

POKEGAMA GOLF COURSE BOARD MEETING
Tuesday, May 19, 2015 – City Hall Conference Room 2B
7:30 A.M.

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for **Tuesday, May 19, 2015 at 7:30 a.m.** at the Grand Rapids City Hall Conference Room 2B, 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
 April 21, 2015
 7:30 AM

Present: Pat Pollard, Dan Richter, Josh Solem, Larry O'Brien

Absent: Ron Iannelli

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 March 17, 2015 Board meeting. Josh Solem seconded the motion. The motion passed.
- III. Consideration of monthly bills: Dan Richter made a motion to approve the bill list. Josh Solem seconded the motion. The motion passed. Dan Richter made a motion to approve paying an additional bill to Itasca County for \$4,044.00 for real estate taxes. Josh Solem seconded the motion. The motion passed.

AMERIPRIDE LINEN & APPAREL	123.93
BLUE CROSS & BLUE SHIELD OF MN	2,489.50
BUNES SEPTIC SERVICE INC	1,030.00
BURGGRAF'S ACE HARDWARE INC	189.62
CITY OF COHASSET	415.20
COLE HARDWARE INC	12.78
DAVIS OIL	1,674.45
DELTA DENTAL OF MINNESOTA	145.00
ELEMENT PAYMENT SERVICES	16.66
FILTHY CLEAN INC	2,042.31
GRAND RAPIDS CITY PAYROLL	18,246.17
GRAND RAPIDS STATE BANK	2,017.65
HIBBING DAILY TRIBUNE	46.00
L&M SUPPLY	40.86
LINCOLN REPUBLIC INSURANCE CO	8.20
MINNESOTA GOLF ASSOCIATION INC	180.00
MINNESOTA REVENUE	41.96
MINNESOTA TORO 1	2,577.55
MINNESOTA UNEMPLOYMENT COMP FD	3,609.00
NEXTERA COMMUNICATIONS LLC	8.30
NAPA SUPPLY OF GRAND RAPIDS	898.09
NORTHERN OFFICE OUTFITTER INC	80.09
POKEGAMA ELECTRIC INC	150.00
PRESTO PRINT	89.78
P.U.C.	1,186.02
SHEFFIELD'S UPHOLSTERY	175.00
STANGEL STUMP GRINDING	1,293.19
TDS Metrocom	312.45
TESSMAN SEED COMPANY	778.32
TWINCITIESGOLF.COM	225.00
VERIZON WIRELESS	89.68
WASTE MANAGEMENT	117.16
WOODLAND STORAGE	1,480.00
MIKE BOWMAN	245.81
 TOTAL ALL VENDORS:	 42,035.73

IV. Visitors: Tom Pagel

V. Grounds Superintendent: Steve Ross reported. The irrigation system has been hooked up and will probably be turned on later this week. Ground temperatures are still quite low and need to rise before the grass begins to green up. Steve reported that two quotes were received from consultants relating to planning for a new irrigation system. Josh Solem made a motion to approve contracting with Erik Christiansen Design Group for Phase I of a new irrigation system. The cost would be \$8,500.00. Dan Richter seconded the motion. The motion passed.

VI. Concessions: No report

VII. Director of Golf: Bob Cahill reported. The golf course has now been open for a few weeks and revenue for April is way ahead of last year. Memberships are coming in at a good pace. Bob has started the process to allow members to pay for their membership on a monthly basis through September. Tom Pagel informed the Board that the City would like to present to the Council, a plan to alter Bob Cahill's contract to have him begin paying a rental fee to the golf course for use of the pro shop and then the City would provide an offsetting modification to his salary. Josh Solem made a motion to support the proposal pending Council approval. Dan Richter seconded the motion. The motion passed.

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. Josh Solem seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien
Recording Secretary

POKEGAMA GOLF COURSE BILL LIST - MAY 19, 2015

DATE: 05/13/2015
 TIME: 07:41:00
 ID: AP443000.CGR

CITY OF GRAND RAPIDS
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 05/19/2015

VENDOR #	NAME	AMOUNT DUE

POKEGAMA GOLF COURSE		
0103325	ACHESON TIRE COMPANY INC	48.09
0103740	ACUSHNET COMPANY	1,299.66
0113238	PGA ASSOC OF AMERICAN	409.00
0221650	BURGGRAF'S ACE HARDWARE INC	6,213.29
0300200	CDW GOVERNMENT INC	1,277.72
0312701	CLUB CAR LLC	1,196.43
0315455	COLE HARDWARE INC	161.73
0701650	GARTNER REFRIGERATION CO	578.50
1200500	L&M SUPPLY	160.01
1309355	MINNESOTA TORO	2,840.58
1609600	PIPELINE SUPPLY INC	115.93
1618235	PRESTO PRINT	19.24
1801530	NORTHERN MN WATER COND DBA	222.89
1821725	RUTTGER'S SUGAR LAKE LODGE	8,626.00
1909510	SIM SUPPLY INC	147.70
1920555	STOKES PRINTING COMPANY	265.23
2005700	TESSMAN SEED COMPANY	22,810.14
2021646	TURFWERKS	851.21
TOTAL UNPAID TO BE APPROVED IN THE SUM OF:		\$ 47,243.35
CHECKS ISSUED-PRIOR APPROVAL		
PRIOR APPROVAL		
0315329	CITY OF COHASSET	247.56
0405447	DELTA DENTAL OF MINNESOTA	117.70
0512230	ELEMENT PAYMENT SERVICES	16.66
0718015	GRAND RAPIDS CITY PAYROLL	8,941.90
0718070	GRAND RAPIDS STATE BANK	3,241.86
0920060	ITASCA COUNTY TREASURER	4,044.00
1309335	MINNESOTA REVENUE	1,601.98
1621130	P.U.C.	1,414.15
2000490	TDS Metrocom	317.50
2301700	WASTE MANAGEMENT	259.42
TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF:		\$ 20,202.73
TOTAL ALL DEPARTMENTS		67,446.08

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended April 30, 2015
With Comparative Actual Amounts for the Period Ended April 30, 2014**

	2015	2015	OVER (UNDER)	% OF	2014
	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL
Operating Revenues					
Season Passes	\$ 165,700	\$ 104,695	\$ (61,005)	63%	\$ 65,087
Green Fees	241,500	12,937	(228,563)	5%	1,385
Ancillary	146,300	18,977	(127,323)	13%	10,744
Total Revenues	553,500	136,609	(416,891)	25%	77,216
Operating Expenses					
Personnel	228,639	46,019	(182,620)	20%	42,976
Materials and Supplies	53,050	23,696	(29,354)	45%	13,819
Other Services & Charges	170,070	60,853	(109,217)	36%	51,063
Total Expenses	451,759	130,568	(321,191)	29%	107,858
OPERATING INCOME (LOSS)	101,741	6,041	(95,700)		(30,642)
Nonoperating Revenues	6,500	528	(5,972)	8%	676
Concessionaire Lease	18,000	2,000	(16,000)	11%	-
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	(31,221)	-	31,221	0%	-
Depreciation	(95,000)	(34,688)	(60,312)	37%	(29,271)
NET INCOME	\$ 20	\$ (26,119)	(26,139)		\$ (59,236)

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
APRIL 30, 2015 TO APRIL 30, 2011

	YTD THROUGH 4/30/2015	YTD THROUGH 4/30/2014	YTD THROUGH 4/30/2013	YTD THROUGH 4/30/2012	YTD THROUGH 4/30/2011
Operating Revenues:					
Season Passes	\$ 104,695	\$ 65,087	\$ 31,942	\$ 133,713	\$ 91,557
Green Fees	12,937	1,385	-	13,480	5,019
Ancillaries	18,977	10,744	2,050	21,690	14,234
Total Operating Revenues	136,609	77,216	33,992	168,883	110,810
Operating Expenses:					
Personnel	46,019	42,976	46,856	51,430	48,819
Materials and Supplies	23,696	13,819	12,318	12,645	13,988
Other Services & Charges	60,853	51,063	33,938	30,791	59,787
Total Operating Expenses	130,568	107,858	93,112	94,866	122,594
OPERATING INCOME (LOSS)	6,041	(30,642)	(59,120)	74,017	(11,784)
Nonoperating Revenues	528	676	75	727	1,030
Concessionaire Lease	2,000	-	-	2,000	2,000
Clubhs/Park Prj Fundraising Exps	-	-	-	-	-
Depreciation	(34,688)	(29,271)	(29,345)	(28,322)	(22,602)
NET INCOME (LOSS)	\$ (26,119)	\$ (59,236)	\$ (88,390)	\$ 48,422	\$ (31,356)

DATE: 05/12/2015
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 4 PERIODS ENDING APRIL 30, 2015

PAGE: 1
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FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	APRIL ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR	
						YEAR-TO-DATE ACTUAL	YEAR-TO-DATE ACTUAL
CHARGES FOR SERVICES							
613-00-34-00-1000	FAMILY PASS	38,452.00	45,861.03	60,000.00	76.4	29,153.36	0.00
613-00-34-00-1050	FAMILY PLUS ONE CHILD	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1055	FAMILY + 2 OR MORE CHILDREN	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1075	PIGGY BACK PASS	1,200.00	1,400.00	3,500.00	40.0	600.00	0.00
613-00-34-00-1100	SINGLE PASS	30,330.99	42,091.99	66,000.00	63.7	28,717.18	0.00
613-00-34-00-1110	SINGLE PLUS ONE CHILD	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1115	SINGLE + 2 OR MORE CHILDREN	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1150	YOUNG ADULT PASS	897.00	1,196.00	4,000.00	29.9	1,259.00	0.00
613-00-34-00-1200	JUNIOR PASS	4,356.01	4,752.01	5,500.00	86.4	792.00	0.00
613-00-34-00-1225	PATRON CARDS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1230	MULTI-PLAY PASS	2,201.67	2,363.67	18,000.00	13.1	702.00	0.00
613-00-34-00-1250	SEASON PASS EXP-SUGARBROOK	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1600	WD 18 HOLE	60.00	180.00	50,000.00	0.3	35.00	0.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	5,590.00	5,825.00	20,000.00	100.0	740.00	0.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1625	WD/WE FALL SPECIALS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1650	WD 18 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1700	WD 9 HOLE	0.00	0.00	35,000.00	0.0	0.00	0.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	5,932.00	6,110.00	0.00	100.0	610.00	0.00
613-00-34-00-1750	WD 9 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1800	SPECIAL PLAY	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	15.00	15.00	0.00	100.0	0.00	0.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	0.00	0.00	13,000.00	0.0	0.00	0.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1975	SENIOR GREEN FEES	213.68	213.68	0.00	100.0	0.00	0.00
613-00-34-00-2000	WD 2ND NINE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2100	WD TWILIGHT	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	56.16	523.16	37,000.00	1.4	0.00	0.00
613-00-34-00-2110	WE 18 HOLE	70.00	70.00	55,000.00	0.1	0.00	0.00
613-00-34-00-2111	WE 18 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2112	WE 9 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2113	WE HALF PRICE 18 DISCOUNT CARD	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	0.00	0.00	0.0	0.00	0.00

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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH FYTD ACTUAL
 FOR 4 PERIODS ENDING APRIL 30, 2015

FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	APRIL 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	0.00	18,000.00	0.0	0.00
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	0.00	0.00	0.0	0.00
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00	0.00	0.00	0.0	0.00
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	0.00	0.00	0.0	0.00
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	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	0.00
613-00-34-00-2146	PULL CART RENTAL	30.00	33.75	1,000.00	3.3	0.00
613-00-34-00-2200	PREPAID PASSES	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2250	GUEST PASS	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2300	DRIVING RANGE PASS	2,975.00	4,200.00	7,500.00	56.0	3,163.74
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	1,440.00	1,680.00	1,200.00	140.0	450.00
613-00-34-00-2352	STUDENT DRIVING RANGE	100.00	100.00	0.00	100.0	0.00
613-00-34-00-2354	JUNIOR DRIVING RANGE	1,000.00	1,050.00	0.00	100.0	250.00
613-00-34-00-2400	SMALL BUCKET	205.70	224.40	2,300.00	9.7	6.54
613-00-34-00-2450	MEDIUM BUCKET	252.72	252.72	3,000.00	8.4	21.05
613-00-34-00-2500	LARGE BUCKET	920.04	970.53	8,000.00	12.1	128.75
613-00-34-00-2600	CART 9 HOLE	288.00	288.00	32,000.00	0.9	0.00
613-00-34-00-2625	CART HALF 9 HOLE	1,044.00	1,080.00	0.00	100.0	18.00
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2700	CART 18 HOLE	108.00	144.00	70,000.00	0.2	0.00
613-00-34-00-2725	CART HALF 18 HOLE	1,044.00	1,044.00	0.00	100.0	36.00
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	60.80	60.80	0.00	100.0	0.00
613-00-34-00-2800	MISCEL CART RENTAL	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2900	PERSONAL CART RENTAL	220.00	520.00	14,000.00	3.7	600.00
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	5,440.00	6,368.00	14,000.00	45.4	5,388.32
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	6,300.00	7,650.00	0.00	100.0	4,486.00
613-00-34-00-3450	SOFT SPIKE	0.00	0.00	0.00	0.0	0.00

DATE: 05/12/2015
 TIME: 15:36:02
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 4 PERIODS ENDING APRIL 30, 2015

PAGE: 3
 F-YR: 15

FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	APRIL 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	254.25	341.09	2,000.00	17.0	59.27
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		111,057.02	136,608.83	553,500.00	24.6	77,216.21
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	140.34	140.34	500.00	28.0	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	2,000.00	18,000.00	11.1	0.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	0.00	0.00	0.0	0.00
613-00-37-00-3800	CAM RENT	240.33	387.87	5,000.00	7.7	429.90
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	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	0.00	500.00	0.0	152.54
TOTAL		2,380.67	2,528.21	24,500.00	10.3	676.00
TOTAL REVENUES:	MISCELLANEOUS REVENUE	2,380.67	2,528.21	24,500.00	10.3	676.00
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	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	3,000.00	0.00	100.0	816.68
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	3,000.00	0.00	100.0	816.68

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 FOR 4 PERIODS ENDING APRIL 30, 2015

PAGE: 4
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FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	APRIL ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
TOTAL REVENUES: OTHER FINANCING SOURCES						
		0.00	3,000.00	0.00	100.0	816.68
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	7,815.49	23,888.86	91,934.00	25.9	23,803.86
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	3,845.10	4,245.45	79,170.00	5.3	686.20
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	0.00	0.00	750.00	0.0	0.00
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1210	PERA	813.52	1,903.81	6,970.00	27.3	1,630.49
613-00-50-10-1220	FICA	680.19	1,578.46	10,717.00	14.7	1,378.64
613-00-50-10-1250	MEDICARE	159.08	369.16	2,506.00	14.7	322.41
613-00-50-10-1310	HEALTH INSURANCE	881.24	9,181.52	21,757.00	42.2	9,048.23
613-00-50-10-1330	LIFE INSURANCE	4.10	16.40	43.00	38.1	16.40
613-00-50-10-1335	DENTAL INSURANCE	86.76	156.69	542.00	28.9	99.28
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	1,069.88	4,500.00	23.7	1,346.32
TOTAL PERSONNEL						
		14,552.95	46,019.23	228,639.00	20.1	42,975.83
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	345.32	506.41	1,000.00	50.6	130.16
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	577.08
613-00-50-20-2030	PRINTING & BINDING	19.24	1,479.07	1,000.00	147.9	2,319.46
613-00-50-20-2060	COMPUTER SUPPLIES	1,277.72	1,277.72	250.00	511.0	0.00
613-00-50-20-2075	ASSETS BETWEEN \$700-2,499	0.00	0.00	3,000.00	0.0	0.00
613-00-50-20-2090	INVENTORIAL SUPPLIES	8,698.67	8,698.67	5,000.00	173.9	496.84
613-00-50-20-2100	OPERATING SUPPLIES	1,526.28	1,808.75	9,000.00	20.0	3,737.12
613-00-50-20-2120	MOTOR FUELS	1,674.45	1,674.45	12,000.00	13.9	2,598.27
613-00-50-20-2130	LUBRICANTS	0.00	0.00	300.00	0.0	228.81
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	1,175.80	1,175.80	0.00	(100.0)	0.00
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	0.00
613-00-50-20-2210	EQUIPMENT PARTS	4,451.86	6,930.90	15,000.00	46.2	3,731.06
613-00-50-20-2285	TURF MAINTENANCE	0.00	0.00	4,000.00	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 4 PERIODS ENDING APRIL 30, 2015

FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	APRIL 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	0.00	2,000.00	0.0	0.00
613-00-50-20-2400	SMALL TOOLS	0.00	0.00	0.00	0.0	0.00
TOTAL SUPPLIES & MATERIALS		19,169.34	23,695.54	53,050.00	44.6	13,818.80
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	0.00	13,500.00	0.0	0.00
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	0.00
613-00-50-30-3070	LAUNDRY/SOIL MATS	64.44	123.93	500.00	24.7	117.44
613-00-50-30-3090	JANITORIAL SERVICE	0.00	1,226.81	1,500.00	81.7	1,135.58
613-00-50-30-3100	OTHER CONTRACTED SERVICE	8,626.00	8,626.00	35,000.00	24.6	8,625.00
613-00-50-30-3210	TELEPHONE	417.13	1,774.07	4,000.00	44.3	1,654.89
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	275.56
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	225.00	796.00	2,500.00	31.8	1,164.64
613-00-50-30-3610	GENERAL INSURANCE	596.09	2,384.36	8,000.00	29.8	2,598.00
613-00-50-30-3810	ELECTRICITY	1,414.15	5,082.03	19,000.00	26.7	4,402.53
613-00-50-30-3840	GARBAGE REMOVAL	394.42	511.58	1,500.00	34.1	135.00
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	0.00
613-00-50-30-3860	HEAT-NATURAL GAS	247.56	1,806.50	4,000.00	45.1	2,955.84
613-00-50-30-4000	MAINTENANCE CONTRACTS	4,028.50	5,393.13	3,000.00	179.7	3,863.04
613-00-50-30-4010	BUILDING MAINT/REPAIR	12.78	862.78	1,000.00	86.2	356.48
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	140.49	140.49	0.00	(100.0)	0.00
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	0.00	175.00	2,000.00	8.7	502.20
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	0.00	318.00	2,000.00	15.9	977.70
613-00-50-30-4080	FERTILIZER/CHEMICALS	22,810.14	22,810.14	35,000.00	65.1	13,006.13
613-00-50-30-4085	TREE MAINTENANCE	1,293.19	1,293.19	5,000.00	25.8	0.00
613-00-50-30-4090	COURSE IMPROVEMENTS	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 4 PERIODS ENDING APRIL 30, 2015

FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	APRIL ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
GENERAL ADMINISTRATION						
OTHER SERVICES & CHARGES						
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	0.00	1,200.00	0.0	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	389.02	494.57	12,000.00	4.1	601.79
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	(4.41)	(4.40)	0.00	(100.0)	0.02
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	0.00	1,230.00	2,500.00	49.2	2,697.35
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	3,909.00	3,909.00	3,900.00	100.2	3,909.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00	0.00	500.00	0.0	0.00
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	0.00	2,000.00	0.0	0.00
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	8,672.18	34,688.09	95,000.00	36.5	29,270.59
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	0.00
TOTAL OTHER SERVICES & CHARGES						
		53,235.68	95,541.27	296,291.00	32.2	80,333.74
TOTAL EXPENSES: GENERAL ADMINISTRATION						
		86,957.97	165,256.04	577,980.00	28.5	137,128.37
TOTAL EXPENSES:						
		86,957.97	165,256.04	577,980.00	28.5	137,128.37
TOTAL FUND REVENUES						
		113,437.69	142,137.04	578,000.00	24.5	78,708.89
TOTAL FUND EXPENSES						
		86,957.97	165,256.04	577,980.00	28.5	137,128.37
FUND SURPLUS (DEFICIT)						
		26,479.72	(23,119.00)	20.00	(5595.0)	(58,419.48)

FUND: POKEGAMA GOLF COURSE
 FOR 4 PERIODS ENDING APRIL 30, 2015

ACCOUNT #	DESCRIPTION	BALANCE 01/01/15	NET DEBITS	NET CREDITS	BALANCE 04/30/15
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	34,177.68	34,177.68	0.00
613-00-00-00-1010	CASH	172,418.21	151,499.37	100,283.66	223,633.92
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	0.00	4,046.28	1,000.00
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	0.00	0.00	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	3,454.24	6,908.37
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	34,688.09	(1,182,700.52)
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	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	69,370.54	888.66	68,481.88
TOTAL		2,894,854.33	268,410.20	180,384.29	2,982,880.24
TOTAL ASSETS		2,894,854.33	268,410.20	180,384.29	2,982,880.24

LIABILITIES AND FUND EQUITY					
LIABILITIES					
613-00-00-00-2020	ACCOUNTS PAYABLE	2,793.38	91,061.12	133,753.49	45,485.75
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	0.00	0.00	171,981.23
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 4 PERIODS ENDING APRIL 30, 2015

ACCOUNT #	DESCRIPTION	BALANCE 01/01/15	NET DEBITS	NET CREDITS	BALANCE 04/30/15
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	1,589.80	2,185.20	595.50
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	1,797.55	9,350.85	7,553.30
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	102,626.51	145,289.54	237,167.78
TOTAL LIABILITIES					
		194,504.75	102,626.51	145,289.54	237,167.78
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	888.66	69,370.54	68,481.88
613-00-00-00-3010	NET ASSETS	2,700,349.58	0.00	0.00	2,700,349.58
TOTAL		2,700,349.58	888.66	69,370.54	2,768,831.46
	FUND SURPLUS (DEFICIT)	0.00	23,119.00	0.00	(23,119.00)
TOTAL FUND EQUITY		2,700,349.58	24,007.66	69,370.54	2,745,712.46
TOTAL LIABILITIES AND FUND EQUITY					
		2,894,854.33	126,634.17	214,660.08	2,982,880.24