

**NOTICE**  
**POKEGAMA GOLF COURSE BOARD MEETING**  
FRIDAY, September 19, 2014 – Pokegama Golf Course Club House  
7:30 A.M.

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for Friday, September 19, 2014 at 7:30 a.m. the Pokegama Golf Course Club House, 3910 Golf Course Road, 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
  - Annual Tour of the Golf Course
- 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  
 August 19, 2014  
 7:30 AM

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

Absent: None

Staff: Bob Cahill Director of Golf  
 Steve Ross Grounds Superintendent

- I. Jeff Ericson called the meeting to order.
- II. Ron Iannelli made a motion to accept the minutes of the July 15, 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. Dan Richter seconded the motion. The motion passed.

ACHESON TIRE COMPANY INC	15.00
AMERIPRIDE LINEN & APPAREL	130.35
LEAGUE OF MN CITIES INS TRUST	389.00
BLOOMERS GARDEN CENTER	114.60
BLUE CROSS & BLUE SHIELD OF MN	1,495.00
BURGGRAF'S ACE HARDWARE INC	493.69
ROBERT CAHILL	80.00
CLUB CAR LLC	346.85
CITY OF COHASSET	165.14
COHASSET CONCRETE PRODUCTS	595.27
COLE HARDWARE INC	68.60
DAVIS OIL	2,261.32
DELTA DENTAL OF MINNESOTA	114.50
ELEMENT PAYMENT SERVICES	25.00
ERICKSON'S ITASCA LUMBER INC	378.98
GENE'S ELECTRIC INC	3,662.01
CITY OF GRAND RAPIDS	1,121.28
GRAND RAPIDS CITY PAYROLL	26,087.94
HAWKINSON REDI-MIX	1,634.94
LATVALA LUMBER COMPANY INC.	330.00
LINCOLN REPUBLIC INSURANCE CO	4.10
MIDWAY REPAIR	105.61
MN DEPT OF LABOR & INDUSTRY	20.00
MINNESOTA REVENUE	13,319.49
MINNESOTA TORO	2,851.48
UNIVERSITY OF MINNESOTA	120.00
NEXTERA COMMUNICATIONS LLC	4.03
NAPA SUPPLY OF GRAND RAPIDS	38.58
NORTHERN SAFETY TECHNOLOGY INC	195.62
P.U.C.	2,129.93
R & R SPECIALTIES	68.17
NORTHERN MN WATER COND DBA	52.55
RAPID RENTAL	412.50
RAPIDS WELDING SUPPLY INC	11.98
STEVE ROSS	78.23
SIM SUPPLY INC	165.11
STOKES PRINTING COMPANY	97.15
TDS Metrocom	321.20

TESSMAN SEED COMPANY	387.91
VERIZON WIRELESS	31.77
WASTE MANAGEMENT	259.42
TOTAL ALL VENDORS:	60,184.30

- IV. Visitors: Dale Adams, Tom Anzelc, Tom Pagel, Erica Herr
- V. Grounds Superintendent: Steve Ross reported. Verti cutting continues on a weekly basis and very positive comments have been heard about the greens and the condition of the course this year. Some tree pruning and tree cutting quotes are being obtained. Aerification of the fairways is taking place. Aerification of the greens will be done on September 22<sup>nd</sup>. Pine trees on #4 and #9 have been treated for disease. The annual golf course ride around will tentatively take place on September 19<sup>th</sup> and the Board meeting will be rescheduled for that date.
- VI. Concessions: Bob Cahill reported. The concessionaire is current on payments. Business in the bar and restaurant seem quite good this year.
- VII. Director of Golf: Bob Cahill reported. It has been a very busy month with quite a few events. The Grand Slam went very well with nearly 140 participants. The new bathroom is progressing. The well is in and came in at a bit over 200 feet with very good pressure. Cost was much less than budgeted. Volunteers should finish their work inside this week and the electricians and plumbers can then wrap up the building part of the project. Area landscaping and removal of the existing bathrooms near #5 should follow.
- VIII. Old Business: Erica Herr, the area hydrologist from the Minnesota DNR was in attendance to discuss future water irrigation concerns. It was determined that the 2017 deadline to discontinue taking water from the lake, was in fact, a notification that beginning in 2017 the DNR would not give variances during water shortages as they had in the past. In normal water level periods, the golf course can continue to take water from the lake. The Board will continue to plan for this potential need based on this new information.
- IX. New Business: None
- X. Correspondence and Open Discussion: None.
- XI. Adjourn: Steve Forneris made a motion to adjourn the meeting. Pat Pollard seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien  
Recording Secretary

**POKEGAMA GOLF COURSE BILL LIST - SEPTEMBER 19, 2014**

DATE: 09/10/2014  
 TIME: 15:28:44  
 ID: AP443000.CGR

CITY OF GRAND RAPIDS  
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 09/19/2014

VENDOR #	NAME	AMOUNT DUE
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POKEGAMA GOLF COURSE		
0100032	A CUT ABOVE THE REST	1,781.87
0103325	ACHESON TIRE COMPANY INC	186.00
0113233	AMERIPRIDE LINEN & APPAREL	67.33
0221650	BURGGRAF'S ACE HARDWARE INC	429.33
0401804	DAVIS OIL	2,729.07
0609457	FILTHY CLEAN INC	154.97
0801835	HAWKINSON REDI-MIX	877.14
0920120	ITASCA UTILITIES INC	13,000.00
1200500	L&M SUPPLY	215.70
1309355	MINNESOTA TORO	1,700.23
1415030	NAPA SUPPLY OF GRAND RAPIDS	331.43
1415495	NORTHERN SAFETY & INDUSTRIAL	392.84
1415544	NORTHLAND PORTABLES	192.89
1615455	PATRICK POLLARD	175.55
1618235	PRESTO PRINT	154.27
1800653	R & R PRODUCTS INC	465.16
1801530	NORTHERN MN WATER COND DBA	90.03
1801555	RAPID PEST CONTROL INC	325.96
1801610	RAPIDS PLUMBING & HEATING INC	131.35
1801612	RAPID RENTAL	124.13
1916232	SPECIAL TOUCH	200.00
1920555	STOKES PRINTING COMPANY	203.52
2005700	TESSMAN SEED COMPANY	1,731.66

TOTAL UNPAID TO BE APPROVED IN THE SUM OF \$ 25,660.43

CHECKS ISSUED-PRIOR APPROVAL  
 PRIOR APPROVAL

0212750	BLUE CROSS & BLUE SHIELD OF MN	2,990.00
0301328	ROBERT CAHILL	63.28
0315329	CITY OF COHASSET	80.16
0405447	DELTA DENTAL OF MINNESOTA	114.50
0512230	ELEMENT PAYMENT SERVICES	16.66
0718015	GRAND RAPIDS CITY PAYROLL	38,366.79
0718070	GRAND RAPIDS STATE BANK	2,836.73
1209522	LINCOLN REPUBLIC INSURANCE CO	4.10
1309335	MINNESOTA REVENUE	7,475.86
1405850	NEXTERA COMMUNICATIONS LLC	4.03
1621130	P.U.C.	2,765.75
2000490	TDS Metrocom	320.77
2205637	VERIZON WIRELESS	63.45
2209665	VISA	1,126.60
2301700	WASTE MANAGEMENT	259.42

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF:\$ 56,488.10

TOTAL ALL DEPARTMENTS \$ 82,148.53

**CITY OF GRAND RAPIDS  
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES  
For the Period Ended August 31, 2014**

With Comparative Actual Amounts for the Period Ended August 31, 2013

	2014	2014		% OF BUDGET	2013
	BUDGET	ACTUAL	OVER (UNDER) BUDGET		ACTUAL
<b>Operating Revenues</b>					
Season Passes	\$ 169,504	\$ 157,621	\$ (11,883)	93%	\$ 154,459
Green Fees	223,404	183,613	(39,791)	82%	167,493
Ancillary	147,774	127,044	(20,730)	86%	110,171
<b>Total Revenues</b>	<b>540,682</b>	<b>468,278</b>	<b>(72,404)</b>	<b>87%</b>	<b>432,123</b>
<b>Operating Expenses</b>					
Personnel	222,740	154,444	(68,296)	69%	153,064
Materials and Supplies	58,120	42,457	(15,663)	73%	53,323
Other Services & Charges	168,473	105,620	(62,853)	63%	117,723
<b>Total Expenses</b>	<b>449,333</b>	<b>302,521</b>	<b>(146,812)</b>	<b>67%</b>	<b>324,110</b>
<b>OPERATING INCOME (LOSS)</b>	<b>91,349</b>	<b>165,757</b>	<b>74,408</b>		<b>108,013</b>
Nonoperating Revenues	8,618	3,530	(5,088)	41%	4,344
Concessionaire Lease	18,000	10,000	(8,000)	56%	12,000
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	-
Debt Principal Payment	(30,912)	(30,912)	(0)	100%	(30,606)
Depreciation	(86,935)	(65,452)	(21,483)	75%	(58,415)
<b>NET INCOME</b>	<b>\$ 120</b>	<b>\$ 82,923</b>	<b>\$ 82,803</b>		<b>\$ 35,336</b>
Capital Contribution-Restroom		\$ 1			\$ 34,288
Restroom Capital Expenditures		(42,903)			(5,049)

**CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE**

**Statement of Income and Expenses  
AUGUST 31, 2014 TO AUGUST 31, 2010**

	<u>YTD THROUGH 8/31/2014</u>	<u>YTD THROUGH 8/31/2013</u>	<u>YTD THROUGH 8/31/2012</u>	<u>YTD THROUGH 8/31/2011</u>	<u>YTD THROUGH 8/31/2010</u>
Operating Revenues:					
Season Passes	\$ 157,621	\$ 154,459	\$ 181,999	\$ 189,971	\$ 182,766
Green Fees	183,613	167,493	178,702	157,028	177,330
Ancillaries	<u>127,044</u>	<u>110,171</u>	<u>113,418</u>	<u>115,078</u>	<u>111,358</u>
Total Operating Revenues	<u>468,278</u>	<u>432,123</u>	<u>474,119</u>	<u>462,077</u>	<u>471,454</u>
Operating Expenses:					
Personnel	154,444	153,064	157,678	157,964	149,065
Materials and Supplies	42,457	53,323	53,551	53,924	41,370
Other Services & Charges	<u>105,620</u>	<u>117,723</u>	<u>119,401</u>	<u>117,063</u>	<u>95,000</u>
Total Operating Expenses	<u>302,521</u>	<u>324,110</u>	<u>330,630</u>	<u>328,951</u>	<u>285,435</u>
OPERATING INCOME (LOSS)	<u>165,757</u>	<u>108,013</u>	<u>143,489</u>	<u>133,126</u>	<u>186,019</u>
Nonoperating Revenues	3,530	4,344	5,080	3,243	566
Concessionaire Lease	10,000	12,000	12,000	10,000	4,500
Operating Transfer In	-	-	-	-	-
Clubhs/Park Prj Fundraising Exps	-	-	-	-	-
Sales Tax Repayment	-	-	(12,297)	(12,297)	(12,297)
Debt Principal Payment	(30,912)	(30,606)	(30,303)	(13,742)	-
Depreciation	<u>(65,452)</u>	<u>(58,415)</u>	<u>(56,438)</u>	<u>(49,797)</u>	<u>(13,144)</u>
NET INCOME (LOSS)	<u>\$ 82,923</u>	<u>\$ 35,336</u>	<u>\$ 61,531</u>	<u>\$ 70,533</u>	<u>\$ 165,644</u>
Capital Contribution-Restroom	\$ 1	\$ 34,288			
Restroom Capital Expenditures	(42,903)	(5,049)			

DATE: 09/16/2014  
 TIME: 15:51:50  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2014

PAGE: 1  
 P-YR: 14

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		% COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	EXPENDED	EXPENDED	ACTUAL	ACTUAL
613-00-34-00-1000	FAMILY PASS	0.00	56,884.36	62,000.00	91.7	58,563.01					
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	0.00	3,200.00	3,800.00	84.2	3,800.00					
613-00-34-00-1100	SINGLE PASS	0.00	65,586.11	66,000.00	99.3	61,002.87					
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	3,141.13	4,000.00	78.5	2,860.35					
613-00-34-00-1200	JUNIOR PASS	0.00	5,413.79	5,525.00	97.9	5,525.12					
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	1,638.00	16,372.00	18,000.00	90.9	15,178.01					
613-00-34-00-1250	SEASON PASS EXP-SUGARHROOK	0.00	23,855.00	28,000.00	85.1	20,805.00					
613-00-34-00-1600	WD 18 HOLE	6,690.00	5,752.50	0.00	100.0	0.00					
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	0.00	39,000.00	0.0	9,611.25					
613-00-34-00-1625	WD/WE FALL SPECIALS	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-1650	WD 18 HOLE EAGLE SUGR WEND MBR	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-1700	WD 9 HOLE	3,249.00	9,549.00	25,000.00	38.1	8,974.00					
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	3,764.50	16,409.00	0.00	100.0	11,108.50					
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	351.50	0.00	100.0	0.00					
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	1,440.00	4,470.00	0.00	100.0	4,608.00					
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	369.00	1,035.00	0.00	100.0	587.00					
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	528.00	1,408.00	0.00	100.0	1,430.00					
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	2,595.00	9,180.00	0.00	100.0	8,655.00					
613-00-34-00-1975	SENIOR GREEN FEES	3,753.36	14,239.18	0.00	100.0	10,624.35					
613-00-34-00-2000	WD 2ND NINE	72.00	84.00	0.00	100.0	240.00					
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	2,229.27	17,764.47	28,744.00	61.8	17,297.02					
613-00-34-00-2110	WE 18 HOLE	14,192.50	42,612.50	59,000.00	72.2	44,630.00					
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	927.50	3,010.00	0.00	100.0	4,077.50					
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	110.00	539.00	0.00	100.0	462.00					
613-00-34-00-2115	WE 2ND NINE GREEN FEE	52.00	247.00	0.00	100.0	104.00					

CHARGES FOR SERVICES

DATE: 09/10/2014  
 TIME: 15:51:50  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2014

PAGE: 2  
 F-YR: 14

FUND: POKEGAWA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		%		PRIOR YEAR-TO-DATE	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	COLLECTED/EXPENDED	EXPENDED	ACTUAL	ACTUAL
613-00-34-00-2120	WE 9 HOLE	4,675.00	0.00	14,579.00	0.00	19,000.00	0.00	76.7	0.0	15,224.00	0.00
613-00-34-00-2121	WE OUTING GREEN FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.00	0.00
613-00-34-00-2122	WE COUPLES GOLF	112.24	0.00	799.71	0.00	0.00	0.00	100.0	100.0	0.00	0.00
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	6,861.82	0.00	13,537.31	0.00	0.00	0.00	100.0	100.0	8,696.21	0.00
613-00-34-00-2124	WE TWILIGHT	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.00	0.00
613-00-34-00-2125	WD LODGING 18 HOLE	455.00	0.00	515.00	0.00	0.00	0.00	100.0	100.0	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	0.0	0.0	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	0.0	0.0	0.00	0.00
613-00-34-00-2135	LODGE 18 WEEKEND	0.00	0.00	0.00	0.00	13,500.00	0.00	0.0	0.0	0.00	0.00
613-00-34-00-2140	LODGE 9 WEEKEND	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.00	0.00
613-00-34-00-2142	LODGING REC ON ACCOUNT	3,570.71	0.00	3,675.71	0.00	0.00	0.00	100.0	100.0	360.00	0.00
613-00-34-00-2145	MISCELLANEOUS GREEN FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.00	0.00
613-00-34-00-2146	PULL CART RENTAL	251.25	0.00	738.75	0.00	525.00	0.00	140.7	140.7	472.50	0.00
613-00-34-00-2200	PREPAID PASSES	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.00	0.00
613-00-34-00-2250	GUEST PASS	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.00	0.00
613-00-34-00-2300	DRIVING RANGE PASS	0.00	0.00	5,853.74	0.00	7,179.00	0.00	81.5	81.5	5,280.00	0.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	0.00	1,170.00	0.00	3,000.00	0.00	39.0	39.0	2,250.00	0.00
613-00-34-00-2352	STUDENT DRIVING RANGE	0.00	0.00	99.00	0.00	0.00	0.00	100.0	100.0	249.07	0.00
613-00-34-00-2354	JUNIOR DRIVING RANGE	0.00	0.00	1,400.00	0.00	0.00	0.00	100.0	100.0	1,650.00	0.00
613-00-34-00-2400	SMALL BUCKET	504.90	0.00	1,941.04	0.00	1,919.00	0.00	101.1	101.1	1,615.38	0.00
613-00-34-00-2450	MEDIUM BUCKET	683.28	0.00	2,542.63	0.00	2,500.00	0.00	101.7	101.7	1,841.98	0.00
613-00-34-00-2500	LARGE BUCKET	1,778.37	0.00	6,798.12	0.00	7,000.00	0.00	97.1	97.1	6,262.40	0.00
613-00-34-00-2600	CART 9 HOLE	1,908.00	0.00	8,010.00	0.00	37,500.00	0.00	21.3	21.3	6,895.00	0.00
613-00-34-00-2625	CART HALF 9 HOLE	5,895.00	0.00	19,022.56	0.00	0.00	0.00	100.0	100.0	15,311.00	0.00
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	10.00	0.00	35.00	0.00	0.00	0.00	100.0	100.0	0.00	0.00
613-00-34-00-2700	CART 18 HOLE	4,135.00	0.00	14,653.00	0.00	76,500.00	0.00	19.1	19.1	16,502.79	0.00
613-00-34-00-2725	CART HALF 18 HOLE	14,578.50	0.00	40,361.50	0.00	0.00	0.00	100.0	100.0	34,034.00	0.00
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	10.00	0.00
613-00-34-00-2775	SENIOR LEAGUE CART	1,386.24	0.00	4,165.33	0.00	0.00	0.00	100.0	100.0	6,019.92	0.00
613-00-34-00-2800	MISCBL CART RENTAL	145.86	0.00	695.64	0.00	0.00	0.00	100.0	100.0	0.00	0.00
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	0.00	2,700.00	0.00	6,144.00	0.00	43.9	43.9	3,389.96	0.00
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	0.00	10,828.32	0.00	14,000.00	0.00	77.3	77.3	11,753.00	0.00
613-00-34-00-3350	EMPLOYEE CART FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.00	0.00
613-00-34-00-3400	CART SEASON RENTAL 1 PERSON	0.00	0.00	11,236.00	0.00	0.00	0.00	100.0	100.0	2,744.00	0.00
613-00-34-00-3450	SOFT SPIKE	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.00	0.00

CHARGES FOR SERVICES



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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2014

PAGE: 3  
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FUND: POKESAWA GOLF COURSE  
 DEPT:

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

CHARGES FOR SERVICES						
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	382.31	1,817.06	1,686.00	107.7	1,419.95
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		88,943.61	468,277.96	540,682.00	86.6	432,124.14

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
613-00-37-00-2390	LOCKER RENTAL	0.00	233.90	0.00	100.0	140.34
613-00-37-00-2420	BLANDIN GRANTS	0.00	0.00	0.00	0.0	0.00
613-00-37-00-3600	CONCESSIONAIRE LEASE	2,000.00	10,000.00	18,000.00	55.5	12,000.00
613-00-37-00-3700	GC CLUBHOUSE FACILITY FEE	0.00	500.00	0.00	100.0	0.00
613-00-37-00-3800	CAM RENT	858.91	2,235.03	5,000.00	44.7	2,975.71
613-00-37-00-3900	MISCEL REVENUE	0.00	0.00	3,140.00	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 INCOME	0.00	561.10	478.00	117.3	478.01
TOTAL		2,858.91	13,530.03	26,618.00	50.8	15,594.06
TOTAL REVENUES:	MISCELLANEOUS REVENUE	2,858.91	13,530.03	26,618.00	50.8	15,594.06

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	750.00
613-00-39-00-4620	INSURANCE RECOVERY	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4700	CAPITAL CONTRIB-RESTROOM	0.00	0.56	0.00	100.0	34,287.76
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRaiser	16.67	1,733.36	0.00	100.0	25,610.74
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		16.67	1,733.92	0.00	100.0	60,648.50

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH BYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2014

PAGE: 4  
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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
TOTAL REVENUES: OTHER FINANCING SOURCES						
		16.67	1,733.92	0.00	100.0	60,648.50

GENERAL ADMINISTRATION

PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	7,700.01	58,536.31	90,903.00	64.3	57,240.77
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	34.34	419.00	1,000.00	41.9	334.58
613-00-50-10-1030	SALARY-PARTTIME	15,561.74	56,884.88	76,220.00	74.6	56,974.04
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	402.58	1,812.91	750.00	241.7	1,064.87
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	0.00	0.0	294.00
613-00-50-10-1210	PERA	812.09	5,260.83	6,663.00	78.9	4,976.61
613-00-50-10-1220	FICA	1,427.99	6,968.84	10,470.00	66.5	6,993.30
613-00-50-10-1250	MEDICARE	333.96	1,629.81	2,449.00	66.5	1,635.46
613-00-50-10-1310	HEALTH INSURANCE	1,258.42	14,817.62	19,950.00	74.2	13,361.21
613-00-50-10-1330	LIFE INSURANCE	4.10	32.80	43.00	76.2	32.80
613-00-50-10-1335	DENTAL INSURANCE	57.82	355.32	542.00	65.5	345.63
613-00-50-10-1345	OPES	0.00	0.00	1,750.00	0.0	0.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	4,644.00	7,000.00	66.3	5,898.00
613-00-50-10-1510	WORKERS COMPENSATION	336.58	3,081.64	5,000.00	61.6	3,912.85
TOTAL PERSONNEL		27,929.63	154,443.96	222,740.00	69.3	153,064.12

SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	156.63	722.31	1,300.00	55.5	728.75
613-00-50-20-2020	COPY SUPPLIES	0.00	577.08	0.00	(100.0)	0.00
613-00-50-20-2030	PRINTING & BINDING	102.60	2,621.59	700.00	374.5	1,868.21
613-00-50-20-2060	COMPUTER SUPPLIES	0.00	364.59	0.00	(100.0)	18.14
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	493.84	3,067.55	10,000.00	30.6	9,404.13
613-00-50-20-2100	OPERATING SUPPLIES	441.90	6,316.22	9,000.00	70.1	8,697.74
613-00-50-20-2120	MOTOR FUELS	2,678.77	10,223.89	12,000.00	85.1	9,237.91
613-00-50-20-2130	LUBRICANTS	0.00	329.40	120.00	274.5	147.42
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	0.00	892.09	0.00	(100.0)	285.84
613-00-50-20-2180	SAFETY SUPPLIES	392.84	392.84	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	1,968.22	13,359.36	15,000.00	89.0	13,775.59
613-00-50-20-2285	TURF MAINTENANCE	0.00	661.33	4,000.00	16.5	3,376.77

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2014

PAGE: 5  
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FUND: POKESAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST	FISCAL	FISCAL	%	PRIOR
		ACTUAL	YEAR-TO-DATE ACTUAL	YEAR BUDGET	COLLECTED/EXPENDED	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
613-00-50-20-2400	SMALL TOOLS	0.00	0.00	0.00	0.0	0.00
TOTAL SUPPLIES & MATERIALS		6,234.80	42,457.44	58,120.00	73.0	53,323.42
OTHER SERVICES & CHARGES						
613-00-50-30-3000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.0	577.50
613-00-50-30-3010	AUDITING/ACCOUNTING SERVICES	0.00	1,121.28	13,377.00	8.3	1,140.57
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	325.96	325.96	500.00	65.1	0.00
613-00-50-30-3070	LAUNDRY/SOIL MATS	67.33	356.63	500.00	71.3	201.78
613-00-50-30-3090	JANITORIAL SERVICE	154.97	1,728.74	800.00	216.0	659.18
613-00-50-30-3100	OTHER CONTRACTED SERVICE	150.00	18,612.50	35,000.00	53.1	17,955.00
613-00-50-30-3210	TELEPHONE	356.38	3,223.53	3,000.00	107.4	2,492.27
613-00-50-30-3220	POSTAGE	0.00	0.00	500.00	0.0	41.89
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	120.00	395.56	0.00	(100.0)	0.00
613-00-50-30-3260	PROMOTIONS	0.00	574.96	0.00	(100.0)	0.00
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	16.00	0.00	(100.0)	0.00
613-00-50-30-3510	PUBLISHING & ADVERTISING	0.00	1,437.64	2,000.00	71.8	1,807.98
613-00-50-30-3610	GENERAL INSURANCE	649.50	5,196.00	10,000.00	51.9	6,469.00
613-00-50-30-3810	ELECTRICITY	2,765.75	12,749.55	19,000.00	67.1	12,820.08
613-00-50-30-3840	GARBAGE REMOVAL	259.42	996.95	2,000.00	49.8	1,177.76
613-00-50-30-3845	CABLE	0.00	0.00	0.00	0.0	0.00
613-00-50-30-3850	SEPTIC/SEWER	0.00	160.00	1,500.00	10.6	746.00
613-00-50-30-3860	HEAT-NATURAL GAS	80.16	3,436.29	3,000.00	114.5	2,071.59
613-00-50-30-4000	MAINTENANCE CONTRACTS	0.00	6,331.09	2,500.00	253.2	11,258.99
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	729.04	1,000.00	72.9	539.16
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	0.00	1,000.00	0.0	0.00
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	151.35	3,115.48	1,600.00	194.7	1,219.39
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	0.00	2,162.04	2,000.00	108.1	1,148.45
613-00-50-30-4080	FERTILIZER/CHEMICALS	943.11	20,539.46	37,335.00	55.0	29,544.10
613-00-50-30-4085	TREE MAINTENANCE	1,781.87	3,163.79	3,000.00	105.4	897.75
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	150.00

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 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 8 PERIODS ENDING AUGUST 31, 2014

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	AUGUST		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	%	%	ACTUAL	ACTUAL
GENERAL ADMINISTRATION											
OTHER SERVICES & CHARGES											
613-00-50-30-4155	WINTER STORAGE	0.00	1,404.00	1,500.00	93.6	1,400.00					
613-00-50-30-4320	MCVISA BANK CHARGES	2,853.39	8,531.45	12,000.00	71.0	8,530.14					
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	(0.02)	(7.48)	0.00	(100.0)	(0.01)					
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	220.00					
613-00-50-30-4330	DUES & SUBSCRIPTIONS	0.00	0.00	2,675.00	115.8	2,674.75					
613-00-50-30-4335	GOLF-SUGARBROOK-POK GC BAD GRN	0.00	0.00	0.00	0.0	0.00					
613-00-50-30-4340	PROPERTY TAX	0.00	3,909.00	3,707.00	105.4	3,707.00					
613-00-50-30-4350	4TH OF JULY EXPENSES	192.89	192.89	1,000.00	19.2	188.61					
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	13,189.00	0.0	0.00					
613-00-50-30-4390	RESTROOMS-EXP-NON-CAPITALIZED	0.00	0.00	0.00	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	0.00	2,028.93	2,029.00	99.9	2,334.99					
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	14,228.60	65,451.97	86,935.00	75.2	58,415.08					
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	3,500.00					
TOTAL OTHER SERVICES & CHARGES											
TOTAL EXPENSES: GENERAL ADMINISTRATION		59,245.09	171,071.60	286,320.00	59.7	176,139.15					
TOTAL EXPENSES:		59,245.09	367,973.00	567,180.00	64.8	382,525.69					
TOTAL FUND REVENUES		91,819.19	483,541.91	567,300.00	85.2	508,366.70					
TOTAL FUND EXPENSES		59,245.09	367,973.00	567,180.00	64.8	382,525.69					
FUND SURPLUS (DEFICIT)		32,574.10	115,568.91	120.00	6307.4	125,841.01					

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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

FUND: POKEGAMA GOLF COURSE  
 FOR 8 PERIODS ENDING AUGUST 31, 2014

ACCOUNT #	DESCRIPTION	BALANCE 01/01/14	NET DEBITS	NET CREDITS	BALANCE 08/31/14
<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	133,357.68	133,357.68	0.00
613-00-00-00-1010	CASH	240,616.45	532,249.01	454,343.59	318,521.87
613-00-00-00-1013	CASH-CAPITAL PROJECTS	(8,931.32)	1,733.36	0.00	(7,197.96)
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-BLOND 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	PLEDGE RECEIVABLE	29,663.10	0.00	0.00	29,663.10
613-00-00-00-1176	ALLOWANCE FOR DOUBTFULL ACNTS	(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	244.93	244.93	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	2,071.64	0.00
613-00-00-00-1551	PREPAID INSURANCE	0.00	11,832.96	7,888.64	3,944.32
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	662,090.27	59,238.14	24,737.93	696,580.48
613-00-00-00-1621	ACCUMULATED DEPR	(1,079,389.19)	24,737.93	65,451.97	(1,120,103.23)
613-00-00-00-1630	BUILDING/BLDG IMPROVEMENTS	1,374,386.08	46,231.72	3,328.45	1,417,299.35
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	6,048.77	0.00	0.00	6,048.77
613-00-00-00-1660	CONSTRUCTION IN PROGRESS-INFRA	0.00	0.00	0.00	0.00
613-00-00-00-1800	ENCUMBRANCE	0.00	60,302.98	42,173.08	18,129.90
TOTAL		2,911,802.99	869,928.71	747,185.32	3,034,546.38
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
613-00-00-00-2020	ACCOUNTS PAYABLE	4,881.61	448,424.61	470,628.62	27,085.62
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	171,981.23
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	1,045.00	0.00	0.00	1,045.00
TOTAL		2,911,802.99	869,928.71	747,185.32	3,034,546.38

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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

PAGE: 2  
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FUND: POKEGAMA GOLF COURSE  
 FOR 8 PERIODS ENDING AUGUST 31, 2014

ACCOUNT #	DESCRIPTION	BALANCE 01/01/14	NET DEBITS	NET CREDITS	BALANCE 08/31/14
<b>LIABILITIES</b>					
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	0.00	34,287.76
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	1,366.53	1,520.17	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	26,380.77	32,469.36	6,088.59
613-00-00-00-2515	LIGGOR 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>261,559.26</b>	<b>515,573.57</b>	<b>504,618.15</b>	<b>250,603.84</b>
<b>FUND EQUITY</b>					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	42,173.08	60,302.98	18,129.90
613-00-00-00-3010	NET ASSETS	2,650,243.73	0.00	0.00	2,650,243.73
<b>TOTAL</b>		<b>2,650,243.73</b>	<b>42,173.08</b>	<b>60,302.98</b>	<b>2,668,373.63</b>
	FUND SURPLUS (DEFICIT)	0.00	0.00	115,568.91	115,568.91
<b>TOTAL FUND EQUITY</b>		<b>2,650,243.73</b>	<b>42,173.08</b>	<b>175,871.89</b>	<b>2,783,942.54</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,911,802.99</b>	<b>557,746.65</b>	<b>680,490.04</b>	<b>3,034,546.38</b>