



POKEGAMA GOLF COURSE BOARD MEETING AGENDA

**Tuesday, June 16, 2026
7:30 AM**

CALL TO ORDER: Pursuant to due notice and call thereof, a Regular Meeting of the Pokegama Golf Course Board will be held on Tuesday, June 16, 2026 at 7:30 AM at Pokegama Golf Course, 3910 Golf Course Road, Grand Rapids, Minnesota.

ROLL CALL:

PUBLIC INPUT:

SETTING THE AGENDA: (This is an opportunity to approve the regular agenda as presented or add/delete an Agenda item by a majority vote of the Board members present.)

APPROVE MINUTES:

1. Approve minutes for May 19, 2026 Golf Board meeting.

CLAIMS AND FINANCIAL STATEMENTS:

2. Approved financials and verified claims.

VISITORS:

REPORTS:

BUSINESS:

3. Recommend amending assistant coach pay

CORRESPONDENCE AND OPEN DISCUSSION:

ADJOURN:



CITY OF
GRAND RAPIDS
IT'S IN MINNESOTA'S NATURE

**POKEGAMA GOLF COURSE BOARD
MEETING MINUTES**

**Tuesday, May 19, 2026
7:30 AM**

Chair Ryan called the meeting to order at 7:30 AM.

PRESENT: Board Chair John Ryan, Board Member Tom Lagergren, Board Member Deb Godfrey, Board Member Gabrielle Jerulle, Board Member Anea Hedin

STAFF: Tom Beaudry, Cody Alleman, Kimberly Gibeau

No one from the public was present to speak.

SETTING THE AGENDA: (This is an opportunity to approve the regular agenda as presented or add/delete an Agenda item by a majority vote of the Board members present.)

Motion made by Board Member Lagergren, Seconded by Board Member Godfrey to approve the agenda as presented. Voting Yea: Board Chair Ryan, Board Member Lagergren, Board Member Godfrey, Board Member Jerulle, Board Member Hedin

APPROVE MINUTES:

1. Approve minutes for Tuesday, April 21, 2026 Golf Board meeting.

Motion made by Board Member Lagergren, Seconded by Board Member Jerulle to approve minutes for April 21, 2026 as presented. Voting Yea: Board Chair Ryan, Board Member Lagergren, Board Member Godfrey, Board Member Jerulle, Board Member Hedin

CLAIMS AND FINANCIAL STATEMENTS:

2. Consider approving the verified claims in the amount of \$109,470.85.

Motion made by Board Member Hedin, Seconded by Board Member Godfrey to approve the verified claims as presented. Voting Yea: Board Chair Ryan, Board Member Lagergren, Board Member Godfrey, Board Member Jerulle, Board Member Hedin

REPORTS:

Maintenance Report: Cody Alleman

The golf course is experiencing one of its driest springs in recent years, but the irrigation system is helping maintain healthy turf conditions. Seasonal staff have returned, allowing regular mowing patterns to be established, while a major bunker renovation project is progressing on nine bunkers, with drainage

work nearly complete and liner installation expected to begin around June 1. Areas where bunkers were reduced or removed have been restored with sod and hydroseeding, and golfer feedback has been positive. The maintenance team has also completed spring fertilization and is actively treating for grubs to help prevent skunk damage, which remains an ongoing challenge. New Toro equipment has been performing well with minimal issues, helping reduce maintenance concerns and support overall course upkeep.

Manager's Report: Tom Beaudry

The golf course is currently about 4% behind last year's revenue, largely due to opening a week later and less favorable spring weather, but management remains optimistic with the busy summer season ahead. Staffing is nearly complete, new uniforms have arrived, and efforts continue to focus on customer service through employee recognition programs tied to positive guest feedback. A new handicap-accessible golf cart project is moving forward with a \$5,000 grant already secured and additional fundraising planned to help cover the \$35,000 cost, providing greater accessibility for golfers with mobility challenges. Acknowledged the maintenance team, particularly Cody, for strong performance and leadership. Reviewed upcoming programs for next month. Additionally, the local Lions Club donated \$4,000 to purchase new junior golf club sets, allowing the course to provide free club use to youth participants and support continued growth of the junior golf program.

BUSINESS:

3. Consider approval or removal of barber poles

Discussed proposal to remove yard marker poles and replace with ground-level yard discs. The change is intended to create a cleaner, less cluttered appearance on the course while improving mowing efficiency and helping maintenance crews stay ahead of golfers during morning operations. Some discussion centered on golfers' ability to see yardage markers from a distance, but it was noted that the new markers will be highly visible, and most golfers now rely on GPS devices or cart systems for yardages. Board members also agreed that removing unnecessary signs and markers contributes to a more polished course presentation and reduces potential interference with play.

Motion made by Board Member Godfrey, Seconded by Board Member Hedin to approve replacement of pole markers with ground level markers. Voting Yea: Board Chair Ryan, Board Member Lagergren, Board Member Godfrey, Board Member Jerulle, Board Member Hedin

There being no further business, the meeting adjourned at 7:57 AM.

Respectfully submitted:

Kimberly Gibeau
Kimberly Gibeau, City Clerk

POKEGAMA GOLF COURSE BILL LIST - JUNE 16, 2026

DEPARTMENT SUMMARY REPORT

VENDOR NAME	AMOUNT
ACHESON TIRE INC	\$ 37.41
APEX PROPERTY SOLUTIONS	\$ 1,838.25
BURGGRAF'S ACE HARDWARE	\$ 762.86
CLUB PROPHET SYSTEMS	\$ 993.70
DAVIS OIL INC	\$ 2,861.65
EDWARD T ECK	\$ 732.09
FERGUSON WOLSELEY IND GROUP	\$ 578.00
GARTNER REFRIGERATION CO	\$ 1,517.20
GOLF MINNESOTA	\$ 99.00
MINNESOTA GOLF ASSOCIATION INC	\$ 100.00
MINNESOTA TORO	\$ 154.66
MINUTEMAN PRESS	\$ 133.09
MOR GOLF AND UTILITY	\$ 547.63
NORTHERN MN WATER COND DBA	\$ 91.50
PLAISTED COMPANIES INC	\$ 3,881.01
RICHARD F RYSAVY	\$ 130.00
STOKES PRINTING & OFFICE SUPPLY INC.	\$ 380.70
THE TESSMAN COMPANY	\$ 3,424.28
WILLIAM J SCHWARTZ & SON'S INC	\$ 1,399.50
TOTAL UNPAID TO BE APPROVED IN THE SUM OF:	\$ 19,662.53

CHECKS ISSUED-PRIOR APPROVAL

AT&T	May, 2026	\$ 47.71
CANON	5/12/26-43157516-G	\$ 45.48
CITY OF COHASSET	May, 2026	\$ 138.48
DLL	May, 2026	\$ 1,168.90
DLL	June, 2026	\$ 1,168.90
GRAND RAPIDS PAYROLL	5/15/2026	\$ 19,705.05
GRAND RAPIDS PAYROLL	5/29/2026	\$ 22,777.69
HUNTINGTON NATIONAL BANK	6/1/2026	\$ 5,725.99
MARCO	INV15140983-G	\$ 3.18
MARCO	INV15198917-G	\$ 5.95
METROPOLITAN LIFE	June, 2026	\$ 117.86
MN REVENUE	April, 2026	\$ 15,659.00
OPERATING ENGINEERS LOCAL #49	July, 2026	\$ 5,721.00
PAUL BUNYAN COMMUNICATIONS	June, 2026	\$ 173.76
PUBLIC UTILITIES COMMISSION	April, 2026	\$ 2,389.23
VISA	April, 2026	\$ 512.99

POKEGAMA GOLF COURSE BILL LIST - JUNE 16, 2026

DEPARTMENT SUMMARY REPORT

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$ 75,361.17

TOTAL ALL DEPARTMENTS: \$ 95,023.70

CITY OF GRAND RAPIDS, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2025

	Business-Type Activities		Totals
	613 Pokegama Golf Course	655 Storm Water Utility	
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 366,751	\$ 1,125,109	\$ 1,491,860
Due from Component Units	-	75,403	75,403
Accounts Receivable	11,599	81,212	92,811
Prepaid Items	9,643	-	9,643
Special Assessment Receivable		6,359	
Lease Receivable	82,203	-	82,203
Total Current Assets	470,196	1,288,083	1,751,920
Noncurrent Assets:			
Capital Assets:			
Land and Land Improvements	871,481	77,642	949,123
Buildings and Structures	2,604,149	129,995	2,734,144
Machinery, Equipment, and Furniture	1,174,672	596,314	1,770,986
Right-to-Use Leased Assets - Vehicles & Equipment	308,623	46,278	354,901
Total Capital Assets	4,958,925	850,229	5,809,154
Less: Allowance for Depreciation and Amortization	(2,076,888)	(267,772)	(2,344,660)
Net Capital Assets	2,882,037	582,457	3,464,494
Total Noncurrent Assets	2,882,037	582,457	3,464,494
Total Assets	3,352,233	1,870,540	5,222,773
DEFERRED OUTFLOWS OF RESOURCES			
Related to Pensions	13,189	10,250	23,439
LIABILITIES			
Current Liabilities:			
Accounts Payable	18,878	44,719	63,597
Accrued Wages Payable	4,519	-	4,519
Due to Other Governmental Units	6,994	-	6,994
Due to Other Funds	10,475	-	10,475
Due to Component Units	2,494	58,545	61,039
Accrued Interest Payable	4,076	-	4,076
Interfund Loan Payable	155,476	-	155,476
Lease Liability - Current	56,853	9,299	66,152
Compensated Absences Payable - Current	14,766	-	14,766
Unearned Revenue	36,697	-	36,697
Total Current Liabilities	311,228	112,563	423,791
Noncurrent Liabilities:			
Lease Liability	238,893	19,200	258,093
Compensated Absences Payable	-	-	-
Net Pension Liability	59,413	46,175	105,588
Total Noncurrent Liabilities	298,306	65,375	363,681
Total Liabilities	609,534	177,938	787,472
DEFERRED INFLOWS OF RESOURCES			
Related to Leases	79,292	-	79,292
Related to Pensions	45,944	35,707	81,651
Total Deferred Inflows of Resources	125,236	35,707	160,943
NET POSITION			
Investment in Capital Assets	-	-	-
Unrestricted	2,630,652	1,667,145	4,297,797
Total Net Position	\$ 2,630,652	\$ 1,667,145	4,297,797

See accompanying Notes to Financial Statements.

CITY OF GRAND RAPIDS, MINNESOTA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Business-Type Activities			Governmental Activities
	613 Pokegama Golf Course	655 Storm Water Utility	Totals	Internal Service
OPERATING REVENUES				
Season Passes	\$ 251,687	\$ -	\$ 251,687	\$ -
Green Fees	410,857	-	410,857	-
Special Play	10,796	-	10,796	-
Rentals and Leases	356,838	-	356,838	-
Charges for Service	1,026	971,235	972,261	-
Total Operating Revenues	<u>1,031,204</u>	<u>971,235</u>	<u>2,002,439</u>	<u>-</u>
OPERATING EXPENSES				
Personnel Services	465,769	284,073	749,842	-
Materials and Supplies	92,630	64,160	156,790	-
Other Services and Charges	391,665	228,917	620,582	-
Depreciation and Amortization	166,165	87,260	253,425	-
Total Operating Expenses	<u>1,116,229</u>	<u>664,410</u>	<u>1,780,639</u>	<u>-</u>
OPERATING INCOME (LOSS)	(85,025)	306,825	221,800	-
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental Revenue	-	-	-	-
Interest and Investment Income	932	2,640	3,572	-
Net Increase (Decrease) in the Fair Value of Investments	-	10,391	10,391	-
Interest Expense	10,184	(1,998)	8,186	-
Insurance Recoveries	-	-	-	-
Miscellaneous Revenue	8,000	-	8,000	-
Gain (Loss) on Sale of Capital Assets	11,768	-	11,768	-
Transfers Out	-	-	-	-
Total Nonoperating Revenues (Expenses)	<u>30,884</u>	<u>11,033</u>	<u>41,917</u>	<u>-</u>
CHANGE IN NET POSITION	(54,141)	317,858	263,717	-
Net Position - January 1,	<u>2,684,793</u>	<u>1,349,287</u>	<u>4,034,080</u>	<u>-</u>
NET POSITION - DECEMBER 31	<u>\$ 2,630,652</u>	<u>\$ 1,667,145</u>	<u>\$ 4,297,797</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**City of Grand Rapids
Pokegama Golf Course
Income Statement by Fund
Jan 2026 to May 2026**

Financial Row	May YTD 2026	May YTD 2025
Ordinary Income/Expense		
Income		
381000 - 381000 - Family Pass	\$79,260.42	\$84,168.57
381075 - 381075 - Piggy Back Pass	\$3,938.43	\$4,429.10
381100 - 381100 - Single Pass	\$96,751.06	\$95,276.32
381110 - 381110 - Single Plus One Child	\$10,888.10	\$12,632.03
381150 - 381150 - Young Adult Pass	\$19,405.26	\$9,745.37
381200 - 381200 - Junior Pass	\$15,452.33	\$17,381.26
381230 - 381230 - Multi-Play Pass	\$5,970.94	\$11,086.13
381250 - 381250 - PCC Golf Fees	\$2,189.50	\$2,094.64
381600 - 381600 - Wd 18 Hole	\$2,755.45	\$9,268.81
381610 - 381610 - Wd/We 18 Hole Special	\$4,323.59	\$1,627.29
381620 - 381620 - Wd/We 18 Spring/Fall Green Fees	\$5,852.40	\$6,257.58
381700 - 381700 - Wd 9 Hole	\$3,873.37	\$1,930.24
381710 - 381710 - Wd/We 9 Hole Special	\$6,636.85	\$486.20
381900 - 381900 - Wd League Fee 18 Holes	\$371.80	\$2,712.20
381950 - 381950 - Wd League Fee 9 Holes	\$2,237.12	\$2,560.37
381975 - 381975 - Senior Green Fees	\$2,135.16	\$228.00
382000 - 382000 - Wd 2Nd Nine	\$37.45	\$1,291.60
382100 - 382100 - Wd Twilight	\$801.61	\$21,223.83
382110 - 382110 - We 18 Hole	\$19,117.41	\$76.00
382120 - 382120 - We 9 Hole	\$3,253.97	\$7,970.41
382121 - 382121 - We Outing Green Fee	\$2,629.61	\$664.20
382124 - 382124 - We Twilight	\$332.17	\$779.19
382146 - 382146 - Pull Cart Rental	\$80.00	\$35.00
382200 - 382200 - Simulator Fees	\$24,166.68	\$19,374.09
382354 - 382354 - Junior Drvg Range Pass (10-18)	\$9,273.46	\$276.82
382400 - 382400 - Small Bucket	\$2,458.43	\$8,996.65
382450 - 382450 - Medium Bucket	\$3,054.00	\$3,176.52
382500 - 382500 - Large Bucket	\$5,343.17	\$6,636.11
382600 - 382600 - Cart 9 Hole	\$12,296.97	\$9,368.64
382650 - 382650 - Cart Trail Fee 9 Holes	\$14.76	\$14,284.00
382700 - 382700 - Cart 18 Hole	\$21,761.94	\$204.90
382750 - 382750 - Cart Trail Fee 18 Holes	\$17.68	\$19,843.56
382775 - 382775 - Senior League Cart	\$1,204.05	\$179.91
382800 - 382800 - Miscel Cart Rental	\$618.10	\$1,429.22
382900 - 382900 - Private Cart Trail Fee Pass	\$8,472.73	\$664.20
383200 - 383200 - Cart Season Rental 2 People	\$17,273.32	\$7,049.60
383350 - 383350 - Employee Cart Fee	\$9.23	\$18,934.21
383400 - 383400 - Cart Season Rental 1 Person	\$29,613.90	\$30,217.32
385390 - 385390 - Locker Rental	\$925.00	\$932.16
385600 - 385600 - Concessionaire Lease	\$4,000.00	\$400.00
385800 - 385800 - Cam Rent	\$1,790.13	\$4,000.00
385900 - 385900 - Miscel Revenue	\$14.40	\$2,474.44
Total - Income	\$430,601.95	\$442,366.69
Gross Profit	\$430,601.95	\$442,366.69
Expense		
003058 - 003058 - Long Term Disability Ins	\$164.00	\$0.00
001800 - 001800 - Encumbrances	\$0.00	\$51,881.99
101010 - 101010 - Salary-Fulltime	\$62,822.26	\$61,039.39
101020 - 101020 - Salary-Fulltime/Overtime	\$0.00	\$252.23

101030 - 101030 - Salary-Parttime	\$4,747.62	\$37,804.32
101040 - 101040 - Salary-Parttime/Overtime	\$0.00	\$551.28
101210 - 101210 - Pera	\$4,819.09	\$5,772.45
101220 - 101220 - Fica	\$4,089.02	\$6,131.60
101250 - 101250 - Medicare	\$956.29	\$1,433.97
101310 - 101310 - Health Insurance	\$17,844.01	\$17,360.00
101330 - 101330 - Life Insurance	\$27.59	\$25.55
101420 - 101420 - Unemployment	\$565.40	\$0.00
101510 - 101510 - Workers Compensation	\$3,235.30	\$3,487.95
202010 - 202010 - Office Supplies	\$404.22	\$734.89
202020 - 202020 - Copy Supplies	\$25.82	\$30.17
202030 - 202030 - Printing & Binding	\$1,223.79	\$336.73
202077 - 202077 - Assets Between \$700-\$2,499	\$0.00	\$8,503.23
202090 - 202090 - Inventorial Supplies	\$0.00	\$2,400.00
202060 - 202060 - Computer Supplies	\$533.37	\$0.00
202100 - 202100 - Operating Supplies	\$2,008.20	\$3,270.54
202120 - 202120 - Motor Fuels	\$3,579.12	\$3,899.85
202130 - 202130 - Lubricants	\$237.08	\$421.32
202150 - 202150 - Maintenance Tools/Supplies	\$352.74	\$5,904.42
202180 - 202180 - Uniforms/Clothing/Safety	\$284.46	\$368.32
202190 - 202190 - Other Supplies/Materials	\$69.33	\$0.00
202210 - 202210 - Equipment Parts	\$7,927.93	\$7,970.41
202225 - 202225 - Fertilizer/Chemicals	\$38,433.24	\$38,949.07
202285 - 202285 - Turf Maintenance	\$3,881.01	\$2,073.93
202400 - 202400 - Small Tools	\$0.00	\$117.53
403010 - 403010 - Accounting/Auditing Services	\$0.00	\$2,776.10
403060 - 403060 - Exterminator Service	\$0.00	\$352.68
403070 - 403070 - Laundry/Soil Mats	\$204.43	\$0.00
403100 - 403100 - Other Contracted Services	\$130.00	\$28,588.50
403210 - 403210 - Telephone	\$1,125.52	\$1,113.87
403230 - 403230 - Seminars/Meetings/Schools	\$1,797.97	\$419.00
403260 - 403260 - Community Education/Promotion	\$520.00	\$10.00
403340 - 403340 - Licenses	\$21.25	\$0.00
403510 - 403510 - Publishing & Advertising	\$0.00	\$3,882.15
403610 - 403610 - General Insurance	\$5,315.00	\$4,910.00
403810 - 403810 - Electricity	\$10,743.64	\$10,541.69
403840 - 403840 - Garbage Removal	\$2,009.80	\$3,004.49
403850 - 403850 - Septic/Sewer	\$0.00	\$625.00
403860 - 403860 - Heat	\$1,308.52	\$1,340.32
404000 - 404000 - Maintenance Contracts	\$227.40	\$7,015.10
404010 - 404010 - Building Maint/Repairs	\$6,427.49	\$6,529.51
404020 - 404020 - Computer Maint/Repairs	\$270.69	\$66.51
404025 - 404025 - Golf Simulator Expenses	\$15,020.39	\$17,081.71
404070 - 404070 - General Equipment Maint/Repairs	\$886.39	\$0.00
404050 - 404050 - Irrigation Maint/Repairs	\$0.00	\$6,146.77
404085 - 404085 - Tree Maintenance	\$2,992.50	\$11,756.25
404090 - 404090 - Course Improvements	\$8,438.77	\$14,313.61
404100 - 404100 - Equipment Rental	\$29,798.85	\$0.00
404150 - 404150 - Enterprise Lease Payments	\$0.00	\$227.40
404155 - 404155 - Winter Storage	\$2,350.00	\$2,350.00
404160 - 404160 - Credit Card Bank Charges	\$284.94	\$4,976.13
404325 - 404325 - Cash Short And Over	\$3.65	\$0.71
404330 - 404330 - Dues & Subscriptions	\$17,975.76	\$17,597.67
404345 - 404345 - Property Taxes	\$2,719.00	\$2,743.00
404390 - 404390 - Golf Cart Maintenance/Repair	\$3,741.91	\$7,464.97
405600 - 405600 - Depreciation Expense	\$0.00	\$66,046.87
Total - Expense	\$272,544.76	\$482,601.15
Net Ordinary Income	\$158,057.19	(\$40,234.46)
Net Income	\$158,057.19	(\$40,234.46)

NOTES:

405600 - 405600 - Depreciation Expense

Depreciation has not been calculated as of date, will be booked in JUNE 26

**Increase +
Decrease (-)**

(\$4,908.15)
(\$490.67)
\$1,474.74
(\$1,743.93)
\$9,659.89
(\$1,928.93)
(\$5,115.19)
\$94.86
(\$6,513.36)
\$2,696.30
(\$405.18)
\$1,943.13
\$6,150.65
(\$2,340.40)
(\$323.25)
\$1,907.16
(\$1,254.15)
(\$20,422.22)
\$19,041.41
(\$4,716.44)
\$1,965.41
(\$447.02)
\$45.00
\$4,792.59
\$8,996.64
(\$6,538.22)
(\$122.52)
(\$1,292.94)
\$2,928.33
(\$14,269.24)
\$21,557.04
(\$19,825.88)
\$1,024.14
(\$811.12)
\$7,808.53
\$10,223.72
(\$18,924.98)
(\$603.42)
(\$7.16)
\$3,600.00
(\$2,209.87)
(\$2,460.04)
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(\$11,764.74)
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(\$11,764.74)

\$164.00
(\$51,881.99)
\$1,782.87
(\$252.23)

(\$33,056.70)
(\$551.28)
(\$953.36)
(\$2,042.58)
(\$477.68)
\$484.01
\$2.04
\$565.40
(\$252.65)
(\$330.67)
(\$4.35)
\$887.06
(\$8,503.23)
(\$2,400.00)
\$533.37
(\$1,262.34)
(\$320.73)
(\$184.24)
(\$5,551.68)
(\$83.86)
\$69.33
(\$42.48)
(\$515.83)
\$1,807.08
(\$117.53)
(\$2,776.10)
(\$352.68)
\$204.43
(\$28,458.50)
\$11.65
\$1,378.97
\$510.00
\$21.25
(\$3,882.15)
\$405.00
\$201.95
(\$994.69)
(\$625.00)
(\$31.80)
(\$6,787.70)
(\$102.02)
\$204.18
(\$2,061.32)
\$886.39
(\$6,146.77)
(\$8,763.75)
(\$5,874.84)
\$29,798.85
(\$227.40)
\$0.00
(\$4,691.19)
\$2.94
\$378.09
(\$24.00)
(\$3,723.06)
(\$66,046.87)
(\$210,056.39)
\$198,291.65
\$198,291.65

**City of Grand Rapids
Pokegama Golf Course
Balance Sheet by Fund
End of May 2026**

Financial Row	May YTD 2026	May YTD 2025
ASSETS		
Current Assets		
Bank		
001010 - 001010 - Cash	\$340,639.17	\$363,779.30
		\$4,024.98
Total Bank	\$340,639.17	\$367,804.28
Accounts Receivable		
001150 - 001150 - Accounts Receivable	\$36,194.10	\$43,733.78
Total Accounts Receivable	\$36,194.10	\$43,733.78
Other Current Asset		
001151 - 001151 - Golf Member Charge	\$4,825.00	
001400 - 001400 - P Value - Lease Receivable	\$102,089.00	\$102,089.00
001550 - 001550 - Prepaid Items	\$6,099.01	\$4,971.65
001551 - 001551 - Prepaid Insurance	\$15,519.39	\$11,756.11
001557 - 001557 - Deferred Outflows-Pensions	\$14,029.00	\$14,029.00
Total Other Current Asset	\$142,561.40	\$132,845.76
Total Current Assets	\$519,394.67	\$544,383.82
Fixed Assets		
001610 - 001610 - Land/Land Improvements	\$871,480.72	\$871,480.72
001620 - 001620 - Buildings/Bldg Improvements	\$1,622,947.55	\$1,622,947.55
001621 - 001621 - Accumulated Depreciation	(\$2,155,251.46)	(\$2,141,806.98)
001630 - 001630 - Improvements	\$981,201.45	\$981,201.45
001640 - 001640 - Eqpt/Mach/Furn/Fix	\$1,363,831.42	\$1,343,223.46
001645 - 001645 - Leased Asset-Vehicle	\$23,334.00	\$23,334.00
001646 - 001646 - Accum Amortization	(\$3,889.00)	(\$3,889.00)
Total Fixed Assets	\$2,703,654.68	\$2,696,491.20
Other Assets		
000001 - 000001 - Claim on Cash Account	\$109,899.95	
Total Other Assets	\$109,899.95	
Total ASSETS	\$3,332,949.30	\$3,240,875.02
Liabilities & Equity		
Current Liabilities		
Accounts Payable		
002020 - 002020 - Accounts Payable	\$15,525.17	\$57,303.44
Total Accounts Payable	\$15,525.17	\$57,303.44
Other Current Liability		
002021 - 002021 - Due to Men's Club	\$2,165.00	\$295.00
002022 - 002022 - Gift Cert Outstanding	\$5,128.63	\$16,620.70
002023 - 002023 - Rain Checks Outstanding	\$3,428.16	\$1,399.14
002028 - 002028 - Deferred Revenue-Prepaid Member Acct	\$4,599.96	\$4,781.19
002125 - 002125 - Advance From Other Fund	\$155,475.93	\$204,714.58
002140 - 002140 - Compensated Absences Payable	\$14,766.00	\$14,766.00
002150 - 002150 - Accrued Interest Payable	\$4,076.00	\$4,076.00
002168 - 002168 - P Value - Dfd Inflows - Lease	\$100,779.00	\$100,779.00
002169 - 002169 - Net Pension Liability	\$72,488.00	\$72,488.00
002220 - 002220 - Deferred Revenues	(\$283.58)	(\$225.00)
002281 - 002281 - Due To Pro Shop	\$30.76	
002282 - 002282 - Due To Pokegama Grill	\$1,110.95	
002290 - 002290 - Lease Payable	\$15,388.00	\$15,388.00
002536 - 002536 - Deferred Inflows-Pensions	\$52,049.00	\$52,049.00
Total Other Current Liability	\$431,201.81	\$487,131.61
Total Current Liabilities	\$446,726.98	\$544,435.05
Equity		

002506 - 002506 - Cash-Capital Designated - Desig	(\$4,024.98)	
002530 - 002530 - Fund Balance-Unres & Undesign	\$4,024.98	
002950 - 002950 - Reserve For Encumbrances		\$51,881.99
Total - Equity	\$2,684,792.44	\$2,684,792.44
Retained Earnings	\$43,372.69	(\$0.00)
Net Income	\$158,057.19	(\$40,234.46)
Total Equity	\$2,886,222.32	\$2,644,557.98
Total Liabilities & Equity	\$3,332,949.30	\$3,188,993.03

**Increase +
Decrease (-)**

(\$23,140.13)
(\$4,024.98)
.....
(\$27,165.11)

(\$7,539.68)
.....
(\$7,539.68)

\$4,825.00
\$0.00
\$1,127.36
\$3,763.28
\$0.00
.....
\$9,715.64
.....
(\$24,989.15)

\$0.00
\$0.00
(\$13,444.48)
\$0.00
\$20,607.96
\$0.00
\$0.00
.....
\$7,163.48

\$109,899.95
.....
\$109,899.95
.....
\$92,074.28

(\$41,778.27)
.....
(\$41,778.27)

\$1,870.00
(\$11,492.07)
\$2,029.02
(\$181.23)
(\$49,238.65)
\$0.00
\$0.00
\$0.00
\$0.00
(\$58.58)
\$30.76
\$1,110.95
\$0.00
\$0.00
.....
(\$55,929.80)
.....
(\$97,708.07)

(\$4,024.98)
\$4,024.98
.....
(\$51,881.99)
.....
\$0.00
\$43,372.69
\$198,291.65
.....
\$241,664.34
.....
\$143,956.27



CITY OF
GRAND RAPIDS
IT'S IN MINNESOTA'S NATURE

REQUEST FOR BOARD ACTION

AGENDA DATE: May 19th, 2026

AGENDA ITEM: Recommend amending assistant coach pay

PREPARED BY: Tom Beaudry

BACKGROUND:

At a meeting last year the golf board approved paying the assistant golf team coaches 65% of the head golf coaches gross pay. There is an additional amount that ISD 318 charges, 16%, to cover the employers taxes paid.

REQUESTED BOARD ACTION:

Make a motion to cover the employer tax amount plus the 65% of head coaches wage.