

NOTICE
POKEGAMA GOLF COURSE BOARD MEETING
Tuesday, January 20, 2015 – City Hall Conference Room 2B
8:00 A.M.

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for Tuesday, January 20, 2015 at 8:00 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. Visitors
- V. Grounds Superintendent
- VI. Concessions.
- VII. Director of Golf
- VIII. Old Business
- IX. New Business
- X. Correspondence and Open Discussion
- XI. Adjourn.

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

GRAND RAPIDS GOLF COURSE BOARD
REGULAR MONTHLY MEETING
December 16, 2014
8:00 AM

Present: Jeff Ericson, Ron Iannelli, Pat Pollard, Dan Richter

Absent: None

Staff: Steve Ross Grounds Superintendent

- I. Jeff Ericson called the meeting to order.
- II. Ron Iannelli made a motion to accept the minutes of the November 18, 2014 Board meeting. Pat Pollard seconded the motion. The motion passed.
- III. Consideration of monthly bills: Pat Pollard made a motion to approve the bill list. Ron Iannelli seconded the motion. The motion passed.

BUNES SEPTIC SERVICE INC	1,572.00
ROBERT CAHILL	40.00
CHAMBER OF COMMERCE	280.00
CITY OF COHASSET	305.85
DELTA DENTAL OF MINNESOTA	114.50
ELEMENT PAYMENT SERVICES	16.66
FILTHY CLEAN INC	432.84
GARTNER REFRIGERATION CO	567.00
CITY OF GRAND RAPIDS	13,475.00
GRAND RAPIDS CITY PAYROLL	10,251.37
ITASCA UTILITIES INC	880.00
LINCOLN REPUBLIC INSURANCE CO	4.10
MINNESOTA REVENUE	805.21
MINNESOTA TORO	667.22
NARDINI FIRE EQUIPMENT CO, INC	785.89
NEXTERA COMMUNICATIONS LLC	4.03
NORTHERN AIR PLUMBING	9,000.00
P.U.C.	988.28
RUTTGER'S SUGAR LAKE LODGE	8,625.00
STOKES PRINTING COMPANY 2	22.44
TDS Metrocom	313.84
THOUSAND LAKES DOCK & LIFT LLC	450.00
PLACKNER TREE CARE INC	2,600.00
VERIZON WIRELESS	31.08
VISIT GRAND RAPIDS	300.00
WASTE MANAGEMENT	259.42
 TOTAL ALL VENDORS:	 52,791.73

IV. Visitors: Loren Solberg

- V. Grounds Superintendent: Steve Ross reported. Tree removal has been completed. Approximately 40 trees were removed. Itasca Utilities removed the old bathrooms on #5 with a little site work to be completed in the spring. Steve felt the greens should handle the recent thaw, rain, and ice just fine. Loren Solberg attended as the City's lobbyist. The Board and Loren discussed irrigation needs as well as the possible need for a water supply beginning in 2017.

Loren will meet with Tom Pagel and Tom Saxhaug to discuss possible solutions to the concerns the Golf Board has relating to a water source in the event the DNR suspends our permit to draw from the lake during extreme dry periods.

VI. Concessions: No report.

VII. Director of Golf: No report.

VIII. Old Business: None

IX. New Business: None

X. Correspondence and Open Discussion: None.

XI. Adjourn: Pat Pollard made a motion to adjourn the meeting. Ron Iannelli seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien
Recording Secretary

POKEGAMA GOLF COURSE BILL LIST - JANUARY 20, 2015

DATE: 01/14/2015
 TIME: 13:31:04
 ID: AP443000.CGR

CITY OF GRAND RAPIDS
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 01/20/2015

VENDOR #	NAME	AMOUNT DUE
POKEGAMA GOLF COURSE		
0221650	BURGGRAF'S ACE HARDWARE INC	102.91
0718010	CITY OF GRAND RAPIDS	40.02
0920059	ITASCA COUNTY SHERIFFS DEPT	10.00
1309113	MINNESOTA DEPT OF AGRICULTURE	15.00
1309203	MGCSA	140.00
1309293	MINNESOTA PUBLIC GOLF ASSOC	75.00
1615423	POKEGAMA ELECTRIC INC	1,068.30
1920555	STOKES PRINTING COMPANY	122.53
2023351	TWINCITIESGOLF.COM	225.00
2114365	UNITED STATES GOLF ASSOCIATION	110.00

TOTAL UNPAID TO BE APPROVED IN THE SUM OF: \$ 1,908.76

CHECKS ISSUED-PRIOR APPROVAL
 PRIOR APPROVAL

0212750	BLUE CROSS & BLUE SHIELD OF MN	1,584.50
0301328	ROBERT CAHILL	80.00
0315329	CITY OF COHASSET	357.92
0405447	DELTA DENTAL OF MINNESOTA	117.70
0512230	ELEMENT PAYMENT SERVICES	16.66
0718010	CITY OF GRAND RAPIDS	443.06
0718015	GRAND RAPIDS CITY PAYROLL	6,272.25
0718070	GRAND RAPIDS STATE BANK	4,407.85
1209522	LINCOLN REPUBLIC INSURANCE CO	4.10
1309335	MINNESOTA REVENUE	24.02
1405850	NEXTERA COMMUNICATIONS LLC	4.15
1621130	P.U.C.	923.88
2000490	TDS Metrocom	312.49
2205637	VERIZON WIRELESS	31.40

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$ 14,579.98

TOTAL ALL DEPARTMENTS 16,488.74

DATE: 01/14/2015
 TIME: 11:54:02
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYCD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2014

PAGE: 1
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FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENSED	YEAR-TO-DATE ACTUAL	PRIOR YEAR ACTUAL
CHARGES FOR SERVICES							
613-00-34-00-1000	FAMILY PASS	0.00	56,884.36	62,000.00	91.7	58,563.01	58,563.01
613-00-34-00-1050	FAMILY PLUS ONE CHILD	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1055	FAMILY + 2 OR MORE CHILDREN	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1075	PIGGY BACK PASS	0.00	3,600.00	3,600.00	94.7	3,800.00	3,800.00
613-00-34-00-1100	SINGLE PASS	0.00	67,209.60	66,000.00	101.8	62,823.87	62,823.87
613-00-34-00-1110	SINGLE PLUS ONE CHILD	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1115	SINGLE + 2 OR MORE CHILDREN	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1150	YOUNG ADULT PASS	0.00	3,253.00	4,000.00	81.3	2,860.35	2,860.35
613-00-34-00-1200	JUNIOR PASS	0.00	5,611.79	5,525.00	101.5	5,624.12	5,624.12
613-00-34-00-1225	PATRON CARDS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1230	MULTI-PLAY PASS	0.00	17,001.21	18,000.00	94.4	15,616.01	15,616.01
613-00-34-00-1250	SEASON PASS EXP-SUGARBROOK	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1600	WD 18 HOLE	0.00	26,435.00	28,000.00	94.6	23,353.00	23,353.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	19,727.50	0.00	100.0	0.00	0.00
613-00-34-00-1620	WD/WE SPRINGS/FALL GREEN FEES	0.00	1,048.32	39,000.00	2.6	17,670.29	17,670.29
613-00-34-00-1625	WD/WE FALL SPECIALS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1650	WD 18 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1700	WD 9 HOLE	0.00	10,467.00	25,000.00	41.8	10,180.00	10,180.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	0.00	23,447.00	0.00	100.0	0.00	0.00
613-00-34-00-1750	WD 9 HOLE EAGLE SUGRA WEND MBR	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-1800	SPECIAL PLAY	0.00	351.50	0.00	100.0	0.00	0.00
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	0.00	4,740.00	0.00	100.0	0.00	0.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	0.00	1,053.00	0.00	100.0	0.00	0.00
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	0.00	1,518.00	11,160.00	13.6	1,650.00	1,650.00
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	0.00	10,080.00	0.00	100.0	9,510.00	9,510.00
613-00-34-00-1975	SENIOR GREEN FEES	0.00	17,416.18	0.00	100.0	13,644.35	13,644.35
613-00-34-00-2000	WD 2ND NINE	0.00	36.00	0.00	100.0	456.00	456.00
613-00-34-00-2100	WD TWILIGHT	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	0.00	19,035.18	28,744.00	66.2	18,873.09	18,873.09
613-00-34-00-2110	WE 18 HOLE	0.00	46,712.50	59,000.00	78.1	50,265.00	50,265.00
613-00-34-00-2111	WE 18 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2112	WE 9 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2113	WE HALF PRICE 18 DISCOUNT CARD	0.00	3,132.50	0.00	100.0	4,392.50	4,392.50
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	0.00	550.00	0.00	100.0	517.00	517.00
613-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	247.00	0.00	100.0	143.00	143.00

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH FYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2014

FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
CHARGES FOR SERVICES						
613-00-34-00-2120	WE 9 HOLE	0.00	14,953.00	13,000.00	78.7	17,003.32
613-00-34-00-2121	WE OUTING GREEN FEE	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2122	WE COUPLES GOLF	0.00	759.71	0.00	100.0	0.00
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00	17,513.78	0.00	100.0	11,128.51
613-00-34-00-2124	WE TWILIGHT	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2125	WE LODGING 18 HOLE	0.00	760.00	0.00	100.0	0.00
613-00-34-00-2130	WD LODGING 9 HOLE	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2132	WD/WE COUPON GOLF ENTER PRICE	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2133	LODGE 18 WEEKEND	0.00	0.00	13,500.00	0.0	0.00
613-00-34-00-2140	LODGE 3 WEEKEND	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2142	LODGING REC ON ACCOUNT	4,425.73	8,592.65	0.00	100.0	12,654.27
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	0.00	970.00	525.00	165.7	525.00
613-00-34-00-2200	PREPAID PASSES	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2250	GUEST PASS	0.00	0.00	0.00	0.0	0.00
613-00-34-00-2300	DRIVING RANGE PASS	0.00	5,853.74	7,179.00	81.5	5,280.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	1,170.00	3,000.00	39.0	2,250.00
613-00-34-00-2352	STUDENT DRIVING RANGE	0.00	99.00	0.00	100.0	249.07
613-00-34-00-2354	JUNIOR DRIVING RANGE	0.00	1,450.00	0.00	100.0	1,650.00
613-00-34-00-2400	SMALL BUCKET	0.00	2,214.05	1,919.00	115.3	1,962.00
613-00-34-00-2450	MEDIUM BUCKET	0.00	2,921.71	2,500.00	116.8	2,250.35
613-00-34-00-2500	LARGE BUCKET	0.00	7,802.31	7,000.00	111.4	7,024.60
613-00-34-00-2600	CART 9 HOLE	0.00	8,334.00	37,500.00	22.2	10,314.52
613-00-34-00-2625	CART HALF 9 HOLE	0.00	21,929.56	0.00	100.0	17,383.00
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	35.00	0.00	100.0	0.00
613-00-34-00-2700	CART 18 HOLE	0.00	17,065.33	76,500.00	22.3	24,068.81
613-00-34-00-2725	CART HALF 18 HOLE	0.00	46,589.50	0.00	100.0	44,785.80
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	0.00	0.00	0.0	10.00
613-00-34-00-2775	SENIOR LEAGUE CART	0.00	4,773.33	0.00	100.0	6,081.90
613-00-34-00-2800	MISCEL CART RENTAL	0.00	695.64	0.00	100.0	0.00
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	2,700.00	6,144.00	43.3	3,389.96
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	10,828.32	14,600.00	77.3	11,753.00
613-00-34-00-3350	EMPLOYEE CART FEE	0.00	0.00	0.00	0.0	0.00
613-00-34-00-3400	CART SEASON RENTAL 1 PERSON	0.00	11,686.00	0.00	100.0	2,744.80
613-00-34-00-3450	SOFT SPIKE	0.00	0.00	0.00	0.0	0.00

DATE: 01/16/2015
 TIME: 11:56:02
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2014

PAGE: 3
 F-YR: 14

FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
CHARGES FOR SERVICES						
613-00-34-00-3500	3.358 CREDIT CARD CHARGES	0.00	2,123.72	1,686.00	125.9	1,740.23
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		4,625.73	530,797.01	540,682.00	98.1	499,726.43
MISCELLANEOUS REVENUE						
613-00-37-00-2250	ADVERTISING	0.00	0.00	0.00	0.0	0.00
613-00-37-00-2270	T-SIGN SPONSORSHIPS	0.00	0.00	0.00	0.0	0.00
613-00-37-00-2370	WEBSITE ADVERTISING	0.00	0.00	0.00	0.0	0.00
613-00-37-00-2380	LOCKER RENTAL	0.00	233.90	0.00	100.0	187.12
613-00-37-00-2420	BEARDIN GRANTS	0.00	0.00	0.00	0.0	0.00
613-00-37-00-3600	CONCESSIONAIRE LEASE	2,000.00	18,000.00	18,000.00	100.0	18,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	500.00	0.00	100.0	0.00
613-00-37-00-3800	CAN RENT	0.00	5,007.61	3,160.00	100.1	6,755.89
613-00-37-00-3900	MISCEL REVENUE	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4400	CONTRIBUTIONS	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4410	CONTRIBUTION-IN-KIND SERVICE	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4700	INVESTMENT INCCME	0.00	1,046.42	478.00	218.9	1,386.36
TOTAL		2,000.00	24,787.93	25,618.00	93.1	26,323.37
TOTAL REVENUES: MISCELLANEOUS REVENUE		2,000.00	24,787.93	25,618.00	93.1	26,323.37
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	5,265.89
613-00-39-00-4620	INSURANCE RECOVERY	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4700	CAPITAL CONTRIB-RESTROOM	0.00	0.56	0.00	100.0	0.00
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRaiser	350.00	6,383.36	0.00	100.0	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		350.00	6,383.92	0.00	100.0	5,265.89

DATE: 01/14/2015
 TIME: 11:54:02
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2014

PAGE: 4
 F-YR: 14

FUND: POKESAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE ACCRAL
					100.0	100.0	
TOTAL REVENUES: OTHER FINANCING SOURCES							
		350.00	6,383.92	0.00	0.00	100.0	5,265.89
GENERAL ADMINISTRATION							
PERSONNEL							
613-00-50-10-1010	SALARY-FULLTIME	5,501.93	90,988.26	90,903.00	100.0	90,817.24	
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	0.00	542.64	1,000.00	54.2	414.87	
613-00-50-10-1030	SALARY-PARTTIME	0.00	81,393.77	76,220.00	106.7	79,215.68	
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	0.00	2,376.85	750.00	316.8	1,342.30	
613-00-50-10-1050	CONTRACTED SERVICE	0.00	600.00	(100.0)		294.00	
613-00-50-10-1210	PERA	398.88	8,293.69	6,663.00	124.4	7,820.40	
613-00-50-10-1220	FICA	301.04	10,358.37	10,470.00	98.9	10,349.41	
613-00-50-10-1230	MEDICARE	70.40	2,422.53	2,449.00	98.9	2,420.32	
613-00-50-10-1310	HEALTH INSURANCE	1,278.13	19,752.72	19,950.00	99.0	17,707.03	
613-00-50-10-1330	LIFE INSURANCE	4.10	49.20	43.00	114.4	49.20	
613-00-50-10-1345	OPFB	57.86	558.30	542.00	103.0	542.84	
613-00-50-10-1395	OPFB	0.00	0.00	1,750.00	0.0	307.00	
613-00-50-10-1420	UNEMPLOYMENT	0.00	4,644.00	7,030.00	66.3	5,898.00	
613-00-50-10-1510	WORKERS COMPENSATION	336.58	4,427.96	5,000.00	88.5	3,912.95	
TOTAL PERSONNEL							
		7,948.92	225,408.29	222,740.00	101.6	221,091.14	
SUPPLIES & MATERIALS							
613-00-50-20-2010	OFFICE SUPPLIES	22.44	848.25	1,300.00	65.2	3,004.53	
613-00-50-20-2020	COPY SUPPLIES	20.94	598.02	0.00	(100.0)	12.29	
613-00-50-20-2030	PRINTING & BINDING	0.00	2,621.59	700.00	374.5	1,931.96	
613-00-50-20-2060	COMPUTER SUPPLIES	0.00	364.59	0.00	(100.0)	274.60	
613-00-50-20-2075	ASSETS BETWEEN \$700-2,499	0.00	0.00	4,000.00	0.0	3,843.23	
613-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	3,067.55	10,000.00	30.6	9,513.73	
613-00-50-20-2100	OPERATING SUPPLIES	0.00	7,121.67	9,000.00	78.1	5,813.68	
613-00-50-20-2120	MOTOR FUELS	0.00	12,508.78	12,000.00	104.2	13,033.24	
613-00-50-20-2130	LUBRICANTS	0.00	379.70	120.00	316.4	147.42	
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	0.00	1,057.06	0.00	(100.0)	470.84	
613-00-50-20-2180	SAFETY SUPPLIES	0.00	419.85	0.00	(100.0)	0.00	
613-00-50-20-2190	OTHER SUPPLIES/MATERIALS	0.00	535.83	0.00	(100.0)	9.61	
613-00-50-20-2210	EQUIPMENT PARTS	699.30	19,652.60	15,000.00	131.0	19,331.95	
613-00-50-20-2285	TURF MAINTENANCE	0.00	3,169.20	5,000.00	79.2	3,376.77	

DATE: 02/14/2015
 TIME: 11:54:03
 GL470005.X0W

CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH FYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2014

PAGE: 5
 F-YR: 14

FUND: POKEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/EXPENSES	YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL
GENERAL ADMINISTRATION							
SUPPLIES & MATERIALS							
613-00-50-20-2290	FLOWERS	0.00	2,393.36	2,000.00	119.6	1,930.08	1,930.08
613-00-50-20-2400	SMALL TOOLS	0.00	0.00	0.00	0.0	0.00	0.00
TOTAL SUPPLIES & MATERIALS		682.68	54,737.97	58,120.00	94.1	64,893.95	64,893.95
OTHER SERVICES & CHARGES							
613-00-50-30-3000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.0	577.50	577.50
613-00-50-30-3010	AUDITING/ACCOUNTING SERVICES	0.00	13,496.28	13,377.00	100.8	13,516.57	13,516.57
613-00-50-30-3040	LEGAL SERVICES	0.00	0.00	1,000.00	0.0	0.00	0.00
613-00-50-30-3050	EXTERMINATOR SERVICE	0.00	325.96	500.00	65.1	414.16	414.16
613-00-50-30-3070	LAUNDRY/SOIL WAIS	0.00	478.38	500.00	95.6	316.78	316.78
613-00-50-30-3090	JANITORIAL SERVICE	0.00	2,300.52	800.00	287.5	803.46	803.46
613-00-50-30-3100	OTHER CONTRACTED SERVICE	8,625.00	36,7312.50	35,000.00	103.7	35,655.00	35,655.00
613-00-50-30-3210	TELEPHONE	387.56	4,967.15	3,000.00	165.5	4,072.92	4,072.92
613-00-50-30-3220	POSTAGE	269.57	269.57	500.00	53.9	450.89	450.89
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	395.56	0.00	(100.0)	0.00	0.00
613-00-50-30-3260	PROMOTIONS	0.00	574.96	0.00	(100.0)	0.00	0.00
613-00-50-30-3285	GRAND SLAM EXPENSES	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-3340	AUTO LICENSES	0.00	16.00	0.00	(100.0)	0.00	0.00
613-00-50-30-3510	PUBLISHING & ADVERTISING	0.00	2,562.64	2,000.00	128.1	2,068.34	2,068.34
613-00-50-30-3610	GENERAL INSURANCE	(700.50)	6,444.00	10,000.00	64.4	5,344.00	5,344.00
613-00-50-30-3810	ELECTRICITY	923.86	18,211.45	19,000.00	95.8	18,768.53	18,768.53
613-00-50-30-3830	GARBAGE REMOVAL	0.00	1,775.21	2,000.00	88.7	1,748.49	1,748.49
613-00-50-30-3845	CABLE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-3850	SEPTIC/SEWER	0.00	1,732.00	1,500.00	115.4	1,937.00	1,937.00
613-00-50-30-3860	HEAT-NATURAL GAS	357.92	4,376.21	3,000.00	145.8	3,062.42	3,062.42
613-00-50-30-4000	MAINTENANCE CONTRACTS	152.55	8,024.45	2,500.00	320.9	14,487.18	14,487.18
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	729.04	1,000.00	72.9	539.16	539.16
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	1,100.00	1,000.00	110.0	1,000.00	1,000.00
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	0.00	4,104.87	1,600.00	256.5	1,605.64	1,605.64
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	1,068.30	3,230.34	2,000.00	161.5	1,954.59	1,954.59
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00	27,727.93	37,935.00	74.2	37,645.99	37,645.99
613-00-50-30-4085	TREE MAINTENANCE	2,600.00	5,763.79	3,000.00	192.1	837.75	837.75
613-00-50-30-4090	COURSE IMPROVEMENTS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-50-30-4150	EQUIPMENT RENTALS	0.00	1,260.00	1,200.00	105.0	1,230.00	1,230.00

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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2014

PAGE: 6
 F-YR: 14

FUND: FOXEGAMA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR SUBJECT	COLLECTED/		PRIOR YEAR-TO-DATE ACTUAL
					EXPENDED	EXPENSED	
GENERAL ADMINISTRATION							
OTHER SERVICES & CHARGES							
613-00-50-30-4155	WINTER STORAGE	0.00	3,404.00	1,500.00	93.6		1,400.00
613-00-50-30-4320	MC/VISA BANK CHARGES	54.69	12,577.16	12,000.00	104.8		12,358.52
613-00-50-30-4323	MISCELLANEOUS	0.00	0.00	0.00	0.0		0.00
613-00-50-30-4325	CASH SHORT AND OVER	0.00	(7.52)	0.00	(100.0)		(84.08)
613-00-50-30-4326	CASH-SHORT/OVER-COMMISSIONS	16.66	16.66	0.00	(100.0)		0.00
613-00-50-30-4327	PERMITS & DUES	0.00	383.19	250.00	153.2		220.00
613-00-50-30-4330	DUES & SUBSCRIPTIONS	0.00	3,098.35	2,675.00	115.8		2,674.75
613-00-50-30-4335	GOLF-SUGARSCOOP-POK GC BAD GRN	0.00	0.00	0.00	0.0		0.00
613-00-50-30-4340	PROPERTY TAX	0.00	3,909.00	3,707.00	195.4		3,707.00
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00	192.89	1,000.00	19.2		188.61
613-00-50-30-4370	RESTROOMS-EXP-NON-CAPITALIZED	0.00	0.00	0.00	0.0		0.00
613-00-50-30-4390	RESTROOMS-EXP-NON-CAPITALIZED	0.00	0.00	19,189.00	0.0		0.00
613-00-50-30-4400	GOLF CART LOAN PAYMENT	0.00	0.00	17,723.00	0.0		0.00
613-00-50-30-5000	INTEREST EXPENSE	(170.00)	1,858.93	2,029.00	91.6		2,187.99
613-00-50-30-5010	INTEREST EXP-EQPT	0.00	0.00	0.00	0.0		0.00
613-00-50-30-5500	BAD DEBT EXPENSE	0.00	0.00	0.00	0.0		0.00
613-00-50-30-5600	DEPRECIATION EXPENSE	8,429.28	99,045.08	86,933.00	113.9		87,612.26
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	3,500.00	3,500.00	100.0		3,500.00
TOTAL OTHER SERVICES & CHARGES		22,015.01	272,156.55	286,320.00	95.0		272,647.69
TOTAL EXPENSES: GENERAL ADMINISTRATION		30,646.61	553,302.81	567,180.00	97.5		558,432.78
TOTAL EXPENSES:		30,646.61	553,302.81	567,180.00	97.5		558,432.78
TOTAL FUND REVENUES							
TOTAL FUND REVENUES		6,775.73	561,968.86	567,300.00	99.0		531,321.69
TOTAL FUND EXPENSES		30,646.61	553,302.81	567,180.00	97.5		558,432.78
FUND SURPLUS (DEFICIT)		(23,870.88)	8,666.05	120.00	7221.7		(27,111.09)

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
DECEMBER 31, 2014 TO DECEMBER 31, 2010

PRELIMINARY

	<u>YTD THROUGH 12/31/2014</u>	<u>YTD THROUGH 12/31/2013</u>	<u>YTD THROUGH 12/31/2012</u>	<u>YTD THROUGH 12/31/2011</u>	<u>YTD THROUGH 12/31/2010</u>
Operating Revenues:					
Season Passes	\$ 160,584	\$ 156,617	\$ 181,892	\$ 190,858	\$ 185,289
Green Fees	228,096	207,377	225,800	201,972	217,389
Ancillaries	<u>142,117</u>	<u>135,732</u>	<u>128,018</u>	<u>132,957</u>	<u>128,259</u>
Total Operating Revenues	<u>530,797</u>	<u>499,726</u>	<u>535,710</u>	<u>525,787</u>	<u>530,937</u>
Operating Expenses:					
Personnel	226,408	221,091	225,375	226,321	214,643
Materials and Supplies	54,738	64,694	60,307	63,982	48,940
Other Services & Charges	<u>173,111</u>	<u>185,035</u>	<u>186,937</u>	<u>182,181</u>	<u>158,868</u>
Total Operating Expenses	<u>454,258</u>	<u>470,821</u>	<u>472,619</u>	<u>472,484</u>	<u>422,451</u>
OPERATING INCOME (LOSS)	<u>76,539</u>	<u>28,906</u>	<u>63,091</u>	<u>53,303</u>	<u>108,486</u>
Nonoperating Revenues					
Concessionaire Lease	18,000	18,000	18,000	18,000	17,244
Operating Transfer In	-	-	-	-	-
Clubhs/Park Prj Fundraising Exps	-	-	-	-	-
Clubhouse Expense not Capitalized	-	-	-	-	-
Prior Period Adj-Sales Tax	-	-	(12,297)	(12,297)	(12,297)
Debt Principal Payment	(30,912)	(30,606)	(30,303)	(13,742)	-
Depreciation	<u>(99,045)</u>	<u>(87,612)</u>	<u>(86,886)</u>	<u>(77,590)</u>	<u>(35,855)</u>
NET INCOME (LOSS)	<u>\$ (28,630)</u>	<u>\$ (62,983)</u>	<u>\$ (33,134)</u>	<u>\$ (18,915)</u>	<u>\$ 78,284</u>
Capital Contribution-Restroom					
Restroom Capital Expenditures	\$ 1	\$ 34,288			
	(71,681)	(6,049)			

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended December 31, 2014
With Comparative Actual Amounts for the Period Ended December 31, 2013**

PRELIMINARY

	2014	2014		% OF BUDGET	2013 ACTUAL
	BUDGET	ACTUAL	OVER (UNDER) BUDGET		
Operating Revenues					
Season Passes	\$ 169,504	\$ 160,584	\$ (8,920)	95%	\$ 156,617
Green Fees	223,404	228,096	4,692	102%	207,377
Ancillary	147,774	142,117	(5,657)	96%	135,732
Total Revenues	<u>540,682</u>	<u>530,797</u>	<u>(9,885)</u>	98%	<u>499,726</u>
Operating Expenses					
Personnel	222,740	226,408	3,668	102%	221,091
Materials and Supplies	58,120	54,738	(3,382)	94%	64,694
Other Services & Charges	168,473	173,111	4,638	103%	185,035
Total Expenses	<u>449,333</u>	<u>454,258</u>	<u>4,925</u>	101%	<u>470,820</u>
OPERATING INCOME (LOSS)	<u>91,349</u>	<u>76,539</u>	<u>(14,810)</u>		<u>28,906</u>
Nonoperating Revenues	8,618	6,788	(1,830)	79%	8,329
Concessionaire Lease	18,000	18,000	-	100%	18,000
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	(30,912)	(30,912)	(0)	100%	(30,606)
Depreciation	(86,935)	(99,045)	12,110	114%	(87,612)
NET INCOME	<u>\$ 120</u>	<u>\$ (28,630)</u>	<u>\$ (28,750)</u>		<u>\$ (62,983)</u>
Capital Contribution-Restroom		\$ 1			\$ 34,288
Restroom Capital Expenditures		(71,681)			(6,049)

FUND: POKEGAMA GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2014

ACCOUNT #	DESCRIPTION	BALANCE 01/01/14	NET DEBITS	NET CREDITS	BALANCE 12/31/14
ASSETS					
613-00-00-00-0100	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
613-00-00-00-0110	DUE TO OTHER FUNDS	0.00	198,221.21	198,221.21	0.00
613-00-00-00-1010	CASH	249,616.45	623,435.61	690,123.97	173,928.05
613-00-00-00-1013	CASH-CAPITAL PROJECTS	(8,931.32)	4,633.36	0.00	(4,297.96)
613-00-00-00-1015	CASH-DESIGNATED CAP-GREEN FEES	3,556.96	0.00	0.00	3,556.96
613-00-00-00-1016	CASH-BLIND FUND-ECON DEVELOP	0.00	0.00	0.00	0.00
613-00-00-00-1017	CASH-DEPOSIT APARTMENT	0.00	0.00	0.00	0.00
613-00-00-00-1150	ACCOUNTS RECEIVABLE	13,587.41	0.00	13,587.41	0.00
613-00-00-00-1175	PIEDGE RECEIVABLE	29,663.10	0.00	0.00	29,663.10
613-00-00-00-1176	ALLOWANCE FOR DOUBTFULL ACCNTS	(19,763.16)	0.00	0.00	(19,763.16)
613-00-00-00-1310	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
613-00-00-00-1315	DUE FROM PRO SHOP	0.00	245.03	245.03	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	2,071.64	0.00	0.00	2,071.64
613-00-00-00-1551	PREPAID INSURANCE	0.00	2,905.68	2,131.64	2,845.68
613-00-00-00-1610	LAND/LAND IMPROVEMENTS	871,480.72	11,832.96	11,832.96	0.00
613-00-00-00-1620	EQPT/MACHINERY/FURN/FIX	662,090.27	0.00	0.00	871,480.72
613-00-00-00-1621	ACCUMULATED DEPR	(1,079,389.19)	75,196.72	24,737.93	712,549.06
613-00-00-00-1630	BUILDING/BLDG IMPROVEMENTS	1,374,386.98	24,737.93	99,045.08	(1,153,696.34)
613-00-00-00-1640	OTHER IMPROVEMENTS	816,385.26	75,009.57	3,328.43	1,446,067.20
613-00-00-00-1650	CONSTRUCTION IN PROGRESS-BLDGS	6,048.77	0.00	0.00	816,385.26
613-00-00-00-1660	CONSTRUCTION IN PROGRESS-INFR	0.00	0.00	0.00	0.00
613-00-00-00-1830	EXCUREMENT	0.00	60,861.93	60,773.86	88.07
TOTAL		2,911,802.99	1,077,080.00	1,104,027.54	2,894,855.45
TOTAL ASSETS		2,911,802.99	1,077,080.00	1,104,027.54	2,894,855.45
LIABILITIES AND FUND EQUITY					
LIABILITIES					
613-00-00-00-2020	ACCOUNTS PAYABLE	4,882.61	676,911.98	674,491.51	2,461.14
613-00-00-00-2040	RENTAL DEPOSIT PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2060	CONTRACTS PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2080	DUE TO OTHER GOVERNMENTS	0.00	0.00	0.00	0.00
613-00-00-00-2100	DUE TO THIRD PARTY	0.00	0.00	0.00	0.00
613-00-00-00-2120	DUE TO COMPONENT UNIT-PUC	0.00	0.00	0.00	0.00
613-00-00-00-2125	ADVANCE FROM OTHER FUND	202,893.38	30,912.15	0.00	173,981.23
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	4,035.00	0.00	0.00	4,035.00
613-00-00-00-2150	ACCRUED INTEREST	1,045.08	170.00	0.00	875.00

FUND: POKEGAMA GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2014

ACCOUNT #	DESCRIPTION	BALANCE 01/01/14	NET DEBITS	NET CREDITS	BALANCE 12/31/14
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	1,845.10	1,845.10	0.00	0.00
613-00-00-00-2166	OPER LIABILITY	5,927.00	0.00	0.00	5,927.00
613-00-00-00-2171	FEDERAL WITHHOLDING	0.00	0.00	0.00	0.00
613-00-00-00-2172	STATE WITHHOLDING	0.00	0.00	0.00	0.00
613-00-00-00-2173	FICA WITHHOLDING	0.00	0.00	0.00	0.00
613-00-00-00-2174	PERA WITHHOLDING	0.00	0.00	0.00	0.00
613-00-00-00-2220	DEFERRED REVENUE	40,932.17	6,644.41	5,986.10	40,273.86
613-00-00-00-2250	DEFERRED PLEDGES-BLANDIN GRANT	0.00	0.00	0.00	0.00
613-00-00-00-2281	DUE TO PRO SHOP	0.00	1,520.27	1,520.27	0.00
613-00-00-00-2290	LEASE PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2510	SALES TAX PAYABLE	0.00	36,746.49	36,746.49	304.27
613-00-00-00-2515	LIQUOR SALES TAX PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2520	USE TAX PAYABLE	0.00	0.00	0.00	0.00
TOTAL		261,559.26	754,446.03	718,744.37	225,857.60
TOTAL LIABILITIES					
		261,559.26	754,446.03	718,744.37	225,857.60
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	60,773.86	60,861.93	86.07
613-00-00-00-3010	NET ASSETS	2,650,243.73	0.00	0.00	2,650,243.73
TOTAL		2,650,243.73	60,773.86	60,861.93	2,650,331.80
		0.00	0.00	8,666.05	8,666.05
FUND SURPLUS (DEFICIT)					
TOTAL FUND EQUITY		2,650,243.73	60,773.86	69,527.98	2,658,997.85
TOTAL LIABILITIES AND FUND EQUITY					
TOTAL LIABILITIES AND FUND EQUITY		2,911,802.99	815,219.89	788,272.35	2,884,855.45