

NOTICE
POKEGAMA GOLF COURSE BOARD MEETING
Tuesday, October 21, 2014 – Pokegama Golf Course Club House
7:30 A.M.

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for **Tuesday, October 21, 2014 at 7:30 a.m.** the Pokegama Golf Course Club House. 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
 - 2015 Budget
- 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

POKEGAMA GOLF COURSE BILL LIST - OCTOBER 21, 2014

DATE: 10/14/2014
 TIME: 13:35:11
 ID: AP443000.CGR

CITY OF GRAND RAPIDS
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 10/21/2014

VENDOR #	NAME	AMOUNT DUE

POKEGAMA GOLF COURSE		
0103325	ACHESON TIRE COMPANY INC	227.11
0113233	AMERIPRIDE LINEN & APPAREL	54.42
0221650	BURGGRAF'S ACE HARDWARE INC	324.37
0301656	JAMES V. CARLSON DBA	200.00
0308100	CHAMBER OF COMMERCE	460.00
0315455	COLE HARDWARE INC	13.70
0401804	DAVIS OIL	2,284.81
0605192	FIDELDY BROS. WELL DRILLING	9,629.56
0609457	FILTHY CLEAN INC	138.94
0705525	GENE'S ELECTRIC INC	1,421.06
0718010	CITY OF GRAND RAPIDS	360.76
1200500	L&M SUPPLY	234.63
1309280	MN DEPT OF NAT'L RESOURCES	293.19
1309355	MINNESOTA TORO	234.75
1309388	MINNESOTA WOMEN'S GOLF ASSOC	50.00
1315725	THE MOTOR SHOP	20.00
1415030	NAPA SUPPLY OF GRAND RAPIDS	160.99
1415372	NORTHERN AIR PLUMBING	7,531.00
1415495	NORTHERN SAFETY & INDUSTRIAL	303.91
1612050	PLAISTED COMPANIES INC	2,503.18
1618208	PRECISION SMALL ENGINE CO INC	197.77
1801530	NORTHERN MN WATER COND DBA	38.65
1821725	RUTTGER'S SUGAR LAKE LODGE	8,625.00
1909510	SIM SUPPLY INC	78.16
1920555	STOKES PRINTING COMPANY	45.79
2005700	TESSMAN SEED COMPANY	7,188.47
2023351	TWINCITIESGOLF.COM	225.00
2209705	VISIT GRAND RAPIDS	900.00
T000982	WILLARD L PETERSON	200.00
T000983	CHRIS MCGAULEY	200.00

TOTAL UNPAID TO BE APPROVED IN THE SUM OF: \$ 44,145.22

CHECKS ISSUED-PRIOR APPROVAL
 PRIOR APPROVAL

0301328	ROBERT CAHILL	80.00
0315329	CITY OF COHASSET	98.11
0405447	DELTA DENTAL OF MINNESOTA	114.50
0512230	ELEMENT PAYMENT SERVICES	16.66
0718015	GRAND RAPIDS CITY PAYROLL	20,362.06
0718070	GRAND RAPIDS STATE BANK	3,542.10
1209522	LINCOLN REPUBLIC INSURANCE CO	4.10
1309335	MINNESOTA REVENUE	6,227.44
1405850	NEXTERA COMMUNICATIONS LLC	4.03
1621130	P.U.C.	2,116.68

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INVOICES DUE ON/BEFORE 10/21/2014

VENDOR #	NAME	AMOUNT DUE
CHECKS ISSUED-PRIOR APPROVAL		
PRIOR APPROVAL		
2000490	TDS Metrocom	323.22
2205637	VERIZON WIRELESS	31.44
2301700	WASTE MANAGEMENT	259.42
TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF:		\$ 33,179.76
TOTAL ALL DEPARTMENTS:		\$ 77,324.98

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended September 30, 2014
With Comparative Actual Amounts for the Period Ended September 30, 2013**

	2014	2014		% OF BUDGET	2013
	BUDGET	ACTUAL	OVER (UNDER) BUDGET		ACTUAL
Operating Revenues					
Season Passes	\$ 169,504	\$ 157,808	\$ (11,696)	93%	\$ 155,673
Green Fees	223,404	216,865	(6,539)	97%	188,270
Ancillary	147,774	140,292	(7,482)	95%	134,211
Total Revenues	<u>540,682</u>	<u>514,966</u>	<u>(25,716)</u>	95%	<u>478,154</u>
Operating Expenses					
Personnel	222,740	178,939	(43,801)	80%	175,554
Materials and Supplies	58,120	47,500	(10,620)	82%	57,540
Other Services & Charges	168,473	121,324	(47,149)	72%	142,914
Total Expenses	<u>449,333</u>	<u>347,762</u>	<u>(101,571)</u>	77%	<u>376,008</u>
OPERATING INCOME (LOSS)	<u>91,349</u>	<u>167,203</u>	<u>75,854</u>		<u>102,146</u>
Nonoperating Revenues					
Nonoperating Revenues	8,618	5,406	(3,212)	63%	6,201
Concessionaire Lease	18,000	14,000	(4,000)	78%	12,000
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	(30,912)	(30,912)	(0)	100%	(30,606)
Depreciation	(86,935)	(73,757)	(13,178)	85%	(65,660)
NET INCOME	<u>\$ 120</u>	<u>\$ 81,940</u>	<u>\$ 81,820</u>		<u>\$ 24,081</u>
Capital Contribution-Restroom		\$ 1			\$ 34,288
Restroom Capital Expenditures		(61,801)			(6,049)

DATE: 10/17/2014
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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

PAGE: 1
 F-YR: 14

FUND: POKEGAMA GOLF COURSE
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2014

ACCOUNT #	DESCRIPTION	BALANCE 01/01/14	NET DEBITS	NET CREDITS	BALANCE 09/30/14
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	156,195.37	156,195.37	0.00
613-00-00-00-1010	CASH	240,616.45	588,246.44	517,651.26	311,211.63
613-00-00-00-1013	CASH-CAPITAL PROJECTS	(8,931.32)	1,833.36	0.00	(7,097.96)
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	13,587.41	0.00	13,587.41	0.00
613-00-00-00-1175	PLEDGE RECEIVABLE	29,663.10	0.00	0.00	29,663.10
613-00-00-00-1176	ALLOWANCE FOR DOUBTFULL ACCNTS	(19,763.16)	0.00	0.00	(19,763.16)
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	245.03	244.93	0.10
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	2,071.64	627.08	2,071.64	627.08
613-00-00-00-1551	PREPAID INSURANCE	0.00	11,832.96	8,874.72	2,958.24
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	662,090.27	59,238.14	24,737.93	696,590.48
613-00-00-00-1621	ACCUMULATED DEPR	(1,079,389.19)	24,737.93	73,757.05	(1,128,408.31)
613-00-00-00-1630	BUILDING/BLDG IMPROVEMENTS	1,374,386.08	65,129.57	3,328.45	1,436,187.20
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	6,048.77	0.00	0.00	6,048.77
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	60,853.60	42,173.08	18,680.52
TOTAL		2,911,802.99	968,939.48	842,621.84	3,038,120.63
TOTAL ASSETS		2,911,802.99	968,939.48	842,621.84	3,038,120.63
LIABILITIES AND FUND EQUITY					
LIABILITIES					
613-00-00-00-2020	ACCOUNTS PAYABLE	4,881.61	509,531.13	538,689.57	34,040.05
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	202,893.38	30,912.15	0.00	171,981.23
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	4,035.00	0.00	0.00	4,035.00
613-00-00-00-2150	ACCRUED INTEREST	1,045.00	0.00	0.00	1,045.00

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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

PAGE: 2
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FUND: POKEGAMA GOLF COURSE
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2014

ACCOUNT #	DESCRIPTION	BALANCE 01/01/14	NET DEBITS	NET CREDITS	BALANCE 09/30/14
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	1,845.10	1,845.10	0.00	0.00
613-00-00-00-2166	OPEB LIABILITY	5,927.00	0.00	0.00	5,927.00
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	40,932.17	6,644.41	0.00	34,287.76
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	1,520.17	1,520.17	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	32,469.36	35,663.29	3,193.93
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		261,559.26	582,922.32	575,873.03	254,509.97
TOTAL LIABILITIES		261,559.26	582,922.32	575,873.03	254,509.97
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	42,173.08	60,853.60	18,680.52
613-00-00-00-3010	NET ASSETS	2,650,243.73	0.00	0.00	2,650,243.73
TOTAL		2,650,243.73	42,173.08	60,853.60	2,668,924.25
FUND SURPLUS (DEFICIT)		0.00	0.00	114,686.41	114,686.41
TOTAL FUND EQUITY		2,650,243.73	42,173.08	175,540.01	2,783,610.66
TOTAL LIABILITIES AND FUND EQUITY		2,911,802.99	625,095.40	751,413.04	3,038,120.63

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
SEPTEMBER 30, 2014 TO SEPTEMBER 30, 2010

	<u>YTD THROUGH 9/30/2014</u>	<u>YTD THROUGH 9/30/2013</u>	<u>YTD THROUGH 9/30/2012</u>	<u>YTD THROUGH 9/30/2011</u>	<u>YTD THROUGH 9/30/2010</u>
Operating Revenues:					
Season Passes	\$ 157,808	\$ 155,673	\$ 181,658	\$ 190,744	\$ 184,155
Green Fees	216,865	188,270	208,702	182,967	200,612
Ancillaries	<u>140,292</u>	<u>134,211</u>	<u>127,270</u>	<u>131,397</u>	<u>126,461</u>
Total Operating Revenues	<u>514,966</u>	<u>478,154</u>	<u>517,630</u>	<u>505,108</u>	<u>511,228</u>
Operating Expenses:					
Personnel	178,939	175,554	180,470	181,439	170,539
Materials and Supplies	47,500	57,540	57,300	60,257	48,189
Other Services & Charges	<u>121,324</u>	<u>142,914</u>	<u>146,253</u>	<u>147,088</u>	<u>119,277</u>
Total Operating Expenses	<u>347,762</u>	<u>376,008</u>	<u>384,023</u>	<u>388,784</u>	<u>338,005</u>
OPERATING INCOME (LOSS)	<u>167,203</u>	<u>102,146</u>	<u>133,607</u>	<u>116,324</u>	<u>173,223</u>
Nonoperating Revenues	5,406	6,201	5,080	5,175	566
Concessionaire Lease	14,000	12,000	12,000	12,000	6,000
Operating Transfer In	-	-	-	-	-
Clubhs/Park Prj Fundraising Exps	-	-	-	-	-
Sales Tax Repayment	-	-	(12,297)	(12,297)	(12,297)
Debt Principal Payment	(30,912)	(30,606)	(30,303)	(13,742)	-
Depreciation	<u>(73,757)</u>	<u>(65,660)</u>	<u>(64,787)</u>	<u>(57,244)</u>	<u>(18,822)</u>
NET INCOME (LOSS)	<u>\$ 81,940</u>	<u>\$ 24,081</u>	<u>\$ 43,300</u>	<u>\$ 50,216</u>	<u>\$ 148,670</u>
Capital Contribution-Restroom	\$ 1	\$ 34,288			
Restroom Capital Expenditures	(61,801)	(6,049)			

DATE: 10/17/2014
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2014

PAGE: 1
 F-YR: 14

FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 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	56,884.36	62,000.00	91.7	58,563.01
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	3,200.00	3,800.00	84.2	3,800.00
613-00-34-00-1100	SINGLE PASS	187.13	65,773.24	66,000.00	99.6	62,216.87
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	3,141.13	4,000.00	78.5	2,860.35
613-00-34-00-1200	JUNIOR PASS	0.00	5,413.79	5,525.00	97.9	5,525.12
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	16,372.00	18,000.00	90.9	15,178.01
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	2,580.00	26,435.00	28,000.00	94.4	23,355.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	10,560.00	16,312.50	0.00	100.0	0.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	1,048.32	1,048.32	39,000.00	2.6	12,188.29
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	918.00	10,467.00	25,000.00	41.8	10,180.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	4,578.00	20,987.00	0.00	100.0	11,920.50
613-00-34-00-1750	WD 9 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1800	SPECIAL PLAY	0.00	351.50	0.00	100.0	0.00
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	270.00	4,740.00	0.00	100.0	5,358.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	18.00	1,053.00	0.00	100.0	632.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	110.00	1,518.00	11,160.00	13.6	1,650.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	900.00	10,080.00	0.00	100.0	9,510.00
613-00-34-00-1975	SENIOR GREEN FEES	2,247.00	16,486.18	0.00	100.0	11,644.35
613-00-34-00-2000	WD 2ND NINE	12.00	96.00	0.00	100.0	408.00
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	1,290.71	19,055.18	28,744.00	66.2	17,615.09
613-00-34-00-2110	WE 18 HOLE	3,500.00	46,112.50	59,000.00	78.1	50,265.00
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	122.50	3,132.50	0.00	100.0	4,392.50
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	11.00	550.00	0.00	100.0	517.00
613-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	247.00	0.00	100.0	143.00

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 FOR 9 PERIODS ENDING SEPTEMBER 30, 2014

PAGE: 2
 F-YR: 14

FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 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	374.00	14,953.00	19,000.00	78.7	17,003.32
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	799.71	0.00	100.0	0.00
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	3,976.47	17,513.78	0.00	100.0	11,128.51
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	245.00	760.00	0.00	100.0	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	491.22	4,166.93	0.00	100.0	360.00
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	825.00	525.00	157.1	525.00
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	5,853.74	7,179.00	81.5	5,280.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	1,170.00	3,000.00	39.0	2,250.00
613-00-34-00-2352	STUDENT DRIVING RANGE	0.00	99.00	0.00	100.0	249.07
613-00-34-00-2354	JUNIOR DRIVING RANGE	0.00	1,400.00	0.00	100.0	1,650.00
613-00-34-00-2400	SMALL BUCKET	265.54	2,206.58	1,919.00	114.9	1,919.49
613-00-34-00-2450	MEDIUM BUCKET	322.92	2,865.55	2,500.00	114.6	2,216.67
613-00-34-00-2500	LARGE BUCKET	925.65	7,723.77	7,000.00	110.3	6,921.60
613-00-34-00-2600	CART 9 HOLE	288.00	8,298.00	37,500.00	22.1	10,066.52
613-00-34-00-2625	CART HALF 9 HOLE	2,583.00	21,605.56	0.00	100.0	17,071.00
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	35.00	0.00	100.0	0.00
613-00-34-00-2700	CART 18 HOLE	2,376.33	17,029.33	76,500.00	22.2	23,940.81
613-00-34-00-2725	CART HALF 18 HOLE	5,562.00	45,923.50	0.00	100.0	43,985.80
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	0.00	0.00	0.0	10.00
613-00-34-00-2775	SENIOR LEAGUE CART	608.00	4,773.33	0.00	100.0	6,081.90
613-00-34-00-2800	MISCEL CART RENTAL	0.00	695.64	0.00	100.0	0.00
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	2,700.00	6,144.00	43.9	3,389.96
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	10,828.32	14,000.00	77.3	11,753.00
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	11,236.00	0.00	100.0	2,744.00
613-00-34-00-3450	SOFT SPIKE	0.00	0.00	0.00	0.0	0.00

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 FOR 9 PERIODS ENDING SEPTEMBER 30, 2014

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FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 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	230.51	2,047.57	1,686.00	121.4	1,685.63
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		46,687.55	514,965.51	540,682.00	95.2	478,154.37
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	233.90	0.00	100.0	140.34
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	14,000.00	18,000.00	77.7	12,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	500.00	0.00	100.0	0.00
613-00-37-00-3800	CAM RENT	1,876.43	4,111.46	5,000.00	82.2	4,833.22
613-00-37-00-3900	MISCEL REVENUE	0.00	0.00	3,140.00	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	561.10	478.00	117.3	478.01
TOTAL		5,876.43	19,406.46	26,618.00	72.9	17,451.57
TOTAL REVENUES: MISCELLANEOUS REVENUE		5,876.43	19,406.46	26,618.00	72.9	17,451.57
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	750.00
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	0.56	0.00	100.0	34,287.76
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRAISER	100.00	1,833.36	0.00	100.0	27,077.41
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		100.00	1,833.92	0.00	100.0	62,115.17

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FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
TOTAL REVENUES: OTHER FINANCING SOURCES		100.00	1,833.92	0.00	100.0	62,115.17
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	7,700.00	66,236.31	90,903.00	72.8	64,743.40
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	0.00	419.00	1,000.00	41.9	347.96
613-00-50-10-1030	SALARY-PARTTIME	12,387.71	69,272.59	76,220.00	90.8	68,491.24
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	415.81	2,228.72	750.00	297.1	1,220.72
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	0.00	0.0	294.00
613-00-50-10-1210	PERA	816.62	6,077.45	6,663.00	91.2	5,668.95
613-00-50-10-1220	FICA	1,229.92	8,198.76	10,470.00	78.3	8,160.54
613-00-50-10-1250	MEDICARE	287.63	1,917.44	2,449.00	78.2	1,908.44
613-00-50-10-1310	HEALTH INSURANCE	1,258.42	16,076.04	19,950.00	80.5	14,469.37
613-00-50-10-1330	LIFE INSURANCE	4.10	36.90	43.00	85.8	36.90
613-00-50-10-1335	DENTAL INSURANCE	57.82	413.14	542.00	76.2	401.81
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	4,644.00	7,000.00	66.3	5,898.00
613-00-50-10-1510	WORKERS COMPENSATION	336.58	3,418.22	5,000.00	68.3	3,912.85
TOTAL PERSONNEL		24,494.61	178,938.57	222,740.00	80.3	175,554.18
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	78.42	800.73	1,300.00	61.5	856.04
613-00-50-20-2020	COPY SUPPLIES	0.00	577.08	0.00	(100.0)	0.00
613-00-50-20-2030	PRINTING & BINDING	0.00	2,621.59	700.00	374.5	1,868.21
613-00-50-20-2060	COMPUTER SUPPLIES	0.00	364.59	0.00	(100.0)	18.14
613-00-50-20-2075	ASSETS BETWEEN \$700-\$2,499	0.00	0.00	4,000.00	0.0	3,843.23
613-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	3,067.55	10,000.00	30.6	9,513.75
613-00-50-20-2100	OPERATING SUPPLIES	701.47	7,017.69	9,000.00	77.9	9,162.06
613-00-50-20-2120	MOTOR FUELS	0.00	10,223.89	12,000.00	85.1	11,919.72
613-00-50-20-2130	LUBRICANTS	50.30	379.70	120.00	316.4	147.42
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	164.97	1,057.06	0.00	(100.0)	285.84
613-00-50-20-2180	SAFETY SUPPLIES	0.00	419.85	0.00	(100.0)	0.00
613-00-50-20-2190	OTHER SUPPLIES/MATERIALS	0.00	535.83	0.00	(100.0)	9.61
613-00-50-20-2210	EQUIPMENT PARTS	1,485.38	14,872.03	15,000.00	99.1	14,609.08
613-00-50-20-2285	TURF MAINTENANCE	2,503.18	3,169.20	4,000.00	79.2	3,376.77

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ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 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	2,393.36	2,000.00	119.6	1,930.08
613-00-50-20-2400	SMALL TOOLS	0.00	0.00	0.00	0.0	0.00
TOTAL SUPPLIES & MATERIALS		4,983.72	47,500.15	58,120.00	81.7	57,539.95
OTHER SERVICES & CHARGES						
613-00-50-30-3000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.0	577.50
613-00-50-30-3010	AUDITING/ACCOUNTING SERVICES	0.00	1,121.28	13,377.00	8.3	1,140.57
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	325.96	500.00	65.1	414.14
613-00-50-30-3070	LAUNDRY/SOIL MATS	121.75	478.38	500.00	95.6	263.02
613-00-50-30-3090	JANITORIAL SERVICE	138.94	1,867.68	800.00	233.4	803.46
613-00-50-30-3100	OTHER CONTRACTED SERVICE	8,625.00	27,237.50	35,000.00	77.8	26,580.00
613-00-50-30-3210	TELEPHONE	358.69	3,686.72	3,000.00	122.8	2,808.93
613-00-50-30-3220	POSTAGE	0.00	0.00	500.00	0.0	41.89
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	395.56	0.00	(100.0)	0.00
613-00-50-30-3260	PROMOTIONS	0.00	574.96	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	900.00	2,337.64	2,000.00	116.8	1,841.34
613-00-50-30-3610	GENERAL INSURANCE	649.50	5,845.50	10,000.00	58.4	6,469.00
613-00-50-30-3810	ELECTRICITY	2,116.68	14,866.23	19,000.00	78.2	15,295.58
613-00-50-30-3840	GARBAGE REMOVAL	259.42	1,256.37	2,000.00	62.8	1,437.18
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	160.00	1,500.00	10.6	746.00
613-00-50-30-3860	HEAT-NATURAL GAS	98.11	3,534.40	3,000.00	117.8	2,157.81
613-00-50-30-4000	MAINTENANCE CONTRACTS	187.92	6,519.01	2,500.00	260.7	12,517.49
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	729.04	1,000.00	72.9	539.16
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	0.00	1,000.00	0.0	0.00
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	20.00	3,135.48	1,600.00	195.9	1,575.64
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	0.00	2,162.04	2,000.00	108.1	1,184.77
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	20,539.46	37,335.00	55.0	37,645.99
613-00-50-30-4085	TREE MAINTENANCE	0.00	3,163.79	3,000.00	105.4	897.75
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	0.00	1,200.00	0.0	1,230.00

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FUND: POKEGAMA GOLF COURSE
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ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
GENERAL ADMINISTRATION						
OTHER SERVICES & CHARGES						
613-00-50-30-4155	WINTER STORAGE	0.00	1,404.00	1,500.00	93.6	1,400.00
613-00-50-30-4320	MC/VISA BANK CHARGES	2,123.57	10,655.02	12,000.00	88.7	10,472.86
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	(7.48)	0.00	(100.0)	(0.01)
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	220.00
613-00-50-30-4330	DUES & SUBSCRIPTIONS	0.00	3,098.35	2,675.00	115.8	2,674.75
613-00-50-30-4335	GOLF-SUGARBROOK-POK GC BAD GRN	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4340	PROPERTY TAX	0.00	3,909.00	3,707.00	105.4	3,707.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00	192.89	1,000.00	19.2	188.61
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	13,189.00	0.0	0.00
613-00-50-30-4390	RESTROOMS-EXP-NON-CAPITALIZED	0.00	0.00	0.00	0.0	2,249.15
613-00-50-30-4400	GOLF CART LOAN PAYMENT	0.00	0.00	17,723.00	0.0	0.00
613-00-50-30-5000	INTEREST EXPENSE	0.00	2,028.93	2,029.00	99.9	2,334.99
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	8,305.08	73,757.05	86,935.00	84.8	65,659.84
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
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TOTAL OTHER SERVICES & CHARGES		23,904.66	195,080.76	286,320.00	68.1	208,574.41
TOTAL EXPENSES: GENERAL ADMINISTRATION		53,382.99	421,519.48	567,180.00	74.3	441,668.54
TOTAL EXPENSES:		53,382.99	421,519.48	567,180.00	74.3	441,668.54
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TOTAL FUND REVENUES		52,663.98	536,205.89	567,300.00	94.5	557,721.11
TOTAL FUND EXPENSES		53,382.99	421,519.48	567,180.00	74.3	441,668.54
FUND SURPLUS (DEFICIT)		(719.01)	114,686.41	120.00	5572.0	116,052.57