

POKEGAMA GOLF COURSE BOARD MEETING

NOTICE IS HEREBY GIVEN, that the regular meeting of the Pokegama Golf Course Board will be held Tuesday, June 18, 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
May 21, 2019
7:00 AM

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

Absent: None

Staff: Bob Cahill Director of Golf
Steve Ross Grounds Superintendent

- I. Pat Pollard called the meeting to order.
- II. Brad Gallop made a motion to accept the minutes of the April 16, 2019 Board meeting. Kelly Kirwin 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. Kelly Kirwin made a motion to approve an additional bill for \$195.00 to Golf Minnesota. John Bauer seconded the motion. The motion passed.

ACHESON TIRE INC	58.78
AMERIPRIDE SERVICES INC	195.91
PGA ASSOC OF AMERICAN	822.00
ANDERSON GLASS	94.88
BURGGRAF'S ACE HARDWARE	2,254.46
ROBERT CAHILL	111.80
DAVIS OIL INC	512.61
ECK DESIGN LLC	4,000.00
CITY OF GRAND RAPIDS	152.00
GRAND RAPIDS CITY PAYROLL	9,558.77
GREAT PLACES MINNESOTA	250.00
L&M SUPPLY	662.09
GREGORY J. LESSMAN DBA	160.00
MINNESOTA REVENUE	2,673.12
MINNESOTA TORO 1	1,735.19
MINNESOTA UNEMPLOYMENT COMP FD	6,211.70
MINUTEMAN PRESS 1	366.54
NEXTERA COMMUNICATIONS LLC	3.44
NORTHERN LAKES WINDOW CLEANING	149.62
OPERATING ENGINEERS LOCAL #49	2,804.00
PRECISION SMALL ENGINE CO INC	35.15
PRESTO PRINT OF GRAND RAPIDS	451.98
P.U.C.	1,359.12
NORTHERN MN WATER COND DBA	27.35
ROSS GOLF COURSE 1	4,687.32
SIM SUPPLY INC 0	348.01
STOKES PRINTING & OFFICE	54.50
TDS Metrocom	249.68
THE TESSMAN COMPANY	18,823.50
UNUM LIFE INSURANCE CO OF AMER	2.05
VIKING ELECTRIC SUPPLY INC	136.80
WASTE MANAGEMENT OF MN INC	192.84
WOODLAND STORAGE	1,800.00
KEVIN & BARBARA HENRY	1,429.99
TOTAL ALL VENDORS:	62,375.20

- IV. Visitors: None
- V. Grounds Superintendent: Steve Ross reported. 35 trees have been planted, mulched and are being watered. Work continues on and around green #14. Some brushing will be done along the lake on fairway #18. Eck Signs will aid in installing hole signs in the next few days. The new greens roller is being used now and seems to really help. Brad Gallop made a motion to approve replacing the overhead doors on the maintenance building at an actual cost of \$6,901.00. Kelly Kirwin seconded the motion. The motion passed.
- VI. Concessions: No report.
- VII. Director of Golf: Bob Cahill reported. The decision to move ahead with the new irrigation control system was discussed and a final decision was made to go ahead with the process and secure a loan of \$50,000 from the City. The amount may be adjusted if the City Finance Department recommends such. Golf in the Schools is nearly complete. Season passes are up.
- VIII. Old Business: None
- IX. New Business: None
- X. Correspondence and Open Discussion: None.
- XI. Adjourn: John Bauer made a motion to adjourn the meeting. Brad Gallop seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien
Recording Secretary

POKEGAMA GOLF COURSE BILL LIST - JUNE 18, 2019

DATE: 06/13/2019
 TIME: 08:32:25
 ID: AP443000.CGR

CITY OF GRAND RAPIDS
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 06/18/2019

VENDOR #	NAME	AMOUNT DUE

POKEGAMA GOLF COURSE		
0113233	AMERIPRIDE SERVICES INC	108.64
0114200	ANDERSON GLASS	263.00
0212553	BLOOMERS GARDEN CENTER	1,316.38
0221650	BURGGRAF'S ACE HARDWARE	504.88
0315455	COLE HARDWARE INC	90.29
0401804	DAVIS OIL INC	2,323.82
0503422	ECK DESIGN LLC	2,160.00
0615665	FORUM COMMUNICATIONS COMPANY	25.00
0701650	GARTNER REFRIGERATION CO	578.50
0718010	CITY OF GRAND RAPIDS	17,156.03
0718032	GRAND RAPIDS GREENHOUSE	2,561.17
0718060	GRAND RAPIDS HERALD REVIEW	48.00
1200500	L&M SUPPLY	1,313.89
1309039	MIDWAY REPAIR	188.62
1309355	MINNESOTA TORO	155.91
1401650	NARDINI FIRE EQUIPMENT CO INC	263.36
1415030	NAPA SUPPLY OF GRAND RAPIDS	1,496.64
1801530	NORTHERN MN WATER COND DBA	24.85
1815711	ROSS GOLF COURSE	4,421.28
1905600	SEPTIC CHECK	500.00
1920555	STOKES PRINTING & OFFICE	79.43
2000155	TCF EQUIPMENT FINANCE	30,779.03
2018225	TREASURE BAY PRINTING	45.96
2300763	WW THOMPSON CONCRETE PRODUCTS	108.80

TOTAL UNPAID TO BE APPROVED IN THE SUM OF: \$ 66,513.48

CHECKS ISSUED-PRIOR APPROVAL
 PRIOR APPROVAL

0113216	AMERICAN BANK	1,403.73
0315329	CITY OF COHASSET	414.46
0715455	GOLF MINNESOTA	195.00
0718015	GRAND RAPIDS CITY PAYROLL	19,858.58
1309335	MINNESOTA REVENUE	5,697.44
1405850	NEXTERA COMMUNICATIONS LLC	7.55
1516220	OPERATING ENGINEERS LOCAL #49	1,402.00
1621130	P.U.C.	3,596.78
2000490	TDS Metrocom	251.17
2114750	UNUM LIFE INSURANCE CO OF AMER	2.05
2209665	VISA	2,633.49
2301700	WASTE MANAGEMENT OF MN INC	463.17

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$ 35,925.42

TOTAL ALL DEPARTMENTS 102,438.90

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES

For the Period Ended May 31, 2019

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

	2019 BUDGET	2019		% OF BUDGET	2018 ACTUAL
		ACTUAL	OVER (UNDER) BUDGET		
Operating Revenues					
Season Passes	\$ 179,000	\$ 155,695	\$ (23,305)	87%	\$ 159,728
Green Fees	272,071	28,014	(244,057)	10%	30,255
Ancillary	150,500	44,551	(105,949)	30%	38,963
Total Revenues	601,571	228,261	(373,310)	38%	228,946
Operating Expenses					
Personnel	245,876	66,729	(179,147)	27%	67,995
Materials and Supplies	44,132	19,269	(24,863)	44%	16,465
Other Services & Charges	239,470	88,927	(150,543)	37%	83,135
Total Expenses	529,478	174,925	(354,553)	33%	167,596
OPERATING INCOME (LOSS)	72,093	53,336	(18,757)		61,351
Nonoperating Revenues	13,000	2,543	(10,457)	20%	3,440
Concessionaire Lease	18,000	4,000	(14,000)	22%	6,000
Operating Transfer In	-	-	-	0%	-
Debt Principal Payment	(13,862)	-	13,862	0%	-
Depreciation	(104,000)	(45,430)	58,570	44%	(51,057)
NET INCOME	\$ (14,769)	\$ 14,449	29,218		\$ 19,733

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

	YTD THROUGH 5/31/2019	YTD THROUGH 5/31/2018	YTD THROUGH 5/31/2017	YTD THROUGH 5/31/2016	YTD THROUGH 5/31/2015
Operating Revenues:					
Season Passes	\$ 155,695	\$ 159,728	\$ 140,648	\$ 155,553	\$ 152,401
Green Fees	28,014	30,255	31,767	31,642	39,377
Ancillaries	44,551	38,963	38,151	37,057	35,896
Total Operating Revenues	228,261	228,946	210,566	224,252	227,674
Operating Expenses:					
Personnel	66,729	67,995	84,513	85,521	77,745
Materials and Supplies	19,269	16,465	15,879	17,958	32,150
Other Services & Charges	88,927	83,135	99,564	91,582	73,452
Total Operating Expenses	174,925	167,596	199,956	195,061	183,347
OPERATING INCOME (LOSS)	53,336	61,351	10,610	29,191	44,327
Nonoperating Revenues	2,543	3,440	897	694	1,646
Concessionaire Lease	4,000	6,000	4,000	4,000	4,000
Operating Transfer In	-	-	-	-	-
Clubhs/Park Prj Fundraising Exps	-	-	-	-	-
Depreciation	(45,430)	(51,057)	(44,045)	(40,465)	(43,360)
NET INCOME (LOSS)	\$ 14,449	\$ 19,733	\$ (28,539)	\$ (6,581)	\$ 6,612

DATE: 06/13/2019
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 5 PERIODS ENDING MAY 31, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	MAY		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
		ACTUAL		ACTUAL		BUDGET			
613-00-34-00-1000	FAMILY PASS	18,702.00		61,301.00		67,000.00		91.4	64,118.00
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	864.00		1,592.00		3,000.00		53.0	2,000.00
613-00-34-00-1100	SINGLE PASS	22,607.00		64,326.00		70,000.00		91.8	64,426.00
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	598.00		2,892.00		4,000.00		72.3	3,989.00
613-00-34-00-1200	JUNIOR PASS	1,639.00		5,066.00		6,000.00		84.4	4,269.00
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	6,911.86		7,300.86		16,500.00		44.2	9,966.22
613-00-34-00-1250	PCC GOLF FEES	142.60		958.59		2,000.00		47.9	279.43
613-00-34-00-1600	WD 18 HOLE	1,120.00		1,120.00		24,000.00		4.6	960.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	4,304.00		5,012.00		86,571.00		1.3	7,710.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00		0.00		0.00		0.0	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	609.00		609.00		0.00		0.0	0.00
613-00-34-00-1700	WD 9 HOLE	5,638.00		7,134.00		9,000.00		6.7	209.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	0.00		0.00		0.00		0.0	0.00
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		0.00		0.00		0.0	0.00
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	402.50		402.50		0.00		100.0	48.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	21.00		21.00		0.00		100.0	0.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	115.00		115.00		13,500.00		0.8	66.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	736.00		736.00		0.00		100.0	2,085.00
613-00-34-00-1975	SENIOR GREEN FEES	1,669.60		1,770.60		0.00		100.0	3,061.60
613-00-34-00-2000	WD 2ND NINE	0.00		0.00		0.00		0.0	13.00
613-00-34-00-2100	WD TWILIGHT	264.00		264.00		0.00		100.0	144.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	2,270.17		2,539.69		46,000.00		5.5	2,259.25
613-00-34-00-2110	WE 18 HOLE	4,407.00		5,109.00		55,000.00		9.2	4,864.00
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	97.50		97.50		0.00		100.0	228.00
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00		0.00		0.00		0.0	9.50
613-00-34-00-2115	WE 2ND NINE GREEN FEE	15.00		15.00		0.00		100.0	0.00
613-00-34-00-2120	WE 9 HOLE	1,152.00		1,152.00		18,000.00		6.4	989.00
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	307.16		307.16		0.00		100.0	105.00
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00		0.00		0.00		0.0	0.00
613-00-34-00-2124	WE TWILIGHT	420.00		420.00		0.00		100.0	0.00
613-00-34-00-2125	WD LODGING 18 HOLE	0.00		0.00		0.00		0.0	0.00
613-00-34-00-2130	WD LODGING 9 HOLE	0.00		0.00		0.00		0.0	0.00

REVENUES
 CHARGES FOR SERVICES

DATE: 06/13/2019
 TIME: 08:02:07
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 5 PERIODS ENDING MAY 31, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	MAY		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		% COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE	
		ACTUAL		ACTUAL		BUDGET				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		52.50		500.00		10.5		71.25	
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	2,189.00		6,965.00		8,000.00		87.0		5,942.00	
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	2,072.00		4,921.00		4,500.00		109.3		3,885.00	
613-00-34-00-2352	YG ADULT RANGE PASS (19-29)	297.00		495.00		0.00		100.0		396.00	
613-00-34-00-2354	JUNIOR DRVG RANGE PASS (10-18)	297.37		836.37		0.00		100.0		737.00	
613-00-34-00-2400	SMALL BUCKET	491.40		589.68		3,500.00		16.8		687.96	
613-00-34-00-2450	MEDIUM BUCKET	381.48		437.58		3,000.00		14.5		527.34	
613-00-34-00-2500	LARGE BUCKET	1,224.85		1,506.50		7,000.00		21.5		1,165.90	
613-00-34-00-2600	CART 9 HOLE	764.24		804.24		35,000.00		2.2		805.52	
613-00-34-00-2625	CART HALF 9 HOLE	1,390.00		1,570.00		0.00		100.0		2,800.00	
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	15.00		15.00		0.00		100.0		30.00	
613-00-34-00-2700	CART 18 HOLE	1,926.46		2,006.46		65,000.00		3.0		1,915.49	
613-00-34-00-2725	CART HALF 18 HOLE	3,180.00		3,520.00		0.00		100.0		3,900.00	
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00		0.00		0.00		0.0		0.00	
613-00-34-00-2775	SENIOR LEAGUE CART	222.70		222.70		0.00		100.0		790.40	
613-00-34-00-2800	MISCEL CART RENTAL	0.00		0.00		0.00		0.0		56.00	
613-00-34-00-2900	PRIVATE CART TRAIL FEE PASS	299.00		1,196.00		3,500.00		34.1		2,393.00	
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	4,734.00		14,991.00		0.00		100.0		13,255.00	
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	4,890.00		16,137.00		29,000.00		55.6		9,702.00	
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	346.99		544.23		2,000.00		27.2		583.43	
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00		0.00		0.00		0.0		0.00	
TOTAL		99,771.38		228,261.16		601,571.00		37.9		228,946.29	
TOTAL CHARGES FOR SERVICES		99,771.38		228,261.16		601,571.00		37.9		228,946.29	
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		1,358.37		5,300.00		25.6		2,673.00	
613-00-37-00-2370	WEBSITE ADVERTISING	0.00		0.00		0.00		0.0		0.00	
613-00-37-00-2390	LOCKER RENTAL	187.12		467.80		200.00		233.9		93.56	
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		4,000.00		18,000.00		22.2		6,000.00	
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00		0.00		2,000.00		0.0		0.00	

ACCOUNT NUMBER DESCRIPTION ACTUAL MAY 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	307.52	634.06	5,000.00	0.00	12.6	604.21
613-00-37-00-3900	MISCEL REVENUE	0.00	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4400	CONTRIBUTIONS	0.00	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	0.00	0.0	0.00
613-00-37-00-4700	INVESTMENT INCOME	0.00	82.64	500.00	0.00	16.5	69.23

TOTAL		2,494.64	6,542.87	31,000.00	0.00	21.1	9,440.00
TOTAL MISCELLANEOUS REVENUE		2,494.64	6,542.87	31,000.00	0.00	21.1	9,440.00

OTHER FINANCING SOURCES

613-00-39-00-2420	CAPITAL BLANDIN GRANT	0.00	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	0.00	0.0	0.00
613-00-39-00-4620	INSURANCE RECOVERY	0.00	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4700	CAPITAL CONTRIB-RESTROOM	0.00	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4800	CAPITAL CONTRIB-FONDRAISER	0.00	0.00	0.00	0.00	0.0	0.00
613-00-39-00-5030	OPERATING TRANSFER IN	0.00	0.00	0.00	0.00	0.0	0.00
613-00-39-00-5500	USAGE OF NET ASSETS	0.00	0.00	0.00	0.00	0.0	0.00

TOTAL		0.00	0.00	0.00	0.00	0.0	0.00
TOTAL OTHER FINANCING SOURCES		0.00	0.00	0.00	0.00	0.0	0.00

TOTAL REVENUES:		102,266.02	234,804.03	632,571.00	0.00	37.1	238,386.29
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EXPENSES
 GENERAL ADMINISTRATION

PERSONNEL							
613-00-50-10-1010	SALARY-FULLTIME	5,632.92	27,882.98	73,228.00	0.00	38.0	27,616.00
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	0.00	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1030	SALARY-PARTTIME	11,718.98	16,293.06	115,000.00	0.00	14.1	15,098.74
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	380.18	424.58	1,500.00	0.00	28.3	194.40
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	800.00	0.00	0.0	0.00
613-00-50-10-1210	PRRA	785.31	2,800.44	9,333.00	0.00	30.0	2,812.18
613-00-50-10-1220	FTCA	1,086.99	2,709.43	11,763.00	0.00	23.0	2,598.39
613-00-50-10-1250	MEDICARE	254.20	633.65	2,751.00	0.00	23.0	607.66
613-00-50-10-1310	HEALTH INSURANCE	1,402.00	9,010.00	17,833.00	0.00	50.5	8,856.00
613-00-50-10-1330	LIFE INSURANCE	2.05	10.25	25.00	0.00	41.0	10.25
613-00-50-10-1335	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1345	OPEB	0.00	0.00	1,750.00	0.00	0.0	0.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	6,211.70	9,000.00	0.00	69.0	8,996.00

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	MAY		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		% COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE ACTUAL	
		ACTUAL	MAY	ACTUAL	YEAR-TO-DATE	ACTUAL	BUDGET	EXPENDED	ACTUAL		
EXPENSES											
GENERAL ADMINISTRATION											
PERSONNEL											
613-00-50-10-1510	WORKERS COMPENSATION	150.68		753.40		2,893.00		26.0		1,205.55	
TOTAL PERSONNEL		21,413.31		66,729.49		245,876.00		27.1		67,995.17	
SUPPLIES & MATERIALS											
613-00-50-20-2010	OFFICE SUPPLIES	54.50		169.78		1,200.00		14.1		278.42	
613-00-50-20-2020	COPY SUPPLIES	0.00		0.00		0.00		0.0		0.00	
613-00-50-20-2030	PRINTING & BINDING	497.94		1,171.75		1,000.00		117.1		749.86	
613-00-50-20-2060	COMPUTER SUPPLIES	0.00		0.00		500.00		0.0		416.25	
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	149.60		1,645.74		2,000.00		82.2		887.00	
613-00-50-20-2100	OPERATING SUPPLIES	929.83		1,461.21		5,000.00		29.2		869.57	
613-00-50-20-2120	MOTOR FUELS	2,157.21		2,521.64		11,000.00		22.9		3,154.55	
613-00-50-20-2130	LUBRICANTS	0.00		802.23		325.00		246.8		197.39	
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	1,614.14		4,128.61		5,500.00		75.0		3,579.31	
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	1,834.36		7,085.37		10,000.00		70.8		3,821.66	
613-00-50-20-2285	TURF MAINTENANCE	0.00		0.00		4,000.00		0.0		1,057.42	
613-00-50-20-2290	FLOWERS	0.00		0.00		3,000.00		0.0		0.00	
613-00-50-20-2400	SMALL TOOLS	0.00		0.00		107.00		0.0		40.04	
TOTAL SUPPLIES & MATERIALS		7,237.58		19,268.72		44,132.00		43.6		16,465.40	
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		0.00		10,875.00		0.0		0.00	
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	108.64		195.91		500.00		39.1		0.00	
613-00-50-30-3090	JANITORIAL SERVICE	149.62		149.62		1,200.00		12.4		149.62	
613-00-50-30-3100	OTHER CONTRACTED SERVICE	4,421.28		22,106.34		53,500.00		41.3		21,672.94	
613-00-50-30-3210	TELEPHONE	254.07		1,484.36		3,000.00		49.4		1,436.84	
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	518.00		2,068.00		4,000.00		51.7		3,966.06	
613-00-50-30-3610	GENERAL INSURANCE	687.00		3,435.00		8,000.00		42.9		3,290.00	
613-00-50-30-3810	ELECTRICITY	2,111.57		7,977.15		22,000.00		36.2		8,146.76	
613-00-50-30-3840	GARBAGE REMOVAL	463.17		967.91		1,800.00		53.7		400.53	

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	MAY		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		%		PRIOR YEAR-TO-DATE	
		ACTUAL	MAY	ACTUAL	ACTUAL	BUDGET	COLLECTED/EXPENDED	EXPENDED	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		500.00	7,000.00	0.00		7.1		535.00
613-00-50-30-3860	HEAT-NATURAL GAS	164.16		1,791.04	2,700.00	0.00		66.3		1,627.88
613-00-50-30-4000	MAINTENANCE CONTRACTS	841.86		5,984.24	7,500.00	0.00		79.7		6,171.23
613-00-50-30-4010	BUILDING MAINT/REPAIR	263.00		263.00	2,000.00	0.00		13.1		0.00
613-00-50-30-4020	COMPUTER MAINTENANCE	680.00		842.45	1,000.00	0.00		84.2		1,194.86
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	0.00		0.00	2,500.00	0.00		0.0		1,715.94
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	188.62		188.62	3,000.00	0.00		6.2		3,391.28
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	0.00		94.88	3,000.00	0.00		3.1		85.00
613-00-50-30-4080	FERTILIZER/CHEMICALS	16,520.99		18,823.50	32,000.00	0.00		58.8		18,374.96
613-00-50-30-4085	TREE MAINTENANCE	2,930.68		7,930.68	7,500.00	0.00		39.0		0.00
613-00-50-30-4090	COURSE IMPROVEMENTS	3,494.00		7,494.00	10,000.00	0.00		74.9		0.00
613-00-50-30-4150	EQUIPMENT RENTALS	0.00		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	0.00		100.0		1,800.00
613-00-50-30-4320	MC/VISA BANK CHARGES	1,528.82		2,604.66	10,000.00	0.00		26.0		1,981.21
613-00-50-30-4323	MISCELLANEOUS	0.00		0.00	0.00	0.00		0.0		0.00
613-00-50-30-4326	CASH SHORT AND OVER	(0.03)		(0.04)	0.00	0.00		(100.0)		0.02
613-00-50-30-4335	GOLF-SHORT/OVER-CONCESSIONS	0.00		0.00	0.00	0.00		0.0		0.00
613-00-50-30-4327	PERMITS & DUES	0.00		0.00	0.00	0.00		0.0		0.00
613-00-50-30-4330	DUES & SUBSCRIPTIONS	822.00		3,563.00	3,000.00	0.00		118.7		3,014.75
613-00-50-30-4335	GOLF-SUGARBOOK-POK GC BAD GRN	0.00		0.00	0.00	0.00		0.0		0.00
613-00-50-30-4340	PROPERTY TAX	0.00		3,551.00	8,000.00	0.00		101.4		3,311.00
613-00-50-30-4350	4TH QF JULY EXPENSES	0.00		0.00	0.00	0.00		0.0		0.00
613-00-50-30-4380	CLUBHOUSE LOAN REPAYMENT	0.00		0.00	13,862.00	0.00		0.0		0.00
613-00-50-30-4390	GOLF CART MAINTENANCE/REPAIR	0.00		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	0.00		0.0		0.00
613-00-50-30-5000	INTEREST EXPENSE	0.00		0.00	4,344.00	0.00		0.0		0.00
613-00-50-30-5010	INTEREST EXP-EOPT	0.00		0.00	0.00	0.00		0.0		0.00
613-00-50-30-5500	BAD DEBT EXPENSE	0.00		0.00	0.00	0.00		0.0		0.00
613-00-50-30-5600	DEPRECIATION EXPENSE	8,379.69		45,429.78	104,000.00	0.00		43.6		51,057.29
613-00-50-30-5700	LOSS ON RETIREMENT-FIXED ASSET	0.00		0.00	0.00	0.00		0.0		0.00
613-00-50-30-7200	TRANSFER OUT	0.00		0.00	0.00	0.00		0.0		0.00

TOTAL OTHER SERVICES & CHARGES		45,027.14		134,356.90	357,332.00	0.00		37.6		134,192.40
TOTAL GENERAL ADMINISTRATION		73,678.03		220,355.11	647,340.00	0.00		34.0		218,652.97
TOTAL EXPENSES:		73,678.03		220,355.11	647,340.00	0.00		34.0		218,652.97

TOTAL FUND REVENUES		102,266.02		234,804.03	632,571.00	0.00		37.1		238,386.29
TOTAL FUND EXPENSES		73,678.03		220,355.11	647,340.00	0.00		34.0		218,652.97
FUND SURPLUS (DEFICIT)		28,587.99		14,448.92	(14,769.00)	0.00		(97.8)		19,733.32

FUND: POKEGAMA GOLF COURSE
 FOR 5 PERIODS ENDING MAY 31, 2019

ACCOUNT #	DESCRIPTION	BALANCE 01/01/19	NET DEBITS	NET CREDITS	BALANCE 05/31/19
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	56,273.04	56,273.04	0.00
613-00-00-00-1010	CASH	174,516.72	206,949.73	206,905.07	174,561.38
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	36,817.08	19,073.46	31,644.82
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	0.00	6,331.01	0.00
613-00-00-00-1551	PREPAID INSURANCE	0.00	10,053.22	4,188.40	5,864.82
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	0.00	0.00	895,308.08
613-00-00-00-1621	ACCUMULATED DEPR	(1,500,385.84)	12,691.41	0.00	(1,545,815.62)
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	0.00	0.00	826,370.05
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	54,239.20	26,051.06	28,188.14
TOTAL		2,742,971.48	377,023.68	364,251.82	2,755,743.34
TOTAL ASSETS		2,742,971.48	377,023.68	364,251.82	2,755,743.34
LIABILITIES AND FUND EQUITY					
LIABILITIES					
613-00-00-00-2020	ACCOUNTS PAYABLE	13,525.92	205,493.22	201,725.80	9,758.50
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 THIRTD PARTY	0.00	0.00	0.00	0.00
613-00-00-00-2120	DUE TO COMPONENT UNIT-PTC	0.00	0.00	0.00	0.00
613-00-00-00-2125	ADVANCE FROM OTHER FUND	99,992.61	0.00	0.00	99,992.61
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2150	ACCURED INTEREST	500.00	0.00	0.00	500.00

DATE: 06/13/2019
 TIME: 08:03:15
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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

FUND: POKEGAMA GOLF COURSE
 FOR 5 PERIODS ENDING MAY 31, 2019

ACCOUNT #	DESCRIPTION	BALANCE 01/01/19	NET DEBITS	NET CREDITS	BALANCE 05/31/19
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	5,528.90	5,528.90	0.00	0.00
613-00-00-00-2166	OPERB 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	0.00	0.00	0.00
613-00-00-00-2290	LEASE PAYABLE	85,564.14	2,921.84	4,367.77	1,445.93
613-00-00-00-2510	SALES TAX PAYABLE	0.00	0.00	0.00	85,564.14
613-00-00-00-2515	LIQUOR SALES TAX PAYABLE	0.00	8,931.21	15,619.76	6,688.55
613-00-00-00-2520	USE TAX PAYABLE	0.00	0.00	0.00	0.00
TOTAL		233,814.93	251,578.53	221,713.33	203,949.73
LIABILITIES					
TOTAL LIABILITIES		233,814.93	251,578.53	221,713.33	203,949.73
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	26,051.06	54,239.20	28,188.14
613-00-00-00-3010	NET ASSETS	2,509,156.55	0.00	0.00	2,509,156.55
TOTAL		2,509,156.55	26,051.06	54,239.20	2,537,344.69
	FUND SURPLUS (DEFICIT)	0.00	0.00	14,448.92	14,448.92
TOTAL FUND EQUITY		2,509,156.55	26,051.06	68,688.12	2,551,793.61
TOTAL LIABILITIES AND FUND EQUITY		2,742,971.48	277,629.59	290,401.45	2,755,743.34