

POKEGAMA GOLF COURSE BOARD MEETING

NOTICE IS HEREBY GIVEN, that the regular meeting of the Pokegama Golf Course Board will be held Tuesday, November 20, 2018 at 7:00 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
 - Approve 2019 Operating Budget
 - Approve 2019 Capital Equipment Budget
 - Cash Reserve Policy
- 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
 October 16, 2018
 7:00 AM

Present: Larry O'Brien, Kelly Kirwin, Pat Pollard

Absent: Todd Roth, Brad Gallop

Staff: Bob Cahill Director of Golf

- I. Pat Pollard called the meeting to order.
- II. Larry O'Brien made a motion to accept the minutes of the September 21, 2018 Board meeting and September 26, 2018 Special Board meeting. Kelly Kirwin seconded the motion. The motion passed.
- III. Consideration of monthly bills: Kelly Kirwin made a motion to approve the bill list. Larry O'Brien seconded the motion. The motion passed. Pat Pollard made a motion to approve an extra bill payment to Abby Ox for \$400.00. Larry O'Brien seconded the motion. The motion passed.

AMERIPRIDE SERVICES INC	84.57
BURGGRAF'S ACE HARDWARE	586.12
JAMES V. CARLSON DBA	200.00
CITY OF COHASSET	93.72
COLE HARDWARE INC	208.68
DAVIS OIL INC	1,486.48
GRAND RAPIDS CITY PAYROLL	17,663.45
GRAND RAPIDS STATE BANK	8,116.53
L&M SUPPLY	235.94
MINNESOTA REVENUE	5,805.82
OPERATING ENGINEERS LOCAL #49	1,402.00
PLAISTED COMPANIES INC	1,051.78
PRESTO PRINT OF GRAND RAPIDS	32.06
NORTHERN MN WATER COND DBA	32.80
RAPID RENTAL INC	255.00
ROSS GOLF COURSE	4,334.58
STOKES PRINTING & OFFICE	32.93
TDS Metrocom	253.56
THE TESSMAN COMPANY	7,828.55
TURFWERKS	296.42
TWINCITIESGOLF.COM INC	200.00
UNUM LIFE INSURANCE CO OF AMER	2.05
VERIZON WIRELESS	63.62
WASTE MANAGEMENT OF MN INC	274.39
LARRY ROY	200.00
MARK MUTCHLER	200.00
KATHLEEN PETERMEIER	200.00
WILLARD LEROY PETERSON	200.00
JEFF FRAZIER	200.00
SCOTT ANDERSON	200.00
JEFF MELLANG	200.00
DENNIS SCHAAR	200.00
LARRY O'BRIEN	125.00
 TOTAL ALL VENDORS:	 52,266.05

- IV. Visitors: Barb Baird
- V. Grounds Superintendent: Bob Cahill reported. End of year chemicals are still being applied. New trees will not be planted this fall, but will be purchased next spring at a lower purchase price because they can be bought bare root. No greens will be covered this winter. The insurance settlement on the irrigation system damage is still being processed.
- VI. Concessions: No report
- VII. Director of Golf: Bob Cahill reported. Barb Baird attended the meeting and explained several finance issues. A cash balance policy will be considered. The purchase of a greens roller was postponed until a later date. The budget process will start soon, so that approval can take place in November. Pat Pollard made a motion to move our credit card processing from the Grand Rapids State Bank to the American Bank. Kelly Kirwin seconded the motion. The motion passed.
- VIII. Old Business: None
- IX. New Business: None
- X. Correspondence and Open Discussion: None.
- XI. Adjourn: Larry O'Brien made a motion to adjourn the meeting. Kelly Kirwin seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien
Recording Secretary

DATE: 11/14/2018
TIME: 12:55:29
ID: AP443000.CGR

CITY OF GRAND RAPIDS
DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 11/20/2018

VENDOR #	NAME	AMOUNT DUE

POKEGAMA GOLF COURSE		
0221525	BUNES SEPTIC SERVICE INC	1,462.50
0315455	COLE HARDWARE INC	65.10
1200500	L&M SUPPLY	37.70
1309039	MIDWAY REPAIR	1,679.10
1415534	NORTHLAND FIRE & SAFETY INC	960.80
1801530	NORTHERN MN WATER COND DBA	9.40
1815711	ROSS GOLF COURSE	4,334.50
1920555	STOKES PRINTING & OFFICE	10.60

TOTAL UNPAID TO BE APPROVED IN THE SUM OF: \$ 8,560.00

CHECKS ISSUED-PRIOR APPROVAL
PRIOR APPROVAL

0102125	ABBY OX	400.00
0301328	ROBERT CAHILL	2,003.40
0315329	CITY OF COHASSET	196.10
0718015	GRAND RAPIDS CITY PAYROLL	11,878.50
1309335	MINNESOTA REVENUE	3,762.50
1405850	NEXTERA COMMUNICATIONS LLC	5.50
1516220	OPERATING ENGINEERS LOCAL #49	1,402.00
1621130	P.U.C.	3,920.00
2000490	TDS Metrocom	248.20
2114750	UNUM LIFE INSURANCE CO OF AMER	2.00
2205637	VERIZON WIRELESS	63.80
2209665	VISA	145.00
2301700	WASTE MANAGEMENT OF MN INC	293.10

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$ 24,320.60

TOTAL ALL DEPARTMENTS 32,880.70

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended October 31, 2018
With Comparative Actual Amounts for the Period Ended October 31, 2017**

	2018	2018	OVER (UNDER)	% OF	2017
	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL
Operating Revenues					
Season Passes	\$ 181,500	\$ 176,179	\$ (5,321)	97%	\$ 170,609
Green Fees	259,000	232,488	(26,512)	90%	231,389
Ancillary	141,000	144,770	3,770	103%	133,621
Total Revenues	<u>581,500</u>	<u>553,437</u>	<u>(28,063)</u>	95%	<u>535,618</u>
Operating Expenses					
Personnel	275,553	215,878	(59,675)	78%	249,531
Materials and Supplies	39,979	45,064	5,085	113%	42,808
Other Services & Charges	219,732	185,310	(34,422)	84%	202,467
Total Expenses	<u>535,264</u>	<u>446,252</u>	<u>(89,012)</u>	83%	<u>494,805</u>
OPERATING INCOME (LOSS)	<u>46,236</u>	<u>107,185</u>	<u>60,949</u>		<u>40,814</u>
Nonoperating Revenues	7,700	14,979	7,279	195%	9,568
Concessionaire Lease	18,000	14,000	(4,000)	78%	14,000
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	(13,725)	(13,725)	0	100%	(13,589)
Depreciation	(122,000)	(102,114)	19,886	84%	(99,578)
NET INCOME	<u>\$ (63,789)</u>	<u>\$ 20,325</u>	<u>\$ 84,114</u>		<u>\$ (48,785)</u>

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
OCTOBER 31, 2018 TO OCTOBER 31, 2014

	<u>YTD THROUGH 10/31/2018</u>	<u>YTD THROUGH 10/31/2017</u>	<u>YTD THROUGH 10/31/2016</u>	<u>YTD THROUGH 10/31/2015</u>	<u>YTD THROUGH 10/31/2014</u>
Operating Revenues:					
Season Passes	\$ 176,179	\$ 170,609	\$ 178,297	\$ 176,778	\$ 162,133
Green Fees	232,488	231,389	226,502	238,736	223,670
Ancillaries	<u>144,770</u>	<u>133,621</u>	<u>135,654</u>	<u>138,762</u>	<u>140,568</u>
Total Operating Revenues	<u>553,437</u>	<u>535,618</u>	<u>540,453</u>	<u>554,276</u>	<u>526,371</u>
Operating Expenses:					
Personnel	215,878	249,531	248,170	222,032	206,551
Materials and Supplies	45,064	42,808	46,542	67,182	50,162
Other Services & Charges	<u>185,310</u>	<u>202,467</u>	<u>179,176</u>	<u>151,438</u>	<u>135,668</u>
Total Operating Expenses	<u>446,252</u>	<u>494,805</u>	<u>473,888</u>	<u>440,651</u>	<u>392,381</u>
OPERATING INCOME (LOSS)	<u>107,185</u>	<u>40,814</u>	<u>66,564</u>	<u>113,625</u>	<u>133,990</u>
Nonoperating Revenues	14,979	9,568	6,188	9,415	6,788
Concessionaire Lease	14,000	14,000	14,000	16,000	14,000
Operating Transfer In	-	-	-	-	-
Clubhs/Park Prj Fundraising Exps	-	-	-	-	-
Debt Principal Payment	(13,725)	(13,589)	(13,454)	(31,221)	(30,912)
Depreciation	<u>(102,114)</u>	<u>(99,578)</u>	<u>(87,403)</u>	<u>(84,517)</u>	<u>(82,062)</u>
NET INCOME (LOSS)	<u>\$ 20,325</u>	<u>\$ (48,785)</u>	<u>\$ (14,105)</u>	<u>\$ 23,301</u>	<u>\$ 41,804</u>

CITY OF GRAND RAPIDS
DETAILED REVENUE & EXPENSE REPORT
MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
FOR 10 PERIODS ENDING OCTOBER 31, 2018

FUND: POKEGAMA GOLF COURSE

COUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/ EXPENDED	PRIOR YEAR-TO-D. ACTUAL
UES						
RGES FOR SERVICES						
-00-34-00-1000	FAMILY PASS	0.00	66,196.00	63,000.00	105.0	60,32
-00-34-00-1050	FAMILY PLUS ONE CHILD	0.00	0.00	0.00	0.0	
-00-34-00-1055	FAMILY + 2 OR MORE CHILDREN	0.00	0.00	0.00	0.0	
-00-34-00-1075	PIGGY BACK PASS	0.00	2,920.00	3,000.00	97.3	2,60
-00-34-00-1100	SINGLE PASS	(565.84)	68,613.16	78,000.00	87.9	73,70
-00-34-00-1110	SINGLE PLUS ONE CHILD	0.00	0.00	0.00	0.0	
-00-34-00-1115	SINGLE + 2 OR MORE CHILDREN	0.00	0.00	0.00	0.0	
-00-34-00-1150	YOUNG ADULT PASS	0.00	3,989.00	3,500.00	113.9	3,28
-00-34-00-1200	JUNIOR PASS	0.00	5,908.00	6,000.00	98.4	4,55
-00-34-00-1225	PATRON CARDS	0.00	0.00	0.00	0.0	
-00-34-00-1230	MULTI-PLAY PASS	0.00	16,491.08	16,500.00	99.9	15,22
-00-34-00-1250	PCC GOLF FEES	373.52	1,989.03	0.00	100.0	54
-00-34-00-1600	WD 18 HOLE	0.00	23,616.00	24,000.00	98.4	20,84
-00-34-00-1610	WD/WE 18 HOLE SPECIAL	2,134.00	14,156.00	0.00	100.0	16,37
-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	1,198.08	75,000.00	1.5	1,20
-00-34-00-1625	WD/WE FALL SPECIALS	0.00	0.00	0.00	0.0	
-00-34-00-1650	WD 18 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	
-00-34-00-1700	WD 9 HOLE	0.00	7,543.00	14,000.00	53.8	9,12
-00-34-00-1710	WD/WE 9 HOLE SPECIAL	1,336.00	18,237.26	0.00	100.0	23,16
-00-34-00-1750	WD 9 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	
-00-34-00-1800	SPECIAL PLAY	0.00	43,449.97	0.00	100.0	67
-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	0.00	1,984.00	0.00	100.0	2,67
-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	0.00	399.00	0.00	100.0	22
-00-34-00-1900	WD LEAGUE FEE 18 HOLES	0.00	1,826.00	0.00	100.0	1,27
-00-34-00-1950	WD LEAGUE FEE 9 HOLES	104.79	11,305.95	12,000.00	94.2	9,49
-00-34-00-1975	SENIOR GREEN FEES	192.00	29,109.36	0.00	100.0	23,50
-00-34-00-2000	WD 2ND NINE	0.00	130.00	0.00	100.0	33
-00-34-00-2100	WD TWILIGHT	0.00	3,060.00	0.00	100.0	2,16
-00-34-00-2105	WD TOURNAMENT GREEN FEE	0.00	2,680.19	45,000.00	5.9	23,27
-00-34-00-2110	WE 18 HOLE	114.00	51,723.61	60,000.00	86.2	52,40
-00-34-00-2111	WE 18 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	
-00-34-00-2112	WE 9 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	
-00-34-00-2113	WE HALF PRICE 18 DISCOUNT CARD	0.00	2,014.00	0.00	100.0	3,11
-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00	124.50	0.00	100.0	20
-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	225.00	0.00	100.0	16
-00-34-00-2120	WE 9 HOLE	0.00	15,662.00	21,000.00	74.5	17,68
-00-34-00-2121	WE OUTING GREEN FEE	0.00	0.00	0.00	0.0	
-00-34-00-2122	WE COUPLES GOLF	0.00	1,275.00	0.00	100.0	78
-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00	533.02	0.00	100.0	19,01
-00-34-00-2124	WE TWILIGHT	0.00	284.00	0.00	100.0	
-00-34-00-2125	WD LODGING 18 HOLE	0.00	1,952.00	8,000.00	24.4	2,41
-00-34-00-2130	WD LODGING 9 HOLE	0.00	0.00	0.00	0.0	

CITY OF GRAND RAPIDS
DETAILED REVENUE & EXPENSE REPORT
MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
FOR 10 PERIODS ENDING OCTOBER 31, 2018

FUND: POKEGAMA GOLF COURSE

OUNT BER	DESCRIPTION	OCTOBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/ EXPENDED	PRIOR YEAR-TO-D. ACTUA.
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UES
RGES FOR SERVICES

-00-34-00-2132	WD/WE COUPON GOLF ENTER PRICE	0.00	0.00	0.00	0.0	
-00-34-00-2135	LODGE 18 WEEKEND	0.00	0.00	0.00	0.0	
-00-34-00-2140	LODGE 9 WEEKEND	0.00	0.00	0.00	0.0	
-00-34-00-2142	LODGING REC ON ACCOUNT	0.00	0.00	0.00	0.0	69.
-00-34-00-2145	MISCELLANEOUS GREEN FEES	0.00	0.00	0.00	0.0	
-00-34-00-2146	PULL CART RENTAL	0.00	341.25	500.00	68.2	40
-00-34-00-2200	PREPAID PASSES	0.00	0.00	0.00	0.0	
-00-34-00-2250	GUEST PASS	0.00	0.00	0.00	0.0	
-00-34-00-2300	SINGLE ADULT DRVG RANGE PASS	0.00	6,539.00	7,000.00	93.4	5,55
-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	4,144.00	4,500.00	92.0	4,25
-00-34-00-2352	YG ADULT RANGE PASS (19-29)	0.00	495.00	0.00	100.0	10
-00-34-00-2354	JUNIOR DRVG RANGE PASS (10-18)	0.00	884.00	0.00	100.0	1,00
-00-34-00-2400	SMALL BUCKET	18.72	3,463.20	3,000.00	115.4	2,91
-00-34-00-2450	MEDIUM BUCKET	5.61	2,805.00	2,500.00	112.2	2,32
-00-34-00-2500	LARGE BUCKET	26.20	7,021.60	7,500.00	93.6	6,77
-00-34-00-2600	CART 9 HOLE	40.00	8,607.20	29,000.00	29.6	6,58
-00-34-00-2625	CART HALF 9 HOLE	60.00	19,695.79	0.00	100.0	19,70
-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	125.00	0.00	100.0	13
-00-34-00-2700	CART 18 HOLE	80.00	20,811.47	62,000.00	33.5	14,41
-00-34-00-2725	CART HALF 18 HOLE	220.00	43,609.11	0.00	100.0	46,54
-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	70.00	0.00	100.0	
-00-34-00-2775	SENIOR LEAGUE CART	0.00	4,110.08	0.00	100.0	4,13
-00-34-00-2800	MISCEL CART RENTAL	0.00	812.00	0.00	100.0	43
-00-34-00-2900	PRIVATE CART TRAIL FEE PASS	0.00	3,290.00	4,000.00	82.2	3,60
-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	14,833.00	30,000.00	49.4	13,49
-00-34-00-3350	EMPLOYEE CART FEE	0.00	0.00	0.00	0.0	
-00-34-00-3400	CART SEASON RENTAL 1 PERSON	0.00	10,680.00	0.00	100.0	9,45
-00-34-00-3500	3.35% CREDIT CARD CHARGES	18.53	2,505.89	2,500.00	100.2	2,71
-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	
AL		4,157.53	553,436.80	581,500.00	95.1	535,61
AL	CHARGES FOR SERVICES	4,157.53	553,436.80	581,500.00	95.1	535,61

CELLANEOUS REVENUE

-00-37-00-2250	ADVERTISING	0.00	0.00	0.00	0.0	
-00-37-00-2270	PRO SHOP RENT	0.00	4,009.50	0.00	100.0	
-00-37-00-2370	WEBSITE ADVERTISING	0.00	0.00	0.00	0.0	
-00-37-00-2390	LOCKER RENTAL	46.78	233.90	200.00	116.9	23
-00-37-00-2420	BLANDIN GRANTS	0.00	0.00	0.00	0.0	
-00-37-00-3600	CONCESSIONAIRE LEASE	2,000.00	14,000.00	18,000.00	77.7	14,00
-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	500.00	2,000.00	25.0	2,00

CITY OF GRAND RAPIDS
DETAILED REVENUE & EXPENSE REPORT
MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
FOR 10 PERIODS ENDING OCTOBER 31, 2018

FUND: POKEGAMA GOLF COURSE

QUNT BER	DESCRIPTION	OCTOBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/ EXPENDED	PRIOR YEAR-TO-D ACTUA
CELLANEIOUS REVENUE						
-00-37-00-3800	CAM RENT	1,067.03	5,475.32	5,000.00	109.5	4,73.
-00-37-00-3900	MISCEL REVENUE	0.00	0.00	0.00	0.0	
-00-37-00-4400	CONTRIBUTIONS	0.00	0.00	0.00	0.0	1,00
-00-37-00-4410	CONTRIBUTION-IN-KIND SERVICE	0.00	0.00	0.00	0.0	
-00-37-00-4700	INVESTMENT INCOME	403.14	646.92	500.00	129.3	65.

AL		3,516.95	24,865.64	25,700.00	96.7	22,62.
AL	MISCELLANEOUS REVENUE	3,516.95	24,865.64	25,700.00	96.7	22,62.
ER FINANCING SOURCES						
-00-39-00-2420	CAPITAL BLANDIN GRANT	0.00	0.00	0.00	0.0	
-00-39-00-4600	SALE OF CAPITAL ASSET	0.00	895.00	0.00	100.0	
-00-39-00-4620	INSURANCE RECOVERY	0.00	3,218.80	0.00	100.0	94
-00-39-00-4700	CAPITAL CONTRIB-RESTROOM	0.00	0.00	0.00	0.0	
-00-39-00-4800	CAPITAL CONTRIB-FUNDRAISER	0.00	0.00	0.00	0.0	
-00-39-00-5030	OPERATING TRANSFER IN	0.00	0.00	0.00	0.0	
-00-39-00-5500	USAGE OF NET ASSETS	0.00	0.00	0.00	0.0	

AL		0.00	4,113.80	0.00	100.0	94
AL	OTHER FINANCING SOURCES	0.00	4,113.80	0.00	100.0	94
AL	REVENUES:	7,674.48	582,416.24	607,200.00	95.9	559,18.
SES						
ERAL ADMINISTRATION						
SONNEL						
-00-50-10-1010	SALARY-FULLTIME	5,523.20	57,993.60	100,634.00	57.6	84,26.
-00-50-10-1020	SALARY-FULLTIME/OVERTIME	0.00	0.00	0.00	0.0	
-00-50-10-1030	SALARY-PARTTIME	6,085.08	103,326.92	105,000.00	98.4	108,16
-00-50-10-1040	SALARY-PARTTIME/OVERTIME	105.30	3,055.31	750.00	407.3	1,39
-00-50-10-1050	CONTRACTED SERVICE	1,800.00	1,800.00	0.00	(100.0)	1,40.
-00-50-10-1210	PERA	672.33	6,806.94	12,163.00	55.9	9,13.
-00-50-10-1220	FICA	713.84	10,061.17	12,548.00	80.1	11,50
-00-50-10-1250	MEDICARE	166.97	2,352.90	2,935.00	80.1	2,69
-00-50-10-1310	HEALTH INSURANCE	1,402.00	15,866.00	29,820.00	53.2	24,24.
-00-50-10-1330	LIFE INSURANCE	2.05	20.50	43.00	47.6	4
-00-50-10-1335	DENTAL INSURANCE	0.00	0.00	0.00	0.0	56.
-00-50-10-1345	OPEB	0.00	0.00	1,750.00	0.0	
-00-50-10-1420	UNEMPLOYMENT	0.00	12,332.00	7,000.00	176.1	3,96
-00-50-10-1510	WORKERS COMPENSATION	241.11	2,263.10	2,910.00	77.7	2,17.

CITY OF GRAND RAPIDS
DETAILED REVENUE & EXPENSE REPORT
MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
FOR 10 PERIODS ENDING OCTOBER 31, 2018

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
AL PERSONNEL		16,711.88	215,878.44	275,553.00	78.3	249,53
PLIES & MATERIALS						
-00-50-20-2010	OFFICE SUPPLIES	10.67	1,255.56	1,000.00	125.5	1,23
-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	
-00-50-20-2030	PRINTING & BINDING	0.00	813.19	1,000.00	81.3	77
-00-50-20-2060	COMPUTER SUPPLIES	0.00	790.26	500.00	158.0	
-00-50-20-2075	ASSETS BETWEEN \$700-2,499	0.00	1,002.49	0.00	(100.0)	
-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	1,513.12	2,000.00	75.6	1,67
-00-50-20-2100	OPERATING SUPPLIES	2,127.53	5,607.42	7,000.00	80.1	6,95
-00-50-20-2120	MOTOR FUELS	1,486.48	11,322.00	9,500.00	119.1	10,49
-00-50-20-2130	LUBRICANTS	0.00	197.39	324.50	60.8	14
-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	102.86	5,349.49	5,048.00	105.9	5,42
-00-50-20-2180	SAFETY SUPPLIES	0.00	411.44	500.00	82.2	
-00-50-20-2190	OTHER SUPPLIES/MATERIALS	0.00	0.00	0.00	0.0	
-00-50-20-2210	EQUIPMENT PARTS	159.67	9,837.93	7,000.00	140.5	8,53
-00-50-20-2285	TURF MAINTENANCE	0.00	3,828.95	4,000.00	95.7	4,59
-00-50-20-2290	FLOWERS	0.00	3,074.42	2,000.00	153.7	2,95
-00-50-20-2400	SMALL TOOLS	20.28	60.32	106.50	56.6	
AL SUPPLIES & MATERIALS		3,907.49	45,063.98	39,979.00	112.7	42,80
ER SERVICES & CHARGES						
-00-50-30-3000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.0	
-00-50-30-3010	AUDITING/ACCOUNTING SERVICES	0.00	1,584.00	15,000.00	10.5	1,58
-00-50-30-3040	LEGAL SERVICES	0.00	0.00	1,000.00	0.0	1,00
-00-50-30-3060	EXTERMINATOR SERVICE	0.00	0.00	500.00	0.0	
-00-50-30-3070	LAUNDRY/SOIL MATS	0.00	407.31	500.00	81.4	56
-00-50-30-3090	JANITORIAL SERVICE	0.00	1,038.10	1,500.00	69.2	1,36
-00-50-30-3100	OTHER CONTRACTED SERVICE	4,334.58	45,060.84	50,000.00	90.1	43,46
-00-50-30-3210	TELEPHONE	315.09	2,888.38	4,000.00	72.2	3,27
-00-50-30-3220	POSTAGE	0.00	0.00	0.00	0.0	
-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	998.23	500.00	199.6	
-00-50-30-3260	PROMOTIONS	0.00	0.00	0.00	0.0	
-00-50-30-3265	SNAG EXPENSES	0.00	0.00	0.00	0.0	
-00-50-30-3340	AUTO LICENSES	0.00	16.00	16.00	100.0	
-00-50-30-3510	PUBLISHING & ADVERTISING	600.00	6,901.06	2,000.00	345.0	2,93
-00-50-30-3610	GENERAL INSURANCE	658.00	6,580.00	7,200.00	91.3	7,09
-00-50-30-3810	ELECTRICITY	1,437.34	20,641.02	20,000.00	103.2	20,21
-00-50-30-3840	GARBAGE REMOVAL	293.19	1,876.27	2,000.00	93.8	2,11
-00-50-30-3845	CABLE	0.00	0.00	0.00	0.0	
-00-50-30-3850	SEPTIC/SEWER	1,337.50	12,213.65	2,500.00	488.5	2,13
-00-50-30-3860	HEAT-NATURAL GAS	196.13	2,166.26	2,500.00	86.6	1,98
-00-50-30-4000	MAINTENANCE CONTRACTS	0.00	6,363.60	7,500.00	84.8	7,91
-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	1,606.44	2,000.00	80.3	53

CITY OF GRAND RAPIDS
DETAILED REVENUE & EXPENSE REPORT
MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
FOR 10 PERIODS ENDING OCTOBER 31, 2018

FUND: POKEGAMA GOLF COURSE

OUNT BER	DESCRIPTION	OCTOBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/ EXPENDED	PRIOR YEAR-TO-D. ACTUA.
SES						
	ERAL ADMINISTRATION					
	ER SERVICES & CHARGES					
-00-50-30-4020	COMPUTER MAINTENANCE	0.00	1,194.86	500.00	238.9	57
-00-50-30-4050	IRRIGATION MAINT/REPAIRS	0.00	3,514.68	1,500.00	234.3	27
-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	2,323.99	6,647.11	3,000.00	221.5	3,37
-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	0.00	1,594.70	3,000.00	53.1	3,19
-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	29,723.17	32,000.00	92.8	28,01
-00-50-30-4085	TREE MAINTENANCE	0.00	1,234.41	2,000.00	61.7	3,51
-00-50-30-4090	COURSE IMPROVEMENTS	0.00	0.00	0.00	0.0	14,18
-00-50-30-4150	EQUIPMENT RENTALS	0.00	0.00	900.00	0.0	90
-00-50-30-4155	WINTER STORAGE	0.00	1,800.00	1,800.00	100.0	1,75
-00-50-30-4320	MC/VISA BANK CHARGES	1,833.85	16,043.58	13,000.00	123.4	16,07
-00-50-30-4323	MISCELLANEOUS	0.00	0.00	0.00	0.0	
-00-50-30-4325	CASH SHORT AND OVER	(0.07)	(0.07)	0.00	(100.0)	2
-00-50-30-4326	CASH-SHORT/OVER-CONCESSIONS	0.00	0.00	0.00	0.0	
-00-50-30-4327	PERMITS & DUES	0.00	0.00	0.00	0.0	28
-00-50-30-4330	DUES & SUBSCRIPTIONS	0.00	3,034.75	3,000.00	101.1	2,90
-00-50-30-4335	GOLF-SUGARBROOK-POK GC BAD GRN	0.00	0.00	0.00	0.0	
-00-50-30-4340	PROPERTY TAX	0.00	3,311.00	4,000.00	82.7	3,95
-00-50-30-4350	4TH OF JULY EXPENSES	0.00	708.76	900.00	78.7	20
-00-50-30-4380	CLUBHOUSE LOAN REPAYMENT	0.00	0.00	13,725.00	0.0	
-00-50-30-4390	GOLF CART MAINTENANCE/REPAIR	0.00	0.00	0.00	0.0	18,91
-00-50-30-4400	GOLF CART LOAN PAYMENT	0.00	0.00	30,779.00	0.0	
-00-50-30-5000	INTEREST EXPENSE	0.00	5,512.74	1,137.00	484.8	1,27
-00-50-30-5010	INTEREST EXP-EQPT	0.00	0.00	0.00	0.0	
-00-50-30-5500	BAD DEBT EXPENSE	0.00	649.00	0.00	(100.0)	
-00-50-30-5600	DEPRECIATION EXPENSE	10,211.44	102,114.34	122,000.00	83.7	99,57
-00-50-30-5700	LOSS ON RETIREMENT-FIXED ASSET	0.00	0.00	0.00	0.0	
-00-50-30-7200	TRANSFER OUT	0.00	0.00	3,500.00	0.0	3,50
AL OTHER SERVICES & CHARGES		23,541.04	287,424.19	355,457.00	80.8	302,04
AL GENERAL ADMINISTRATION		44,160.41	548,366.61	670,989.00	81.7	594,38
AL EXPENSES:		44,160.41	548,366.61	670,989.00	81.7	594,38
FUND REVENUES		7,674.48	582,416.24	607,200.00	95.9	559,18
FUND EXPENSES		44,160.41	548,366.61	670,989.00	81.7	594,38
SURPLUS (DEFICIT)		(36,485.93)	34,049.63	(63,789.00)	(53.3)	(35,19)

FUND: POKEGAMA GOLF COURSE
 FOR 10 PERIODS ENDING OCTOBER 31, 2018

ACCOUNT #	DESCRIPTION	BALANCE 01/01/18	NET DEBITS	NET CREDITS	BALANCE 10/31/18
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	193,332.78	193,332.78	0.00
613-00-00-00-1010	CASH	99,443.57	632,049.47	536,668.08	194,824.96
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	57,672.09	55,876.69	8,047.16
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	592.38	6,088.14	592.38
613-00-00-00-1551	PREPAID INSURANCE	0.00	10,794.36	8,991.10	1,803.26
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	102,114.34	(1,488,044.11)
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	55,007.74	47,935.94	7,071.80
TOTAL		2,782,511.51	950,805.40	952,363.65	2,780,953.26
TOTAL ASSETS		2,782,511.51	950,805.40	952,363.65	2,780,953.26
LIABILITIES AND FUND EQUITY					
LIABILITIES					
613-00-00-00-2020	ACCOUNTS PAYABLE	5,361.51	528,234.25	523,034.09	161.35
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	0.00	0.00	569.00

FUND: POKEGAMA GOLF COURSE
 FOR 10 PERIODS ENDING OCTOBER 31, 2018

ACCOUNT #	DESCRIPTION	BALANCE 01/01/18	NET DEBITS	NET CREDITS	BALANCE 10/31/18
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	5,941.64	5,941.64	0.00	0.00
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	19,855.20	19,855.20
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	5,476.23	5,511.24	35.01
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	37,765.06	38,052.83	287.77
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	629,133.04	586,453.36	216,091.08
TOTAL LIABILITIES					
		258,770.76	629,133.04	586,453.36	216,091.08
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	47,935.94	55,007.74	7,071.80
613-00-00-00-3010	NET ASSETS	2,523,740.75	0.00	0.00	2,523,740.75
TOTAL		2,523,740.75	47,935.94	55,007.74	2,530,812.55
FUND SURPLUS (DEFICIT)					
TOTAL FUND EQUITY		2,523,740.75	47,935.94	34,049.63	34,049.63
TOTAL LIABILITIES AND FUND EQUITY					
TOTAL LIABILITIES AND FUND EQUITY		2,782,511.51	677,068.98	675,510.73	2,780,953.26