

POKEGAMA GOLF COURSE BOARD MEETING

TUESDAY, JANUARY 17, 2017
8:00 am

Conference Room 2B
420 North Pokegama Avenue

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for **Tuesday, January 17, 2017 at 8:00 am.** Conference Room 2B, Grand Rapids City Hall, 420 North Pokegama Avenue, 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 20, 2016
8:00 AM

Present: Kelly Kirwin, Larry O'Brien, Brad Gallop, Pat Pollard
Absent: Todd Roth
Staff: Bob Cahill Director of Golf

- I. Pat Pollard called the meeting to order.
- II. Kelly Kirwin made a motion to accept the minutes of the November 15, 2016 Board meeting. Brad Gallop seconded the motion. The motion passed.
- III. Consideration of monthly bills: Kelly Kirwin made a motion to approve the bill list. Brad Gallop seconded the motion. The motion passed.

CITY OF COHASSET	197.96
DELTA DENTAL OF MINNESOTA	123.55
FILTHY CLEAN INC	474.53
GARTNER REFRIGERATION CO	578.50
CITY OF GRAND RAPIDS	18,475.00
GRAND RAPIDS CITY PAYROLL	12,855.60
GROOMS YARD SERVICES	400.00
MINNESOTA REVENUE	825.87
NARDINI FIRE EQUIPMENT CO. INC	586.10
NEXTERA COMMUNICATIONS LLC	3.93
P.U.C.	1,456.01
NORTHERN MN WATER COND DBA	15.85
STEVE ROSS DBA ROSS GOLF	4,166.67
TDS Metrocom	203.34
UNUM LIFE INSURANCE CO OF AMER	4.10
VANTIV INTEGRATED PAYMENTS	31.66
VERIZON WIRELESS	96.44
WASTE MANAGEMENT	274.39
ANITA FIRMAN	239.68
TOTAL ALL VENDORS:	41,009.18

- IV. Visitors: None
- V. Grounds Superintendent: No report by Steve but Bob mentioned that Steve feels that the greens have gone into the winter in pretty good condition following the early storm, melt, and then subsequent snow.
- VI. Concessions: No report
- VII. Director of Golf: Bob Cahill reported. Financials for the year will be provided at the January meeting. Bob reported that any equipment purchases will be discussed at the next meeting and that any purchases will need to be from money the golf course currently has. Quite a bit of discussion took place regarding replacing batteries in 2017 on the 25 older golf carts and further discussion should take place in January when Steve will be available. Brad Gallop made a motion to have Bob purchase up to \$3,500 in Snag Golf, as needed to complement existing equipment, after more planning with the School District and the City Park and Recreation Department. Kelly Kirwin seconded the motion. The motion passed.

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. Brad Gallop seconded the motion.
The motion passed.

Respectfully Submitted,

Larry O'Brien
Recording Secretary

POKEGAMA GOLF COURSE BILL LIST - JANUARY 17, 2017

DATE: 01/12/2017
 TIME: 14:15:59
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CITY OF GRAND RAPIDS
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 01/17/2017

VENDOR #	NAME	AMOUNT DUE

POKEGAMA GOLF COURSE		
0301328	ROBERT CAHILL	180.44
0308100	CHAMBER OF COMMERCE	340.00
1200500	L&M SUPPLY	19.21
1309088	MINES AND PINES	618.00
1401650	NARDINI FIRE EQUIPMENT CO. INC	213.75
1615423	POKEGAMA ELECTRIC INC	67.00
1815711	STEVE ROSS DBA ROSS GOLF	4,166.67
2023351	TWINCITIESGOLF.COM	300.00
TOTAL UNPAID TO BE APPROVED IN THE SUM OF:		\$ 5,905.07

CHECKS ISSUED-PRIOR APPROVAL
 PRIOR APPROVAL

0315329	CITY OF COHASSET	331.97
0405447	DELTA DENTAL OF MINNESOTA	66.25
0718015	GRAND RAPIDS CITY PAYROLL	10,397.96
0718070	GRAND RAPIDS STATE BANK	60.14
1309335	MINNESOTA REVENUE	124.99
1405850	NEXTERA COMMUNICATIONS LLC	3.93
1621130	P.U.C.	942.96
2000490	TDS Metrocom	202.23
2114750	UNUM LIFE INSURANCE CO OF AMER	4.10
2201535	VANTIV INTEGRATED PAYMENTS	31.66
2205637	VERIZON WIRELESS	95.07
2301700	WASTE MANAGEMENT	274.39

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$12,535.65

TOTAL ALL DEPARTMENTS 18,440.72

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended December 31, 2016**

With Comparative Actual Amounts for the Period Ended December 31, 2015

PRELIMINARY

	2016	2016		% OF BUDGET	2015
	<u>BUDGET</u>	<u>ACTUAL</u>	OVER (UNDER) <u>BUDGET</u>		<u>ACTUAL</u>
Operating Revenues					
Season Passes	\$ 185,000	\$ 177,411	\$ (7,589)	96%	\$ 177,237
Green Fees	250,000	227,549	(22,451)	91%	245,429
Ancillary	139,505	136,016	(3,489)	97%	138,768
Total Revenues	<u>574,505</u>	<u>540,975</u>	<u>(33,530)</u>	94%	<u>561,434</u>
Operating Expenses					
Personnel	241,340	275,357	34,017	114%	248,517
Materials and Supplies	60,900	46,558	(14,342)	76%	67,542
Other Services & Charges	186,283	210,772	24,489	113%	181,780
Total Expenses	<u>488,523</u>	<u>532,687</u>	<u>44,164</u>	109%	<u>497,839</u>
OPERATING INCOME (LOSS)	<u>85,982</u>	<u>8,288</u>	<u>(77,694)</u>		<u>63,595</u>
Nonoperating Revenues	8,500	7,580	(920)	89%	12,421
Concessionaire Lease	18,000	18,000	-	100%	18,000
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	(13,454)	(13,454)	(0)	100%	(31,221)
Depreciation	(99,000)	(105,276)	(6,276)	106%	(100,767)
NET INCOME	<u>\$ 28</u>	<u>\$ (84,862)</u>	<u>\$ (84,890)</u>		<u>\$ (37,972)</u>

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE

**Statement of Income and Expenses
DECEMBER 31, 2016 TO DECEMBER 31, 2012**

PRELIMINARY

	<u>YTD THROUGH 12/31/2016</u>	<u>YTD THROUGH 12/31/2015</u>	<u>YTD THROUGH 12/31/2014</u>	<u>YTD THROUGH 12/31/2013</u>	<u>YTD THROUGH 12/31/2012</u>
Operating Revenues:					
Season Passes	\$ 177,411	\$ 177,237	\$ 162,133	\$ 158,516	\$ 183,641
Green Fees	227,549	245,429	228,096	207,377	225,801
Ancillaries	<u>136,016</u>	<u>138,768</u>	<u>140,568</u>	<u>133,833</u>	<u>126,268</u>
Total Operating Revenues	<u>540,975</u>	<u>561,434</u>	<u>530,797</u>	<u>499,726</u>	<u>535,711</u>
Operating Expenses:					
Personnel	275,357	248,517	230,518	221,091	225,375
Materials and Supplies	46,558	67,542	54,738	64,694	60,307
Other Services & Charges	<u>210,772</u>	<u>181,780</u>	<u>173,139</u>	<u>185,035</u>	<u>192,416</u>
Total Operating Expenses	<u>532,687</u>	<u>497,839</u>	<u>458,396</u>	<u>470,821</u>	<u>478,099</u>
OPERATING INCOME (LOSS)	<u>8,288</u>	<u>63,595</u>	<u>72,401</u>	<u>28,906</u>	<u>57,612</u>
Nonoperating Revenues	7,580	12,421	13,277	13,595	15,261
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	-	-	-	-	(12,297)
Debt Principal Payment	(13,454)	(31,221)	(30,912)	(30,606)	(30,303)
Depreciation	<u>(105,276)</u>	<u>(100,767)</u>	<u>(99,961)</u>	<u>(87,612)</u>	<u>(86,886)</u>
NET INCOME (LOSS)	<u>\$ (84,862)</u>	<u>\$ (37,972)</u>	<u>\$ (27,195)</u>	<u>\$ (57,717)</u>	<u>\$ (38,612)</u>

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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

PAGE: 1
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FUND: POKEGAMA GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2016

ACCOUNT #	DESCRIPTION	BALANCE 01/01/16	NET DEBITS	NET CREDITS	BALANCE 12/31/16
ASSETS					
613-00-00-00-0100	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
613-00-00-00-1010	CASH	234,026.33	615,164.83	704,463.50	144,727.66
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	4,475.69	42,007.88	46,451.51	32.06
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	41.81	41.81	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	1,800.20	4,997.02	1,800.20	4,997.02
613-00-00-00-1551	PREPAID INSURANCE	0.00	11,217.00	11,217.00	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	703,269.06	121,500.09	22,500.00	802,269.15
613-00-00-00-1621	ACCUMULATED DEPR	(1,246,099.39)	0.00	105,276.05	(1,351,375.44)
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	1,019,884.86	70,071.96	949,812.90
TOTAL		2,863,463.61	1,814,813.49	961,822.03	3,716,455.07
TOTAL ASSETS		2,863,463.61	1,814,813.49	961,822.03	3,716,455.07

LIABILITIES AND FUND EQUITY
LIABILITIES

613-00-00-00-0110	DUE TO OTHER FUNDS	0.00	240,924.49	243,753.00	2,828.51
613-00-00-00-2020	ACCOUNTS PAYABLE	4,389.29	683,386.28	680,803.22	1,806.23
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	140,759.97	13,454.13	0.00	127,305.84
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	4,089.00	0.00	0.00	4,089.00
613-00-00-00-2150	ACCRUED INTEREST	704.00	67.00	0.00	637.00

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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

PAGE: 2
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FUND: POKEGAMA GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2016

ACCOUNT #	DESCRIPTION	BALANCE 01/01/16	NET DEBITS	NET CREDITS	BALANCE 12/31/16
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	2,481.07	2,481.07	0.00	0.00
613-00-00-00-2166	OPEB LIABILITY	7,324.00	0.00	0.00	7,324.00
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	10,117.89	10,117.89	495.00	495.00
613-00-00-00-2250	DEFERRED PLEDGES-BLANDIN GRANT	0.00	0.00	0.00	0.00
613-00-00-00-2281	DUE TO PRO SHOP	0.00	8,541.01	8,541.01	0.00
613-00-00-00-2290	LEASE PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2510	SALES TAX PAYABLE	0.00	37,158.38	37,124.43	(33.95)
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		169,865.22	996,130.25	970,716.66	144,451.63
TOTAL LIABILITIES		169,865.22	996,130.25	970,716.66	144,451.63
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	70,071.96	1,019,884.86	949,812.90
613-00-00-00-3010	NET ASSETS	2,693,598.39	0.00	0.00	2,693,598.39
TOTAL		2,693,598.39	70,071.96	1,019,884.86	3,643,411.29
FUND SURPLUS (DEFICIT)		0.00	71,407.85	0.00	(71,407.85)
TOTAL FUND EQUITY		2,693,598.39	141,479.81	1,019,884.86	3,572,003.44
TOTAL LIABILITIES AND FUND EQUITY		2,863,463.61	1,137,610.06	1,990,601.52	3,716,455.07

DATE: 01/12/2017
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2016

PAGE: 1
 F-YR: 16

FUND: POKEGAMA GOLF COURSE
 DEPT:

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	60,556.97	69,000.00	87.7	66,391.24
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	2,800.00	3,500.00	80.0	2,800.00
613-00-34-00-1100	SINGLE PASS (486.75)		79,546.07	70,000.00	113.6	66,558.99
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 (299.00)		3,588.00	4,500.00	79.7	4,485.00
613-00-34-00-1200	JUNIOR PASS	0.00	5,643.00	8,000.00	70.5	7,623.01
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	14,647.00	20,000.00	73.2	19,463.67
613-00-34-00-1250	SEASON PASS EXP-SUGARBROOK	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1600	WD 18 HOLE	32.00	20,704.00	25,000.00	82.8	23,490.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	20,729.00	0.00	100.0	17,080.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	3,543.20	78,000.00	4.5	4,921.92
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	7,712.00	12,000.00	64.2	11,970.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	0.00	25,194.50	0.00	100.0	29,424.50
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	0.00	207.11	0.00	100.0	9.20
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	0.00	3,199.00	0.00	100.0	3,975.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	0.00	399.00	0.00	100.0	513.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	0.00	1,474.00	13,000.00	11.3	1,408.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	0.00	9,225.00	0.00	100.0	11,325.00
613-00-34-00-1975	SENIOR GREEN FEES	0.00	20,630.46	0.00	100.0	21,128.83
613-00-34-00-2000	WD 2ND NINE	0.00	207.00	0.00	100.0	192.00
613-00-34-00-2100	WD TWILIGHT	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	0.00	22,953.63	35,000.00	65.5	18,129.26
613-00-34-00-2110	WE 18 HOLE	0.00	49,742.00	60,000.00	82.9	54,237.83
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	3,534.00	0.00	100.0	2,922.50
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00	366.50	0.00	100.0	550.00
613-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	270.00	0.00	100.0	182.00

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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, 2016

PAGE: 2
 F-YR: 16

FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
CHARGES FOR SERVICES						
613-00-34-00-2120	WE 9 HOLE	0.00	18,101.00	21,000.00	86.1	19,679.00
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	491.05	0.00	100.0	678.98
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00	13,896.10	0.00	100.0	15,908.66
613-00-34-00-2124	WE TWILIGHT	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2125	WD LODGING 18 HOLE	0.00	3,955.00	0.00	100.0	1,050.00
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	6,000.00	0.0	0.00
613-00-34-00-2140	LODGE 9 WEEKEND	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2142	LODGING REC ON ACCOUNT	0.00	1,015.20	0.00	100.0	6,652.89
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	543.75	1,000.00	54.3	877.50
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	5,420.00	7,600.00	71.3	5,665.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	3,660.00	2,400.00	152.5	2,400.00
613-00-34-00-2352	STUDENT DRIVING RANGE	(100.00)	200.00	0.00	100.0	300.00
613-00-34-00-2354	JUNIOR DRIVING RANGE	0.00	1,350.00	0.00	100.0	1,550.00
613-00-34-00-2400	SMALL BUCKET	0.00	2,778.82	3,300.00	84.2	3,283.72
613-00-34-00-2450	MEDIUM BUCKET	0.00	2,892.24	3,200.00	90.3	3,173.04
613-00-34-00-2500	LARGE BUCKET	0.00	6,743.22	8,000.00	84.2	8,117.67
613-00-34-00-2600	CART 9 HOLE	360.00	7,614.00	30,000.00	25.3	8,892.00
613-00-34-00-2625	CART HALF 9 HOLE	0.00	20,750.60	0.00	100.0	20,988.00
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	125.00	0.00	100.0	10.00
613-00-34-00-2700	CART 18 HOLE	0.00	17,337.51	61,000.00	28.4	17,931.39
613-00-34-00-2725	CART HALF 18 HOLE	0.00	43,860.00	0.00	100.0	40,428.00
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	0.00	0.00	0.0	2,500.00
613-00-34-00-2775	SENIOR LEAGUE CART	0.00	3,927.68	0.00	100.0	4,462.72
613-00-34-00-2800	MISCEL CART RENTAL	0.00	602.25	0.00	100.0	488.07
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	2,700.00	3,000.00	90.0	2,620.00
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	13,070.00	27,505.00	47.5	10,404.25
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	10,771.05	0.00	100.0	12,150.00
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	0.00	2,299.45	2,500.00	91.9	2,441.86

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ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
CHARGES FOR SERVICES						
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		(493.75)	540,975.36	574,505.00	94.1	561,433.70
MISCELLANEOUS REVENUE						
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	93.56	500.00	18.7	187.12
613-00-37-00-2420	BLANDIN GRANTS	0.00	0.00	0.00	0.0	0.00
613-00-37-00-3600	CONCESSIONAIRE LEASE	0.00	18,000.00	18,000.00	100.0	18,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	1,000.00	2,000.00	50.0	2,500.00
613-00-37-00-3800	CAM RENT	0.00	5,597.31	5,000.00	111.9	6,712.26
613-00-37-00-3900	MISCEL REVENUE	0.00	0.00	500.00	0.0	664.36
613-00-37-00-4400	CONTRIBUTIONS	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4410	CONTRIBUTION-IN-KIND SERVICE	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4700	INVESTMENT INCOME	0.00	889.09	500.00	177.8	2,026.28
TOTAL		0.00	25,579.96	26,500.00	96.5	30,090.02
TOTAL REVENUES: MISCELLANEOUS REVENUE		0.00	25,579.96	26,500.00	96.5	30,090.02
OTHER FINANCING SOURCES						
613-00-39-00-2420	CAPITAL BLANDIN GRANT	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4600	SALE OF CAPITAL ASSET	0.00	0.00	0.00	0.0	331.01
613-00-39-00-4620	INSURANCE RECOVERY	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4700	CAPITAL CONTRIB-RESTROOM	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRAISER	0.00	0.00	0.00	0.0	0.00
613-00-39-00-5030	OPERATING TRANSFER IN	0.00	0.00	0.00	0.0	0.00
613-00-39-00-5500	USAGE OF NET ASSETS	0.00	0.00	0.00	0.0	0.00
TOTAL		0.00	0.00	0.00	0.0	331.01

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ACCOUNT NUMBER	DESCRIPTION	DECEMBER 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	331.01
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	9,095.65	99,810.53	98,740.00	101.0	94,233.67
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	0.00	110,387.64	81,149.00	136.0	96,343.48
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	0.00	3,814.51	750.00	508.6	2,923.65
613-00-50-10-1050	CONTRACTED SERVICE	0.00	1,200.00	0.00	(100.0)	800.00
613-00-50-10-1210	PERA	682.18	11,629.06	7,480.00	155.4	9,167.21
613-00-50-10-1220	FICA	502.59	12,667.61	11,262.00	112.4	11,426.23
613-00-50-10-1250	MEDICARE	117.54	2,962.58	2,634.00	112.4	2,672.23
613-00-50-10-1310	HEALTH INSURANCE	1,712.42	24,388.56	24,441.00	99.7	20,547.46
613-00-50-10-1330	LIFE INSURANCE	4.10	43.05	43.00	100.1	49.20
613-00-50-10-1335	DENTAL INSURANCE	62.47	687.60	591.00	116.3	574.13
613-00-50-10-1345	OPEB	0.00	0.00	1,750.00	0.0	678.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	5,248.06	7,000.00	74.9	5,666.10
613-00-50-10-1510	WORKERS COMPENSATION	201.15	2,518.00	4,500.00	55.9	3,435.61
TOTAL PERSONNEL		12,378.10	275,357.20	241,340.00	114.0	248,516.97
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	0.00	524.90	1,000.00	52.4	1,047.85
613-00-50-20-2020	COPY SUPPLIES	15.14	340.00	0.00	(100.0)	7.05
613-00-50-20-2030	PRINTING & BINDING	0.00	791.64	1,000.00	79.1	1,520.49
613-00-50-20-2060	COMPUTER SUPPLIES	0.00	481.00	500.00	96.2	1,474.91
613-00-50-20-2075	ASSETS BETWEEN \$700-2,499	0.00	0.00	2,500.00	0.0	1,031.29
613-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	3,958.66	5,000.00	79.1	9,543.67
613-00-50-20-2100	OPERATING SUPPLIES	0.00	3,489.84	9,000.00	38.7	8,534.09
613-00-50-20-2120	MOTOR FUELS	0.00	8,891.29	12,000.00	74.0	8,846.10
613-00-50-20-2130	LUBRICANTS	0.00	324.53	300.00	108.1	243.24
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	0.00	5,047.96	0.00	(100.0)	4,397.66
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	0.00	0.00	0.0	199.88
613-00-50-20-2210	EQUIPMENT PARTS	0.00	15,625.10	22,000.00	71.0	19,448.24
613-00-50-20-2285	TURF MAINTENANCE	0.00	4,050.84	5,000.00	81.0	7,293.73

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GENERAL ADMINISTRATION						
SUPPLIES & MATERIALS						
613-00-50-20-2290	FLOWERS	0.00	2,924.93	2,000.00	146.2	3,841.28
613-00-50-20-2400	SMALL TOOLS	0.00	106.86	100.00	106.8	112.18
TOTAL SUPPLIES & MATERIALS		15.14	46,557.55	60,900.00	76.4	67,541.66
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	15,459.00	13,875.00	111.4	15,108.40
613-00-50-30-3040	LEGAL SERVICES	0.00	0.00	1,000.00	0.0	0.00
613-00-50-30-3060	EXTERMINATOR SERVICE	0.00	267.18	500.00	53.4	0.00
613-00-50-30-3070	LAUNDRY/SOIL MATS	0.00	538.85	500.00	107.7	598.23
613-00-50-30-3090	JANITORIAL SERVICE	0.00	2,533.77	2,000.00	126.6	1,878.73
613-00-50-30-3100	OTHER CONTRACTED SERVICE	4,566.63	52,307.47	50,000.00	104.6	36,026.00
613-00-50-30-3210	TELEPHONE	301.23	5,055.47	4,000.00	126.3	5,336.93
613-00-50-30-3220	POSTAGE	351.79	351.79	0.00	(100.0)	290.22
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	668.52	500.00	133.7	313.50
613-00-50-30-3260	PROMOTIONS	0.00	1,145.00	0.00	(100.0)	0.00
613-00-50-30-3265	GRAND SLAM EXPENSES	0.00	0.00	0.00	0.0	0.00
613-00-50-30-3340	AUTO LICENSES	0.00	16.00	0.00	(100.0)	0.00
613-00-50-30-3510	PUBLISHING & ADVERTISING	918.00	3,648.95	1,500.00	243.2	2,386.10
613-00-50-30-3610	GENERAL INSURANCE	(3,282.40)	4,785.00	7,200.00	66.4	4,999.00
613-00-50-30-3810	ELECTRICITY	0.00	19,482.53	19,000.00	102.5	21,524.66
613-00-50-30-3840	GARBAGE REMOVAL	274.39	2,694.27	2,000.00	134.7	2,587.62
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	2,816.50	2,000.00	140.8	2,366.50
613-00-50-30-3860	HEAT-NATURAL GAS	331.97	2,414.95	4,000.00	60.3	2,834.92
613-00-50-30-4000	MAINTENANCE CONTRACTS	341.42	10,991.46	6,500.00	169.0	8,255.84
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	7,671.44	2,000.00	383.5	3,323.79
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	1,203.73	0.00	(100.0)	1,100.00
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	0.00	3,908.33	0.00	(100.0)	148.46
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	0.00	4,879.23	500.00	975.8	1,185.78
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	67.00	2,212.04	3,000.00	73.7	2,932.36
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	28,315.93	35,000.00	80.9	34,243.17
613-00-50-30-4085	TREE MAINTENANCE	0.00	2,137.50	3,000.00	71.2	1,293.19
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00	5,372.50	0.00	(100.0)	404.46

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GENERAL ADMINISTRATION						
OTHER SERVICES & CHARGES						
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	0.00	1,500.00	0.0	1,906.94
613-00-50-30-4155	WINTER STORAGE	0.00	1,520.00	1,500.00	101.3	1,480.00
613-00-50-30-4320	MC/VISA BANK CHARGES	66.35	15,701.66	13,000.00	120.7	15,296.85
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	22.73	0.00	(100.0)	188.48
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	358.03	0.00	(100.0)	575.16
613-00-50-30-4330	DUES & SUBSCRIPTIONS	0.00	2,737.75	2,500.00	109.5	2,727.75
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	3,915.00	3,900.00	100.3	3,909.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00	799.19	900.00	88.7	892.89
613-00-50-30-4380	CLUBHOUSE LOAN REPAYMENT	0.00	0.00	13,454.00	0.0	0.00
613-00-50-30-4390	RESTROOMS-EXP-NON-CAPITALIZED	0.00	0.00	0.00	0.0	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	(67.00)	1,340.60	1,408.00	95.2	1,548.82
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	616.58
613-00-50-30-5600	DEPRECIATION EXPENSE	8,936.20	105,276.05	99,000.00	106.3	100,766.96
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	3,500.00
TOTAL OTHER SERVICES & CHARGES		12,805.58	316,048.42	298,737.00	105.7	282,547.29
TOTAL EXPENSES: GENERAL ADMINISTRATION		25,198.82	637,963.17	600,977.00	106.1	598,605.92
TOTAL EXPENSES:		25,198.82	637,963.17	600,977.00	106.1	598,605.92
TOTAL FUND REVENUES		(493.75)	566,555.32	601,005.00	94.2	591,854.73
TOTAL FUND EXPENSES		25,198.82	637,963.17	600,977.00	106.1	598,605.92
FUND SURPLUS (DEFICIT)		(25,692.57)	(71,407.85)	28.00	(5028.0)	(6,751.19)