

POKEGAMA GOLF COURSE BOARD MEETING

TUESDAY, SEPTEMBER 15, 2015

POKEGAMA GOLF COURSE (3910 GOLF COURSE ROAD)

7:00 A.M.

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for **Tuesday, September 15, 2015 at 7:00 am.** at the 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 18, 2015
7:30 AM

Present: Pat Pollard, Dan Richter, Larry O'Brien, Brad Gallop

Absent: Josh Solem

Staff: Bob Cahill Director of Golf
Steve Ross Grounds Superintendent

- I. Pat Pollard called the meeting to order.
- II. Dan Richter made a motion to accept the minutes of the July 21, 2015 Board meeting. Brad Gallop seconded the motion. The motion passed.
- III. Consideration of monthly bills: Brad Gallop made a motion to approve the bill list. Dan Richter seconded the motion. The motion passed.

ACHESON TIRE COMPANY INC	192.38
AMERIPRIDE LINEN & APPAREL	69.39
BLOOMERS GARDEN CENTER	1,127.01
BLUE CROSS & BLUE SHIELD OF MN	1,584.50
BURGGRAF'S ACE HARDWARE INC	297.61
JAMES V. CARLSON DBA	200.00
CITY OF COHASSET	80.16
COLE HARDWARE INC	21.04
DAVIS OIL	2,131.51
DELTA DENTAL OF MINNESOTA	117.70
EAGLE ONE GOLF PRODUCTS	450.36
ELEMENT PAYMENT SERVICES	31.66
CITY OF GRAND RAPIDS	4,733.40
GRAND RAPIDS CITY PAYROLL	27,687.75
GRAND RAPIDS STATE BANK	5,404.61
GREAT ENGRAVINGS	336.23
GROOMS YARD SERVICES	265.00
HAWKINSON REDI-MIX	474.79
ITASCA UTILITIES INC	137.40
L&M SUPPLY	187.34
MINNESOTA REVENUE	5,536.55
MINNESOTA TORO	285.49
THE MOTOR SHOP	75.00
NEXTERA COMMUNICATIONS LLC	4.15
NORTHERN LAKES WINDOW CLEANING	149.62
PRESTO PRINT	337.43
P.U.C.	2,955.76
NORTHERN MN WATER COND DBA	65.28
RAPID RENTAL	600.00
SIM SUPPLY INC	113.91
STOKES PRINTING COMPANY	84.04
THE TESSMAN COMPANY	1,375.87
VERIZON WIRELESS	95.41
VISA	595.78
WASTE MANAGEMENT	38.33
TOTAL ALL VENDORS:	57,842.46

IV. Visitors: None

V. Grounds Superintendent: Steve Ross reported. Cart path extensions have been done with some recycled tar. The pond on #13 was partially filled and seems to be holding water. It will be filled deeper in September when the cost is less. Work continues on the new bathroom and will include sod, trim work inside, split rail fencing, and floor paint. Plackner will come and do some branch removal on a few trees including the lone pine along hole #18. Brushing along #18 will be done to provide views of the lake and some brushing around the dock area. The course continues to be in great shape with much needed rain in the next couple days forecasted.

VI. Concessions: No report

VII. Director of Golf: Bob Cahill reported. Revenue continues to exceed expenses by a modest amount and August so far has been a good month. The recent 3-day tournament was well received by the participants. Septic line covers for the winter will be purchased or rented. Pricing for new carts (25), the new well and pump house, and maintenance building siding-roofing-doors will be firmed up so we can complete a financial plan for the next couple years.

VIII. Old Business: None

IX. New Business: None

X. Correspondence and Open Discussion: None.

XI. Adjourn: Dan Richter made a motion to adjourn the meeting. Brad Gallop seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien
Recording Secretary

ALPHA POKEGAMA GOLF COURSE BILL LIST - SEPTEMBER 15, 2015

DATE: 09/09/2015
 TIME: 15:12:40
 ID: AP442000.WOW

CITY OF GRAND RAPIDS
 VENDOR SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 09/15/2015

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
0100001	3B'S COMPANY	0.00	572.84
0113233	AMERIPRIDE LINEN & APPAREL	4,009.05	64.44
0118663	ARROWHEAD TRANSIT	185.00	700.00
0212750	BLUE CROSS & BLUE SHIELD OF MN	332,340.50	3,169.00
0221650	BURGGRAF'S ACE HARDWARE INC	20,819.94	279.11
0312701	CLUB CAR LLC	1,520.77	103.74
0315329	CITY OF COHASSET	2,544.26	82.20
0315455	COLE HARDWARE INC	7,800.89	21.86
0315472	COMFORT HEATING LLC	3,068.00	464.25
0401804	DAVIS OIL	38,191.91	1,582.61
0405447	DELTA DENTAL OF MINNESOTA	24,323.30	117.70
0501310	EAGLE RIDGE GOLF COURSE	0.00	1,697.50
0512230	ELEMENT PAYMENT SERVICES	445.00	31.66
0609457	FILTHY CLEAN INC	14,902.31	203.06
0718015	GRAND RAPIDS CITY PAYROLL	4,013,109.57	40,522.45
0801825	HAWKINSON CONSTRUCTION CO INC	23,915.00	8,900.00
1200500	L&M SUPPLY	6,084.46	187.75
1209522	LINCOLN REPUBLIC INSURANCE CO	2,066.81	4.10
1309265	MN DEPT OF LABOR & INDUSTRY	20.00	20.00
1309335	MINNESOTA REVENUE	39,865.91	6,619.96
1309355	MINNESOTA TORO	14,449.71	1,274.86
1405850	NEXTERA COMMUNICATIONS LLC	3,731.74	4.15
1415372	NORTHERN AIR PLUMBING	0.00	190.94
1415487	NORTHERN LAKES WINDOW CLEANING	149.62	149.62
1618208	PRECISION SMALL ENGINE CO INC	0.00	127.62
1801530	NORTHERN MN WATER COND DBA	768.74	80.35
1801615	RAPIDS WELDING SUPPLY INC	505.41	148.56
1815711	STEVE ROSS	160.00	199.88
1821725	RUTTGER'S SUGAR LAKE LODGE	17,251.00	8,625.00
1903342	WILLIAM J SCHWARTZ & SON'S	1,323.14	416.81
1909510	SIM SUPPLY INC	10,884.72	187.76
1920555	STOKES PRINTING COMPANY	1,808.65	127.78
2000490	TDS Metrocom	6,096.14	642.89
2005700	THE TESSMAN COMPANY	28,954.40	460.26
2205637	VERIZON WIRELESS	28,154.26	202.50
2209665	VISA	30,698.19	510.52
2301700	WASTE MANAGEMENT	18,553.85	292.53
TOTAL ALL VENDORS:			78,986.26

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended August 31, 2015
With Comparative Actual Amounts for the Period Ended August 31, 2014**

	2015	2015		% OF BUDGET	2014 ACTUAL
	BUDGET	ACTUAL	OVER (UNDER) BUDGET		
Operating Revenues					
Season Passes	\$ 165,700	\$ 174,240	\$ 8,540	105%	\$ 159,120
Green Fees	241,500	196,945	(44,555)	82%	183,613
Ancillary	146,300	119,770	(26,530)	82%	125,545
Total Revenues	553,500	490,954	(62,546)	89%	468,278
Operating Expenses					
Personnel	228,639	165,463	(63,176)	72%	154,444
Materials and Supplies	53,050	60,450	7,400	114%	42,516
Other Services & Charges	170,070	114,655	(55,415)	67%	105,724
Total Expenses	451,759	340,568	(111,191)	75%	302,685
OPERATING INCOME (LOSS)	101,741	150,387	48,646		165,593
Nonoperating Revenues	6,500	6,908	408	106%	3,530
Concessionaire Lease	18,000	10,000	(8,000)	56%	10,000
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	(31,221)	(31,221)	(0)	100%	(30,912)
Depreciation	(95,000)	(68,274)	(26,726)	72%	(65,452)
NET INCOME	\$ 20	\$ 67,800	\$ 67,780		\$ 82,759

FUND: POKEGAMA GOLF COURSE
 FOR 8 PERIODS ENDING AUGUST 31, 2015

ACCOUNT #	DESCRIPTION	BALANCE 01/01/15	NET DEBITS	NET CREDITS	BALANCE 08/31/15
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	145,867.96	145,867.96	0.00
613-00-00-00-1010	CASH	172,418.21	550,866.89	409,534.02	313,751.08
613-00-00-00-1013	CASH-CAPITAL PROJECTS	(2,547.96)	3,000.00	0.00	452.04
613-00-00-00-1015	CASH-DESIGNATED CAP-GREEN FEES	3,556.96	0.00	0.00	3,556.96
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	5,046.28	1,510.15	5,712.82	843.61
613-00-00-00-1175	PLEDGE RECEIVABLE	18,499.74	0.00	0.00	18,499.74
613-00-00-00-1176	ALLOWANCE FOR DOUBTFULL ACCNTS	(14,883.16)	0.00	0.00	(14,883.16)
613-00-00-00-1310	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
613-00-00-00-1315	DUE FROM PRO SHOP	0.00	1,615.42	1,615.42	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	2,845.68	0.00	2,845.68	0.00
613-00-00-00-1551	PREPAID INSURANCE	0.00	10,362.61	6,908.48	3,454.13
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	705,949.06	0.00	0.00	705,949.06
613-00-00-00-1621	ACCUMULATED DEPR	(1,148,012.43)	0.00	68,273.77	(1,216,286.20)
613-00-00-00-1630	BUILDING/BLDG IMPROVEMENTS	1,464,115.97	886.54	0.00	1,465,002.51
613-00-00-00-1640	OTHER IMPROVEMENTS	816,385.26	0.00	0.00	816,385.26
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	80,170.57	59,753.31	20,417.26
TOTAL					
		2,894,854.33	794,280.14	700,511.46	2,988,623.01
TOTAL ASSETS					
		2,894,854.33	794,280.14	700,511.46	2,988,623.01
LIABILITIES AND FUND EQUITY					
LIABILITIES					
613-00-00-00-2020	ACCOUNTS PAYABLE	2,793.38	387,774.80	392,578.51	7,597.09
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	171,981.23	31,221.26	0.00	140,759.97
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	4,031.00	0.00	0.00	4,031.00
613-00-00-00-2150	ACCRUED INTEREST	875.00	0.00	0.00	875.00

FUND: POKEGAMA GOLF COURSE
 FOR 8 PERIODS ENDING AUGUST 31, 2015

ACCOUNT #	DESCRIPTION	BALANCE 01/01/15	NET DEBITS	NET CREDITS	BALANCE 08/31/15
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	2,191.94	2,191.94	0.00	0.00
613-00-00-00-2166	OPEB LIABILITY	6,646.00	0.00	0.00	6,646.00
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	5,986.10	5,986.10	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	0.10	3,800.72	3,800.62	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	27,944.73	33,871.08	5,926.35
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		194,504.75	458,919.55	430,250.21	165,835.41
TOTAL LIABILITIES					
		194,504.75	458,919.55	430,250.21	165,835.41
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	59,753.31	80,170.57	20,417.26
613-00-00-00-3010	NET ASSETS	2,700,349.58	0.00	0.00	2,700,349.58
TOTAL		2,700,349.58	59,753.31	80,170.57	2,720,766.84
	FUND SURPLUS (DEFICIT)	0.00	0.00	102,020.76	102,020.76
TOTAL FUND EQUITY		2,700,349.58	59,753.31	182,191.33	2,822,787.60
TOTAL LIABILITIES AND FUND EQUITY					
		2,894,854.33	518,672.86	612,441.54	2,988,623.01

DATE: 09/10/2015
 TIME: 08:35:57
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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, 2015

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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	65,446.24	60,000.00	109.0	56,884.36
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	3,200.00
613-00-34-00-1100	SINGLE PASS	280.70	65,601.69	66,000.00	99.3	65,586.11
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	4,186.00	4,000.00	104.6	3,141.13
613-00-34-00-1200	JUNIOR PASS	0.00	7,623.01	5,500.00	138.6	5,413.79
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	1,728.00	18,842.67	18,000.00	104.6	16,372.00
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	6,000.00	21,420.00	50,000.00	42.8	23,855.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	11,920.00	0.00	100.0	5,752.50
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	0.00	20,000.00	0.0	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	2,916.00	10,728.00	35,000.00	30.6	9,549.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	3,760.50	24,354.50	0.00	100.0	16,409.00
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	9.20	0.00	100.0	351.50
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	1,080.00	3,360.00	0.00	100.0	4,470.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	216.00	495.00	0.00	100.0	1,035.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	308.00	1,012.00	13,000.00	7.7	1,408.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	2,385.00	10,245.00	0.00	100.0	9,180.00
613-00-34-00-1975	SENIOR GREEN FEES	5,201.02	16,488.20	0.00	100.0	14,239.18
613-00-34-00-2000	WD 2ND NINE	48.00	120.00	0.00	100.0	84.00
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	4,903.44	15,915.12	37,000.00	43.0	17,764.47
613-00-34-00-2110	WE 18 HOLE	13,655.33	46,572.83	55,000.00	84.6	42,612.50
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	1,085.00	2,800.00	0.00	100.0	3,010.00
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	154.00	440.00	0.00	100.0	539.00
613-00-34-00-2115	WE 2ND NINE GREEN FEE	78.00	169.00	0.00	100.0	247.00

DATE: 09/10/2015
 TIME: 08:35:57
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH FYTD ACTUAL
 FOR 8 PERIODS ENDING AUGUST 31, 2015

PAGE: 2
 F-YR: 15

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	4,224.00	17,347.00	18,000.00	96.3	14,579.00
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	42.09	650.92	0.00	100.0	799.71
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	11,547.95	11,987.78	0.00	100.0	13,537.31
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	910.00	0.00	100.0	515.00
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	WD/WE LODGE 18 WEEKEND	0.00	0.00	13,500.00	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	3,675.71
613-00-34-00-2146	PULL CART RENTAL	195.00	802.50	1,000.00	80.2	0.00
613-00-34-00-2200	PREPAID PASSES	0.00	0.00	0.00	0.0	738.75
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	5,490.00	7,500.00	73.2	5,853.74
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	2,400.00	1,200.00	200.0	1,170.00
613-00-34-00-2352	STUDENT DRIVING RANGE	0.00	300.00	0.00	100.0	99.00
613-00-34-00-2354	JUNIOR DRIVING RANGE	0.00	1,550.00	0.00	100.0	1,400.00
613-00-34-00-2400	SMALL BUCKET	676.94	2,812.48	2,300.00	122.2	1,941.04
613-00-34-00-2450	MEDIUM BUCKET	683.28	2,770.56	3,000.00	92.3	2,542.63
613-00-34-00-2500	LARGE BUCKET	1,727.88	7,096.65	8,000.00	88.7	6,798.12
613-00-34-00-2600	CART 9 HOLE	1,872.00	8,028.00	32,000.00	25.0	8,010.00
613-00-34-00-2625	CART HALF 9 HOLE	4,356.00	18,513.00	0.00	100.0	19,022.56
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	10.00	10.00	0.00	100.0	35.00
613-00-34-00-2700	CART 18 HOLE	4,101.00	13,461.00	70,000.00	19.2	14,653.00
613-00-34-00-2725	CART HALF 18 HOLE	9,252.00	33,282.00	0.00	100.0	40,361.50
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	2,445.00	2,485.00	0.00	100.0	0.00
613-00-34-00-2775	SENIOR LEAGUE CART	1,106.56	3,477.76	0.00	100.0	4,165.33
613-00-34-00-2800	MISCEL CART RENTAL	162.69	420.75	0.00	100.0	695.64
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	2,020.00	14,000.00	14.4	2,700.00
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	10,404.25	14,000.00	74.3	10,828.32
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	12,150.00	0.00	100.0	11,236.00
613-00-34-00-3450	SOFT SPIKE	0.00	0.00	0.00	0.0	0.00

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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, 2015

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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						
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	413.06	2,036.28	2,000.00	101.8	1,817.06
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		86,614.44	490,954.39	553,500.00	88.6	468,277.96

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	187.12	500.00	37.4	233.90
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	10,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	500.00	2,500.00	0.00	100.0	500.00
613-00-37-00-3800	CAM RENT	0.00	2,739.44	5,000.00	54.7	2,235.03
613-00-37-00-3900	MISCEL REVENUE	0.00	664.36	500.00	132.8	0.00
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	485.96	500.00	97.1	561.10
TOTAL		2,500.00	16,576.88	24,500.00	67.6	13,530.03

TOTAL REVENUES: MISCELLANEOUS REVENUE

TOTAL		2,500.00	16,576.88	24,500.00	67.6	13,530.03
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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	331.01	0.00	100.0	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	0.56
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRAISER	0.00	3,000.00	0.00	100.0	1,733.36
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	3,331.01	0.00	100.0	1,733.92

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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, 2015

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	3,331.01	0.00	100.0	1,733.92
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	7,815.49	59,058.61	91,934.00	64.2	58,536.31
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	0.00	0.00	1,000.00	0.0	419.00
613-00-50-10-1030	SALARY-PARTTIME	16,727.65	68,014.36	79,170.00	85.9	56,884.88
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	583.50	1,397.10	750.00	186.2	1,812.91
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1210	PERA	886.94	5,820.15	6,970.00	83.5	5,260.83
613-00-50-10-1220	FICA	1,515.09	7,606.81	10,717.00	70.9	6,968.84
613-00-50-10-1250	MEDICARE	354.30	1,778.99	2,506.00	70.9	1,629.81
613-00-50-10-1310	HEALTH INSURANCE	1,333.74	15,296.10	21,757.00	70.3	14,817.62
613-00-50-10-1330	LIFE INSURANCE	4.10	32.80	43.00	76.2	32.80
613-00-50-10-1335	DENTAL INSURANCE	177.16	483.11	542.00	89.1	355.32
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	3,609.00	7,000.00	51.5	4,644.00
613-00-50-10-1510	WORKERS COMPENSATION	267.47	2,365.76	4,500.00	52.5	3,081.64
TOTAL PERSONNEL						
		29,665.44	165,462.79	228,639.00	72.3	154,443.96
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	127.78	894.73	1,000.00	89.4	722.31
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	577.08
613-00-50-20-2030	PRINTING & BINDING	0.00	1,520.49	1,000.00	152.0	2,621.59
613-00-50-20-2060	COMPUTER SUPPLIES	0.00	1,474.91	250.00	589.9	364.59
613-00-50-20-2075	ASSETS BETWEEN \$700-2,499	0.00	1,697.88	3,000.00	56.5	0.00
613-00-50-20-2090	INVENTORIAL SUPPLIES	250.37	9,509.48	5,000.00	190.1	3,067.55
613-00-50-20-2100	OPERATING SUPPLIES	2,335.59	8,196.24	9,000.00	91.0	6,316.22
613-00-50-20-2120	MOTOR FUELS	1,670.11	7,563.45	12,000.00	63.0	10,223.89
613-00-50-20-2130	LUBRICANTS	0.00	162.04	300.00	54.0	329.40
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	211.58	4,216.51	0.00	(100.0)	892.09
613-00-50-20-2180	SAFETY SUPPLIES	0.00	0.00	500.00	0.0	419.85
613-00-50-20-2190	OTHER SUPPLIES/MATERIALS	199.88	199.88	0.00	(100.0)	535.83
613-00-50-20-2210	EQUIPMENT PARTS	1,408.74	16,950.48	15,000.00	113.0	13,386.65
613-00-50-20-2285	TURF MAINTENANCE	989.65	4,686.47	4,000.00	117.1	666.02

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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, 2015

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	3,264.90	2,000.00	163.2	2,393.36
613-00-50-20-2400	SMALL TOOLS	112.18	112.18	0.00	(100.0)	0.00
TOTAL SUPPLIES & MATERIALS		7,305.88	60,449.64	53,050.00	113.9	42,516.43
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	1,233.40	13,500.00	9.1	1,121.28
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	0.00	500.00	0.0	325.96
613-00-50-30-3070	LAUNDRY/SOIL MATS	69.39	398.59	500.00	79.7	356.63
613-00-50-30-3090	JANITORIAL SERVICE	149.62	1,729.11	1,500.00	115.2	1,728.74
613-00-50-30-3100	OTHER CONTRACTED SERVICE	0.00	18,326.00	35,000.00	52.3	18,612.50
613-00-50-30-3210	TELEPHONE	429.63	3,529.88	4,000.00	88.2	3,328.03
613-00-50-30-3220	POSTAGE	0.00	17.28	0.00	(100.0)	0.00
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	0.00	500.00	0.0	395.56
613-00-50-30-3260	PROMOTIONS	0.00	0.00	0.00	0.0	574.96
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	0.00	0.00	0.0	16.00
613-00-50-30-3510	PUBLISHING & ADVERTISING	0.00	1,264.00	2,500.00	50.5	1,437.64
613-00-50-30-3610	GENERAL INSURANCE	596.09	4,768.72	8,000.00	59.6	5,196.00
613-00-50-30-3810	ELECTRICITY	0.00	12,339.87	19,000.00	64.9	12,749.55
613-00-50-30-3840	GARBAGE REMOVAL	264.09	1,629.97	1,500.00	108.6	996.95
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	330.00	1,500.00	22.0	160.00
613-00-50-30-3860	HEAT-NATURAL GAS	82.20	2,186.34	4,000.00	54.6	3,436.29
613-00-50-30-4000	MAINTENANCE CONTRACTS	0.00	6,013.19	3,000.00	200.4	6,331.09
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	3,037.23	1,000.00	303.7	729.04
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	0.00	148.46	0.00	(100.0)	0.00
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	0.00	618.16	2,000.00	30.9	3,115.48
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	655.19	2,932.36	2,000.00	146.6	2,162.04
613-00-50-30-4080	FERTILIZER/CHEMICALS	106.82	27,539.42	35,000.00	78.6	20,539.46
613-00-50-30-4085	TREE MAINTENANCE	0.00	1,293.19	5,000.00	25.8	3,163.79
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00	404.46	0.00	(100.0)	0.00

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 FOR 8 PERIODS ENDING AUGUST 31, 2015

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FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR		PRIOR YEAR-TO-DATE ACTUAL
				BUDGET	COLLECTED/EXPENDED	
GENERAL ADMINISTRATION						
OTHER SERVICES & CHARGES						
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	406.94	1,200.00	33.9	0.00
613-00-50-30-4155	WINTER STORAGE	0.00	1,480.00	1,500.00	98.6	1,404.00
613-00-50-30-4320	MC/VISA BANK CHARGES	2,733.83	11,069.56	12,000.00	92.2	8,531.45
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	202.47	188.48	0.00	(100.0)	(7.48)
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	90.00	250.00	36.0	90.00
613-00-50-30-4330	DUES & SUBSCRIPTIONS	20.00	1,659.00	2,500.00	66.3	3,098.35
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	3,909.00	3,900.00	100.2	3,909.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00	892.89	500.00	178.5	192.89
613-00-50-30-4370	PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4380	CLUBHOUSE LOAN REPAYMENT	0.00	0.00	18,079.00	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	14,862.00	0.0	0.00
613-00-50-30-5000	INTEREST EXPENSE	0.00	1,719.82	2,000.00	85.9	2,028.93
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	8,089.92	68,273.77	95,000.00	71.8	65,451.97
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						
TOTAL EXPENSES: GENERAL ADMINISTRATION		13,399.25	182,929.09	296,291.00	61.7	171,176.10
TOTAL EXPENSES:		50,370.57	408,841.52	577,980.00	70.7	368,136.49
		50,370.57	408,841.52	577,980.00	70.7	368,136.49
TOTAL FUND REVENUES						
TOTAL FUND EXPENSES		89,114.44	510,862.28	578,000.00	88.3	483,541.91
FUND SURPLUS (DEFICIT)		50,370.57	408,841.52	577,980.00	70.7	368,136.49
		38,743.87	102,020.76	20.00	103.8	115,405.42

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
AUGUST 31, 2015 TO AUGUST 31, 2011

	YTD THROUGH 8/31/2015	YTD THROUGH 8/31/2014	YTD THROUGH 8/31/2013	YTD THROUGH 8/31/2012	YTD THROUGH 8/31/2011
Operating Revenues:					
Season Passes	\$ 174,240	\$ 159,120	\$ 156,358	\$ 183,749	\$ 191,872
Green Fees	196,945	183,613	167,493	178,702	157,027
Ancillaries	119,770	125,545	108,272	111,668	113,178
Total Operating Revenues	<u>490,954</u>	<u>468,278</u>	<u>432,123</u>	<u>474,119</u>	<u>462,077</u>
Operating Expenses:					
Personnel	165,463	154,444	153,064	157,678	157,964
Materials and Supplies	60,450	42,516	53,323	53,551	53,924
Other Services & Charges	114,655	105,724	117,723	119,401	117,063
Total Operating Expenses	<u>340,568</u>	<u>302,685</u>	<u>324,110</u>	<u>330,630</u>	<u>328,951</u>
OPERATING INCOME (LOSS)	<u>150,387</u>	<u>165,593</u>	<u>108,013</u>	<u>143,489</u>	<u>133,126</u>
Nonoperating Revenues	6,908	3,530	4,344	5,080	3,242
Concessionaire Lease	10,000	10,000	12,000	12,000	10,000
Operating Transfer In	-	-	-	-	-
Clubhs/Park Prj Fundraising Exps	-	-	-	-	-
Sales Tax Repayment	-	-	-	(12,297)	(12,297)
Debt Principal Payment	(31,221)	(30,912)	(30,606)	(30,303)	(13,742)
Depreciation	(68,274)	(65,452)	(58,415)	(56,438)	(49,797)
NET INCOME (LOSS)	<u>\$ 67,800</u>	<u>\$ 82,759</u>	<u>\$ 35,336</u>	<u>\$ 61,531</u>	<u>\$ 70,532</u>