

POKEGAMA GOLF COURSE BOARD MEETING

**TUESDAY, September 20, 2016
7:00 am**

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

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for **Tuesday, September 20, 2016 at 7:00 am.** Pokegama Golf Course Clubhouse, 3910 Golf Course Road, Grand Rapids, MN, 55744 to discuss the following:

- I. Call to Order
- II. Approve Minutes
- III. Consideration of Monthly Bills and Financial Statement
- IV. Visitors
- V. Grounds Superintendent
- VI. Concessions.
- VII. Director of Golf
- VIII. Old Business
- IX. New Business
- X. Correspondence and Open Discussion
- XI. Adjourn.

Copies to:

Golf Course Board
Lynn DeGrio
City Clerk
File Copy
Finance Director
Bob Cahill
City Administrator
City Council

GRAND RAPIDS GOLF COURSE BOARD
 REGULAR MONTHLY MEETING
 August 16, 2016
 7:00 AM

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

Absent: None

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 July 19, 2016 Board meeting. Todd Roth 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. Brad Gallop made a motion to pay an additional bill to Arrowhead Insider LLC for aerial photography for \$1,145.00. Kelly Kirwin seconded the motion. The motion passed.

ACHESON TIRE COMPANY INC	227.72
AMERIPRIDE LINEN & APPAREL	64.82
BLUE CROSS & BLUE SHIELD OF MN	2,003.00
BURGGRAF'S ACE HARDWARE INC	194.75
COLE HARDWARE INC	196.84
DAVIS OIL	1,557.56
DELTA DENTAL OF MINNESOTA	123.55
EAGLE ONE GOLF PRODUCTS	819.15
CITY OF GRAND RAPIDS	2,793.06
GRAND RAPIDS CITY PAYROLL	30,268.33
GRAND RAPIDS STATE BANK	2,231.54
HOPKINS ELECTRIC	1,048.88
L&M SUPPLY	336.36
MN DEPT OF LABOR & INDUSTRY	20.00
MINNESOTA REVENUE	4,879.56
MINNESOTA TORO	2,313.86
MINNESOTA UNEMPLOYMENT COMP FD	520.44
NEXTERA COMMUNICATIONS LLC	3.94
NORTHERN LAKES WINDOW CLEANING	149.62
NORTHERN POWER PRODUCTS	229.33
NORTHERN SAFETY & INDUSTRIAL	413.17
NORTHLAND PORTABLES	199.19
PRESTO PRINT	14.96
NORTHERN MN WATER COND DBA	71.78
RAPIDS PLUMBING & HEATING INC	105.00
RAPID RENTAL	600.00
REINDERS INC	160.17
STEVE ROSS DBA ROSS GOLF	4,166.67
STOKES PRINTING & OFFICE	127.18
TDS Metrocom	324.45
THE TESSMAN COMPANY	1,284.60
VANTIV INTEGRATED PAYMENTS	31.66
VERIZON WIRELESS	95.63
WASTE MANAGEMENT	264.09
WHITE IVY GRAPHIC ARTS	250.16
ANITA FIRMAN	108.73

TOTAL ALL VENDORS:

58,199.75

IV. Visitors: None

V. Grounds Superintendent: Steve Ross reported. Work is continuing with Ryan Reed at the DNR relating to water usage. Fairways have been sprayed with fungicides. Cement work will be done on September 26th, the same day as aerification of the greens. Steve will get a good estimate for raised tee boxes for a short course. A "drive around" of the course will be done after the next Board meeting on Sept 20th.

VI. Concessions: No report

VII. Director of Golf: Bob Cahill reported. A fall golf rate promotion is planned for the 2017 season...free fall golf with the purchase of a 2017 pass. Aerial photography has been completed and the video and stills will be used for promotion on the website.

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

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended August 31, 2016
With Comparative Actual Amounts for the Period Ended August 31, 2015**

	2016	2016		% OF BUDGET	2015
	BUDGET	OVER (UNDER) ACTUAL	BUDGET		ACTUAL
Operating Revenues					
Season Passes	\$ 185,000	\$ 175,900	\$ (9,100)	95%	\$ 174,240
Green Fees	250,000	185,369	(64,631)	74%	196,945
Ancillary	139,505	115,729	(23,776)	83%	119,770
Total Revenues	<u>574,505</u>	<u>476,998</u>	<u>(97,507)</u>	83%	<u>490,954</u>
Operating Expenses					
Personnel	241,340	181,305	(60,035)	75%	165,463
Materials and Supplies	60,900	40,569	(20,331)	67%	60,886
Other Services & Charges	186,283	137,903	(48,380)	74%	117,745
Total Expenses	<u>488,523</u>	<u>359,778</u>	<u>(128,745)</u>	74%	<u>344,093</u>
OPERATING INCOME (LOSS)	<u>85,982</u>	<u>117,221</u>	<u>31,239</u>		<u>146,861</u>
Nonoperating Revenues	8,500	3,887	(4,613)	46%	6,908
Concessionaire Lease	18,000	12,000	(6,000)	67%	10,000
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	(13,454)	(13,454)	(0)	100%	(31,221)
Depreciation	(99,000)	(69,437)	29,563	70%	(68,274)
NET INCOME	<u>\$ 28</u>	<u>\$ 50,216</u>	<u>\$ 50,188</u>		<u>\$ 64,274</u>

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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

PAGE: 1
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FUND: POKEGAMA GOLF COURSE
 FOR 8 PERIODS ENDING AUGUST 31, 2016

ACCOUNT #	DESCRIPTION	BALANCE 01/01/16	NET DEBITS	NET CREDITS	BALANCE 08/31/16
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	158,553.90	158,553.90	0.00
613-00-00-00-1010	CASH	234,026.33	521,839.91	512,140.70	243,725.54
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	4,475.69	41,768.20	37,537.02	8,706.87
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	0.00	1,800.20	0.00
613-00-00-00-1551	PREPAID INSURANCE	0.00	11,217.00	7,478.00	3,739.00
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	69,437.04	(1,315,536.43)
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	999,538.20	35,945.66	963,592.54
TOTAL		2,863,463.61	1,854,459.11	845,434.33	3,872,488.39
TOTAL ASSETS		2,863,463.61	1,854,459.11	845,434.33	3,872,488.39

LIABILITIES AND FUND EQUITY
LIABILITIES

613-00-00-00-2020	ACCOUNTS PAYABLE	4,389.29	495,965.62	497,547.09	5,970.76
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	0.00	0.00	704.00

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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

PAGE: 2
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FUND: POKEGAMA GOLF COURSE
 FOR 8 PERIODS ENDING AUGUST 31, 2016

ACCOUNT #	DESCRIPTION	BALANCE 01/01/16	NET DEBITS	NET CREDITS	BALANCE 08/31/16
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	0.00	0.00
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	7,905.82	7,908.69	2.87
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	26,456.64	32,687.29	6,230.65
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	556,381.17	538,143.07	151,627.12
TOTAL LIABILITIES		169,865.22	556,381.17	538,143.07	151,627.12
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	35,945.66	999,538.20	963,592.54
613-00-00-00-3010	NET ASSETS	2,693,598.39	0.00	0.00	2,693,598.39
TOTAL		2,693,598.39	35,945.66	999,538.20	3,657,190.93
FUND SURPLUS (DEFICIT)		0.00	0.00	63,670.34	63,670.34
TOTAL FUND EQUITY		2,693,598.39	35,945.66	1,063,208.54	3,720,861.27
TOTAL LIABILITIES AND FUND EQUITY		2,863,463.61	592,326.83	1,601,351.61	3,872,488.39

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
AUGUST 31, 2016 TO AUGUST 31, 2012

	<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>	<u>YTD THROUGH 8/31/2012</u>
Operating Revenues:					
Season Passes	\$ 175,900	\$ 174,240	\$ 159,120	\$ 156,358	\$ 183,748
Green Fees	185,369	196,945	183,613	167,493	178,702
Ancillaries	<u>115,729</u>	<u>119,770</u>	<u>125,545</u>	<u>108,272</u>	<u>111,668</u>
Total Operating Revenues	<u>476,998</u>	<u>490,954</u>	<u>468,278</u>	<u>432,123</u>	<u>474,118</u>
Operating Expenses:					
Personnel	181,305	165,463	154,444	153,064	157,678
Materials and Supplies	40,569	60,886	42,516	53,323	53,551
Other Services & Charges	<u>137,903</u>	<u>117,745</u>	<u>105,724</u>	<u>117,723</u>	<u>119,400</u>
Total Operating Expenses	<u>359,778</u>	<u>344,093</u>	<u>302,685</u>	<u>324,110</u>	<u>330,629</u>
OPERATING INCOME (LOSS)	<u>117,221</u>	<u>146,861</u>	<u>165,593</u>	<u>108,013</u>	<u>143,489</u>
Nonoperating Revenues	3,887	6,908	3,530	4,344	5,080
Concessionaire Lease	12,000	10,000	10,000	12,000	12,000
Operating Transfer In				-	-
Clubhs/Park Prj Fundraising Exps				-	-
Sales Tax Repayment				-	(12,297)
Debt Principal Payment	(13,454)	(31,221)	(30,912)	(30,606)	(30,303)
Depreciation	<u>(69,437)</u>	<u>(68,274)</u>	<u>(65,452)</u>	<u>(58,415)</u>	<u>(56,438)</u>
NET INCOME (LOSS)	<u>\$ 50,216</u>	<u>\$ 64,274</u>	<u>\$ 82,759</u>	<u>\$ 35,336</u>	<u>\$ 61,530</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, 2016

PAGE: 1
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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
CHARGES FOR SERVICES						
613-00-34-00-1000	FAMILY PASS	0.00	60,556.97	69,000.00	87.7	65,446.24
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	0.00	79,384.07	70,000.00	113.4	65,601.69
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	3,887.00	4,500.00	86.3	4,186.00
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	675.00	12,899.00	20,000.00	64.4	18,842.67
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	7,904.00	18,752.00	25,000.00	75.0	21,420.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	11,359.00	0.00	100.0	11,920.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	2,420.00	78,000.00	3.1	0.00
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	3,002.00	7,028.00	12,000.00	58.5	10,728.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	3,614.00	20,408.50	0.00	100.0	24,354.50
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	15.00	207.11	0.00	100.0	9.20
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	1,024.00	2,847.00	0.00	100.0	3,360.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	133.00	351.50	0.00	100.0	495.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	462.00	1,254.00	13,000.00	9.6	1,012.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	2,640.00	8,775.00	0.00	100.0	10,245.00
613-00-34-00-1975	SENIOR GREEN FEES	7,407.28	17,056.51	0.00	100.0	16,488.20
613-00-34-00-2000	WD 2ND NINE	91.00	181.00	0.00	100.0	120.00
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	7,323.86	20,556.08	35,000.00	58.7	15,915.12
613-00-34-00-2110	WE 18 HOLE	10,868.00	41,990.00	60,000.00	69.9	46,572.83
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	1,064.00	3,154.00	0.00	100.0	2,800.00
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	80.50	343.50	0.00	100.0	440.00
613-00-34-00-2115	WE 2ND NINE GREEN FEE	120.00	270.00	0.00	100.0	169.00

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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, 2016

PAGE: 2
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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

CHARGES FOR SERVICES						
613-00-34-00-2120	WE 9 HOLE	3,657.00	15,893.00	21,000.00	75.6	17,347.00
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	650.92
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	9,478.52	10,001.82	0.00	100.0	11,987.78
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	945.00	2,030.00	0.00	100.0	910.00
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	0.00	0.00	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	86.25	472.50	1,000.00	47.2	802.50
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	5,490.00
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	0.00	300.00	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	695.64	2,401.08	3,300.00	72.7	2,812.48
613-00-34-00-2450	MEDIUM BUCKET	702.00	2,503.80	3,200.00	78.2	2,770.56
613-00-34-00-2500	LARGE BUCKET	1,553.97	5,969.04	8,000.00	74.6	7,096.65
613-00-34-00-2600	CART 9 HOLE	1,854.00	6,282.00	30,000.00	20.9	8,028.00
613-00-34-00-2625	CART HALF 9 HOLE	5,297.60	17,303.60	0.00	100.0	18,513.00
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	90.00	0.00	100.0	10.00
613-00-34-00-2700	CART 18 HOLE	3,960.00	12,528.00	61,000.00	20.5	13,461.00
613-00-34-00-2725	CART HALF 18 HOLE	13,818.00	36,138.00	0.00	100.0	33,282.00
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	0.00	0.00	0.0	2,485.00
613-00-34-00-2775	SENIOR LEAGUE CART	2,055.04	3,307.52	0.00	100.0	3,477.76
613-00-34-00-2800	MISCEL CART RENTAL	100.98	516.15	0.00	100.0	420.75
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	2,400.00	3,000.00	80.0	2,020.00
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	364.56	1,976.21	2,500.00	79.0	2,036.28

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ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL

CHARGES FOR SERVICES						
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00

TOTAL		90,992.20	476,998.06	574,505.00	83.0	490,954.39

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	4,000.00	12,000.00	18,000.00	66.6	10,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	1,000.00	1,000.00	2,000.00	50.0	2,500.00
613-00-37-00-3800	CAM RENT	774.25	2,248.18	5,000.00	44.9	2,739.44
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	545.10	500.00	109.0	485.96

TOTAL		5,774.25	15,886.84	26,500.00	59.9	16,576.88
TOTAL REVENUES: MISCELLANEOUS REVENUE		5,774.25	15,886.84	26,500.00	59.9	16,576.88

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	3,000.00
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	3,331.01

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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	3,331.01
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	8,267.70	61,777.91	98,740.00	62.5	59,058.61
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	18,778.23	74,085.87	81,149.00	91.2	68,014.36
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	683.96	2,635.19	750.00	351.3	1,397.10
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1210	PERA	1,297.41	7,439.57	7,480.00	99.4	5,820.15
613-00-50-10-1220	FICA	1,671.76	8,213.40	11,262.00	72.9	7,606.81
613-00-50-10-1250	MEDICARE	390.99	1,920.89	2,634.00	72.9	1,778.99
613-00-50-10-1310	HEALTH INSURANCE	1,686.02	17,776.57	24,441.00	72.7	15,296.10
613-00-50-10-1330	LIFE INSURANCE	4.10	26.65	43.00	61.9	32.80
613-00-50-10-1335	DENTAL INSURANCE	62.39	468.54	591.00	79.2	483.11
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	5,248.06	7,000.00	74.9	3,609.00
613-00-50-10-1510	WORKERS COMPENSATION	201.35	1,712.80	4,500.00	38.0	2,365.76
TOTAL PERSONNEL		33,043.91	181,305.45	241,340.00	75.1	165,462.79
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	46.53	499.72	1,000.00	49.9	894.73
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	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	1,697.88
613-00-50-20-2090	INVENTORIAL SUPPLIES	1,783.04	3,958.66	5,000.00	79.1	9,509.48
613-00-50-20-2100	OPERATING SUPPLIES	191.28	2,266.30	9,000.00	25.1	8,211.97
613-00-50-20-2120	MOTOR FUELS	2,749.52	7,777.36	12,000.00	64.8	7,563.45
613-00-50-20-2130	LUBRICANTS	41.68	324.53	300.00	108.1	162.04
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	982.20	5,024.62	0.00	(100.0)	4,216.51
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	1,645.41	13,642.68	22,000.00	62.0	16,959.25
613-00-50-20-2285	TURF MAINTENANCE	0.00	2,770.80	5,000.00	55.4	5,098.22

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GENERAL ADMINISTRATION						
SUPPLIES & MATERIALS						
613-00-50-20-2290	FLOWERS	0.00	2,924.93	2,000.00	146.2	3,264.90
613-00-50-20-2400	SMALL TOOLS	0.00	106.86	100.00	106.8	112.18
TOTAL SUPPLIES & MATERIALS		7,439.66	40,569.10	60,900.00	66.6	60,885.89
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	1,233.40
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	129.64	394.86	500.00	78.9	398.59
613-00-50-30-3090	JANITORIAL SERVICE	149.62	1,909.62	2,000.00	95.4	1,729.11
613-00-50-30-3100	OTHER CONTRACTED SERVICE	4,166.67	34,783.36	50,000.00	69.5	18,326.00
613-00-50-30-3210	TELEPHONE	427.07	3,611.86	4,000.00	90.2	3,559.42
613-00-50-30-3220	POSTAGE	0.00	0.00	0.00	0.0	17.28
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	528.52	500.00	105.7	0.00
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	0.00	1,845.00	1,500.00	123.0	1,264.00
613-00-50-30-3610	GENERAL INSURANCE	733.40	5,867.20	7,200.00	81.4	4,768.72
613-00-50-30-3810	ELECTRICITY	0.00	11,440.92	19,000.00	60.2	15,339.60
613-00-50-30-3840	GARBAGE REMOVAL	264.09	1,617.31	2,000.00	80.8	1,629.97
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	772.00	2,000.00	38.6	330.00
613-00-50-30-3860	HEAT-NATURAL GAS	0.00	1,549.81	4,000.00	38.7	2,186.34
613-00-50-30-4000	MAINTENANCE CONTRACTS	1,240.75	8,685.44	6,500.00	133.6	6,013.19
613-00-50-30-4010	BUILDING MAINT/REPAIR	105.00	7,671.44	2,000.00	383.5	3,097.23
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	103.73	0.00	(100.0)	0.00
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	222.50	3,908.33	0.00	(100.0)	148.46
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	1,643.36	4,217.42	500.00	843.4	618.16
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	0.00	1,703.74	3,000.00	56.7	2,932.36
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	20,986.93	35,000.00	59.9	27,539.42
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	0.00	0.00	0.0	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	406.94
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	2,645.39	10,668.48	13,000.00	82.0	11,069.56
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	13.78	22.78	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	85.00	0.00	(100.0)	90.00
613-00-50-30-4330	DUES & SUBSCRIPTIONS	20.00	2,737.75	2,500.00	109.5	1,659.00
613-00-50-30-4335	GOLF-SUGARBROOK-POK GC BAD GRN	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4340	PROPERTY TAX	0.00	3,915.00	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	0.00	1,407.60	1,408.00	99.9	1,719.82
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	0.00
613-00-50-30-5600	DEPRECIATION EXPENSE	8,983.00	69,437.04	99,000.00	70.1	68,273.77
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	0.00	3,500.00	0.0	3,500.00
TOTAL OTHER SERVICES & CHARGES		20,744.27	207,340.01	298,737.00	69.4	186,018.36
TOTAL EXPENSES: GENERAL ADMINISTRATION		61,227.84	429,214.56	600,977.00	71.4	412,367.04
TOTAL EXPENSES:		61,227.84	429,214.56	600,977.00	71.4	412,367.04
TOTAL FUND REVENUES		96,766.45	492,884.90	601,005.00	82.0	510,862.28
TOTAL FUND EXPENSES		61,227.84	429,214.56	600,977.00	71.4	412,367.04
FUND SURPLUS (DEFICIT)		35,538.61	63,670.34	28.00	7394.0	98,495.24