

**POKEGAMA GOLF COURSE BOARD MEETING**

**TUESDAY, SEPTEMBER 19, 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, September 19, 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
- 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  
 August 15, 2017  
 7:00 AM

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

Absent: Todd Roth, Brad Gallop

Staff: Bob Cahill Director of Golf  
 Steve Ross Grounds Superintendent

- I. Pat Pollard called the meeting to order.
- II. Kelly Kirwin made a motion to accept the minutes of the July 18, 2017 Board meeting. Larry O'Brien 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.

AMERIPRIDE LINEN & APPAREL	113.83
BLOOMERS GARDEN CENTER	447.72
BLUE CROSS & BLUE SHIELD OF MN	2,191.50
BUNES SEPTIC SERVICE INC	772.00
BURGGRAF'S ACE HARDWARE INC	324.49
ROBERT CAHILL	409.00
CLUB CAR LLC	561.73
CITY OF COHASSET	80.81
COLE HARDWARE INC	57.65
DAKOTA SUPPLY GROUP	176.02
DAVIS OIL	1,611.76
DELTA DENTAL OF MINNESOTA	123.55
CITY OF GRAND RAPIDS	3,500.00
GRAND RAPIDS CITY PAYROLL	46,981.96
GRAND RAPIDS STATE BANK	2,388.14
HAWKINSON SAND & GRAVEL	526.58
KENNEDY & GRAVEN	1,006.67
L&M SUPPLY	617.13
GREGORY J. LESSMAN DBA	136.05
MINNESOTA REVENUE	6,192.28
MINNESOTA TORO	685.08
MOR GOLF AND UTILITY	1,265.82
NEXTERA COMMUNICATIONS LLC	3.93
NORTHERN LAKES WINDOW CLEANING	149.62
NORTHERN SAFETY & INDUSTRIAL	237.51
NORTHLAND PORTABLES	204.49
PLAISTED COMPANIES INC	1,762.47
PRESTO PRINT	199.86
P.U.C.	2,346.62
RAPID RENTAL	680.00
STEVE ROSS DBA ROSS GOLF	4,247.68
SIM SUPPLY INC	101.28
STOKES PRINTING & OFFICE	191.16
TDS Metrocom	211.44
THE TESSMAN COMPANY	3,018.14
TRU NORTH ELECTRIC LLC	579.97

UNUM LIFE INSURANCE CO OF AMER 1	4.10
VANTIV INTEGRATED PAYMENTS	63.32
VERIZON WIRELESS	96.16
VERSATILE GOLF CARS	208.23
WASTE MANAGEMENT	274.39
TOTAL ALL VENDORS:	84,750.14

IV. Visitors: None

V. Grounds Superintendent: Steve Ross reported. Fungicide and growth regulators are being applied over the next week or so. Aerating of fairways and tee boxes will start soon. August 25<sup>th</sup> the new tar will be done by the practice green. The new equipment is in and working great. Rainfall in July and August is below normal, but because of the mild temperatures the grass is doing very well.

VI. Concessions: No report

VII. Director of Golf: Bob Cahill reported. July and early August have been very good revenue months. Junior league started yesterday and will continue for five more weeks. A thorough study of area membership and green fees will be presented at the September meeting with plans to finalize any rate changes for 2018 soon.

VIII. Old Business: None

IX. New Business: None

X. Correspondence and Open Discussion: None.

XI. Adjourn: Kelly Kirwin made a motion to adjourn the meeting. Larry O'Brien seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien  
Recording Secretary

**POKEGAMA GOLF COURSE BILL LIST - SEPTEMBER 19, 2017**

DATE: 09/14/2017  
 TIME: 13:03:00  
 ID: AP443000.CGR

CITY OF GRAND RAPIDS  
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 09/19/2017

VENDOR #	NAME	AMOUNT DUE
-----		
POKEGAMA GOLF COURSE		
0103325	ACHESON TIRE COMPANY INC	48.09
0113233	AMERIPRIDE LINEN & APPAREL	73.91
0221650	BURGGRAF'S ACE HARDWARE INC	92.11
0308100	CHAMBER OF COMMERCE	400.00
0315455	COLE HARDWARE INC	16.50
0401804	DAVIS OIL	1,675.03
0514200	ESC SYSTEMS	384.75
1200500	L&M SUPPLY	161.88
1309355	MINNESOTA TORO	752.72
1315625	MOR GOLF AND UTILITY	1,065.23
1415030	NAPA SUPPLY OF GRAND RAPIDS	5.01
1415487	NORTHERN LAKES WINDOW CLEANING	299.24
1801530	NORTHERN MN WATER COND DBA	98.15
1801610	RAPIDS PLUMBING & HEATING INC	504.00
1815711	STEVE ROSS DBA ROSS GOLF	4,166.67
1909510	SIM SUPPLY INC	326.07
1920555	STOKES PRINTING & OFFICE	59.00
2018680	TRU NORTH ELECTRIC LLC	362.35

TOTAL UNPAID TO BE APPROVED IN THE SUM OF: \$ 10,490.71

CHECKS ISSUED-PRIOR APPROVAL  
 PRIOR APPROVAL

0212750	BLUE CROSS & BLUE SHIELD OF MN	2,191.50
0315329	CITY OF COHASSET	80.81
0405447	DELTA DENTAL OF MINNESOTA	123.55
0718015	GRAND RAPIDS CITY PAYROLL	29,524.58
0718070	GRAND RAPIDS STATE BANK	3,549.48
1309265	MN DEPT OF LABOR & INDUSTRY	20.00
1309335	MINNESOTA REVENUE	7,057.91
1405850	NEXTERA COMMUNICATIONS LLC	3.93
1621130	P.U.C.	5,481.90
2000490	TDS Metrocom	210.79
2114750	UNUM LIFE INSURANCE CO OF AMER	4.10
2201535	VANTIV INTEGRATED PAYMENTS	31.66
2205637	VERIZON WIRELESS	192.45
2209665	VISA	157.40
2301700	WASTE MANAGEMENT	359.39

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$ 48,989.45

TOTAL ALL DEPARTMENTS 59,480.16

**CITY OF GRAND RAPIDS  
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES  
For the Period Ended August 31, 2017  
With Comparative Actual Amounts for the Period Ended August 31, 2016**

	2017	2017		% OF BUDGET	2016
	<u>BUDGET</u>	<u>ACTUAL</u>	OVER (UNDER) <u>BUDGET</u>		<u>ACTUAL</u>
<b>Operating Revenues</b>					
Season Passes	\$ 187,000	\$ 169,846	\$ (17,154)	91%	\$ 175,900
Green Fees	250,000	184,560	(65,440)	74%	185,369
Ancillary	139,505	116,060	(23,445)	83%	115,729
<b>Total Revenues</b>	<u>576,505</u>	<u>470,465</u>	<u>(106,040)</u>	82%	<u>476,998</u>
<b>Operating Expenses</b>					
Personnel	251,207	183,998	(67,209)	73%	181,305
Materials and Supplies	57,900	36,885	(21,015)	64%	41,546
Other Services & Charges	181,283	155,753	(25,530)	86%	141,017
<b>Total Expenses</b>	<u>490,390</u>	<u>376,635</u>	<u>(113,755)</u>	77%	<u>363,868</u>
<b>OPERATING INCOME (LOSS)</b>	<u>86,115</u>	<u>93,830</u>	<u>7,715</u>		<u>113,130</u>
Nonoperating Revenues	8,500	6,283	(2,217)	74%	3,887
Concessionaire Lease	18,000	10,000	(8,000)	56%	12,000
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	(13,454)	(13,589)	(135)	101%	(13,454)
Depreciation	(99,000)	(76,542)	22,458	77%	(69,437)
<b>NET INCOME</b>	<u>\$ 161</u>	<u>\$ 19,982</u>	<u>\$ 19,821</u>		<u>\$ 46,126</u>

**CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE**  
**Statement of Income and Expenses**  
**AUGUST 31, 2017 TO AUGUST 31, 2013**

	<u>YTD THROUGH 8/31/2017</u>	<u>YTD THROUGH 8/31/2016</u>	<u>YTD THROUGH 8/31/2015</u>	<u>YTD THROUGH 8/31/2014</u>	<u>YTD THROUGH 8/31/2013</u>
<b>Operating Revenues:</b>					
Season Passes	\$ 169,846	\$ 175,900	\$ 174,240	\$ 159,120	\$ 156,358
Green Fees	184,560	185,369	196,945	183,613	167,493
Ancillaries	116,060	115,729	119,770	125,545	108,272
<b>Total Operating Revenues</b>	<u>470,465</u>	<u>476,998</u>	<u>490,954</u>	<u>468,278</u>	<u>432,123</u>
<b>Operating Expenses:</b>					
Personnel	183,998	181,305	165,463	154,444	153,064
Materials and Supplies	36,885	41,546	60,886	42,516	53,323
Other Services & Charges	155,753	141,017	117,745	105,724	117,723
<b>Total Operating Expenses</b>	<u>376,635</u>	<u>363,868</u>	<u>344,093</u>	<u>302,685</u>	<u>324,110</u>
<b>OPERATING INCOME (LOSS)</b>	<u>93,830</u>	<u>113,130</u>	<u>146,861</u>	<u>165,593</u>	<u>108,013</u>
Nonoperating Revenues	6,283	3,887	6,908	3,530	4,344
Concessionaire Lease	10,000	12,000	10,000	10,000	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	(76,542)	(69,437)	(68,274)	(65,452)	(58,415)
<b>NET INCOME (LOSS)</b>	<u>\$ 19,982</u>	<u>\$ 46,126</u>	<u>\$ 64,274</u>	<u>\$ 82,759</u>	<u>\$ 35,336</u>

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2017

PAGE: 1  
 F-YR: 17

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST 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	649.00	74,357.25	80,000.00	92.9	79,384.07
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	675.00	14,805.56	20,000.00	74.0	12,899.00
613-00-34-00-1250	PCC GOLF FEES	147.16	321.40	0.00	100.0	0.00
613-00-34-00-1600	WD 18 HOLE	6,821.00	19,330.00	25,000.00	77.3	18,752.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	7,718.00	0.00	100.0	11,359.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	0.00	78,000.00	0.0	2,420.00
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	2,603.00	8,113.00	12,000.00	67.6	7,028.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	2,844.00	18,201.76	0.00	100.0	20,408.50
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	20.00	664.84	0.00	100.0	207.11
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	448.00	2,432.00	0.00	100.0	2,847.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	57.00	152.00	0.00	100.0	351.50
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	462.00	1,056.00	13,000.00	8.1	1,254.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	2,490.00	9,240.00	0.00	100.0	8,775.00
613-00-34-00-1975	SENIOR GREEN FEES	7,545.71	19,950.47	0.00	100.0	17,056.51
613-00-34-00-2000	WD 2ND NINE	52.00	338.00	0.00	100.0	181.00
613-00-34-00-2100	WD TWILIGHT	1,480.00	1,480.00	0.00	100.0	0.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	4,285.49	20,624.57	35,000.00	58.9	20,556.08
613-00-34-00-2110	WE 18 HOLE	10,058.00	45,177.80	60,000.00	75.2	41,990.00
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	988.00	2,622.00	0.00	100.0	3,154.00
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	80.50	207.00	0.00	100.0	343.50
613-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	150.00	0.00	100.0	270.00

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2017

PAGE: 2  
 F-YR: 17

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST 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	3,749.00	15,824.00	21,000.00	75.3	15,893.00
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	248.00	788.00	0.00	100.0	491.05
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	3,986.20	8,663.79	0.00	100.0	10,001.82
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	210.00	1,505.00	0.00	100.0	2,030.00
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	82.50	386.25	1,000.00	38.6	472.50
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	635.80	2,468.40	3,300.00	74.8	2,401.08
613-00-34-00-2450	MEDIUM BUCKET	500.76	1,970.28	3,200.00	61.5	2,503.80
613-00-34-00-2500	LARGE BUCKET	1,385.67	6,047.58	8,000.00	75.5	5,969.04
613-00-34-00-2600	CART 9 HOLE	954.00	6,124.62	30,000.00	20.4	6,282.00
613-00-34-00-2625	CART HALF 9 HOLE	5,076.72	17,675.37	0.00	100.0	17,303.60
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	30.00	130.00	0.00	100.0	90.00
613-00-34-00-2700	CART 18 HOLE	3,096.00	11,465.04	61,000.00	18.7	12,528.00
613-00-34-00-2725	CART HALF 18 HOLE	10,567.97	36,721.97	0.00	100.0	36,138.00
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	1,641.60	3,793.92	0.00	100.0	3,307.52
613-00-34-00-2800	MISCEL CART RENTAL	0.00	378.00	0.00	100.0	516.15
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	3,600.00	3,000.00	120.0	2,400.00
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	(450.00)	9,450.00	0.00	100.0	10,771.05
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	532.11	2,358.35	2,500.00	94.3	1,976.21



DATE: 09/14/2017  
 TIME: 13:48:26  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2017

PAGE: 3  
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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST 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>73,952.19</b>	<b>470,465.22</b>	<b>576,505.00</b>	<b>81.6</b>	<b>476,998.06</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	10,000.00	18,000.00	55.5	12,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	1,500.00	2,000.00	2,000.00	100.0	1,000.00
613-00-37-00-3800	CAM RENT	879.31	2,731.12	5,000.00	54.6	2,248.18
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>4,379.31</b>	<b>16,282.76</b>	<b>26,500.00</b>	<b>61.4</b>	<b>15,886.84</b>
<b>TOTAL REVENUES: MISCELLANEOUS REVENUE</b>		<b>4,379.31</b>	<b>16,282.76</b>	<b>26,500.00</b>	<b>61.4</b>	<b>15,886.84</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  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2017

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST 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	8,515.72	62,975.05	99,638.00	63.2	61,777.91
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	18,678.95	76,161.96	87,010.00	87.5	74,085.87
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	339.75	988.20	750.00	131.7	2,635.19
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	800.00	0.0	0.00
613-00-50-10-1210	PERA	1,079.36	6,665.31	9,193.00	72.5	7,439.57
613-00-50-10-1220	FICA	1,657.78	8,299.94	11,681.00	71.0	8,213.40
613-00-50-10-1250	MEDICARE	387.77	1,941.20	2,732.00	71.0	1,920.89
613-00-50-10-1310	HEALTH INSURANCE	1,844.70	20,728.65	26,098.00	79.4	17,776.57
613-00-50-10-1330	LIFE INSURANCE	4.10	32.80	43.00	76.2	26.65
613-00-50-10-1335	DENTAL INSURANCE	62.39	468.54	602.00	77.8	468.54
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	1,776.20	2,910.00	61.0	1,712.80
TOTAL PERSONNEL		32,767.92	183,997.85	251,207.00	73.2	181,305.45
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	186.18	1,204.10	1,000.00	120.4	499.72
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	0.00
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	559.24	6,499.84	9,000.00	72.2	3,239.39
613-00-50-20-2120	MOTOR FUELS	999.34	7,697.20	9,000.00	85.5	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	201.70	5,291.32	5,000.00	105.8	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	784.36	7,040.57	17,000.00	41.4	13,646.03
613-00-50-20-2285	TURF MAINTENANCE	0.00	3,591.17	5,000.00	71.8	2,770.80

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CITY OF GRAND RAPIDS  
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 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2017

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST 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		2,730.82	36,885.02	57,900.00	63.7	41,545.54
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	187.74	495.30	500.00	99.0	394.86
613-00-50-30-3090	JANITORIAL SERVICE	149.62	908.42	2,000.00	45.4	1,909.62
613-00-50-30-3100	OTHER CONTRACTED SERVICE	4,506.67	34,838.36	50,000.00	69.6	34,933.36
613-00-50-30-3210	TELEPHONE	311.48	2,594.58	4,000.00	64.8	3,641.22
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	1,845.00
613-00-50-30-3610	GENERAL INSURANCE	709.84	5,678.72	7,200.00	78.8	5,867.20
613-00-50-30-3810	ELECTRICITY	2,696.18	15,951.74	18,000.00	88.6	14,294.94
613-00-50-30-3840	GARBAGE REMOVAL	359.39	1,484.80	2,000.00	74.2	1,617.31
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	772.00
613-00-50-30-3860	HEAT-NATURAL GAS	80.81	1,740.29	3,000.00	58.0	1,630.37
613-00-50-30-4000	MAINTENANCE CONTRACTS	0.00	5,932.75	6,500.00	91.2	8,685.44
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	538.13	2,739.96	500.00	547.9	4,217.42
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	1,261.35	2,859.49	3,000.00	95.3	1,703.74
613-00-50-30-4080	FERTILIZER/CHEMICALS	68.34	20,350.05	32,000.00	63.5	20,986.93
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)	0.00

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 FOR 8 PERIODS ENDING AUGUST 31, 2017

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
<b>GENERAL ADMINISTRATION</b>						
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	3,581.14	11,863.04	13,000.00	91.2	10,668.48
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	(0.02)	25.05	0.00	(100.0)	22.78
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	20.00	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	13,901.21	76,541.58	99,000.00	77.3	69,437.04
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
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>28,371.88</b>	<b>232,294.17</b>	<b>293,737.00</b>	<b>79.0</b>	<b>210,453.95</b>
<b>TOTAL EXPENSES: GENERAL ADMINISTRATION</b>		<b>63,870.62</b>	<b>453,177.04</b>	<b>602,844.00</b>	<b>75.1</b>	<b>433,304.94</b>
<b>TOTAL EXPENSES:</b>		<b>63,870.62</b>	<b>453,177.04</b>	<b>602,844.00</b>	<b>75.1</b>	<b>433,304.94</b>
<b>TOTAL FUND REVENUES</b>		<b>78,331.50</b>	<b>486,747.98</b>	<b>603,005.00</b>	<b>80.7</b>	<b>492,884.90</b>
<b>TOTAL FUND EXPENSES</b>		<b>63,870.62</b>	<b>453,177.04</b>	<b>602,844.00</b>	<b>75.1</b>	<b>433,304.94</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>14,460.88</b>	<b>33,570.94</b>	<b>161.00</b>	<b>851.5</b>	<b>59,579.96</b>

FUND: POKEGAMA GOLF COURSE  
 FOR 8 PERIODS ENDING AUGUST 31, 2017

ACCOUNT #	DESCRIPTION	BALANCE 01/01/17	NET DEBITS	NET CREDITS	BALANCE 08/31/17
<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	160,010.15	160,010.15	0.00
613-00-00-00-1010	CASH	146,179.18	526,427.04	483,752.68	188,853.54
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	43,861.19	8,174.56
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	448.81	448.81	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	4,997.02	592.37	4,997.02	592.37
613-00-00-00-1551	PREPAID INSURANCE	0.00	10,887.00	7,257.92	3,629.08
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	76,541.58	(1,348,023.01)
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	36,363.18	12,682.19
<b>TOTAL</b>		<b>2,772,520.90</b>	<b>1,037,422.18</b>	<b>893,126.54</b>	<b>2,916,816.54</b>
<b>TOTAL ASSETS</b>		<b>2,772,520.90</b>	<b>1,037,422.18</b>	<b>893,126.54</b>	<b>2,916,816.54</b>

**LIABILITIES AND FUND EQUITY**

<b>LIABILITIES</b>					
613-00-00-00-2020	ACCOUNTS PAYABLE	3,948.77	464,866.61	461,898.82	980.98
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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 DETAILED BALANCE SHEET

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FUND: POKEGAMA GOLF COURSE  
 FOR 8 PERIODS ENDING AUGUST 31, 2017

ACCOUNT #	DESCRIPTION	BALANCE 01/01/17	NET DEBITS	NET CREDITS	BALANCE 08/31/17
<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	1,431.06	1,431.06
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	8,553.62	8,563.09	9.47
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	27,118.74	32,326.71	5,207.97
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>549,173.80</b>	<b>647,216.31</b>	<b>245,564.25</b>
<b>TOTAL LIABILITIES</b>		<b>147,521.74</b>	<b>549,173.80</b>	<b>647,216.31</b>	<b>245,564.25</b>
<b>FUND EQUITY</b>					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	36,363.18	49,045.37	12,682.19
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>36,363.18</b>	<b>49,045.37</b>	<b>2,637,681.35</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>0.00</b>	<b>0.00</b>	<b>33,570.94</b>	<b>33,570.94</b>
<b>TOTAL FUND EQUITY</b>		<b>2,624,999.16</b>	<b>36,363.18</b>	<b>82,616.31</b>	<b>2,671,252.29</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,772,520.90</b>	<b>585,536.98</b>	<b>729,832.62</b>	<b>2,916,816.54</b>