

POKEGAMA GOLF COURSE BOARD MEETING
TUESDAY, JANUARY 19, 2015

GRAND RAPIDS CITY HALL – CONFERENCE ROOM 2B
420 North Pokegama Avenue, Grand Rapids MN 55744

NOTICE TIME CHANGE **8:00 A.M.**

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for **Tuesday, January 19, 2015 at 8:00 am.** at the 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 22, 2015
11:00 AM

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

Absent: Josh Solem, Dan Richter

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 November 17, 2015 Board meeting. Larry O'Brien seconded the motion. The motion passed.
- III. Consideration of monthly bills: Brad Gallop made a motion to approve the bill list. Larry O'Brien seconded the motion. The motion passed. Brad Gallop made a motion to approve four (4) additional bills: Tyrell Cournoyer \$200.00, Jim Carlson \$200.00, Bob Billings \$200.00, Willard Peterson \$200.00. Larry O'Brien seconded the motion. The motion passed.

BURGGRAF'S ACE HARDWARE INC	18.15
CITY OF	186.90
DELTA DENTAL OF MINNESOTA	117.70
ELEMENT PAYMENT SERVICES	31.66
GARTNER REFRIGERATION CO	578.50
CITY OF GRAND RAPIDS	13,875.00
GRAND RAPIDS CITY PAYROLL	10,861.25
GRAND RAPIDS NEWSPAPERS INC	34.50
GRAND RAPIDS STATE BANK	40.36
MEDICO LIFE & HEALTH INS CO	4.10
MINNESOTA REVENUE	860.13
NARDINI FIRE EQUIPMENT CO. INC	708.57
NEXTERA COMMUNICATIONS LLC	3.90
POKEGAMA LAWN AND SPORT P.U.C.	334.43 989.20
RUTTGER'S SUGAR LAKE LODGE	8,625.00
TDS Metrocom	315.59
THE TESSMAN COMPANY	226.58
VERIZON WIRELESS	94.61
VISIT GRAND RAPIDS	681.66
WASTE MANAGEMENT	301.68
 TOTAL ALL VENDORS:	 38,889.47

IV. Visitors: None

V. Grounds Superintendent: Steve Ross reported. The mild weather and late rain has been a concern, but most of the late moisture seems to have gone into the ground because of the lack of frost and did not seem to freeze on the surface. With a continued mild winter forecasted, the problems in the spring should be minimal.

VI. Concessions: No report

VII. Director of Golf: Bob Cahill reported. Bob noted that the gps units on the carts will be replaced next year and the new units will be leased as in the past. Bob reviewed the one proposal received for grounds maintenance supervision. Brad Gallop made a motion to move forward with the proposal submitted by Steve Ross. Larry O'Brien seconded the motion. The motion

passed. Bob will work with the city attorney to draft a contract and then recommend approval of the contract by the City Council.

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. Larry O'Brien seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien
Recording Secretary

POKEGAMA GOLF COURSE BILL LIST - JANUARY 19, 2016

DATE: 01/13/2016
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 ID: AP443000.CGR

CITY OF GRAND RAPIDS
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 01/19/2016

VENDOR #	NAME	AMOUNT DUE
POKEGAMA GOLF COURSE		
0300200	CDW GOVERNMENT INC	305.18
0301328	ROBERT CAHILL	226.62
0308100	CHAMBER OF COMMERCE	340.00
0718010	CITY OF GRAND RAPIDS	4,166.67
0920059	ITASCA COUNTY SHERIFFS DEPT	10.00
1309113	MINNESOTA DEPT OF AGRICULTURE	10.00
1815711	STEVE ROSS	4,166.67
2023351	TWINCITIESGOLF.COM	225.00
2114365	UNITED STATES GOLF ASSOCIATION	110.00
TOTAL UNPAID TO BE APPROVED IN THE SUM OF:		\$ 9,560.14

CHECKS ISSUED-PRIOR APPROVAL
 PRIOR APPROVAL

0212750	BLUE CROSS & BLUE SHIELD OF MN	978.50
0301656	JAMES V. CARLSON DBA	200.00
0315329	CITY OF COHASSET	220.45
0315685	TYREL COURNOYER	200.00
0405447	DELTA DENTAL OF MINNESOTA	67.60
0512230	ELEMENT PAYMENT SERVICES	31.66
0718015	GRAND RAPIDS CITY PAYROLL	9,147.28
0718070	GRAND RAPIDS STATE BANK	4,000.00
1309375	MINNESOTA UNEMPLOYMENT COMP FD	202.09
1405850	NEXTERA COMMUNICATIONS LLC	3.90
1621130	P.U.C.	1,057.63
2000490	TDS Metrocom	317.12
2205637	VERIZON WIRELESS	189.08
2301700	WASTE MANAGEMENT	127.79
T000982	WILLARD LEROY PETERSON	200.00
T001043	ROBERT BILLINGS	200.00

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$ 17,143.10

TOTAL ALL DEPARTMENTS 26,703.24

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended December 31, 2015**

With Comparative Actual Amounts for the Period Ended December 31, 2014

PRELIMINARY

	2015	2015		% OF BUDGET	2014
	<u>BUDGET</u>	<u>ACTUAL</u>	OVER (UNDER) <u>BUDGET</u>		<u>ACTUAL</u>
Operating Revenues					
Season Passes	\$ 165,700	\$ 177,237	\$ 11,537	107%	\$ 162,133
Green Fees	241,500	241,134	(366)	100%	228,096
Ancillary	146,300	138,768	(7,532)	95%	140,568
Total Revenues	<u>553,500</u>	<u>557,139</u>	<u>3,639</u>	101%	<u>530,797</u>
Operating Expenses					
Personnel	228,639	245,926	17,287	108%	230,518
Materials and Supplies	53,050	67,535	14,485	127%	54,738
Other Services & Charges	170,070	180,593	10,523	106%	173,139
Total Expenses	<u>451,759</u>	<u>494,054</u>	<u>42,295</u>	109%	<u>458,396</u>
OPERATING INCOME (LOSS)	<u>101,741</u>	<u>63,085</u>	<u>(38,656)</u>		<u>72,401</u>
Nonoperating Revenues					
Concessionaire Lease	6,500	11,151	4,651	172%	13,277
Operating Transfer In	18,000	18,000	-	100%	18,000
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	-	-	-	0%	-
Depreciation	(31,221)	(31,221)	(0)	100%	(30,912)
	<u>(95,000)</u>	<u>(100,759)</u>	<u>5,759</u>	106%	<u>(99,961)</u>
NET INCOME	<u>\$ 20</u>	<u>\$ (39,745)</u>	<u>\$ (39,765)</u>		<u>\$ (27,195)</u>

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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

PAGE: 1
 F-YR: 15

FUND: POKEGAMA GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2015

ACCOUNT #	DESCRIPTION	BALANCE 01/01/15	NET DEBITS	NET CREDITS	BALANCE 12/31/15
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	216,419.34	216,419.34	0.00
613-00-00-00-1010	CASH	172,418.21	648,506.97	587,574.31	233,350.87
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	2,520.12	7,566.40	0.00
613-00-00-00-1175	PLEDGE RECEIVABLE	18,499.74	0.00	18,499.74	0.00
613-00-00-00-1176	ALLOWANCE FOR DOUBTFULL ACCNTS	(14,883.16)	14,883.16	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	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	1,800.20	2,845.68	1,800.20
613-00-00-00-1551	PREPAID INSURANCE	0.00	10,362.61	10,362.61	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	705,949.06	0.00	2,680.00	703,269.06
613-00-00-00-1621	ACCUMULATED DEPR	(1,148,012.43)	2,680.00	100,759.28	(1,246,091.71)
613-00-00-00-1630	BUILDING/BLDG IMPROVEMENTS	1,464,115.97	886.54	886.54	1,464,115.97
613-00-00-00-1640	OTHER IMPROVEMENTS	816,385.26	9,984.79	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	100,457.05	94,326.11	6,130.94
TOTAL		2,894,854.33	1,013,116.20	1,043,535.43	2,864,435.10
TOTAL ASSETS		2,894,854.33	1,013,116.20	1,043,535.43	2,864,435.10
LIABILITIES AND FUND EQUITY					
LIABILITIES					
613-00-00-00-2020	ACCOUNTS PAYABLE	2,793.38	561,780.42	560,714.00	1,726.96
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	171.00	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 12 PERIODS ENDING DECEMBER 31, 2015

ACCOUNT #	DESCRIPTION	BALANCE 01/01/15	NET DEBITS	NET CREDITS	BALANCE 12/31/15
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	2,191.94	2,191.94	2,481.07	2,481.07
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	10,117.89	10,117.89
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	5,338.75	5,338.65	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	38,400.93	38,412.69	11.76
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	645,090.40	617,064.30	166,478.65
TOTAL LIABILITIES		194,504.75	645,090.40	617,064.30	166,478.65
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	94,326.11	100,457.05	6,130.94
613-00-00-00-3010	NET ASSETS	2,700,349.58	0.00	0.00	2,700,349.58
TOTAL		2,700,349.58	94,326.11	100,457.05	2,706,480.52
FUND SURPLUS (DEFICIT)		0.00	8,524.07	0.00	(8,524.07)
TOTAL FUND EQUITY		2,700,349.58	102,850.18	100,457.05	2,697,956.45
TOTAL LIABILITIES AND FUND EQUITY		2,894,854.33	747,940.58	717,521.35	2,864,435.10

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE

**Statement of Income and Expenses
DECEMBER 31, 2015 TO DECEMBER 31, 2011**

PRELIMINARY

	<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>	<u>YTD THROUGH 12/31/2011</u>
Operating Revenues:					
Season Passes	\$ 177,237	\$ 162,133	\$ 158,516	\$ 183,641	\$ 193,057
Green Fees	241,134	228,096	207,377	225,801	201,973
Ancillaries	<u>138,768</u>	<u>140,568</u>	<u>133,833</u>	<u>126,268</u>	<u>130,757</u>
Total Operating Revenues	<u>557,139</u>	<u>530,797</u>	<u>499,726</u>	<u>535,711</u>	<u>525,787</u>
Operating Expenses:					
Personnel	245,926	230,518	221,091	225,375	226,321
Materials and Supplies	67,535	54,738	64,694	60,307	63,982
Other Services & Charges	<u>180,593</u>	<u>173,139</u>	<u>185,035</u>	<u>192,416</u>	<u>182,181</u>
Total Operating Expenses	<u>494,054</u>	<u>458,396</u>	<u>470,821</u>	<u>478,099</u>	<u>472,484</u>
OPERATING INCOME (LOSS)	<u>63,085</u>	<u>72,401</u>	<u>28,906</u>	<u>57,612</u>	<u>53,303</u>
Nonoperating Revenues	11,151	13,277	13,595	15,261	13,410
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)	(12,297)
Debt Principal Payment	(31,221)	(30,912)	(30,606)	(30,303)	(13,742)
Depreciation	<u>(100,759)</u>	<u>(99,961)</u>	<u>(87,612)</u>	<u>(86,886)</u>	<u>(80,747)</u>
NET INCOME (LOSS)	<u>\$ (39,745)</u>	<u>\$ (27,195)</u>	<u>\$ (57,717)</u>	<u>\$ (38,612)</u>	<u>\$ (22,072)</u>

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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, 2015

PAGE: 1
 F-YR: 15

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	66,391.24	60,000.00	110.6	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	3,600.00
613-00-34-00-1100	SINGLE PASS	0.00	66,558.99	66,000.00	100.8	67,209.60
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	4,485.00	4,000.00	112.1	3,253.00
613-00-34-00-1200	JUNIOR PASS	0.00	7,623.01	5,500.00	138.6	5,611.79
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	0.00	19,463.67	18,000.00	108.1	17,001.21
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	0.00	23,490.00	50,000.00	46.9	26,435.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	17,080.00	0.00	100.0	19,727.50
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	4,921.92	20,000.00	24.6	1,048.32
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	11,970.00	35,000.00	34.2	10,467.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	0.00	29,424.50	0.00	100.0	23,447.00
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	0.00	3,975.00	0.00	100.0	4,740.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	0.00	513.00	0.00	100.0	1,053.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	0.00	1,408.00	13,000.00	10.8	1,518.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	0.00	11,325.00	0.00	100.0	10,080.00
613-00-34-00-1975	SENIOR GREEN FEES	0.00	21,128.83	0.00	100.0	17,416.18
613-00-34-00-2000	WD 2ND NINE	0.00	192.00	0.00	100.0	96.00
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	40.00	18,129.26	37,000.00	48.9	19,055.18
613-00-34-00-2110	WE 18 HOLE	0.00	54,237.83	55,000.00	98.6	46,112.50
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	0.00	2,922.50	0.00	100.0	3,132.50
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00	550.00	0.00	100.0	550.00
613-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	182.00	0.00	100.0	247.00

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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, 2015

PAGE: 2
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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	19,679.00	18,000.00	109.3	14,953.00
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	678.98	0.00	100.0	799.71
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00	15,908.66	0.00	100.0	17,513.78
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	0.00	1,050.00	0.00	100.0	760.00
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	130.99	2,357.89	0.00	100.0	8,592.66
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	877.50	1,000.00	87.7	870.00
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	0.00	5,665.00	7,500.00	75.5	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	1,450.00
613-00-34-00-2400	SMALL BUCKET	0.00	3,283.72	2,300.00	142.7	2,214.06
613-00-34-00-2450	MEDIUM BUCKET	0.00	3,173.04	3,000.00	105.7	2,921.71
613-00-34-00-2500	LARGE BUCKET	0.00	8,117.67	8,000.00	101.4	7,802.31
613-00-34-00-2600	CART 9 HOLE	0.00	8,892.00	32,000.00	27.7	8,334.00
613-00-34-00-2625	CART HALF 9 HOLE	0.00	20,988.00	0.00	100.0	21,929.56
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	10.00	0.00	100.0	35.00
613-00-34-00-2700	CART 18 HOLE	0.00	17,931.39	70,000.00	25.6	17,065.33
613-00-34-00-2725	CART HALF 18 HOLE	0.00	40,428.00	0.00	100.0	46,589.50
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	2,500.00	0.00	100.0	0.00
613-00-34-00-2775	SENIOR LEAGUE CART	0.00	4,462.72	0.00	100.0	4,773.33
613-00-34-00-2800	MISCEL CART RENTAL	0.00	488.07	0.00	100.0	695.64
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	2,620.00	14,000.00	18.7	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	11,686.00
613-00-34-00-3450	SOFT SPIKE	0.00	0.00	0.00	0.0	0.00

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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						
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	0.00	2,441.86	2,000.00	122.0	2,123.72
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		170.99	557,138.70	553,500.00	100.6	530,797.01
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	18,000.00	18,000.00	100.0	18,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	2,500.00	0.00	100.0	500.00
613-00-37-00-3800	CAM RENT	187.81	6,531.57	5,000.00	130.6	6,053.89
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	936.45	500.00	187.2	2,489.54
TOTAL		2,187.81	28,819.50	24,500.00	117.6	27,277.33
TOTAL REVENUES: MISCELLANEOUS REVENUE		2,187.81	28,819.50	24,500.00	117.6	27,277.33
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	4,000.00
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	46,288.32
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRAISER	(3,000.00)	0.00	0.00	0.0	100.00
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		(3,000.00)	331.01	0.00	100.0	50,388.32

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TOTAL REVENUES: OTHER FINANCING SOURCES		(3,000.00)	331.01	0.00	100.0	50,388.32
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	7,762.80	94,175.67	91,934.00	102.4	92,891.95
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	0.00	0.00	1,000.00	0.0	542.64
613-00-50-10-1030	SALARY-PARTTIME	0.00	96,343.48	79,170.00	121.6	81,393.77
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	0.00	2,923.65	750.00	389.8	2,376.85
613-00-50-10-1050	CONTRACTED SERVICE	800.00	800.00	0.00	(100.0)	600.00
613-00-50-10-1210	PERA	582.22	9,167.21	6,970.00	131.5	8,432.00
613-00-50-10-1220	FICA	418.68	11,426.23	10,717.00	106.6	10,476.65
613-00-50-10-1250	MEDICARE	97.91	2,672.23	2,506.00	106.6	2,450.19
613-00-50-10-1310	HEALTH INSURANCE	1,375.52	20,547.46	21,757.00	94.4	19,752.72
613-00-50-10-1330	LIFE INSURANCE	4.10	49.20	43.00	114.4	49.20
613-00-50-10-1335	DENTAL INSURANCE	59.46	574.13	542.00	105.9	558.30
613-00-50-10-1345	OPEB	0.00	0.00	1,750.00	0.0	719.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	3,811.09	7,000.00	54.4	5,847.00
613-00-50-10-1510	WORKERS COMPENSATION	267.44	3,435.61	4,500.00	76.3	4,427.96
TOTAL PERSONNEL		11,368.13	245,925.96	228,639.00	107.5	230,518.23
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	0.00	1,047.85	1,000.00	104.7	848.25
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	598.02
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	1,031.29	3,000.00	34.3	0.00
613-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	9,543.67	5,000.00	190.8	3,067.55
613-00-50-20-2100	OPERATING SUPPLIES	18.15	8,534.09	9,000.00	94.8	7,121.67
613-00-50-20-2120	MOTOR FUELS	0.00	8,846.10	12,000.00	73.7	12,508.70
613-00-50-20-2130	LUBRICANTS	0.00	243.24	300.00	81.0	379.70
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	0.00	4,397.66	0.00	(100.0)	1,057.06
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	0.00	199.88	0.00	(100.0)	535.83
613-00-50-20-2210	EQUIPMENT PARTS	0.00	19,448.24	15,000.00	129.6	19,652.60
613-00-50-20-2285	TURF MAINTENANCE	0.00	7,293.73	4,000.00	182.3	3,169.20

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GENERAL ADMINISTRATION						
SUPPLIES & MATERIALS						
613-00-50-20-2290	FLOWERS	0.00	3,841.28	2,000.00	192.0	2,393.36
613-00-50-20-2400	SMALL TOOLS	0.00	112.18	0.00	(100.0)	0.00
TOTAL SUPPLIES & MATERIALS		18.15	67,534.61	53,050.00	127.3	54,737.97
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	15,108.40	13,500.00	111.9	13,496.28
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	0.00	598.23	500.00	119.6	478.38
613-00-50-30-3090	JANITORIAL SERVICE	0.00	1,878.73	1,500.00	125.2	2,300.52
613-00-50-30-3100	OTHER CONTRACTED SERVICE	8,625.00	36,026.00	35,000.00	102.9	36,312.50
613-00-50-30-3210	TELEPHONE	415.49	5,308.37	4,000.00	132.7	4,995.12
613-00-50-30-3220	POSTAGE	0.00	17.28	0.00	(100.0)	269.57
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	313.50	500.00	62.7	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	2,386.10	2,500.00	95.4	2,562.64
613-00-50-30-3610	GENERAL INSURANCE	(1,557.99)	4,999.00	8,000.00	62.4	6,444.00
613-00-50-30-3810	ELECTRICITY	1,057.63	21,524.66	19,000.00	113.2	18,211.45
613-00-50-30-3840	GARBAGE REMOVAL	127.79	2,587.62	1,500.00	172.5	1,775.21
613-00-50-30-3845	CABLE	0.00	0.00	0.00	0.0	0.00
613-00-50-30-3850	SEPTIC/SEWER	0.00	1,599.50	1,500.00	106.6	1,732.00
613-00-50-30-3860	HEAT-NATURAL GAS	220.45	2,834.92	4,000.00	70.8	4,376.21
613-00-50-30-4000	MAINTENANCE CONTRACTS	578.50	8,137.44	3,000.00	271.2	8,024.45
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	3,323.79	1,000.00	332.3	729.04
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	1,100.00	0.00	(100.0)	1,100.00
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	1,185.78	2,000.00	59.2	4,104.87
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	0.00	2,932.36	2,000.00	146.6	3,230.34
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	34,243.17	35,000.00	97.8	27,727.93
613-00-50-30-4085	TREE MAINTENANCE	0.00	1,293.19	5,000.00	25.8	5,763.79
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00	404.46	0.00	(100.0)	0.00

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GENERAL ADMINISTRATION						
OTHER SERVICES & CHARGES						
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	1,906.94	1,200.00	158.9	1,260.00
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	72.02	15,296.85	12,000.00	127.4	12,593.82
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	188.48	0.00	(100.0)	(7.52)
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	575.16	250.00	230.0	383.19
613-00-50-30-4330	DUES & SUBSCRIPTIONS	0.00	2,727.75	2,500.00	109.1	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	(171.00)	1,548.82	2,000.00	77.4	1,858.93
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	616.58	616.58	0.00	(100.0)	0.00
613-00-50-30-5600	DEPRECIATION EXPENSE	8,121.29	100,759.28	95,000.00	106.0	99,961.17
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		18,105.76	281,352.71	296,291.00	94.9	273,100.61
TOTAL EXPENSES: GENERAL ADMINISTRATION		29,492.04	594,813.28	577,980.00	102.9	558,356.81
TOTAL EXPENSES:		29,492.04	594,813.28	577,980.00	102.9	558,356.81
TOTAL FUND REVENUES		(641.20)	586,289.21	578,000.00	101.4	608,462.66
TOTAL FUND EXPENSES		29,492.04	594,813.28	577,980.00	102.9	558,356.81
FUND SURPLUS (DEFICIT)		(30,133.24)	(8,524.07)	20.00	(2620.3)	50,105.85