

POKEGAMA GOLF COURSE BOARD MEETING

NOTICE IS HEREBY GIVEN, that the regular meeting of the Pokegama Golf Course Board will be held Tuesday, January 21, 2020 at 7:30 am. City Hall Conference Room 2B, 420 N. Pokegama Avenue, Grand Rapids, MN, 55744 to discuss the following:

- I. Call to Order
- II. Approve Minutes
- III. Consideration of Monthly Bills and Financial Statement
- IV. Visitors
- V. Grounds Superintendent
- VI. Concessions.
- VII. Director of Golf
- VIII. Old Business
- IX. New Business
- X. Correspondence and Open Discussion
- XI. Adjourn.

Copies to:

Golf Course Board
Lynn DeGrio
City Clerk
File Copy
Finance Director
Bob Cahill
City Administrator
City Council

GRAND RAPIDS GOLF COURSE BOARD
REGULAR MONTHLY MEETING
December 17, 2019
7:30 AM

Present: Brad Gallop, Pat Pollard, Larry O'Brien, Kelly Kirwin, John Bauer
Absent: None
Staff: Bob Cahill Director of Golf

- I. Pat Pollard called the meeting to order.
- II. Brad Gallop made a motion to accept the minutes of the November 19, 2019 Board meeting. John Bauer seconded the motion. The motion passed.
- III. Consideration of monthly bills: John Bauer made a motion to approve the bill list. Brad Gallop seconded the motion. The motion passed.

CITY OF GRAND RAPIDS	7,475.00
L&M SUPPLY	183.63
NARDINI FIRE EQUIPMENT CO INC	397.71
NORTHERN MN WATER COND DBA	17.40
ROSS GOLF COURSE	4,542.86
AT&T MOBILITY	54.42
AMERICAN BANK	340.25
CITY OF COHASSET	276.79
GRAND RAPIDS CITY PAYROLL	2,776.89
MINNESOTA REVENUE	537.23
NEXTERA COMMUNICATIONS LLC	3.72
NORTHLAND FIRE & SAFETY INC	960.81
OPERATING ENGINEERS LOCAL #49	1,402.00
P.U.C.	1,400.02
TDS Metrocom	184.44
UNUM LIFE INSURANCE CO OF AMER	2.05
VISA	220.91
WASTE MANAGEMENT OF MN INC	187.20
TOTAL ALL DEPARTMENTS	30,963.33

- IV. Visitors: None
- V. Grounds Superintendent: No report
- VI. Concessions: No report.
- VII. Director of Golf: Bob Cahill reported. The rain/ice event we experienced three weeks ago resulted in a thin layer of ice on our greens. However, the usual fall application of Milorganite (dark fertilizer) melted enough of the ice from underneath to prevent a problem. Small areas of thicker ice were broken up with fairway aeration equipment. Multiple mowers were sent to Toro for repair and Toro extended the warranty to cover the expense. Golfing events are being scheduled for 2020 and 2 weddings have been scheduled.
- VIII. Old Business: None

IX. New Business: None

X. Correspondence and Open Discussion: None.

XI. Adjourn: Brad Gallop made a motion to adjourn the meeting. John Bauer seconded the motion.
The motion passed.

Respectfully Submitted,

Larry O'Brien
Recording Secretary

DATE: 01/14/1920
 TIME: 10:34:29
 ID: AP443GR0.WOW

CITY OF GRAND RAPIDS
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 01/21/2020

VENDOR #	NAME	AMOUNT DUE

POKEGAMA GOLF COURSE		
0300200	CDW GOVERNMENT INC	1,812.64
0301328	ROBERT CAHILL	551.54
0308100	CHAMBER OF COMMERCE	350.00
0701650	GARTNER REFRIGERATION CO	637.56
0718010	CITY OF GRAND RAPIDS	161.50
0718060	GRAND RAPIDS HERALD REVIEW	360.00
1309355	MINNESOTA TORO	2,966.82
1815711	ROSS GOLF COURSE	4,542.86
1905600	SEPTIC CHECK	500.00
1920555	STOKES PRINTING & OFFICE	10.38
2023351	TWINCITIESGOLF.COM INC	750.00
2114365	UNITED STATES GOLF ASSOCIATION	150.00
T000087	LARRY A ROY	200.00
TOTAL UNPAID IN THE AMOUNT OF:		\$ 12,993.30

CHECKS ISSUED-PRIOR APPROVAL
 PRIOR APPROVAL

0100053	AT&T MOBILITY	54.42
0315329	CITY OF COHASSET	306.88
0718015	GRAND RAPIDS CITY PAYROLL	13,859.99
1309335	MINNESOTA REVENUE	25.64
1405850	NEXTERA COMMUNICATIONS LLC	3.72
1516220	OPERATING ENGINEERS LOCAL #49	1,402.00
1621130	P.U.C.	1,075.26
2000490	TDS Metrocom	183.57
2114750	UNUM LIFE INSURANCE CO OF AMER	2.05

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$ 16,913.53

TOTAL ALL DEPARTMENTS 29,906.83

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES

For the Period Ended December 31, 2019

With Comparative Actual Amounts for the Period Ended December 31, 2018

PRELIMINARY

	2019 BUDGET	2019		% OF BUDGET	2018 ACTUAL
		ACTUAL	OVER (UNDER) BUDGET		
Operating Revenues					
Season Passes	\$ 179,000	\$ 173,580	\$ (5,420)	97%	\$ 176,047
Green Fees	272,071	246,511	(25,560)	91%	235,030
Ancillary	150,500	142,822	(7,678)	95%	145,411
Total Revenues	601,571	562,913	(38,658)	94%	556,488
Operating Expenses					
Personnel	245,876	263,030	17,154	107%	240,340
Materials and Supplies	44,132	55,953	11,821	127%	45,795
Other Services & Charges	239,470	204,682	(34,788)	85%	221,413
Total Expenses	529,478	523,665	(5,813)	99%	507,548
OPERATING INCOME (LOSS)	72,093	39,248	(32,845)		48,940
Nonoperating Revenues	13,000	15,218	2,218	117%	40,981
Concessionaire Lease	18,000	18,000	-	100%	18,000
Operating Transfer In	-	-	-	0%	-
Debt Principal Payment	(13,862)	(40,619)	(26,757)	293%	(13,725)
Depreciation	(104,000)	(105,594)	(1,594)	102%	(122,505)
NET INCOME	\$ (14,769)	\$ (73,748)	\$ (58,979)		\$ (28,309)

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
DECEMBER 31, 2019 TO DECEMBER 31, 2015

PRELIMINARY

	YTD THROUGH 12/31/2019	YTD THROUGH 12/31/2018	YTD THROUGH 12/31/2017	YTD THROUGH 12/31/2016	YTD THROUGH 12/31/2015
Operating Revenues:					
Season Passes	\$ 173,580	\$ 176,047	\$ 170,181	\$ 177,411	\$ 177,237
Green Fees	246,511	235,030	235,731	230,725	245,429
Ancillaries	142,822	145,411	133,884	136,016	138,768
Total Operating Revenues	562,913	556,488	539,796	544,152	561,434
Operating Expenses:					
Personnel	263,030	240,340	283,946	275,837	248,517
Materials and Supplies	55,953	45,795	43,778	46,558	67,542
Other Services & Charges	204,682	221,413	236,265	211,850	181,780
Total Operating Expenses	523,665	507,548	563,989	534,245	497,839
OPERATING INCOME (LOSS)	39,248	48,940	(24,193)	9,907	63,595
Nonoperating Revenues	15,218	40,981	19,383	8,769	12,421
Concessionaire Lease	18,000	18,000	18,000	18,000	18,000
Operating Transfer In	-	-	-	-	-
Debt Principal Payment	(40,619)	(13,725)	(13,589)	(13,454)	(31,221)
Depreciation	(105,594)	(122,505)	(114,448)	(105,276)	(100,767)
NET INCOME (LOSS)	\$ (73,748)	\$ (28,309)	\$ (114,847)	\$ (82,053)	\$ (37,972)

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
613-00-34-00-1000	FAMILY PASS	0.00	64,418.00	67,000.00	96.1	66,196.00
613-00-34-00-1050	FAMILY PLUS ONE CHILD	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1055	FAMILY + 2 OR MORE CHILDREN	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1075	PIGGY BACK PASS	0.00	3,120.00	3,000.00	104.0	2,920.00
613-00-34-00-1100	SINGLE PASS	0.00	69,192.16	70,000.00	98.8	68,613.16
613-00-34-00-1110	SINGLE PLUS ONE CHILD	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1115	SINGLE + 2 OR MORE CHILDREN	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1150	YOUNG ADULT PASS	0.00	2,892.00	4,000.00	72.3	3,889.31
613-00-34-00-1200	JUNIOR PASS	0.00	5,811.00	6,000.00	96.8	5,908.00
613-00-34-00-1225	PATRON CARDS	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1230	MULTI-PLAY PASS	0.00	13,564.67	16,500.00	82.2	16,491.08
613-00-34-00-1250	PCC GOLF FEES	0.00	2,718.90	2,000.00	135.9	2,584.35
613-00-34-00-1600	WD 18 HOLE	70.00	21,315.00	24,000.00	88.8	23,616.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	15,337.00	0.00	100.0	14,156.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	2,509.76	86,571.00	2.8	1,198.08
613-00-34-00-1625	WD/WE FALL SPECIALS	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1650	WD 18 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1700	WD 9 HOLE	0.00	8,541.00	9,000.00	94.9	7,543.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	0.00	18,594.35	0.00	100.0	18,237.26
613-00-34-00-1750	WD 9 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1800	SPECIAL PLAY	0.00	464.93	0.00	100.0	43,449.97
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	0.00	1,942.50	0.00	100.0	1,984.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	0.00	430.50	0.00	100.0	399.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	0.00	1,495.00	13,500.00	11.0	1,826.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	0.00	9,728.00	0.00	100.0	11,305.95
613-00-34-00-1975	SENIOR GREEN FEES	0.00	29,702.67	0.00	100.0	29,109.36
613-00-34-00-2000	WD 2ND NINE	0.00	129.00	0.00	100.0	130.00
613-00-34-00-2100	WD TWILIGHT	0.00	7,698.99	0.00	100.0	3,060.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	0.00	27,721.52	46,000.00	60.2	2,680.19
613-00-34-00-2110	WE 18 HOLE	0.00	55,009.50	55,000.00	100.0	51,723.61
613-00-34-00-2111	WE 18 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2112	WE 9 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2113	WE HALF PRICE 18 DISCOUNT CARD	0.00	1,673.00	0.00	100.0	2,014.00
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00	48.00	0.00	100.0	124.50
613-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	135.00	0.00	100.0	225.00
613-00-34-00-2120	WE 9 HOLE	0.00	15,696.00	18,000.00	87.2	15,662.00
613-00-34-00-2121	WE OUTING GREEN FEE	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2122	WE COUPLES GOLF	0.00	1,667.94	0.00	100.0	1,275.00
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00	18,288.08	0.00	100.0	533.02
613-00-34-00-2124	WE TWILIGHT	0.00	4,998.00	0.00	100.0	284.00
613-00-34-00-2125	WD LODGING 18 HOLE	0.00	3,385.00	0.00	100.0	1,952.00
613-00-34-00-2130	WD LODGING 9 HOLE	0.00	0.00	0.00	0.0	0.00

REVENUES
 CHARGES FOR SERVICES

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/EXPENDED %	PRIOR	
						YEAR-TO-DATE ACTUAL	YEAR-TO-DATE ACTUAL
REVENUES							
CHARGES FOR SERVICES							
613-00-34-00-2132	WD/WE COUPON GOLF ENTER PRICE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2135	LODGE 18 WEEKEND	0.00	0.00	6,000.00	0.0	0.00	0.00
613-00-34-00-2140	LODGE 9 WEEKEND	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2142	LOGGING REC ON ACCOUNT	0.00	0.00	0.00	0.0	2,541.99	0.00
613-00-34-00-2145	MISCELLANEOUS GREEN FEES	0.00	0.00	14,000.00	0.0	0.00	0.00
613-00-34-00-2146	PULL CART RENTAL	0.00	360.00	500.00	72.0	341.25	0.00
613-00-34-00-2200	PREPAID PASSES	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2250	GUEST PASS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2300	SINGLE ADULT DRVG RANGE PASS	0.00	7,618.85	8,000.00	95.2	6,539.00	0.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	5,439.00	4,500.00	120.8	4,144.00	0.00
613-00-34-00-2352	YG ADULT RANGE PASS (19-29)	0.00	495.00	0.00	100.0	462.00	0.00
613-00-34-00-2354	JUNIOR DRVG RANGE PASS (10-18)	0.00	1,029.00	0.00	100.0	884.00	0.00
613-00-34-00-2400	SMALL BUCKET	0.00	3,425.76	3,500.00	97.8	3,463.20	0.00
613-00-34-00-2450	MEDIUM BUCKET	0.00	2,507.67	3,000.00	83.5	2,805.00	0.00
613-00-34-00-2500	LARGE BUCKET	0.00	7,388.40	7,000.00	105.5	7,021.60	0.00
613-00-34-00-2600	CART 9 HOLE	0.00	7,527.60	35,000.00	21.5	8,607.20	0.00
613-00-34-00-2625	CART HALF 9 HOLE	0.00	16,170.00	0.00	100.0	19,695.79	0.00
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	65.00	0.00	100.0	125.00	0.00
613-00-34-00-2700	CART 18 HOLE	0.00	21,632.55	65,000.00	33.2	20,811.47	0.00
613-00-34-00-2725	CART HALF 18 HOLE	40.00	41,746.00	0.00	100.0	43,609.11	0.00
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	0.00	0.00	0.0	70.00	0.00
613-00-34-00-2775	SENIOR LEAGUE CART	0.00	2,737.90	0.00	100.0	4,110.08	0.00
613-00-34-00-2800	MISCEL CART RENTAL	0.00	147.42	0.00	100.0	812.00	0.00
613-00-34-00-2900	PRIVATE CART TRAIL FEE PASS	0.00	1,794.00	3,500.00	51.2	3,290.00	0.00
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	14,991.00	0.00	100.0	14,833.00	0.00
613-00-34-00-3350	EMPLOYEE CART FEE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-3400	CART SEASON RENTAL 1 PERSON	0.00	17,115.00	29,000.00	59.0	10,680.00	0.00
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	14.81	2,495.26	2,000.00	124.7	2,552.11	0.00
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00	0.00
TOTAL		124.81	562,912.88	601,571.00	93.5	556,487.64	0.00
TOTAL CHARGES FOR SERVICES		124.81	562,912.88	601,571.00	93.5	556,487.64	0.00
MISCELLANEOUS REVENUE							
613-00-37-00-2250	ADVERTISING	0.00	0.00	0.00	0.0	0.00	0.00
613-00-37-00-2270	PRO SHOP RENT	0.00	5,433.48	5,300.00	102.5	5,346.00	0.00
613-00-37-00-2370	WEBSITE ADVERTISING	0.00	0.00	0.00	0.0	0.00	0.00
613-00-37-00-2390	LOCKER RENTAL	0.00	514.58	200.00	257.2	233.90	0.00
613-00-37-00-2420	BLANDIN GRANTS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-37-00-3600	CONCESSIONAIRE LEASE	0.00	18,000.00	18,000.00	100.0	18,000.00	0.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	500.00	2,000.00	25.0	500.00	0.00

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
REVENUES						
MISCELLANEOUS REVENUE						
613-00-37-00-3800	CAM RENT	0.00	7,059.39	5,000.00	141.1	7,508.29
613-00-37-00-3900	MISCEL REVENUE	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4400	CONTRIBUTIONS	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4410	CONTRIBUTION-IN-KIND SERVICE	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4700	INVESTMENT INCOME	0.00	1,710.17	500.00	342.0	1,754.24
TOTAL MISCELLANEOUS REVENUE						
TOTAL		0.00	33,217.62	31,000.00	107.1	33,342.43
TOTAL		0.00	33,217.62	31,000.00	107.1	33,342.43
OTHER FINANCING SOURCES						
613-00-39-00-2420	CAPITAL BLANDIN GRANT	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4600	SALE OF CAPITAL ASSET	0.00	0.00	0.00	0.0	895.00
613-00-39-00-4620	INSURANCE RECOVERY	0.00	0.00	0.00	0.0	24,743.83
613-00-39-00-4700	CAPITAL CONTRIB-RESTROOM	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRAISER	0.00	0.00	0.00	0.0	0.00
613-00-39-00-5030	OPERATING TRANSFER IN	0.00	0.00	0.00	0.0	0.00
613-00-39-00-5500	USAGE OF NET ASSETS	0.00	0.00	0.00	0.0	0.00
TOTAL OTHER FINANCING SOURCES						
TOTAL		0.00	0.00	0.00	0.0	25,638.83
TOTAL		0.00	0.00	0.00	0.0	25,638.83
TOTAL REVENUES:						
		124.81	596,130.50	632,571.00	94.2	615,468.90
EXPENSES						
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	8,449.38	72,946.38	73,228.00	99.6	71,305.76
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1030	SALARY-PARTTIME	3,607.02	131,093.80	115,000.00	113.9	112,328.54
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	0.00	4,211.33	1,500.00	280.7	3,055.31
613-00-50-10-1050	CONTRACTED SERVICE	0.00	2,000.00	800.00	250.0	1,800.00
613-00-50-10-1210	PERA	904.22	8,796.36	9,333.00	94.2	8,490.20
613-00-50-10-1220	FICA	728.90	12,756.63	11,763.00	108.4	11,455.29
613-00-50-10-1250	MEDICARE	170.47	2,983.44	2,751.00	108.4	2,678.93
613-00-50-10-1310	HEALTH INSURANCE	1,402.00	18,824.00	17,833.00	105.5	18,670.00
613-00-50-10-1330	LIFE INSURANCE	2.05	24.60	25.00	98.4	24.60
613-00-50-10-1335	DENTAL INSURANCE	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1345	OPEB	0.00	0.00	1,750.00	0.0	(8,854.00)
613-00-50-10-1420	UNEMPLOYMENT	0.00	7,057.06	9,000.00	78.4	16,639.74

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL
EXPENSES							
GENERAL ADMINISTRATION							
PERSONNEL							
613-00-50-10-1510	WORKERS COMPENSATION	150.74	1,695.22	2,893.00	58.5	2,745.36	
TOTAL PERSONNEL		15,414.78	262,388.82	245,876.00	106.7	240,339.73	
SUPPLIES & MATERIALS							
613-00-50-20-2010	OFFICE SUPPLIES	10.38	1,695.13	1,200.00	141.2	1,279.61	
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	17.87	
613-00-50-20-2030	PRINTING & BINDING	0.00	2,364.39	1,000.00	236.4	1,226.28	
613-00-50-20-2060	COMPUTER SUPPLIES	0.00	0.00	500.00	0.0	790.26	
613-00-50-20-2075	ASSETS BETWEEN \$700-2,499	1,812.64	1,812.64	0.00	(100.0)	1,002.49	
613-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	2,396.93	2,000.00	119.8	1,513.12	
613-00-50-20-2100	OPERATING SUPPLIES	0.00	3,132.70	5,000.00	62.6	5,713.04	
613-00-50-20-2120	MOTOR FUELS	0.00	12,249.97	11,000.00	111.3	11,322.00	
613-00-50-20-2130	LUBRICANTS	0.00	968.84	325.00	298.1	197.39	
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	0.00	6,593.66	5,500.00	119.8	5,349.49	
613-00-50-20-2180	SAFETY SUPPLIES	0.00	543.03	500.00	108.6	411.44	
613-00-50-20-2190	OTHER SUPPLIES/MATERIALS	0.00	0.00	0.00	0.0	0.00	
613-00-50-20-2210	EQUIPMENT PARTS	390.48	16,010.68	10,000.00	160.1	10,008.24	
613-00-50-20-2285	TURF MAINTENANCE	0.00	5,525.44	4,000.00	138.1	3,828.95	
613-00-50-20-2290	FLOWERS	0.00	2,659.40	3,000.00	88.6	3,074.42	
613-00-50-20-2400	SMALL TOOLS	0.00	0.00	107.00	0.0	60.32	
TOTAL SUPPLIES & MATERIALS		2,213.50	55,952.81	44,132.00	126.7	45,794.92	
OTHER SERVICES & CHARGES							
613-00-50-30-3000	PROFESSIONAL SERVICES	0.00	0.00	4,000.00	0.0	0.00	
613-00-50-30-3010	AUDITING/ACCOUNTING SERVICES	6,375.00	11,004.00	10,875.00	101.1	10,959.00	
613-00-50-30-3040	LEGAL SERVICES	0.00	161.50	0.00	(100.0)	0.00	
613-00-50-30-3060	EXTERMINATOR SERVICE	0.00	0.00	500.00	0.0	0.00	
613-00-50-30-3070	LAUNDRY/SOIL MATS	0.00	787.75	500.00	157.5	407.31	
613-00-50-30-3090	JANITORIAL SERVICE	0.00	1,068.73	1,200.00	89.0	1,373.32	
613-00-50-30-3100	OTHER CONTRACTED SERVICE	4,421.28	53,965.30	53,500.00	100.8	54,130.00	
613-00-50-30-3210	TELEPHONE	241.71	3,448.38	3,000.00	114.9	3,589.35	
613-00-50-30-3220	POSTAGE	0.00	111.80	0.00	(100.0)	546.09	
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	0.00	1,000.00	0.0	998.23	
613-00-50-30-3260	PROMOTIONS	0.00	0.00	0.00	0.0	0.00	
613-00-50-30-3265	SNAG EXPENSES	0.00	0.00	0.00	0.0	0.00	
613-00-50-30-3340	AUTO LICENSES	0.00	0.00	16.00	0.0	16.00	
613-00-50-30-3510	PUBLISHING & ADVERTISING	360.00	3,928.00	4,000.00	98.2	7,499.74	
613-00-50-30-3610	GENERAL INSURANCE	259.00	7,816.00	8,000.00	97.7	7,460.00	
613-00-50-30-3810	ELECTRICITY	0.00	21,562.46	22,000.00	98.0	23,290.16	
613-00-50-30-3840	GARBAGE REMOVAL	0.00	2,689.82	1,800.00	149.4	1,876.27	

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
EXPENSES						
GENERAL ADMINISTRATION						
OTHER SERVICES & CHARGES						
613-00-50-30-3845	CABLE	0.00	0.00	0.00	0.0	0.00
613-00-50-30-3850	SEPTIC/SEWER	500.00	2,290.00	7,000.00	32.7	12,213.65
613-00-50-30-3860	HEAT-NATURAL GAS	306.88	2,893.05	2,700.00	107.1	2,843.96
613-00-50-30-4000	MAINTENANCE CONTRACTS	976.21	8,422.95	7,500.00	112.3	9,285.52
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	7,749.89	2,000.00	387.4	1,606.44
613-00-50-30-4020	COMPUTER MAINTENANCE	1,100.00	1,989.20	1,000.00	198.9	2,294.86
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	0.00	1,184.15	2,500.00	47.3	3,514.68
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	594.06	2,301.22	3,000.00	76.7	6,969.14
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	0.00	1,144.02	3,000.00	38.1	1,680.19
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	26,684.62	32,000.00	83.3	29,723.17
613-00-50-30-4085	TREE MAINTENANCE	0.00	4,107.78	7,500.00	54.7	3,692.54
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00	7,646.61	10,000.00	76.4	0.00
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4155	WINTER STORAGE	0.00	1,800.00	1,800.00	100.0	1,800.00
613-00-50-30-4320	MC/VISA BANK CHARGES	165.21	12,766.87	10,000.00	127.6	16,691.16
613-00-50-30-4323	MISCELLANEOUS	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4325	CASH SHORT AND OVER	0.00	10.11	0.00	(100.0)	1.21
613-00-50-30-4326	CASH-SHORT/OVER-CONCESSIONS	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4327	PERMITS & DUES	0.00	336.75	0.00	(100.0)	303.72
613-00-50-30-4330	DUES & SUBSCRIPTIONS	0.00	3,573.00	3,000.00	119.1	3,034.75
613-00-50-30-4335	GOLF-SUGARBROOK-POK GC BAD GRN	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4340	PROPERTY TAX	0.00	3,551.00	3,500.00	101.4	3,311.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00	708.76	800.00	88.5	708.76
613-00-50-30-4380	CLUBHOUSE LOAN REPAYMENT	0.00	0.00	13,862.00	0.0	0.00
613-00-50-30-4390	GOLF CART MAINTENANCE/REPAIR	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4400	GOLF CART LOAN PAYMENT	0.00	0.00	27,435.00	0.0	0.00
613-00-50-30-5000	INTEREST EXPENSE	397.00	4,983.48	4,344.00	114.7	5,443.74
613-00-50-30-5010	INTEREST EXP-EQPT	0.00	0.00	0.00	0.0	0.00
613-00-50-30-5500	BAD DEBT EXPENSE	0.00	495.21	0.00	(100.0)	649.00
613-00-50-30-5600	DEPRECIATION EXPENSE	8,630.67	105,594.08	104,000.00	101.5	122,505.49
613-00-50-30-5700	LOSS ON RETIREMENT-FIXED ASSET	0.00	0.00	0.00	0.0	0.00
613-00-50-30-7200	TRANSFER OUT	0.00	3,500.00	0.00	(100.0)	3,500.00
TOTAL OTHER SERVICES & CHARGES						
		23,792.02	310,276.49	357,332.00	86.8	343,918.45
TOTAL GENERAL ADMINISTRATION						
		41,420.30	628,618.12	647,340.00	97.1	630,053.10
TOTAL EXPENSES:						
		41,420.30	628,618.12	647,340.00	97.1	630,053.10
TOTAL FUND REVENUES						
		124.81	596,130.50	632,571.00	94.2	615,468.90
TOTAL FUND EXPENSES						
		41,420.30	628,618.12	647,340.00	97.1	630,053.10
FUND SURPLUS (DEFICIT)						
		(41,295.49)	(32,487.62)	(14,769.00)	219.9	(14,584.20)

FUND: POKEGAMA GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2019

ACCOUNT #	DESCRIPTION	BALANCE 01/01/19	NET DEBITS	NET CREDITS	BALANCE 12/31/19
ASSETS					
613-00-00-00-0100	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
613-00-00-00-1010	CASH	174,516.72	721,316.35	747,410.98	148,422.09
613-00-00-00-1013	CASH-CAPITAL PROJECTS	452.04	0.00	0.00	452.04
613-00-00-00-1015	CASH-DESIGNATED CAP-GREEN FEES	3,572.94	0.00	0.00	3,572.94
613-00-00-00-1016	CASH-BLAND FOUND-ECON DEVELOP	0.00	0.00	0.00	0.00
613-00-00-00-1017	CASH-DEPOSIT APARTMENT	0.00	0.00	0.00	0.00
613-00-00-00-1150	ACCOUNTS RECEIVABLE	13,901.20	38,109.19	52,010.39	0.00
613-00-00-00-1175	PLEDGE RECEIVABLE	0.00	0.00	0.00	0.00
613-00-00-00-1176	ALLOWANCE FOR DOUBTFULL ACCNTS	0.00	0.00	0.00	0.00
613-00-00-00-1310	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
613-00-00-00-1315	DUE FROM PRO SHOP	0.00	0.00	0.00	0.00
613-00-00-00-1320	DUE FROM OTHER GOV'T	0.00	0.00	0.00	0.00
613-00-00-00-1410	INVENTORY	0.00	0.00	0.00	0.00
613-00-00-00-1550	PREPAID EXPENSES	6,331.01	5,135.23	6,331.01	5,135.23
613-00-00-00-1551	PREPAID INSURANCE	0.00	11,455.22	10,053.22	1,402.00
613-00-00-00-1610	LAND/LAND IMPROVEMENTS	871,480.72	0.00	0.00	871,480.72
613-00-00-00-1620	EQPT/MACHINERY/FURN/FIX	882,616.67	12,691.41	0.00	895,308.08
613-00-00-00-1621	ACCUMULATED DEPR	(1,500,385.84)	0.00	105,594.08	(1,605,979.92)
613-00-00-00-1630	BUILDING/BLDG IMPROVEMENTS	1,464,115.97	0.00	0.00	1,464,115.97
613-00-00-00-1640	OTHER IMPROVEMENTS	826,370.05	90,428.15	0.00	916,798.20
613-00-00-00-1650	CONSTRUCTION IN PROGRESS-BLDGS	0.00	0.00	0.00	0.00
613-00-00-00-1660	CONSTRUCTION IN PROGRESS-INFRA	0.00	0.00	0.00	0.00
613-00-00-00-1800	ENCUMBRANCE	0.00	66,410.94	62,807.01	3,603.93
TOTAL		2,742,971.48	945,546.49	984,206.69	2,704,311.28
TOTAL ASSETS		2,742,971.48	945,546.49	984,206.69	2,704,311.28
LIABILITIES AND FUND EQUITY					
LIABILITIES					
613-00-00-00-0110	DUE TO OTHER FUNDS	0.00	235,456.72	238,692.22	3,235.50
613-00-00-00-2020	ACCOUNTS PAYABLE	13,525.92	736,109.02	727,514.08	4,930.98
613-00-00-00-2040	RENTAL DEPOSIT PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2060	CONTRACTS PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2080	DUE TO OTHER GOVERNMENTS	0.00	0.00	0.00	0.00
613-00-00-00-2100	DUE TO THIRD PARTY	0.00	0.00	0.00	0.00
613-00-00-00-2120	DUE TO COMPONENT UNIT-PUC	0.00	0.00	0.00	0.00
613-00-00-00-2125	ADVANCE FROM OTHER FUND	99,992.61	40,619.01	90,428.15	149,801.75
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2150	ACCRUED INTEREST	500.00	0.00	397.00	897.00

FUND: POKEGAMA GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2019

ACCOUNT #	DESCRIPTION	BALANCE 01/01/19	NET DEBITS	NET CREDITS	BALANCE 12/31/19
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	5,528.90	5,528.90	0.00	0.00
613-00-00-00-2166	OPEB LIABILITY	0.00	0.00	0.00	0.00
613-00-00-00-2171	FEDERAL WITHHOLDING	0.00	0.00	0.00	0.00
613-00-00-00-2172	STATE WITHHOLDING	0.00	0.00	0.00	0.00
613-00-00-00-2173	FICA WITHHOLDING	0.00	0.00	0.00	0.00
613-00-00-00-2174	PERA WITHHOLDING	0.00	0.00	0.00	0.00
613-00-00-00-2220	DEFERRED REVENUE	28,703.36	28,703.36	6,761.95	6,761.95
613-00-00-00-2250	DEFERRED PLEDGES-BLANDIN GRANT	0.00	0.00	0.00	0.00
613-00-00-00-2281	DUE TO PRO SHOP	0.00	8,158.97	8,158.97	0.00
613-00-00-00-2290	LEASE PAYABLE	85,564.14	27,435.27	0.00	58,128.87
613-00-00-00-2510	SALES TAX PAYABLE	0.00	37,888.73	38,171.10	282.37
613-00-00-00-2515	LIQUOR SALES TAX PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2520	USE TAX PAYABLE	0.00	0.00	0.00	0.00
TOTAL		233,814.93	1,119,899.98	1,110,123.47	224,038.42
TOTAL LIABILITIES		233,814.93	1,119,899.98	1,110,123.47	224,038.42
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	62,807.01	66,410.94	3,603.93
613-00-00-00-3010	NET ASSETS	2,509,156.55	0.00	0.00	2,509,156.55
TOTAL		2,509,156.55	62,807.01	66,410.94	2,512,760.48
FUND SURPLUS (DEFICIT)		0.00	32,487.62	0.00	(32,487.62)
TOTAL FUND EQUITY		2,509,156.55	95,294.63	66,410.94	2,480,272.86
TOTAL LIABILITIES AND FUND EQUITY		2,742,971.48	1,215,194.61	1,176,534.41	2,704,311.28