,000.00	0.00	1,076.25	107.63	(76.25)	1,000.00	0.00	280.00	28.00	720.00
603-4-4511-500 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	320,000.00	2,470.72	2,470.72	0.77	317,529.28
<b>TOTAL OPERATING EXPENSES</b>	<b>402,982.11</b>	<b>55,539.39</b>	<b>485,762.07</b>	<b>120.54</b>	<b>(80,998.65)</b>	<b>797,608.00</b>	<b>32,697.76</b>	<b>523,560.13</b>	<b>65.64</b>	<b>274,047.87</b>
<b>DEBT SERVICE</b>										
603-4-4511-611 INTEREST EXPENSE	10,399.00	3,902.53	14,301.28	137.53	(3,902.28)	13,613.56	3,458.33	24,590.34	180.63	(10,976.78)
603-4-4511-620 BOND ISSUANCE FEES	6,000.00	0.00	3,532.87	58.88	2,467.13	5,000.00	0.00	2,512.55	50.25	2,487.45
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
<b>TOTAL DEBT SERVICE</b>	<b>16,399.00</b>	<b>3,902.53</b>	<b>17,834.15</b>	<b>108.75</b>	<b>(1,435.15)</b>	<b>18,613.56</b>	<b>3,458.33</b>	<b>27,102.89</b>	<b>145.61</b>	<b>(8,489.33)</b>
<b>OPERATING TRANSFERS - OUT</b>										
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
<b>TOTAL OPERATING TRANSFERS-OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL Golf Operations</b>	<b>537,881.11</b>	<b>64,583.01</b>	<b>612,698.12</b>	<b>113.91</b>	<b>(74,817.01)</b>	<b>901,718.56</b>	<b>41,637.54</b>	<b>663,930.03</b>	<b>73.63</b>	<b>237,788.53</b>

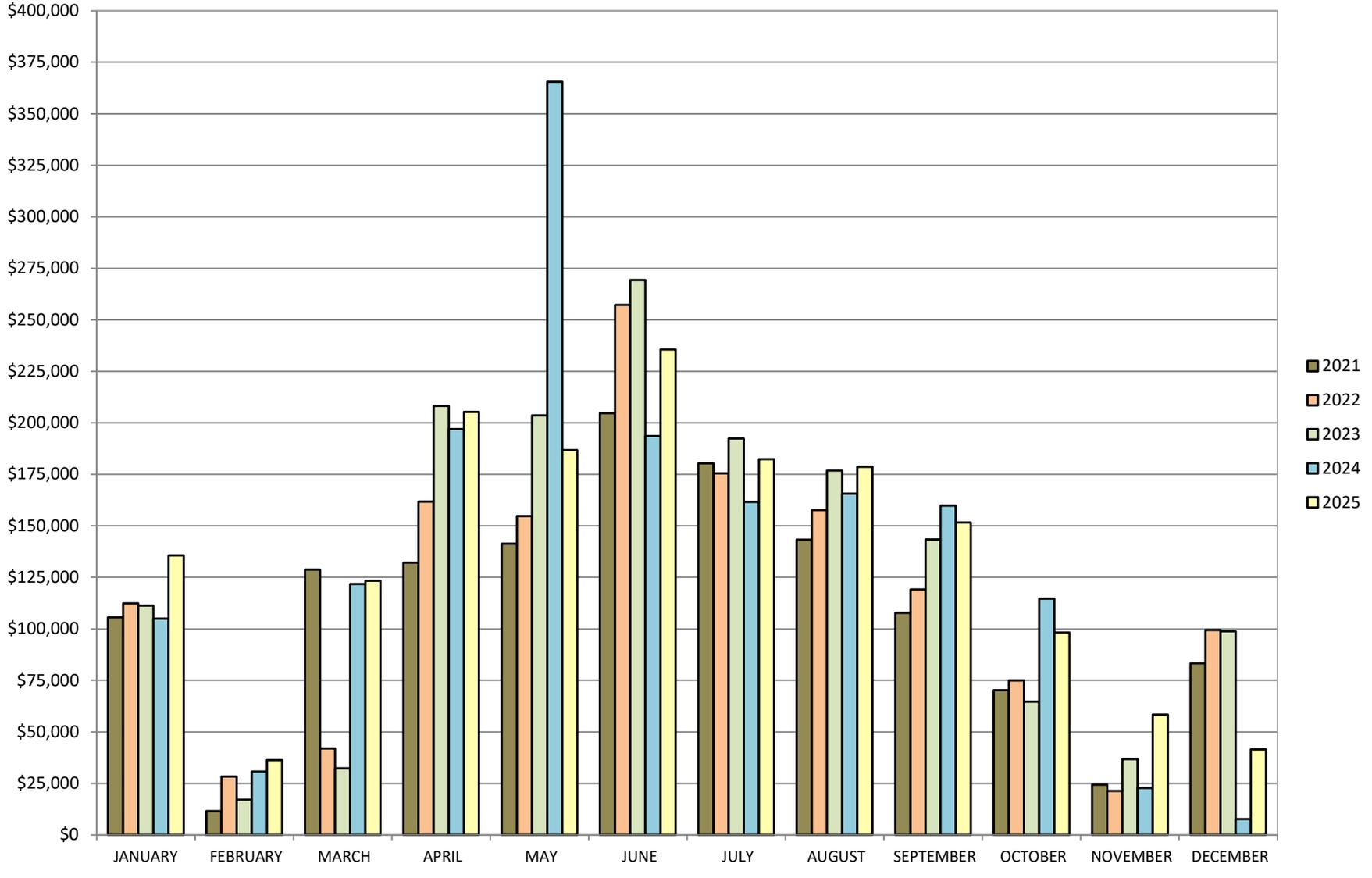
603-GOLF COURSE  
Food & Beverage

DEPARTMENTAL EXPENDITURES	2024					2025					
	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2025 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	
<b>EMPLOYEE WAGES &amp; BENEFIT</b>											
603-4-4512-102	WAGES OVERTIME	0.00	0.00	437.27	0.00	(437.27)	500.00	518.44	3,030.86	606.17	(2,530.86)
603-4-4512-103	WAGES PART-TIME	101,270.00	4,518.74	103,574.89	102.28	(2,304.89)	102,000.00	7,576.24	123,750.48	121.32	(21,750.48)
603-4-4512-104	GRATUITIES	11,000.00	535.00	8,468.78	76.99	2,531.22	11,000.00	1,836.49	13,674.51	124.31	(2,674.51)
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	128.34	0.00	(128.34)	0.00	0.00	0.00	0.00	0.00
603-4-4512-115	VACATION ACCRUAL	0.00	94.74	94.74	0.00	(94.74)	0.00	0.00	0.00	0.00	0.00
603-4-4512-121	EMPLOYER CONT. P E R A	9,206.00	156.74	3,585.56	38.95	5,620.44	4,500.00	422.79	5,242.64	116.50	(742.64)
603-4-4512-122	EMPLOYER CONT. F I C A	9,431.00	342.24	8,623.96	91.44	807.04	7,000.00	542.73	10,572.35	151.03	(3,572.35)
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	917.00	0.00	655.18	71.45	261.82	866.00	0.00	432.03	49.89	433.97
<b>TOTAL EMPLOYEE WAGES &amp; BENEFIT</b>		<b>131,824.00</b>	<b>5,647.46</b>	<b>125,568.72</b>	<b>95.25</b>	<b>6,255.28</b>	<b>125,866.00</b>	<b>10,896.69</b>	<b>156,702.87</b>	<b>124.50</b>	<b>(30,836.87)</b>
<b>OPERATING EXPENSES</b>											
603-4-4512-210	SUPPLIES - GENERAL	18,000.00	186.41	15,311.70	85.07	2,688.30	18,000.00	220.70	16,780.37	93.22	1,219.63
603-4-4512-217	TOWELS/LINENS	7,500.00	259.91	5,242.23	69.90	2,257.77	4,800.00	1,721.51	7,648.64	159.35	(2,848.64)
603-4-4512-251	COGS - ALCOHOL	60,000.00	1,384.88	69,425.73	115.71	(9,425.73)	60,000.00	594.01	42,074.89	70.12	17,925.11
603-4-4512-254	COGS - BEV NON-ALCOHOL	22,000.00	475.28	21,178.57	96.27	821.43	17,000.00	324.78	21,368.52	125.70	(4,368.52)
603-4-4512-259	COGS - FOOD	80,000.00	2,567.18	81,636.03	102.05	(1,636.03)	81,760.00	11,346.48	107,620.29	131.63	(25,860.29)
603-4-4512-262	COGS - SUNDRIES	7,470.00	195.09	11,457.19	153.38	(3,987.19)	7,650.00	(40.56)	11,163.16	145.92	(3,513.16)
603-4-4512-263	EXPIRED GOODS	500.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00	0.00	500.00
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	241.36	0.00	(241.36)	0.00	0.00	0.00	0.00	0.00
603-4-4512-404	REPAIRS & MAINTENANCE	4,000.00	0.00	4,991.18	124.78	(991.18)	4,000.00	800.88	5,673.43	141.84	(1,673.43)
603-4-4512-415	EQUIPMENT RENTAL	2,500.00	386.93	4,132.51	165.30	(1,632.51)	2,600.00	185.22	4,049.45	155.75	(1,449.45)
603-4-4512-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4512-430	MISCELLANEOUS EXPENSE	2,000.00	12.50	7,154.00	357.70	(5,154.00)	2,000.00	0.00	954.56	47.73	1,045.44
603-4-4512-460	LICENSE FEES/REGISTRATION	4,500.00	0.00	3,320.43	73.79	1,179.57	4,500.00	0.00	4,220.43	93.79	279.57
603-4-4512-500	CAPITAL OUTLAY	10,000.00	1,599.00	1,599.00	15.99	8,401.00	5,000.00	0.00	0.00	0.00	5,000.00
<b>TOTAL OPERATING EXPENSES</b>		<b>218,470.00</b>	<b>7,067.18</b>	<b>225,689.93</b>	<b>103.30</b>	<b>(7,219.93)</b>	<b>207,810.00</b>	<b>15,153.02</b>	<b>221,553.74</b>	<b>106.61</b>	<b>(13,743.74)</b>
<b>TOTAL Food &amp; Beverage</b>		<b>350,294.00</b>	<b>12,714.64</b>	<b>351,258.65</b>	<b>100.28</b>	<b>(964.65)</b>	<b>333,676.00</b>	<b>26,049.71</b>	<b>378,256.61</b>	<b>113.36</b>	<b>(44,580.61)</b>

603-GOLF COURSE  
Maintenance

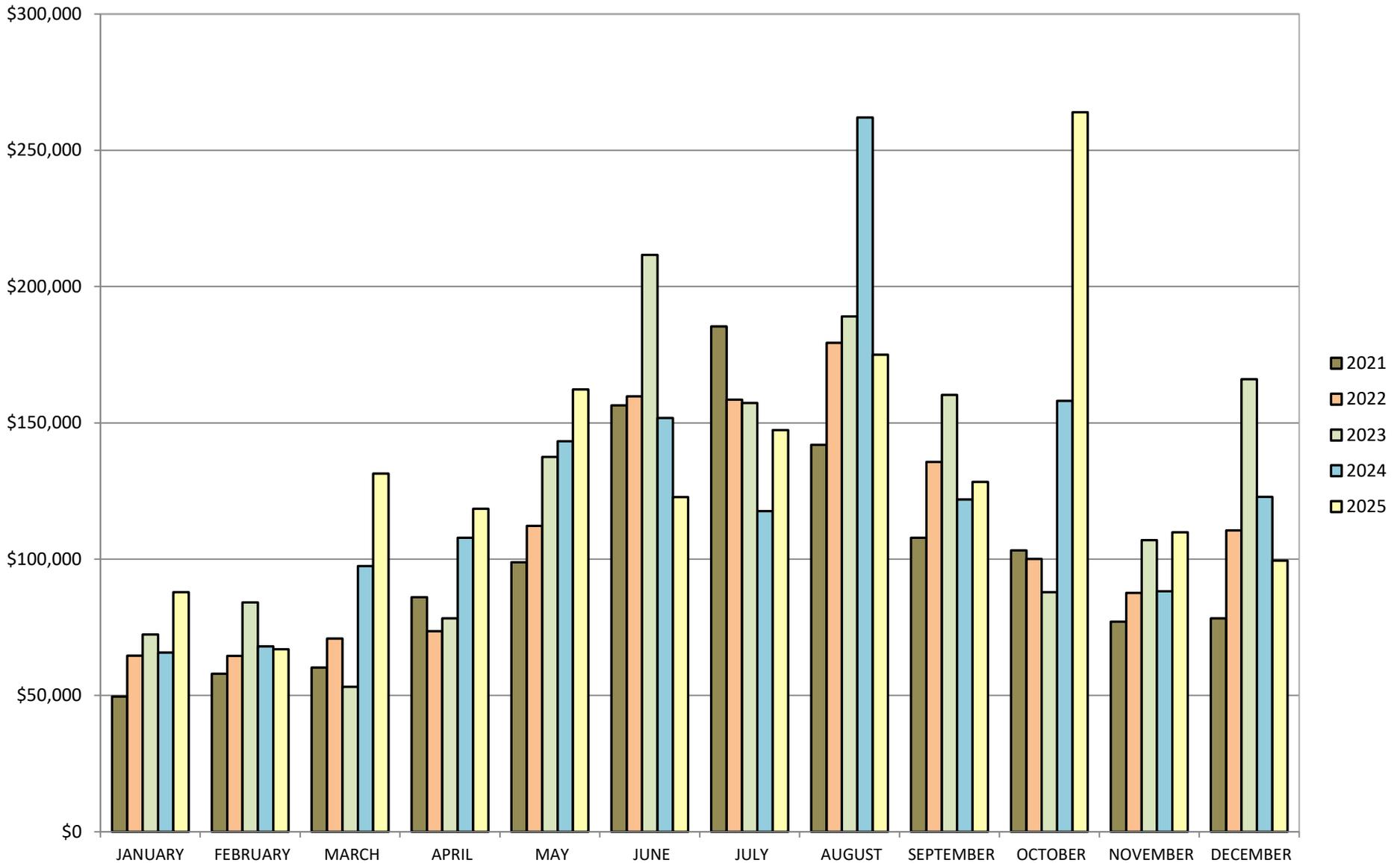
DEPARTMENTAL EXPENDITURES	2024					2025					
	2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2025 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	
<b>EMPLOYEE WAGES &amp; BENEFIT</b>											
603-4-4513-101	WAGES FULL-TIME	182,506.00	18,938.88	192,451.92	105.45	(9,945.92)	191,045.00	20,879.21	200,270.06	104.83	(9,225.06)
603-4-4513-102	WAGES OVERTIME	1,000.00	0.00	2,155.49	215.55	(1,155.49)	1,000.00	0.00	4,558.47	455.85	(3,558.47)
603-4-4513-103	WAGES PART-TIME	80,000.00	182.85	105,241.39	131.55	(25,241.39)	105,000.00	1,066.11	136,526.09	130.02	(31,526.09)
603-4-4513-113	EMPLOYEE BENEFITS	760.00	0.00	700.00	92.11	60.00	760.00	0.00	700.00	92.11	60.00
603-4-4513-114	UNEMPLOYMENT BENEFITS	2,546.00	0.00	0.00	0.00	2,546.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-115	VACATION ACCRUAL	0.00	3,756.37	3,756.37	0.00	(3,756.37)	0.00	0.00	0.00	0.00	0.00
603-4-4513-121	EMPLOYER CONT. P E R A	14,324.00	1,058.24	15,336.31	107.07	(1,012.31)	14,283.00	1,163.06	16,777.10	117.46	(2,494.10)
603-4-4513-122	EMPLOYER CONT. F I C A	20,276.00	1,039.84	22,249.93	109.74	(1,973.93)	20,211.00	1,091.96	25,316.88	125.26	(5,105.88)
603-4-4513-129	GERF CHANGE	0.00	(14,475.00)	(14,475.00)	0.00	14,475.00	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	13,312.00	2,065.78	27,648.94	207.70	(14,336.94)	29,959.00	2,162.16	30,357.56	101.33	(398.56)
603-4-4513-132	DENTAL INSURANCE	1,796.00	215.45	2,734.83	152.27	(938.83)	1,731.00	187.23	2,411.40	139.31	(680.40)
603-4-4513-133	LIFE & S-T DISABILITY	525.00	37.72	559.40	106.55	(34.40)	536.00	45.52	577.05	107.66	(41.05)
603-4-4513-135	OPEB EXPENSE	0.00	4,454.00	4,454.00	0.00	(4,454.00)	0.00	0.00	0.00	0.00	0.00
603-4-4513-151	WORKER'S COMP INSURANCE	2,663.00	0.00	2,791.56	104.83	(128.56)	3,822.00	0.00	2,280.61	59.67	1,541.39
<b>TOTAL EMPLOYEE WAGES &amp; BENEFIT</b>		<b>319,708.00</b>	<b>17,274.13</b>	<b>365,605.14</b>	<b>114.36</b>	<b>(45,897.14)</b>	<b>368,347.00</b>	<b>26,595.25</b>	<b>419,775.22</b>	<b>113.96</b>	<b>(51,428.22)</b>
<b>OPERATING EXPENSES</b>											
603-4-4513-210	SUPPLIES - GENERAL	6,000.00	132.64	8,785.98	146.43	(2,785.98)	8,000.00	137.49	13,450.48	168.13	(5,450.48)
603-4-4513-212	MOTOR FUELS	25,000.00	797.02	25,007.52	100.03	(7.52)	25,000.00	3,558.87	25,200.58	100.80	(200.58)
603-4-4513-216	FERTILIZER & CHEMICALS	40,000.00	13,904.51	4,676.27	11.69	35,323.73	45,000.00	0.00	43,339.93	96.31	1,660.07
603-4-4513-221	R & M - MACHINERY PARTS	30,000.00	2,404.08	28,756.68	95.86	1,243.32	30,000.00	1,120.10	37,735.41	125.78	(7,735.41)
603-4-4513-222	R & M - IRRIGATION	15,000.00	74.72	12,089.75	80.60	2,910.25	15,000.00	(12.99)	44,398.87	295.99	(29,398.87)
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	800.00	0.00	1,502.59	187.82	(702.59)	631.00	0.00	927.02	146.91	(296.02)
603-4-4513-247	R & M - COURSE GEN IMPROV	15,000.00	0.00	13,809.72	92.06	1,190.28	15,000.00	60.66	26,785.51	178.57	(11,785.51)
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	0.44	92.14	18.43	407.86
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	1,400.00	73.99	1,223.86	87.42	176.14	1,600.00	37.61	1,174.39	73.40	425.61
603-4-4513-382	WATER/SEWER	62,000.00	328.50	47,864.68	77.20	14,135.32	62,000.00	118.54	37,007.09	59.69	24,992.91
603-4-4513-404	REPAIRS & MAINTENANCE	1,750.00	553.35	3,664.90	209.42	(1,914.90)	2,000.00	0.00	9,505.16	475.26	(7,505.16)
603-4-4513-405	R & M - PRIVATE CART REP	3,500.00	0.00	4,643.08	132.66	(1,143.08)	5,000.00	0.00	3,540.70	70.81	1,459.30
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	2,478.23	0.00	(2,478.23)	1,000.00	199.99	2,074.19	207.42	(1,074.19)
603-4-4513-441	SPECIAL PROJECTS	0.00	0.00	8,816.87	0.00	(8,816.87)	15,000.00	0.00	2,871.45	19.14	12,128.55
603-4-4513-500	CAPITAL OUTLAY	0.00	0.00	2,000.00	0.00	(2,000.00)	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OPERATING EXPENSES</b>		<b>200,950.00</b>	<b>18,268.81</b>	<b>165,320.13</b>	<b>82.27</b>	<b>35,629.87</b>	<b>225,731.00</b>	<b>5,220.71</b>	<b>248,102.92</b>	<b>109.91</b>	<b>(22,371.92)</b>
<b>TOTAL Maintenance</b>		<b>520,658.00</b>	<b>35,542.94</b>	<b>530,925.27</b>	<b>101.97</b>	<b>(10,267.27)</b>	<b>594,078.00</b>	<b>31,815.96</b>	<b>667,878.14</b>	<b>112.42</b>	<b>(73,800.14)</b>
<b>TOTAL EXPENDITURES</b>		<b>1,408,833.11</b>	<b>112,840.59</b>	<b>1,494,882.04</b>	<b>106.11</b>	<b>(86,048.93)</b>	<b>1,829,472.56</b>	<b>99,503.21</b>	<b>1,710,064.78</b>	<b>93.47</b>	<b>119,407.78</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>		<b>(57,797.11)</b>	<b>(130,681.75)</b>	<b>104,442.82</b>		<b>(162,239.93)</b>	<b>(55,370.56)</b>	<b>(72,890.75)</b>	<b>(103,721.66)</b>		<b>48,351.10</b>

### NEW PRAGUE GOLF CLUB MONTHLY REVENUES 2021 - 2025



Please note, in 2021-2023 transfer from City of \$60,635 in June and December  
Please note, in 2024 transfer from City of \$20,973 in June and December

# NEW PRAGUE GOLF CLUB MONTHLY EXPENSES 2021 - 2025





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:** JESS TREVINO, FOOD & BEVERAGE DIRECTOR  
**SUBJECT:** MONTHLY DEPARTMENT REPORT – **FOOD & BEVERAGE**  
**TODAY’S DATE:** FEBRUARY 20<sup>TH</sup>, 2026

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Over the past month, I have focused on strengthening operations and preparing for the upcoming season. I appreciate the board’s continued support as we move into an important time of year for the club.

I have been working with a new distributor to bring food costs more in line with our targets while also reducing frequent grocery store trips. This adjustment is helping create greater consistency in pricing and improving overall efficiency in ordering and labor management.

Brunch attendance has softened slightly, and we are evaluating what adjustments may be needed regarding frequency while remaining committed to consistency. Industry data suggests that new offerings often require three to six months of consistent execution before they gain steady traction, and sometimes longer depending on repetition and visibility. With that in mind, we believe maintaining consistency while making thoughtful refinements is the right approach.

I am updating the seasonal food and beverage menus and recalculating pricing to ensure we maintain a minimum thirty percent food cost while keeping the offerings fair and appealing to members.

Although events were slower this past month, we are already booking new summer events and confirming returning events for future seasons, which is encouraging as we look ahead.

Kurt and I have also been reviewing potential kitchen equipment upgrades while identifying opportunities to repurpose certain pieces for use in the snack shack to maximize efficiency and resources.

In preparation for the season, I am in the process of hiring additional staff with the goal of having a full roster in place by the start of the season. Inside the catering kitchen, I have completed reorganization efforts, including adding tools, improving storage systems, and implementing clearer guides for proper food storage in dry storage, coolers, and freezers to improve workflow and food safety.

The new chairs look great, and we are currently awaiting the reimbursement of the damaged units so the remaining order can be completed.

Section 3, Item c.

I would also like to acknowledge that the collaboration between Kurt and I has been extremely positive. Our ability to communicate openly and align goals has strengthened operations, and I am grateful for the teamwork as we move into the season.

Overall, I am very excited about the upcoming season and confident that the operational improvements underway will position us well for success.

RESPECTFULLY SUBMITTED,  
JESS TREVINO, FOOD & BEVERAGE COORDINATOR



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

**MEMORANDUM**

**TO:** GOLF BOARD  
**FROM:** KURT RUEHLING, GM / DIRECTOR OF GOLF  
**SUBJECT:** MONTHLY DEPARTMENT REPORT – **GOLF OPERATION**  
**TODAY’S DATE:** FEBRUARY 19<sup>TH</sup>, 2026

**Since the last meeting...**

- New carpet has been installed in the golf shop, lobby, and basement hallway LOOKS GREAT!
- Over 100 ladies have signed up for Wednesday League!
- League tee sheets are set up and populated with players
- Been working with FB Coordinator Jess on menu selections, pricing, and incorporating a new food vendor as she prepares for the upcoming season

**Currently working on...**

- Putting the golf shop back together following the carpet install
- Setting up events and shotgun starts in on the tee sheets
- Contacting returning staff...and accepting applications for new staff
- Organizing the golf courses for our Reciprocal Program

**Before the next meeting...**

- Will have better numbers to report for league players
- Merchandise will start arriving at the beginning of March
- Will have a number of memberships to report

RESPECTFULLY SUBMITTED,  
KURT RUEHLING, GM / DIRECTOR OF GOLF