



GOLF BOARD MEETING AGENDA

City of New Prague

Tuesday, May 27, 2025 at 6:30 PM

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

1. CALL TO ORDER

2. APPROVALS

- [a.](#) April 22, 2025 Meeting Minutes
- [b.](#) Claims for Payment: **\$106,292.11**
- [c.](#) Review Monthly Income Statement and Balance Sheet (May 2025)
- [d.](#) 2024 Audited Golf Financial Statements

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. CHARGE ACCOUNTS - POLICY/PROCEDURES

- [a.](#) Golf Member True Up Policy

5. MISCELLANEOUS

6. ADJOURNMENT

Next Golf Board Meeting – June 24, 2025

GOLF BOARD

Den Gardner, President
Jennifer Berglund, Vice President
Adam Brister
Graham Kuehner
Bob Cuniff
Adam Gill
Shawn Ryan, Councilmember

3 YEAR TERMS

Ending 5/31/2025
Ending 5/31/2025
Ending 5/31/2027
Ending 5/31/2026
Ending 5/31/2027
Ending 5/31/2026

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



MEETING MINUTES

New Prague Golf Board

On site meeting at NPGC
Tuesday, April 22nd, 2025

The meeting was called to order at 6:31pm by Board President Den Gardner. The following Board Members were present for the meeting: Den Gardner, Adam Gill, Bob Cuniff, and Jen Berglund. Board Members Adam Brister, Kyle Kuehner, and Councilmember Shawn Ryan were unable to attend. Also present: GPE Owner/Contract Manager Kurt Ruehling.

- **Approval of March 25th, 2025 Meeting Minutes:**
 - A motion to approve was made by Gardner, second by Gill. Motion carried (4-0)
- **Claims for Payment (\$57,940.43):**
 - Ruehling went through a few highlighted payables, most of which were initial merchandise purchases. He also brought to the Board's attention the League of Minnesota Cities' Workers Comp charges.
 - A motion to approve the Claims for Payment was made by Cuniff, seconded by Gill. Motion carried (4-0)
- **Review Monthly Income Statement and Balance Sheet (April 2025):**
 - Ruehling alerted the Board to high expenses, which are common this time of year...while initial product stocking is taking place.
 - A motion to approve the Monthly Income Statement and Balance Sheet was made by Berglund, seconded by Cuniff. Motion carried (4-0)
- **Capital Equipment Report**
 - Ruehling informed Golf Board that the rough unit has arrived...and that all vehicles in the cart rental fleet are up and running with few to no problems.
- **Grounds Operation Update...Jeff Pint, Grounds Superintendent:**
 - Pint reported that sand will be added to bunkers and completed by the May Golf Board Meeting
 - Ruehling informed Golf Board that he, Pint and City Administrator Josh Tetzlaff have been working on a "wish list" for the upcoming months, years, and future.
 - If possible, Board would like a "3-Year Plan" for the greenside bunkers from Pint...to be presented at May Meeting
- **Food & Beverage Update...Michelle Mulvihill, Food & Beverage Coordinator:**
 - Mulvihill reported that we had a great first weekend in the Food & Beverage department!
 - Mulvihill also reported that we hosted a large funeral luncheon and the family was very happy and appreciative of efforts of our staff.
 - Currently working on staffing the department and creating a "vision" for the F&B moving forward.
 - Before the next meeting we will have updated the Snack Bar's offerings and it's 2025 hours of operation

- **Golf Operation Update...Kurt Ruehling, GM/PGA Professional:**
 - Special thanks to the volunteers that helped move the cart rental fleet from the storage shed to the staging area! This move included gassing and washing the fleet.
 - Ruehling is currently working on the coordination of League kick-offs and coordinating. In the same week we will start VFW League, Keen Senior League, Wednesday Ladies League, Men's League, and Couples' League!
 - Ruehling is working with CTS to receive a new computer hard drive at his desk...this will ensure receiving proper updates and producing updated forms and correspondences
 - Ruehling should have rounds and revenue information to share at next Board Meeting
- **Marketing Update...Kurt Ruehling, GM/PGA Professional:**
 - Ruehling will work with Golf Board member Adam Gill to boost social media posts.
- **Golf Scholarship Event Summary...Den Gardner:**
 - Event is scheduled for Sunday, August 10th, 2025
 - Gardner reported that the 2025 recipients will be announced at the Excellence Ceremony at the High School. (2) Girls and (1) Boys will be recognized
- **Miscellaneous:**
 - Gardner reported that the City Council rejected the Board proposal to increase the size of the Golf Board, to help with the "no quorum" problems that exist. Possibly changing of dates was discussed...also, Gardner inquired about the Council Involvement/Presence at Golf Board Meetings
 - Gardner reported on a possible partnership with the Broz Hotel Owners and NPGC with regards to golf simulators. Board agreed that there would be too many unknown elements from rent to profit sharing to liability...and chose not to pursue.
 - Discussion about tree removal and/or treatment of ailing ash trees...no proposals or actions needed
- **Adjournment:**
 - A motion to adjourn the meeting at 7:50p was made by Berglund, second by Cunniff. Motion carried (5-0)

Next Golf Board Meeting –Tuesday, May 27th, 2025, 6:30pm

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

Vendor Name	Net Invoice Amount
ACE HARDWARE & PAINT	
2 CYCLE OIL	\$23.55
COUPLING, VALVES, PIPE, STORAGE BOX	\$205.75
COURSE PAINT	\$39.95
DRILL BIT	\$27.08
FUEL LINE, FASTNERS, SEALANT	\$31.11
MISC CLEANING SUPPLIES	\$58.47
PROPANE EXCHANGE	\$54.17
SHOVELS, HOE, ICE CHOPPER, HOOKS, AIR CHUCK, SHELF	\$322.85
VALVE	\$16.25
ACUSHNET COMPANY	
CLOTHING	\$58.67
CLOTHING - DISCOUNT	\$1.68-
BENNY'S PLUMBING	
SNACK BAR WATER HEATER	\$1,200.00
TOILETS/URINAL AT SNACK BAR	\$1,786.00
URINAL / DRAIN REPAIR	\$225.00
BREAKTHRU BEVERAGE MINNESOTA	
ALCOHOL - KEG CREDIT	\$30.00-
BEER	\$391.80
BEER - NON-ALCOHOLIC	\$67.70
BEER KEG	\$191.00
KEG DEPOSIT	\$30.00
NA BEER	\$33.85
CARD SERVICES/COBORN	
FOOD	\$316.58
CENTRAL MCGOWAN INC	
EQUIPMENT RENTAL	\$77.31
LATE FEE	\$2.00
CINTAS	
LINENS / TOWELS	\$259.91
TOWELS	\$259.91
CIT GROUP	
CLOTHING	\$1,911.75
CLESENS	
COUPLING	\$33.91
HOSE, ELBOW PVC	\$93.70
PVC FITTINGS, GLUE, WIRE CONNECTORS	\$752.86
PVC FITTINGS, GLUE, PRIMER	\$107.19
PVC TEE FITTINGS	\$24.22
CLEVELAND GOLF / SRIXON	
GOLF BALLS	\$118.50
COLLEGE CITY BEVERAGE	
ALCOHOL	\$3,287.21
BEER	\$1,678.25
BEER KEG	\$336.06
BEER KEG CREDIT	\$60.00-
BEER/LIQUOR	\$45.76
BEVERAGES-NON-ALCOHOLIC	\$96.56
SELTZERS	\$395.60
DR. FRESH TAP	
TAP LINE CLEANING	\$150.00
FERGUSON ENTERPRISES	
PLUMBERS TAPE, PIPE, LUBE	\$95.42
GOLF PROFESSIONAL ENTERPRISES LLC	
APRIL MANAGEMENT FEE	\$8,514.45

Vendor Name	Net Invoice Amount
HERITAGE LANDSCAPE SUPPLY GROUP	
MYSTIC LAKE BLACK	\$795.58
HERMEL WHOLESALE	
CLEANING SUPPLIES	\$57.19
DISPOSABLE SUNDRIES	\$254.98
FOOD	\$7,771.11
FOOD / SUPPLIES	\$2,904.01
PAPER PRODUCTS	\$79.47
SUNDRIES	\$1,303.29
SUPPLIES	\$1,090.43
JOSEPH ELLIOT USA LLC	
GOLF MERCHANDISE	\$511.89
L2 BRANDS LLC	
CLOTHING	\$942.42
LAU'S BAKERY	
BUNS	\$209.10
LE SUEUR - WASECA PUBLIC H	
FOOD & BEVERAGE LICENSE	\$900.00
MACH LUMBER INC	
LUMBER	\$113.27
LUMBER & SCREWS	\$94.27
MTI DISTRIBUTING INC	
CLAMPS, BARB, VALVE, NOZZLES	\$476.69
GREENS PRO ROLLER 1260	\$18,628.23
RADIATOR	\$1,273.24
SMOOTH TIRES	\$370.16
NEW PRAGUE UTILITIES	
UTILITIES	\$2,569.70
NORTHLAND CHEMICAL CORP	
LIQUID BACTERIA, DETERGENT, WAX	\$336.77
O'CONNOR INC	
LOGO HEADWEAR	\$1,489.96
PEPSICO BEVERAGE SALES LLC	
BEVERAGE - NON-ALCOHOL	\$840.47
BEVERAGES	\$1,323.64
PIZZERIA 201	
FOOD - PARKVIEW	\$1,630.19
PLAISTED COMPANIES	
TOP DRESSING	\$1,885.26
QUILL CORPORATION	
OFFICE SUPPLIES	\$34.74
REINDERS INC.	
TOWELS, CLIPS	\$692.03
RIVER COUNTRY COOP	
FUEL	\$1,856.53
ST. ANDREWS PRODUCTS CO.	
GOLF MERCHANDISE	\$246.20
REPAIR TOOLS-JR GOLF	\$445.38
TEES / BALL MARKERS	\$458.73
STAR GROUP LLC.	
BATTERY 6 VOLT	\$1,455.65
BATTERY 6 VOLT CORE	\$74.44-
BATTERY 8 VOLT	\$907.14
BATTERY 8 VOLT CORE	\$146.31-
SOCKETS HALF INCH DRIVE	\$109.43
TAYLOR MADE GOLF COMPANY	
GOLF BALLS	\$1,044.36
SPECIAL ORDER	\$141.20

Vendor Name	Net Invoice Amount
TOW DISTRIBUTING CORP	
BEER	\$1,721.70
US SPECIALTY COATINGS	
WHITE PAINT	\$762.62
ZEROFRICTION LLC	
SPECIAL ORDER	\$759.13
Grand Totals	\$81,494.08

Vendor Name	Net Invoice Amount
ACE HARDWARE & PAINT	
SUPPLIES	\$32.64
AMAZON CAPITAL SERVICES	
WOODCHIPPER - CONTROL	\$25.89
BEVCOMM	
TELEPHONE	\$46.26
COMPUTER TECHNOLOGY SOLUTIONS	
COMPUTER SUPPORT	\$1,043.40
OFFICE 365 / FIREWALL	\$215.44
GREATAMERICA FINANCIAL SERVICES	
POSTAGE MACHINE LEASE	\$7.92
LEAGUE OF MN CITIES INSURANCE	
2025 WORKERS COMP	\$426.13
2025 WORKERS COMP	\$429.60
2025 WORKERS COMP	\$1,896.00
MEI ELEVATOR SOLUTIONS	
ELEVATOR MAINTENANCE	\$69.63
ROSS NESBIT AGENCIES INC.	
AGENCY FEE	\$50.10
SUEL PRINTING	
CHECKS / ENVELOPES	\$223.88
TRI-STATE BOBCAT	
STUMP GRINDER - SPRING KIT	\$24.89
US BANK CREDIT CARD	
FOOD & BEV	\$534.91
TAPE / GREASE GUN PARTS	\$179.09
VERIZON WIRELESS	
TELEPHONE	\$84.85
VETERAN SHREDDING	
CONTRACTED SERVICES	\$8.50
Grand Totals	\$5,299.13

Vendor Name	Net Invoice Amount
AMAZON CAPITAL SERVICES	
SHOP SUPPLIES	\$133.69
BEVCOMM	
TELEPHONE / CABLE / INTERNET	\$342.02
BREAKTHRU BEVERAGE MINNESOTA	
BEER	\$224.40
BEER - NON-ALCOHOLIC	\$33.85
CENTERPOINT ENERGY	
NATURAL GAS	\$693.83
CINTAS	
TOWELS / LINENS	\$259.91
COLLEGE CITY BEVERAGE	
BEER	\$1,695.12
LIQUOR	\$607.75
SELTZERS	\$949.25
ECOLAB INC	
DISHWASHER RENTAL	\$249.83
ECOLAB PEST ELIMINATION	
PEST CONTROL/AIR QUALITY PROGR	\$537.63
HERITAGE LANDSCAPE SUPPLY GROUP	
GRASS SEED	\$3,807.91
HERMEL WHOLESALE	
CLEANING SUPPLIES	\$173.85
FOOD	\$2,947.58
FOOD CREDIT	\$62.04-
SUPPLIES	\$233.37
JEFF PINT	
KEYPAD HANDLE	\$162.55
LAKERS NEW PRAGUE SANITARY	
TRASH - GOLF CLUB	\$766.59
LAU'S BAKERY	
BUNS	\$51.48
MTI DISTRIBUTING INC	
NOZZLES	\$277.90
PEPSICO BEVERAGE SALES LLC	
BEVERAGES	\$740.53
BEVERAGES - NON-ALCOHOL	\$1,272.48
PLAISTED COMPANIES	
SAND BUNKER	\$2,727.73
QUILL CORPORATION	
OFFICE SUPPLIES	\$43.32
TURFWERKS	
CABLES	\$100.69
STEERING CABLES	\$257.49
US BANK EQUIPMENT FINANCE	
COPIER RENTAL	\$270.19
Grand Totals	\$19,498.90

NEW PRAGUE GOLF CLUB

BALANCE SHEET

4/30/2025

Section 2, Item c.

603-10101	CLAIM ON CASH	-\$46,936.45	
603-10125	MONEY MARKET-4M	\$165,247.91	
603-10126	MONEY MARKET-4M 2024 BOND	\$193,769.99	
603-10200	PETTY CASH	\$2,000.00	
603-11500	ACCOUNTS RECEIVABLE - GOLF A/R	\$4,710.82	
603-14100	MATERIAL INVENTORY	\$142,806.80	
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	-\$905,554.37	
603-16200	BUILDINGS	\$1,094,511.44	
603-16210	ACCUM. DEPRECIATION-BUILDINGS	-\$683,664.68	
603-16400	EQUIPMENT	\$1,844,138.03	
603-16410	ACCUMULATED DEPRECIATION - EQU	-\$1,180,535.27	
	TOTAL ASSETS		<u>\$1,574,574.07</u>
603-20210	ACCOUNTS PAYABLE	\$79,138.94	
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	\$72,325.62	
603-22001	DESIGNATED - JR GOLF FUND	\$20,263.52	
603-22004	DESIGNATED- GOLF MAINT. FUND	\$648.12	
603-22211	DEFERRED REVENUE-GIFT CERTIFIC	\$15,830.64	
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	\$25,984.05	
603-23999	GERF PENSION LIABILITY	\$119,227.00	
	TOTAL LIABILITIES		<u>\$803,097.92</u>
603-25300	FUND BALANCE-UNDESIGNATED	\$757,256.99	
603-25999	PRIOR PERIOD ADJUSTMENT	-\$117,578.00	
	TOTAL REVENUE / EXPENSES	\$131,797.16	
	TOTAL EQUITY		<u>\$771,476.15</u>
	TOTAL LIABILITIES & EQUITY		<u>\$1,574,574.07</u>

**NEW PRAGUE GOLF CLUB
2025 REVENUE**

Section 2, Item c.

		<u>JANUARY</u>	<u>FEBRUARY</u>	<u>MARCH</u>	<u>APRIL</u>	<u>TOTAL</u>	<u>TOTAL</u>
<u>NON-DEPARTMENTAL</u>							
603-3-0000-33426	STATE AID-PERA	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%
603-3-4511-39200	OPERATING TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-0000-39500	BOND PREMIUM AMORTIZATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
NON-DEPARTMENTAL SUBTOTAL		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<u>GOLF OPERATIONS</u>							
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD	0.00	0.00	0.00	344.58	344.58	0.07%
603-3-4511-36210	INTEREST INCOME	1,169.59	1,336.45	1,183.01	950.79	4,639.84	0.93%
603-3-4511-36220	FINANCE CHARGE INCOME	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%
603-3-4511-36230	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-36240	REIMBURSEMENTS	0.00	240.00	784.21	0.00	1,024.21	0.20%
603-3-4511-38040	MEMBERSHIP DUES	(1) 105,152.43	7,870.85	72,587.11	92,551.76	278,162.15	55.56%
603-3-4511-38041	ADDITIONAL FEES	(2) 1,770.00	325.01	2,785.00	2,840.00	7,720.01	1.54%
603-3-4511-38042	RENTALS	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-38043	LESSONS	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-38044	FACILITY FEES	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-38045	MISCELLANEOUS INCOME	45.01	13.99	618.01	98.24	775.25	0.15%
603-3-4511-38046	GOLF MERCHANDISE	50.88	13.56	1,110.51	4,194.00	5,368.95	1.07%
603-3-4511-38047	CLOTHING	6.75	96.80	761.70	2,496.12	3,361.37	0.67%
603-3-4511-38048	GREEN FEES	1,366.25	1,290.27	5,596.81	32,091.68	40,345.01	8.06%
603-3-4511-38049	DAILY CART FEES	(3) 4,005.00	665.00	14,812.01	23,272.81	42,754.82	8.54%
603-3-4511-38050	PRIVATE CART FEES	(4) 6,715.00	885.00	8,455.00	8,540.00	24,595.00	4.91%
603-3-4511-38051	DRIVING RANGE	1,120.00	480.00	6,444.01	6,335.73	14,379.74	2.87%
603-3-4511-38052	CLOTHING-SPECIAL ORDER	96.00	0.00	926.66	37.80	1,060.46	0.21%
603-3-4511-38053	PRIVATE CART REPAIRS	0.00	0.00	0.00	1,870.96	1,870.96	0.37%
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>10,000.00</u>	<u>2.00%</u>
GOLF OPERATIONS SUBTOTAL		<u>121,496.91</u>	<u>23,216.93</u>	<u>116,064.04</u>	<u>175,624.47</u>	<u>436,402.35</u>	<u>87.17%</u>
<u>FOOD & BEVERAGE</u>							
603-3-4512-38044	FACILITY FEES	318.50	431.50	412.00	668.30	1,830.30	0.37%
603-3-4512-38045	GRATUITIES	959.49	210.00	438.60	1,034.32	2,642.41	0.53%
603-3-4512-38140	FOOD SALES	7,558.90	7,698.26	3,843.99	10,424.84	29,525.99	5.90%
603-3-4512-38141	BEVERAGE NON-ALCOHOL	439.26	459.33	466.19	2,244.28	3,609.06	0.72%
603-3-4512-38142	BEVERAGE ALCOHOL	4,828.22	4,322.04	1,997.92	14,068.17	25,216.35	5.04%
603-3-4512-38143	SUNDRIES	<u>24.21</u>	<u>43.07</u>	<u>119.70</u>	<u>1,222.39</u>	<u>1,409.37</u>	<u>0.28%</u>
FOOD & BEVERAGE SUBTOTAL		<u>14,128.58</u>	<u>13,164.20</u>	<u>7,278.40</u>	<u>29,662.30</u>	<u>64,233.48</u>	<u>12.83%</u>
TOTAL REVENUES		<u>135,625.49</u>	<u>36,381.13</u>	<u>123,342.44</u>	<u>205,286.77</u>	<u>500,635.83</u>	<u>100%</u>
% OF MONTHLY TOTALS		27.09%	7.27%	24.64%	41.01%	100.00%	

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**

Section 2, Item c.

		JANUARY	FEBRUARY	MARCH	APRIL	TOTAL	TOTAL
<u>GOLF OPERATIONS</u>							
603-4-4511-101	WAGES FULL-TIME	890.49	1,659.05	2,498.98	1,665.99	6,714.51	1.820%
603-4-4511-102	WAGES OVERTIME	34.84	0.00	0.00	0.00	34.84	0.009%
603-4-4511-103	WAGES PART-TIME	1,038.81	1,246.83	2,389.12	5,507.26	10,182.02	2.761%
603-4-4511-113	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-115	VACATION ACCRUAL	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	780.85	0.212%
603-4-4511-122	EMPLOYER CONT. F I C A	201.76	206.21	349.80	532.66	1,290.43	0.350%
603-4-4511-131	HEALTH INSURANCE	833.14	349.38	524.27	349.38	2,056.17	0.557%
603-4-4511-132	DENTAL INSURANCE	30.83	30.83	61.66	30.83	154.15	0.042%
603-4-4511-133	LIFE & LT DISABILITY	5.32	5.33	10.64	5.33	26.62	0.007%
603-4-4511-151	WORKER'S COMP PREMIUMS	0.00	0.00	426.13	0.00	426.13	0.116%
603-4-4511-207	COMPUTER SUPPORT SERVICES	1,043.40	1,043.40	1,043.40	1,043.40	4,173.60	1.132%
603-4-4511-210	SUPPLIES - GENERAL	207.25	268.17	1,170.94	300.60	1,946.96	0.528%
603-4-4511-211	SUPPLIES - CLEANING	0.00	0.00	0.00	58.47	58.47	0.016%
603-4-4511-212	MOTOR FUELS	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)	5,872.95	1.592%
603-4-4511-261	COGS - CLOTHING	95.88	627.76	11,458.67	(9,972.74)	2,209.57	0.599%
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	0.00	834.26	759.13	141.20	1,734.59	0.470%
603-4-4511-264	SUPPLIES - OFFICE	250.49	91.01	0.00	197.08	538.58	0.146%
603-4-4511-265	COGS - DRIVING RANGE	0.00	0.00	4,259.55	96.00	4,355.55	1.181%
603-4-4511-301	AUDIT	0.00	2,899.31	0.00	492.45	3,391.76	0.920%
603-4-4511-305	CIVIL LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	134.40	134.40	0.036%
603-4-4511-318	HANDICAP SERVICES	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-319	PROF. FEES - CONSULTING	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-321	TELEPHONE	560.91	563.71	558.66	558.27	2,241.55	0.608%
603-4-4511-322	COMPUTER COMMUNICATIONS	1,673.10	239.05	215.15	215.44	2,342.74	0.635%
603-4-4511-323	POSTAGE	17.94	13.11	19.32	28.98	79.35	0.022%
603-4-4511-340	ADVERTISING & PUBLICATION	0.00	0.00	0.00	223.88	223.88	0.061%
603-4-4511-341	PROMOTION	0.00	0.00	4,010.85	0.00	4,010.85	1.087%
603-4-4511-369	INSURANCES	12,644.60	50.10	1,152.10	50.10	13,896.90	3.768%
603-4-4511-381	UTILITIES - ELECTRICITY	1,470.66	1,640.42	1,664.76	1,678.54	6,454.38	1.750%
603-4-4511-382	UTILITIES - WATER & SEWER	230.97	739.98	239.58	188.41	1,398.94	0.379%
603-4-4511-383	UTILITIES - NATURAL GAS	499.90	520.03	520.03	520.03	2,059.99	0.559%
603-4-4511-384	UTILITIES - GARBAGE	404.08	403.42	395.74	0.00	1,203.24	0.326%
603-4-4511-385	NATURAL GAS	899.24	1,214.19	1,599.87	1,146.33	4,859.63	1.318%
603-4-4511-401	CONTRACTED SERVICES	8,522.95	8,522.95	8,522.95	8,522.95	34,091.80	9.243%
603-4-4511-404	REPAIRS & MAINTENANCE	384.14	602.18	2,111.25	3,245.61	6,343.18	1.720%
603-4-4511-411	EQUIPMENT RENTAL	375.79	213.57	210.92	7.92	808.20	0.219%
603-4-4511-412	TOURNAMENT FLEET RENTALS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-418	PORTABLE TOILETS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-420	DEPRECIATION	10,565.26	11,472.54	10,886.63	10,545.57	43,470.00	11.786%
603-4-4511-430	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-431	CASH (OVER) SHORT	(0.21)	146.29	(19.31)	(52.83)	73.94	0.020%
603-4-4511-433	DUES & SUBSCRIPTIONS	82.50	465.00	0.00	180.00	727.50	0.197%
603-4-4511-437	CREDIT CARD FEES	351.63	417.04	3,068.23	6,186.96	10,023.86	2.718%
603-4-4511-438	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-450	TRAINING & SEMINARS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-460	LICENSE FEES/REGISTRATION	280.00	0.00	0.00	0.00	280.00	0.076%
603-4-4511-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-611	INTEREST EXPENSE	10,086.81	184.50	0.00	0.00	10,271.31	2.785%
603-4-4511-620	BOND ISSUANCE FEES	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-630	BOND AMORTIZATION EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.000%</u>
GOLF OPERATIONS SUBTOTAL		<u>53,754.36</u>	<u>36,841.72</u>	<u>76,756.86</u>	<u>23,590.45</u>	<u>190,943.39</u>	<u>51.769%</u>

**NEW PRAGUE GOLF CLUB
2025 EXPENSE**

Section 2, Item c.

		JANUARY	FEBRUARY	MARCH	APRIL	TOTAL	TOTAL
FOOD & BEVERAGE							
603-4-4512-102	WAGES OVERTIME	0.00	0.00	0.00	340.69	340.69	0.092%
603-4-4512-103	WAGES PART-TIME	4,314.37	4,720.17	7,720.71	8,818.91	25,574.16	6.934%
603-4-4512-104	GRATUITIES	959.49	150.00	468.60	984.32	2,562.41	0.695%
603-4-4512-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-115	VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-121	EMPLOYER CONT. P E R A	238.30	211.46	529.95	468.00	1,447.71	0.393%
603-4-4512-122	EMPLOYER CONT. F I C A	447.80	372.59	626.48	776.03	2,222.90	0.603%
603-4-4512-151	WORKER'S COMPENSATION	0.00	0.00	429.60	0.00	429.60	0.116%
603-4-4512-210	SUPPLIES - GENERAL	680.27	716.43	391.86	2,391.05	4,179.61	1.133%
603-4-4512-217	TOWELS/LINENS	0.00	0.00	0.00	519.82	519.82	0.141%
603-4-4512-251	COGS - ALCOHOL	264.00	0.00	0.00	395.60	659.60	0.179%
603-4-4512-254	COGS - BEV NON-ALCOHOL	0.00	0.00	0.00	840.47	840.47	0.228%
603-4-4512-259	COGS - FOOD	725.21	181.59	974.09	538.57	2,419.46	0.656%
603-4-4512-262	COGS - SUNDRIES	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-263	EXPIRED GOODS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-340	ADVERTISING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-365	INSURANCE DEDUCTIBLE	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-404	REPAIRS & MAINTENANCE	0.00	75.00	294.49	605.29	974.78	0.264%
603-4-4512-415	EQUIPMENT RENTAL	249.83	110.49	327.14	405.27	1,092.73	0.296%
603-4-4512-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-430	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	917.06	917.06	0.249%
603-4-4512-460	LICENSE FEES/REGISTRATION	0.00	20.43	3,300.00	900.00	4,220.43	1.144%
603-4-4512-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
FOOD & BEVERAGE SUBTOTAL		<u>7,879.27</u>	<u>6,558.16</u>	<u>15,062.92</u>	<u>18,901.08</u>	<u>48,401.43</u>	<u>13.123%</u>
MAINTENANCE							
603-4-4513-101	WAGES FULL-TIME	9,522.24	14,786.64	23,097.78	15,905.46	63,312.12	17.165%
603-4-4513-102	WAGES OVERTIME	0.00	60.77	0.00	0.00	60.77	0.016%
603-4-4513-103	WAGES PART-TIME	0.00	0.00	1,803.44	6,665.02	8,468.46	2.296%
603-4-4513-113	EMPLOYEE BENEFITS	700.00	0.00	0.00	0.00	700.00	0.190%
603-4-4513-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-115	VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-121	EMPLOYER CONT. P E R A	1,082.43	1,113.56	1,732.33	1,192.90	5,121.22	1.388%
603-4-4513-122	EMPLOYER CONT. F I C A	1,108.42	1,086.20	1,821.97	1,667.24	5,683.83	1.541%
603-4-4513-129	GERF CHANGE	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	13,625.78	3.694%
603-4-4513-132	DENTAL INSURANCE	187.23	189.42	413.14	236.70	1,026.49	0.278%
603-4-4513-133	LIFE & S-T DISABILITY	45.52	46.40	98.31	53.76	243.99	0.066%
603-4-4513-135	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-151	WORKER'S COMP INSURANCE	0.00	0.00	1,896.00	0.00	1,896.00	0.514%
603-4-4513-210	SUPPLIES - GENERAL	868.12	50.82	580.88	2,250.78	3,750.60	1.017%
603-4-4513-212	MOTOR FUELS	0.00	0.00	0.00	1,880.08	1,880.08	0.510%
603-4-4513-216	FERTILIZER & CHEMICALS	15.00	0.00	0.00	795.58	810.58	0.220%
603-4-4513-221	R & M - MACHINERY PARTS	6,206.14	3,632.10	3,306.06	2,635.75	15,780.05	4.278%
603-4-4513-222	R & M - IRRIGATION	189.19	0.00	0.00	1,201.69	1,390.88	0.377%
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	631.12	0.00	0.00	0.00	631.12	0.171%
603-4-4513-247	R & M - COURSE GEN IMPROV	0.00	0.00	682.58	1,998.53	2,681.11	0.727%
603-4-4513-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-330	TRAVEL, CONF, MILEAGE ALL	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-369	INSURANCES	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-381	ELECTRIC	69.91	70.86	72.33	70.86	283.96	0.077%
603-4-4513-382	WATER/SEWER	37.72	49.59	45.14	111.86	244.31	0.066%
603-4-4513-404	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-405	R & M - PRIVATE CART REP	0.00	0.00	272.02	1,486.76	1,758.78	0.477%
603-4-4513-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-430	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-441	SPECIAL PROJECTS	49.45	0.00	0.00	94.27	143.72	0.039%
603-4-4513-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
MAINTENANCE SUBTOTAL		<u>26,249.65</u>	<u>23,261.97</u>	<u>39,289.85</u>	<u>40,692.38</u>	<u>129,493.85</u>	<u>35.109%</u>
TOTAL EXPENSES		<u>87,883.28</u>	<u>66,661.85</u>	<u>131,109.63</u>	<u>83,183.91</u>	<u>368,838.67</u>	<u>100.0%</u>
% OF MONTHLY TOTALS		23.83%	18.07%	35.55%	22.55%	100%	
REVENUE OVER / (UNDER) EXPENSES		<u>47,742.21</u>	<u>(30,280.72)</u>	<u>(7,767.19)</u>	<u>122,102.86</u>	<u>131,797.16</u>	

CITY OF NEW PRAGUE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30, 2025

PAGE: 1

Section 2, Item c.

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
<u>REVENUE SUMMARY</u>										
NON-DEPARTMENTAL *	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	-	0.00
GOLF OPERATIONS	962,036.00	166,337.66	400,402.12	41.62	561,633.88	1,363,102.00	175,624.47	436,402.35	32.02	926,699.65
FOOD & BEVERAGE	389,000.00	30,609.06	54,102.54	13.91	334,897.46	411,000.00	29,662.30	64,233.48	15.63	346,766.52
TOTAL REVENUE	1,351,036.00	196,946.72	454,504.66	33.64	896,531.34	1,774,102.00	205,286.77	500,635.83	28.22	1,273,466.17
<u>EXPENDITURE SUMMARY</u>										
GOLF OPERATIONS	537,881.11	56,377.38	181,114.89	33.67	356,766.22	901,718.56	23,590.45	190,943.39	21.18	710,775.17
FOOD & BEVERAGE	350,294.00	12,210.62	40,488.20	11.56	309,805.80	333,676.00	18,901.08	48,401.43	14.51	285,274.57
MAINTENANCE	520,658.00	39,283.19	117,451.17	22.56	403,206.83	594,078.00	40,692.38	129,493.85	21.80	464,584.15
TOTAL EXPENDITURES	1,408,833.11	107,871.19	339,054.26	24.07	1,069,778.85	1,829,472.56	83,183.91	368,838.67	20.16	1,460,633.89
REVENUES OVER/(UNDER) EXPENDITURES	(57,797.11)	89,075.53	115,450.40		(173,247.51)	(55,370.56)	122,102.86	131,797.16		(187,167.72)

*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
REVENUES											
NON-DEPARTMENTAL											
603-3-0000-33426	STATE AID-PERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-0000-33439	PERA PENSION OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-0000-39101	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-39200	OPERATING TRANSFER IN	41,946.00	0.00	0.00	0.00	41,946.00	0.00	0.00	0.00	0.00	0.00
	LESS OPERATING TRANSFER-IN	(41,946.00)	0.00	0.00	0.00	(41,946.00)	0.00	0.00	0.00	0.00	0.00
603-3-0000-39500	BOND PREMIUM AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GOLF OPERATIONS REVENUE											
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD	0.00	333.44	333.44	0.00	(333.44)	0.00	344.58	344.58	0.00	(344.58)
603-3-4511-36210	INTEREST INCOME	0.00	230.06	1,715.92	0.00	(1,715.92)	5,000.00	950.79	4,639.84	92.80	360.16
603-3-4511-36220	FINANCE CHARGE INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-36221	ATM INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4511-36230	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00	0.00	1,300.00	0.00	0.00	0.00	1,300.00
603-3-4511-36240	REIMBURSEMENTS	500.00	0.00	509.99	102.00	(9.99)	500.00	0.00	1,024.21	204.84	(524.21)
603-3-4511-38040	MEMBERSHIP DUES	306,000.00	86,441.23	261,111.10	85.33	44,888.90	315,000.00	92,551.76	278,162.15	88.31	36,837.85
603-3-4511-38041	ADDITIONAL FEES	8,500.00	2,820.00	7,060.00	83.06	1,440.00	8,500.00	2,840.00	7,720.01	90.82	779.99
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	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
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	0.00	215.61	752.19	0.00	(752.19)	1,500.00	98.24	775.25	51.68	724.75
603-3-4511-38046	GOLF MERCHANDISE	50,000.00	3,589.78	4,444.14	8.89	45,555.86	50,000.00	4,194.00	5,368.95	10.74	44,631.05
603-3-4511-38047	CLOTHING	20,000.00	2,919.07	3,313.32	16.57	16,686.68	25,000.00	2,496.12	3,361.37	13.45	21,638.63
603-3-4511-38048	GREEN FEES	304,459.00	29,113.62	39,625.33	13.01	264,833.67	342,404.00	32,091.68	40,345.01	11.78	302,058.99
603-3-4511-38049	DAILY CART FEES	214,727.00	26,378.65	46,556.99	21.68	168,170.01	223,198.00	23,272.81	42,754.82	19.16	180,443.18
603-3-4511-38050	PRIVATE CART FEES	17,850.00	8,145.00	22,708.50	127.22	(4,858.50)	27,000.00	8,540.00	24,595.00	91.09	2,405.00
603-3-4511-38051	DRIVING RANGE	25,000.00	4,752.48	9,802.48	39.21	15,197.52	26,000.00	6,335.73	14,379.74	55.31	11,620.26
603-3-4511-38052	CLOTHING-SPECIAL ORDER	8,000.00	1,170.82	2,240.82	28.01	5,759.18	9,200.00	37.80	1,060.46	11.53	8,139.54
603-3-4511-38053	PRIVATE CART REPAIRS	4,000.00	227.90	227.90	5.70	3,772.10	5,500.00	1,870.96	1,870.96	34.02	3,629.04
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	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	(10,000.00)
TOTAL GOLF OPERATION REVENUE		962,036.00	166,337.66	400,402.12	41.62	561,633.88	1,363,102.00	175,624.47	436,402.35	32.02	926,699.65
FOOD & BEVERAGE REVENUE											
603-3-4512-38044	FACILITY FEES	6,000.00	686.11	891.51	14.86	5,108.49	6,000.00	668.30	1,830.30	30.51	4,169.70
603-3-4512-38045	GRATUITIES	11,000.00	510.00	1,093.03	9.94	9,906.97	11,000.00	1,034.32	2,642.41	24.02	8,357.59
603-3-4512-38140	FOOD SALES	150,000.00	12,081.77	23,720.63	15.81	126,279.37	160,000.00	10,424.84	29,525.99	18.45	130,474.01
603-3-4512-38141	BEVERAGE NON-ALCOHOL	28,000.00	2,216.07	3,030.99	10.82	24,969.01	30,000.00	2,244.28	3,609.06	12.03	26,390.94
603-3-4512-38142	BEVERAGE ALCOHOL	185,000.00	14,144.64	23,970.57	12.96	161,029.43	195,000.00	14,068.17	25,216.35	12.93	169,783.65
603-3-4512-38143	SUNDRIES	9,000.00	970.47	1,395.81	15.51	7,604.19	9,000.00	1,222.39	1,409.37	15.66	7,590.63
603-3-4512-39000	WRITE OFF OF LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-4512-39101	GAIN ON SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOOD & BEVERAGE REVENUE		389,000.00	30,609.06	54,102.54	13.91	334,897.46	411,000.00	29,662.30	64,233.48	15.63	346,766.52
TOTAL REVENUES		1,351,036.00	196,946.72	454,504.66	33.64	896,531.34	1,774,102.00	205,286.77	500,635.83	28.22	1,273,466.17

603-GOLF COURSE
Golf Operations

		2024					2025				
DEPARTMENTAL EXPENDITURES		2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2025 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
EMPLOYEE WAGES & BENEFIT											
603-4-4511-101	WAGES FULL-TIME	50,920.00	1,591.62	6,748.39	13.25	44,171.61	21,744.00	1,665.99	6,714.51	30.88	15,029.49
603-4-4511-102	WAGES OVERTIME	250.00	106.69	120.24	48.10	129.76	250.00	0.00	34.84	13.94	215.16
603-4-4511-103	WAGES PART-TIME	50,000.00	5,610.98	9,034.48	18.07	40,965.52	50,000.00	5,507.26	10,182.02	20.36	39,817.98
603-4-4511-113	EMPLOYEE BENEFITS	117.00	0.00	0.00	0.00	117.00	117.00	0.00	0.00	0.00	117.00
603-4-4511-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-115	VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-121	EMPLOYER CONT. P E R A	2,613.00	169.73	659.77	25.25	1,953.23	2,675.00	239.12	780.85	29.19	1,894.15
603-4-4511-122	EMPLOYER CONT. F I C A	9,953.00	543.51	1,183.51	11.89	8,769.49	5,517.00	532.66	1,290.43	23.39	4,226.57
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	333.84	1,717.44	48.08	1,854.56	3,953.00	349.38	2,056.17	52.02	1,896.83
603-4-4511-132	DENTAL INSURANCE	362.00	44.42	173.86	48.03	188.14	319.00	30.83	154.15	48.32	164.85
603-4-4511-133	LIFE & LT DISABILITY	62.00	5.33	26.63	42.95	35.37	63.00	5.33	26.62	42.25	36.38
603-4-4511-151	WORKER'S COMP PREMIUMS	651.00	0.00	643.38	98.83	7.62	859.00	0.00	426.13	49.61	432.87
TOTAL EMPLOYEE WAGES & BENEFIT		118,500.00	8,406.12	20,307.70	17.14	98,192.30	85,497.00	8,330.57	21,665.72	25.34	63,831.28
OPERATING EXPENSES											
603-4-4511-207	COMPUTER SUPPORT SERVICES	11,250.00	947.07	5,076.86	45.13	6,173.14	13,550.00	1,043.40	4,173.60	30.80	9,376.40
603-4-4511-210	SUPPLIES - GENERAL	5,500.00	243.69	1,369.23	24.90	4,130.77	5,500.00	300.60	1,946.96	35.40	3,553.04
603-4-4511-211	SUPPLIES - CLEANING	500.00	1,016.69	2,777.22	555.44	(2,277.22)	1,000.00	58.47	58.47	5.85	941.53
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	3,288.94	4,200.28	16.80	20,799.72	30,000.00	(10,477.14)	5,872.95	19.58	24,127.05
603-4-4511-261	COGS - CLOTHING	15,000.00	1,818.66	2,239.09	14.93	12,760.91	17,500.00	(9,972.74)	2,209.57	12.63	15,290.43
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	8,000.00	1,171.22	2,488.99	31.11	5,511.01	8,000.00	141.20	1,734.59	21.68	6,265.41
603-4-4511-264	SUPPLIES - OFFICE	2,400.00	60.80	289.42	12.06	2,110.58	2,000.00	197.08	538.58	26.93	1,461.42
603-4-4511-265	COGS - DRIVING RANGE	5,000.00	62.61	3,312.61	66.25	1,687.39	7,000.00	96.00	4,355.55	62.22	2,644.45
603-4-4511-301	AUDIT	5,250.00	0.00	3,374.11	64.27	1,875.89	7,102.00	492.45	3,391.76	47.76	3,710.24
603-4-4511-305	CIVIL LEGAL FEES	750.00	0.00	0.00	0.00	750.00	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	134.40	134.40	0.00	(134.40)
603-4-4511-318	HANDICAP SERVICES	6,000.00	0.00	0.00	0.00	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00
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
603-4-4511-321	TELEPHONE	7,600.00	549.49	2,389.19	31.44	5,210.81	7,600.00	558.27	2,241.55	29.49	5,358.45
603-4-4511-322	COMPUTER COMMUNICATIONS	4,000.00	121.43	507.25	12.68	3,492.75	4,000.00	215.44	2,342.74	58.57	1,657.26
603-4-4511-323	POSTAGE	900.00	41.25	189.40	21.04	710.60	950.00	28.98	79.35	8.35	870.65
603-4-4511-340	ADVERTISING & PUBLICATION	1,500.00	292.50	492.50	32.83	1,007.50	1,000.00	223.88	223.88	22.39	776.12
603-4-4511-341	PROMOTION	4,500.00	0.00	3,750.00	83.33	750.00	3,800.00	0.00	4,010.85	105.55	(210.85)
603-4-4511-369	INSURANCES	12,662.11	50.10	13,934.23	110.05	(1,272.12)	13,928.00	50.10	13,896.90	99.78	31.10
603-4-4511-381	ELECTRIC	21,000.00	1,578.34	5,653.63	26.92	15,346.37	23,000.00	1,678.54	6,454.38	28.06	16,545.62
603-4-4511-382	WATER/SEWER	5,000.00	205.61	1,249.57	24.99	3,750.43	5,500.00	188.41	1,398.94	25.44	4,101.06
603-4-4511-383	STORM SEWER UTILITIES	6,000.00	499.90	1,999.60	33.33	4,000.40	6,000.00	520.03	2,059.99	34.33	3,940.01
603-4-4511-384	REFUSE	4,000.00	401.66	1,883.68	47.09	2,116.32	4,500.00	0.00	1,203.24	26.74	3,296.76
603-4-4511-385	NATURAL GAS	9,500.00	633.33	2,881.89	30.34	6,618.11	9,500.00	1,146.33	4,859.63	51.15	4,640.37
603-4-4511-401	CONTRACTED SERVICES	100,170.00	8,906.00	33,965.50	33.91	66,204.50	102,173.00	8,522.95	34,091.80	33.37	68,081.20
603-4-4511-404	REPAIRS & MAINTENANCE	13,000.00	921.56	2,521.82	19.40	10,478.18	13,000.00	3,245.61	6,343.18	48.79	6,656.82
603-4-4511-411	EQUIPMENT RENTAL	5,200.00	467.80	1,153.48	22.18	4,046.52	5,200.00	7.92	808.20	15.54	4,391.80
603-4-4511-412	TOURNAMENT FLEET RENTALS	6,000.00	0.00	0.00	0.00	6,000.00	3,000.00	0.00	0.00	0.00	3,000.00

603-GOLF COURSE
Golf Operations

		2024					2025				
		2024	CURRENT	YEAR TO DATE	% OF	BUDGET	2025	CURRENT	YEAR TO DATE	% OF	BUDGET
DEPARTMENTAL EXPENDITURES		BUDGET	PERIOD	ACTUAL	BUDGET	BALANCE	BUDGET	PERIOD	ACTUAL	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	257.70	257.70	14.32	1,542.30	2,000.00	0.00	0.00	0.00	2,000.00
603-4-4511-420	DEPRECIATION	84,000.00	9,226.78	36,907.12	43.94	47,092.88	143,105.00	10,545.57	43,470.00	30.38	99,635.00
603-4-4511-430	MISCELLANEOUS EXPENSE	250.00	8,792.28	8,795.01	3,518.00	(8,545.01)	0.00	0.00	0.00	0.00	0.00
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	(322.90)	(339.89)	0.00	339.89	0.00	(52.83)	73.94	0.00	(73.94)
603-4-4511-433	DUES & SUBSCRIPTIONS	1,000.00	467.50	1,115.00	111.50	(115.00)	1,200.00	180.00	727.50	60.63	472.50
603-4-4511-437	CREDIT CARD FEES	29,000.00	5,654.25	9,885.20	34.09	19,114.80	29,000.00	6,186.96	10,023.86	34.57	18,976.14
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	31.25	3.13	968.75	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	0.00	0.00	0.00	320,000.00
TOTAL OPERATING EXPENSES		402,982.11	47,354.26	154,350.94	38.30	242,458.03	797,608.00	15,259.88	159,006.36	19.94	638,601.64
<u>DEBT SERVICE</u>											
603-4-4511-611	INTEREST EXPENSE	10,399.00	0.00	5,839.25	56.15	4,559.75	13,613.56	0.00	10,271.31	75.45	3,342.25
603-4-4511-620	BOND ISSUANCE FEES	6,000.00	617.00	617.00	10.28	5,383.00	5,000.00	0.00	0.00	0.00	5,000.00
603-4-4511-630	BOND AMORTIZATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		16,399.00	617.00	6,456.25	39.37	9,942.75	18,613.56	0.00	10,271.31	55.18	8,342.25
<u>OPERATING TRANSFERS - OUT</u>											
603-4-4511-720	OPERATING TRANSFER-OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-801	GAIN/LOSS ON DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING TRANSFERS-OUT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Golf Operations		537,881.11	56,377.38	181,114.89	33.67	356,766.22	901,718.56	23,590.45	190,943.39	21.18	710,775.17

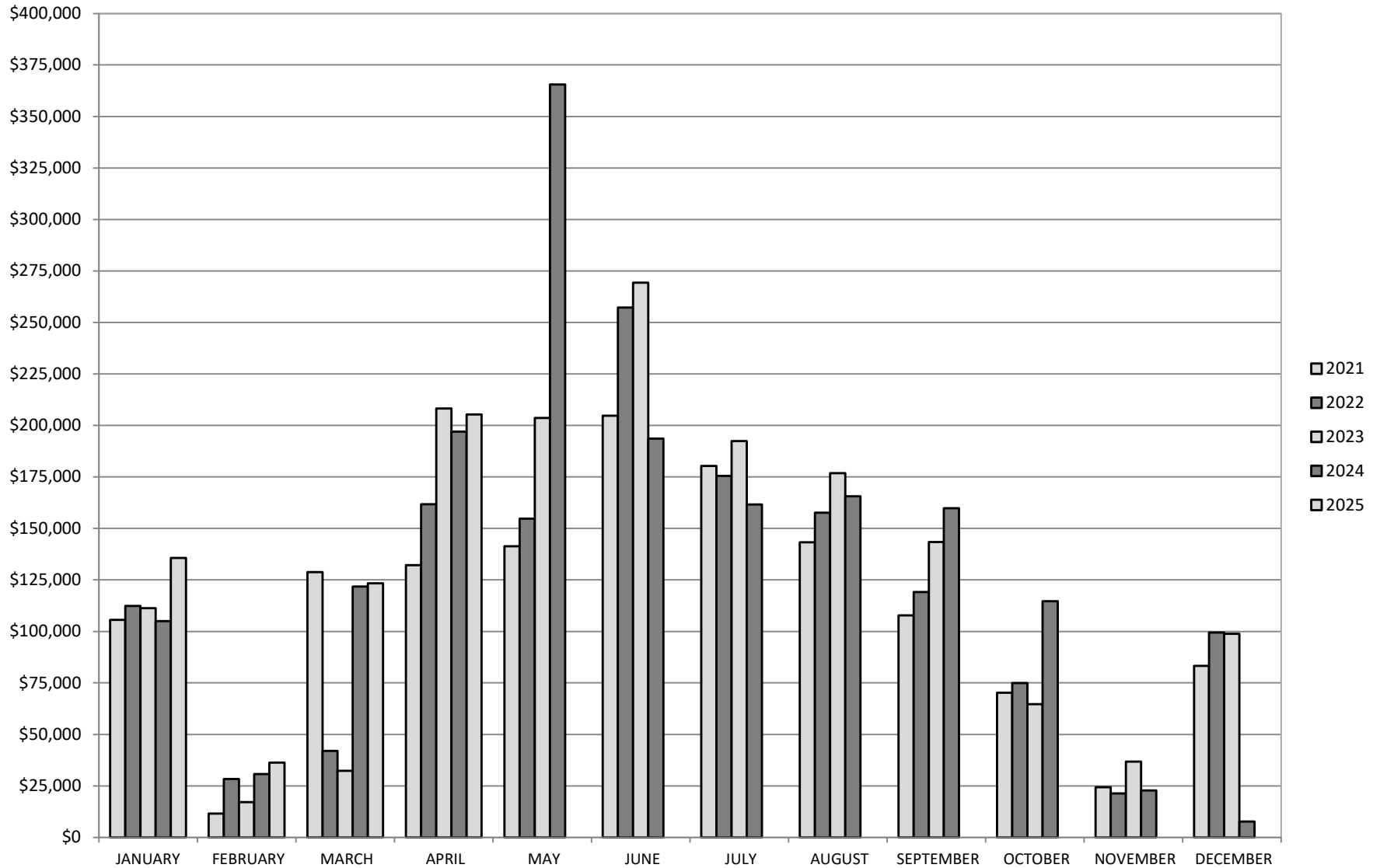
603-GOLF COURSE
Food & Beverage

		2024					2025				
DEPARTMENTAL EXPENDITURES		2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2025 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>EMPLOYEE WAGES & BENEFIT</u>											
603-4-4512-102	WAGES OVERTIME	0.00	0.00	0.00	0.00	0.00	500.00	340.69	340.69	68.14	159.31
603-4-4512-103	WAGES PART-TIME	101,270.00	7,115.96	16,133.61	15.93	85,136.39	102,000.00	8,818.91	25,574.16	25.07	76,425.84
603-4-4512-104	GRATUITIES	11,000.00	30.00	613.04	5.57	10,386.96	11,000.00	984.32	2,562.41	23.29	8,437.59
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
603-4-4512-115	VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4512-121	EMPLOYER CONT. P E R A	9,206.00	342.84	928.03	10.08	8,277.97	4,500.00	468.00	1,447.71	32.17	3,052.29
603-4-4512-122	EMPLOYER CONT. F I C A	9,431.00	546.64	1,344.58	14.26	8,086.42	7,000.00	776.03	2,222.90	31.76	4,777.10
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	429.60	49.61	436.40
TOTAL EMPLOYEE WAGES & BENEFIT		131,824.00	8,035.44	19,674.44	14.92	112,149.56	125,866.00	11,387.95	32,577.47	25.88	93,288.53
<u>OPERATING EXPENSES</u>											
603-4-4512-210	SUPPLIES - GENERAL	18,000.00	504.96	1,922.33	10.68	16,077.67	18,000.00	2,391.05	4,179.61	23.22	13,820.39
603-4-4512-217	TOWELS/LINENS	7,500.00	247.28	881.12	11.75	6,618.88	4,800.00	519.82	519.82	10.83	4,280.18
603-4-4512-251	COGS - ALCOHOL	60,000.00	2,691.80	5,099.96	8.50	54,900.04	60,000.00	395.60	659.60	1.10	59,340.40
603-4-4512-254	COGS - BEV NON-ALCOHOL	22,000.00	0.00	25.61	0.12	21,974.39	17,000.00	840.47	840.47	4.94	16,159.53
603-4-4512-259	COGS - FOOD	80,000.00	53.58	4,621.80	5.78	75,378.20	81,760.00	538.57	2,419.46	2.96	79,340.54
603-4-4512-262	COGS - SUNDRIES	7,470.00	0.00	0.00	0.00	7,470.00	7,650.00	0.00	0.00	0.00	7,650.00
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	3.00	0.00	(3.00)	0.00	0.00	0.00	0.00	0.00
603-4-4512-404	REPAIRS & MAINTENANCE	4,000.00	289.45	1,371.44	34.29	2,628.56	4,000.00	605.29	974.78	24.37	3,025.22
603-4-4512-415	EQUIPMENT RENTAL	2,500.00	388.11	1,543.07	61.72	956.93	2,600.00	405.27	1,092.73	42.03	1,507.27
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	0.00	2,025.00	101.25	(25.00)	2,000.00	917.06	917.06	45.85	1,082.94
603-4-4512-460	LICENSE FEES/REGISTRATION	4,500.00	0.00	3,320.43	73.79	1,179.57	4,500.00	900.00	4,220.43	93.79	279.57
603-4-4512-500	CAPITAL OUTLAY	10,000.00	0.00	0.00	0.00	10,000.00	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL OPERATING EXPENSES		218,470.00	4,175.18	20,813.76	9.53	197,656.24	207,810.00	7,513.13	15,823.96	7.61	191,986.04
TOTAL Food & Beverage		350,294.00	12,210.62	40,488.20	11.56	309,805.80	333,676.00	18,901.08	48,401.43	14.51	285,274.57

603-GOLF COURSE
Maintenance

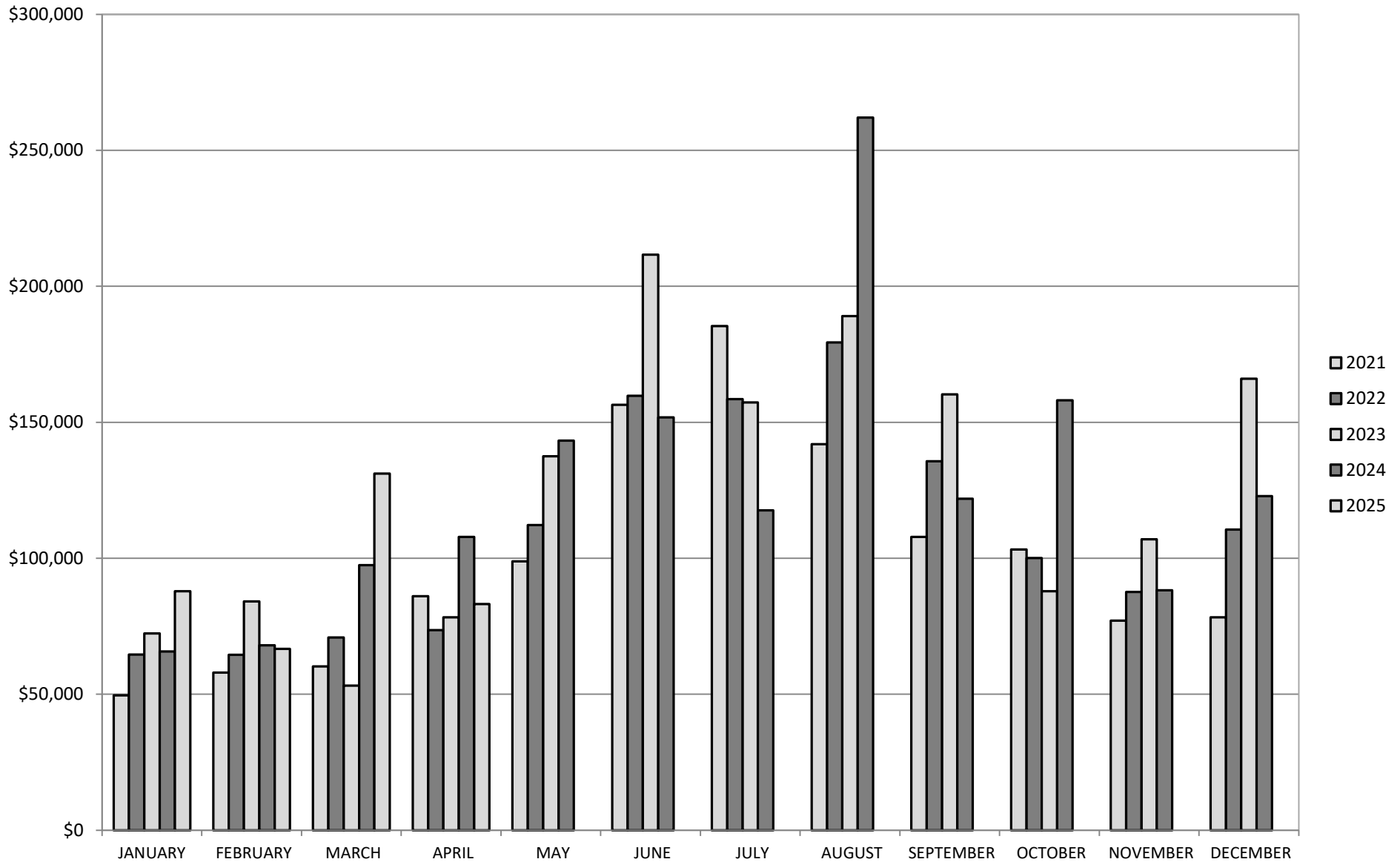
		2024					2025				
DEPARTMENTAL EXPENDITURES		2024 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE	2025 BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>EMPLOYEE WAGES & BENEFIT</u>											
603-4-4513-101	WAGES FULL-TIME	182,506.00	14,921.23	60,999.95	33.42	121,506.05	191,045.00	15,905.46	63,312.12	33.14	127,732.88
603-4-4513-102	WAGES OVERTIME	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	60.77	6.08	939.23
603-4-4513-103	WAGES PART-TIME	80,000.00	4,796.20	4,796.20	6.00	75,203.80	105,000.00	6,665.02	8,468.46	8.07	96,531.54
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-121	EMPLOYER CONT. P E R A	14,324.00	1,119.11	4,824.27	33.68	9,499.73	14,283.00	1,192.90	5,121.22	35.86	9,161.78
603-4-4513-122	EMPLOYER CONT. F I C A	20,276.00	1,452.65	5,115.12	25.23	15,160.88	20,211.00	1,667.24	5,683.83	28.12	14,527.17
603-4-4513-129	GERF CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-130	EMPLOYER PAID INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-131	HEALTH INSURANCE	13,312.00	2,248.86	11,084.08	83.26	2,227.92	29,959.00	2,445.14	13,625.78	45.48	16,333.22
603-4-4513-132	DENTAL INSURANCE	1,796.00	215.45	1,099.27	61.21	696.73	1,731.00	236.70	1,026.49	59.30	704.51
603-4-4513-133	LIFE & S-T DISABILITY	525.00	45.52	230.78	43.96	294.22	536.00	53.76	243.99	45.52	292.01
603-4-4513-135	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-151	WORKER'S COMP INSURANCE	2,663.00	0.00	2,791.56	104.83	(128.56)	3,822.00	0.00	1,896.00	49.61	1,926.00
TOTAL EMPLOYEE WAGES & BENEFIT		319,708.00	24,799.02	91,641.23	28.66	228,066.77	368,347.00	28,166.22	100,138.66	27.19	268,208.34
<u>OPERATING EXPENSES</u>											
603-4-4513-210	SUPPLIES - GENERAL	6,000.00	198.55	2,057.48	34.29	3,942.52	8,000.00	2,250.78	3,750.60	46.88	4,249.40
603-4-4513-212	MOTOR FUELS	25,000.00	2,348.96	2,956.61	11.83	22,043.39	25,000.00	1,880.08	1,880.08	7.52	23,119.92
603-4-4513-216	FERTILIZER & CHEMICALS	40,000.00	0.00	0.00	0.00	40,000.00	45,000.00	795.58	810.58	1.80	44,189.42
603-4-4513-221	R & M - MACHINERY PARTS	30,000.00	5,520.09	10,994.24	36.65	19,005.76	30,000.00	2,635.75	15,780.05	52.60	14,219.95
603-4-4513-222	R & M - IRRIGATION	15,000.00	44.04	44.04	0.29	14,955.96	15,000.00	1,201.69	1,390.88	9.27	13,609.12
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	800.00	0.00	1,331.64	166.46	(531.64)	631.00	0.00	631.12	100.02	(0.12)
603-4-4513-247	R & M - COURSE GEN IMPROV	15,000.00	4,367.71	4,426.50	29.51	10,573.50	15,000.00	1,998.53	2,681.11	17.87	12,318.89
603-4-4513-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-330	TRAVEL, CONF, MILEAGE	500.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00	0.00	500.00
603-4-4513-369	INSURANCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4513-381	ELECTRIC	1,400.00	35.80	135.16	9.65	1,264.84	1,600.00	70.86	283.96	17.75	1,316.04
603-4-4513-382	WATER/SEWER	62,000.00	348.39	477.73	0.77	61,522.27	62,000.00	111.86	244.31	0.39	61,755.69
603-4-4513-404	REPAIRS & MAINTENANCE	1,750.00	20.67	248.20	14.18	1,501.80	2,000.00	0.00	0.00	0.00	2,000.00
603-4-4513-405	R & M - PRIVATE CART REP	3,500.00	1,599.96	1,779.86	50.85	1,720.14	5,000.00	1,486.76	1,758.78	35.18	3,241.22
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	1,358.48	0.00	(1,358.48)	1,000.00	0.00	0.00	0.00	1,000.00
603-4-4513-441	SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00	15,000.00	94.27	143.72	0.96	14,856.28
603-4-4513-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES		200,950.00	14,484.17	25,809.94	12.84	175,140.06	225,731.00	12,526.16	29,355.19	13.00	196,375.81
TOTAL Maintenance		520,658.00	39,283.19	117,451.17	22.56	403,206.83	594,078.00	40,692.38	129,493.85	21.80	464,584.15
TOTAL EXPENDITURES		1,408,833.11	107,871.19	339,054.26	24.07	1,069,778.85	1,829,472.56	83,183.91	368,838.67	20.16	1,460,633.89
REVENUES OVER/(UNDER) EXPENDITURES		(57,797.11)	89,075.53	115,450.40		(173,247.51)	(55,370.56)	122,102.86	131,797.16		(187,167.72)

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 - 2024





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

MEMORANDUM

TO: GOLF BOARD
FROM: ROBIN PIKAL, FINANCE DIRECTOR
SUBJECT: 2024 AUDITED GOLF FINANCIAL STATEMENTS
TODAY’S DATE: MAY 12TH, 2025

Attached are the following pages from the 2024 City of New Prague Annual Financial Audit Report as they pertain to the Golf Course. Golf Board review only, no action needed. City Council reviewed/approved the FY24 Annual Audit on Monday, April 21st at the regular council meeting.

- 2024 Audit Findings (*See page 3 of the Executive Summary*)
- Presentation Slide: Golf Fund – Cash Flows from Operations & Cash Balances
- Statement of Net Position (*identified as page 104 from the Financial Report*)
- Statement of Revenues, Expenses and Changes in Net Position (*identified as page 105 from the Financial Report*)
- Statement of Cash Flows (*identified as pages 106 from the Financial Report*)
- Presentation Slide: Golf Fund – Cash Flows from Operations & Cash Balances
- Executive Governance Summary



City of New Prague

2024 Financial Statement Audit



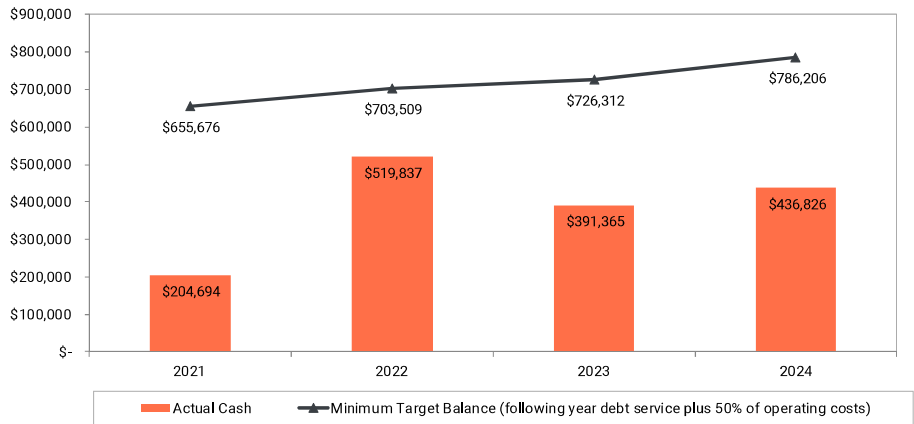
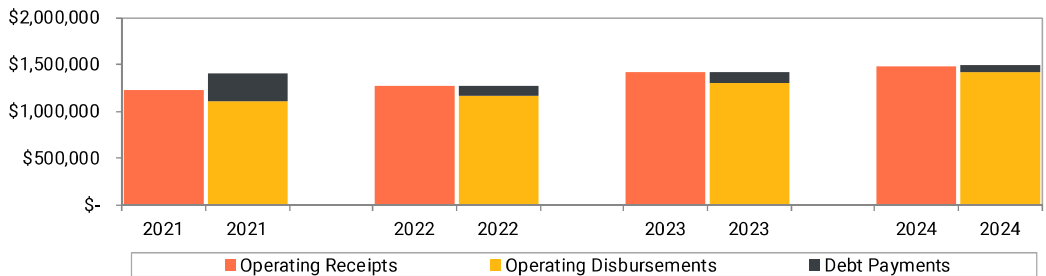
Audit Results

2024 Audit Findings

- Limited Segregation of Duties
 - Internal Control Finding
- Material Audit Adjustments
 - Internal Control Finding
- Enrollment within PERA system finding
 - Internal Control Finding

Abdo





Golf Fund

Cash Flows from Operations and Cash Balances

City of New Prague, Minnesota
Nonmajor Proprietary Funds
Combining Statement of Net Position
December 31, 2024

Section 2, Item d.

	Business-type Activities - Enterprise Funds			Totals
	651 Ambulance	603 Golf	606 Storm Water Utility	
Assets				
Current Assets				
Cash and temporary investments	\$ 201,740	\$ 436,826	\$ 1,299,057	\$ 1,937,623
Receivables				
Accounts	-	6,479	28,765	35,244
Intergovernmental	-	-	2,177	2,177
Inventories	-	72,328	-	72,328
Total Current Assets	201,740	515,633	1,329,999	2,047,372
Noncurrent Assets				
Capital assets				
Land improvements	-	910,290	-	910,290
Buildings and structures	-	1,094,511	-	1,094,511
Infrastructure	-	-	8,777,601	8,777,601
Machinery and equipment	-	1,777,792	29,296	1,807,088
Construction in progress	-	-	23,875	23,875
Less accumulated depreciation	-	(2,788,152)	(4,297,229)	(7,085,381)
Total capital assets	-	994,441	4,533,543	5,527,984
Total Noncurrent Assets	-	994,441	4,533,543	5,527,984
Total Assets	201,740	1,510,074	5,863,542	7,575,356
Deferred Outflows of Resources				
Deferred other post employment benefit resources	-	1,072	398	1,470
Deferred pension resources	-	32,718	7,488	40,206
Total Deferred Outflows of Resources	-	33,790	7,886	41,676
Liabilities				
Current Liabilities				
Accounts and contracts payable	49	24,665	887	25,601
Due to other governments	504	2,808	-	3,312
Accrued interest payable	-	7,055	30,271	37,326
Accrued wages payable	-	6,374	1,029	7,403
Accrued compensated absences payable	-	5,239	-	5,239
Customer deposits payable	-	66,592	-	66,592
Unearned revenue	1,697	151,396	-	153,093
Other post employment benefits	-	554	205	759
Bonds payable - current	-	59,000	145,206	204,206
Total Current Liabilities	2,250	323,683	177,598	503,531
Noncurrent Liabilities				
Accrued compensated absences payable	-	9,984	-	9,984
Bonds payable - net of current portion	-	339,984	1,778,193	2,118,177
Net pension liability	-	119,227	29,175	148,402
Other post employment benefits	-	7,844	2,909	10,753
Total Noncurrent Liabilities	-	477,039	1,810,277	2,287,316
Total Liabilities	2,250	800,722	1,987,875	2,790,847
Deferred Inflows of Resources				
Deferred other post employment benefit resources	-	2,282	846	3,128
Deferred pension resources	-	101,179	21,520	122,699
Total Deferred Inflows of Resources	-	103,461	22,366	125,827
Net Position				
Net investment in capital assets	-	595,457	2,610,144	3,205,601
Unrestricted	199,490	44,224	1,251,043	1,494,757
Total Net Position	\$ 199,490	\$ 639,681	\$ 3,861,187	\$ 4,700,358

City of New Prague, Minnesota

Nonmajor Proprietary Funds

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

For the Year Ended December 31, 2024

Section 2, Item d.

Business-type Activities - Enterprise Funds

	651	603	606	
	Ambulance	Golf	Storm Water Utility	Totals
Operating Revenues				
Sales	\$ -	\$ 499,714	\$ -	\$ 499,714
Cost of sales	-	(242,775)	-	(242,775)
Gross profit	-	256,939	-	256,939
Charges for services	-	942,329	411,242	1,353,571
Miscellaneous	20,193	511	-	20,704
Total Operating Revenues	20,193	1,199,779	411,242	1,631,214
Operating Expenses				
Salaries and benefits	-	701,090	89,331	790,421
Supplies	2,615	138,615	1,000	142,230
Other services and charges	8,583	155,158	22,830	186,571
Insurance	2,786	14,118	-	16,904
Utilities	-	89,743	-	89,743
Depreciation	-	135,551	271,196	406,747
Total Operating Expenses	13,984	1,234,275	384,357	1,632,616
Operating Income (Loss)	6,209	(34,496)	26,885	(1,402)
Nonoperating Revenues (Expenses)				
Intergovernmental	-	5,384	89,699	95,083
Investment income	6,887	14,538	58,762	80,187
Gain (loss) on disposal of capital assets	-	142,237	-	142,237
Amortization of bond premium	-	9,532	13,520	23,052
Bond issuance costs	-	(3,533)	(8,867)	(12,400)
Interest expense	-	(14,301)	(67,570)	(81,871)
Total Nonoperating Revenues (Expenses)	6,887	153,857	85,544	246,288
Income (Loss) Before Transfers	13,096	119,361	112,429	244,886
Transfers In	-	41,946	-	41,946
Change in Net Position	13,096	161,307	112,429	286,832
Net Position, January 1	186,394	478,374	3,748,758	4,413,526
Net Position, December 31	\$ 199,490	\$ 639,681	\$ 3,861,187	\$ 4,700,358

City of New Prague, Minnesota

Nonmajor Proprietary Funds

Combining Statement of Cash Flows (Continued on the Following Page)

For the Year Ended December 31, 2024

Section 2, Item d.

	Business-type Activities - Enterprise Funds			
	651	603	606	
	Ambulance	Golf	Storm Water Utility	Totals
Cash Flows from Operating Activities				
Receipts from customers	\$ -	\$ 1,480,286	\$ 412,501	\$ 1,892,787
Payments to suppliers and vendors	(14,041)	(707,662)	(23,641)	(745,344)
Payments to and on behalf of employees	-	(710,773)	(84,795)	(795,568)
Other receipts	21,890	511	-	22,401
Net Cash Provided (Used)				
by Operating Activities	7,849	62,362	304,065	374,276
Cash Flows from				
Noncapital Financing Activities				
State grants received	-	5,384	89,699	95,083
Transfers from other funds	-	41,946	-	41,946
Net Cash Provided (Used) by				
Noncapital Financing Activities	-	47,330	89,699	137,029
Cash Flows from Capital Financing Activities				
Acquisition and construction of capital assets	-	(187,867)	(518,949)	(706,816)
Proceeds from debt instruments,				
net of discounts/premiums	-	187,029	476,443	663,472
Principal paid on debt instruments	-	(64,000)	(110,348)	(174,348)
Interest paid on debt instruments	-	(10,398)	(67,570)	(77,968)
Issuance costs paid on debt instruments	-	(3,533)	(8,867)	(12,400)
Net Cash Provided (Used) by Capital				
Financing Activities	-	(78,769)	(229,291)	(308,060)
Cash Flows from Investing Activities				
Interest received	6,887	14,538	58,762	80,187
Net Increase (Decrease)				
In Cash and Cash Equivalents	14,736	45,461	223,235	283,432
Cash and Cash Equivalents, January 1	187,004	391,365	1,075,822	1,654,191
Cash and Cash Equivalents, December 31	\$ 201,740	\$ 436,826	\$ 1,299,057	\$ 1,937,623



Executive Governance Summary

City of New Prague
New Prague, Minnesota

For the year ended December 31, 2024



Edina Office
5201 Eden Avenue, Ste 250
Edina, MN 55436
P 952.835.9090

Mankato Office
100 Warren Street, Ste 600
Mankato, MN 56001
P 507.625.2727

Scottsdale Office
14500 N Northsight Blvd, Ste 233
Scottsdale, AZ 85260
P 480.864.5579

March 24, 2025

Management, Honorable Mayor and City Council
City of New Prague, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of New Prague, Minnesota (the City), for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 26, 2024. Professional standards also require that we communicate the following information related to our audit.

Significant Audit Findings

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did identify one deficiency in internal control that we consider to be material weaknesses described in the following pages as item 2024-002. We also identified certain significant deficiencies as items 2024-001, and 2024-003.

During our audit we reviewed internal control procedures over payroll, disbursements, cash receipts, utility billing and investments and found the City to have limited segregation of duties in these areas as noted below.

Internal Control Over Cash Receipts

Cause: The City does not have consistent oversight related to the golf course cash receipt activity.

Recommendation: We recommend the City review current controls and implement additional procedures to provide further oversight of the golf course.

Management Response:

The City is aware of the inconsistencies at the golf course and will review current procedures and implement new controls where possible.

2024-002

Material Audit Adjustments

Condition: Adjustments were needed to allocate capital project activity for the 2025 street project.

Criteria: The financial statements are the responsibility of the City's management.

Cause: The financial statements required material audit adjustments to be reasonably stated.

Effect: This indicated that it would be likely that a misstatement may occur and not be detected by the City's system of internal control. The audit firm cannot serve as a compensating control over this deficiency.

Recommendation: We recommend that management review large capital projects and obtain project breakouts from the engineer on a regular basis.

Management response:

The City will review the adjustments necessary and try to eliminate these entries in the future.

2024-003

Online PERA enrollment

Condition: Employees who were terminated were not terminated within the PERA website.

Criteria: Terminated employees are required to be terminated within the PERA system upon termination from the city.

Cause: It appears the city did not review terminated employees within the PERA system. Ultimately it is the City's responsibility to ensure they are terminated within the PERA system.

Effect: As a result the City did not terminate employees within the system, showing they are still getting PERA and could be subject to penalty.

Recommendation: We recommend that management review employees within the PERA system to ensure their status is accurate.

Management response:

The City will review the employees within the PERA system and adjust status as needed.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported in accordance with *Government Auditing Standards*.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The City changed accounting policies during the year ended December 31, 2024 related to the accounting and financial reporting for accounting changes and error corrections (GASB 100) and compensated absences (GASB 101). We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumption about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements include depreciation on capital assets, allocation of wage expenses, liability for the City's pension, and the liability for the City's other postemployment benefits (OPEB).

- Management's estimate of depreciation is based on estimated useful lives of the assets. Depreciation is calculated using the straight-line method.
- Allocations of gross wages and payroll benefits are approved by the City Council within the City's budget and are derived from each employee's estimated time to be spent serving in the respective function of the City. These allocations are also used in allocating accrued compensated absences payable.
- Management's estimate of future paid sick time usage is based on historical usage data.
- Management's estimate of its pension liability is based on several factors including, but not limited to, anticipated investment return rate, retirement age for active employees, life expectancy, salary increases and form of annuity payment upon retirement.
- Management's estimate of its OPEB liability is based on several factors including, but not limited to, anticipated retirement age for active employees, life expectancy, turnover, and healthcare cost trend rates.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements as a whole. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We proposed several journal entries that we consider to be audit entries or corrections of management decisions of which the following we consider to be material audit adjustments:

- To adjust capital asset balances.

Disagreements with Management

For purposes of this letter professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 24, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) (Management's Discussion and Analysis, the Schedules of Employer's Share of the Net Pension Liability, the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios, the Schedules of Employer's Contributions and the Schedule of Changes in the City's Total OPEB Liability and Related Ratios), which is information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information (combining and individual fund financial statements and schedules), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory or statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on them.

Future Accounting Standard Changes

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future City financial statements: ⁽¹⁾

GASB Statement No. 102 – <i>Certain Risk Disclosures</i>	<i>Effective: 12/31/2025</i>
GASB Statement No. 103 – <i>Financial Reporting Model Improvements</i>	<i>Effective: 12/31/2026</i>
GASB Statement No. 104 – <i>Disclosure of Certain Capital Assets</i>	<i>Effective: 12/31/2026</i>

Further information on upcoming [GASB pronouncements](#).


* * * * *

Restriction on Use

This purpose of this communication is solely for the information and use of the City Council and management of the City and is not intended to be, and should not be used by anyone other than those specified parties.

Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data. The comments and recommendations in the report are purely constructive in nature, and should be read in this context.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service and for the courtesy and cooperation extended to us by your staff.


Abdo
Mankato, Minnesota
March 24, 2025





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

MEMORANDUM

TO: GOLF BOARD
FROM: MICHELLE MULVIHILL, FOOD & BEVERAGE COORDINATOR
SUBJECT: MONTHLY DEPARTMENT REPORT – FOOD & BEVERAGE
TODAY'S DATE: MAY 20, 2025

Since the last meeting...

We've been working on organizing and mainstreaming the bar & kitchen areas for more efficient service and the possibility of potentially paying fewer staff to do the same job. We've also been focusing on specific and detailed training so that our staff can interact well with our customers, communicate effectively with their coworkers, be more prepared for the ebb and flow of our patrons, and learn how to effectively handle some of our unique situations.

We have booked a couple of graduation parties, hosted and supplied lunches for a couple of smaller tournaments and are gearing up toward a couple of large tournaments. Our staffing is starting to fall in place as more people are finishing school and available to help us out. Now we just need the weather to cooperate....

We had a training meeting just last Sunday where we went over some of the updates and newly implemented procedures. We also had a drink/shot pouring contest to see just how well we can estimate an appropriate alcohol to mixer ratio consistently and on the fly. Jess Trevino has been invaluable in coming up with suggestions to help us streamline the kitchen and bar for rush situations. Jess and Keegan Mulvihill have put in innumerable hours training new and old staff on the proper way to cook and serve. Jill Kes and Evan Baker are currently reorganizing the walk-in freezer so that we can have a place to easily access all of our menu items. I don't know how Jill keeps all the inventory straight! Joyce has been diligently on top of the liquor orders and keeping the stock current (and taking that off my plate!).

The staff is excited for some beautiful golfing weather and for more people to come out and patronize us and them!

Respectfully Submitted,

Michelle Mulvihill
 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: MAY 19TH, 2025

Since the last meeting...

- All Golf Leagues are off any running with great numbers! We have the largest Wednesday Ladies League and Couples' League in nearly 20 years!
- We have successfully hosted the NPHS Girl's Invitational, Men's Club Opener, Wright County Conference Championship, and (2) Couples' League Events...among many busy days.
- Rounds are down over 1,700 from last year to date...but dollars per day are within \$1.00 of each other
- Membership numbers are very similar to 2024. Revenues are down along with number of days we have been open vs. 2024

Currently working on...

- League results and credits dispersion
- Coordinating the upcoming 100+ player events
- Training new staff
- Continuing the updating of additional paperwork needed by City Hall, which has proved to be very time-consuming
- Becoming familiar with all the new versions of Microsoft Office that CTS required on my new computer. Found out the wrong version was initially installed...very frustrating!

Before the next meeting...

- Will have reports on the upcoming (6) outside events (nearly 800 players)
- Hopes to have tested our new League reporting procedures...if "casting" to the TVs is functional after the new software install
- Have continued information/insight on rounds and revenue

RESPECTFULLY SUBMITTED,
KURT RUEHLING

Golf Member Account True-Up Policy

Effective Date: April 1, 2025

Applies To: All Golf Membership Tiers

1. Purpose

This policy ensures all golf member accounts are current, accurate, and settled on a regular basis to maintain financial integrity and club operations.

2. Account Review Schedule

- Member accounts will be reviewed and reconciled on a monthly basis.
- A full account true-up will occur annually at the end of the fiscal year (e.g., December 31st).

3. Notification Process

- Members will receive a monthly statement via email detailing all charges, payments, and any outstanding balances.
- Members will be notified 30 days in advance of the annual true-up with a summary of their account status and any discrepancies requiring attention.

4. Payment of Outstanding Balances

- Members are expected to settle all balances within 15 days of receiving their monthly statement.
- Any balance remaining unpaid after 30 days will incur a late fee of 1.5% per month on the outstanding amount.

5. Annual True-Up

- At year-end, all accounts must be brought to a \$0 balance.
 - unpaid balances will be charged by utilizing a credit card on file
- Any credits or overpayments may be:
 - Rolled over into the next fiscal year.
 - Refunded upon request (if exceeding \$100).
- Any outstanding balances must be paid within 15 days of the final statement to avoid suspension of membership privileges.

6. Disputes and Errors

- Members have 10 business days from the statement date to dispute charges.
- Disputes must be submitted in writing to Kurt Ruehling, General Manager.
- The club will investigate and respond within 5 business days.

7. Consequences for Non-Compliance

- Accounts more than 60 days overdue may result in:
 - Suspension of club privileges.
 - Hold on tee time reservations.
 - Late fees and potential collections process.

8. Communication and Support

- Questions about your account can be directed to Kurt Ruehling, General Manager, at kruehling@ci.new-prague.mn.us.
- Members are encouraged to enroll in automatic billing to avoid missed payments.