

POKEGAMA GOLF COURSE BOARD MEETING

NOTICE IS HEREBY GIVEN, that the regular meeting of the Pokegama Golf Course Board will be held Tuesday, October 15, 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
- IX. New Business
 - 2020 Budget
- 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
September 17, 2019
7:00 AM

Present: Kelly Kirwin, John Bauer, Brad Gallop

Absent: Pat Pollard, Larry O'Brien

Staff: Bob Cahill Director of Golf
Steve Ross Grounds Superintendent

- I. Brad Gallop called the meeting to order.
- II. Kelly Kirwin made a motion to accept the minutes of the August 20, 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. Kelly Kirwin seconded the motion. The motion passed.

AT&T MOBILITY	-103.22
ACHESON TIRE INC	203.06
AMERICAN BANK	2,518.04
AMERIPRIDE SERVICES INC	120.80
BURGGRAF'S ACE HARDWARE	106.60
JAMES V. CARLSON DBA	200.00
CITY OF COHASSET	80.89
COLE HARDWARE INC	37.92
DAVIS OIL INC	1,750.88
GRAND RAPIDS CITY PAYROLL	31,584.62
L&M SUPPLY	454.48
MINNESOTA REVENUE	3,672.20
MINNESOTA TORO	91,859.37
MOR GOLF AND UTILITY	461.66
OPERATING ENGINEERS LOCAL #49	1,402.00
PRESTO PRINT OF GRAND RAPIDS P.U.C.	96.19
QUALITY REFRIGERATION & HTG	3,183.20
NORTHERN MN WATER COND DBA	711.90
ROSS GOLF COURSE	42.25
SIM SUPPLY INC	4,421.28
STOKES PRINTING & OFFICE	73.23
TDS Metrocom	303.85
WASTE MANAGEMENT OF MN INC	194.07
RICK MACDONALD	357.18
KEVIN HENRY	200.00
WILLARD LEROY PETERSON	200.00
JEFF FRAZIER	200.00
SCOTT ANDERSON	200.00
JEFF MELLANG	200.00
DENNIS SCHAAR	200.00
ROGER	200.00
 TOTAL ALL VENDORS:	 145,332.45

IV. Visitors: None

- V. Grounds Superintendent: Steve Ross reported. Deep tine aeration will be done on October 1st. Advantages of deep tine were explained and it will be done every fourth year. Most of Steve's student and retiree help have now left, but there is enough staff to finish the year. Insulation materials were purchased to insulate the heated portion of the maintenance building.
- VI. Concessions: Discussions were held to promote cooperation between the pro shop and the concessionaire. Janelle and Stewart will be asked to attend future meetings and consideration will be given to promote the Sunday buffet, weddings, and special events to provide additional exposure to the golf course.
- VII. Director of Golf: Bob Cahill reported. 141 golfers from the North Lakes Golf Association golfed yesterday and that concludes special golf events for the year. With the resignation of the City's Social Media Specialist, Bob will begin to look for someone to fill this void. We will be looking at the week of October 5th for the on course tour.
- VIII. Old Business: None
- IX. New Business: None
- X. Correspondence and Open Discussion: None.
- XI. Adjourn: Kelly Kirwin made a motion to adjourn the meeting. John Bauer seconded the motion. The motion passed.

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 September 30, 2019**

With Comparative Actual Amounts for the Period Ended September 30, 2018

	2019 BUDGET	2019		% OF BUDGET	2018 ACTUAL
		ACTUAL	OVER (UNDER) BUDGET		
Operating Revenues					
Season Passes	\$ 179,000	\$ 173,580	\$ (5,420)	97%	\$ 176,745
Green Fees	272,071	239,804	(32,267)	88%	228,607
Ancillary	150,500	141,802	(8,698)	94%	143,927
Total Revenues	601,571	555,185	(46,386)	92%	549,279
Operating Expenses					
Personnel	245,876	212,167	(33,709)	86%	199,167
Materials and Supplies	44,132	48,081	3,949	109%	41,156
Other Services & Charges	239,470	168,159	(71,311)	70%	171,980
Total Expenses	529,478	428,407	(101,071)	81%	412,303
OPERATING INCOME (LOSS)	72,093	126,779	54,686		136,976
Nonoperating Revenues	13,000	10,404	(2,596)	80%	13,462
Concessionaire Lease	18,000	12,000	(6,000)	67%	12,000
Operating Transfer In	-	-	-	0%	-
Debt Principal Payment	(13,862)	(40,619)	(26,757)	293%	(13,725)
Depreciation	(104,000)	(79,661)	24,339	77%	(91,903)
NET INCOME	\$ (14,769)	\$ 28,902	\$ 43,671		\$ 56,811

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
SEPTEMBER 30, 2019 TO SEPTEMBER 30, 2015

	YTD THROUGH 9/30/2019	YTD THROUGH 9/30/2018	YTD THROUGH 9/30/2017	YTD THROUGH 9/30/2016	YTD THROUGH 9/30/2015
Operating Revenues:					
Season Passes	\$ 173,580	\$ 176,745	\$ 170,269	\$ 177,821	\$ 176,114
Green Fees	239,804	228,607	218,694	217,134	230,187
Ancillaries	141,802	143,927	132,071	133,697	137,233
Total Operating Revenues	<u>555,185</u>	<u>549,279</u>	<u>521,034</u>	<u>528,651</u>	<u>543,533</u>
Operating Expenses:					
Personnel	212,167	199,167	224,884	224,722	191,531
Materials and Supplies	48,081	41,156	41,258	44,979	65,651
Other Services & Charges	168,159	171,980	183,732	167,821	142,338
Total Operating Expenses	<u>428,407</u>	<u>412,303</u>	<u>449,873</u>	<u>437,522</u>	<u>399,519</u>
OPERATING INCOME (LOSS)	<u>126,779</u>	<u>136,976</u>	<u>71,161</u>	<u>91,130</u>	<u>144,014</u>
Nonoperating Revenues	10,404	13,462	8,286	5,844	7,947
Concessionaire Lease	12,000	12,000	14,000	12,000	12,000
Operating Transfer In	-	-	-	-	-
Debt Principal Payment	(40,619)	(13,725)	(13,589)	(13,454)	(31,221)
Depreciation	(79,661)	(91,903)	(88,060)	(78,420)	(76,364)
NET INCOME (LOSS)	<u>\$ 28,902</u>	<u>\$ 56,811</u>	<u>\$ (8,202)</u>	<u>\$ 17,099</u>	<u>\$ 56,376</u>

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 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	160.00	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	69,179.00
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	633.53	13,564.67	16,500.00	82.2	16,491.08
613-00-34-00-1250	PCC GOLF FEES	357.16	2,422.68	2,000.00	121.1	1,615.51
613-00-34-00-1600	WD 18 HOLE	1,470.00	21,210.00	24,000.00	88.3	23,616.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	6,038.00	11,050.00	0.00	100.0	12,022.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	1,319.76	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	483.00	8,541.00	9,000.00	94.9	7,543.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	3,290.00	16,895.35	0.00	100.0	16,901.26
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	160.00	464.93	0.00	100.0	43,449.97
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	210.00	1,942.50	0.00	100.0	1,984.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	31.50	430.50	0.00	100.0	399.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	161.00	1,495.00	13,500.00	11.0	1,826.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	624.00	9,728.00	0.00	100.0	11,201.16
613-00-34-00-1975	SENIOR GREEN FEES	4,728.16	29,246.67	0.00	100.0	28,917.36
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	1,248.00	7,698.99	0.00	100.0	3,060.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	778.51	27,596.52	46,000.00	59.9	2,680.19
613-00-34-00-2110	WE 18 HOLE	5,421.00	55,009.50	55,000.00	100.0	51,609.61
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	39.00	1,638.00	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	1,200.00	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	13,023.53	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	117.00	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

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR 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
613-00-34-00-2135	LODGE 18 WEEKEND	0.00	0.00	6,000.00	0.0	0.00
613-00-34-00-2140	LODGE 9 WEEKEND	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2142	LODGING REC ON ACCOUNT	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2145	MISCELLANEOUS GREEN FEES	0.00	0.00	14,000.00	0.0	0.00
613-00-34-00-2146	PULL CART RENTAL	37.50	360.00	500.00	72.0	341.25
613-00-34-00-2200	PREPAID PASSES	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2250	GUEST PASS	0.00	0.00	0.00	0.0	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
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	5,439.00	4,500.00	120.8	4,144.00
613-00-34-00-2352	YG ADULT RANGE PASS (19-29)	0.00	495.00	0.00	100.0	495.00
613-00-34-00-2354	JUNIOR DRVG RANGE PASS (10-18)	0.00	1,029.00	0.00	100.0	884.00
613-00-34-00-2400	SMALL BUCKET	393.12	3,402.36	3,500.00	97.2	3,444.48
613-00-34-00-2450	MEDIUM BUCKET	308.55	2,479.62	3,000.00	82.6	2,799.39
613-00-34-00-2500	LARGE BUCKET	569.85	7,290.15	7,000.00	104.1	6,995.40
613-00-34-00-2600	CART 9 HOLE	397.44	7,478.24	35,000.00	21.3	8,567.20
613-00-34-00-2625	CART HALF 9 HOLE	1,160.00	16,100.00	0.00	100.0	19,635.79
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	65.00	0.00	100.0	125.00
613-00-34-00-2700	CART 18 HOLE	3,240.13	21,536.42	65,000.00	33.1	20,731.47
613-00-34-00-2725	CART HALF 18 HOLE	5,500.00	41,446.00	0.00	100.0	43,389.11
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	0.00	0.00	0.0	70.00
613-00-34-00-2775	SENIOR LEAGUE CART	353.70	2,737.90	0.00	100.0	4,110.08
613-00-34-00-2800	MISCEL CART RENTAL	0.00	147.42	0.00	100.0	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
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	14,991.00	0.00	100.0	14,833.00
613-00-34-00-3350	EMPLOYEE CART FEE	0.00	0.00	0.00	0.0	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
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	296.43	2,435.88	2,000.00	121.7	2,487.36
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		53,749.87	555,185.09	601,571.00	92.2	549,279.27
TOTAL CHARGES FOR SERVICES		53,749.87	555,185.09	601,571.00	92.2	549,279.27
MISCELLANEOUS REVENUE						
613-00-37-00-2250	ADVERTISING	0.00	0.00	0.00	0.0	0.00
613-00-37-00-2270	PRO SHOP RENT	0.00	4,075.11	5,300.00	76.8	4,009.50
613-00-37-00-2370	WEBSITE ADVERTISING	0.00	0.00	0.00	0.0	0.00
613-00-37-00-2390	LOCKER RENTAL	0.00	467.80	200.00	233.9	187.12
613-00-37-00-2420	BLANDIN GRANTS	0.00	0.00	0.00	0.0	0.00
613-00-37-00-3600	CONCESSIONAIRE LEASE	2,000.00	12,000.00	18,000.00	66.6	12,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	500.00	500.00	2,000.00	25.0	500.00

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 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	1,110.58	4,527.30	5,000.00	90.5	4,408.29
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	833.38	500.00	166.6	243.78
TOTAL		3,610.58	22,403.59	31,000.00	72.2	21,348.69
TOTAL MISCELLANEOUS REVENUE		3,610.58	22,403.59	31,000.00	72.2	21,348.69
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	3,218.80
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		0.00	0.00	0.00	0.0	4,113.80
TOTAL OTHER FINANCING SOURCES		0.00	0.00	0.00	0.0	4,113.80
TOTAL REVENUES:		57,360.45	577,588.68	632,571.00	91.3	574,741.76
EXPENSES						
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	5,632.93	53,231.15	73,228.00	72.6	52,470.40
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	15,731.54	111,073.91	115,000.00	96.5	97,241.84
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	518.93	4,103.10	1,500.00	273.5	2,950.01
613-00-50-10-1050	CONTRACTED SERVICE	1,800.00	1,800.00	800.00	225.0	0.00
613-00-50-10-1210	PERA	897.81	6,292.89	9,333.00	67.4	6,134.61
613-00-50-10-1220	FICA	1,344.39	10,329.72	11,763.00	87.8	9,347.33
613-00-50-10-1250	MEDICARE	314.42	2,415.83	2,751.00	87.8	2,185.93
613-00-50-10-1310	HEALTH INSURANCE	1,402.00	14,618.00	17,833.00	81.9	14,464.00
613-00-50-10-1330	LIFE INSURANCE	2.05	18.45	25.00	73.8	18.45
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	0.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	7,040.50	9,000.00	78.2	12,332.00

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
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 FOR 9 PERIODS ENDING SEPTEMBER 30, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
EXPENSES						
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1510	WORKERS COMPENSATION	150.68	1,243.12	2,893.00	42.9	2,021.99
TOTAL PERSONNEL		27,794.75	212,166.67	245,876.00	86.2	199,166.56
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	275.70	1,448.65	1,200.00	120.7	1,244.89
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	0.00
613-00-50-20-2030	PRINTING & BINDING	0.00	2,364.39	1,000.00	236.4	813.19
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	0.00	0.00	0.00	0.0	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	37.16	3,087.95	5,000.00	61.7	3,479.89
613-00-50-20-2120	MOTOR FUELS	1,582.69	10,769.01	11,000.00	97.9	9,835.52
613-00-50-20-2130	LUBRICANTS	0.00	968.84	325.00	298.1	197.39
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	149.27	6,334.69	5,500.00	115.1	5,246.63
613-00-50-20-2180	SAFETY SUPPLIES	0.00	282.39	500.00	56.4	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	1,009.46	14,648.65	10,000.00	146.4	9,678.26
613-00-50-20-2285	TURF MAINTENANCE	1,341.47	3,120.00	4,000.00	78.0	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	40.04
TOTAL SUPPLIES & MATERIALS		4,395.75	48,080.90	44,132.00	108.9	41,156.49
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	0.00	4,629.00	10,875.00	42.5	1,584.00
613-00-50-30-3040	LEGAL SERVICES	0.00	0.00	0.00	0.0	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	120.80	787.75	500.00	157.5	407.31
613-00-50-30-3090	JANITORIAL SERVICE	149.62	1,068.73	1,200.00	89.0	1,038.10
613-00-50-30-3100	OTHER CONTRACTED SERVICE	170.00	40,701.46	53,500.00	76.0	40,726.26
613-00-50-30-3210	TELEPHONE	236.36	2,671.08	3,000.00	89.0	2,573.29
613-00-50-30-3220	POSTAGE	0.00	111.80	0.00	(100.0)	0.00
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	0.00	2,818.00	4,000.00	70.4	6,301.06
613-00-50-30-3610	GENERAL INSURANCE	687.00	6,183.00	8,000.00	77.2	5,922.00
613-00-50-30-3810	ELECTRICITY	0.00	16,780.20	22,000.00	76.2	19,203.68
613-00-50-30-3840	GARBAGE REMOVAL	187.20	2,502.62	1,800.00	139.0	1,583.08

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 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	290.00	1,790.00	7,000.00	25.5	10,876.15
613-00-50-30-3860	HEAT-NATURAL GAS	84.29	2,135.56	2,700.00	79.0	1,970.13
613-00-50-30-4000	MAINTENANCE CONTRACTS	0.00	6,412.40	7,500.00	85.4	6,363.60
613-00-50-30-4010	BUILDING MAINT/REPAIR	581.56	7,749.89	2,000.00	387.4	1,606.44
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	889.20	1,000.00	88.9	1,194.86
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	175.72	1,238.83	2,500.00	49.5	3,514.68
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	40.00	927.35	3,000.00	30.9	4,323.12
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	47.44	1,099.02	3,000.00	36.6	1,594.70
613-00-50-30-4080	FERTILIZER/CHEMICALS	7,861.12	26,684.62	32,000.00	83.3	29,723.17
613-00-50-30-4085	TREE MAINTENANCE	189.74	4,107.78	7,500.00	54.7	1,234.41
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	2,137.82	11,001.43	10,000.00	110.0	14,209.73
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	(27.01)	8.23	0.00	(100.0)	0.00
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	0.00	0.00	0.0	0.00
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	242.79	4,586.48	4,344.00	105.5	5,512.74
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	495.21	495.21	0.00	(100.0)	649.00
613-00-50-30-5600	DEPRECIATION EXPENSE	8,615.31	79,660.79	104,000.00	76.5	91,902.90
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)	0.00
TOTAL OTHER SERVICES & CHARGES		22,284.97	247,819.80	357,332.00	69.3	263,883.15
TOTAL GENERAL ADMINISTRATION		54,475.47	508,067.37	647,340.00	78.4	504,206.20
TOTAL EXPENSES:		54,475.47	508,067.37	647,340.00	78.4	504,206.20
TOTAL FUND REVENUES		57,360.45	577,588.68	632,571.00	91.3	574,741.76
TOTAL FUND EXPENSES		54,475.47	508,067.37	647,340.00	78.4	504,206.20
FUND SURPLUS (DEFICIT)		2,884.98	69,521.31	(14,769.00)	(470.7)	70,535.56

FUND: POKEGAMA GOLF COURSE
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2019

ACCOUNT #	DESCRIPTION	BALANCE 01/01/19	NET DEBITS	NET CREDITS	BALANCE 09/30/19
ASSETS					
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	193,350.88	193,350.88	0.00
613-00-00-00-1010	CASH	174,516.72	689,402.72	619,070.02	244,849.42
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	45,949.56	6,060.83
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	7,539.12	2,514.10
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	79,660.79	(1,580,046.63)
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	58,555.19	49,035.31	9,519.88
TOTAL		2,742,971.48	1,093,183.13	1,000,936.69	2,835,217.92
TOTAL ASSETS		2,742,971.48	1,093,183.13	1,000,936.69	2,835,217.92

LIABILITIES AND FUND EQUITY
LIABILITIES

613-00-00-00-2020	ACCOUNTS PAYABLE	13,525.92	609,495.05	630,440.41	34,471.28
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 9 PERIODS ENDING SEPTEMBER 30, 2019

ACCOUNT #	DESCRIPTION	BALANCE 01/01/19	NET DEBITS	NET CREDITS	BALANCE 09/30/19
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	60.47	60.47
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	6,105.58	7,232.93	1,127.35
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	34,444.00	37,374.46	2,930.46
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	752,331.17	765,536.42	247,020.18
TOTAL LIABILITIES		233,814.93	752,331.17	765,536.42	247,020.18
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	49,035.31	58,555.19	9,519.88
613-00-00-00-3010	NET ASSETS	2,509,156.55	0.00	0.00	2,509,156.55
TOTAL		2,509,156.55	49,035.31	58,555.19	2,518,676.43
FUND SURPLUS (DEFICIT)		0.00	0.00	69,521.31	69,521.31
TOTAL FUND EQUITY		2,509,156.55	49,035.31	128,076.50	2,588,197.74
TOTAL LIABILITIES AND FUND EQUITY		2,742,971.48	801,366.48	893,612.92	2,835,217.92