

FUND: POKEGAMA GOLF COURSE
 FOR 5 PERIODS ENDING MAY 31, 2022

| ACCOUNT # | DESCRIPTION | BALANCE 01/01/22 | NET DEBITS | NET CREDITS | BALANCE 05/31/22 |
|---------------------|--------------------------------|---------------------|-------------------|-------------------|---------------------|
| 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 | 65,821.71 | 65,821.71 | 0.00 |
| 613-00-00-00-1010 | CASH | 255,441.52 | 331,534.11 | 215,549.69 | 371,425.94 |
| 613-00-00-00-1013 | CASH-CAPITAL PROJECTS | 452.04 | 0.00 | 0.00 | 452.04 |
| 613-00-00-00-1015 | CASH-DESIGNATED CAP-GREEN FEES | 3,572.94 | 0.00 | 0.00 | 3,572.94 |
| 613-00-00-00-1016 | CASH-BLAND FOUND-ECON DEVELOP | 0.00 | 0.00 | 0.00 | 0.00 |
| 613-00-00-00-1017 | CASH-DEPOSIT APARTMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 613-00-00-00-1150 | ACCOUNTS RECEIVABLE | 3,886.67 | 53,098.98 | 23,375.97 | 33,609.68 |
| 613-00-00-00-1175 | PLEDGE RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 613-00-00-00-1176 | ALLOWANCE FOR DOUBTFULL ACCNTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 613-00-00-00-1310 | DUE FROM OTHER FUNDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 613-00-00-00-1315 | DUE FROM PRO SHOP | 0.00 | 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 | 20,911.21 | 0.06 | 7,455.65 | 13,455.62 |
| 613-00-00-00-1551 | PREPAID INSURANCE | 1,529.15 | 13,669.00 | 7,222.30 | 7,975.85 |
| 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 | 1,018,555.92 | 0.00 | 0.00 | 1,018,555.92 |
| 613-00-00-00-1621 | ACCUMULATED DEPR | (1,817,719.00) | 0.00 | 48,318.73 | (1,866,037.73) |
| 613-00-00-00-1630 | BUILDING/BLDG IMPROVEMENTS | 1,464,115.97 | 5,835.58 | 0.00 | 1,469,951.55 |
| 613-00-00-00-1640 | OTHER IMPROVEMENTS | 981,201.45 | 0.00 | 0.00 | 981,201.45 |
| 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 | 54,341.62 | 24,511.06 | 29,830.56 |
| TOTAL | | 2,803,428.59 | 524,301.06 | 392,255.11 | 2,935,474.54 |
| TOTAL ASSETS | | 2,803,428.59 | 524,301.06 | 392,255.11 | 2,935,474.54 |

LIABILITIES AND FUND EQUITY
LIABILITIES

| | | | | | |
|-------------------|------------------------------|-----------|------------|------------|-----------|
| 613-00-00-00-2020 | ACCOUNTS PAYABLE | 11,779.49 | 216,709.97 | 250,436.60 | 45,506.12 |
| 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 | 97,114.11 | 0.00 | 0.00 | 97,114.11 |
| 613-00-00-00-2140 | COMPENSATED ABSENCES PAYABLE | 1,654.00 | 0.00 | 0.00 | 1,654.00 |
| 613-00-00-00-2150 | ACCRUED INTEREST | 975.00 | 0.00 | 0.00 | 975.00 |

FUND: POKEGAMA GOLF COURSE
 FOR 5 PERIODS ENDING MAY 31, 2022

| ACCOUNT # | DESCRIPTION | BALANCE 01/01/22 | NET DEBITS | NET CREDITS | BALANCE 05/31/22 |
|-----------------------------------|--------------------------------|---------------------|---------------|----------------|---------------------|
| LIABILITIES | | | | | |
| 613-00-00-00-2160 | ACCRUED WAGES PAYABLE | 2,138.55 | 2,138.55 | 0.00 | 0.00 |
| 613-00-00-00-2166 | OPEB LIABILITY | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 21,133.67 | 13,633.67 | 0.00 | 7,500.00 |
| 613-00-00-00-2250 | DEFERRED PLEDGES-BLANDIN GRANT | 0.00 | 0.00 | 0.00 | 0.00 |
| 613-00-00-00-2281 | DUE TO PRO SHOP | 0.00 | 27,578.27 | 27,578.27 | 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 | 8,133.36 | 22,477.38 | 14,344.02 |
| 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 | | 134,794.82 | 268,193.82 | 300,492.25 | 167,093.25 |
| TOTAL LIABILITIES | | 134,794.82 | 268,193.82 | 300,492.25 | 167,093.25 |
| FUND EQUITY | | | | | |
| 613-00-00-00-2950 | RESERVE FOR ENCUMBRANCES | 0.00 | 24,511.06 | 54,341.62 | 29,830.56 |
| 613-00-00-00-3010 | NET ASSETS | 2,668,633.77 | 0.00 | 0.00 | 2,668,633.77 |
| TOTAL | | 2,668,633.77 | 24,511.06 | 54,341.62 | 2,698,464.33 |
| | FUND SURPLUS (DEFICIT) | 0.00 | 0.00 | 69,916.96 | 69,916.96 |
| TOTAL FUND EQUITY | | 2,668,633.77 | 24,511.06 | 124,258.58 | 2,768,381.29 |
| TOTAL LIABILITIES AND FUND EQUITY | | 2,803,428.59 | 292,704.88 | 424,750.83 | 2,935,474.54 |

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
MAY 31, 2022 TO MAY 31, 2018

| | YTD THROUGH 5/31/2022 | YTD THROUGH 5/31/2021 | YTD THROUGH 5/31/2020 | YTD THROUGH 5/31/2019 | YTD THROUGH 5/31/2018 |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Operating Revenues: | | | | | |
| Season Passes | \$ 197,947 | \$ 193,072 | \$ 155,340 | \$ 155,695 | \$ 159,728 |
| Green Fees | 35,075 | 46,495 | 36,785 | 28,014 | 30,255 |
| Ancillaries | 94,366 | 74,867 | 49,906 | 44,551 | 38,963 |
| Total Operating Revenues | 327,388 | 314,434 | 242,030 | 228,261 | 228,946 |
| Operating Expenses: | | | | | |
| Personnel | 85,281 | 71,802 | 68,169 | 66,729 | 67,995 |
| Materials and Supplies | 32,363 | 28,872 | 9,698 | 19,986 | 16,465 |
| Other Services & Charges | 104,622 | 114,366 | 109,220 | 89,535 | 83,135 |
| Total Operating Expenses | 222,266 | 215,040 | 187,087 | 176,251 | 167,596 |
| OPERATING INCOME (LOSS) | 105,121 | 99,394 | 54,943 | 52,011 | 61,351 |
| Nonoperating Revenues | 9,114 | 1,127 | 5,647 | 2,543 | 3,440 |
| Concessionaire Lease | 4,000 | 4,000 | - | 4,000 | 6,000 |
| Contributions | - | 115,400 | - | - | - |
| Operating Transfer In | - | - | - | - | - |
| Depreciation | (48,319) | (42,806) | (43,154) | (45,430) | (51,057) |
| NET INCOME (LOSS) | \$ 69,917 | \$ 177,115 | \$ 17,437 | \$ 13,124 | \$ 19,733 |

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 5 PERIODS ENDING MAY 31, 2022

FUND: POKEGAMA GOLF COURSE

| ACCOUNT NUMBER | DESCRIPTION | MAY ACTUAL | FISCAL YEAR-TO-DATE ACTUAL | FISCAL YEAR BUDGET | % COLLECTED/EXPENDED | PRIOR YEAR-TO-DATE ACTUAL |
|----------------------|--------------------------------|------------|----------------------------|--------------------|----------------------|---------------------------|
| REVENUES | | | | | | |
| CHARGES FOR SERVICES | | | | | | |
| 613-00-34-00-1000 | FAMILY PASS | 30,909.60 | 55,836.00 | 64,109.00 | 87.0 | 59,400.00 |
| 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 | 2,542.00 | 2,542.00 | 2,731.00 | 93.0 | 1,712.00 |
| 613-00-34-00-1100 | SINGLE PASS | 56,826.60 | 83,630.00 | 95,343.00 | 87.7 | 86,416.00 |
| 613-00-34-00-1110 | SINGLE PLUS ONE CHILD | 0.00 | 816.00 | 0.00 | 100.0 | 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 | 10,728.26 | 17,303.42 | 14,058.00 | 123.0 | 12,913.00 |
| 613-00-34-00-1200 | JUNIOR PASS | 6,235.98 | 8,070.84 | 8,090.00 | 99.7 | 6,678.00 |
| 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 | 11,040.69 | 11,040.69 | 19,485.00 | 56.6 | 10,151.21 |
| 613-00-34-00-1250 | PCC GOLF FEES | 0.00 | 1,124.29 | 3,604.00 | 31.1 | 1,359.06 |
| 613-00-34-00-1600 | WD 18 HOLE | 7,216.00 | 7,216.00 | 48,760.00 | 14.7 | 2,660.00 |
| 613-00-34-00-1610 | WD/WE 18 HOLE SPECIAL | 4,125.00 | 4,125.00 | 0.00 | 100.0 | 9,325.00 |
| 613-00-34-00-1620 | WD/WE SPRING/FALL GREEN FEES | 7,371.00 | 7,371.00 | 63,600.00 | 11.5 | 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 | 1,250.00 | 1,250.00 | 30,712.00 | 4.0 | 1,974.00 |
| 613-00-34-00-1710 | WD/WE 9 HOLE SPECIAL | 8,702.99 | 8,702.99 | 0.00 | 100.0 | 7,575.20 |
| 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 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-34-00-1850 | WD HALF PRICE 18 DISCOUNT CARD | 0.00 | 0.00 | 0.00 | 0.0 | 89.50 |
| 613-00-34-00-1875 | WD HALF PRICE 9 DISCOUNT CARD | 462.50 | 462.50 | 0.00 | 100.0 | 0.00 |
| 613-00-34-00-1900 | WD LEAGUE FEE 18 HOLES | 175.00 | 175.00 | 13,367.00 | 1.3 | 92.00 |
| 613-00-34-00-1950 | WD LEAGUE FEE 9 HOLES | 1,802.00 | 1,802.00 | 0.00 | 100.0 | 896.00 |
| 613-00-34-00-1975 | SENIOR GREEN FEES | 2,361.08 | 2,361.08 | 0.00 | 100.0 | 2,597.40 |
| 613-00-34-00-2000 | WD 2ND NINE | 80.00 | 80.00 | 0.00 | 100.0 | 0.00 |
| 613-00-34-00-2100 | WD TWILIGHT | 578.00 | 578.00 | 0.00 | 100.0 | 822.00 |
| 613-00-34-00-2105 | WD TOURNAMENT GREEN FEE | 0.00 | 0.00 | 0.00 | 0.0 | 1,120.00 |
| 613-00-34-00-2110 | WE 18 HOLE | 0.00 | 0.00 | 92,395.00 | 0.0 | 12,285.00 |
| 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 | 492.00 | 492.00 | 0.00 | 100.0 | 156.00 |
| 613-00-34-00-2114 | WE HALF PRICE 9 DISCOUNT CARD | 0.00 | 0.00 | 0.00 | 0.0 | 21.00 |
| 613-00-34-00-2115 | WE 2ND NINE GREEN FEE | 0.00 | 0.00 | 0.00 | 0.0 | 90.00 |
| 613-00-34-00-2120 | WE 9 HOLE | 0.00 | 0.00 | 28,340.00 | 0.0 | 4,704.00 |
| 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 | 54.00 | 54.00 | 0.00 | 100.0 | 95.46 |
| 613-00-34-00-2123 | WE TOURNAMENT GREEN FEE | 0.00 | 0.00 | 38,160.00 | 0.0 | 0.00 |
| 613-00-34-00-2124 | WE TWILIGHT | 200.00 | 200.00 | 0.00 | 100.0 | 1,632.00 |
| 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 | 205.00 | 205.00 | 0.00 | 100.0 | 360.00 |

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 5 PERIODS ENDING MAY 31, 2022

FUND: POKEGAMA GOLF COURSE

| ACCOUNT NUMBER | DESCRIPTION | MAY ACTUAL | FISCAL YEAR-TO-DATE ACTUAL | FISCAL YEAR BUDGET | % COLLECTED/ EXPENDED | PRIOR YEAR-TO-DATE ACTUAL |
|----------------------------|--------------------------------|------------|----------------------------|--------------------|-----------------------|---------------------------|
| REVENUES | | | | | | |
| CHARGES FOR SERVICES | | | | | | |
| 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 | 1,526.00 | 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 | 88.74 | 88.74 | 424.00 | 20.9 | 52.50 |
| 613-00-34-00-2200 | SIMULATOR FEES | 0.00 | 32,346.88 | 0.00 | 100.0 | 0.00 |
| 613-00-34-00-2250 | GUEST PASS | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-34-00-2300 | SINGLE ADULT DRVG RANGE PASS | 6,203.12 | 9,488.60 | 10,600.00 | 89.5 | 7,942.00 |
| 613-00-34-00-2350 | FAMILY DRIVING RANGE PASS | 4,140.36 | 5,898.06 | 6,802.00 | 86.7 | 6,138.00 |
| 613-00-34-00-2352 | YG ADULT RANGE PASS (19-29) | 839.52 | 1,457.28 | 0.00 | 100.0 | 693.00 |
| 613-00-34-00-2354 | JUNIOR DRVG RANGE PASS (10-18) | 1,454.32 | 1,863.96 | 0.00 | 100.0 | 1,029.00 |
| 613-00-34-00-2400 | SMALL BUCKET | 725.36 | 725.36 | 5,300.00 | 13.6 | 1,141.92 |
| 613-00-34-00-2450 | MEDIUM BUCKET | 759.82 | 759.82 | 4,452.00 | 17.0 | 1,015.41 |
| 613-00-34-00-2500 | LARGE BUCKET | 1,810.42 | 1,810.42 | 11,660.00 | 15.5 | 2,793.77 |
| 613-00-34-00-2600 | CART 9 HOLE | 3,749.10 | 3,749.10 | 42,400.00 | 8.8 | 2,264.23 |
| 613-00-34-00-2625 | CART HALF 9 HOLE | 0.00 | 0.00 | 0.00 | 0.0 | 4,340.00 |
| 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 | 7,075.36 | 7,075.36 | 95,400.00 | 7.4 | 3,390.33 |
| 613-00-34-00-2725 | CART HALF 18 HOLE | 0.00 | 0.00 | 0.00 | 0.0 | 9,400.00 |
| 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 | 510.90 | 510.90 | 0.00 | 100.0 | 157.20 |
| 613-00-34-00-2800 | MISCEL CART RENTAL | 34.00 | 34.00 | 0.00 | 100.0 | 42.12 |
| 613-00-34-00-2900 | PRIVATE CART TRAIL FEE PASS | 2,535.52 | 4,419.22 | 6,890.00 | 64.1 | 3,887.00 |
| 613-00-34-00-3200 | CART SEASON RENTAL 2 PEOPLE | 7,547.20 | 14,097.60 | 47,573.00 | 29.6 | 18,530.00 |
| 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 | 17,490.00 | 26,752.00 | 0.00 | 100.0 | 25,800.00 |
| 613-00-34-00-3500 | 3.35% CREDIT CARD CHARGES | 676.38 | 862.41 | 2,638.00 | 32.6 | 658.48 |
| 613-00-34-00-3900 | MISC REVENUE-DAILY SALES | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| TOTAL | | 209,007.82 | 327,387.52 | 758,419.00 | 43.1 | 314,433.79 |
| TOTAL CHARGES FOR SERVICES | | 209,007.82 | 327,387.52 | 758,419.00 | 43.1 | 314,433.79 |
| MISCELLANEOUS REVENUE | | | | | | |
| 613-00-37-00-2250 | ADVERTISING | 0.00 | 0.00 | 2,000.00 | 0.0 | 0.00 |
| 613-00-37-00-2270 | PRO SHOP RENT | 0.00 | 0.00 | 5,600.00 | 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 | 300.00 | 400.00 | 350.00 | 114.2 | 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 | 4,000.00 | 18,000.00 | 22.2 | 4,000.00 |
| 613-00-37-00-3700 | GC CLUBHOUSE FACILITY FEE | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 5 PERIODS ENDING MAY 31, 2022

FUND: POKEGAMA GOLF COURSE

| ACCOUNT NUMBER | DESCRIPTION | MAY ACTUAL | FISCAL YEAR-TO-DATE ACTUAL | FISCAL YEAR BUDGET | % COLLECTED/EXPENDED | PRIOR YEAR-TO-DATE ACTUAL |
|--------------------------------|------------------------------|-------------------|----------------------------|--------------------|----------------------|---------------------------|
| REVENUES | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | |
| 613-00-37-00-3800 | CAM RENT | 106.37 | 912.81 | 5,000.00 | 18.2 | 725.00 |
| 613-00-37-00-3900 | MISCEL REVENUE | 0.00 | 0.00 | 16,297.00 | 0.0 | 0.00 |
| 613-00-37-00-3910 | CITY PERSONNEL REIMBURSEMENT | 0.00 | 7,592.99 | 0.00 | 100.0 | 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 | 208.69 | 700.00 | 29.8 | 168.42 |
| TOTAL | | 2,406.37 | 13,114.49 | 47,947.00 | 27.3 | 5,127.32 |
| TOTAL MISCELLANEOUS REVENUE | | 2,406.37 | 13,114.49 | 47,947.00 | 27.3 | 5,127.32 |
| OTHER FINANCING SOURCES | | | | | | |
| 613-00-39-00-2420 | CAPITAL BLANDIN GRANT | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-39-00-4250 | EXTRA ORDINARY ITEM | 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 CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.0 | 115,400.00 |
| 613-00-39-00-4800 | CAPITAL CONTRIB-FUNDRAISER | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-39-00-5030 | OPERATING TRANSFER IN | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-39-00-5500 | USAGE OF NET ASSETS | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| TOTAL | | 0.00 | 0.00 | 0.00 | 0.0 | 115,400.00 |
| TOTAL OTHER FINANCING SOURCES | | 0.00 | 0.00 | 0.00 | 0.0 | 115,400.00 |
| TOTAL REVENUES: | | 211,414.19 | 340,502.01 | 806,366.00 | 42.2 | 434,961.11 |

| | | | | | | |
|------------------------|--------------------------|-----------|-----------|------------|------|-----------|
| EXPENSES | | | | | | |
| GENERAL ADMINISTRATION | | | | | | |
| PERSONNEL | | | | | | |
| 613-00-50-10-1010 | SALARY-FULLTIME | 10,275.94 | 49,265.69 | 132,391.00 | 37.2 | 32,761.41 |
| 613-00-50-10-1020 | SALARY-FULLTIME/OVERTIME | 0.00 | 504.00 | 3,000.00 | 16.8 | 0.00 |
| 613-00-50-10-1030 | SALARY-PARTTIME | 6,552.88 | 6,552.88 | 94,845.00 | 6.9 | 20,262.11 |
| 613-00-50-10-1040 | SALARY-PARTTIME/OVERTIME | 180.81 | 180.81 | 2,000.00 | 9.0 | 682.23 |
| 613-00-50-10-1050 | CONTRACTED SERVICE | 0.00 | 0.00 | 1,800.00 | 0.0 | 0.00 |
| 613-00-50-10-1210 | PERA | 931.35 | 3,893.40 | 11,378.00 | 34.2 | 3,407.52 |
| 613-00-50-10-1220 | FICA | 1,042.20 | 3,447.39 | 14,399.00 | 23.9 | 3,273.89 |
| 613-00-50-10-1250 | MEDICARE | 243.74 | 806.25 | 3,367.00 | 23.9 | 765.67 |
| 613-00-50-10-1310 | HEALTH INSURANCE | 3,054.00 | 18,743.00 | 40,847.00 | 45.8 | 9,635.00 |
| 613-00-50-10-1330 | LIFE INSURANCE | 4.30 | 19.35 | 52.00 | 37.2 | 10.75 |
| 613-00-50-10-1345 | OPEB | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 5 PERIODS ENDING MAY 31, 2022

FUND: POKEGAMA GOLF COURSE

| ACCOUNT NUMBER | DESCRIPTION | MAY ACTUAL | FISCAL YEAR-TO-DATE ACTUAL | FISCAL YEAR BUDGET | % COLLECTED/EXPENDED | PRIOR YEAR-TO-DATE ACTUAL |
|---------------------------------------|------------------------------|------------------|----------------------------|--------------------|----------------------|---------------------------|
| EXPENSES | | | | | | |
| GENERAL ADMINISTRATION | | | | | | |
| PERSONNEL | | | | | | |
| 613-00-50-10-1420 | UNEMPLOYMENT | 0.00 | 490.46 | 9,000.00 | 5.4 | 0.00 |
| 613-00-50-10-1510 | WORKERS COMPENSATION | 275.63 | 1,378.15 | 2,409.00 | 57.2 | 1,003.65 |
| TOTAL PERSONNEL | | 22,560.85 | 85,281.38 | 315,488.00 | 27.0 | 71,802.23 |
| SUPPLIES & MATERIALS | | | | | | |
| 613-00-50-20-2010 | OFFICE SUPPLIES | 20.89 | 197.19 | 1,500.00 | 13.1 | 841.74 |
| 613-00-50-20-2020 | COPY SUPPLIES | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-20-2030 | PRINTING & BINDING | 120.16 | 120.16 | 2,000.00 | 6.0 | 90.31 |
| 613-00-50-20-2060 | COMPUTER SUPPLIES | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-20-2075 | ASSETS BETWEEN \$700-2,499 | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-20-2090 | INVENTORIAL SUPPLIES | 1,088.54 | 5,650.91 | 3,000.00 | 188.3 | 6,873.32 |
| 613-00-50-20-2100 | OPERATING SUPPLIES | 477.43 | 4,297.43 | 5,000.00 | 85.9 | 995.92 |
| 613-00-50-20-2120 | MOTOR FUELS | 4,156.14 | 4,192.39 | 13,000.00 | 32.2 | 3,375.67 |
| 613-00-50-20-2130 | LUBRICANTS | 0.00 | 398.77 | 1,000.00 | 39.8 | 100.00 |
| 613-00-50-20-2150 | MAINT/EQUIPMENT SUPPLIES | 3,565.99 | 5,071.34 | 6,500.00 | 78.0 | 3,831.86 |
| 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 | 250.25 | 10,907.43 | 25,000.00 | 43.6 | 6,449.73 |
| 613-00-50-20-2285 | TURF MAINTENANCE | 1,526.93 | 1,526.93 | 7,500.00 | 20.3 | 4,739.56 |
| 613-00-50-20-2290 | FLOWERS | 0.00 | 0.00 | 4,000.00 | 0.0 | 1,280.81 |
| 613-00-50-20-2400 | SMALL TOOLS | 0.00 | 0.00 | 200.00 | 0.0 | 292.70 |
| TOTAL SUPPLIES & MATERIALS | | 11,206.33 | 32,362.55 | 69,200.00 | 46.7 | 28,871.62 |
| OTHER SERVICES & CHARGES | | | | | | |
| 613-00-50-30-3000 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.0 | 78.00 |
| 613-00-50-30-3010 | AUDITING/ACCOUNTING SERVICES | 0.00 | 0.00 | 9,375.00 | 0.0 | 0.00 |
| 613-00-50-30-3040 | LEGAL SERVICES | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-30-3060 | EXTERMINATOR SERVICE | 0.00 | 0.00 | 150.00 | 0.0 | 0.00 |
| 613-00-50-30-3070 | LAUNDRY/SOIL MATS | 0.00 | 0.00 | 750.00 | 0.0 | 15.84 |
| 613-00-50-30-3090 | JANITORIAL SERVICE | 320.62 | 320.62 | 750.00 | 42.7 | 160.31 |
| 613-00-50-30-3100 | OTHER CONTRACTED SERVICE | 5,593.08 | 24,777.60 | 57,600.00 | 43.0 | 23,395.75 |
| 613-00-50-30-3210 | TELEPHONE | 367.40 | 1,835.05 | 3,500.00 | 52.4 | 1,830.69 |
| 613-00-50-30-3220 | POSTAGE | 0.00 | 0.00 | 100.00 | 0.0 | 0.00 |
| 613-00-50-30-3230 | SEMINAR/MEETINGS/SCHOOL | 0.00 | 0.00 | 500.00 | 0.0 | 165.00 |
| 613-00-50-30-3260 | PROMOTIONS | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-30-3265 | SNAG EXPENSES | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-30-3340 | AUTO LICENSES | 0.00 | 19.25 | 0.00 | (100.0) | 0.00 |
| 613-00-50-30-3510 | PUBLISHING & ADVERTISING | 95.00 | 845.00 | 3,000.00 | 28.1 | 1,839.28 |
| 613-00-50-30-3610 | GENERAL INSURANCE | 863.00 | 4,315.00 | 8,400.00 | 51.3 | 3,255.00 |
| 613-00-50-30-3810 | ELECTRICITY | 2,402.64 | 9,729.48 | 24,000.00 | 40.5 | 9,038.37 |

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 5 PERIODS ENDING MAY 31, 2022

FUND: POKEGAMA GOLF COURSE

| ACCOUNT NUMBER | DESCRIPTION | MAY ACTUAL | FISCAL YEAR-TO-DATE ACTUAL | FISCAL YEAR BUDGET | % COLLECTED/EXPENDED | PRIOR YEAR-TO-DATE ACTUAL |
|--------------------------------|--------------------------------|------------|----------------------------|--------------------|----------------------|---------------------------|
| EXPENSES | | | | | | |
| GENERAL ADMINISTRATION | | | | | | |
| OTHER SERVICES & CHARGES | | | | | | |
| 613-00-50-30-3840 | GARBAGE REMOVAL | 342.43 | 783.56 | 2,800.00 | 27.9 | 312.44 |
| 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 | 500.00 | 10,000.00 | 5.0 | 7,254.40 |
| 613-00-50-30-3860 | HEAT-NATURAL GAS | 167.62 | 1,775.19 | 2,700.00 | 65.7 | 1,402.92 |
| 613-00-50-30-4000 | MAINTENANCE CONTRACTS | 0.00 | 5,144.44 | 7,500.00 | 68.5 | 3,492.37 |
| 613-00-50-30-4010 | BUILDING MAINT/REPAIR | 900.97 | 900.97 | 4,500.00 | 20.0 | 2,257.39 |
| 613-00-50-30-4020 | COMPUTER MAINTENANCE | 395.00 | 1,017.88 | 1,000.00 | 101.7 | 324.32 |
| 613-00-50-30-4025 | GOLF SIMULATOR EXPENSES | 164.66 | 12,506.67 | 0.00 | (100.0) | 0.00 |
| 613-00-50-30-4050 | IRRIGATION MAINT/REPAIRS | 0.00 | 0.00 | 10,000.00 | 0.0 | 6,756.83 |
| 613-00-50-30-4070 | GEN'L EQUIP MAINT/REPAIR | 0.00 | 4,276.62 | 7,000.00 | 61.0 | 6,220.16 |
| 613-00-50-30-4075 | FIXTURE/FURNITURE MAINT/REPAIR | 0.00 | 1,203.50 | 1,500.00 | 80.2 | 105.50 |
| 613-00-50-30-4080 | FERTILIZER/CHEMICALS | 22,216.88 | 22,216.88 | 35,000.00 | 63.4 | 27,401.89 |
| 613-00-50-30-4085 | TREE MAINTENANCE | 0.00 | 0.00 | 5,000.00 | 0.0 | 3,340.79 |
| 613-00-50-30-4090 | COURSE IMPROVEMENTS | 0.00 | 0.00 | 2,000.00 | 0.0 | 0.00 |
| 613-00-50-30-4150 | EQUIPMENT RENTALS | 0.00 | 0.00 | 0.00 | 0.0 | 2,220.00 |
| 613-00-50-30-4155 | WINTER STORAGE | 0.00 | 1,845.00 | 1,800.00 | 102.5 | 1,800.00 |
| 613-00-50-30-4320 | MC/VISA BANK CHARGES | 2,228.66 | 3,968.41 | 18,000.00 | 22.0 | 4,563.78 |
| 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 | (0.95) | (0.95) | 0.00 | (100.0) | 19.38 |
| 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 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-30-4330 | DUES & SUBSCRIPTIONS | 1,142.00 | 3,123.22 | 3,800.00 | 82.1 | 3,463.63 |
| 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 | 3,519.00 | 3,700.00 | 95.1 | 3,652.00 |
| 613-00-50-30-4350 | 4TH OF JULY EXPENSES | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-30-4380 | CLUBHOUSE LOAN REPAYMENT | 0.00 | 0.00 | 26,877.00 | 0.0 | 0.00 |
| 613-00-50-30-4390 | GOLF CART MAINTENANCE/REPAIR | 0.00 | 0.00 | 2,000.00 | 0.0 | 0.00 |
| 613-00-50-30-4400 | GOLF CART LOAN PAYMENT | 0.00 | 0.00 | 0.00 | 0.0 | 0.00 |
| 613-00-50-30-5000 | INTEREST EXPENSE | 0.00 | 0.00 | 1,949.00 | 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 | 9,631.31 | 48,318.73 | 113,000.00 | 42.7 | 42,805.95 |
| 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 | 0.00 | 0.0 | 0.00 |
| TOTAL OTHER SERVICES & CHARGES | | 46,830.32 | 152,941.12 | 368,251.00 | 41.5 | 157,171.99 |
| TOTAL GENERAL ADMINISTRATION | | 80,597.50 | 270,585.05 | 752,939.00 | 35.9 | 257,845.84 |
| TOTAL EXPENSES: | | 80,597.50 | 270,585.05 | 752,939.00 | 35.9 | 257,845.84 |
| TOTAL FUND REVENUES | | 211,414.19 | 340,502.01 | 806,366.00 | 42.2 | 434,961.11 |
| TOTAL FUND EXPENSES | | 80,597.50 | 270,585.05 | 752,939.00 | 35.9 | 257,845.84 |
| FUND SURPLUS (DEFICIT) | | 130,816.69 | 69,916.96 | 53,427.00 | 130.8 | 177,115.27 |

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended May 31, 2022**

With Comparative Actual Amounts for the Period Ended May 31, 2021

| | 2022 BUDGET | 2022 | | % OF BUDGET | 2021 ACTUAL |
|--------------------------------|------------------|------------------|------------------------|----------------|-------------------|
| | | ACTUAL | OVER (UNDER) BUDGET | | |
| Operating Revenues | | | | | |
| Season Passes | \$ 221,218 | \$ 197,947 | \$ (23,271) | 89% | \$ 193,072 |
| Green Fees | 316,860 | 35,075 | (281,785) | 11% | 46,495 |
| Ancillary | 220,341 | 94,366 | (125,975) | 43% | 74,867 |
| Total Revenues | 758,419 | 327,388 | (431,031) | 43% | 314,434 |
| Operating Expenses | | | | | |
| Personnel | 315,488 | 85,281 | (230,207) | 27% | 71,802 |
| Materials and Supplies | 69,200 | 32,363 | (36,837) | 47% | 28,872 |
| Other Services & Charges | 228,374 | 104,622 | (123,752) | 46% | 114,366 |
| Total Expenses | 613,062 | 222,266 | (390,796) | 36% | 215,040 |
| OPERATING INCOME (LOSS) | 145,357 | 105,121 | (40,236) | | 99,394 |
| Nonoperating Revenues | 29,947 | 9,114 | (20,833) | 30% | 1,127 |
| Concessionaire Lease | 18,000 | 4,000 | (14,000) | 22% | 4,000 |
| Contributions | - | - | - | 0% | 115,400 |
| Operating Transfer In | - | - | - | 0% | - |
| Debt Principal Payment | (26,877) | - | 26,877 | 0% | - |
| Depreciation | (113,000) | (48,319) | 64,681 | 43% | (42,806) |
| NET INCOME | \$ 53,427 | \$ 69,917 | 16,490 | | \$ 177,115 |