

FUND: POKEGAMA GOLF COURSE
 FOR 8 PERIODS ENDING AUGUST 31, 2021

ACCOUNT #	DESCRIPTION	BALANCE 01/01/21	NET DEBITS	NET CREDITS	BALANCE 08/31/21
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	180,934.23	180,934.23	0.00
613-00-00-00-1010	CASH	212,490.27	807,905.01	720,978.73	299,416.55
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	1,965.56	53,678.54	45,755.87	9,888.23
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	3,620.41	464.72	3,155.69
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	5,421.52	4,400.00	5,421.52	4,400.00
613-00-00-00-1551	PREPAID INSURANCE	1,529.15	10,220.78	8,342.99	3,406.94
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	908,752.18	117,089.22	4,000.00	1,021,841.40
613-00-00-00-1621	ACCUMULATED DEPR	(1,705,205.67)	0.00	69,791.61	(1,774,997.28)
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	916,798.20	64,403.25	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	60,493.89	45,340.50	15,153.39
TOTAL		2,681,372.88	1,302,745.33	1,081,030.17	2,903,088.04
TOTAL ASSETS		2,681,372.88	1,302,745.33	1,081,030.17	2,903,088.04

LIABILITIES AND FUND EQUITY
LIABILITIES

613-00-00-00-2020	ACCOUNTS PAYABLE	20,138.81	718,935.27	707,137.70	8,341.24
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	123,424.00	26,309.89	0.00	97,114.11
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2150	ACCRUED INTEREST	1,258.00	0.00	0.00	1,258.00

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ACCOUNT #	DESCRIPTION	BALANCE 01/01/21	NET DEBITS	NET CREDITS	BALANCE 08/31/21
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	1,325.29	1,325.29	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	14,045.01	23,967.30	11,264.64	1,342.35
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	20,905.35	20,905.35	0.00
613-00-00-00-2290	LEASE PAYABLE	29,621.45	29,621.45	0.00	0.00
613-00-00-00-2510	SALES TAX PAYABLE	0.00	36,646.50	43,837.89	7,191.39
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		189,812.56	857,711.05	783,145.58	115,247.09
TOTAL LIABILITIES		189,812.56	857,711.05	783,145.58	115,247.09
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	45,340.50	60,493.89	15,153.39
613-00-00-00-3010	NET ASSETS	2,491,560.32	0.00	0.00	2,491,560.32
TOTAL		2,491,560.32	45,340.50	60,493.89	2,506,713.71
	FUND SURPLUS (DEFICIT)	0.00	0.00	281,127.24	281,127.24
TOTAL FUND EQUITY		2,491,560.32	45,340.50	341,621.13	2,787,840.95
TOTAL LIABILITIES AND FUND EQUITY		2,681,372.88	903,051.55	1,124,766.71	2,903,088.04

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE

**Statement of Income and Expenses
AUGUST 31, 2021 TO AUGUST 31, 2017**

	<u>YTD THROUGH 8/31/2021</u>	<u>YTD THROUGH 8/31/2020</u>	<u>YTD THROUGH 8/31/2019</u>	<u>YTD THROUGH 8/31/2018</u>	<u>YTD THROUGH 8/31/2017</u>
Operating Revenues:					
Season Passes	\$ 208,088	\$ 180,288	\$ 172,786	\$ 175,388	\$ 169,846
Green Fees	244,535	211,896	199,461	192,522	184,560
Ancillaries	<u>184,898</u>	<u>154,807</u>	<u>129,188</u>	<u>126,228</u>	<u>116,060</u>
Total Operating Revenues	<u>637,522</u>	<u>546,991</u>	<u>501,435</u>	<u>494,138</u>	<u>470,465</u>
Operating Expenses:					
Personnel	195,397	185,045	184,372	175,898	183,998
Materials and Supplies	58,701	29,383	43,685	35,506	36,885
Other Services & Charges	<u>171,404</u>	<u>165,456</u>	<u>154,489</u>	<u>151,096</u>	<u>155,774</u>
Total Operating Expenses	<u>425,502</u>	<u>379,883</u>	<u>382,546</u>	<u>362,499</u>	<u>376,657</u>
OPERATING INCOME (LOSS)	<u>212,020</u>	<u>167,108</u>	<u>118,889</u>	<u>131,638</u>	<u>93,808</u>
Nonoperating Revenues	11,499	6,580	8,793	13,462	6,283
Concessionaire Lease	12,000	-	10,000	12,000	10,000
Contributions	115,400	-	-	-	-
Operating Transfer In	-	-	-	-	-
Debt Principal Payment	(26,310)	-	(13,862)	(13,725)	(13,589)
Depreciation	<u>(69,792)</u>	<u>(68,652)</u>	<u>(71,045)</u>	<u>(81,691)</u>	<u>(76,542)</u>
NET INCOME (LOSS)	<u>\$ 254,817</u>	<u>\$ 105,036</u>	<u>\$ 52,775</u>	<u>\$ 61,685</u>	<u>\$ 19,961</u>

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 8 PERIODS ENDING AUGUST 31, 2021

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	AUGUST 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	0.00	60,480.00	55,000.00	109.9	51,840.00
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	96.00	2,384.00	3,500.00	68.1	2,656.00
613-00-34-00-1100	SINGLE PASS	0.00	89,946.00	72,000.00	124.9	71,428.00
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	13,262.00	8,000.00	165.7	11,865.99
613-00-34-00-1200	JUNIOR PASS	0.00	7,632.00	9,000.00	84.8	9,858.00
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	760.45	17,639.37	20,000.00	88.1	23,488.96
613-00-34-00-1250	PCC GOLF FEES	556.12	2,809.22	3,000.00	93.6	2,240.29
613-00-34-00-1600	WD 18 HOLE	11,130.00	28,787.50	33,000.00	87.2	30,380.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	39.00	10,861.00	0.00	100.0	3,573.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	0.00	78,000.00	0.0	830.00
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	3,759.00	12,093.00	23,214.00	52.0	15,948.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	2,127.04	13,171.92	0.00	100.0	11,725.04
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	8.00	0.00	100.0	0.00
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	385.00	1,087.00	0.00	100.0	1,522.50
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	42.00	105.00	0.00	100.0	73.50
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	644.00	1,679.00	11,500.00	14.6	1,979.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	2,736.00	8,992.00	0.00	100.0	2,464.00
613-00-34-00-1975	SENIOR GREEN FEES	9,263.52	28,167.86	0.00	100.0	25,640.23
613-00-34-00-2000	WD 2ND NINE	70.00	168.00	0.00	100.0	841.00
613-00-34-00-2100	WD TWILIGHT	3,360.00	8,526.00	0.00	100.0	19,698.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	5,466.52	18,215.11	20,000.00	91.0	13,126.01
613-00-34-00-2110	WE 18 HOLE	17,940.00	70,746.00	65,000.00	108.8	58,149.00
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	234.00	643.50	0.00	100.0	1,365.00
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00	117.00	0.00	100.0	120.00
613-00-34-00-2115	WE 2ND NINE GREEN FEE	60.00	255.00	0.00	100.0	45.00
613-00-34-00-2120	WE 9 HOLE	5,328.00	23,328.00	20,000.00	116.6	19,536.00
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	334.11	1,034.15	0.00	100.0	811.41
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00	6,205.98	0.00	100.0	355.49
613-00-34-00-2124	WE TWILIGHT	3,096.00	8,904.00	0.00	100.0	3,642.00
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	360.00	0.00	100.0	72.00

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
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FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	AUGUST 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	0.00	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	520.00	1,080.00	0.00	100.0	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	135.00	390.00	500.00	78.0	360.00
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	SINGLE ADULT DRVG RANGE PASS	0.00	8,360.00	9,000.00	92.8	3,115.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	6,417.00	5,500.00	116.6	4,464.00
613-00-34-00-2352	YG ADULT RANGE PASS (19-29)	0.00	792.00	0.00	100.0	396.00
613-00-34-00-2354	JUNIOR DRVG RANGE PASS (10-18)	0.00	1,176.00	0.00	100.0	1,176.00
613-00-34-00-2400	SMALL BUCKET	1,071.72	4,403.88	3,500.00	125.8	3,898.44
613-00-34-00-2450	MEDIUM BUCKET	813.45	3,853.14	2,500.00	154.1	2,395.47
613-00-34-00-2500	LARGE BUCKET	2,052.26	9,999.15	8,000.00	124.9	8,632.18
613-00-34-00-2600	CART 9 HOLE	3,017.22	11,046.05	32,000.00	34.5	10,742.48
613-00-34-00-2625	CART HALF 9 HOLE	5,980.00	23,680.00	0.00	100.0	15,690.00
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	20.00	110.00	0.00	100.0	85.00
613-00-34-00-2700	CART 18 HOLE	7,756.54	23,930.76	80,000.00	29.9	24,802.63
613-00-34-00-2725	CART HALF 18 HOLE	14,895.49	51,195.49	0.00	100.0	49,150.00
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	40.00	170.00	0.00	100.0	110.00
613-00-34-00-2775	SENIOR LEAGUE CART	799.10	2,043.60	0.00	100.0	2,082.90
613-00-34-00-2800	MISCEL CART RENTAL	70.20	224.64	0.00	100.0	105.30
613-00-34-00-2900	PRIVATE CART TRAIL FEE PASS	0.00	3,887.00	2,500.00	155.4	2,990.00
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	18,530.00	30,000.00	61.7	10,200.00
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	26,350.00	0.00	100.0	19,842.00
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	326.94	2,275.27	1,800.00	126.4	1,480.39
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		104,924.68	637,521.59	596,514.00	106.8	546,991.21
TOTAL CHARGES FOR SERVICES		104,924.68	637,521.59	596,514.00	106.8	546,991.21
MISCELLANEOUS REVENUE						
613-00-37-00-2250	ADVERTISING	0.00	0.00	2,000.00	0.0	2,000.00
613-00-37-00-2270	PRO SHOP RENT	5,608.80	5,608.80	5,300.00	105.8	2,760.60
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	374.24	0.00	100.0	46.78
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	12,000.00	18,000.00	66.6	0.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	0.00	1,000.00	0.0	500.00

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FUND: POKEGAMA GOLF COURSE

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REVENUES						
MISCELLANEOUS REVENUE						
613-00-37-00-3800	CAM RENT	2,347.74	4,719.01	5,000.00	94.3	668.60
613-00-37-00-3900	MISCEL REVENUE	0.00	107.22	0.00	100.0	0.00
613-00-37-00-4400	CONTRIBUTIONS	0.00	115,400.00	0.00	100.0	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	689.97	500.00	137.9	603.61
TOTAL		11,956.54	138,899.24	31,800.00	436.7	6,579.59
TOTAL MISCELLANEOUS REVENUE		11,956.54	138,899.24	31,800.00	436.7	6,579.59
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	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	0.00
TOTAL OTHER FINANCING SOURCES		0.00	0.00	0.00	0.0	0.00
TOTAL REVENUES:		116,881.22	776,420.83	628,314.00	123.5	553,570.80

EXPENSES						
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	6,825.30	56,649.94	88,729.00	63.8	48,617.85
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1030	SALARY-PARTTIME	23,324.92	99,694.80	117,000.00	85.2	93,285.93
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	928.68	4,093.67	5,000.00	81.8	4,409.57
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	1,800.00	0.0	947.00
613-00-50-10-1210	PERA	1,028.06	7,019.56	9,917.00	70.7	6,087.73
613-00-50-10-1220	FICA	1,914.48	9,847.88	13,065.00	75.3	8,972.18
613-00-50-10-1250	MEDICARE	447.74	2,303.09	3,056.00	75.3	2,098.33
613-00-50-10-1310	HEALTH INSURANCE	1,527.00	14,216.00	21,423.00	66.3	13,966.00
613-00-50-10-1330	LIFE INSURANCE	2.15	17.20	25.00	68.8	16.40
613-00-50-10-1335	DENTAL INSURANCE	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1345	OPEB	0.00	0.00	0.00	0.0	0.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	0.00	9,000.00	0.0	5,386.62

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 8 PERIODS ENDING AUGUST 31, 2021

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
EXPENSES						
GENERAL ADMINISTRATION						
PERSONNEL						
613-00-50-10-1510	WORKERS COMPENSATION	200.73	1,554.84	2,000.00	77.7	1,257.32
TOTAL PERSONNEL		36,199.06	195,396.98	271,015.00	72.0	185,044.93
SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	291.35	1,255.47	1,500.00	83.6	525.29
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	0.00	0.0	0.00
613-00-50-20-2030	PRINTING & BINDING	0.00	722.27	2,000.00	36.1	10.69
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	0.00	7,268.75	2,400.00	302.8	831.25
613-00-50-20-2100	OPERATING SUPPLIES	88.04	4,223.86	5,000.00	84.4	5,085.77
613-00-50-20-2120	MOTOR FUELS	1,687.47	9,814.49	11,000.00	89.2	6,553.44
613-00-50-20-2130	LUBRICANTS	168.65	268.65	1,000.00	26.8	345.58
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	210.50	5,295.85	6,500.00	81.4	3,568.59
613-00-50-20-2180	SAFETY SUPPLIES	0.00	21.68	500.00	4.3	462.97
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	2,672.31	19,676.50	15,000.00	131.1	9,419.45
613-00-50-20-2285	TURF MAINTENANCE	0.00	5,969.56	4,000.00	149.2	1,037.87
613-00-50-20-2290	FLOWERS	0.00	3,890.88	1,500.00	259.3	1,435.11
613-00-50-20-2400	SMALL TOOLS	0.00	292.70	200.00	146.3	106.70
TOTAL SUPPLIES & MATERIALS		5,118.32	58,700.66	50,600.00	116.0	29,382.71
OTHER SERVICES & CHARGES						
613-00-50-30-3000	PROFESSIONAL SERVICES	0.00	78.00	0.00	(100.0)	0.00
613-00-50-30-3010	AUDITING/ACCOUNTING SERVICES	0.00	1,602.00	9,375.00	17.0	1,674.00
613-00-50-30-3040	LEGAL SERVICES	0.00	0.00	0.00	0.0	0.00
613-00-50-30-3060	EXTERMINATOR SERVICE	90.00	218.25	150.00	145.5	117.56
613-00-50-30-3070	LAUNDRY/SOIL MATS	139.20	525.17	750.00	70.0	500.40
613-00-50-30-3090	JANITORIAL SERVICE	160.31	641.24	750.00	85.4	448.87
613-00-50-30-3100	OTHER CONTRACTED SERVICE	4,679.15	37,833.20	57,000.00	66.3	41,545.74
613-00-50-30-3210	TELEPHONE	321.15	2,939.77	3,500.00	83.9	2,890.48
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	165.00	500.00	33.0	0.00
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	0.00	0.00	0.0	19.25
613-00-50-30-3510	PUBLISHING & ADVERTISING	50.00	2,306.40	3,000.00	76.8	2,452.93
613-00-50-30-3610	GENERAL INSURANCE	651.00	5,208.00	8,400.00	62.0	5,544.00
613-00-50-30-3810	ELECTRICITY	0.00	16,912.76	22,000.00	76.8	15,617.16
613-00-50-30-3840	GARBAGE REMOVAL	625.86	1,733.51	2,500.00	69.3	1,388.96

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 8 PERIODS ENDING AUGUST 31, 2021

FUND: POKEGAMA GOLF COURSE

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
EXPENSES						
GENERAL ADMINISTRATION						
OTHER SERVICES & CHARGES						
613-00-50-30-3845	CABLE	0.00	0.00	0.00	0.0	0.00
613-00-50-30-3850	SEPTIC/SEWER	0.00	10,969.76	4,000.00	274.2	2,482.34
613-00-50-30-3860	HEAT-NATURAL GAS	80.16	1,660.12	2,700.00	61.4	1,721.54
613-00-50-30-4000	MAINTENANCE CONTRACTS	578.50	6,399.62	7,500.00	85.3	5,596.54
613-00-50-30-4010	BUILDING MAINT/REPAIR	1,845.81	4,103.20	2,000.00	205.1	294.84
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	324.32	1,000.00	32.4	557.50
613-00-50-30-4050	IRRIGATION MAINT/REPAIRS	0.00	6,756.83	2,000.00	337.8	6,632.18
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	326.41	6,546.57	4,000.00	163.6	3,682.89
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	0.00	205.50	1,500.00	13.7	128.85
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	28,392.42	35,000.00	81.1	25,192.95
613-00-50-30-4085	TREE MAINTENANCE	4,781.25	8,122.04	4,000.00	203.0	2,544.65
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00	0.00	2,000.00	0.0	805.86
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	2,220.00	0.00	(100.0)	0.00
613-00-50-30-4155	WINTER STORAGE	0.00	1,800.00	1,800.00	100.0	1,800.00
613-00-50-30-4320	MC/VISA BANK CHARGES	2,903.88	12,725.44	15,000.00	84.8	11,589.40
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	(2.17)	(4.84)	0.00	(100.0)	89.29
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	0.00	3,473.63	3,800.00	91.4	3,768.85
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	3,652.00	3,700.00	98.7	3,609.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00	220.27	0.00	(100.0)	0.00
613-00-50-30-4380	CLUBHOUSE LOAN REPAYMENT	0.00	0.00	0.00	0.0	0.00
613-00-50-30-4390	GOLF CART MAINTENANCE/REPAIR	0.00	0.00	2,000.00	0.0	20,487.94
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	3,674.16	3,674.00	100.0	2,271.61
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	8,778.22	69,791.61	103,000.00	67.7	68,651.77
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		26,008.73	241,195.95	306,699.00	78.6	234,107.35
TOTAL GENERAL ADMINISTRATION		67,326.11	495,293.59	628,314.00	78.8	448,534.99
TOTAL EXPENSES:		67,326.11	495,293.59	628,314.00	78.8	448,534.99
TOTAL FUND REVENUES		116,881.22	776,420.83	628,314.00	123.5	553,570.80
TOTAL FUND EXPENSES		67,326.11	495,293.59	628,314.00	78.8	448,534.99
FUND SURPLUS (DEFICIT)		49,555.11	281,127.24	0.00	100.0	105,035.81

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended August 31, 2021**

With Comparative Actual Amounts for the Period Ended August 31, 2020

	2021 BUDGET	2021		% OF BUDGET	2020 ACTUAL
		ACTUAL	OVER (UNDER) BUDGET		
Operating Revenues					
Season Passes	\$ 182,000	\$ 208,088	\$ 26,088	114%	\$ 180,288
Green Fees	250,714	244,535	(6,179)	98%	211,896
Ancillary	163,800	184,898	21,098	113%	154,807
Total Revenues	596,514	637,522	41,008	107%	546,991
Operating Expenses					
Personnel	271,015	195,397	(75,618)	72%	185,045
Materials and Supplies	50,600	58,701	8,101	116%	29,383
Other Services & Charges	177,389	171,404	(5,985)	97%	165,456
Total Expenses	499,004	425,502	(73,502)	85%	379,883
OPERATING INCOME (LOSS)	97,510	212,020	114,510		167,108
Nonoperating Revenues	13,800	11,499	(2,301)	83%	6,580
Concessionaire Lease	18,000	12,000	(6,000)	67%	-
Contributions	-	115,400	115,400	0%	-
Operating Transfer In	-	-	-	0%	-
Debt Principal Payment	(26,310)	(26,310)	-	100%	-
Depreciation	(103,000)	(69,792)	33,208	68%	(68,652)
NET INCOME	\$ -	\$ 254,817	\$ 254,817		\$ 105,036