GOLF BOARD MEETING AGENDA

City of New Prague

Tuesday, June 24, 2025 at 6:30 PM

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

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1. CALL TO ORDER

2. APPROVALS
- **a.** May 27, 2025 Meeting Minutes
- **b.** Claims for Payment: $111,544.85
- **c.** Review Monthly Income Statement and Balance Sheet (June 2025)
- **d.** Golf Member True-Up Policy

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

4. MISCELLANEOUS

5. ADJOURNMENT

Next Golf Board Meeting – July 22, 2025

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
Shawn Ryan, Councilmember	

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

MEETING MINUTES
New Prague Golf Board
On site meeting at NPGC
Tuesday, May 27th, 2025

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, Adam Gill, Bob Cunniff, Adam Brister, Graham Kuehner, and Jen Berglund. Councilmember Shawn Ryan was unable to attend. Also present: City of New Prague Finance Director, Robin Pikal and GPE Owner/Contract Manager Kurt Ruehling.

- **Approval of April 22nd, 2025 Meeting Minutes:**
  - A short discussion regarding the Golf Board proposal to increase Golf Board size took place. Gardner led the discussion. Council did not want to increase the size of Golf Board.
  - Graham Kuehner noted that "Kyle Kuehner" was incorrectly listed as being unable to attend last meeting
  - A motion to approve was made by Gill, second by Brister. Motion carried (6-0)

- **Claims for Payment ($106,292.11):**
  - Ruehling pointed out that invoices from Benny's Plumbing were for snack bar issues with urinals and the water heater
  - Ruehling also clarified the invoice from Plaisteds Company, which is for upgraded bunker sand, which has been added and is a great improvement
  - Brister inquired about the Workers Comp payments. Pikal addressed all questions and gave clear responses
  - A motion to approve the Claims for Payment was made by Berglund, seconded by Cunniff. Motion carried (6-0)

- **Review Monthly Income Statement and Balance Sheet (May 2025):**
  - No real concerns were expressed
  - A motion to approve the Monthly Income Statement and Balance Sheet was made by Brister, seconded by Kuehner. Motion carried (6-0)

- **2024 Audited Golf Financial Statements:…Robin Pikal, Finance Director City of New Prague**
  - All in all the Golf Operation received a "passing grade" from the auditors!
  - Pikal touched on one finding regarding "cash receipts activity"…Kurt will work with City Hall to tighten up the Golf Club's current practices

- **Capital Equipment Report**
  - No items to report

- **Grounds Operation Update…Jeff Pint, Grounds Superintendent:**

- Pint has added more sand to the bunkers, as promised, and the feedback has been great!
- Gardner would like to see more signage to direct carts away from sensitive areas
- Gardner also inquired about the Golf Club having a tree program in place? Ruehling to discuss with Pint
- Golf Board as a whole, would love to see improvements made to the cart path left of #11 green. Four of the six Golf Board members own private carts and they do not wish to travel on the bumpy path due to wear and tear
- Golf Board asked about dandelion control? Ruehling will pass along to Pint
- Discussion about taking care of dead trees was had

- **Food & Beverage Update…Michelle Mulvihill, Food & Beverage Coordinator:**
  - Golf Board agreed that we have a great staff this year and they are very welcoming!
  - The beverage cart was run over the Memorial Day weekend and was very well received! Ruehling added that there are a few more "moving parts" with regards to the beverage cart, as it is a grounds utility vehicle first and its use needs to be planned ahead
  - Berglund would like staff to establish and publish Snack Bar hours. Ruehling will address with Michelle Mulvihill, Food & Beverage Coordinator…weather has a big bearing on when it is open
- **Golf Operation Update…Kurt Ruehling, GM/PGA Professional:**
  - Kuehner would like extended driving range hours. Ruehling spoke to the subject and made the Golf Board aware of theft of balls. Possible signage and/or lighting might be a solution. Ruehling will extend hours and post
  - Ruehling reported that the course has been very busy and the full tournament schedule is starting soon!
- **Marketing Update…Kurt Ruehling, GM/PGA Professional:**
  - No new marketing topics were discussed
  - Ruehling and Gill are going to oversee social media marketing moving forward
- **Golf Scholarship Event Summary…Den Gardner:**
  - Event is scheduled for Sunday, August 10th, 2025
- **Charge Accounts – Policy/Procedures:**
  - The Golf Member True Up Policy was introduced and briefly discussed by Ruehling. Ruehling will work with City Hall to incorporate it
- **Miscellaneous:**
  - Upcoming Golf Board meeting conflicts were discussed, meeting will remain on the same day at the same time
  - Berglund expressed concerns among the Wednesday Ladies League group regarding pace of play on the golf course and timely delivery of food following golf. Kuehner added that possibly pre-paying for food might be an option? Discussion ensued
- **Adjournment:**
  - A motion to adjourn the meeting at 8:23p was made by Kuehner, second by Cunniff. Motion carried (6-0)

Next Golf Board Meeting –Tuesday, June 24th, 2025, 6:30pm

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

Section 2, Item b.

Vendor Name	Net Invoice Amount
AAI GARAGE DOOR	
GARAGE DOOR REPAIR	$520.00
ACUSHNET COMPANY	
GOLF MERCHANDISE	$378.16
GOLF MERCHANDISE - DISCOUNT	$2.57-
BREAKTHRU BEVERAGE MINNESOTA	
KEG BEER	$325.00
KEG DEPOSIT	$60.00
BRIDGESTONE GOLF INC	
SPECIAL ORDER JR GOLF	$1,299.69
CALLAWAY GOLF	
GOLF BALLS	$2,166.87
GOLF MERCHANDISE	$58.74
CENTRAL MCGOWAN INC	
C02/NITROGEN TANK RENTAL	$78.28
CLESENS	
COUPLINGS, KNOCK ONS	$529.75
COLLEGE CITY BEVERAGE	
ALCOHOL	$5,290.06
BEER	$2,601.22
BEER KEG CREDIT	$120.00-
KEG - CREDIT	$60.00-
NON-ALCOHOLIC BEVERAGES	$226.00
COMPUTER TECHNOLOGY SOLUTIONS	
COMPUTER UPGRADE	$1,315.00
ECOLAB INC	
DISHWASHER RENTAL	$716.81
HERITAGE LANDSCAPE SUPPLY GROUP	
FERTILIZER	$6,056.45
STRIKE 3	$659.78
HERMEL WHOLESALE	
CLEANING SUPPLIES	$405.84
FOOD	$8,398.63
PAPER PRODUCTS	$722.69
SUPPLIES	$508.50
LAU'S BAKERY	
BUNS	$366.93
MACH LUMBER INC	
PLYWOOD, SCREWS	$88.15
MGA	
HANDICAP SERVICES	$5,055.00
MICHELLE MULVIHILL	
INVENTORY FOOD	$121.72
MN DEPARTMENT OF HEALTH	
HOSPITALITY FEE	$40.00
MOR GOLF AND UTILITY	
CHARGER	$555.07
MTI DISTRIBUTING INC	
ADAPTER	$94.92
FITTINGS	$30.96
LEVER CLIP	$133.37
O RING	$21.96
O RINGS	$38.33
OIL SEAL	$29.36
PLATE, SHAFTS, BEARINGS, SEALS	$500.56
NEW PRAGUE UTILITIES	
UTILITIES	$3,599.51

Vendor Name	Net Invoice Amount
PEPSICO BEVERAGE SALES LLC	
BEVERAGES	$1,637.15
PLAISTED COMPANIES	
BUNKER SAND	$8,028.67
PRECISION SMALL ENGINE CO.	
RELAY, RECTIFIER	$75.24
QUILL CORPORATION	
OFFICE SUPPLIES	$222.26
REINDERS INC.	
DRAIN TILE, DRAIN, CAP	$188.65
RIVER COUNTRY COOP	
FUEL, HYDRAULIC OIL	$3,442.69
SOUTHERN MINNESOTA INSPECTION	
LIFT INSPECTION	$257.50
STAR GROUP LLC.	
BATTERY 8 VOLT	$1,133.93
BATTERY 8 VOLT CORE	$182.88-
HYDRAULIC FLUID	$86.69
HYDRAULIC HOSE	$111.65
REGULATOR	$81.27
SPARK PLUG, AIR FILTER	$59.42
TIM'S SMALL ENGINE SERVICE	
CARB	$134.05
TOW DISTRIBUTING CORP	
BEER	$1,223.80
KEG DEPOSIT	$30.00-
TOWN & COUNTRY SEWER SERVICE	
PORTABLE RESTROOMS	$268.44
US BANK EQUIPMENT FINANCE	
COPIER RENTAL	$239.41
VERSATILE VEHICLES INC.	
CHARGER	$712.52
RIVET, NUT, SCREW	$34.69
SPRING, CAM, BUTTON, NUT	$154.22
Grand Totals	$60,690.11

Vendor Name	Net Invoice Amount
BEVCOMM	
TELEPHONE / CABLE / INTERNET	$390.45
BREAKTHRU BEVERAGE MINNESOTA	
BEER	$614.00
CENTERPOINT ENERGY	
NATURAL GAS	$561.00
CENTRAL MCGOWAN INC	
C02/NITROGEN TANK RENTAL	$77.31
LATE FEE	$2.00
CINTAS	
TOWELS / LINENS	$704.21
COLLEGE CITY BEVERAGE	
BEER	$930.20
BEER KEG	$185.00
BEER KEG CREDIT	$60.00-
LIQUOR/SELTZERS	$1,709.83
NON-ALCOHOLIC BEVERAGES	$134.43
CONNELLY PLUMBING & HEATING INC	
AC UNIT REPAIR	$110.00
DR. FRESH TAP	
CLEAN TAP LINES	$75.00
ECOLAB PEST ELIMINATION	
AIR QUALITY / PEST CONTROL	$537.63
GOLF ASSOCIATES SCORECARD	
SCORECARDS	$199.53
HERMEL WHOLESALE	
FOOD	$3,197.60
SUPPLIES	$405.28
LAKERS NEW PRAGUE SANITARY	
TRASH - GOLF CLUB	$406.90
LAU'S BAKERY	
BUNS	$165.78
MTI DISTRIBUTING INC	
O RING	$21.96
PEPSICO BEVERAGE SALES LLC	
BEVERAGES	$1,462.06
QUALITY FLOW SYSTEMS INC.	
PUMP HOUSE ELECTRONICS	$30,172.65
RONS NORTHFIELD REFRIGERAT	
FREEZER REPAIR	$473.00
ST. ANDREWS PRODUCTS CO.	
PENCILS	$303.13
TOW DISTRIBUTING CORP	
BEER	$1,172.00
BEER - CREDIT	$120.00-
KEG CREDIT	$60.00-
Grand Totals	$43,770.95

Vendor Name	Net Invoice Amount
AMAZON CAPITAL SERVICES	
APPAREL -ROBIN	$3.03
APPAREL ORDER - LEAH	$7.83
COMPUTER FAN	$1.40
APPAREL - KIM	$4.00
BEVCOMM	
TELEPHONE	$46.67
COMPUTER TECHNOLOGY SOLUTIONS	
LAPTOPS	$292.80
COMPUTER SUPPORT	$1,043.40
OFFICE 365 / FIREWALL	$210.48
COMPUTER SUPPORT	$1,043.40
OFFICE 365 / FIREWALL	$206.46
DUAL AIR INC.	
SERVER ROOM A/C	$41.81
LEAGUE OF MN CITIES INSURANCE	
2024 WORKERS COMP	$2.38
2024 WORKERS COMP	$2.43
2024 WORKERS COMP	$10.34
MEI ELEVATOR SOLUTIONS	
ELEVATOR MAINTENANCE	$73.11
SUEL PRINTING	
COMPENSATION STUDY AD	$4.62
THE SOURCE AD	$304.20
US BANK CREDIT CARD	
COGS	$463.96
ICE PACKS/ SUPPLIES	$51.23
BUCKET TRUCK PARTS	$422.55
SPRAYER CADDIE/ TOOLS	$2,754.34
VERIZON WIRELESS	
TELEPHONE	$84.85
VETERAN SHREDDING	
CONTRACTED SERVICES	$8.50
Grand Totals	$7,083.79

NEW PRAGUE GOLF CLUB
BALANCE SHEET
5/31/2025

603-10101	CLAIM ON CASH	-$27,773.49	
603-10125	MONEY MARKET-4M	$337,910.44	
603-10126	MONEY MARKET-4M 2024 BOND	$22,310.53	
603-10200	PETTY CASH	$2,000.00	
603-11500	ACCOUNTS RECEIVABLE - GOLF A/R	$7,118.76	
603-14100	MATERIAL INVENTORY	$147,371.29	
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	-$905,684.64	
603-16200	BUILDINGS	$1,094,511.44	
603-16210	ACCUM. DEPRECIATION-BUILDINGS	-$685,976.78	
603-16400	EQUIPMENT	$1,844,138.03	
603-16410	ACCUMULATED DEPRECIATION - EQU	-$1,188,623.09	
	TOTAL ASSETS		**$1,591,382.34**
603-20210	ACCOUNTS PAYABLE	$106,810.71	
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	$73,045.25	
603-22001	DESIGNATED - JR GOLF FUND	$20,263.52	
603-22004	DESIGNATED- GOLF MAINT. FUND	$648.12	
603-22211	DEFERRED REVENUE-GIFT CERTIFIC	$14,693.54	
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		**$830,352.22**
603-25300	FUND BALANCE-UNDESIGNATED	$757,256.99	
603-25999	PRIOR PERIOD ADJUSTMENT	-$117,578.00	
	TOTAL REVENUE / EXPENSES	$121,351.13	
	TOTAL EQUITY		**$761,030.12**
	TOTAL LIABILITIES & EQUITY		**$1,591,382.34**

NEW PRAGUE GOLF CLUB
2025 REVENUE

			JANUARY	FEBRUARY	MARCH	APRIL	MAY	TOTAL	F TOTAL
NON-DEPARTMENTAL									
603-3-0000-33426	STATE AID-PERA		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-0000-33439	PERA PENSION OTHER REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-39200	OPERATING TRANSFER IN		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-0000-39500	BOND PREMIUM AMORTIZATION		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
NON-DEPARTMENTAL SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
GOLF OPERATIONS									
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD		0.00	0.00	0.00	344.58	172.29	516.87	0.08%
603-3-4511-36210	INTEREST INCOME		1,169.59	1,336.45	1,183.01	950.79	1,203.07	5,842.91	0.85%
603-3-4511-36220	FINANCE CHARGE INCOME		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-36221	ATM INCOME		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-36230	CONTRIBUTIONS & DONATIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-36240	REIMBURSEMENTS		0.00	240.00	784.21	0.00	0.00	1,024.21	0.15%
603-3-4511-38040	MEMBERSHIP DUES	(1)	105,152.43	7,870.85	72,587.11	92,551.76	26,055.49	304,217.64	44.26%
603-3-4511-38041	ADDITIONAL FEES	(2)	1,770.00	325.01	2,785.00	2,840.00	2,280.00	10,000.01	1.45%
603-3-4511-38042	RENTALS		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
603-3-4511-38043	LESSONS		0.00	0.00	0.00	0.00	120.00	120.00	0.02%
603-3-4511-38044	FACILITY FEES		0.00	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	53.28	828.53	0.12%
603-3-4511-38046	GOLF MERCHANDISE		50.88	13.56	1,110.51	4,194.00	5,121.80	10,490.75	1.53%
603-3-4511-38047	CLOTHING		6.75	96.80	761.70	2,496.12	4,216.35	7,577.72	1.10%
603-3-4511-38048	GREEN FEES		1,366.25	1,290.27	5,596.81	32,091.68	48,081.34	88,426.35	12.86%
603-3-4511-38049	DAILY CART FEES	(3)	4,005.00	665.00	14,812.01	23,272.81	28,270.35	71,025.17	10.33%
603-3-4511-38050	PRIVATE CART FEES	(4)	6,715.00	885.00	8,455.00	8,540.00	3,045.00	27,640.00	4.02%
603-3-4511-38051	DRIVING RANGE		1,120.00	480.00	6,444.01	6,335.73	6,062.13	20,441.87	2.97%
603-3-4511-38052	CLOTHING-SPECIAL ORDER		96.00	0.00	926.66	37.80	1,869.65	2,930.11	0.43%
603-3-4511-38053	PRIVATE CART REPAIRS		0.00	0.00	0.00	1,870.96	0.00	1,870.96	0.27%
603-3-4511-39101	GAIN ON SALE OF ASSETS		0.00	10,000.00	0.00	0.00	0.00	10,000.00	1.45%
GOLF OPERATIONS SUBTOTAL			121,496.91	23,216.93	116,064.04	175,624.47	126,550.75	562,953.10	81.90%
FOOD & BEVERAGE									
603-3-4512-38044	FACILITY FEES		318.50	431.50	412.00	668.30	81.00	1,911.30	0.28%
603-3-4512-38045	GRATUITIES		959.49	210.00	438.60	1,034.32	80.00	2,722.41	0.40%
603-3-4512-38140	FOOD SALES		7,558.90	7,698.26	3,843.99	10,424.84	16,896.01	46,422.00	6.75%
603-3-4512-38141	BEVERAGE NON-ALCOHOL		439.26	459.33	466.19	2,244.28	5,353.35	8,962.41	1.30%
603-3-4512-38142	BEVERAGE ALCOHOL		4,828.22	4,322.04	1,997.92	14,068.17	35,427.27	60,643.62	8.82%
603-3-4512-38143	SUNDRIES		24.21	43.07	119.70	1,222.39	2,331.60	3,740.97	0.54%
FOOD & BEVERAGE SUBTOTAL			14,128.58	13,164.20	7,278.40	29,662.30	60,169.23	124,402.71	18.10%
TOTAL REVENUES			135,625.49	36,381.13	123,342.44	205,286.77	186,719.98	687,355.81	100%
% OF MONTHLY TOTALS			19.73%	5.29%	17.94%	29.87%	27.16%	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

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	TOTAL	OF TOTAL
GOLF OPERATIONS								
603-4-4511-101	WAGES FULL-TIME	890.49	1,659.05	2,498.98	1,665.99	1,665.97	8,380.48	1.481%
603-4-4511-102	WAGES OVERTIME	34.84	0.00	0.00	0.00	76.44	111.28	0.020%
603-4-4511-103	WAGES PART-TIME	1,038.81	1,246.83	2,389.12	5,507.26	8,182.69	18,364.71	3.245%
603-4-4511-113	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	14.86	14.86	0.003%
603-4-4511-114	UNEMPLOYMENT BENEFITS	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	0.000%
603-4-4511-121	EMPLOYER CONT. P E R A	130.52	160.89	250.32	239.12	228.54	1,009.39	0.178%
603-4-4511-122	EMPLOYER CONT. F I C A	201.76	206.21	349.80	532.66	746.57	2,037.00	0.360%
603-4-4511-131	HEALTH INSURANCE	833.14	349.38	524.27	349.38	174.49	2,230.66	0.394%
603-4-4511-132	DENTAL INSURANCE	30.83	30.83	61.66	30.83	0.00	154.15	0.027%
603-4-4511-133	LIFE & LT DISABILITY	5.32	5.33	10.64	5.33	0.00	26.62	0.005%
603-4-4511-151	WORKER'S COMP PREMIUMS	0.00	0.00	426.13	0.00	2.38	428.51	0.076%
603-4-4511-207	COMPUTER SUPPORT SERVICES	1,043.40	1,043.40	1,043.40	1,043.40	1,043.40	5,217.00	0.922%
603-4-4511-210	SUPPLIES - GENERAL	207.25	268.17	1,170.94	300.60	0.00	1,946.96	0.344%
603-4-4511-211	SUPPLIES - CLEANING	0.00	0.00	0.00	58.47	259.91	318.38	0.056%
603-4-4511-212	MOTOR FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-260	COGS - GOLF MERCHANDISE	(58.64)	11.21	16,397.52	(10,477.14)	3,360.36	9,233.31	1.631%
603-4-4511-261	COGS - CLOTHING	95.88	627.76	11,458.67	(9,972.74)	2,927.58	5,137.15	0.908%
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	0.00	834.26	759.13	141.20	1,299.69	3,034.28	0.536%
603-4-4511-264	SUPPLIES - OFFICE	250.49	91.01	0.00	210.94	258.47	810.91	0.143%
603-4-4511-265	COGS - DRIVING RANGE	0.00	0.00	4,259.55	96.00	0.00	4,355.55	0.770%
603-4-4511-301	AUDIT	0.00	2,899.31	0.00	492.45	0.00	3,391.76	0.599%
603-4-4511-305	CIVIL LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	139.02	0.00	139.02	0.025%
603-4-4511-318	HANDICAP SERVICES	0.00	0.00	0.00	0.00	5,055.00	5,055.00	0.893%
603-4-4511-319	PROF. FEES - CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-321	TELEPHONE	560.91	563.71	558.66	558.27	473.54	2,715.09	0.480%
603-4-4511-322	COMPUTER COMMUNICATIONS	1,673.10	239.05	215.15	215.44	1,860.09	4,202.83	0.743%
603-4-4511-323	POSTAGE	17.94	13.11	19.32	28.98	24.15	103.50	0.018%
603-4-4511-340	ADVERTISING & PUBLICATION	0.00	0.00	0.00	528.08	0.00	528.08	0.093%
603-4-4511-341	PROMOTION	0.00	0.00	4,010.85	0.00	100.00	4,110.85	0.726%
603-4-4511-369	INSURANCES	12,644.60	50.10	1,152.10	50.10	50.10	13,947.00	2.464%
603-4-4511-381	UTILITIES - ELECTRICITY	1,470.66	1,640.42	1,664.76	1,678.54	1,947.99	8,402.37	1.485%
603-4-4511-382	UTILITIES - WATER & SEWER	230.97	739.98	239.58	188.41	864.53	2,263.47	0.400%
603-4-4511-383	UTILITIES - NATURAL GAS	499.90	520.03	520.03	520.03	520.03	2,580.02	0.456%
603-4-4511-384	UTILITIES - GARBAGE	404.08	403.42	395.74	766.59	406.90	2,376.73	0.420%
603-4-4511-385	NATURAL GAS	899.24	1,214.19	1,599.87	1,146.33	693.83	5,553.46	0.981%
603-4-4511-401	CONTRACTED SERVICES	8,522.95	8,522.95	8,522.95	8,522.95	8.50	34,100.30	6.025%
603-4-4511-404	REPAIRS & MAINTENANCE	384.14	602.18	2,111.25	3,245.61	1,807.26	8,150.44	1.440%
603-4-4511-411	EQUIPMENT RENTAL	375.79	213.57	210.92	278.11	404.54	1,482.93	0.262%
603-4-4511-412	TOURNAMENT FLEET RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-418	PORTABLE TOILETS	0.00	0.00	0.00	0.00	268.44	268.44	0.047%
603-4-4511-420	DEPRECIATION	10,565.26	11,472.54	10,886.63	10,545.57	10,530.19	54,000.19	9.541%
603-4-4511-430	MISCELLANEOUS EXPENSE	0.00	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)	484.35	558.29	0.099%
603-4-4511-433	DUES & SUBSCRIPTIONS	82.50	465.00	0.00	180.00	40.00	767.50	0.136%
603-4-4511-437	CREDIT CARD FEES	351.63	417.04	3,068.23	6,186.96	4,562.75	14,586.61	2.577%
603-4-4511-438	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-450	TRAINING & SEMINARS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-460	LICENSE FEES/REGISTRATION	280.00	0.00	0.00	0.00	0.00	280.00	0.049%
603-4-4511-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-611	INTEREST EXPENSE	10,086.81	184.50	0.00	0.00	0.00	10,271.31	1.815%
603-4-4511-620	BOND ISSUANCE FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4511-630	BOND AMORTIZATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
GOLF OPERATIONS SUBTOTAL		53,754.36	36,841.72	76,756.86	24,949.91	50,343.54	242,646.39	42.870%

NEW PRAGUE GOLF CLUB
2025 EXPENSE

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	TOTAL	F TOTAL
FOOD & BEVERAGE								
603-4-4512-102	WAGES OVERTIME	0.00	0.00	0.00	340.69	115.22	455.91	0.081%
603-4-4512-103	WAGES PART-TIME	4,314.37	4,720.17	7,720.71	8,818.91	14,274.76	39,848.92	7.040%
603-4-4512-104	GRATUITIES	959.49	150.00	468.60	984.32	120.00	2,682.41	0.474%
603-4-4512-114	UNEMPLOYMENT BENEFITS	0.00	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	0.00	0.000%
603-4-4512-121	EMPLOYER CONT. P E R A	238.30	211.46	529.95	468.00	464.41	1,912.12	0.338%
603-4-4512-122	EMPLOYER CONT. F I C A	447.80	372.59	626.48	776.03	1,110.01	3,332.91	0.589%
603-4-4512-151	WORKER'S COMPENSATION	0.00	0.00	429.60	0.00	2.43	432.03	0.076%
603-4-4512-210	SUPPLIES - GENERAL	680.27	716.43	391.86	2,391.05	1,704.39	5,884.00	1.040%
603-4-4512-217	TOWELS/LINENS	0.00	0.00	0.00	519.82	519.82	1,039.64	0.184%
603-4-4512-251	COGS - ALCOHOL	264.00	0.00	0.00	395.60	17,737.55	18,397.15	3.250%
603-4-4512-254	COGS - BEV NON-ALCOHOL	0.00	0.00	0.00	840.47	7,070.84	7,911.31	1.398%
603-4-4512-259	COGS - FOOD	725.21	181.59	974.09	538.57	2,094.15	4,513.61	0.797%
603-4-4512-262	COGS - SUNDRIES	0.00	0.00	0.00	0.00	1,784.27	1,784.27	0.315%
603-4-4512-263	EXPIRED GOODS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-340	ADVERTISING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-365	INSURANCE DEDUCTIBLE	0.00	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	473.00	1,447.78	0.256%
603-4-4512-415	EQUIPMENT RENTAL	249.83	360.32	327.14	405.27	718.81	2,061.37	0.364%
603-4-4512-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4512-430	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	917.06	0.00	917.06	0.162%
603-4-4512-460	LICENSE FEES/REGISTRATION	0.00	20.43	3,300.00	900.00	0.00	4,220.43	0.746%
603-4-4512-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FOOD & BEVERAGE SUBTOTAL		7,879.27	6,807.99	15,062.92	18,901.08	48,189.66	96,840.92	17.110%
MAINTENANCE								
603-4-4513-101	WAGES FULL-TIME	9,522.24	14,786.64	23,097.78	15,905.46	15,699.45	79,011.57	13.960%
603-4-4513-102	WAGES OVERTIME	0.00	60.77	0.00	0.00	1,001.97	1,062.74	0.188%
603-4-4513-103	WAGES PART-TIME	0.00	0.00	1,803.44	6,665.02	14,817.97	23,286.43	4.114%
603-4-4513-113	EMPLOYEE BENEFITS	700.00	0.00	0.00	0.00	0.00	700.00	0.124%
603-4-4513-114	UNEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-115	VACATION ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-121	EMPLOYER CONT. P E R A	1,082.43	1,113.56	1,732.33	1,192.90	1,210.21	6,331.43	1.119%
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	8,066.25	1.425%
603-4-4513-129	GERF CHANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-131	HEALTH INSURANCE	5,537.16	2,175.61	3,467.87	2,445.14	1,079.20	14,704.98	2.598%
603-4-4513-132	DENTAL INSURANCE	187.23	189.42	413.14	236.70	0.00	1,026.49	0.181%
603-4-4513-133	LIFE & S-T DISABILITY	45.52	46.40	98.31	53.76	0.00	243.99	0.043%
603-4-4513-135	OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-151	WORKER'S COMP INSURANCE	0.00	0.00	1,896.00	0.00	10.34	1,906.34	0.337%
603-4-4513-210	SUPPLIES - GENERAL	868.12	50.82	580.88	2,250.78	3,642.55	7,393.15	1.306%
603-4-4513-212	MOTOR FUELS	0.00	0.00	0.00	1,880.08	3,529.38	5,409.46	0.956%
603-4-4513-216	FERTILIZER & CHEMICALS	15.00	0.00	0.00	795.58	2,373.42	3,184.00	0.563%
603-4-4513-221	R & M - MACHINERY PARTS	6,206.14	3,632.10	3,306.06	2,635.75	4,855.36	20,635.41	3.646%
603-4-4513-222	R & M - IRRIGATION	189.19	0.00	0.00	31,374.34	316.26	31,879.79	5.632%
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	631.12	0.00	0.00	0.00	0.00	631.12	0.112%
603-4-4513-247	R & M - COURSE GEN IMPROV	0.00	0.00	682.58	5,806.44	8,028.67	14,517.69	2.565%
603-4-4513-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-330	TRAVEL, CONF, MILEAGE ALL	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-369	INSURANCES	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-381	ELECTRIC	69.91	70.86	72.33	70.86	86.15	370.11	0.065%
603-4-4513-382	WATER/SEWER	37.72	49.59	45.14	111.86	180.81	425.12	0.075%
603-4-4513-404	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	520.00	520.00	0.092%
603-4-4513-405	R & M - PRIVATE CART REP	0.00	0.00	272.02	1,486.76	323.57	2,082.35	0.368%
603-4-4513-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.000%
603-4-4513-430	MISCELLANEOUS EXPENSE	0.00	0.00	257.50	0.00	0.00	257.50	0.045%
603-4-4513-441	SPECIAL PROJECTS	49.45	0.00	0.00	94.27	2,727.73	2,871.45	0.507%
603-4-4513-500	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
MAINTENANCE SUBTOTAL		26,249.65	23,261.97	39,547.35	74,672.94	62,785.46	226,517.37	40.020%
TOTAL EXPENSES		87,883.28	66,911.68	131,367.13	118,523.93	161,318.66	566,004.68	100.0%
% OF MONTHLY TOTALS		15.53%	11.82%	23.21%	20.94%	28.50%	100%	
REVENUE OVER / (UNDER) EXPENSES		47,742.21	(30,530.55)	(8,024.69)	86,762.84	25,401.32	121,351.13	

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
REVENUE SUMMARY										
NON-DEPARTMENTAL *	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	-	0.00
GOLF OPERATIONS	962,036.00	312,767.58	713,169.70	74.13	248,866.30	1,363,102.00	126,550.75	562,953.10	41.30	800,148.90
FOOD & BEVERAGE	389,000.00	52,686.86	106,789.40	27.45	282,210.60	411,000.00	60,169.23	124,402.71	30.27	286,597.29
TOTAL REVENUE	1,351,036.00	365,454.44	819,959.10	60.69	531,076.90	1,774,102.00	186,719.98	687,355.81	38.74	1,086,746.19
EXPENDITURE SUMMARY										
GOLF OPERATIONS	537,881.11	59,754.82	240,869.71	44.78	297,011.40	901,718.56	50,343.54	242,646.39	26.91	659,072.17
FOOD & BEVERAGE	350,294.00	45,196.57	85,684.77	24.46	264,609.23	333,676.00	48,189.66	96,840.92	29.02	236,835.08
MAINTENANCE	520,658.00	38,291.81	155,742.98	29.91	364,915.02	594,078.00	62,785.46	226,517.37	38.13	367,560.63
TOTAL EXPENDITURES	1,408,833.11	143,243.20	482,297.46	34.23	926,535.65	1,829,472.56	161,318.66	566,004.68	30.94	1,263,467.88
REVENUES OVER/(UNDER) EXPENDITURES	(57,797.11)	222,211.24	337,661.64		(395,458.75)	(55,370.56)	25,401.32	121,351.13		(176,721.69)

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

603-GOLF COURSE

REVENUES		2024 BUDGET	2024 CURRENT PERIOD	2024 YEAR TO DATE ACTUAL	2024 % OF BUDGET	2024 BUDGET BALANCE	2025 BUDGET	2025 CURRENT PERIOD	2025 YEAR TO DATE ACTUAL	2025 % OF BUDGET	2025 BUDGET BALANCE
NON-DEPARTMENTAL											
603-3-0000-33426	STATE AID-PERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-3-0000-33439	PERA PENSION OTHER REVENUE	0.00	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	166.72	500.16	0.00	(500.16)	0.00	172.29	516.87	0.00	(516.87)
603-3-4511-36210	INTEREST INCOME	0.00	1,001.51	2,717.43	0.00	(2,717.43)	5,000.00	1,203.07	5,842.91	116.86	(842.91)
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	27,589.67	288,700.77	94.35	17,299.23	315,000.00	26,055.49	304,217.64	96.58	10,782.36
603-3-4511-38041	ADDITIONAL FEES	8,500.00	1,200.00	8,260.00	97.18	240.00	8,500.00	2,280.00	10,000.01	117.65	(1,500.01)
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	0.00	0.00	2,500.00	2,500.00	120.00	120.00	4.80	2,380.00
603-3-4511-38044	FACILITY FEES	0.00	225.03	225.03	0.00	(225.03)	0.00	0.00	0.00	0.00	0.00
603-3-4511-38045	MISCELLANEOUS INCOME	0.00	279.86	1,032.05	0.00	(1,032.05)	1,500.00	53.28	828.53	55.24	671.47
603-3-4511-38046	GOLF MERCHANDISE	50,000.00	6,214.58	10,658.72	21.32	39,341.28	50,000.00	5,121.80	10,490.75	20.98	39,509.25
603-3-4511-38047	CLOTHING	20,000.00	6,169.86	9,483.18	47.42	10,516.82	25,000.00	4,216.35	7,577.72	30.31	17,422.28
603-3-4511-38048	GREEN FEES	304,459.00	53,330.42	92,955.75	30.53	211,503.25	342,404.00	48,081.34	88,426.35	25.83	253,977.65
603-3-4511-38049	DAILY CART FEES	214,727.00	31,534.55	78,091.54	36.37	136,635.46	223,198.00	28,270.35	71,025.17	31.82	152,172.83
603-3-4511-38050	PRIVATE CART FEES	17,850.00	3,285.00	25,993.50	145.62	(8,143.50)	27,000.00	3,045.00	27,640.00	102.37	(640.00)
603-3-4511-38051	DRIVING RANGE	25,000.00	4,512.04	14,314.52	57.26	10,685.48	26,000.00	6,062.13	20,441.87	78.62	5,558.13
603-3-4511-38052	CLOTHING-SPECIAL ORDER	8,000.00	129.00	2,369.82	29.62	5,630.18	9,200.00	1,869.65	2,930.11	31.85	6,269.89
603-3-4511-38053	PRIVATE CART REPAIRS	4,000.00	2,129.34	2,357.24	58.93	1,642.76	5,500.00	0.00	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	175,000.00	175,000.00	0.00	(175,000.00)	0.00	0.00	10,000.00	0.00	(10,000.00)
TOTAL GOLF OPERATION REVENUE		962,036.00	312,767.58	713,169.70	74.13	248,866.30	1,363,102.00	126,550.75	562,953.10	41.30	800,148.90
FOOD & BEVERAGE REVENUE											
603-3-4512-38044	FACILITY FEES	6,000.00	174.00	1,065.51	17.76	4,934.49	6,000.00	81.00	1,911.30	31.86	4,088.70
603-3-4512-38045	GRATUITIES	11,000.00	177.77	1,270.80	11.55	9,729.20	11,000.00	80.00	2,722.41	24.75	8,277.59
603-3-4512-38140	FOOD SALES	150,000.00	18,559.37	42,280.00	28.19	107,720.00	160,000.00	16,896.01	46,422.00	29.01	113,578.00
603-3-4512-38141	BEVERAGE NON-ALCOHOL	28,000.00	4,448.81	7,479.80	26.71	20,520.20	30,000.00	5,353.35	8,962.41	29.87	21,037.59
603-3-4512-38142	BEVERAGE ALCOHOL	185,000.00	27,481.41	51,451.98	27.81	133,548.02	195,000.00	35,427.27	60,643.62	31.10	134,356.38
603-3-4512-38143	SUNDRIES	9,000.00	1,845.50	3,241.31	36.01	5,758.69	9,000.00	2,331.60	3,740.97	41.57	5,259.03
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	52,686.86	106,789.40	27.45	282,210.60	411,000.00	60,169.23	124,402.71	30.27	286,597.29
TOTAL REVENUES		1,351,036.00	365,454.44	819,959.10	60.69	531,076.90	1,774,102.00	186,719.98	687,355.81	38.74	1,086,746.19

603-GOLF COURSE
Golf Operations

DEPARTMENTAL EXPENDITURES		2024 BUDGET	2024 CURRENT PERIOD	2024 YEAR TO DATE ACTUAL	2024 % OF BUDGET	2024 BUDGET BALANCE	2025 BUDGET	2025 CURRENT PERIOD	2025 YEAR TO DATE ACTUAL	2025 % OF BUDGET	2025 BUDGET BALANCE
EMPLOYEE WAGES & BENEFIT											
603-4-4511-101	WAGES FULL-TIME	50,920.00	1,591.62	8,340.01	16.38	42,579.99	21,744.00	1,665.97	8,380.48	38.54	13,363.52
603-4-4511-102	WAGES OVERTIME	250.00	265.85	386.09	154.44	(136.09)	250.00	76.44	111.28	44.51	138.72
603-4-4511-103	WAGES PART-TIME	50,000.00	8,429.18	17,463.66	34.93	32,536.34	50,000.00	8,182.69	18,364.71	36.73	31,635.29
603-4-4511-113	EMPLOYEE BENEFITS	117.00	0.00	0.00	0.00	117.00	117.00	14.86	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	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	160.34	820.11	31.39	1,792.89	2,675.00	228.54	1,009.39	37.73	1,665.61
603-4-4511-122	EMPLOYER CONT. F I C A	9,953.00	774.67	1,958.18	19.67	7,994.82	5,517.00	746.57	2,037.00	36.92	3,480.00
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	166.71	1,884.15	52.75	1,687.85	3,953.00	174.49	2,230.66	56.43	1,722.34
603-4-4511-132	DENTAL INSURANCE	362.00	0.00	173.86	48.03	188.14	319.00	0.00	154.15	48.32	164.85
603-4-4511-133	LIFE & LT DISABILITY	62.00	0.00	26.63	42.95	35.37	63.00	0.00	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	2.38	428.51	49.88	430.49
TOTAL EMPLOYEE WAGES & BENEFIT		118,500.00	11,388.37	31,696.07	26.75	86,803.93	85,497.00	11,091.94	32,757.66	38.31	52,739.34
OPERATING EXPENSES											
603-4-4511-207	COMPUTER SUPPORT SERVICES	11,250.00	947.08	6,023.94	53.55	5,226.06	13,550.00	1,043.40	5,217.00	38.50	8,333.00
603-4-4511-210	SUPPLIES - GENERAL	5,500.00	685.91	2,055.14	37.37	3,444.86	5,500.00	0.00	1,946.96	35.40	3,553.04
603-4-4511-211	SUPPLIES - CLEANING	500.00	0.00	2,777.22	555.44	(2,277.22)	1,000.00	259.91	318.38	31.84	681.62
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	4,413.13	8,613.41	34.45	16,386.59	30,000.00	3,360.36	9,233.31	30.78	20,766.69
603-4-4511-261	COGS - CLOTHING	15,000.00	4,159.91	6,399.00	42.66	8,601.00	17,500.00	2,927.58	5,137.15	29.36	12,362.85
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	8,000.00	2,123.88	4,612.87	57.66	3,387.13	8,000.00	1,299.69	3,034.28	37.93	4,965.72
603-4-4511-264	SUPPLIES - OFFICE	2,400.00	212.65	502.07	20.92	1,897.93	2,000.00	258.47	810.91	40.55	1,189.09
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	4,355.55	62.22	2,644.45
603-4-4511-301	AUDIT	5,250.00	(89.28)	3,284.83	62.57	1,965.17	7,102.00	0.00	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	0.00	139.02	0.00	(139.02)
603-4-4511-318	HANDICAP SERVICES	6,000.00	5,310.00	5,310.00	88.50	690.00	6,000.00	5,055.00	5,055.00	84.25	945.00
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	557.08	2,946.27	38.77	4,653.73	7,600.00	473.54	2,715.09	35.72	4,884.91
603-4-4511-322	COMPUTER COMMUNICATIONS	4,000.00	191.69	698.94	17.47	3,301.06	4,000.00	1,860.09	4,202.83	105.07	(202.83)
603-4-4511-323	POSTAGE	900.00	39.73	229.13	25.46	670.87	950.00	24.15	103.50	10.89	846.50
603-4-4511-340	ADVERTISING & PUBLICATION	1,500.00	0.00	492.50	32.83	1,007.50	1,000.00	0.00	528.08	52.81	471.92
603-4-4511-341	PROMOTION	4,500.00	0.00	3,750.00	83.33	750.00	3,800.00	100.00	4,110.85	108.18	(310.85)
603-4-4511-369	INSURANCES	12,662.11	50.10	13,984.33	110.44	(1,322.22)	13,928.00	50.10	13,947.00	100.14	(19.00)
603-4-4511-381	ELECTRIC	21,000.00	1,651.03	7,304.66	34.78	13,695.34	23,000.00	1,947.99	8,402.37	36.53	14,597.63
603-4-4511-382	WATER/SEWER	5,000.00	480.35	1,729.92	34.60	3,270.08	5,500.00	864.53	2,263.47	41.15	3,236.53
603-4-4511-383	STORM SEWER UTILITIES	6,000.00	499.90	2,499.50	41.66	3,500.50	6,000.00	520.03	2,580.02	43.00	3,419.98
603-4-4511-384	REFUSE	4,000.00	407.45	2,291.13	57.28	1,708.87	4,500.00	406.90	2,376.73	52.82	2,123.27
603-4-4511-385	NATURAL GAS	9,500.00	537.69	3,419.58	36.00	6,080.42	9,500.00	693.83	5,553.46	58.46	3,946.54
603-4-4511-401	CONTRACTED SERVICES	100,170.00	8,356.00	42,321.50	42.25	57,848.50	102,173.00	8.50	34,100.30	33.38	68,072.70
603-4-4511-404	REPAIRS & MAINTENANCE	13,000.00	2,770.30	5,292.12	40.71	7,707.88	13,000.00	1,807.26	8,150.44	62.70	4,849.56
603-4-4511-411	EQUIPMENT RENTAL	5,200.00	525.36	1,678.84	32.29	3,521.16	5,200.00	404.54	1,482.93	28.52	3,717.07
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

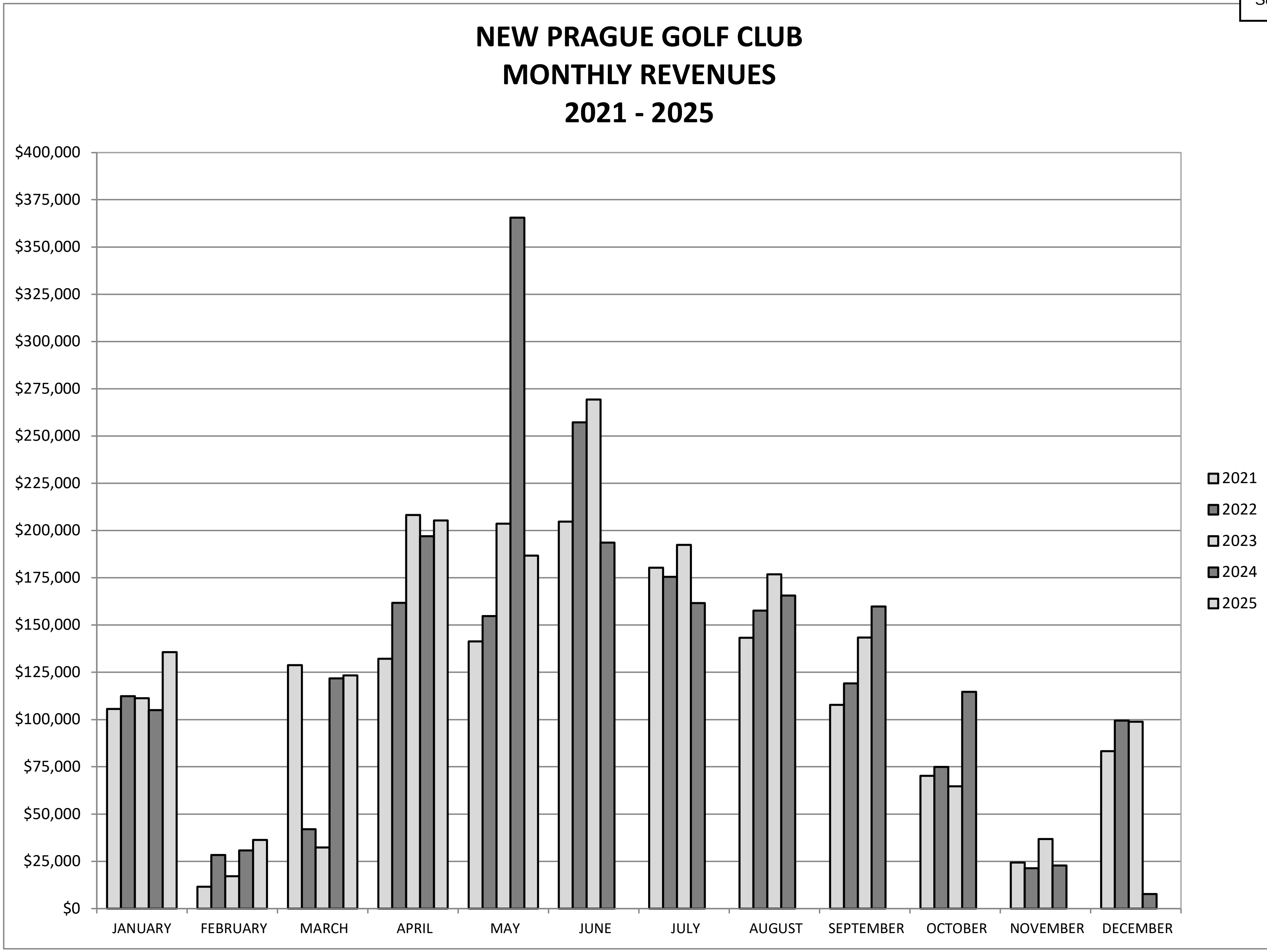
DEPARTMENTAL EXPENDITURES		2024 BUDGET	2024 CURRENT PERIOD	2024 YEAR TO DATE ACTUAL	2024 % OF BUDGET	2024 BUDGET BALANCE	2025 BUDGET	2025 CURRENT PERIOD	2025 YEAR TO DATE ACTUAL	2025 % OF BUDGET	2025 BUDGET BALANCE
603-4-4511-417	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-418	PORTABLE TOILETS	1,800.00	257.70	515.40	28.63	1,284.60	2,000.00	268.44	268.44	13.42	1,731.56
603-4-4511-420	DEPRECIATION	84,000.00	8,898.81	45,805.93	54.53	38,194.07	143,105.00	10,530.19	54,000.19	37.73	89,104.81
603-4-4511-430	MISCELLANEOUS EXPENSE	250.00	12.00	8,807.01	3,522.80	(8,557.01)	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	(409.53)	(749.42)	0.00	749.42	0.00	484.35	558.29	0.00	(558.29)
603-4-4511-433	DUES & SUBSCRIPTIONS	1,000.00	115.00	1,230.00	123.00	(230.00)	1,200.00	40.00	767.50	63.96	432.50
603-4-4511-437	CREDIT CARD FEES	29,000.00	4,762.51	14,647.71	50.51	14,352.29	29,000.00	4,562.75	14,586.61	50.30	14,413.39
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	900.00	931.25	93.13	68.75	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	48,366.45	202,717.39	50.30	195,038.66	797,608.00	39,251.60	199,617.42	25.03	597,990.58
DEBT SERVICE											
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	0.00	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	0.00	6,456.25	39.37	9,942.75	18,613.56	0.00	10,271.31	55.18	8,342.25
OPERATING TRANSFERS - OUT											
603-4-4511-720	OPERATING TRANSFER-OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-4-4511-801	GAIN/LOSS ON DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING TRANSFERS-OUT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Golf Operations		537,881.11	59,754.82	240,869.71	44.78	297,011.40	901,718.56	50,343.54	242,646.39	26.91	659,072.17

603-GOLF COURSE
Food & Beverage

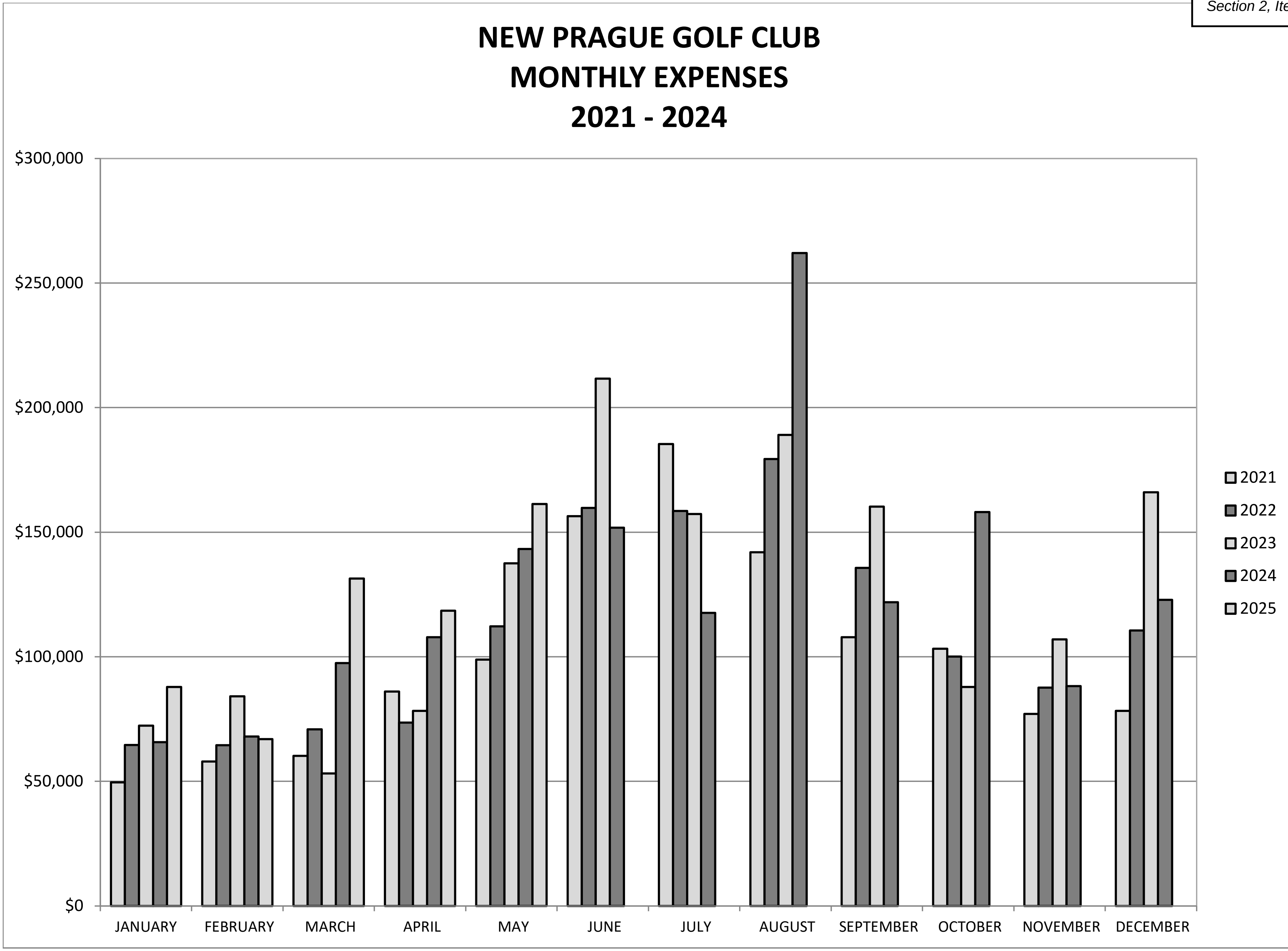
DEPARTMENTAL EXPENDITURES		2024 BUDGET	2024 CURRENT PERIOD	2024 YEAR TO DATE ACTUAL	2024 % OF BUDGET	2024 BUDGET BALANCE	2025 BUDGET	2025 CURRENT PERIOD	2025 YEAR TO DATE ACTUAL	2025 % OF BUDGET	2025 BUDGET BALANCE
EMPLOYEE WAGES & BENEFIT											
603-4-4512-102	WAGES OVERTIME	0.00	38.09	38.09	0.00	(38.09)	500.00	115.22	455.91	91.18	44.09
603-4-4512-103	WAGES PART-TIME	101,270.00	12,159.05	28,292.66	27.94	72,977.34	102,000.00	14,274.76	39,848.92	39.07	62,151.08
603-4-4512-104	GRATUITIES	11,000.00	480.00	1,093.04	9.94	9,906.96	11,000.00	120.00	2,682.41	24.39	8,317.59
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	386.72	1,314.75	14.28	7,891.25	4,500.00	464.41	1,912.12	42.49	2,587.88
603-4-4512-122	EMPLOYER CONT. F I C A	9,431.00	969.82	2,314.40	24.54	7,116.60	7,000.00	1,110.01	3,332.91	47.61	3,667.09
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	2.43	432.03	49.89	433.97
TOTAL EMPLOYEE WAGES & BENEFIT		131,824.00	14,033.68	33,708.12	25.57	98,115.88	125,866.00	16,086.83	48,664.30	38.66	77,201.70
OPERATING EXPENSES											
603-4-4512-210	SUPPLIES - GENERAL	18,000.00	2,325.07	4,247.40	23.60	13,752.60	18,000.00	1,704.39	5,884.00	32.69	12,116.00
603-4-4512-217	TOWELS/LINENS	7,500.00	741.84	1,622.96	21.64	5,877.04	4,800.00	519.82	1,039.64	21.66	3,760.36
603-4-4512-251	COGS - ALCOHOL	60,000.00	8,054.15	13,154.11	21.92	46,845.89	60,000.00	17,737.55	18,397.15	30.66	41,602.85
603-4-4512-254	COGS - BEV NON-ALCOHOL	22,000.00	2,550.99	2,576.60	11.71	19,423.40	17,000.00	7,070.84	7,911.31	46.54	9,088.69
603-4-4512-259	COGS - FOOD	80,000.00	9,551.20	14,173.00	17.72	65,827.00	81,760.00	2,094.15	4,513.61	5.52	77,246.39
603-4-4512-262	COGS - SUNDRIES	7,470.00	2,220.19	2,220.19	29.72	5,249.81	7,650.00	1,784.27	1,784.27	23.32	5,865.73
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	296.95	1,668.39	41.71	2,331.61	4,000.00	473.00	1,447.78	36.19	2,552.22
603-4-4512-415	EQUIPMENT RENTAL	2,500.00	343.50	1,886.57	75.46	613.43	2,600.00	718.81	2,061.37	79.28	538.63
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	5,079.00	7,104.00	355.20	(5,104.00)	2,000.00	0.00	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	0.00	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	31,162.89	51,976.65	23.79	166,493.35	207,810.00	32,102.83	48,176.62	23.18	159,633.38
TOTAL Food & Beverage		350,294.00	45,196.57	85,684.77	24.46	264,609.23	333,676.00	48,189.66	96,840.92	29.02	236,835.08

603-GOLF COURSE
Maintenance

DEPARTMENTAL EXPENDITURES		2024 BUDGET	2024 CURRENT PERIOD	2024 YEAR TO DATE ACTUAL	2024 % OF BUDGET	2024 BUDGET BALANCE	2025 BUDGET	2025 CURRENT PERIOD	2025 YEAR TO DATE ACTUAL	2025 % OF BUDGET	2025 BUDGET BALANCE
EMPLOYEE WAGES & BENEFIT											
603-4-4513-101	WAGES FULL-TIME	182,506.00	14,028.80	75,028.75	41.11	107,477.25	191,045.00	15,699.45	79,011.57	41.36	112,033.43
603-4-4513-102	WAGES OVERTIME	1,000.00	87.62	87.62	8.76	912.38	1,000.00	1,001.97	1,062.74	106.27	(62.74)
603-4-4513-103	WAGES PART-TIME	80,000.00	12,445.17	17,241.37	21.55	62,758.63	105,000.00	14,817.97	23,286.43	22.18	81,713.57
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	1,052.16	5,876.43	41.03	8,447.57	14,283.00	1,210.21	6,331.43	44.33	7,951.57
603-4-4513-122	EMPLOYER CONT. F I C A	20,276.00	2,004.63	7,119.75	35.11	13,156.25	20,211.00	2,382.42	8,066.25	39.91	12,144.75
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	1,031.00	12,115.08	91.01	1,196.92	29,959.00	1,079.20	14,704.98	49.08	15,254.02
603-4-4513-132	DENTAL INSURANCE	1,796.00	0.00	1,099.27	61.21	696.73	1,731.00	0.00	1,026.49	59.30	704.51
603-4-4513-133	LIFE & S-T DISABILITY	525.00	0.00	230.78	43.96	294.22	536.00	0.00	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	10.34	1,906.34	49.88	1,915.66
TOTAL EMPLOYEE WAGES & BENEFIT		319,708.00	30,649.38	122,290.61	38.25	197,417.39	368,347.00	36,201.56	136,340.22	37.01	232,006.78
OPERATING EXPENSES											
603-4-4513-210	SUPPLIES - GENERAL	6,000.00	882.48	2,939.96	49.00	3,060.04	8,000.00	3,642.55	7,393.15	92.41	606.85
603-4-4513-212	MOTOR FUELS	25,000.00	3,242.13	6,198.74	24.79	18,801.26	25,000.00	3,529.38	5,409.46	21.64	19,590.54
603-4-4513-216	FERTILIZER & CHEMICALS	40,000.00	0.00	0.00	0.00	40,000.00	45,000.00	2,373.42	3,184.00	7.08	41,816.00
603-4-4513-221	R & M - MACHINERY PARTS	30,000.00	1,211.95	12,206.19	40.69	17,793.81	30,000.00	4,855.36	20,635.41	68.78	9,364.59
603-4-4513-222	R & M - IRRIGATION	15,000.00	1,054.28	1,098.32	7.32	13,901.68	15,000.00	316.26	31,879.79	212.53	(16,879.79)
603-4-4513-231	SAFETY EQUIPMENT & TRAINING	800.00	5.31	1,336.95	167.12	(536.95)	631.00	0.00	631.12	100.02	(0.12)
603-4-4513-247	R & M - COURSE GEN IMPROV	15,000.00	149.48	4,575.98	30.51	10,424.02	15,000.00	8,028.67	14,517.69	96.78	482.31
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	57.14	192.30	13.74	1,207.70	1,600.00	86.15	370.11	23.13	1,229.89
603-4-4513-382	WATER/SEWER	62,000.00	405.45	883.18	1.42	61,116.82	62,000.00	180.81	425.12	0.69	61,574.88
603-4-4513-404	REPAIRS & MAINTENANCE	1,750.00	0.00	248.20	14.18	1,501.80	2,000.00	520.00	520.00	26.00	1,480.00
603-4-4513-405	R & M - PRIVATE CART REP	3,500.00	634.21	2,414.07	68.97	1,085.93	5,000.00	323.57	2,082.35	41.65	2,917.65
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	257.50	25.75	742.50
603-4-4513-441	SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00	15,000.00	2,727.73	2,871.45	19.14	12,128.55
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	7,642.43	33,452.37	16.65	167,497.63	225,731.00	26,583.90	90,177.15	39.95	135,553.85
TOTAL Maintenance		520,658.00	38,291.81	155,742.98	29.91	364,915.02	594,078.00	62,785.46	226,517.37	38.13	367,560.63
TOTAL EXPENDITURES		1,408,833.11	143,243.20	482,297.46	34.23	926,535.65	1,829,472.56	161,318.66	566,004.68	30.94	1,263,467.88
REVENUES OVER/(UNDER) EXPENDITURES		(57,797.11)	222,211.24	337,661.64		(395,458.75)	(55,370.56)	25,401.32	121,351.13		(176,721.69)



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
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$0
JANUARY
FEBRUARY
MARCH
APRIL
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
2021
2022
2023
2024
2025

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.