

POKEGAMA GOLF COURSE BOARD MEETING

NOTICE IS HEREBY GIVEN, that the regular meeting of the Pokegama Golf Course Board will be held Tuesday, September 17, 2019 at 7:00 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
- 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
 August 20, 2019
 7:00 AM

Present: Larry O'Brien, Kelly Kirwin, John Bauer, Brad Gallop

Absent: Pat Pollard

Staff: Bob Cahill Director of Golf
 Steve Ross Grounds Superintendent

- I. Kelly Kirwin called the meeting to order.
- II. Brad Gallop made a motion to accept the minutes of the July 16, 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.

| | |
|--------------------------------|-----------|
| ACHESON TIRE INC | 123.78 |
| AMERICAN BANK | 1,955.58 |
| AMERIPRIDE SERVICES INC | 120.80 |
| ARROWHEAD TRANSIT | 500.00 |
| BLOOMERS GARDEN CENTER | 98.23 |
| BURGGRAF'S ACE HARDWARE | 1,117.07 |
| CHAMBER OF COMMERCE | 400.00 |
| CITY OF COHASSET | 179.34 |
| DAVIS OIL INC | 3,536.95 |
| CITY OF GRAND RAPIDS | 8,129.00 |
| GRAND RAPIDS CITY PAYROLL | 52,269.98 |
| GREAT ENGRAVINGS | 176.34 |
| HAWKINSON SAND & GRAVEL | 75.65 |
| L&M SUPPLY | 199.46 |
| MN DEPT OF LABOR & INDUSTRY | 10.00 |
| MINNESOTA REVENUE | 5,483.91 |
| MINNESOTA TORO | 2,195.66 |
| MINNESOTA UNEMPLOYMENT COMP FD | 828.80 |
| MOR GOLF AND UTILITY | 131.11 |
| NARDINI FIRE EQUIPMENT CO INC | 189.00 |
| NEXTERA COMMUNICATIONS LLC | 7.49 |
| NAPA SUPPLY OF GRAND RAPIDS | 49.15 |
| NORTHERN LAKES WINDOW CLEANING | 299.24 |
| NORTHLAND PORTABLES | 208.76 |
| OPERATING ENGINEERS LOCAL #49 | 1,402.00 |
| P.U.C. | 2,671.91 |
| NORTHERN MN WATER COND DBA | 67.10 |
| RAPID GARAGE DOOR COMPANY INC | 6,901.00 |
| ROSS GOLF COURSE | 4,421.28 |
| SEPTIC CHECK | 1,000.00 |
| SIM SUPPLY INC | 402.50 |
| STOKES PRINTING & OFFICE | 81.78 |
| TDS Metrocom | 186.58 |
| THE TESSMAN COMPANY | 618.28 |
| WASTE MANAGEMENT OF MN INC | 527.16 |
| WAYNES AUTOMOTIVE | 619.95 |

TOTAL ALL VENDORS: \$ 97,184.84

IV. Visitors: None

V. Grounds Superintendent: Steve Ross reported. Cody will be working on minor repairs on the maintenance building and quotes for some of the major repairs will be secured. Toro will begin installing the irrigation control system starting this week. The newly planted trees are doing well. Deep greens aeration will be contracted out this year.

VI. Concessions: No report. Bob will be asking one of the Bastians to attend meeting in the future.

VII. Director of Golf: Bob Cahill reported. Starters are being used and working well. This year's financials are moderately ahead of last year. Several events are coming up in the next couple weeks. Youth golf lessons, camps, and leagues are ending this week and were a great success this year. A plaque has been installed in the dining area recognizing donated trees.

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: 09/12/2019
 TIME: 10:39:10
 ID: AP443GR0.WOW

CITY OF GRAND RAPIDS
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 09/17/2019

| VENDOR # | NAME | AMOUNT DUE |
|----------------------|------------------------------|------------|
| ----- | | |
| POKEGAMA GOLF COURSE | | |
| 0103325 | ACHESON TIRE INC | 203.06 |
| 0113233 | AMERIPRIDE SERVICES INC | 120.80 |
| 0221650 | BURGGRAF'S ACE HARDWARE | 106.60 |
| 0301656 | JAMES V. CARLSON DBA | 200.00 |
| 0315455 | COLE HARDWARE INC | 37.92 |
| 0401804 | DAVIS OIL INC | 1,750.88 |
| 1200500 | L&M SUPPLY | 454.48 |
| 1309355 | MINNESOTA TORO | 91,859.37 |
| 1315625 | MOR GOLF AND UTILITY | 461.66 |
| 1618235 | PRESTO PRINT OF GRAND RAPIDS | 96.19 |
| 1721105 | QUALITY REFRIGERATION & HTG | 711.90 |
| 1801530 | NORTHERN MN WATER COND DBA | 42.25 |
| 1815711 | ROSS GOLF COURSE | 4,421.28 |
| 1909510 | SIM SUPPLY INC | 73.23 |
| 1920555 | STOKES PRINTING & OFFICE | 303.85 |
| T000413 | RICK MACDONALD | 200.00 |
| T000902 | KEVIN HENRY | 200.00 |
| T000982 | WILLARD LEROY PETERSON | 200.00 |
| T001080 | JEFF FRAZIER | 200.00 |
| T001081 | SCOTT ANDERSON | 200.00 |
| T001172 | JEFF MELLANG | 200.00 |
| T001173 | DENNIS SCHAAR | 200.00 |
| T001252 | ROGER ANDERSON | 200.00 |

TOTAL UNPAID TO BE APPROVED IN THE SUM OF: \$ 102,443.47

CHECKS ISSUED-PRIOR APPROVAL
 PRIOR APPROVAL

| | | |
|---------|-------------------------------|-----------|
| 0100053 | AT&T MOBILITY | -103.22 |
| 0113216 | AMERICAN BANK | 2,518.04 |
| 0315329 | CITY OF COHASSET | 80.89 |
| 0718015 | GRAND RAPIDS CITY PAYROLL | 31,584.62 |
| 1309335 | MINNESOTA REVENUE | 3,672.20 |
| 1516220 | OPERATING ENGINEERS LOCAL #49 | 1,402.00 |
| 1621130 | P.U.C. | 3,183.20 |
| 2000490 | TDS Metrocom | 194.07 |
| 2301700 | WASTE MANAGEMENT OF MN INC | 357.18 |

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$ 42,888.98

TOTAL ALL DEPARTMENTS 145,332.45

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended August 31, 2019**
With Comparative Actual Amounts for the Period Ended August 31, 2018

| | 2019 BUDGET | 2019 | | % OF BUDGET | 2018 ACTUAL |
|--------------------------------|--------------------|------------------|------------------------|----------------|------------------|
| | | ACTUAL | OVER (UNDER) BUDGET | | |
| Operating Revenues | | | | | |
| Season Passes | \$ 179,000 | \$ 172,786 | \$ (6,214) | 97% | \$ 175,388 |
| Green Fees | 272,071 | 199,461 | (72,610) | 73% | 192,522 |
| Ancillary | 150,500 | 129,188 | (21,312) | 86% | 126,228 |
| Total Revenues | 601,571 | 501,435 | (100,136) | 83% | 494,138 |
| Operating Expenses | | | | | |
| Personnel | 245,876 | 184,372 | (61,504) | 75% | 175,898 |
| Materials and Supplies | 44,132 | 43,685 | (447) | 99% | 35,506 |
| Other Services & Charges | 239,470 | 151,277 | (88,193) | 63% | 151,096 |
| Total Expenses | 529,478 | 379,334 | (150,144) | 72% | 362,499 |
| OPERATING INCOME (LOSS) | 72,093 | 122,101 | 50,008 | | 131,638 |
| Nonoperating Revenues | 13,000 | 8,793 | (4,207) | 68% | 13,462 |
| Concessionaire Lease | 18,000 | 10,000 | (8,000) | 56% | 12,000 |
| Operating Transfer In | - | - | - | 0% | - |
| Debt Principal Payment | (13,862) | (13,862) | 0 | 100% | (13,725) |
| Depreciation | (104,000) | (71,045) | 32,955 | 68% | (81,691) |
| NET INCOME | \$ (14,769) | \$ 55,987 | \$ 70,756 | | \$ 61,685 |

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

| | YTD THROUGH 8/31/2019 | YTD THROUGH 8/31/2018 | YTD THROUGH 8/31/2017 | YTD THROUGH 8/31/2016 | YTD THROUGH 8/31/2015 |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Operating Revenues: | | | | | |
| Season Passes | \$ 172,786 | \$ 175,388 | \$ 169,846 | \$ 175,900 | \$ 174,240 |
| Green Fees | 199,461 | 192,522 | 184,560 | 185,369 | 196,945 |
| Ancillaries | 129,188 | 126,228 | 116,060 | 115,729 | 119,770 |
| Total Operating Revenues | 501,435 | 494,138 | 470,465 | 476,998 | 490,954 |
| Operating Expenses: | | | | | |
| Personnel | 184,372 | 175,898 | 183,998 | 181,305 | 165,463 |
| Materials and Supplies | 43,685 | 35,506 | 36,885 | 41,546 | 60,886 |
| Other Services & Charges | 151,277 | 151,096 | 155,774 | 141,017 | 117,745 |
| Total Operating Expenses | 379,334 | 362,499 | 376,657 | 363,868 | 344,093 |
| OPERATING INCOME (LOSS) | 122,101 | 131,638 | 93,808 | 113,130 | 146,861 |
| Nonoperating Revenues | 8,793 | 13,462 | 6,283 | 3,887 | 6,908 |
| Concessionaire Lease | 10,000 | 12,000 | 10,000 | 12,000 | 10,000 |
| Operating Transfer In | | | | | |
| Clubhs/Park Prj Fundraising Exps | | | | | |
| Sales Tax Repayment | | | | | |
| Debt Principal Payment | (13,862) | (13,725) | (13,589) | (13,454) | (31,221) |
| Depreciation | (71,045) | (81,691) | (76,542) | (69,437) | (68,274) |
| NET INCOME (LOSS) | \$ 55,987 | \$ 61,685 | \$ 19,961 | \$ 46,126 | \$ 64,274 |

DATE: 09/12/2019
 TIME: 08:24:08
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 8 PERIODS ENDING AUGUST 31, 2019

PAGE: 1
 F-YR: 19

FUND: POKEGAMA GOLF COURSE

| ACCOUNT NUMBER | DESCRIPTION | AUGUST 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 | 1,039.00 | 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 | 256.00 | 2,960.00 | 3,000.00 | 98.6 | 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 | 609.80 | 12,931.14 | 16,500.00 | 78.3 | 15,233.26 |
| 613-00-34-00-1250 | PCC GOLF FEES | 377.53 | 2,065.52 | 2,000.00 | 103.2 | 1,291.68 |
| 613-00-34-00-1600 | WD 18 HOLE | 6,790.00 | 19,740.00 | 24,000.00 | 82.2 | 20,352.00 |
| 613-00-34-00-1610 | WD/WE 18 HOLE SPECIAL | 0.00 | 5,012.00 | 0.00 | 100.0 | 7,730.00 |
| 613-00-34-00-1620 | WD/WE SPRING/FALL GREEN FEES | 0.00 | 1,190.00 | 86,571.00 | 1.3 | 0.00 |
| 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 | 3,150.00 | 8,058.00 | 9,000.00 | 89.5 | 6,650.00 |
| 613-00-34-00-1710 | WD/WE 9 HOLE SPECIAL | 2,306.35 | 13,605.35 | 0.00 | 100.0 | 15,008.26 |
| 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 | 126.97 | 304.93 | 0.00 | 100.0 | 35,715.69 |
| 613-00-34-00-1850 | WD HALF PRICE 18 DISCOUNT CARD | 332.50 | 1,732.50 | 0.00 | 100.0 | 1,728.00 |
| 613-00-34-00-1875 | WD HALF PRICE 9 DISCOUNT CARD | 115.50 | 399.00 | 0.00 | 100.0 | 380.00 |
| 613-00-34-00-1900 | WD LEAGUE FEE 18 HOLES | 414.00 | 1,334.00 | 13,500.00 | 9.8 | 1,760.00 |
| 613-00-34-00-1950 | WD LEAGUE FEE 9 HOLES | 2,592.00 | 9,104.00 | 0.00 | 100.0 | 10,467.63 |
| 613-00-34-00-1975 | SENIOR GREEN FEES | 6,820.92 | 24,518.51 | 0.00 | 100.0 | 23,837.61 |
| 613-00-34-00-2000 | WD 2ND NINE | 28.00 | 129.00 | 0.00 | 100.0 | 130.00 |
| 613-00-34-00-2100 | WD TWILIGHT | 2,784.00 | 6,450.99 | 0.00 | 100.0 | 2,880.00 |
| 613-00-34-00-2105 | WD TOURNAMENT GREEN FEE | 4,958.68 | 26,818.01 | 46,000.00 | 58.3 | 2,680.19 |
| 613-00-34-00-2110 | WE 18 HOLE | 15,717.00 | 49,588.50 | 55,000.00 | 90.1 | 44,245.61 |
| 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 | 721.50 | 1,599.00 | 0.00 | 100.0 | 1,786.00 |
| 613-00-34-00-2114 | WE HALF PRICE 9 DISCOUNT CARD | 48.00 | 48.00 | 0.00 | 100.0 | 90.00 |
| 613-00-34-00-2115 | WE 2ND NINE GREEN FEE | 30.00 | 135.00 | 0.00 | 100.0 | 90.00 |
| 613-00-34-00-2120 | WE 9 HOLE | 3,984.00 | 14,496.00 | 18,000.00 | 80.5 | 13,569.00 |
| 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 | 684.13 | 1,667.94 | 0.00 | 100.0 | 1,215.00 |
| 613-00-34-00-2123 | WE TOURNAMENT GREEN FEE | 4,123.09 | 5,264.55 | 0.00 | 100.0 | 533.02 |
| 613-00-34-00-2124 | WE TWILIGHT | 1,326.00 | 4,998.00 | 0.00 | 100.0 | 192.00 |
| 613-00-34-00-2125 | WD LODGING 18 HOLE | 78.00 | 3,268.00 | 0.00 | 100.0 | 1,482.00 |
| 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 8 PERIODS ENDING AUGUST 31, 2019

FUND: POKEGAMA GOLF COURSE

| ACCOUNT NUMBER | DESCRIPTION | AUGUST 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 | 67.50 | 322.50 | 500.00 | 64.5 | 292.50 |
| 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 | 396.00 |
| 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 | 833.04 | 3,009.24 | 3,500.00 | 85.9 | 2,985.84 |
| 613-00-34-00-2450 | MEDIUM BUCKET | 521.73 | 2,171.07 | 3,000.00 | 72.3 | 2,378.64 |
| 613-00-34-00-2500 | LARGE BUCKET | 1,676.80 | 6,720.30 | 7,000.00 | 96.0 | 6,340.40 |
| 613-00-34-00-2600 | CART 9 HOLE | 2,476.16 | 7,080.80 | 35,000.00 | 20.2 | 7,507.20 |
| 613-00-34-00-2625 | CART HALF 9 HOLE | 4,800.00 | 14,940.00 | 0.00 | 100.0 | 17,271.55 |
| 613-00-34-00-2650 | CART TRAIL FEE 9 HOLES | 5.00 | 65.00 | 0.00 | 100.0 | 105.00 |
| 613-00-34-00-2700 | CART 18 HOLE | 7,773.04 | 18,296.29 | 65,000.00 | 28.1 | 16,849.44 |
| 613-00-34-00-2725 | CART HALF 18 HOLE | 10,866.00 | 35,946.00 | 0.00 | 100.0 | 35,534.91 |
| 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 | 576.40 | 2,384.20 | 0.00 | 100.0 | 3,781.76 |
| 613-00-34-00-2800 | MISCEL CART RENTAL | 70.20 | 147.42 | 0.00 | 100.0 | 735.00 |
| 613-00-34-00-2900 | PRIVATE CART TRAIL FEE PASS | 299.00 | 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 | 479.86 | 2,139.45 | 2,000.00 | 106.9 | 2,280.58 |
| 613-00-34-00-3900 | MISC REVENUE-DAILY SALES | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| TOTAL | | 89,857.70 | 501,435.22 | 601,571.00 | 83.3 | 494,137.77 |
| TOTAL CHARGES FOR SERVICES | | 89,857.70 | 501,435.22 | 601,571.00 | 83.3 | 494,137.77 |
| 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 | 2,716.74 | 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 | 10,000.00 | 18,000.00 | 55.5 | 12,000.00 |
| 613-00-37-00-3700 | GC CLUBHOUSE FACILITY FEE | 0.00 | 0.00 | 2,000.00 | 0.0 | 500.00 |

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 8 PERIODS ENDING AUGUST 31, 2019

FUND: POKEGAMA GOLF COURSE

| ACCOUNT NUMBER | DESCRIPTION | AUGUST 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 | 3,416.72 | 5,000.00 | 68.3 | 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 | | 4,716.74 | 18,793.01 | 31,000.00 | 60.6 | 21,348.69 |
| TOTAL MISCELLANEOUS REVENUE | | 4,716.74 | 18,793.01 | 31,000.00 | 60.6 | 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: | | 94,574.44 | 520,228.23 | 632,571.00 | 82.2 | 519,600.26 |
| EXPENSES | | | | | | |
| GENERAL ADMINISTRATION | | | | | | |
| PERSONNEL | | | | | | |
| 613-00-50-10-1010 | SALARY-FULLTIME | 8,449.38 | 47,598.22 | 73,228.00 | 65.0 | 46,947.20 |
| 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 | 34,364.84 | 95,342.37 | 115,000.00 | 82.9 | 83,698.08 |
| 613-00-50-10-1040 | SALARY-PARTTIME/OVERTIME | 1,219.88 | 3,584.17 | 1,500.00 | 238.9 | 2,625.37 |
| 613-00-50-10-1050 | CONTRACTED SERVICE | 0.00 | 0.00 | 800.00 | 0.0 | 0.00 |
| 613-00-50-10-1210 | PERA | 1,300.15 | 5,395.08 | 9,333.00 | 57.8 | 5,370.89 |
| 613-00-50-10-1220 | FICA | 2,711.51 | 8,985.33 | 11,763.00 | 76.3 | 8,157.43 |
| 613-00-50-10-1250 | MEDICARE | 634.18 | 2,101.41 | 2,751.00 | 76.3 | 1,907.70 |
| 613-00-50-10-1310 | HEALTH INSURANCE | 1,402.00 | 13,216.00 | 17,833.00 | 74.1 | 13,062.00 |
| 613-00-50-10-1330 | LIFE INSURANCE | 2.05 | 16.40 | 25.00 | 65.6 | 16.40 |
| 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
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 8 PERIODS ENDING AUGUST 31, 2019

FUND: POKEGAMA GOLF COURSE

| ACCOUNT NUMBER | DESCRIPTION | AUGUST 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 | 1,092.44 | 2,893.00 | 37.7 | 1,780.88 |
| TOTAL PERSONNEL | | 50,234.67 | 184,371.92 | 245,876.00 | 74.9 | 175,897.95 |
| SUPPLIES & MATERIALS | | | | | | |
| 613-00-50-20-2010 | OFFICE SUPPLIES | 81.15 | 1,172.95 | 1,200.00 | 97.7 | 1,186.76 |
| 613-00-50-20-2020 | COPY SUPPLIES | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-20-2030 | PRINTING & BINDING | 96.19 | 2,364.39 | 1,000.00 | 236.4 | 781.13 |
| 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 | 887.00 |
| 613-00-50-20-2100 | OPERATING SUPPLIES | 387.26 | 3,050.79 | 5,000.00 | 61.0 | 3,371.37 |
| 613-00-50-20-2120 | MOTOR FUELS | 1,889.37 | 9,186.32 | 11,000.00 | 83.5 | 8,412.85 |
| 613-00-50-20-2130 | LUBRICANTS | 0.00 | 968.84 | 325.00 | 298.1 | 197.39 |
| 613-00-50-20-2150 | MAINT/EQUIPMENT SUPPLIES | 241.22 | 6,185.42 | 5,500.00 | 112.4 | 5,136.57 |
| 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 | 3,081.47 | 13,639.19 | 10,000.00 | 136.3 | 7,436.64 |
| 613-00-50-20-2285 | TURF MAINTENANCE | 0.00 | 1,778.53 | 4,000.00 | 44.4 | 2,777.17 |
| 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 | | 5,776.66 | 43,685.15 | 44,132.00 | 98.9 | 35,505.53 |
| 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 | 666.95 | 500.00 | 133.3 | 322.74 |
| 613-00-50-30-3090 | JANITORIAL SERVICE | 149.62 | 919.11 | 1,200.00 | 76.5 | 888.48 |
| 613-00-50-30-3100 | OTHER CONTRACTED SERVICE | 8,842.56 | 40,531.46 | 53,500.00 | 75.7 | 36,136.68 |
| 613-00-50-30-3210 | TELEPHONE | 252.55 | 2,415.16 | 3,000.00 | 80.5 | 2,234.52 |
| 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 | 853.23 |
| 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 | 5,561.06 |
| 613-00-50-30-3610 | GENERAL INSURANCE | 687.00 | 5,496.00 | 8,000.00 | 68.7 | 5,264.00 |
| 613-00-50-30-3810 | ELECTRICITY | 0.00 | 13,832.26 | 22,000.00 | 62.8 | 16,721.00 |
| 613-00-50-30-3840 | GARBAGE REMOVAL | 357.18 | 2,315.42 | 1,800.00 | 128.6 | 1,308.69 |

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 8 PERIODS ENDING AUGUST 31, 2019

FUND: POKEGAMA GOLF COURSE

| ACCOUNT NUMBER | DESCRIPTION | AUGUST 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 | 0.00 | 1,500.00 | 7,000.00 | 21.4 | 10,876.15 |
| 613-00-50-30-3860 | HEAT-NATURAL GAS | 80.89 | 2,051.27 | 2,700.00 | 75.9 | 1,876.41 |
| 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 | 0.00 | 7,168.33 | 2,000.00 | 358.4 | 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 | 180.24 | 1,063.11 | 2,500.00 | 42.5 | 3,514.68 |
| 613-00-50-30-4070 | GEN'L EQUIP MAINT/REPAIR | 619.95 | 887.35 | 3,000.00 | 29.5 | 4,323.12 |
| 613-00-50-30-4075 | FIXTURE/FURNITURE MAINT/REPAIR | 0.00 | 806.78 | 3,000.00 | 26.8 | 1,594.70 |
| 613-00-50-30-4080 | FERTILIZER/CHEMICALS | 0.00 | 18,823.50 | 32,000.00 | 58.8 | 21,894.62 |
| 613-00-50-30-4085 | TREE MAINTENANCE | 0.00 | 3,918.04 | 7,500.00 | 52.2 | 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 | 2,518.04 | 8,863.61 | 10,000.00 | 88.6 | 11,359.33 |
| 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 | 0.03 | 35.24 | 0.00 | (100.0) | 0.02 |
| 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 | 10.00 | 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 | 0.00 | 4,343.69 | 4,344.00 | 99.9 | 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 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-30-5600 | DEPRECIATION EXPENSE | 8,856.54 | 71,045.48 | 104,000.00 | 68.3 | 81,691.46 |
| 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 | | 22,675.40 | 222,322.53 | 357,332.00 | 62.2 | 232,787.45 |
| TOTAL GENERAL ADMINISTRATION | | 78,686.73 | 450,379.60 | 647,340.00 | 69.5 | 444,190.93 |
| TOTAL EXPENSES: | | 78,686.73 | 450,379.60 | 647,340.00 | 69.5 | 444,190.93 |
| TOTAL FUND REVENUES | | 94,574.44 | 520,228.23 | 632,571.00 | 82.2 | 519,600.26 |
| TOTAL FUND EXPENSES | | 78,686.73 | 450,379.60 | 647,340.00 | 69.5 | 444,190.93 |
| FUND SURPLUS (DEFICIT) | | 15,887.71 | 69,848.63 | (14,769.00) | (472.9) | 75,409.33 |

FUND: POKEGAMA GOLF COURSE
 FOR 8 PERIODS ENDING AUGUST 31, 2019

| ACCOUNT # | DESCRIPTION | BALANCE 01/01/19 | NET DEBITS | NET CREDITS | BALANCE 08/31/19 |
|---------------------|--------------------------------|---------------------|-------------------|-------------------|---------------------|
| 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 | 168,910.86 | 168,910.86 | 0.00 |
| 613-00-00-00-1010 | CASH | 174,516.72 | 531,491.36 | 478,813.65 | 227,194.43 |
| 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 | 38,064.84 | 39,406.12 | 12,559.92 |
| 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 | 6,701.44 | 3,351.78 |
| 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 | 71,045.48 | (1,571,431.32) |
| 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 | 58,540.67 | 45,263.23 | 13,277.44 |
| TOTAL | | 2,742,971.48 | 910,772.88 | 816,471.79 | 2,837,272.57 |
| TOTAL ASSETS | | 2,742,971.48 | 910,772.88 | 816,471.79 | 2,837,272.57 |

LIABILITIES AND FUND EQUITY
LIABILITIES

| | | | | | |
|-------------------|------------------------------|-----------|------------|------------|-----------|
| 613-00-00-00-2020 | ACCOUNTS PAYABLE | 13,525.92 | 471,376.50 | 551,865.36 | 94,014.78 |
| 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 | 13,861.80 | 0.00 | 86,130.81 |
| 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 8 PERIODS ENDING AUGUST 31, 2019

| ACCOUNT # | DESCRIPTION | BALANCE 01/01/19 | NET DEBITS | NET CREDITS | BALANCE 08/31/19 |
|--|--------------------------------|---------------------|-------------------|-------------------|---------------------|
| 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 | 0.00 | 0.00 |
| 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 | 6,034.82 | 6,105.58 | 70.76 |
| 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 | 28,265.22 | 34,409.95 | 6,144.73 |
| 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 | 581,205.87 | 592,380.89 | 244,989.95 |
| TOTAL LIABILITIES | | 233,814.93 | 581,205.87 | 592,380.89 | 244,989.95 |
| FUND EQUITY | | | | | |
| 613-00-00-00-2950 | RESERVE FOR ENCUMBRANCES | 0.00 | 45,263.23 | 58,540.67 | 13,277.44 |
| 613-00-00-00-3010 | NET ASSETS | 2,509,156.55 | 0.00 | 0.00 | 2,509,156.55 |
| TOTAL | | 2,509,156.55 | 45,263.23 | 58,540.67 | 2,522,433.99 |
| FUND SURPLUS (DEFICIT) | | 0.00 | 0.00 | 69,848.63 | 69,848.63 |
| TOTAL FUND EQUITY | | 2,509,156.55 | 45,263.23 | 128,389.30 | 2,592,282.62 |
| TOTAL LIABILITIES AND FUND EQUITY | | 2,742,971.48 | 626,469.10 | 720,770.19 | 2,837,272.57 |