

**POKEGAMA GOLF COURSE BOARD MEETING**

**TUESDAY, OCTOBER 17, 2017**

**7:00 am**

***Pokegama Golf Course  
3910 Golf Course Road***

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for **Tuesday, October 17, 2017 at 7:00 am.** Pokegama Golf Course, 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 – Human Rights Commission
- V. Grounds Superintendent
- VI. Concessions.
- VII. Director of Golf
- VIII. Old Business - Budget Discussion
- 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  
September 19, 2017  
7:00 AM

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

Absent: Kelly Kirwin

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 August 15, 2017 Board meeting. Todd Roth seconded the motion. The motion passed.
- III. Consideration of monthly bills: Todd Roth made a motion to approve the bill list. Brad Gallop seconded the motion. The motion passed.

ACHESON TIRE COMPANY INC	48.09
AMERIPRIDE LINEN & APPAREL	73.91
BLUE CROSS & BLUE SHIELD OF MN	2,191.50
BURGGRAF'S ACE HARDWARE INC	92.11
CHAMBER OF COMMERCE	400.00
CITY OF COHASSET	80.81
COLE HARDWARE INC	16.50
DAVIS OIL	1,675.03
DELTA DENTAL OF MINNESOTA	123.55
ESC SYSTEMS	384.75
GRAND RAPIDS CITY PAYROLL	29,524.58
GRAND RAPIDS STATE BANK	3,549.48
L&M SUPPLY	161.88
MN DEPT OF LABOR & INDUSTRY	20.00
MINNESOTA REVENUE	7,057.91
MINNESOTA TORO	752.72
MOR GOLF AND UTILITY	1,065.23
NEXTERA COMMUNICATIONS LLC	3.93
NAPA SUPPLY OF GRAND RAPIDS	5.01
NORTHERN LAKES WINDOW CLEANING P.U.C.	299.24
	5,481.90
NORTHERN MN WATER COND DBA	98.15
RAPIDS PLUMBING & HEATING INC	504.00
STEVE ROSS DBA ROSS GOLF	4,166.67
SIM SUPPLY INC	326.07
STOKES PRINTING & OFFICE	59.00
TDS Metrocom	210.79
TRU NORTH ELECTRIC LLC	362.35
UNUM LIFE INSURANCE CO OF AMER	4.10
VANTIV INTEGRATED PAYMENTS	31.66
VERIZON WIRELESS	192.45
VISA	157.40
WASTE MANAGEMENT	359.39
 TOTAL ALL VENDORS:	 59,480.16

- IV. Visitors: Stewart Bastian
- V. Grounds Superintendent: Steve Ross reported. Greens will be aerated on Monday the 25<sup>th</sup> of September and Hawkinson will do the cart path paving work on that same day. Brad and Pat will work together to find a carpenter to replace the corner uprights on the two gazebos on holes #3 and # 5. Very little watering has been needed in recent weeks as rainfall has been above average.
- VI. Concessions: Stewart Bastian reported. Contract renewal was discussed and Bob will report at the next meetings about our options. The Bastians are considering purchasing a new beverage cart.
- VII. Director of Golf: Bob Cahill reported. July and early August have been very good revenue months. A thorough study of area membership and green fees will be presented at the October meeting with plans to finalize any rate changes for 2018 soon. Kitchen hoods and carpeting will be cleaned in the next week or so.
- 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. Todd Roth seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien  
Recording Secretary

GRAND RAPIDS GOLF COURSE BOARD  
SPECIAL MEETING  
October 3, 2017  
7:00 AM

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

Absent: Todd Roth

Staff: Bob Cahill Director of Golf  
Steve Ross Grounds Superintendent

- I. Pat Pollard called the meeting to order.
- II. Visitors: None
- III. Discussions that took place relating to 2017 finances and proposed 2018 budget included green fee and pass holder cost comparisons and projections, marketing and advertising, upcoming projects and course improvements, staffing levels, and membership categories. Any increases in membership fees and green fees will be discussed again and decided upon at a future meeting.

Respectfully Submitted,

Larry O'Brien  
Recording Secretary

POKEGAMA GOLF COURSE BILL LIST - OCTOBER 17, 2017

DATE: 10/12/2017  
 TIME: 13:56:10  
 ID: AP443000.CGR

CITY OF GRAND RAPIDS  
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 10/17/2017

VENDOR #	NAME	AMOUNT DUE
-----		
POKEGAMA GOLF COURSE		
0113233	AMERIPRIDE LINEN & APPAREL	73.91
0401804	DAVIS OIL	2,125.92
0718010	CITY OF GRAND RAPIDS	1,894.50
1200500	L&M SUPPLY	100.44
1315625	MOR GOLF AND UTILITY	953.25
1612050	PLAISTED COMPANIES INC	1,006.31
1618208	PRECISION SMALL ENGINE CO INC	120.21
1801530	NORTHERN MN WATER COND DBA	38.65
1801612	RAPID RENTAL	297.50
1815711	STEVE ROSS DBA ROSS GOLF	4,166.67
1909510	SIM SUPPLY INC	67.14
2005700	THE TESSMAN COMPANY	7,668.19
2018680	TRU NORTH ELECTRIC LLC	149.90
2023351	TWINCITIESGOLF.COM	300.00
TOTAL UNPAID TO BE APPROVED IN THE SUM OF:		\$ 18,962.59
CHECKS ISSUED-PRIOR APPROVAL		
PRIOR APPROVAL		
0212750	BLUE CROSS & BLUE SHIELD OF MN	2,191.50
0315329	CITY OF COHASSET	88.52
0405447	DELTA DENTAL OF MINNESOTA	123.55
0718015	GRAND RAPIDS CITY PAYROLL	24,678.35
0718070	GRAND RAPIDS STATE BANK	2,419.40
1309335	MINNESOTA REVENUE	5,229.38
1405850	NEXTERA COMMUNICATIONS LLC	3.93
2000490	TDS Metrocom	211.11
2114750	UNUM LIFE INSURANCE CO OF AMER	4.10
2201535	VANTIV INTEGRATED PAYMENTS	31.66
2205637	VERIZON WIRELESS	95.33
2301700	WASTE MANAGEMENT	359.39
TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF:		\$ 35,436.22
TOTAL ALL DEPARTMENTS		54,398.81

**CITY OF GRAND RAPIDS  
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES  
For the Period Ended September 30, 2017  
With Comparative Actual Amounts for the Period Ended September 30, 2016**

	2017	2017		% OF BUDGET	2016 ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>	OVER (UNDER) <u>BUDGET</u>		
<b>Operating Revenues</b>					
Season Passes	\$ 187,000	\$ 170,269	\$ (16,731)	91%	\$ 177,821
Green Fees	250,000	218,694	(31,306)	87%	217,134
Ancillary	139,505	132,071	(7,434)	95%	133,697
<b>Total Revenues</b>	<u>576,505</u>	<u>521,034</u>	<u>(55,471)</u>	<b>90%</b>	<u>528,651</u>
<b>Operating Expenses</b>					
Personnel	251,207	225,088	(26,119)	90%	224,722
Materials and Supplies	57,900	40,919	(16,981)	71%	44,979
Other Services & Charges	181,283	166,031	(15,252)	92%	167,821
<b>Total Expenses</b>	<u>490,390</u>	<u>432,038</u>	<u>(58,352)</u>	<b>88%</b>	<u>437,522</u>
<b>OPERATING INCOME (LOSS)</b>	<u>86,115</u>	<u>88,996</u>	<u>2,881</u>		<u>91,130</u>
<b>Nonoperating Revenues</b>					
Concessionaire Lease	8,500	7,256	(1,244)	85%	5,844
Operating Transfer In	18,000	12,000	(6,000)	67%	12,000
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	-	-	-	0%	-
Depreciation	(13,454)	(13,589)	(135)	101%	(13,454)
	(99,000)	(88,060)	10,940	89%	(78,420)
<b>NET INCOME</b>	<u>\$ 161</u>	<u>\$ 6,603</u>	<u>\$ 6,442</u>		<u>\$ 17,099</u>

**CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE**  
**Statement of Income and Expenses**  
**SEPTEMBER 30, 2017 TO SEPTEMBER 30, 2013**

	<u>YTD THROUGH 9/30/2017</u>	<u>YTD THROUGH 9/30/2016</u>	<u>YTD THROUGH 9/30/2015</u>	<u>YTD THROUGH 9/30/2014</u>	<u>YTD THROUGH 9/30/2013</u>
<b>Operating Revenues:</b>					
Season Passes	\$ 170,269	\$ 177,821	\$ 176,114	\$ 159,307	\$ 157,572
Green Fees	218,694	217,134	230,187	216,865	188,271
Ancillaries	<u>132,071</u>	<u>133,697</u>	<u>137,233</u>	<u>138,793</u>	<u>132,312</u>
 Total Operating Revenues	 <u>521,034</u>	 <u>528,651</u>	 <u>543,533</u>	 <u>514,966</u>	 <u>478,155</u>
<b>Operating Expenses:</b>					
Personnel	225,088	224,722	191,531	178,939	175,554
Materials and Supplies	40,919	44,979	65,651	47,535	57,540
Other Services & Charges	<u>166,031</u>	<u>167,821</u>	<u>142,338</u>	<u>122,648</u>	<u>142,915</u>
 Total Operating Expenses	 <u>432,038</u>	 <u>437,522</u>	 <u>399,519</u>	 <u>349,122</u>	 <u>376,009</u>
<b>OPERATING INCOME (LOSS)</b>	<u>88,996</u>	<u>91,130</u>	<u>144,014</u>	<u>165,844</u>	<u>102,146</u>
 Nonoperating Revenues	 7,256	 5,844	 7,947	 5,406	 6,202
Concessionaire Lease	12,000	12,000	12,000	14,000	12,000
Operating Transfer In	-	-	-	-	-
Clubhs/Park Prj Fundraising Exps	-	-	-	-	-
Sales Tax Repayment	-	-	-	-	-
Debt Principal Payment	(13,589)	(13,454)	(31,221)	(30,912)	(30,606)
Depreciation	<u>(88,060)</u>	<u>(78,420)</u>	<u>(76,364)</u>	<u>(73,757)</u>	<u>(65,660)</u>
 NET INCOME (LOSS)	 <u>\$ 6,603</u>	 <u>\$ 17,099</u>	 <u>\$ 56,376</u>	 <u>\$ 80,581</u>	 <u>\$ 24,082</u>

DATE: 10/12/2017  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2017

PAGE: 1  
 F-YR: 17

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 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	59,340.00	61,000.00	97.2	60,556.97
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	2,600.00	3,500.00	74.2	2,800.00
613-00-34-00-1100	SINGLE PASS	0.00	74,357.25	80,000.00	92.9	80,033.07
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	3,289.00	4,500.00	73.0	3,887.00
613-00-34-00-1200	JUNIOR PASS	0.00	4,554.00	8,000.00	56.9	5,643.00
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	423.00	15,228.56	20,000.00	76.1	14,171.00
613-00-34-00-1250	PCC GOLF FEES	104.77	426.17	0.00	100.0	0.00
613-00-34-00-1600	WD 18 HOLE	1,452.00	20,782.00	25,000.00	83.1	20,672.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	4,084.00	11,802.00	0.00	100.0	15,421.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	1,207.44	1,207.44	78,000.00	1.5	3,543.20
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	1,007.00	9,120.00	12,000.00	76.0	7,712.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	2,238.00	20,439.76	0.00	100.0	23,230.50
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	10.00	674.84	0.00	100.0	207.11
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	176.00	2,608.00	0.00	100.0	3,183.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	57.00	209.00	0.00	100.0	399.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	220.00	1,276.00	13,000.00	9.8	1,474.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	225.00	9,465.00	0.00	100.0	9,195.00
613-00-34-00-1975	SENIOR GREEN FEES	3,137.75	23,088.22	0.00	100.0	20,573.46
613-00-34-00-2000	WD 2ND NINE	0.00	338.00	0.00	100.0	207.00
613-00-34-00-2100	WD TWILIGHT	640.00	2,120.00	0.00	100.0	0.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	2,145.12	22,769.69	35,000.00	65.0	20,960.96
613-00-34-00-2110	WE 18 HOLE	7,231.50	52,409.30	60,000.00	87.3	49,742.00
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	304.00	2,926.00	0.00	100.0	3,534.00
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00	207.00	0.00	100.0	366.50
613-00-34-00-2115	WE 2ND NINE GREEN FEE	15.00	165.00	0.00	100.0	270.00



DATE: 10/12/2017  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2017

PAGE: 2  
 F-YR: 17

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
CHARGES FOR SERVICES						
613-00-34-00-2120	WE 9 HOLE	1,863.00	17,687.00	21,000.00	84.2	18,101.00
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	788.00	0.00	100.0	491.05
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	7,107.58	15,771.37	0.00	100.0	13,896.10
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	910.00	2,415.00	0.00	100.0	3,955.00
613-00-34-00-2130	WD LODGING 9 HOLE	0.00	0.00	0.00	0.0	0.00
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	0.00	6,000.00	0.0	0.00
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	11.25	397.50	1,000.00	39.7	540.00
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	DRIVING RANGE PASS	0.00	5,550.00	7,600.00	73.0	5,420.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	4,250.00	2,400.00	177.0	3,660.00
613-00-34-00-2352	STUDENT DRIVING RANGE	0.00	100.00	0.00	100.0	300.00
613-00-34-00-2354	JUNIOR DRIVING RANGE	0.00	1,000.00	0.00	100.0	1,350.00
613-00-34-00-2400	SMALL BUCKET	347.82	2,816.22	3,300.00	85.3	2,733.94
613-00-34-00-2450	MEDIUM BUCKET	294.84	2,265.12	3,200.00	70.7	2,854.80
613-00-34-00-2500	LARGE BUCKET	589.05	6,636.63	8,000.00	82.9	6,670.29
613-00-34-00-2600	CART 9 HOLE	424.08	6,548.70	30,000.00	21.8	7,200.00
613-00-34-00-2625	CART HALF 9 HOLE	1,881.00	19,556.37	0.00	100.0	20,426.60
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	130.00	0.00	100.0	105.00
613-00-34-00-2700	CART 18 HOLE	2,618.14	14,083.18	61,000.00	23.0	17,121.51
613-00-34-00-2725	CART HALF 18 HOLE	9,180.00	45,901.97	0.00	100.0	42,762.00
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	340.48	4,134.40	0.00	100.0	3,927.68
613-00-34-00-2800	MISCEL CART RENTAL	56.00	434.00	0.00	100.0	592.89
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	3,600.00	3,000.00	120.0	2,700.00
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	13,490.00	27,505.00	49.0	13,070.00
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	9,450.00	0.00	100.0	10,771.05
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	268.25	2,626.60	2,500.00	105.0	2,220.79

DATE: 10/12/2017  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2017

PAGE: 3  
 F-YR: 17

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
<b>CHARGES FOR SERVICES</b>						
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
<b>TOTAL</b>		<b>50,569.07</b>	<b>521,034.29</b>	<b>576,505.00</b>	<b>90.3</b>	<b>528,651.47</b>
<b>MISCELLANEOUS REVENUE</b>						
613-00-37-00-2250	ADVERTISING	0.00	0.00	0.00	0.0	0.00
613-00-37-00-2270	T-SIGN SPONSORSHIPS	0.00	0.00	0.00	0.0	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	187.12	500.00	37.4	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	12,000.00	18,000.00	66.6	12,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	2,000.00	2,000.00	100.0	1,000.00
613-00-37-00-3800	CAM RENT	973.68	3,704.80	5,000.00	74.0	4,205.19
613-00-37-00-3900	MISCEL REVENUE	0.00	0.00	500.00	0.0	0.00
613-00-37-00-4400	CONTRIBUTIONS	0.00	1,000.00	0.00	100.0	0.00
613-00-37-00-4410	CONTRIBUTION-IN-KIND SERVICE	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4700	INVESTMENT INCOME	0.00	364.52	500.00	72.9	545.10
<b>TOTAL</b>		<b>2,973.68</b>	<b>19,256.44</b>	<b>26,500.00</b>	<b>72.6</b>	<b>17,843.85</b>
<b>TOTAL REVENUES: MISCELLANEOUS REVENUE</b>		<b>2,973.68</b>	<b>19,256.44</b>	<b>26,500.00</b>	<b>72.6</b>	<b>17,843.85</b>
<b>OTHER FINANCING SOURCES</b>						
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0</b>	<b>0.00</b>

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CITY OF GRAND RAPIDS  
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 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2017

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
TOTAL REVENUES: OTHER FINANCING SOURCES		0.00	0.00	0.00	0.0	0.00
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	12,773.57	75,748.62	99,638.00	76.0	74,179.46
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	0.00	0.00	1,000.00	0.0	0.00
613-00-50-10-1030	SALARY-PARTTIME	21,753.66	97,915.62	87,010.00	112.5	97,032.43
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	310.28	1,298.48	750.00	173.1	3,342.45
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	800.00	0.0	1,200.00
613-00-50-10-1210	PERA	1,570.36	8,235.67	9,193.00	89.5	9,166.08
613-00-50-10-1220	FICA	2,085.84	10,385.78	11,681.00	88.9	10,377.54
613-00-50-10-1250	MEDICARE	487.81	2,429.01	2,732.00	88.9	2,427.00
613-00-50-10-1310	HEALTH INSURANCE	1,844.70	22,573.35	26,098.00	86.4	19,304.10
613-00-50-10-1330	LIFE INSURANCE	4.10	36.90	43.00	85.8	30.75
613-00-50-10-1335	DENTAL INSURANCE	62.39	530.93	602.00	88.1	500.35
613-00-50-10-1345	OPEB	0.00	0.00	1,750.00	0.0	0.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	3,960.00	7,000.00	56.5	5,248.06
613-00-50-10-1510	WORKERS COMPENSATION	197.40	1,973.60	2,910.00	67.8	1,914.15
TOTAL PERSONNEL		41,090.11	225,087.96	251,207.00	89.6	224,722.37
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	0.00	1,204.10	1,000.00	120.4	524.90
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	324.86
613-00-50-20-2030	PRINTING & BINDING	0.00	776.02	1,000.00	77.6	791.64
613-00-50-20-2060	COMPUTER SUPPLIES	0.00	0.00	500.00	0.0	481.00
613-00-50-20-2075	ASSETS BETWEEN \$700-2,499	0.00	0.00	2,500.00	0.0	0.00
613-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	1,677.57	5,000.00	33.5	3,958.66
613-00-50-20-2100	OPERATING SUPPLIES	121.64	6,621.48	9,000.00	73.5	3,387.69
613-00-50-20-2120	MOTOR FUELS	1,589.38	9,286.58	9,000.00	103.1	7,777.36
613-00-50-20-2130	LUBRICANTS	0.00	148.63	300.00	49.5	324.53
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	136.24	5,427.56	5,000.00	108.5	5,024.62
613-00-50-20-2180	SAFETY SUPPLIES	0.00	0.00	500.00	0.0	0.00
613-00-50-20-2190	OTHER SUPPLIES/MATERIALS	0.00	8.50	0.00	(100.0)	0.00
613-00-50-20-2210	EQUIPMENT PARTS	1,180.49	8,221.06	17,000.00	48.3	15,300.86
613-00-50-20-2285	TURF MAINTENANCE	1,006.31	4,597.48	5,000.00	91.9	4,050.84

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CITY OF GRAND RAPIDS  
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 FOR 9 PERIODS ENDING SEPTEMBER 30, 2017

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
GENERAL ADMINISTRATION						
SUPPLIES & MATERIALS						
613-00-50-20-2290	FLOWERS	0.00	2,950.10	2,000.00	147.5	2,924.93
613-00-50-20-2400	SMALL TOOLS	0.00	0.00	100.00	0.0	106.86
TOTAL SUPPLIES & MATERIALS		4,034.06	40,919.08	57,900.00	70.6	44,978.75
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	0.00	1,584.00	13,875.00	11.4	1,584.00
613-00-50-30-3040	LEGAL SERVICES	0.00	1,006.67	1,000.00	100.6	0.00
613-00-50-30-3060	EXTERMINATOR SERVICE	0.00	0.00	500.00	0.0	267.18
613-00-50-30-3070	LAUNDRY/SOIL MATS	73.91	569.21	500.00	113.8	459.68
613-00-50-30-3090	JANITORIAL SERVICE	149.62	1,058.04	2,000.00	52.9	2,059.24
613-00-50-30-3100	OTHER CONTRACTED SERVICE	4,464.17	39,302.53	50,000.00	78.6	39,400.03
613-00-50-30-3210	TELEPHONE	310.37	2,926.36	4,000.00	73.1	4,121.24
613-00-50-30-3220	POSTAGE	0.00	0.00	0.00	0.0	0.00
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	0.00	500.00	0.0	528.52
613-00-50-30-3260	PROMOTIONS	0.00	16.82	0.00	(100.0)	1,145.00
613-00-50-30-3265	SNAG EXPENSES	0.00	3,310.63	0.00	(100.0)	0.00
613-00-50-30-3340	AUTO LICENSES	0.00	0.00	0.00	0.0	16.00
613-00-50-30-3510	PUBLISHING & ADVERTISING	0.00	1,608.78	1,500.00	107.2	2,001.95
613-00-50-30-3610	GENERAL INSURANCE	709.84	6,388.56	7,200.00	88.7	6,600.60
613-00-50-30-3810	ELECTRICITY	0.00	15,951.74	18,000.00	88.6	17,083.56
613-00-50-30-3840	GARBAGE REMOVAL	359.39	1,844.19	2,000.00	92.2	1,881.40
613-00-50-30-3845	CABLE	0.00	0.00	0.00	0.0	0.00
613-00-50-30-3850	SEPTIC/SEWER	0.00	1,771.97	2,000.00	88.5	1,587.00
613-00-50-30-3860	HEAT-NATURAL GAS	88.52	1,828.81	3,000.00	60.9	1,726.44
613-00-50-30-4000	MAINTENANCE CONTRACTS	864.00	6,796.75	6,500.00	104.5	9,485.44
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	539.78	2,000.00	26.9	7,671.44
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	578.72	0.00	(100.0)	103.73
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	0.00	0.00	0.00	0.0	3,908.33
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	637.39	3,377.35	500.00	675.4	4,345.92
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	149.90	3,009.39	3,000.00	100.3	2,145.04
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	20,350.05	32,000.00	63.5	28,315.93
613-00-50-30-4085	TREE MAINTENANCE	0.00	3,510.85	3,000.00	117.0	2,137.50
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00	950.00	0.00	(100.0)	5,372.50

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 FOR 9 PERIODS ENDING SEPTEMBER 30, 2017

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
GENERAL ADMINISTRATION						
OTHER SERVICES & CHARGES						
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	900.00	1,500.00	60.0	0.00
613-00-50-30-4155	WINTER STORAGE	0.00	1,755.00	1,500.00	117.0	1,520.00
613-00-50-30-4320	MC/VISA BANK CHARGES	2,451.06	14,314.10	13,000.00	110.1	13,385.63
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	0.00	25.05	0.00	(100.0)	22.76
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	85.00
613-00-50-30-4330	DUES & SUBSCRIPTIONS	0.00	2,906.25	2,500.00	116.2	2,737.75
613-00-50-30-4335	GOLF-SUGARBROOK-POK GC BAD GRN	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4340	PROPERTY TAX	0.00	3,955.00	3,900.00	101.4	3,915.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00	204.49	900.00	22.7	799.19
613-00-50-30-4380	CLUBHOUSE LOAN REPAYMENT	0.00	0.00	13,454.00	0.0	0.00
613-00-50-30-4390	GOLF CART MAINTENANCE/REPAIR	0.00	18,918.02	0.00	(100.0)	0.00
613-00-50-30-4400	GOLF CART LOAN PAYMENT	0.00	0.00	0.00	0.0	0.00
613-00-50-30-5000	INTEREST EXPENSE	0.00	1,273.06	1,408.00	90.4	1,407.60
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	11,518.02	88,059.60	99,000.00	88.9	78,420.14
613-00-50-30-5700	LOSS ON RETIREMENT-FIXED ASSET	0.00	0.00	0.00	0.0	0.00
613-00-50-30-7200	TRANSFER OUT	0.00	3,500.00	3,500.00	100.0	0.00
TOTAL OTHER SERVICES & CHARGES		21,776.19	254,091.77	293,737.00	86.5	246,240.74
TOTAL EXPENSES: GENERAL ADMINISTRATION		66,900.36	520,098.81	602,844.00	86.2	515,941.86
TOTAL EXPENSES:		66,900.36	520,098.81	602,844.00	86.2	515,941.86
TOTAL FUND REVENUES		53,542.75	540,290.73	603,005.00	89.5	546,495.32
TOTAL FUND EXPENSES		66,900.36	520,098.81	602,844.00	86.2	515,941.86
FUND SURPLUS (DEFICIT)		(13,357.61)	20,191.92	161.00	2541.5	30,553.46

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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

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FUND: POKEGAMA GOLF COURSE  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2017

ACCOUNT #	DESCRIPTION	BALANCE 01/01/17	NET DEBITS	NET CREDITS	BALANCE 09/30/17
<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	198,991.67	198,991.67	0.00
613-00-00-00-1010	CASH	146,179.18	595,214.92	546,672.68	194,721.42
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	4,459.27	47,576.48	49,791.11	2,244.64
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	513.41	448.81	64.60
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	4,997.02	592.37	4,997.02	592.37
613-00-00-00-1551	PREPAID INSURANCE	0.00	10,887.00	8,165.16	2,721.84
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	802,269.15	162,540.95	79,894.01	884,916.09
613-00-00-00-1621	ACCUMULATED DEPR	(1,351,375.44)	79,894.01	88,059.60	(1,359,541.03)
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	49,045.37	40,486.95	8,558.42
<b>TOTAL</b>		<b>2,772,520.90</b>	<b>1,145,256.18</b>	<b>1,017,507.01</b>	<b>2,900,270.07</b>
<b>TOTAL ASSETS</b>		<b>2,772,520.90</b>	<b>1,145,256.18</b>	<b>1,017,507.01</b>	<b>2,900,270.07</b>

**LIABILITIES AND FUND EQUITY**  
**LIABILITIES**

613-00-00-00-2020	ACCOUNTS PAYABLE	3,948.77	525,367.21	520,060.86	(1,357.58)
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	127,305.84	13,588.67	0.00	113,717.17
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	3,797.00	0.00	0.00	3,797.00
613-00-00-00-2150	ACCRUED INTEREST	637.00	0.00	0.00	637.00

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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

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FUND: POKEGAMA GOLF COURSE  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2017

ACCOUNT #	DESCRIPTION	BALANCE 01/01/17	NET DEBITS	NET CREDITS	BALANCE 09/30/17
<b>LIABILITIES</b>					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	2,828.51	2,828.51	0.00	0.00
613-00-00-00-2166	OPEB LIABILITY	7,816.00	0.00	0.00	7,816.00
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	1,188.62	1,188.62	6,485.20	6,485.20
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	8,563.09	8,563.09	0.00
613-00-00-00-2290	LEASE PAYABLE	0.00	31,029.03	142,996.63	111,967.60
613-00-00-00-2510	SALES TAX PAYABLE	0.00	32,326.71	35,784.89	3,458.18
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>147,521.74</b>	<b>614,891.84</b>	<b>713,890.67</b>	<b>246,520.57</b>
<b>TOTAL LIABILITIES</b>		<b>147,521.74</b>	<b>614,891.84</b>	<b>713,890.67</b>	<b>246,520.57</b>
<b>FUND EQUITY</b>					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	40,486.95	49,045.37	8,558.42
613-00-00-00-3010	NET ASSETS	2,624,999.16	0.00	0.00	2,624,999.16
<b>TOTAL</b>		<b>2,624,999.16</b>	<b>40,486.95</b>	<b>49,045.37</b>	<b>2,633,557.58</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>0.00</b>	<b>0.00</b>	<b>20,191.92</b>	<b>20,191.92</b>
<b>TOTAL FUND EQUITY</b>		<b>2,624,999.16</b>	<b>40,486.95</b>	<b>69,237.29</b>	<b>2,653,749.50</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,772,520.90</b>	<b>655,378.79</b>	<b>783,127.96</b>	<b>2,900,270.07</b>