

POKEGAMA GOLF COURSE BOARD MEETING

NOTICE IS HEREBY GIVEN, that the regular meeting of the Pokegama Golf Course Board will be held Tuesday, January 15, 2019 at 7:30 am. at the 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
December 18, 2018
7:30 AM

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

Absent: Kelly Kirwin, Todd Roth

Staff: Bob Cahill Director of Golf

- I. Pat Pollard called the meeting to order.
- II. Brad Gallop made a motion to accept the minutes of the November 20, 2018 Board meeting. Larry O'Brien seconded the motion. The motion passed.
- III. Consideration of monthly bills: Brad Gallop made a motion to approve the bill list. Larry O'Brien seconded the motion. The motion passed.

BURGGRAF'S ACE HARDWARE	85.49
CITY OF COHASSET	316.78
GARTNER REFRIGERATION CO	578.50
CITY OF GRAND RAPIDS	10,475.00
GRAND RAPIDS CITY PAYROLL	9,825.65
GRAND RAPIDS HERALD REVIEW	358.00
GROOMS YARD SERVICES	400.00
L&M SUPPLY	57.46
M & R ENTERPRISES	1,455.00
MINNESOTA REVENUE	331.43
MINNESOTA TORO	170.31
MINUTEMAN PRESS	653.77
NARDINI FIRE EQUIPMENT CO INC	680.50
OPERATING ENGINEERS LOCAL #49	1,402.00
P.U.C.	1,295.32
REESE RUBBER STAMP COMPANY	24.05
ROSS GOLF COURSE	4,334.58
TDS Metrocom	252.15
UNUM LIFE INSURANCE CO OF AMER	2.05
VERIZON WIRELESS	63.85
TOTAL ALL VENDORS:	32,761.89

IV. Visitors: None

V. Grounds Superintendent: Bob Cahill reported. Trees to the immediate south of the 14 green have been removed to allow sunshine and ventilation. Plackner Tree Removal did the work.

VI. Concessions: Bob Cahill reported. The contract to extend the services of the Bastians was approved by the City Council.

VII. Director of Golf: Bob Cahill reported. Continued discussion of an alternate water source took place. Bob talked about marketing plans and a marketing seminar he attended.

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. Larry O'Brien seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien
Recording Secretary

DATE: 01/11/2019
 TIME: 12:01:58
 ID: AP443000.CGR

CITY OF GRAND RAPIDS
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 01/15/2019

VENDOR #	NAME	AMOUNT DUE

POKEGAMA GOLF COURSE		
0301328	ROBERT CAHILL	746.51
0308100	CHAMBER OF COMMERCE	350.00
0609457	FILTHY CLEAN INC	295.00
0718010	CITY OF GRAND RAPIDS	3,500.00
0920059	ITASCA COUNTY SHERIFFS DEPT	10.00
1200500	L&M SUPPLY	32.00
1309113	MINNESOTA DEPT OF AGRICULTURE	10.00
1612040	PLACKNER TREE CARE INC	2,458.13
1815711	ROSS GOLF COURSE	4,507.92
2023351	TWINCITIESGOLF.COM INC	750.00
TOTAL UNPAID TO BE APPROVED IN THE SUM OF:		\$ 12,659.56

CHECKS ISSUED-PRIOR APPROVAL		
PRIOR APPROVAL		
0315329	CITY OF COHASSET	677.70
0718015	GRAND RAPIDS CITY PAYROLL	10,049.05
0718070	GRAND RAPIDS STATE BANK	518.09
1309280	MN DEPT OF NAT'L RESOURCES-OMB	303.72
1309335	MINNESOTA REVENUE	193.84
1405850	NEXTERA COMMUNICATIONS LLC	2.63
1621130	P.U.C.	1,295.32
2000490	TDS Metrocom	250.50
2114750	UNUM LIFE INSURANCE CO OF AMER	2.05
2205637	VERIZON WIRELESS	63.85
2209665	VISA	165.00
TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF:		\$ 13,521.75

TOTAL ALL DEPARTMENTS 26,181.31

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended December 31, 2018
With Comparative Actual Amounts for the Period Ended December 31, 2016**

	PRELIMINARY					
	2018 BUDGET	2018 ACTUAL	2018 OVER (UNDER) BUDGET	% OF BUDGET	2017 ACTUAL	
Operating Revenues						
Season Passes	\$ 181,500	\$ 176,726	\$ (4,774)	97%	\$ 170,181	
Green Fees	259,000	235,030	(23,970)	91%	235,731	
Ancillary	141,000	145,158	4,158	103%	133,884	
Total Revenues	581,500	556,914	(24,586)	96%	539,796	
Operating Expenses						
Personnel	275,553	245,348	(30,205)	89%	283,946	
Materials and Supplies	39,979	45,745	5,766	114%	43,778	
Other Services & Charges	219,732	219,243	(489)	100%	236,265	
Total Expenses	535,264	510,336	(24,928)	95%	563,989	
OPERATING INCOME (LOSS)	46,236	46,578	342		(24,193)	
Nonoperating Revenues						
Concessionaire Lease	7,700	39,174	31,474	509%	19,383	
Operating Transfer In	18,000	18,000	-	100%	18,000	
Sales Tax Repayment	-	-	-	0%	-	
Debt Principal Payment	-	-	-	0%	-	
Depreciation	(13,725)	(13,725)	0	100%	(13,589)	
	(122,000)	(122,505)	(505)	100%	(114,448)	
NET INCOME	\$ (63,789)	\$ (32,478)	\$ 31,311		\$ (114,847)	

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
DECEMBER 31, 2018 TO DECEMBER 31, 2018

PRELIMINARY

	<u>YTD THROUGH 12/31/2018</u>	<u>YTD THROUGH 12/31/2017</u>	<u>YTD THROUGH 12/31/2016</u>	<u>YTD THROUGH 12/31/2015</u>	<u>YTD THROUGH 12/31/2014</u>
Operating Revenues:					
Season Passes	\$ 176,726	\$ 170,181	\$ 177,411	\$ 177,237	\$ 162,133
Green Fees	235,030	235,731	230,725	245,429	228,096
Ancillaries	<u>145,158</u>	<u>133,884</u>	<u>136,016</u>	<u>138,768</u>	<u>140,568</u>
Total Operating Revenues	<u>556,914</u>	<u>539,796</u>	<u>544,152</u>	<u>561,434</u>	<u>530,797</u>
Operating Expenses:					
Personnel	245,348	283,946	275,837	248,517	230,518
Materials and Supplies	45,745	43,778	46,558	67,542	54,738
Other Services & Charges	<u>219,243</u>	<u>236,265</u>	<u>211,850</u>	<u>181,780</u>	<u>173,139</u>
Total Operating Expenses	<u>510,336</u>	<u>563,989</u>	<u>534,245</u>	<u>497,839</u>	<u>458,396</u>
OPERATING INCOME (LOSS)	<u>46,578</u>	<u>(24,193)</u>	<u>9,907</u>	<u>63,595</u>	<u>72,401</u>
Nonoperating Revenues	39,174	19,383	8,769	12,421	13,277
Concessionaire Lease	18,000	18,000	18,000	18,000	18,000
Operating Transfer In	-	-	-	-	-
Clubhs/Park Prj Fundraising Exps	-	-	-	-	-
Clubhouse Expense not Capitalized	-	-	-	-	-
Prior Period Adj-Sales Tax	-	-	-	-	-
Debt Principal Payment	(13,725)	(13,589)	(13,454)	(31,221)	(30,912)
Depreciation	<u>(122,505)</u>	<u>(114,448)</u>	<u>(105,276)</u>	<u>(100,767)</u>	<u>(99,961)</u>
NET INCOME (LOSS)	<u>\$ (32,478)</u>	<u>\$ (114,847)</u>	<u>\$ (82,053)</u>	<u>\$ (37,972)</u>	<u>\$ (27,195)</u>

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 TIME: 10:27:11
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH FYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2018

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
CHARGES FOR SERVICES						
613-00-34-00-1000	FAMILY PASS	0.00	66,196.00	63,000.00	105.0	59,933.24
613-00-34-00-1050	FAMILY PLUS ONE CHILD	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1055	FAMILY + 2 OR MORE CHILDREN	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1075	PIGGY BACK PASS	0.00	2,920.00	3,000.00	97.3	2,600.00
613-00-34-00-1100	SINGLE PASS	679.00	69,292.16	78,000.00	88.8	73,675.99
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	3,889.31	3,500.00	111.1	3,289.00
613-00-34-00-1200	JUNIOR PASS	0.00	5,908.00	6,000.00	98.4	4,554.00
613-00-34-00-1225	PATRON CARDS	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1230	MULTI-PLAY PASS	0.00	16,491.08	16,500.00	99.9	15,228.56
613-00-34-00-1250	PCC GOLF FEES	253.79	2,331.33	0.00	100.0	601.51
613-00-34-00-1600	WD 18 HOLE	0.00	23,616.00	24,000.00	98.4	20,874.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	14,156.00	0.00	100.0	16,378.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	1,198.08	75,000.00	1.5	1,207.44
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	7,543.00	14,000.00	53.8	9,120.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	0.00	18,237.26	0.00	100.0	23,165.76
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	43,449.97	0.00	100.0	674.84
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	0.00	1,984.00	0.00	100.0	2,672.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	0.00	399.00	0.00	100.0	228.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	0.00	1,826.00	0.00	100.0	1,276.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	0.00	11,305.95	12,000.00	94.2	9,495.00
613-00-34-00-1975	SENIOR GREEN FEES	0.00	29,109.36	0.00	100.0	23,509.22
613-00-34-00-2000	WD 2ND NINE	0.00	130.00	0.00	100.0	338.00
613-00-34-00-2100	WD TWILIGHT	0.00	3,060.00	0.00	100.0	2,160.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	0.00	2,680.19	45,000.00	5.9	23,279.67
613-00-34-00-2110	WE 18 HOLE	0.00	51,723.61	60,000.00	86.2	52,485.30
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	0.00	2,014.00	0.00	100.0	3,116.00
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00	124.50	0.00	100.0	207.00
613-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	225.00	0.00	100.0	165.00
613-00-34-00-2120	WE 9 HOLE	0.00	15,662.00	21,000.00	74.5	17,687.00
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	1,275.00	0.00	100.0	788.00
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00	533.02	0.00	100.0	19,018.25
613-00-34-00-2124	WE TWILIGHT	0.00	284.00	0.00	100.0	0.00
613-00-34-00-2125	WD LODGING 18 HOLE	0.00	1,952.00	8,000.00	24.4	2,415.00
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 12 PERIODS ENDING DECEMBER 31, 2018

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	DECEMBER 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	0.00	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	2,541.99	0.00	100.0	4,870.33
613-00-34-00-2145	MISCELLANEOUS GREEN FEES	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2146	PULL CART RENTAL	0.00	341.25	500.00	68.2	401.25
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	6,539.00	7,000.00	93.4	5,550.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	4,144.00	4,500.00	92.0	4,250.00
613-00-34-00-2352	YG ADULT RANGE PASS (19-29)	0.00	462.00	0.00	100.0	100.00
613-00-34-00-2354	JUNIOR DRVG RANGE PASS (10-18)	0.00	884.00	0.00	100.0	1,000.00
613-00-34-00-2400	SMALL BUCKET	0.00	3,463.20	3,000.00	115.4	2,917.20
613-00-34-00-2450	MEDIUM BUCKET	0.00	2,805.00	2,500.00	112.2	2,325.96
613-00-34-00-2500	LARGE BUCKET	0.00	7,021.60	7,500.00	93.6	6,776.88
613-00-34-00-2600	CART 9 HOLE	0.00	8,607.20	29,000.00	29.6	6,584.70
613-00-34-00-2625	CART HALF 9 HOLES	0.00	19,695.79	0.00	100.0	19,918.37
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	125.00	0.00	100.0	130.00
613-00-34-00-2700	CART 18 HOLE	0.00	20,811.47	62,000.00	33.5	14,410.02
613-00-34-00-2725	CART HALF 18 HOLE	0.00	43,609.11	0.00	100.0	46,569.97
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	70.00	0.00	100.0	0.00
613-00-34-00-2775	SENIOR LEAGUE CART	0.00	4,110.08	0.00	100.0	4,134.40
613-00-34-00-2800	MISCEL CART RENTAL	0.00	812.00	0.00	100.0	434.00
613-00-34-00-2900	PRIVATE CART TRAIL FEE PASS	0.00	3,290.00	4,000.00	82.2	3,600.00
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	14,833.00	30,000.00	49.4	13,490.00
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	10,680.00	0.00	100.0	9,450.00
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	17.39	2,552.11	2,500.00	102.0	2,740.98
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		950.18	556,913.62	581,500.00	95.7	539,795.84
TOTAL CHARGES FOR SERVICES		950.18	556,913.62	581,500.00	95.7	539,795.84
MISCELLANEOUS REVENUE						
613-00-37-00-2250	ADVERTISING	0.00	0.00	0.00	0.0	1,124.00
613-00-37-00-2270	PRO SHOP RENT	0.00	5,346.00	0.00	100.0	0.00
613-00-37-00-2370	WEBSITE ADVERTISING	0.00	0.00	0.00	0.0	0.00
613-00-37-00-2390	LOCKER RENTAL	0.00	233.90	200.00	116.9	233.90
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	18,000.00	18,000.00	100.0	18,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	500.00	2,000.00	25.0	2,000.00

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FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	DECEMBER 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	434.69	6,808.31	5,000.00	136.1	7,023.57
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	1,000.00
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	646.92	500.00	129.3	1,306.60
TOTAL						
		2,434.69	31,535.13	25,700.00	122.7	30,688.07
		2,434.69	31,535.13	25,700.00	122.7	30,688.07
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	895.00	0.00	100.0	5,750.00
613-00-39-00-4620	INSURANCE RECOVERY	0.00	24,743.83	0.00	100.0	945.19
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	25,638.83	0.00	100.0	6,695.19
		0.00	25,638.83	0.00	100.0	6,695.19
		3,384.87	614,087.58	607,200.00	101.1	577,179.10
EXPENSES						
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	8,284.80	71,801.60	100,634.00	71.3	103,437.30
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	4,657.01	112,328.54	105,000.00	106.9	114,068.01
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	0.00	3,055.31	750.00	407.3	1,391.41
613-00-50-10-1050	CONTRACTED SERVICE	0.00	1,800.00	0.00	(100.0)	1,400.00
613-00-50-10-1210	PERA	970.64	8,469.49	12,163.00	69.6	11,187.33
613-00-50-10-1220	FICA	783.79	11,444.37	12,548.00	91.2	13,146.63
613-00-50-10-1250	MEDICARE	183.30	2,676.38	2,935.00	91.1	3,074.72
613-00-50-10-1310	HEALTH INSURANCE	1,402.00	18,670.00	29,820.00	62.6	27,934.05
613-00-50-10-1330	LIFE INSURANCE	2.05	24.60	43.00	57.2	49.20
613-00-50-10-1335	DENTAL INSURANCE	0.00	0.00	0.00	0.0	687.52
613-00-50-10-1345	OPEB	0.00	0.00	1,750.00	0.0	1,038.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	12,332.00	7,000.00	176.1	3,966.17
613-00-50-10-1510	WORKERS COMPENSATION	241.15	2,745.36	2,910.00	94.3	2,566.00

DATE: 01/10/2019
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2018

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/EXPENDED %	PRIOR YEAR-TO-DATE ACTUAL
TOTAL PERSONNEL						
		16,524.74	245,347.65	275,553.00	89.0	283,946.34
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	24.05	1,279.61	1,000.00	127.9	1,288.41
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	7.39
613-00-50-20-2030	PRINTING & BINDING	413.09	1,226.28	1,000.00	122.6	1,132.92
613-00-50-20-2060	COMPUTER SUPPLIES	0.00	790.26	500.00	158.0	0.00
613-00-50-20-2075	ASSETS BETWEEN \$700-2,499	0.00	1,002.49	0.00	(100.0)	0.00
613-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	1,513.12	2,000.00	75.6	1,677.57
613-00-50-20-2100	OPERATING SUPPLIES	0.00	5,681.04	7,000.00	81.1	6,955.16
613-00-50-20-2120	MOTOR FUELS	0.00	11,322.00	9,500.00	119.1	10,498.81
613-00-50-20-2130	LUBRICANTS	0.00	197.39	324.50	60.8	148.63
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	0.00	5,349.49	5,048.00	105.9	5,507.64
613-00-50-20-2180	SAFETY SUPPLIES	0.00	411.44	500.00	82.2	0.00
613-00-50-20-2190	OTHER SUPPLIES/MATERIALS	0.00	0.00	0.00	0.0	8.50
613-00-50-20-2210	EQUIPMENT PARTS	0.00	10,008.24	7,000.00	142.9	9,005.25
613-00-50-20-2285	TURF MAINTENANCE	0.00	3,828.95	4,000.00	95.7	4,597.48
613-00-50-20-2290	FLOWERS	0.00	3,074.42	2,000.00	153.7	2,950.10
613-00-50-20-2400	SMALL TOOLS	0.00	60.32	106.50	56.6	0.00
TOTAL SUPPLIES & MATERIALS						
		437.14	45,745.05	39,979.00	114.4	43,777.86
OTHER SERVICES & CHARGES						
613-00-50-30-3000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.0	0.00
613-00-50-30-3010	AUDITING/ACCOUNTING SERVICES	9,375.00	10,959.00	15,000.00	73.0	15,459.00
613-00-50-30-3040	LEGAL SERVICES	0.00	0.00	1,000.00	0.0	1,006.67
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	0.00	407.31	500.00	81.4	569.21
613-00-50-30-3090	JANITORIAL SERVICE	0.00	1,333.10	1,500.00	88.8	1,367.98
613-00-50-30-3100	OTHER CONTRACTED SERVICE	4,334.58	54,130.00	50,000.00	108.2	52,217.50
613-00-50-30-3210	TELEPHONE	316.98	3,567.56	4,000.00	89.1	3,894.31
613-00-50-30-3220	POSTAGE	0.00	0.00	0.00	0.0	408.64
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	998.23	500.00	199.6	0.00
613-00-50-30-3260	PROMOTIONS	0.00	0.00	0.00	0.0	16.82
613-00-50-30-3265	SNAG EXPENSES	0.00	0.00	0.00	0.0	3,310.63
613-00-50-30-3340	AUTO LICENSES	0.00	16.00	16.00	100.0	0.00
613-00-50-30-3510	PUBLISHING & ADVERTISING	0.00	7,499.74	2,000.00	374.9	4,735.81
613-00-50-30-3610	GENERAL INSURANCE	222.00	7,460.00	7,200.00	103.6	7,486.00
613-00-50-30-3810	ELECTRICITY	0.00	21,936.34	20,000.00	109.6	22,870.21
613-00-50-30-3840	GARBAGE REMOVAL	0.00	1,876.27	2,000.00	93.8	2,146.02
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	12,213.65	2,500.00	488.5	2,139.47
613-00-50-30-3860	HEAT-NATURAL GAS	360.92	2,843.96	2,500.00	113.7	2,643.75
613-00-50-30-4000	MAINTENANCE CONTRACTS	0.00	9,077.60	7,500.00	121.0	10,623.93
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	1,606.44	2,000.00	80.3	539.78

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 FOR 12 PERIODS ENDING DECEMBER 31, 2018

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL		FISCAL YEAR BUDGET	COLLECTED/EXPENDED %	PRIOR YEAR-TO-DATE ACTUAL
EXPENSES							
GENERAL ADMINISTRATION							
OTHER SERVICES & CHARGES							
613-00-50-30-4020	COMPUTER MAINTENANCE	1,100.00	2,294.86		500.00	458.9	1,678.72
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	0.00	3,514.68		1,500.00	234.3	271.46
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	0.00	6,969.14		3,000.00	232.3	3,377.35
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	0.00	1,680.19		3,000.00	56.0	3,327.03
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	29,723.17		32,000.00	92.8	28,018.24
613-00-50-30-4085	TREE MAINTENANCE	2,458.13	3,692.54		2,000.00	184.6	3,510.85
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00	0.00		0.00	0.0	14,180.00
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	0.00		900.00	0.0	900.00
613-00-50-30-4155	WINTER STORAGE	0.00	1,800.00		1,800.00	100.0	1,755.00
613-00-50-30-4320	MC/VISA BANK CHARGES	176.48	16,691.16		13,000.00	128.3	16,743.91
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	1.28	1.21		0.00	(100.0)	24.98
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	303.72	303.72		0.00	(100.0)	284.13
613-00-50-30-4330	DUES & SUBSCRIPTIONS	0.00	3,034.75		3,000.00	101.1	2,975.00
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	3,311.00		4,000.00	82.7	3,955.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00	708.76		900.00	78.7	204.49
613-00-50-30-4380	CLUBHOUSE LOAN REPAYMENT	0.00	0.00		13,725.00	0.0	0.00
613-00-50-30-4390	GOLF CART MAINTENANCE/REPAIR	0.00	0.00		0.00	0.0	18,918.02
613-00-50-30-4400	GOLF CART LOAN PAYMENT	0.00	0.00		30,779.00	0.0	0.00
613-00-50-30-5000	INTEREST EXPENSE	(69.00)	5,443.74		1,137.00	478.7	1,205.06
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	649.00		0.00	(100.0)	0.00
613-00-50-30-5600	DEPRECIATION EXPENSE	10,179.54	122,505.49		122,000.00	100.4	114,448.34
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	3,500.00	3,500.00		3,500.00	100.0	3,500.00
TOTAL OTHER SERVICES & CHARGES							
		32,259.63	341,748.61		355,457.00	96.1	350,713.31
TOTAL GENERAL ADMINISTRATION							
		49,221.51	632,841.31		670,989.00	94.3	678,437.51
TOTAL EXPENSES:							
		49,221.51	632,841.31		670,989.00	94.3	678,437.51
TOTAL FUND REVENUES							
		3,384.87	614,087.58		607,200.00	101.1	577,179.10
TOTAL FUND EXPENSES							
		49,221.51	632,841.31		670,989.00	94.3	678,437.51
FUND SURPLUS (DEFICIT)							
		(45,836.64)	(18,753.73)		(63,789.00)	29.3	(101,258.41)

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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

FUND: POKEGAMA GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2018

ACCOUNT #	DESCRIPTION	BALANCE 01/01/18	NET DEBITS	NET CREDITS	BALANCE 12/31/18
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	219,511.63	219,511.63	0.00
613-00-00-00-1010	CASH	99,443.57	668,314.22	593,583.88	174,173.91
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	6,251.76	64,684.14	58,005.10	12,930.80
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	1,356.58	1,356.58	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	6,088.14	6,331.01	6,088.14	6,331.01
613-00-00-00-1551	PREPAID INSURANCE	0.00	10,794.36	10,794.36	0.00
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	890,666.09	0.00	0.00	890,666.09
613-00-00-00-1621	ACCUMULATED DEPR	(1,385,929.77)	0.00	122,505.49	(1,508,435.26)
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	69,450.87	68,870.23	580.64
TOTAL		2,782,511.51	1,040,442.81	1,080,715.41	2,742,238.91
TOTAL ASSETS					
		2,782,511.51	1,040,442.81	1,080,715.41	2,742,238.91
LIABILITIES AND FUND EQUITY					
LIABILITIES					
613-00-00-00-2020	ACCOUNTS PAYABLE	5,361.51	584,584.97	586,951.59	7,728.13
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	113,717.17	13,724.56	0.00	99,992.61
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	772.00	0.00	0.00	772.00
613-00-00-00-2150	ACCRUED INTEREST	569.00	69.00	0.00	500.00

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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

FUND: POKEGAMA GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2018

ACCOUNT #	DESCRIPTION	BALANCE 01/01/18	NET DEBITS	NET CREDITS	BALANCE 12/31/18
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	5,941.64	5,941.64	5,218.56	5,218.56
613-00-00-00-2166	OPEB LIABILITY	8,854.00	0.00	0.00	8,854.00
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	11,587.84	11,587.84	27,977.68	27,977.68
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	6,502.65	6,502.65	0.00
613-00-00-00-2290	LEASE PAYABLE	111,967.60	26,403.46	0.00	85,564.14
613-00-00-00-2510	SALES TAX PAYABLE	0.00	38,233.67	38,297.80	64.13
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		258,770.76	687,047.79	664,948.28	236,671.25
TOTAL LIABILITIES					
		258,770.76	687,047.79	664,948.28	236,671.25
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	68,870.23	69,450.87	580.64
613-00-00-00-3010	NET ASSETS	2,523,740.75	0.00	0.00	2,523,740.75
TOTAL		2,523,740.75	68,870.23	69,450.87	2,524,321.39
	FUND SURPLUS (DEFICIT)	0.00	18,753.73	0.00	(18,753.73)
TOTAL FUND EQUITY		2,523,740.75	87,623.96	69,450.87	2,505,567.66
TOTAL LIABILITIES AND FUND EQUITY					
		2,782,511.51	774,671.75	734,399.15	2,742,238.91