

***NOTICE – AMENDED AGENDA***

**POKEGAMA GOLF COURSE BOARD MEETING**  
**Tuesday, April 21, 2015 – City Hall Conference Room 2B**  
**7:30 A.M.**

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for **Tuesday, April 21, 2015 at 7:30 a.m.** at the Grand Rapids City Hall Conference Room 2B, 420 North Pokegama Avenue, Grand Rapids, MN, 55744 to discuss the following:

- I. Call to Order
- II. Approve Minutes
- III. Consideration of Monthly Bills and Financial Statement
- IV. Pro Shop Rental Agreement
- V. Adjustment to Director of Golf Salary
- VI. Visitors
- VII. Grounds Superintendent
- VIII. Concessions.
- IX. Director of Golf
- X. Old Business
  - 1) Irrigation plan update
- XI. New Business
- XII. Correspondence and Open Discussion
- XIII. Adjourn.

**Copies to:**

Golf Course Board  
Lynn DeGrio  
City Clerk  
File Copy  
Finance Director

Bob Cahill  
City Administrator  
City Council

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Golf Course Board  
Lynn DeGrio  
City Clerk  
File Copy  
Finance Director  
Bob Cahill  
City Administrator  
City Council

GRAND RAPIDS GOLF COURSE BOARD  
REGULAR MONTHLY MEETING  
March 17, 2015  
7:30 AM

Present: Pat Pollard, Ron Iannelli, Dan Richter, Josh Solem, Larry O'Brien

Absent: None

Staff: Bob Cahill Director of Golf  
Steve Ross Grounds Superintendent

- I. Pat Pollard called the meeting to order. Dan Richter made a motion to appoint Pat Pollard as the chairperson, replacing Jeff Ericson. Ron Iannelli seconded the motion. The motion passed.
- II. Ron Iannelli made a motion to accept the minutes of the February 17, 2015 Board meeting. Dan Richter seconded the motion. The motion passed.
- III. Consideration of monthly bills: Dan Richter made a motion to approve the bill list. Ron Iannelli seconded the motion. The motion passed.

|                                |           |
|--------------------------------|-----------|
| LEAGUE OF MN CITIES INS TRUST  | 7,153.00  |
| BLUE CROSS & BLUE SHIELD OF MN | 1,132.00  |
| BURGGRAF'S ACE HARDWARE INC    | 3.85      |
| ROBERT CAHILL                  | 40.00     |
| CITY OF COHASSET               | 561.93    |
| DELTA DENTAL OF MINNESOTA      | 90.40     |
| ELEMENT PAYMENT SERVICES       | 16.66     |
| FILTHY CLEAN INC               | 381.00    |
| GPS TECHNOLOGIES INC           | 3,450.00  |
| GRAND RAPIDS CITY PAYROLL      | 5,524.59  |
| GRAND RAPIDS STATE BANK        | 7.00      |
| LINCOLN REPUBLIC INSURANCE CO  | 4.10      |
| MINNESOTA REVENUE              | 169.83    |
| MINNESOTA TORO                 | 518.07    |
| PRESTO PRINT                   | 381.55    |
| P.U.C.                         | 1,354.31  |
| SAFEGUARD BY TEAM MHC          | 937.20    |
| TDS Metrocom                   | 312.42    |
| TOTAL ALL VENDORS:             | 22,037.91 |

IV. Visitors: None

V. Grounds Superintendent: Steve Ross reported. Steve has visited with an irrigation consultant who has provided a bid for his services to provide a detailed plan and estimate of costs for multiple irrigation projects. Steve will solicit at least one more bid and present this information at the April meeting. Frost has not completely gone out on the course and there seems to be only minimal damage to greens and fairways this spring. Golf carts will be taken out of winter storage early next week. Course opening date is pending.

VI. Concessions: No report

VII. Director of Golf: Bob Cahill reported. Mailings have gone out listing rates for the 2015 season. New benches have been ordered for the remainder of the tee boxes that had not already gotten new benches. Plans are moving ahead to complete the landscaping around the new bathroom. Gazebo roofs and fascia on #3 and #5 holes will be replaced. Due to lack of snow, the clubhouse

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septic system had some issues with frozen lines and covers for the lines will be considered for the coming winters.

VIII. Old Business: None

IX. New Business: None

X. Correspondence and Open Discussion: None.

XI. Adjourn: Josh Solem made a motion to adjourn the meeting. Dan Richter seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien  
Recording Secretary

POKEGAMA GOLF COURSE BILL LIST - APRIL 21, 2015

DATE: 04/16/2015  
 TIME: 10:39:32  
 ID: AP443000.CGR

CITY OF GRAND RAPIDS  
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 04/21/2015

| VENDOR #             | NAME                           | AMOUNT DUE |
|----------------------|--------------------------------|------------|
| -----                |                                |            |
| POKEGAMA GOLF COURSE |                                |            |
| 0113233              | AMERIPRIDE LINEN & APPAREL     | 123.93     |
| 0221525              | BUNES SEPTIC SERVICE INC       | 1,030.00   |
| 0221650              | BURGGRAF'S ACE HARDWARE INC    | 189.62     |
| 0315455              | COLE HARDWARE INC              | 12.78      |
| 0401804              | DAVIS OIL                      | 1,674.45   |
| 0609457              | FILTHY CLEAN INC               | 2,042.31   |
| 0809120              | HIBBING DAILY TRIBUNE          | 46.00      |
| 1200500              | L&M SUPPLY                     | 40.86      |
| 1309200              | MINNESOTA GOLF ASSOCIATION INC | 180.00     |
| 1309355              | MINNESOTA TORO                 | 2,577.55   |
| 1415030              | NAPA SUPPLY OF GRAND RAPIDS    | 898.09     |
| 1506265              | NORTHERN OFFICE OUTFITTER INC  | 80.09      |
| 1615423              | POKEGAMA ELECTRIC INC          | 150.00     |
| 1618235              | PRESTO PRINT                   | 89.78      |
| 1908220              | SHEFFIELD'S UPHOLSTERY         | 175.00     |
| 1920056              | STANGEL STUMP GRINDING         | 1,293.19   |
| 2005700              | TESSMAN SEED COMPANY           | 778.32     |
| 2023351              | TWINCITIESGOLF.COM             | 225.00     |
| 2315633              | WOODLAND STORAGE               | 1,480.00   |
| T000889              | MIKE BOWMAN                    | 245.81     |

TOTAL UNPAID TO BE APPROVED IN THE SUM OF: \$ 13,332.78

CHECKS ISSUED-PRIOR APPROVAL  
 PRIOR APPROVAL

|         |                                |           |
|---------|--------------------------------|-----------|
| 0212750 | BLUE CROSS & BLUE SHIELD OF MN | 2,489.50  |
| 0315329 | CITY OF COHASSET               | 415.20    |
| 0405447 | DELTA DENTAL OF MINNESOTA      | 145.00    |
| 0512230 | ELEMENT PAYMENT SERVICES       | 16.66     |
| 0718015 | GRAND RAPIDS CITY PAYROLL      | 18,246.17 |
| 0718070 | GRAND RAPIDS STATE BANK        | 2,017.65  |
| 1209522 | LINCOLN REPUBLIC INSURANCE CO  | 8.20      |
| 1309335 | MINNESOTA REVENUE              | 41.96     |
| 1309375 | MINNESOTA UNEMPLOYMENT COMP FD | 3,609.00  |
| 1405850 | NEXTERA COMMUNICATIONS LLC     | 8.30      |
| 1621130 | P.U.C.                         | 1,186.02  |
| 2000490 | TDS Metrocom                   | 312.45    |
| 2205637 | VERIZON WIRELESS               | 89.68     |
| 2301700 | WASTE MANAGEMENT               | 117.16    |

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$ 28,702.95

TOTAL ALL DEPARTMENTS 42,035.73

ALPHA POKEGAMA GOLF COURSE BILL LIST - APRIL 21, 2015

DATE: 04/16/2015  
 TIME: 11:09:26  
 ID: AP442000.WOW

CITY OF GRAND RAPIDS  
 VENDOR SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 04/21/2015

| VENDOR # | NAME                           | PAID THIS<br>FISCAL YEAR | AMOUNT DUE |
|----------|--------------------------------|--------------------------|------------|
| 0113233  | AMERIPRIDE LINEN & APPAREL     | 1,899.70                 | 123.93     |
| 0212750  | BLUE CROSS & BLUE SHIELD OF MN | 145,583.00               | 2,489.50   |
| 0221525  | BUNES SEPTIC SERVICE INC       | 0.00                     | 1,030.00   |
| 0221650  | BURGGRAF'S ACE HARDWARE INC    | 2,809.01                 | 189.62     |
| 0315329  | CITY OF COHASSET               | 1,916.86                 | 415.20     |
| 0315455  | COLE HARDWARE INC              | 1,587.51                 | 12.78      |
| 0401804  | DAVIS OIL                      | 19,491.31                | 1,674.45   |
| 0405447  | DELTA DENTAL OF MINNESOTA      | 10,713.55                | 145.00     |
| 0512230  | ELEMENT PAYMENT SERVICES       | 150.00                   | 16.66      |
| 0609457  | FILTHY CLEAN INC               | 7,156.00                 | 2,042.31   |
| 0718015  | GRAND RAPIDS CITY PAYROLL      | 1,704,984.93             | 18,246.17  |
| 0718070  | GRAND RAPIDS STATE BANK        | 6,376.11                 | 2,017.65   |
| 0809120  | HIBBING DAILY TRIBUNE          | 0.00                     | 46.00      |
| 1200500  | L&M SUPPLY                     | 1,438.09                 | 40.86      |
| 1209522  | LINCOLN REPUBLIC INSURANCE CO  | 1,038.12                 | 8.20       |
| 1309200  | MINNESOTA GOLF ASSOCIATION INC | 0.00                     | 180.00     |
| 1309335  | MINNESOTA REVENUE              | 7,367.27                 | 41.96      |
| 1309355  | MINNESOTA TORO                 | 1,080.55                 | 2,577.55   |
| 1309375  | MINNESOTA UNEMPLOYMENT COMP FD | 10,172.84                | 3,609.00   |
| 1405850  | NEXTERA COMMUNICATIONS LLC     | 1,876.43                 | 8.30       |
| 1415030  | NAPA SUPPLY OF GRAND RAPIDS    | 519.95                   | 898.09     |
| 1506265  | NORTHERN OFFICE OUTFITTER INC  | 350.29                   | 80.09      |
| 1615423  | POKEGAMA ELECTRIC INC          | 1,068.30                 | 150.00     |
| 1618235  | PRESTO PRINT                   | 432.85                   | 89.78      |
| 1621130  | P.U.C.                         | 78,663.65                | 1,186.02   |
| 1908220  | SHEFFIELD'S UPHOLSTERY         | 0.00                     | 175.00     |
| 1920056  | STANGEL STUMP GRINDING         | 0.00                     | 1,293.19   |
| 2000490  | TDS Metrocom                   | 3,020.34                 | 312.45     |
| 2005700  | TESSMAN SEED COMPANY           | 0.00                     | 778.32     |
| 2023351  | TWINCITIESGOLF.COM             | 225.00                   | 225.00     |
| 2205637  | VERIZON WIRELESS               | 12,503.19                | 89.68      |
| 2301700  | WASTE MANAGEMENT               | 7,064.38                 | 117.16     |
| 2315633  | WOODLAND STORAGE               | 0.00                     | 1,480.00   |
| T000889  | MIKE BOWMAN                    | 0.00                     | 245.81     |
|          |                                | TOTAL ALL VENDORS:       | 42,035.73  |

**CITY OF GRAND RAPIDS  
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES  
For the Period Ended March 31, 2015  
With Comparative Actual Amounts for the Period Ended March 31, 2014**

|                                | 2015         | 2015               |                        | % OF<br>BUDGET | 2014               |
|--------------------------------|--------------|--------------------|------------------------|----------------|--------------------|
|                                | BUDGET       | ACTUAL             | OVER (UNDER)<br>BUDGET |                | ACTUAL             |
| <b>Operating Revenues</b>      |              |                    |                        |                |                    |
| Season Passes                  | \$ 165,700   | \$ 20,279          | \$(145,421)            | 12%            | \$ 44,048          |
| Green Fees                     | 241,500      | 1,000              | (240,500)              | 0%             | -                  |
| Ancillary                      | 146,300      | 2,860              | (143,440)              | 2%             | 9,874              |
| Total Revenues                 | 553,500      | 24,139             | (529,361)              | 4%             | 53,923             |
| <b>Operating Expenses</b>      |              |                    |                        |                |                    |
| Personnel                      | 228,639      | 31,466             | (197,173)              | 14%            | 30,188             |
| Materials and Supplies         | 53,050       | 4,526              | (48,524)               | 9%             | 4,373              |
| Other Services & Charges       | 170,070      | 16,207             | (153,863)              | 10%            | 15,307             |
| Total Expenses                 | 451,759      | 52,199             | (399,560)              | 12%            | 49,868             |
| <b>OPERATING INCOME (LOSS)</b> | 101,741      | (28,061)           | (129,802)              |                | 4,055              |
| Nonoperating Revenues          | 6,500        | 148                | (6,352)                | 2%             | 163                |
| Concessionaire Lease           | 18,000       | -                  | (18,000)               | 0%             | -                  |
| Operating Transfer In          | -            | -                  | -                      | 0%             | -                  |
| Sales Tax Repayment            | -            | -                  | -                      | 0%             | -                  |
| Debt Principal Payment         | (31,221)     | -                  | 31,221                 | 0%             | -                  |
| Depreciation                   | (95,000)     | (26,016)           | (68,984)               | 27%            | (21,953)           |
| <b>NET INCOME</b>              | <b>\$ 20</b> | <b>\$ (53,929)</b> | <b>(53,949)</b>        |                | <b>\$ (17,735)</b> |

**CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE**  
**Statement of Income and Expenses**  
**MARCH 31, 2015 TO MARCH 31, 2011**

|                                  | YTD<br>THROUGH<br><u>3/31/2015</u> | YTD<br>THROUGH<br><u>3/31/2014</u> | YTD<br>THROUGH<br><u>3/31/2013</u> | YTD<br>THROUGH<br><u>3/31/2012</u> | YTD<br>THROUGH<br><u>3/31/2011</u> |
|----------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| <b>Operating Revenues:</b>       |                                    |                                    |                                    |                                    |                                    |
| Season Passes                    | \$ 20,279                          | \$ 44,048                          | \$ 15,279                          | \$ 97,489                          | \$ 30,684                          |
| Green Fees                       | 1,000                              | -                                  | -                                  | 2,428                              | 187                                |
| Ancillaries                      | <u>2,860</u>                       | <u>9,874</u>                       | <u>729</u>                         | <u>16,648</u>                      | <u>-</u>                           |
| Total Operating Revenues         | <u>24,139</u>                      | <u>53,923</u>                      | <u>16,008</u>                      | <u>116,565</u>                     | <u>30,871</u>                      |
| <b>Operating Expenses:</b>       |                                    |                                    |                                    |                                    |                                    |
| Personnel                        | 31,466                             | 30,188                             | 35,994                             | 35,421                             | 35,471                             |
| Materials and Supplies           | 4,526                              | 4,373                              | 7,058                              | 5,261                              | 6,563                              |
| Other Services & Charges         | <u>16,207</u>                      | <u>15,307</u>                      | <u>28,274</u>                      | <u>25,145</u>                      | <u>39,698</u>                      |
| Total Operating Expenses         | <u>52,199</u>                      | <u>49,868</u>                      | <u>71,326</u>                      | <u>65,827</u>                      | <u>81,732</u>                      |
| OPERATING INCOME (LOSS)          | <u>(28,060)</u>                    | <u>4,055</u>                       | <u>(55,318)</u>                    | <u>50,738</u>                      | <u>(50,861)</u>                    |
| Nonoperating Revenues            | 148                                | 163                                | -                                  | 187                                | 47                                 |
| Concessionaire Lease             | -                                  | -                                  | -                                  | -                                  | -                                  |
| Clubhs/Park Prj Fundraising Exps | -                                  | -                                  | -                                  | -                                  | -                                  |
| Depreciation                     | <u>(26,016)</u>                    | <u>(21,953)</u>                    | <u>(22,009)</u>                    | <u>(21,241)</u>                    | <u>(16,952)</u>                    |
| NET INCOME (LOSS)                | <u>\$ (53,929)</u>                 | <u>\$ (17,735)</u>                 | <u>\$ (77,327)</u>                 | <u>\$ 29,684</u>                   | <u>\$ (67,766)</u>                 |



DATE: 04/15/2015  
 TIME: 11:26:30  
 GL470005.WOM

CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 3 PERIODS ENDING MARCH 31, 2015

PAGE: 1  
 F-YR: 15

FUND: POKEGAMA GOLF COURSE  
 DEPT:

| ACCOUNT NUMBER    | DESCRIPTION                    | MARCH     |  | FISCAL YEAR-TO-DATE |  | FISCAL YEAR BUDGET |  | % COLLECTED/EXPENDED |  | PRIOR YEAR-TO-DATE |  |
|-------------------|--------------------------------|-----------|--|---------------------|--|--------------------|--|----------------------|--|--------------------|--|
|                   |                                | ACTUAL    |  | ACTUAL              |  |                    |  |                      |  | ACTUAL             |  |
| 613-00-34-00-1000 | FAMILY PASS                    | 5,670.00  |  | 7,409.03            |  | 60,000.00          |  | 12.3                 |  | 22,408.42          |  |
| 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                | 200.00    |  | 200.00              |  | 3,500.00           |  | 5.7                  |  | 0.00               |  |
| 613-00-34-00-1100 | SINGLE PASS                    | 10,523.00 |  | 10,523.00           |  | 66,000.00          |  | 15.9                 |  | 18,234.00          |  |
| 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      |  | 299.00              |  | 4,000.00           |  | 7.4                  |  | 960.00             |  |
| 613-00-34-00-1200 | JUNIOR PASS                    | 396.00    |  | 396.00              |  | 5,500.00           |  | 7.2                  |  | 396.00             |  |
| 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                | 0.00      |  | 162.00              |  | 18,000.00          |  | 0.9                  |  | 0.00               |  |
| 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                     | 60.00     |  | 120.00              |  | 50,000.00          |  | 0.2                  |  | 0.00               |  |
| 613-00-34-00-1610 | WD/WE 18 HOLE SPECIAL          | 235.00    |  | 235.00              |  | 20,000.00          |  | 100.0                |  | 0.00               |  |
| 613-00-34-00-1620 | WD/WE SPRING/FALL GREEN FEES   | 0.00      |  | 0.00                |  | 0.00               |  | 0.0                  |  | 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                      | 0.00      |  | 0.00                |  | 0.00               |  | 0.0                  |  | 0.00               |  |
| 613-00-34-00-1710 | WD/WE 9 HOLE SPECIAL           | 178.00    |  | 178.00              |  | 35,000.00          |  | 100.0                |  | 0.00               |  |
| 613-00-34-00-1750 | WD 9 HOLE EAGLE SUGAR WEND MBR | 0.00      |  | 0.00                |  | 0.00               |  | 0.0                  |  | 0.00               |  |
| 613-00-34-00-1800 | SPECIAL PLAY                   | 0.00      |  | 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                  |  | 0.00               |  |
| 613-00-34-00-1875 | WD HALF PRICE 9 DISCOUNT CARD  | 0.00      |  | 0.00                |  | 0.00               |  | 0.0                  |  | 0.00               |  |
| 613-00-34-00-1900 | WD LEAGUE FEE 18 HOLES         | 0.00      |  | 0.00                |  | 13,000.00          |  | 0.0                  |  | 0.00               |  |
| 613-00-34-00-1950 | WD LEAGUE FEE 9 HOLES          | 0.00      |  | 0.00                |  | 0.00               |  | 0.0                  |  | 0.00               |  |
| 613-00-34-00-1975 | SENIOR GREEN FEES              | 0.00      |  | 0.00                |  | 0.00               |  | 0.0                  |  | 0.00               |  |
| 613-00-34-00-2000 | WD 2ND NINE                    | 0.00      |  | 0.00                |  | 0.00               |  | 0.0                  |  | 0.00               |  |
| 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        | 467.00    |  | 467.00              |  | 37,000.00          |  | 1.2                  |  | 0.00               |  |
| 613-00-34-00-2110 | WE 18 HOLE                     | 0.00      |  | 0.00                |  | 55,000.00          |  | 0.0                  |  | 0.00               |  |
| 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 | 0.00      |  | 0.00                |  | 0.00               |  | 0.0                  |  | 0.00               |  |
| 613-00-34-00-2114 | WE HALF PRICE 9 DISCOUNT CARD  | 0.00      |  | 0.00                |  | 0.00               |  | 0.0                  |  | 0.00               |  |
| 613-00-34-00-2115 | WE 2ND NINE GREEN FEE          | 0.00      |  | 0.00                |  | 0.00               |  | 0.0                  |  | 0.00               |  |

CHARGES FOR SERVICES

DATE: 04/15/2015  
 TIME: 11:26:30  
 GL470005.W0W

CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 3 PERIODS ENDING MARCH 31, 2015

FUND: POKEGAMA GOLF COURSE  
 DEPT:

PAGE: 2  
 F-YR: 15

ACCOUNT NUMBER DESCRIPTION MARCH ACTUAL FISCAL YEAR-TO-DATE ACTUAL FISCAL YEAR BUDGET FISCAL YEAR COLLECTED/EXPENDED YEAR-TO-DATE ACTUAL PRIOR YEAR-TO-DATE ACTUAL

CHARGES FOR SERVICES

|                   |                               |          |          |           |      |       |          |
|-------------------|-------------------------------|----------|----------|-----------|------|-------|----------|
| 613-00-34-00-2120 | WE 9 HOLE                     | 0.00     | 0.00     | 18,000.00 | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2121 | WE OUTTING GREEN FEE          | 0.00     | 0.00     | 0.00      | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2122 | WE COUPLES GOLF               | 0.00     | 0.00     | 0.00      | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2123 | WE TOURNAMENT GREEN FEE       | 0.00     | 0.00     | 0.00      | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2124 | WE TWILIGHT                   | 0.00     | 0.00     | 0.00      | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2125 | WD LODGING 18 HOLE            | 0.00     | 0.00     | 0.00      | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2130 | WD LODGING 9 HOLE             | 0.00     | 0.00     | 0.00      | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2132 | WD/WE COUPON GOLF ENTER PRICE | 0.00     | 0.00     | 0.00      | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2135 | LODGE 18 WEEKEND              | 0.00     | 0.00     | 13,500.00 | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2140 | LODGE 9 WEEKEND               | 0.00     | 0.00     | 0.00      | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2142 | LODGING REC ON ACCOUNT        | 0.00     | 0.00     | 0.00      | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2145 | MISCELLANEOUS GREEN FEES      | 0.00     | 0.00     | 0.00      | 0.00 | 0.00  | 0.00     |
| 613-00-34-00-2146 | PULL CART RENTAL              | 3.75     | 3.75     | 1,000.00  | 0.00 | 0.3   | 0.00     |
| 613-00-34-00-2200 | PREPAID PASSES                | 0.00     | 0.00     | 0.00      | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2250 | GUEST PASS                    | 0.00     | 0.00     | 0.00      | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2300 | DRIVING RANGE PASS            | 1,050.00 | 1,050.00 | 7,500.00  | 0.00 | 14.0  | 1,600.00 |
| 613-00-34-00-2350 | FAMILY DRIVING RANGE PASS     | 240.00   | 240.00   | 1,200.00  | 0.00 | 20.0  | 450.00   |
| 613-00-34-00-2352 | STUDENT DRIVING RANGE         | 0.00     | 0.00     | 0.00      | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2354 | JUNIOR DRIVING RANGE          | 50.00    | 50.00    | 50.00     | 0.00 | 100.0 | 150.00   |
| 613-00-34-00-2400 | SMALL BUCKET                  | 18.70    | 18.70    | 2,300.00  | 0.00 | 0.8   | 0.00     |
| 613-00-34-00-2450 | MEDIUM BUCKET                 | 0.00     | 0.00     | 3,000.00  | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2500 | LARGE BUCKET                  | 50.49    | 50.49    | 8,000.00  | 0.00 | 0.6   | 0.00     |
| 613-00-34-00-2600 | CART 9 HOLE                   | 0.00     | 0.00     | 32,000.00 | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2625 | CART HALF 9 HOLE              | 36.00    | 36.00    | 0.00      | 0.00 | 100.0 | 0.00     |
| 613-00-34-00-2650 | CART TRAIL FEE 9 HOLES        | 0.00     | 0.00     | 0.00      | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2700 | CART 18 HOLE                  | 36.00    | 36.00    | 70,000.00 | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2725 | CART HALF 18 HOLE             | 0.00     | 0.00     | 0.00      | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2750 | CART TRAIL FEE 18 HOLES       | 0.00     | 0.00     | 0.00      | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2775 | SENIOR LEAGUE CART            | 0.00     | 0.00     | 0.00      | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2800 | MISCEL CART RENTAL            | 0.00     | 0.00     | 0.00      | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-2900 | PERSONAL CART RENTAL          | 300.00   | 300.00   | 14,000.00 | 0.00 | 2.1   | 300.00   |
| 613-00-34-00-3200 | CART SEASON RENTAL 2 PEOPLE   | 928.00   | 928.00   | 14,000.00 | 0.00 | 6.6   | 5,388.32 |
| 613-00-34-00-3350 | EMPLOYEE CART FEE             | 0.00     | 0.00     | 0.00      | 0.00 | 0.0   | 0.00     |
| 613-00-34-00-3400 | CART SEASON RENTAL 1 PERSON   | 1,350.00 | 1,350.00 | 0.00      | 0.00 | 100.0 | 4,036.00 |
| 613-00-34-00-3450 | SOFT SPIKE                    | 0.00     | 0.00     | 0.00      | 0.00 | 0.0   | 0.00     |

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 3 PERIODS ENDING MARCH 31, 2015

PAGE: 3  
 F-YR: 15

FUND: POKEGAMA GOLF COURSE  
 DEPT:

| ACCOUNT NUMBER | DESCRIPTION | MARCH  |        | FISCAL YEAR-TO-DATE |        | FISCAL YEAR BUDGET |        | %                  |          | PRIOR YEAR-TO-DATE ACTUAL |
|----------------|-------------|--------|--------|---------------------|--------|--------------------|--------|--------------------|----------|---------------------------|
|                |             | ACTUAL | ACTUAL | ACTUAL              | ACTUAL | BUDGET             | BUDGET | COLLECTED/EXPENDED | EXPENDED |                           |

|                   |                           |           |      |           |      |            |      |     |     |           |
|-------------------|---------------------------|-----------|------|-----------|------|------------|------|-----|-----|-----------|
| 613-00-34-00-3500 | 3.35% CREDIT CARD CHARGES | 86.84     | 0.00 | 86.84     | 0.00 | 2,000.00   | 0.00 | 4.3 | 0.0 | 0.00      |
| 613-00-34-00-3900 | MISC REVENUE-DAILY SALES  | 0.00      | 0.00 | 0.00      | 0.00 | 0.00       | 0.00 | 0.0 | 0.0 | 0.00      |
| TOTAL             |                           | 21,878.78 |      | 24,138.81 |      | 553,500.00 |      | 4.3 |     | 53,922.74 |

MISCELLANEOUS REVENUE

|                   |                              |        |      |        |      |           |      |     |     |        |
|-------------------|------------------------------|--------|------|--------|------|-----------|------|-----|-----|--------|
| 613-00-37-00-2250 | ADVERTISING                  | 0.00   | 0.00 | 0.00   | 0.00 | 0.00      | 0.00 | 0.0 | 0.0 | 0.00   |
| 613-00-37-00-2270 | T-SIGN SPONSORSHIPS          | 0.00   | 0.00 | 0.00   | 0.00 | 0.00      | 0.00 | 0.0 | 0.0 | 0.00   |
| 613-00-37-00-2370 | WEBSITE ADVERTISING          | 0.00   | 0.00 | 0.00   | 0.00 | 0.00      | 0.00 | 0.0 | 0.0 | 0.00   |
| 613-00-37-00-2390 | LOCKER RENTAL                | 0.00   | 0.00 | 0.00   | 0.00 | 500.00    | 0.00 | 0.0 | 0.0 | 0.00   |
| 613-00-37-00-2420 | BLANDIN GRANTS               | 0.00   | 0.00 | 0.00   | 0.00 | 0.00      | 0.00 | 0.0 | 0.0 | 0.00   |
| 613-00-37-00-3600 | CONCESSIONAIRE LEASE         | 0.00   | 0.00 | 0.00   | 0.00 | 18,000.00 | 0.00 | 0.0 | 0.0 | 0.00   |
| 613-00-37-00-3700 | GC CLUBHOUSE FACILITY FEE    | 0.00   | 0.00 | 0.00   | 0.00 | 0.00      | 0.00 | 0.0 | 0.0 | 0.00   |
| 613-00-37-00-3800 | CAM RENT                     | 147.54 | 0.00 | 147.54 | 0.00 | 5,000.00  | 0.00 | 2.9 | 0.0 | 162.64 |
| 613-00-37-00-3900 | MISCELL REVENUE              | 0.00   | 0.00 | 0.00   | 0.00 | 500.00    | 0.00 | 0.0 | 0.0 | 0.00   |
| 613-00-37-00-4400 | CONTRIBUTIONS                | 0.00   | 0.00 | 0.00   | 0.00 | 0.00      | 0.00 | 0.0 | 0.0 | 0.00   |
| 613-00-37-00-4410 | CONTRIBUTION-IN-KIND SERVICE | 0.00   | 0.00 | 0.00   | 0.00 | 0.00      | 0.00 | 0.0 | 0.0 | 0.00   |
| 613-00-37-00-4700 | INVESTMENT INCOME            | 0.00   | 0.00 | 0.00   | 0.00 | 500.00    | 0.00 | 0.0 | 0.0 | 0.00   |
| TOTAL             |                              | 147.54 |      | 147.54 |      | 24,500.00 |      | 0.6 |     | 162.64 |
| TOTAL REVENUES:   | MISCELLANEOUS REVENUE        | 147.54 |      | 147.54 |      | 24,500.00 |      | 0.6 |     | 162.64 |

OTHER FINANCING SOURCES

|                   |                            |        |      |          |      |      |      |       |     |        |
|-------------------|----------------------------|--------|------|----------|------|------|------|-------|-----|--------|
| 613-00-39-00-2420 | CAPITAL BLANDIN GRANT      | 0.00   | 0.00 | 0.00     | 0.00 | 0.00 | 0.00 | 0.0   | 0.0 | 0.00   |
| 613-00-39-00-4600 | SALE OF CAPITAL ASSET      | 0.00   | 0.00 | 0.00     | 0.00 | 0.00 | 0.00 | 0.0   | 0.0 | 0.00   |
| 613-00-39-00-4620 | INSURANCE RECOVERY         | 0.00   | 0.00 | 0.00     | 0.00 | 0.00 | 0.00 | 0.0   | 0.0 | 0.00   |
| 613-00-39-00-4700 | CAPITAL CONTRIB-RESTROOM   | 0.00   | 0.00 | 0.00     | 0.00 | 0.00 | 0.00 | 0.0   | 0.0 | 0.00   |
| 613-00-39-00-4800 | CAPITAL CONTRIB-FUNDRaiser | 900.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 100.0 | 0.0 | 650.01 |
| 613-00-39-00-5030 | OPERATING TRANSFER IN      | 0.00   | 0.00 | 0.00     | 0.00 | 0.00 | 0.00 | 0.0   | 0.0 | 0.00   |
| 613-00-39-00-5500 | USAGE OF NET ASSETS        | 0.00   | 0.00 | 0.00     | 0.00 | 0.00 | 0.00 | 0.0   | 0.0 | 0.00   |
| TOTAL             |                            | 900.00 |      | 3,000.00 |      | 0.00 |      | 100.0 |     | 650.01 |

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 MONTH ACT. FOR 3 PERIODS ENDING MARCH 31, 2015

PAGE: 4  
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FUND: POKEGAMA GOLF COURSE  
 DEPT:

| ACCOUNT NUMBER  | DESCRIPTION             | MARCH  |  | FISCAL YEAR-TO-DATE |  | FISCAL YEAR BUDGET |  | %     | PRIOR YEAR-TO-DATE |
|-----------------|-------------------------|--------|--|---------------------|--|--------------------|--|-------|--------------------|
|                 |                         | ACTUAL |  | ACTUAL              |  | ACTUAL             |  |       |                    |
| TOTAL REVENUES: | OTHER FINANCING SOURCES | 900.00 |  | 3,000.00            |  | 0.00               |  | 100.0 | 650.01             |

GENERAL ADMINISTRATION

| PERSONNEL         | DESCRIPTION              | MARCH     |  | FISCAL YEAR-TO-DATE |  | FISCAL YEAR BUDGET |  | %    | PRIOR YEAR-TO-DATE |
|-------------------|--------------------------|-----------|--|---------------------|--|--------------------|--|------|--------------------|
|                   |                          | ACTUAL    |  | ACTUAL              |  | ACTUAL             |  |      |                    |
| 613-00-50-10-1010 | SALARY-FULLTIME          | 6,328.14  |  | 16,073.37           |  | 91,934.00          |  | 17.4 | 16,103.85          |
| 613-00-50-10-1020 | SALARY-FULLTIME/OVERTIME | 0.00      |  | 0.00                |  | 1,000.00           |  | 0.0  | 0.00               |
| 613-00-50-10-1030 | SALARY-PARTTIME          | 400.35    |  | 400.35              |  | 79,170.00          |  | 0.5  | 0.00               |
| 613-00-50-10-1040 | SALARY-PARTTIME/OVERTIME | 0.00      |  | 0.00                |  | 750.00             |  | 0.0  | 0.00               |
| 613-00-50-10-1050 | CONTRACTED SERVICE       | 0.00      |  | 0.00                |  | 0.00               |  | 0.0  | 0.00               |
| 613-00-50-10-1210 | PERA                     | 504.63    |  | 1,090.29            |  | 6,970.00           |  | 15.6 | 1,022.51           |
| 613-00-50-10-1220 | FICA                     | 374.41    |  | 898.27              |  | 10,717.00          |  | 8.3  | 900.03             |
| 613-00-50-10-1250 | MEDICARE                 | 87.56     |  | 210.08              |  | 2,506.00           |  | 8.3  | 210.49             |
| 613-00-50-10-1310 | HEALTH INSURANCE         | 1,549.24  |  | 8,300.28            |  | 21,757.00          |  | 38.1 | 6,216.81           |
| 613-00-50-10-1330 | LIFE INSURANCE           | 4.10      |  | 12.30               |  | 43.00              |  | 28.6 | 12.30              |
| 613-00-50-10-1335 | DENTAL INSURANCE         | 32.16     |  | 69.93               |  | 542.00             |  | 12.9 | 68.01              |
| 613-00-50-10-1345 | OPRB                     | 0.00      |  | 0.00                |  | 1,750.00           |  | 0.0  | 0.00               |
| 613-00-50-10-1420 | UNEMPLOYMENT             | 3,609.00  |  | 3,609.00            |  | 7,000.00           |  | 51.5 | 4,644.00           |
| 613-00-50-10-1510 | WORKERS COMPENSATION     | 267.47    |  | 802.41              |  | 4,500.00           |  | 17.8 | 1,009.74           |
| TOTAL PERSONNEL   |                          | 13,157.06 |  | 31,466.28           |  | 228,639.00         |  | 13.7 | 30,187.74          |

SUPPLIES & MATERIALS

|                   |                            |          |  |          |  |           |  |         |          |
|-------------------|----------------------------|----------|--|----------|--|-----------|--|---------|----------|
| 613-00-50-20-2010 | OFFICE SUPPLIES            | 0.00     |  | 161.09   |  | 1,000.00  |  | 16.1    | 77.01    |
| 613-00-50-20-2020 | COPY SUPPLIES              | 0.00     |  | 0.00     |  | 0.00      |  | 0.0     | 0.00     |
| 613-00-50-20-2030 | PRINTING & BINDING         | 471.33   |  | 1,459.83 |  | 1,000.00  |  | 145.9   | 2,186.39 |
| 613-00-50-20-2060 | COMPUTER SUPPLIES          | 0.00     |  | 0.00     |  | 250.00    |  | 0.0     | 0.00     |
| 613-00-50-20-2075 | ASSETS BETWEEN \$700-2,499 | 0.00     |  | 0.00     |  | 3,000.00  |  | 0.0     | 0.00     |
| 613-00-50-20-2090 | INVENTORIAL SUPPLIES       | 0.00     |  | 0.00     |  | 5,000.00  |  | 0.0     | 0.00     |
| 613-00-50-20-2100 | OPERATING SUPPLIES         | 189.62   |  | 282.47   |  | 9,000.00  |  | 3.1     | 780.55   |
| 613-00-50-20-2120 | MOTOR FUELS                | 0.00     |  | 0.00     |  | 12,000.00 |  | 0.0     | 0.00     |
| 613-00-50-20-2130 | LUBRICANTS                 | 0.00     |  | 0.00     |  | 300.00    |  | 0.0     | 228.81   |
| 613-00-50-20-2150 | MAINT/EQUIPMENT SUPPLIES   | 40.86    |  | 143.77   |  | 0.00      |  | (100.0) | 0.00     |
| 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            | 2,479.04 |  | 2,479.04 |  | 15,000.00 |  | 16.5    | 1,100.48 |
| 613-00-50-20-2285 | TURF MAINTENANCE           | 0.00     |  | 0.00     |  | 4,000.00  |  | 0.0     | 0.00     |

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 3 PERIODS ENDING MARCH 31, 2015

FUND: POKEGAMA GOLF COURSE  
 DEPT:

PAGE: 5  
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| ACCOUNT NUMBER             | DESCRIPTION                    | MARCH ACTUAL |  | FISCAL YEAR-TO-DATE ACTUAL |  | FISCAL YEAR BUDGET |  | % COLLECTED/EXPENDED |  | PRIOR YEAR-TO-DATE ACTUAL |  |
|----------------------------|--------------------------------|--------------|--|----------------------------|--|--------------------|--|----------------------|--|---------------------------|--|
|                            |                                | ACTUAL       |  | ACTUAL                     |  | BUDGET             |  |                      |  | ACTUAL                    |  |
| GENERAL ADMINISTRATION     |                                |              |  |                            |  |                    |  |                      |  |                           |  |
| SUPPLIES & MATERIALS       |                                |              |  |                            |  |                    |  |                      |  |                           |  |
| 613-00-50-20-2290          | FLOWERS                        | 0.00         |  | 0.00                       |  | 2,000.00           |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-20-2400          | SMALL TOOLS                    | 0.00         |  | 0.00                       |  | 0.00               |  | 0.0                  |  | 0.00                      |  |
| TOTAL SUPPLIES & MATERIALS |                                | 3,180.85     |  | 4,526.20                   |  | 53,050.00          |  | 8.5                  |  | 4,373.24                  |  |
| OTHER SERVICES & CHARGES   |                                |              |  |                            |  |                    |  |                      |  |                           |  |
| 613-00-50-30-3000          | PROFESSIONAL SERVICES          | 0.00         |  | 0.00                       |  | 0.00               |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-30-3010          | ADDITING/ACCOUNTING SERVICES   | 0.00         |  | 0.00                       |  | 13,500.00          |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-30-3040          | LEGAL SERVICES                 | 0.00         |  | 0.00                       |  | 1,000.00           |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-30-3060          | EXTERMINATOR SERVICE           | 0.00         |  | 0.00                       |  | 500.00             |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-30-3070          | LAUNDRY/SOIL MATS              | 59.49        |  | 59.49                      |  | 500.00             |  | 11.8                 |  | 54.42                     |  |
| 613-00-50-30-3090          | JANITORIAL SERVICE             | 791.40       |  | 1,172.40                   |  | 1,500.00           |  | 78.1                 |  | 0.00                      |  |
| 613-00-50-30-3100          | OTHER CONTRACTED SERVICE       | 0.00         |  | 0.00                       |  | 35,000.00          |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-30-3210          | TELEPHONE                      | 411.67       |  | 1,328.63                   |  | 4,000.00           |  | 33.2                 |  | 1,263.95                  |  |
| 613-00-50-30-3220          | POSTAGE                        | 0.00         |  | 0.00                       |  | 0.00               |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-30-3230          | SEMINAR/MEETINGS/SCHOOL        | 0.00         |  | 0.00                       |  | 500.00             |  | 0.0                  |  | 275.56                    |  |
| 613-00-50-30-3260          | PROMOTIONS                     | 0.00         |  | 0.00                       |  | 0.00               |  | 0.0                  |  | 574.96                    |  |
| 613-00-50-30-3265          | GRAND SLAM EXPENSES            | 0.00         |  | 0.00                       |  | 0.00               |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-30-3340          | AUTO LICENSES                  | 0.00         |  | 0.00                       |  | 0.00               |  | 0.0                  |  | 16.00                     |  |
| 613-00-50-30-3510          | PUBLISHING & ADVERTISING       | 46.00        |  | 571.00                     |  | 2,500.00           |  | 22.8                 |  | 1,164.64                  |  |
| 613-00-50-30-3610          | GENERAL INSURANCE              | 596.09       |  | 1,788.27                   |  | 8,000.00           |  | 22.3                 |  | 1,948.50                  |  |
| 613-00-50-30-3810          | ELECTRICITY                    | 1,186.02     |  | 3,667.88                   |  | 19,000.00          |  | 19.3                 |  | 3,476.22                  |  |
| 613-00-50-30-3840          | GARBAGE REMOVAL                | 117.16       |  | 117.16                     |  | 1,500.00           |  | 7.8                  |  | 0.00                      |  |
| 613-00-50-30-3845          | CABLE                          | 0.00         |  | 0.00                       |  | 0.00               |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-30-3850          | SEPTIC/SEWER                   | 330.00       |  | 330.00                     |  | 1,500.00           |  | 22.0                 |  | 0.00                      |  |
| 613-00-50-30-3860          | HEAT-NATURAL GAS               | 415.20       |  | 1,558.94                   |  | 4,000.00           |  | 38.9                 |  | 2,489.90                  |  |
| 613-00-50-30-4000          | MAINTENANCE CONTRACTS          | 0.00         |  | 0.00                       |  | 3,000.00           |  | 45.4                 |  | 48.09                     |  |
| 613-00-50-30-4010          | BUILDING MAINT/REPAIR          | 650.00       |  | 850.00                     |  | 1,000.00           |  | 85.0                 |  | 0.00                      |  |
| 613-00-50-30-4020          | COMPUTER MAINTENANCE           | 0.00         |  | 0.00                       |  | 0.00               |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-30-4070          | GEN'L EQUIP MAINT/REPAIR       | 0.00         |  | 175.00                     |  | 2,000.00           |  | 8.7                  |  | 0.00                      |  |
| 613-00-50-30-4075          | FIXTURE/FURNITURE MAINT/REPAIR | 0.00         |  | 318.00                     |  | 2,000.00           |  | 15.9                 |  | 672.70                    |  |
| 613-00-50-30-4080          | FERTILIZER/CHEMICALS           | 0.00         |  | 0.00                       |  | 35,000.00          |  | 0.0                  |  | 0.00                      |  |
| 613-00-50-30-4085          | TREE MAINTENANCE               | 0.00         |  | 0.00                       |  | 5,000.00           |  | 0.0                  |  | 0.00                      |  |
| 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                  |  | 0.00                      |  |

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 3 PERIODS ENDING MARCH 31, 2015

FUND: POKEGAMA GOLF COURSE  
 DEPT:

| ACCOUNT NUMBER                         | DESCRIPTION                    | FISCAL YEAR-TO-DATE |             | FISCAL YEAR BUDGET |          | % COLLECTED/EXPENDED | PRIOR YEAR-TO-DATE ACTUAL |
|--|--------------------------------|---------------------|-------------|--------------------|----------|----------------------|---------------------------|
|  |                                | MARCH ACTUAL        | ACTUAL      | ACTUAL             | BUDGET   |                      |                           |
| GENERAL ADMINISTRATION                 |                                |                     |             |                    |          |                      |                           |
| OTHER SERVICES & CHARGES               |                                |                     |             |                    |          |                      |                           |
| 613-00-50-30-4155                      | WINTER STORAGE                 | 1,480.00            | 1,480.00    | 1,500.00           | 98.6     | 0.00                 |                           |
| 613-00-50-30-4320                      | MC/VISA BANK CHARGES           | 34.31               | 105.55      | 12,000.00          | 0.8      | 534.79               |                           |
| 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            | 0.01                | 0.01        | 0.00               | (100.0)  | 0.00                 |                           |
| 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     | 90.00                |                           |
| 613-00-50-30-4330                      | DUES & SUBSCRIPTIONS           | 180.00              | 1,230.00    | 2,500.00           | 49.2     | 2,697.35             |                           |
| 613-00-50-30-4335                      | GOLF-SUGARBROOK-POK GC BAD GRN | 0.00                | 0.00        | 0.00               | 0.0      | 0.00                 |                           |
| 613-00-50-30-4340                      | PROPERTY TAX                   | 0.00                | 0.00        | 3,900.00           | 0.0      | 0.00                 |                           |
| 613-00-50-30-4350                      | 4TH OF JULY EXPENSES           | 0.00                | 0.00        | 500.00             | 0.0      | 0.00                 |                           |
| 613-00-50-30-4370                      | PRIOR PERIOD ADJUSTMENT        | 0.00                | 0.00        | 0.00               | 0.0      | 0.00                 |                           |
| 613-00-50-30-4380                      | CLUBHOUSE LOAN REPAYMENT       | 0.00                | 0.00        | 18,079.00          | 0.0      | 0.00                 |                           |
| 613-00-50-30-4390                      | RESTROOMS-EXP-NON-CAPITALIZED  | 0.00                | 0.00        | 14,862.00          | 0.0      | 0.00                 |                           |
| 613-00-50-30-4400                      | GOLF CART LOAN PAYMENT         | 0.00                | 0.00        | 2,000.00           | 0.0      | 0.00                 |                           |
| 613-00-50-30-5000                      | INTEREST EXPENSE               | 0.00                | 0.00        | 0.00               | 0.0      | 0.00                 |                           |
| 613-00-50-30-5010                      | INTEREST EXP-EOPT              | 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           | 8,721.88            | 26,015.91   | 95,000.00          | 27.3     | 21,952.79            |                           |
| 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      | 0.00                 |                           |
| TOTAL OTHER SERVICES & CHARGES         |                                |                     |             |                    |          |                      |                           |
| TOTAL EXPENSES: GENERAL ADMINISTRATION |                                | 15,019.23           | 42,222.87   | 296,291.00         | 14.2     | 37,259.87            |                           |
| TOTAL EXPENSES:                        |                                | 31,357.14           | 78,215.35   | 577,980.00         | 13.5     | 71,820.85            |                           |
| TOTAL FUND REVENUES                    |                                | 22,926.32           | 27,286.35   | 578,000.00         | 4.7      | 54,735.39            |                           |
| TOTAL FUND EXPENSES                    |                                | 31,357.14           | 78,215.35   | 577,980.00         | 13.5     | 71,820.85            |                           |
| FUND SURPLUS (DEFICIT)                 |                                | (8,430.82)          | (50,929.00) | 20.00              | (4645.0) | (17,085.46)          |                           |

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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

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FUND: POKEGAMA GOLF COURSE  
 FOR 3 PERIODS ENDING MARCH 31, 2015

| ACCOUNT # | DESCRIPTION | BALANCE<br>01/01/15 | NET<br>DEBITS | NET<br>CREDITS | BALANCE<br>03/31/15 |
|-----------|-------------|---------------------|---------------|----------------|---------------------|
|-----------|-------------|---------------------|---------------|----------------|---------------------|

|                     |                                |                     |                   |                   |                     |
|---------------------|--------------------------------|---------------------|-------------------|-------------------|---------------------|
| <b>ASSETS</b>       |                                |                     |                   |                   |                     |
| 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                | 20,864.30         | 20,864.30         | 0.00                |
| 613-00-00-00-1010   | CASH                           | 172,418.21          | 29,433.41         | 59,225.33         | 142,626.29          |
| 613-00-00-00-1013   | CASH-CAPITAL PROJECTS          | (2,547.96)          | 3,000.00          | 0.00              | 452.04              |
| 613-00-00-00-1015   | CASH-DESIGNATED CAP-GREEN FEES | 3,556.96            | 0.00              | 0.00              | 3,556.96            |
| 613-00-00-00-1016   | CASH-BLIND FOUND-ECON DEVELOP  | 0.00                | 0.00              | 0.00              | 0.00                |
| 613-00-00-00-1017   | CASH-DEPOSIT APARTMENT         | 0.00                | 0.00              | 0.00              | 0.00                |
| 613-00-00-00-1150   | ACCOUNTS RECEIVABLE            | 5,046.28            | 0.00              | 4,046.28          | 1,000.00            |
| 613-00-00-00-1175   | PLEDGE RECEIVABLE              | 18,499.74           | 0.00              | 0.00              | 18,499.74           |
| 613-00-00-00-1176   | ALLOWANCE FOR DOUBTFULL ACCNTS | (14,883.16)         | 0.00              | 0.00              | (14,883.16)         |
| 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                | 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               | 2,845.68            | 0.00              | 2,845.68          | 0.00                |
| 613-00-00-00-1551   | PREPAID INSURANCE              | 0.00                | 10,362.61         | 2,590.68          | 7,771.93            |
| 613-00-00-00-1610   | LAND/LAND IMPROVEMENTS         | 871,480.72          | 0.00              | 0.00              | 871,480.72          |
| 613-00-00-00-1620   | EQPT/MACHINERY/FURN/FIX        | 705,949.06          | 0.00              | 0.00              | 705,949.06          |
| 613-00-00-00-1621   | ACCUMULATED DEPR               | (1,148,012.43)      | 0.00              | 0.00              | (1,174,028.34)      |
| 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             | 816,385.26          | 0.00              | 0.00              | 816,385.26          |
| 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                | 37,094.35         | 888.66            | 36,205.69           |
| <b>TOTAL</b>        |                                | <b>2,894,854.33</b> | <b>100,754.67</b> | <b>116,476.84</b> | <b>2,879,132.16</b> |
| <b>TOTAL ASSETS</b> |                                | <b>2,894,854.33</b> | <b>100,754.67</b> | <b>116,476.84</b> | <b>2,879,132.16</b> |

**LIABILITIES AND FUND EQUITY**

|                   |                              |            |           |           |            |
|-------------------|------------------------------|------------|-----------|-----------|------------|
| 613-00-00-00-2020 | ACCOUNTS PAYABLE             | 2,793.38   | 50,375.15 | 54,466.24 | 6,884.47   |
| 613-00-00-00-2040 | RENTAL DEPOSIT PAYABLE       | 0.00       | 0.00      | 0.00      | 0.00       |
| 613-00-00-00-2060 | CONTRACTS PAYABLE            | 0.00       | 0.00      | 0.00      | 0.00       |
| 613-00-00-00-2080 | DUE TO OTHER GOVERNMENTS     | 0.00       | 0.00      | 0.00      | 0.00       |
| 613-00-00-00-2100 | DUE TO THIRD PARTY           | 0.00       | 0.00      | 0.00      | 0.00       |
| 613-00-00-00-2120 | DUE TO COMPONENT UNIT-PUC    | 0.00       | 0.00      | 0.00      | 0.00       |
| 613-00-00-00-2125 | ADVANCE FROM OTHER FUND      | 171,981.23 | 0.00      | 0.00      | 171,981.23 |
| 613-00-00-00-2140 | COMPENSATED ABSENCES PAYABLE | 4,031.00   | 0.00      | 0.00      | 4,031.00   |
| 613-00-00-00-2150 | ACCRUED INTEREST             | 875.00     | 0.00      | 0.00      | 875.00     |

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 DETAILED BALANCE SHEET

FUND: POKEGAMA GOLF COURSE  
 FOR 3 PERIODS ENDING MARCH 31, 2015

| ACCOUNT #                                | DESCRIPTION                    | BALANCE<br>01/01/15 | NET<br>DEBITS     | NET<br>CREDITS   | BALANCE<br>03/31/15 |
|--|--------------------------------|---------------------|-------------------|------------------|---------------------|
| <b>LIABILITIES</b>                       |                                |                     |                   |                  |                     |
| 613-00-00-00-2160                        | ACCRUED WAGES PAYABLE          | 2,191.94            | 2,191.94          | 0.00             | 0.00                |
| 613-00-00-00-2166                        | OPEB LIABILITY                 | 6,646.00            | 0.00              | 0.00             | 6,646.00            |
| 613-00-00-00-2171                        | FEDERAL WITHHOLDING            | 0.00                | 0.00              | 0.00             | 0.00                |
| 613-00-00-00-2172                        | STATE WITHHOLDING              | 0.00                | 0.00              | 0.00             | 0.00                |
| 613-00-00-00-2173                        | FICA WITHHOLDING               | 0.00                | 0.00              | 0.00             | 0.00                |
| 613-00-00-00-2174                        | PERA WITHHOLDING               | 0.00                | 0.00              | 0.00             | 0.00                |
| 613-00-00-00-2220                        | DEFERRED REVENUE               | 5,986.10            | 5,986.10          | 0.00             | 0.00                |
| 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                | 0.10                | 0.00              | 0.00             | 0.10                |
| 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                | 155.36            | 1,653.65         | 1,498.29            |
| 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                |
| <b>TOTAL</b>                             |                                | <b>194,504.75</b>   | <b>58,708.55</b>  | <b>57,709.69</b> | <b>193,505.89</b>   |
| <b>TOTAL LIABILITIES</b>                 |                                |                     |                   |                  |                     |
| <b>FUND EQUITY</b>                       |                                |                     |                   |                  |                     |
| 613-00-00-00-2950                        | RESERVE FOR ENCUMBRANCES       | 0.00                | 888.66            | 37,094.35        | 36,205.69           |
| 613-00-00-00-3010                        | NET ASSETS                     | 2,700,349.58        | 0.00              | 0.00             | 2,700,349.58        |
| <b>TOTAL</b>                             |                                | <b>2,700,349.58</b> | <b>888.66</b>     | <b>37,094.35</b> | <b>2,736,555.27</b> |
|  | <b>FUND SURPLUS (DEFICIT)</b>  | <b>0.00</b>         | <b>50,929.00</b>  | <b>0.00</b>      | <b>(50,929.00)</b>  |
| <b>TOTAL FUND EQUITY</b>                 |                                | <b>2,700,349.58</b> | <b>51,817.66</b>  | <b>37,094.35</b> | <b>2,685,626.27</b> |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b> |                                | <b>2,894,854.33</b> | <b>110,526.21</b> | <b>94,804.04</b> | <b>2,879,132.16</b> |