

## **POKEGAMA GOLF COURSE BOARD MEETING**

NOTICE IS HEREBY GIVEN, that the regular meeting of the Pokegama Golf Course Board will be held Tuesday, May 21, 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
  - Irrigation Control
- 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  
April 16, 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. John Bauer made a motion to accept the minutes of the March 19, 2019 Board meeting. Kelly Kirwin seconded the motion. The motion passed.
- III. Consideration of monthly bills: Brad Gallop made a motion to approve the bill list. Kelly Kirwin seconded the motion. The motion passed. Brad Gallop made a motion to approve an additional bill for \$2,099.40 to Tessman. Kelly Kirwin seconded the motion. The motion passed.

BURGGRAF'S ACE HARDWARE	797.35
CITY OF COHASSET	352.37
COLE HARDWARE INC	13.34
DAVIS OIL INC	173.59
GPS TECHNOLOGIES INC	4,950.00
GRAND RAPIDS CITY PAYROLL	8,701.40
GRAND RAPIDS HERALD REVIEW	50.00
GRAND RAPIDS STATE BANK	325.76
ITASCA COUNTY TREASURER	3,686.00
L&M SUPPLY	622.38
MINNESOTA GOLF ASSOCIATION INC	180.00
MINNESOTA REVENUE	170.10
MINNESOTA TORO	4,232.59
MINUTEMAN PRESS	44.89
NEXTERA COMMUNICATIONS LLC	2.64
NORTHERN SAFETY & INDUSTRIAL	282.39
OPERATING ENGINEERS LOCAL #49	1,402.00
NORTHERN MN WATER COND DBA	34.95
ROSS GOLF COURSE	4,421.28
STOKES PRINTING & OFFICE	115.28
TDS Metrocom	249.96
TWINCITIESGOLF.COM INC	750.00
UNITED STATES GOLF ASSOCIATION	150.00
UNUM LIFE INSURANCE CO OF AMER	2.05
VERIZON WIRELESS	63.92
VISA	484.70
230700 WASTE MANAGEMENT OF MN INC	176.90
TOTAL ALL VENDORS:	32,435.84

IV. Visitors: None

- V. Grounds Superintendent: Steve Ross reported. Steve did a complete walk of the course recently and noted that the course was in great shape following the winter. Carts will be brought to the course today with a course opening hopefully soon. #14 green wintered well and turf repairs will be continued this spring as well as widening the green on the west side. Brad Gallop made a motion to approve replacing the overhead doors on the maintenance building at an approximate cost of \$6,000.00. John Bauer 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 will probably be made at the May meeting. Some research is being done relating to possible funding sources. Tee signs were discussed and a decision was made to not display yardage distances. Signs will now be ordered and installed when received. Upcoming events for April and May were shared. Golf in the Schools will be underway soon.
- 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

**CITY OF GRAND RAPIDS  
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES  
For the Period Ended April 30, 2019  
With Comparative Actual Amounts for the Period Ended April 30, 2018**

	2019 BUDGET	2019		% OF BUDGET	2018 ACTUAL
		ACTUAL	OVER (UNDER) BUDGET		
<b>Operating Revenues</b>					
Season Passes	\$ 179,000	\$ 99,518	\$ (79,482)	56%	\$ 86,732
Green Fees	272,071	4,467	(267,604)	2%	1,846
Ancillary	150,500	24,505	(125,995)	16%	13,610
<b>Total Revenues</b>	<b>601,571</b>	<b>128,490</b>	<b>(473,081)</b>	<b>21%</b>	<b>102,187</b>
<b>Operating Expenses</b>					
Personnel	245,876	45,316	(200,560)	18%	48,932
Materials and Supplies	44,132	12,022	(32,110)	27%	8,997
Other Services & Charges	239,470	52,252	(187,218)	22%	51,705
<b>Total Expenses</b>	<b>529,478</b>	<b>109,590</b>	<b>(419,888)</b>	<b>21%</b>	<b>109,634</b>
<b>OPERATING INCOME (LOSS)</b>	<b>72,093</b>	<b>18,900</b>	<b>(53,193)</b>		<b>(7,447)</b>
Nonoperating Revenues	13,000	2,048	(10,952)	16%	3,083
Concessionaire Lease	18,000	2,000	(16,000)	11%	2,000
Operating Transfer In	-	-	-	0%	-
Debt Principal Payment	(13,862)	-	13,862	0%	-
Depreciation	(104,000)	(37,050)	66,950	36%	(40,846)
<b>NET INCOME</b>	<b>\$ (14,769)</b>	<b>\$ (14,102)</b>	<b>667</b>		<b>\$ (43,210)</b>

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

	<u>YTD THROUGH 4/30/2019</u>	<u>YTD THROUGH 4/30/2018</u>	<u>YTD THROUGH 4/30/2017</u>	<u>YTD THROUGH 4/30/2016</u>	<u>YTD THROUGH 4/30/2015</u>
<b>Operating Revenues:</b>					
Season Passes	\$ 99,518	\$ 86,732	\$ 103,611	\$ 114,975	\$ 104,695
Green Fees	4,467	1,846	11,055	6,599	12,937
Ancillaries	24,505	13,610	18,884	24,038	18,977
<b>Total Operating Revenues</b>	<u>128,490</u>	<u>102,187</u>	<u>133,550</u>	<u>145,612</u>	<u>136,609</u>
<b>Operating Expenses:</b>					
Personnel	45,316	48,932	56,836	54,696	46,019
Materials and Supplies	12,022	8,997	9,328	13,000	23,794
Other Services & Charges	52,252	51,705	65,919	64,462	60,890
<b>Total Operating Expenses</b>	<u>109,590</u>	<u>109,634</u>	<u>132,083</u>	<u>132,157</u>	<u>130,703</u>
<b>OPERATING INCOME (LOSS)</b>	<u>18,900</u>	<u>(7,447)</u>	<u>1,467</u>	<u>13,454</u>	<u>5,906</u>
Nonoperating Revenues	2,048	3,083	473	647	650
Concessionaire Lease	2,000	2,000	2,000	4,000	2,000
Clubhs/Park Prj Fundraising Exps	-	-	-	-	-
Depreciation	(37,050)	(40,846)	(35,236)	(32,494)	(34,688)
<b>NET INCOME (LOSS)</b>	<u>\$ (14,102)</u>	<u>\$ (43,210)</u>	<u>\$ (31,296)</u>	<u>\$ (14,393)</u>	<u>\$ (26,132)</u>

DATE: 05/16/2019  
 TIME: 08:46:40  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 4 PERIODS ENDING APRIL 30, 2019

PAGE: 1  
 F-YR: 19

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	APRIL ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
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REVENUES  
 CHARGES FOR SERVICES

613-00-34-00-1000	FAMILY PASS	24,936.00	42,599.00	67,000.00	63.5	40,221.00
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	728.00	728.00	3,000.00	24.2	400.00
613-00-34-00-1100	SINGLE PASS	26,681.00	41,719.00	70,000.00	59.5	33,521.00
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	1,895.00	2,294.00	4,000.00	57.3	2,693.00
613-00-34-00-1200	JUNIOR PASS	2,682.00	3,427.00	6,000.00	57.1	1,736.00
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	389.00	389.00	16,500.00	2.3	709.32
613-00-34-00-1250	PCC GOLF FEES	234.52	815.99	2,000.00	40.7	279.43
613-00-34-00-1600	WD 18 HOLE	0.00	0.00	24,000.00	0.0	0.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	708.00	708.00	0.00	100.0	956.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	1,190.00	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	0.00	0.00	9,000.00	0.0	0.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	1,496.00	1,496.00	0.00	100.0	658.00
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	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	0.00	0.00	13,500.00	0.0	0.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1975	SENIOR GREEN FEES	101.00	101.00	0.00	100.0	0.00
613-00-34-00-2000	WD 2ND NINE	0.00	0.00	0.00	0.0	79.55
613-00-34-00-2100	WD TWILIGHT	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	0.00	269.52	46,000.00	0.0	0.00
613-00-34-00-2110	WE 18 HOLE	702.00	702.00	55,000.00	0.5	0.00
613-00-34-00-2111	WE 18 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	152.00
613-00-34-00-2112	WE 9 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2113	WE HALF PRICE 18 DISCOUNT CARD	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2120	WE 9 HOLE	0.00	0.00	18,000.00	0.0	0.00
613-00-34-00-2121	WE OUTTING GREEN FEE	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2122	WE COUPLES GOLF	0.00	0.00	0.00	0.0	0.00
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	0.00	0.00	0.00	0.0	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

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 4 PERIODS ENDING APRIL 30, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	APRIL		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE	
		ACTUAL		ACTUAL		ACTUAL			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	15.00		15.00		500.00		3.0		0.00
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	3,980.00		4,776.00		8,000.00		59.7		3,753.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	2,331.00		2,849.00		4,500.00		63.3		3,108.00
613-00-34-00-2352	YG ADULT RANGE PASS (19-29)	99.00		198.00		0.00		100.0		99.00
613-00-34-00-2354	JUNIOR DRVG RANGE PASS (10-18)	441.00		539.00		0.00		100.0		492.00
613-00-34-00-2400	SMALL BUCKET	98.28		98.28		3,500.00		2.8		32.76
613-00-34-00-2450	MEDIUM BUCKET	56.10		56.10		3,000.00		1.8		61.71
613-00-34-00-2500	LARGE BUCKET	281.65		281.65		7,000.00		4.0		144.10
613-00-34-00-2600	CART 9 HOLE	40.00		40.00		35,000.00		0.1		40.00
613-00-34-00-2625	CART HALF 9 HOLE	180.00		180.00		0.00		100.0		60.00
613-00-34-00-2700	CART TRAIL FEE 9 HOLES	0.00		0.00		0.00		0.0		0.00
613-00-34-00-2725	CART HALF 18 HOLE	80.00		80.00		65,000.00		0.1		0.00
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	340.00		340.00		0.00		100.0		240.00
613-00-34-00-2775	SENIOR LEAGUE CART	0.00		0.00		0.00		0.0		0.00
613-00-34-00-2800	MISCEL CART RENTAL	0.00		0.00		0.00		0.0		60.80
613-00-34-00-2900	PRIVATE CART TRAIL FEE PASS	897.00		897.00		3,500.00		25.6		1,496.00
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	3,156.00		10,257.00		0.00		100.0		7,732.00
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	8,313.00		11,247.00		29,000.00		38.7		3,345.00
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	141.31		197.24		2,000.00		9.8		117.71
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00		0.00		0.00		0.0		0.00
TOTAL		82,191.86		128,489.78		601,571.00		21.3		102,187.38
TOTAL CHARGES FOR SERVICES		82,191.86		128,489.78		601,571.00		21.3		102,187.38
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	280.68		280.68		200.00		140.3		46.78
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		2,000.00		18,000.00		11.1		2,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00		0.00		2,000.00		0.0		0.00

DATE: 05/16/2019  
 TIME: 08:46:40  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 4 PERIODS ENDING APRIL 30, 2019

FUND: POKEGAMA GOLF COURSE  
 APRIL FISCAL YEAR-TO-DATE FISCAL YEAR BUDGET COLLECTED/ % EXPENDED/ YEAR-TO-DATE PRIOR ACTUAL

REVENUES  
 MISCELLANEOUS REVENUE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	FISCAL ACTUAL	FISCAL BUDGET	% EXPENDED	PRIOR ACTUAL
613-00-37-00-3800	CAM RENT	0.00	326.54	5,000.00	6.5	293.82
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	82.64	82.64	500.00	16.5	69.23
TOTAL		2,363.32	4,048.23	31,000.00	13.0	5,082.83
TOTAL MISCELLANEOUS REVENUE		2,363.32	4,048.23	31,000.00	13.0	5,082.83

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	0.00
613-00-39-00-4620	INSURANCE RECOVERY	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4700	CAPITAL CONTRIB-RESTROOM	0.00	0.00	0.00	0.0	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	0.00
TOTAL OTHER FINANCING SOURCES		0.00	0.00	0.00	0.0	0.00

TOTAL REVENUES: 84,555.18 132,538.01 632,571.00 20.9 107,270.21

EXPENSES  
 GENERAL ADMINISTRATION

PERSONNEL	DESCRIPTION	ACTUAL	FISCAL ACTUAL	FISCAL BUDGET	% EXPENDED	PRIOR ACTUAL
613-00-50-10-1010	SALARY-FULLTIME	5,632.92	22,250.06	73,228.00	30.3	22,092.80
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	2,637.13	4,574.08	115,000.00	3.9	5,324.40
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	44.40	44.40	1,500.00	2.9	0.00
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	800.00	0.0	0.00
613-00-50-10-1210	PERA	623.57	2,015.13	9,333.00	21.5	2,056.29
613-00-50-10-1220	FICA	503.09	1,622.44	11,763.00	13.7	1,650.28
613-00-50-10-1250	MEDICARE	117.66	379.45	2,751.00	13.7	385.93
613-00-50-10-1310	HEALTH INSURANCE	1,402.00	7,608.00	17,833.00	42.6	7,454.00
613-00-50-10-1330	LIFE INSURANCE	2.05	8.20	25.00	32.8	8.20
613-00-50-10-1335	DENTAL INSURANCE	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1345	OPBB	0.00	0.00	1,750.00	0.0	0.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	6,211.70	9,000.00	69.0	8,996.00



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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
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 FOR 4 PERIODS ENDING APRIL 30, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	APRIL ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
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EXPENSES  
 GENERAL ADMINISTRATION

PERSONNEL						
613-00-50-10-1510	WORKERS COMPENSATION	150.68	602.72	2,893.00	20.8	964.44
TOTAL PERSONNEL		11,113.50	45,316.18	245,876.00	18.4	48,932.34

SUPPLIES & MATERIALS

613-00-50-20-2010	OFFICE SUPPLIES	115.28	115.28	1,200.00	9.6	202.91
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	0.00
613-00-50-20-2030	PRINTING & BINDING	411.43	673.81	1,000.00	67.3	190.48
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	1,496.14	1,496.14	2,000.00	74.8	673.30
613-00-50-20-2100	OPERATING SUPPLIES	487.02	521.97	5,000.00	10.4	332.98
613-00-50-20-2120	MOTOR FUELS	364.43	364.43	11,000.00	3.3	0.00
613-00-50-20-2130	LUBRICANTS	148.18	802.23	325.00	246.8	197.39
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	1,882.90	2,514.47	5,500.00	45.7	1,050.86
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	5,232.46	5,251.01	10,000.00	52.5	3,421.68
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		10,137.84	12,021.73	44,132.00	27.2	8,997.24

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	87.27	87.27	500.00	17.4	0.00
613-00-50-30-3090	JANITORIAL SERVICE	0.00	0.00	1,200.00	0.0	0.00
613-00-50-30-3100	OTHER CONTRACTED SERVICE	4,421.28	17,685.06	53,500.00	33.0	17,338.32
613-00-50-30-3210	TELEPHONE	253.12	1,212.88	3,000.00	40.4	1,168.28
613-00-50-30-3220	POSTAGE	111.80	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	750.00	1,550.00	4,000.00	38.7	3,118.06
613-00-50-30-3610	GENERAL INSURANCE	687.00	2,748.00	8,000.00	34.3	2,632.00
613-00-50-30-3810	ELECTRICITY	1,485.21	5,865.58	22,000.00	26.6	5,675.39
613-00-50-30-3840	GARBAGE REMOVAL	327.84	504.74	1,800.00	28.0	135.00

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 4 PERIODS ENDING APRIL 30, 2019

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	APRIL		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
		ACTUAL		ACTUAL		BUDGET			
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		0.00		7,000.00		0.0	535.00
613-00-50-30-3860	HEAT-NATURAL GAS	250.30		1,626.88		2,700.00		60.2	1,512.94
613-00-50-30-4000	MAINTENANCE CONTRACTS	4,950.00		5,142.38		7,500.00		68.5	5,371.35
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00		0.00		2,000.00		0.0	0.00
613-00-50-30-4020	COMPUTER MAINTENANCE	152.00		152.00		1,000.00		15.2	1,194.86
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	0.00		0.00		2,500.00		0.0	0.00
613-00-50-30-4070	GENT'L EQUIP MAINT/REPAIR	0.00		0.00		3,000.00		0.0	0.00
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	94.88		94.88		3,000.00		3.1	3,051.61
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00		2,302.51		32,000.00		7.1	0.00
613-00-50-30-4085	TREE MAINTENANCE	0.00		0.00		7,500.00		0.0	0.00
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00		4,000.00		10,000.00		40.0	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	1,800.00		1,800.00		1,800.00		100.0	1,800.00
613-00-50-30-4320	MC/VISA BANK CHARGES	684.57		1,075.84		10,000.00		10.7	1,306.02
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	(0.01)		(0.01)		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	150.00		2,741.00		3,000.00		91.3	2,600.75
613-00-50-30-4335	GOLF-SUGARROOK-POK GC BAD GRN	0.00		0.00		0.00		0.0	0.00
613-00-50-30-4340	PROPERTY TAX	3,551.00		3,551.00		3,500.00		101.4	3,311.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00		0.00		800.00		0.0	0.00
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		0.00		4,344.00		0.0	0.00
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	8,485.48		37,050.09		104,000.00		35.6	40,845.90
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		0.00		0.00		0.0	0.00
TOTAL OTHER SERVICES & CHARGES									
		28,241.74		89,301.90		357,332.00		24.9	92,550.71
TOTAL GENERAL ADMINISTRATION									
		49,493.08		146,639.81		647,340.00		22.6	150,480.29
TOTAL EXPENSES:									
		49,493.08		146,639.81		647,340.00		22.6	150,480.29
TOTAL FUND REVENUES									
		84,555.18		132,538.01		632,571.00		20.9	107,270.21
TOTAL FUND EXPENSES									
		49,493.08		146,639.81		647,340.00		22.6	150,480.29
FUND SURPLUS (DEFICIT)									
		35,062.10		(14,101.80)		(14,769.00)		95.4	(43,210.08)

FUND: POKEGAMA GOLF COURSE  
 FOR 4 PERIODS ENDING APRIL 30, 2019

ACCOUNT #	DESCRIPTION	BALANCE 01/01/19	NET DEBITS	NET CREDITS	BALANCE 04/30/19
<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	36,414.46	36,414.46	0.00
613-00-00-00-1010	CASH	174,516.72	104,423.91	142,346.08	136,594.55
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-BLANK 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	21,662.47	11,327.16	24,236.51
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	3,350.72	6,702.50
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	37,050.09	(1,537,435.93)
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	52,516.16	25,960.62	26,555.54
<b>TOTAL</b>		<b>2,742,971.48</b>	<b>237,761.63</b>	<b>262,780.14</b>	<b>2,717,952.97</b>
<b>TOTAL ASSETS</b>		<b>2,742,971.48</b>	<b>237,761.63</b>	<b>262,780.14</b>	<b>2,717,952.97</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
613-00-00-00-2020	ACCOUNTS PAYABLE	13,525.92	142,162.78	131,666.50	3,029.64
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	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	ACCRUED INTEREST	500.00	0.00	0.00	500.00

FUND: POKEGAMA GOLF COURSE  
 FOR 4 PERIODS ENDING APRIL 30, 2019

ACCOUNT #	DESCRIPTION	BALANCE 01/01/19	NET DEBITS	NET CREDITS	BALANCE 04/30/19
<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	OPER 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	1,325.72	2,921.84	1,596.12
613-00-00-00-2290	LEASE PAYABLE	85,564.14	0.00	0.00	85,564.14
613-00-00-00-2510	SALES TAX PAYABLE	0.00	3,179.05	8,839.22	5,660.17
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>		<b>233,814.93</b>	<b>180,899.81</b>	<b>143,427.56</b>	<b>196,342.68</b>
<b>TOTAL LIABILITIES</b>					
<b>FUND EQUITY</b>					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	25,960.62	52,516.16	26,555.54
613-00-00-00-3010	NET ASSETS	2,509,156.55	0.00	0.00	2,509,156.55
<b>TOTAL</b>		<b>2,509,156.55</b>	<b>25,960.62</b>	<b>52,516.16</b>	<b>2,535,712.09</b>
	<b>FUND SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>14,101.80</b>	<b>0.00</b>	<b>(14,101.80)</b>
<b>TOTAL FUND EQUITY</b>		<b>2,509,156.55</b>	<b>40,062.42</b>	<b>52,516.16</b>	<b>2,521,610.29</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,742,971.48</b>	<b>220,962.23</b>	<b>195,943.72</b>	<b>2,717,952.97</b>