

## POKEGAMA GOLF COURSE BOARD MEETING

NOTICE IS HEREBY GIVEN, that the regular meeting of the Pokegama Golf Course Board will be held Tuesday, November 19, 2019 at 7:30 am. Pokegama Golf Course Clubhouse, 3910 Golf Course Road, 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
  - 2020 Budget
- 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  
SPECIAL MEETING  
November 7, 2019  
7:30 AM

Present: Larry O'Brien, Brad Gallop, Pat Pollard

Absent: Kelly Kirwin, John Bauer

Staff: Bob Cahill      Director of Golf  
Steve Ross      Grounds Superintendent

- I. Pat Pollard called the meeting to order.
- II. Visitors:      None
- III. Discussions took place relating to proposed 2020 membership rates and fees, 2020 budget, and the Capital Improvement Plan. Brad Gallop made a motion to modify the Capital Improvement Plan for 2020 to include additional pieces of equipment. Larry O'Brien seconded the motion. The motion passed. Brad Gallop made a motion to increase and modify some membership fees for 2020. Larry O'Brien seconded the motion. The motion passed. Some budget clarifications will take place prior to approving the budget at the regular November meeting.

Respectfully Submitted,

Larry O'Brien  
Recording Secretary

**CITY OF GRAND RAPIDS  
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES  
For the Period Ended October 31, 2019**

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

	2019 BUDGET	2019		% OF BUDGET	2018 ACTUAL
		ACTUAL	OVER (UNDER) BUDGET		
<b>Operating Revenues</b>					
Season Passes	\$ 179,000	\$ 173,580	\$ (5,420)	97%	\$ 176,179
Green Fees	272,071	246,316	(25,755)	91%	232,488
Ancillary	150,500	142,637	(7,863)	95%	144,770
Total Revenues	601,571	562,533	(39,038)	94%	553,437
<b>Operating Expenses</b>					
Personnel	245,876	232,442	(13,434)	95%	215,878
Materials and Supplies	44,132	52,878	8,746	120%	45,080
Other Services & Charges	239,470	178,903	(60,567)	75%	185,337
Total Expenses	529,478	464,223	(65,255)	88%	446,296
<b>OPERATING INCOME (LOSS)</b>	<b>72,093</b>	<b>98,309</b>	<b>26,216</b>		<b>107,141</b>
Nonoperating Revenues	13,000	13,730	730	106%	14,979
Concessionaire Lease	18,000	14,000	(4,000)	78%	14,000
Operating Transfer In	-	-	-	0%	-
Debt Principal Payment	(13,862)	(40,619)	(26,757)	293%	(13,725)
Depreciation	(104,000)	(88,278)	15,722	85%	(102,114)
<b>NET INCOME</b>	<b>\$ (14,769)</b>	<b>\$ (2,857)</b>	<b>\$ 11,912</b>		<b>\$ 20,281</b>

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

	<u>YTD THROUGH 10/31/2019</u>	<u>YTD THROUGH 10/31/2018</u>	<u>YTD THROUGH 10/31/2017</u>	<u>YTD THROUGH 10/31/2016</u>	<u>YTD THROUGH 10/31/2015</u>
Operating Revenues:					
Season Passes	\$ 173,580	\$ 176,179	\$ 170,609	\$ 178,297	\$ 176,778
Green Fees	246,316	232,488	231,389	226,502	238,736
Ancillaries	<u>142,637</u>	<u>144,770</u>	<u>133,621</u>	<u>135,654</u>	<u>138,762</u>
Total Operating Revenues	<u>562,533</u>	<u>553,437</u>	<u>535,618</u>	<u>540,453</u>	<u>554,276</u>
Operating Expenses:					
Personnel	232,442	215,878	249,531	248,170	222,032
Materials and Supplies	52,878	45,080	42,808	46,542	67,182
Other Services & Charges	<u>178,903</u>	<u>185,337</u>	<u>202,467</u>	<u>179,176</u>	<u>151,438</u>
Total Operating Expenses	<u>464,223</u>	<u>446,296</u>	<u>494,805</u>	<u>473,888</u>	<u>440,651</u>
OPERATING INCOME (LOSS)	<u>98,309</u>	<u>107,141</u>	<u>40,814</u>	<u>66,564</u>	<u>113,625</u>
Nonoperating Revenues	13,730	14,979	9,568	6,188	9,415
Concessionaire Lease	14,000	14,000	14,000	14,000	16,000
Operating Transfer In	-	-	-	-	-
Debt Principal Payment	(40,619)	(13,725)	(13,589)	(13,454)	(31,221)
Depreciation	<u>(88,278)</u>	<u>(102,114)</u>	<u>(99,578)</u>	<u>(87,403)</u>	<u>(84,517)</u>
NET INCOME (LOSS)	<u>\$ (2,857)</u>	<u>\$ 20,281</u>	<u>\$ (48,785)</u>	<u>\$ (14,105)</u>	<u>\$ 23,301</u>

CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 10 PERIODS ENDING OCTOBER 31, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
REVENUES						
CHARGES FOR SERVICES						
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	3,989.00
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	165.94	2,588.62	2,000.00	129.4	1,989.03
613-00-34-00-1600	WD 18 HOLE	35.00	21,245.00	24,000.00	88.5	23,616.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	4,287.00	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	1,699.00	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	456.00	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	27,596.52	46,000.00	59.9	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	35.00	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

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	OCTOBER 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	0.00	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	341.25
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	6,539.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	5,439.00	4,500.00	120.8	4,144.00	4,144.00
613-00-34-00-2352	YG ADULT RANGE PASS (19-29)	0.00	495.00	0.00	100.0	495.00	495.00
613-00-34-00-2354	JUNIOR DRVG RANGE PASS (10-18)	0.00	1,029.00	0.00	100.0	884.00	884.00
613-00-34-00-2400	SMALL BUCKET	23.40	3,425.76	3,500.00	97.8	3,463.20	3,463.20
613-00-34-00-2450	MEDIUM BUCKET	28.05	2,507.67	3,000.00	83.5	2,805.00	2,805.00
613-00-34-00-2500	LARGE BUCKET	98.25	7,388.40	7,000.00	105.5	7,021.60	7,021.60
613-00-34-00-2600	CART 9 HOLE	49.36	7,527.60	35,000.00	21.5	8,607.20	8,607.20
613-00-34-00-2625	CART HALF 9 HOLE	70.00	16,170.00	0.00	100.0	19,695.79	19,695.79
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	65.00	0.00	100.0	125.00	125.00
613-00-34-00-2700	CART 18 HOLE	96.13	21,632.55	65,000.00	33.2	20,811.47	20,811.47
613-00-34-00-2725	CART HALF 18 HOLE	260.00	41,706.00	0.00	100.0	43,609.11	43,609.11
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	0.00	0.00	0.0	70.00	70.00
613-00-34-00-2775	SENIOR LEAGUE CART	0.00	2,737.90	0.00	100.0	4,110.08	4,110.08
613-00-34-00-2800	MISCEL CART RENTAL	0.00	147.42	0.00	100.0	812.00	812.00
613-00-34-00-2900	PRIVATE CART TRAIL FEE PASS	0.00	1,794.00	3,500.00	51.2	3,290.00	3,290.00
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	14,991.00	0.00	100.0	14,833.00	14,833.00
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	10,680.00
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	44.57	2,480.45	2,000.00	124.0	2,505.89	2,505.89
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00	0.00
TOTAL		7,347.70	562,532.79	601,571.00	93.5	553,436.80	553,436.80
TOTAL CHARGES FOR SERVICES		7,347.70	562,532.79	601,571.00	93.5	553,436.80	553,436.80
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	1,358.37	5,433.48	5,300.00	102.5	4,009.50	4,009.50
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	46.78	514.58	200.00	257.2	233.90	233.90
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	2,000.00	14,000.00	18,000.00	77.7	14,000.00	14,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	500.00	2,000.00	25.0	500.00	500.00

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	YEAR-TO-DATE ACTUAL	PRIOR ACTUAL
<b>REVENUES</b>							
<b>MISCELLANEOUS REVENUE</b>							
613-00-37-00-3800	CAM RENT	1,044.85	5,572.15	5,000.00	111.4	5,475.32	0.00
613-00-37-00-3900	MISCEL REVENUE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-37-00-4400	CONTRIBUTIONS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-37-00-4410	CONTRIBUTION-IN-KIND SERVICE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-37-00-4700	INVESTMENT INCOME	876.79	1,710.17	500.00	342.0	646.92	0.00
TOTAL		5,326.79	27,730.38	31,000.00	89.4	24,865.64	0.00
TOTAL MISCELLANEOUS REVENUE		5,326.79	27,730.38	31,000.00	89.4	24,865.64	0.00
<b>OTHER FINANCING SOURCES</b>							
613-00-39-00-2420	CAPITAL BLANDIN GRANT	0.00	0.00	0.00	0.0	0.00	0.00
613-00-39-00-4600	SALE OF CAPITAL ASSET	0.00	0.00	0.00	0.0	0.00	895.00
613-00-39-00-4620	INSURANCE RECOVERY	0.00	0.00	0.00	0.0	0.00	3,218.80
613-00-39-00-4700	CAPITAL CONTRIB-RESTROOM	0.00	0.00	0.00	0.0	0.00	0.00
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRAISER	0.00	0.00	0.00	0.0	0.00	0.00
613-00-39-00-5030	OPERATING TRANSFER IN	0.00	0.00	0.00	0.0	0.00	0.00
613-00-39-00-5500	USAGE OF NET ASSETS	0.00	0.00	0.00	0.0	0.00	0.00
TOTAL		0.00	0.00	0.00	0.0	0.00	4,113.80
TOTAL OTHER FINANCING SOURCES		0.00	0.00	0.00	0.0	4,113.80	0.00
TOTAL REVENUES:		12,674.49	590,263.17	632,571.00	93.3	582,416.24	0.00
<b>EXPENSES</b>							
<b>GENERAL ADMINISTRATION</b>							
<b>PERSONNEL</b>							
613-00-50-10-1010	SALARY-FULLTIME	5,632.92	58,864.07	73,228.00	80.3	57,993.60	0.00
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-10-1030	SALARY-PARTTIME	10,891.09	121,965.00	115,000.00	106.0	103,326.92	0.00
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	99.90	4,203.00	1,500.00	280.2	3,055.31	0.00
613-00-50-10-1050	CONTRACTED SERVICE	0.00	1,800.00	800.00	225.0	1,800.00	0.00
613-00-50-10-1210	PERA	824.06	7,116.95	9,333.00	76.2	6,806.94	0.00
613-00-50-10-1220	FICA	1,018.31	11,348.03	11,763.00	96.4	10,061.17	0.00
613-00-50-10-1250	MEDICARE	238.18	2,654.01	2,751.00	96.4	2,352.90	0.00
613-00-50-10-1310	HEALTH INSURANCE	1,402.00	16,020.00	17,833.00	89.8	15,866.00	0.00
613-00-50-10-1330	LIFE INSURANCE	2.05	20.50	25.00	82.0	20.50	0.00
613-00-50-10-1335	DENTAL INSURANCE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-10-1345	OPEB	0.00	0.00	1,750.00	0.0	0.00	0.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	7,057.06	9,000.00	78.4	12,332.00	0.00

CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 10 PERIODS ENDING OCTOBER 31, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL
<b>EXPENSES</b>							
<b>GENERAL ADMINISTRATION</b>							
<b>PERSONNEL</b>							
613-00-50-10-1510	WORKERS COMPENSATION	150.68	1,393.80	2,893.00	48.1	2,263.10	2,263.10
<b>TOTAL PERSONNEL</b>		20,259.19	232,442.42	245,876.00	94.5	215,878.44	215,878.44
<b>SUPPLIES &amp; MATERIALS</b>							
613-00-50-20-2010	OFFICE SUPPLIES	15.19	1,463.84	1,200.00	121.9	1,255.56	1,255.56
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-20-2030	PRINTING & BINDING	0.00	2,364.39	1,000.00	236.4	813.19	813.19
613-00-50-20-2060	COMPUTER SUPPLIES	0.00	0.00	500.00	0.0	790.26	790.26
613-00-50-20-2075	ASSETS BETWEEN \$700-2,499	0.00	0.00	0.00	0.0	1,002.49	1,002.49
613-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	2,396.93	2,000.00	119.8	1,513.12	1,513.12
613-00-50-20-2100	OPERATING SUPPLIES	27.35	3,115.30	5,000.00	62.3	5,623.58	5,623.58
613-00-50-20-2120	MOTOR FUELS	1,480.96	12,249.97	11,000.00	111.3	11,322.00	11,322.00
613-00-50-20-2130	LUBRICANTS	0.00	968.84	325.00	298.1	197.39	197.39
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	43.54	6,378.23	5,500.00	115.9	5,349.49	5,349.49
613-00-50-20-2180	SAFETY SUPPLIES	0.00	282.39	500.00	56.4	411.44	411.44
613-00-50-20-2190	OTHER SUPPLIES/MATERIALS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-20-2210	EQUIPMENT PARTS	824.98	15,473.63	10,000.00	154.7	9,837.93	9,837.93
613-00-50-20-2285	TURF MAINTENANCE	2,405.44	5,525.44	4,000.00	138.1	3,828.95	3,828.95
613-00-50-20-2290	FLOWERS	0.00	2,659.40	3,000.00	88.6	3,074.42	3,074.42
613-00-50-20-2400	SMALL TOOLS	0.00	0.00	107.00	0.0	60.32	60.32
<b>TOTAL SUPPLIES &amp; MATERIALS</b>		4,797.46	52,878.36	44,132.00	119.8	45,080.14	45,080.14
<b>OTHER SERVICES &amp; CHARGES</b>							
613-00-50-30-3000	PROFESSIONAL SERVICES	0.00	0.00	4,000.00	0.0	0.00	0.00
613-00-50-30-3010	AUDITING/ACCOUNTING SERVICES	0.00	4,629.00	10,875.00	42.5	1,584.00	1,584.00
613-00-50-30-3040	LEGAL SERVICES	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-3060	EXTERMINATOR SERVICE	0.00	0.00	500.00	0.0	0.00	0.00
613-00-50-30-3070	LAUNDRY/SOIL MATS	0.00	787.75	500.00	157.5	407.31	407.31
613-00-50-30-3090	JANITORIAL SERVICE	0.00	1,068.73	1,200.00	89.0	1,038.10	1,038.10
613-00-50-30-3100	OTHER CONTRACTED SERVICE	4,421.28	45,122.74	53,500.00	84.3	45,060.84	45,060.84
613-00-50-30-3210	TELEPHONE	260.08	2,947.41	3,000.00	98.2	2,910.04	2,910.04
613-00-50-30-3220	POSTAGE	0.00	111.80	0.00	(100.0)	0.00	0.00
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	0.00	1,000.00	0.0	998.23	998.23
613-00-50-30-3260	PROMOTIONS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-3265	SNAG EXPENSES	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-3340	AUTO LICENSES	0.00	0.00	16.00	0.0	16.00	16.00
613-00-50-30-3510	PUBLISHING & ADVERTISING	750.00	3,568.00	4,000.00	89.2	6,901.06	6,901.06
613-00-50-30-3610	GENERAL INSURANCE	687.00	6,870.00	8,000.00	85.8	6,580.00	6,580.00
613-00-50-30-3810	ELECTRICITY	0.00	19,087.18	22,000.00	86.7	20,641.02	20,641.02
613-00-50-30-3840	GARBAGE REMOVAL	187.20	2,689.82	1,800.00	149.4	1,876.27	1,876.27



CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 10 PERIODS ENDING OCTOBER 31, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/EXPENDED %	PRIOR	
						YEAR-TO-DATE ACTUAL	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	0.00
613-00-50-30-3850	SEPTIC/SEWER	0.00	1,790.00	7,000.00	25.5	12,213.65	12,213.65
613-00-50-30-3860	HEAT-NATURAL GAS	173.82	2,309.38	2,700.00	85.5	2,166.26	2,166.26
613-00-50-30-4000	MAINTENANCE CONTRACTS	0.00	6,412.40	7,500.00	85.4	6,363.60	6,363.60
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	7,749.89	2,000.00	387.4	1,606.44	1,606.44
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	889.20	1,000.00	88.9	1,194.86	1,194.86
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	(66.76)	1,184.15	2,500.00	47.3	3,514.68	3,514.68
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	354.00	1,281.35	3,000.00	42.7	6,652.95	6,652.95
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	45.00	1,144.02	3,000.00	38.1	1,594.70	1,594.70
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	26,684.62	32,000.00	83.3	29,723.17	29,723.17
613-00-50-30-4085	TREE MAINTENANCE	0.00	4,107.78	7,500.00	54.7	1,234.41	1,234.41
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00	7,646.61	10,000.00	76.4	0.00	0.00
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-4155	WINTER STORAGE	0.00	1,800.00	1,800.00	100.0	1,800.00	1,800.00
613-00-50-30-4320	MC/VISA BANK CHARGES	1,259.98	12,261.41	10,000.00	122.6	16,043.58	16,043.58
613-00-50-30-4323	MISCELLANEOUS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-4325	CASH SHORT AND OVER	0.00	8.23	0.00	(100.0)	(0.07)	(0.07)
613-00-50-30-4326	CASH-SHORT/OVER-CONCESSIONS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-4327	PERMITS & DUES	336.75	336.75	0.00	(100.0)	0.00	0.00
613-00-50-30-4330	DUES & SUBSCRIPTIONS	0.00	3,573.00	3,000.00	119.1	3,034.75	3,034.75
613-00-50-30-4335	GOLF-SUGARBROOK-POK GC BAD GRN	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-4340	PROPERTY TAX	0.00	3,551.00	3,500.00	101.4	3,311.00	3,311.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00	708.76	800.00	88.5	708.76	708.76
613-00-50-30-4380	CLUBHOUSE LOAN REPAYMENT	0.00	0.00	13,862.00	0.0	0.00	0.00
613-00-50-30-4390	GOLF CART MAINTENANCE/REPAIR	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-4400	GOLF CART LOAN PAYMENT	0.00	0.00	27,435.00	0.0	0.00	0.00
613-00-50-30-5000	INTEREST EXPENSE	0.00	4,586.48	4,344.00	105.5	5,512.74	5,512.74
613-00-50-30-5010	INTEREST EXP-EQPT	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-5500	BAD DEBT EXPENSE	0.00	495.21	0.00	(100.0)	0.00	0.00
613-00-50-30-5600	DEPRECIATION EXPENSE	8,617.31	88,278.10	104,000.00	84.8	102,114.34	102,114.34
613-00-50-30-5700	LOSS ON RETIREMENT-FIXED ASSET	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-7200	TRANSFER OUT	0.00	3,500.00	0.00	(100.0)	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		17,025.66	267,180.77	357,332.00	74.7	287,451.69	287,451.69
TOTAL GENERAL ADMINISTRATION		42,082.31	552,501.55	647,340.00	85.3	548,410.27	548,410.27
TOTAL EXPENSES:		42,082.31	552,501.55	647,340.00	85.3	548,410.27	548,410.27
TOTAL FUND REVENUES		12,674.49	590,263.17	632,571.00	93.3	582,416.24	582,416.24
TOTAL FUND EXPENSES		42,082.31	552,501.55	647,340.00	85.3	548,410.27	548,410.27
FUND SURPLUS (DEFICIT)		(29,407.82)	37,761.62	(14,769.00)	(255.6)	34,005.97	34,005.97

FUND: POKEGAMA GOLF COURSE  
 FOR 10 PERIODS ENDING OCTOBER 31, 2019

ACCOUNT #	DESCRIPTION	BALANCE 01/01/19	NET DEBITS	NET CREDITS	BALANCE 10/31/19
<b>ASSETS</b>					
613-00-00-00-0100	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
613-00-00-00-0110	DUE TO OTHER FUNDS	0.00	212,055.34	212,055.34	0.00
613-00-00-00-1010	CASH	174,516.72	707,683.49	691,917.44	190,282.77
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	51,746.72	263.67
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	592.37	6,331.01	592.37
613-00-00-00-1551	PREPAID INSURANCE	0.00	10,053.22	8,376.80	1,676.42
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	88,278.10	(1,588,663.94)
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	62,921.90	54,049.25	8,872.65
TOTAL		2,742,971.48	1,134,535.07	1,112,754.66	2,764,751.89
TOTAL ASSETS		2,742,971.48	1,134,535.07	1,112,754.66	2,764,751.89

<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
613-00-00-00-2020	ACCOUNTS PAYABLE	13,525.92	681,082.49	667,595.39	38.82
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	0.00	500.00

FUND: POKEGAMA GOLF COURSE  
 FOR 10 PERIODS ENDING OCTOBER 31, 2019

ACCOUNT #	DESCRIPTION	BALANCE 01/01/19	NET DEBITS	NET CREDITS	BALANCE 10/31/19
<b>LIABILITIES</b>					
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	241.88	241.88
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	7,232.93	7,482.68	249.75
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	37,879.77	37,879.77	0.00
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
<b>TOTAL</b>					
		233,814.93	828,481.73	803,627.87	208,961.07
<b>TOTAL LIABILITIES</b>					
		233,814.93	828,481.73	803,627.87	208,961.07
<b>FUND EQUITY</b>					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	54,049.25	62,921.90	8,872.65
613-00-00-00-3010	NET ASSETS	2,509,156.55	0.00	0.00	2,509,156.55
<b>TOTAL</b>					
		2,509,156.55	54,049.25	62,921.90	2,518,029.20
<b>FUND SURPLUS (DEFICIT)</b>					
		0.00	0.00	37,761.62	37,761.62
<b>TOTAL FUND EQUITY</b>					
		2,509,156.55	54,049.25	100,683.52	2,555,790.82
<b>TOTAL LIABILITIES AND FUND EQUITY</b>					
		2,742,971.48	882,530.98	904,311.39	2,764,751.89