

**NOTICE**  
**POKEGAMA GOLF COURSE BOARD MEETING**  
**TUESDAY, August 19, 2014**  
**7:30 A.M.**

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for **Tuesday, August 19, 2014 at 7:30 a.m.** the Grand Rapids City Hall in 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  
July 15, 2014  
7:30 AM

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

Absent: Pat Pollard

Staff: Bob Cahill Director of Golf

- I. Jeff Ericson called the meeting to order.
- II. Ron Iannelli made a motion to accept the minutes of the June 17, 2014 Board meeting. Steve Forneris 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.

ACHESON TIRE COMPANY INC	10.00
AMERIPRIDE LINEN & APPAREL	54.42
BLOOMERS GARDEN CENTER	1,696.41
BLUE CROSS & BLUE SHIELD OF MN	1,495.00
BURGGRAF'S ACE HARDWARE INC	359.93
CDW GOVERNMENT INC	364.59
ROBERT CAHILL	40.00
CENTRAL LANDSCAPE SUPPLY INC	449.79
CITY OF COHASSET	235.15
COHASSET CONCRETE PRODUCTS	2,615.12
COLE HARDWARE INC	70.48
DAVIS OIL	2,685.53
DELTA DENTAL OF MINNESOTA	114.50
ELEMENT PAYMENT SERVICES	25.00
ESC SYSTEMS	384.75
FILTHY CLEAN INC	438.19
GARTNER REFRIGERATION CO	567.00
GRAND RAPIDS CITY PAYROLL	25,643.54
GRAND RAPIDS GREENHOUSE	1,637.54
GRAND RAPIDS STATE BANK	2,634.97
HAWKINSON REDI-MIX	26.93
L&M SUPPLY	520.41
LINCOLN REPUBLIC INSURANCE CO	4.10
MINNESOTA REVENUE	7,467.77
MINNESOTA TORO	2,316.26
NEXTERA COMMUNICATIONS LLC	4.03
PRESTO PRINT	12.83
PRO-BUILD NORTH	9,076.53
P.U.C.	2,090.92
NORTHERN MN WATER COND DBA	129.02
RAPIDS HYDRAULIC & MACHINE INC	117.47
RAPID RENTAL	450.00
GARY L HAUSLADEN	116.49
RUTTGER'S SUGAR LAKE LODGE	8,625.00
STOKES PRINTING COMPANY	244.76
TDS Metrocom	318.03
TESSMAN SEED COMPANY	942.21
THOUSAND LAKES DOCK & LIFT LLC	612.50

TROUMBLY BROTHERS INC	593.16
TURFWERKS	190.22
TWINCITIESGOLF.COM	225.00
VERIZON WIRELESS	31.29
VIKING ELECTRIC SUPPLY INC	70.99
WASTE MANAGEMENT	259.42
TOTAL ALL VENDORS:	75,967.25

IV. Visitors: None

V. Grounds Superintendent: Bob Cahill reported. Verti cutting tomorrow with mow-brush-mow on Friday. Some tarring quotes are being obtained for the entry through the fence and around the carts. Further quotes will be obtained for around the new bathroom. A decision will be made going into the fall.

VI. Concessions: No report.

VII. Director of Golf: Bob Cahill reported. The new bathroom is progressing. Block work may be completed as early as today. Golf camp was very successful for youth golfers. Financials are ahead of last year and the 4<sup>th</sup> of July weekend was very good. Consideration is being given to a new format singles tournament.

VIII. Old Business: None

IX. New Business: None

X. Correspondence and Open Discussion: None.

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

Respectfully Submitted,

Larry O'Brien  
Recording Secretary

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

DATE: 08/12/2014  
 TIME: 13:56:14  
 ID: AP443000.CGR

CITY OF GRAND RAPIDS  
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 08/19/2014

VENDOR #	NAME	AMOUNT DUE
-----		
POKEGAMA GOLF COURSE		
0103325	ACHESON TIRE COMPANY INC	15.00
0113233	AMERIPRIDE LINEN & APPAREL	130.35
0212553	BLOOMERS GARDEN CENTER	114.60
0221650	BURGGRAF'S ACE HARDWARE INC	493.69
0312701	CLUB CAR LLC	346.85
0315330	COHASSET CONCRETE PRODUCTS	595.27
0315455	COLE HARDWARE INC	68.60
0401804	DAVIS OIL	2,261.32
0518366	ERICKSON'S ITASCA LUMBER INC	378.98
0705525	GENE'S ELECTRIC INC	3,662.01
0718010	CITY OF GRAND RAPIDS	1,121.28
0801835	HAWKINSON REDI-MIX	1,634.94
1201730	LATVALA LUMBER COMPANY INC.	330.00
1309039	MIDWAY REPAIR	105.61
1309263	MN DEPT OF LABOR & INDUSTRY	20.00
1309355	MINNESOTA TORO	2,851.48
1309376	UNIVERSITY OF MINNESOTA	120.00
1415030	NAPA SUPPLY OF GRAND RAPIDS	38.58
1415497	NORTHERN SAFETY TECHNOLOGY INC	195.62
1800655	R & R SPECIALTIES	68.17
1801530	NORTHERN MN WATER COND DBA	52.55
1801612	RAPID RENTAL	412.50
1801615	RAPIDS WELDING SUPPLY INC	11.98
1909510	SIM SUPPLY INC	165.11
1920555	STOKES PRINTING COMPANY	97.15
2005700	TESSMAN SEED COMPANY	387.91
	TOTAL	15,679.55

CHECKS ISSUED-PRIOR APPROVAL  
 PRIOR APPROVAL

0205640	LEAGUE OF MN CITIES INS TRUST	389.00
0212750	BLUE CROSS & BLUE SHIELD OF MN	1,495.00
0301328	ROBERT CAHILL	80.00
0315329	CITY OF COHASSET	165.14
0405447	DELTA DENTAL OF MINNESOTA	114.50
0512230	ELEMENT PAYMENT SERVICES	25.00
0718015	GRAND RAPIDS CITY PAYROLL	26,087.94
1209522	LINCOLN REPUBLIC INSURANCE CO	4.10
1309335	MINNESOTA REVENUE	13,319.49
1405850	NEXTERA COMMUNICATIONS LLC	4.03
1621130	P.U.C.	2,129.93
1815711	STEVE ROSS	78.23
2000490	TDS Metrocom	321.20
2205637	VERIZON WIRELESS	31.77

POKEGAMA GOLF COURSE BILL LIST - AUGUST 19, 2014

DATE: 08/12/2014  
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CITY OF GRAND RAPIDS  
 DEPARTMENT SUMMARY REPORT

PAGE: 2

INVOICES DUE ON/BEFORE 08/19/2014

VENDOR #	NAME	AMOUNT DUE
-----		
	CHECKS ISSUED-PRIOR APPROVAL	
	PRIOR APPROVAL	
2301700	WASTE MANAGEMENT	259.42
	TOTAL PRIOR APPROVAL	44,504.75
	TOTAL ALL DEPARTMENTS	60,184.30

DATE: 08/12/2014  
 TIME: 08:14:46  
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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

FUND: POKEGAMA GOLF COURSE  
 FOR 7 PERIODS ENDING JULY 31, 2014

ACCOUNT #	DESCRIPTION	BALANCE 01/01/14	NET DEBITS	NET CREDITS	BALANCE 07/31/14
<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	107,084.97	107,084.97	0.00
613-00-00-00-1010	CASH	240,616.45	430,550.27	397,232.39	273,934.33
613-00-00-00-1013	CASH-CAPITAL PROJECTS	(8,931.32)	1,716.69	0.00	(7,214.63)
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-BLAND FOUND-ECON DEVELOP	0.00	0.00	0.00	0.00
613-00-00-00-1017	CASH-DEPOSIT APARTMENT	0.00	0.00	0.00	0.00
613-00-00-00-1150	ACCOUNTS RECEIVABLE	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 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	244.93	0.00	244.93
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	6,902.56	4,930.40
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	696,590.48
613-00-00-00-1621	ACCUMULATED DEPR	(1,079,389.19)	24,737.93	51,223.37	(1,105,874.63)
613-00-00-00-1630	BUILDING/BLDG IMPROVEMENTS	1,374,386.08	25,514.07	1,679.51	1,398,220.64
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	59,445.44	42,173.08	17,272.36
TOTAL		2,911,802.99	720,365.40	646,692.86	2,985,475.53
TOTAL ASSETS		2,911,802.99	720,365.40	646,692.86	2,985,475.53
<b>LIABILITIES AND FUND EQUITY</b>					
613-00-00-00-2020	ACCOUNTS PAYABLE	4,881.61	394,166.81	402,132.69	12,847.49
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	ACCURED INTEREST	1,045.00	0.00	0.00	1,045.00

DATE: 08/12/2014  
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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

PAGE: 2  
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FUND: POKEGAMA GOLF COURSE  
 FOR 7 PERIODS ENDING JULY 31, 2014

ACCOUNT #	DESCRIPTION	BALANCE 01/01/14	NET DEBITS	NET CREDITS	BALANCE 07/31/14
<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	OPERB 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	1,140.26	1,366.53	226.27
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	18,929.46	26,219.68	7,290.22
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>261,559.26</b>	<b>453,638.19</b>	<b>429,718.90</b>	<b>237,639.97</b>
<b>FUND EQUITY</b>					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	42,173.08	59,445.44	17,272.36
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>59,445.44</b>	<b>2,667,516.09</b>
	FUND SURPLUS (DEFICIT)	0.00	0.00	80,319.47	80,319.47
<b>TOTAL FUND EQUITY</b>		<b>2,650,243.73</b>	<b>42,173.08</b>	<b>139,764.91</b>	<b>2,747,835.56</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,911,802.99</b>	<b>495,811.27</b>	<b>569,483.81</b>	<b>2,985,475.53</b>

**CITY OF GRAND RAPIDS  
POKEGAMA GOLF COURSE**

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

	2014	2014	2013
	ACTUAL	BUDGET	ACTUAL
	OVER (UNDER)	BUDGET	BUDGET
	%	%	%
<b>Operating Revenues</b>			
Season Passes	\$ 155,819	\$ (13,685)	\$ 154,060
Green Fees	127,966	(95,438)	110,103
Ancillary	93,206	(54,568)	79,973
<b>Total Revenues</b>	<b>376,991</b>	<b>(163,691)</b>	<b>344,136</b>
<b>Operating Expenses</b>			
Personnel	126,514	(96,226)	125,748
Materials and Supplies	36,171	(21,949)	45,931
Other Services & Charges	94,743	(73,730)	106,757
<b>Total Expenses</b>	<b>257,428</b>	<b>(191,905)</b>	<b>278,436</b>
<b>OPERATING INCOME (LOSS)</b>	<b>119,563</b>	<b>28,214</b>	<b>65,700</b>
Nonoperating Revenues	2,263	(6,355)	3,007
Concessional Lease	8,000	(10,000)	7,000
Operating Transfer In	-	-	-
Sales Tax Repayment	-	-	-
Debt Principal Payment	(30,912)	(0)	(30,606)
Depreciation	(51,223)	(35,712)	(51,171)
<b>NET INCOME</b>	<b>\$ 47,690</b>	<b>\$ 47,570</b>	<b>\$ (6,070)</b>
Capital Contribution-Restroom	\$ 1		\$ 34,288
Restroom Capital Expenditures	(23,835)		(5,049)



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

	YTD THROUGH 7/31/2014	YTD THROUGH 7/31/2013	YTD THROUGH 7/31/2012	YTD THROUGH 7/31/2011	YTD THROUGH 7/31/2010
<b>Operating Revenues:</b>					
Season Passes	\$ 155,819	\$ 154,060	\$ 178,662	\$ 188,108	\$ 184,831
Green Fees	127,966	110,103	126,429	108,960	122,089
Ancillaries	93,206	79,973	85,529	87,235	82,280
<b>Total Operating Revenues</b>	<b>376,991</b>	<b>344,136</b>	<b>390,620</b>	<b>384,303</b>	<b>389,200</b>
<b>Operating Expenses:</b>					
Personnel	126,514	125,748	130,191	130,753	123,514
Materials and Supplies	36,171	45,931	38,890	45,817	32,322
Other Services & Charges	94,743	106,757	108,301	107,292	87,399
<b>Total Operating Expenses</b>	<b>257,428</b>	<b>278,436</b>	<b>277,382</b>	<b>283,862</b>	<b>243,235</b>
<b>OPERATING INCOME (LOSS)</b>	<b>119,563</b>	<b>65,700</b>	<b>113,238</b>	<b>100,441</b>	<b>145,965</b>
Nonoperating Revenues	2,263	3,007	2,661	1,892	566
Concessional Lease	8,000	7,000	8,000	8,000	3,000
Operating Transfer In	-	-	-	-	-
Clubs/Park Fr Fundraising Exps	-	-	-	-	-
Sales Tax Repayment	(30,912)	(30,606)	(30,303)	(13,742)	(12,297)
Debt Principal Payment	(51,223)	(51,171)	(49,409)	(43,426)	(7,466)
Depreciation	(30,912)	(30,606)	(30,303)	(13,742)	(12,297)
<b>NET INCOME (LOSS)</b>	<b>\$ 47,690</b>	<b>\$ (6,070)</b>	<b>\$ 31,890</b>	<b>\$ 40,868</b>	<b>\$ 129,768</b>
Capital Contribution-Restroom	\$ 1	\$ 34,288			
Restroom Capital Expenditures	(23,835)	(5,049)			

DATE: 08/12/2014  
 TIME: 08:12:01  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 7 PERIODS ENDING JULY 31, 2014

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	JULY		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	55,939.36	62,000.00	90.2	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	200.00	3,200.00	3,800.00	84.2	3,800.00					
613-00-34-00-1100	SINGLE PASS	3,095.00	64,967.11	66,000.00	98.4	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	891.00	5,314.79	5,525.00	96.1	5,288.00					
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	2,980.00	14,734.00	18,000.00	81.8	15,016.01					
613-00-34-00-1250	SEASON PASS EXP-SUGARSBROOK	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-1600	WD 18 HOLE	12,660.00	17,165.00	28,000.00	61.3	14,895.00					
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	5,752.50	0.00	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	4,023.00	6,300.00	25,000.00	25.2	5,716.00					
613-00-34-00-1700	WD 9 HOLE	3,582.00	12,644.50	0.00	100.0	7,547.00					
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-1750	WD 9 HOLE EAGLE SUGAR WEND MBR	201.50	351.50	0.00	100.0	0.00					
613-00-34-00-1800	SPECIAL PLAY	2,070.00	3,030.00	0.00	100.0	2,913.00					
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	491.00	666.00	0.00	100.0	362.00					
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	616.00	880.00	0.00	100.0	1,100.00					
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	3,225.00	6,585.00	0.00	100.0	5,895.00					
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	6,261.90	10,485.82	0.00	100.0	7,720.22					
613-00-34-00-1975	SENIOR GREEN FEES	0.00	12.00	0.00	100.0	136.00					
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	5,657.84	15,535.20	28,744.00	54.0	11,546.04					
613-00-34-00-2105	WD TOURNAMENT GREEN FEE	16,240.00	28,420.00	59,000.00	48.1	29,505.00					
613-00-34-00-2110	WE 18 HOLE	0.00	0.00	0.00	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	1,015.00	2,082.50	0.00	100.0	2,380.00					
613-00-34-00-2113	WE HALF PRICE 18 DISCOUNT CARD	209.00	429.00	0.00	100.0	286.00					
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	117.00	195.00	0.00	100.0	78.00					
613-00-34-00-2115	WE 2ND NINE GREEN FEE										

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 7 PERIODS ENDING JULY 31, 2014

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
		ACTUAL	ACTUAL	ACTUAL	BUDGET		
613-00-34-00-2120	WE 9 HOLE	5,174.00	9,904.00	19,000.00	52.1	9,900.00	
613-00-34-00-2121	WE OUTING GREEN FEE	0.00	0.00	0.00	0.0	0.00	
613-00-34-00-2122	WE COURSES GOLF	308.66	687.47	0.00	100.0	0.00	
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	4,834.00	6,675.49	0.00	100.0	854.16	
613-00-34-00-2124	WE TWILIGHT	0.00	0.00	0.00	0.0	0.00	
613-00-34-00-2125	WD LODGING 18 HOLE	0.00	60.00	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	
613-00-34-00-2135	LODGE 18 WEEKEND	0.00	0.00	0.00	0.0	0.00	
613-00-34-00-2140	LODGE 9 WEEKEND	0.00	0.00	0.00	0.0	0.00	
613-00-34-00-2142	LODGING REC ON ACCOUNT	0.00	105.00	0.00	100.0	0.00	
613-00-34-00-2145	MISCELLANEOUS GREEN FEES	0.00	0.00	0.00	0.0	0.00	
613-00-34-00-2146	FULL CART RENTAL	240.00	487.50	525.00	92.8	348.75	
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	350.00	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	50.00	1,400.00	0.00	100.0	1,625.00	
613-00-34-00-2400	SMALL BUCKET	617.10	1,436.14	1,919.00	74.8	1,092.18	
613-00-34-00-2450	MEDIUM BUCKET	702.00	1,859.35	2,500.00	74.3	1,267.21	
613-00-34-00-2500	LARGE BUCKET	2,199.12	5,019.75	7,000.00	71.7	4,804.95	
613-00-34-00-2600	CART 9 HOLE	3,024.00	6,102.00	37,500.00	16.2	4,575.00	
613-00-34-00-2625	CART HALF 9 HOLE	7,538.56	13,127.56	0.00	100.0	10,704.00	
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	15.00	25.00	0.00	100.0	0.00	
613-00-34-00-2700	CART 18 HOLE	5,817.00	10,518.00	76,500.00	13.7	9,778.68	
613-00-34-00-2725	CART HALF 18 HOLE	15,921.00	25,783.00	0.00	100.0	21,852.00	
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	1,250.65	2,779.09	0.00	100.0	4,647.96	
613-00-34-00-2800	MISCEL CART RENTAL	190.74	549.78	0.00	100.0	0.00	
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	2,700.00	0.00	43.9	3,389.96	
613-00-34-00-3200	CART SEASON RENTAL 2 PEOPLE	0.00	10,148.32	14,000.00	72.4	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	11,236.00	0.00	100.0	2,744.00	
613-00-34-00-3450	SOFT SPIKE	0.00	0.00	0.00	0.0	0.00	

CHARGES FOR SERVICES

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 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 7 PERIODS ENDING JULY 31, 2014

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	JULY		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		%	PRIOR YEAR-TO-DATE
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDED		

CHARGES FOR SERVICES									
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	591.02	0.00	1,434.75	0.00	1,686.00	0.00	85.0	1,131.39
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00
TOTAL		591.02	0.00	1,434.75	0.00	1,686.00	0.00	85.0	1,131.39

MISCELLANEOUS REVENUE									
613-00-37-00-2250	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00
613-00-37-00-2270	T-SIGN SPONSORSHIPS	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
613-00-37-00-2390	LOCKER RENTAL	0.00	0.00	233.90	0.00	0.00	0.00	100.0	140.34
613-00-37-00-2420	BLANDIN GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00
613-00-37-00-3600	CONCESSIONAIRE LEASE	3,000.00	0.00	8,000.00	0.00	18,000.00	0.00	44.4	7,000.00
613-00-37-00-3700	GC CLODBOUSE FACILITY FEE	0.00	0.00	500.00	0.00	0.00	0.00	100.0	0.00
613-00-37-00-3800	CAM RENT	603.80	0.00	1,376.12	0.00	5,000.00	0.00	27.5	1,638.91
613-00-37-00-3900	MISCEL REVENUE	0.00	0.00	0.00	0.00	3,140.00	0.00	0.0	0.00
613-00-37-00-4400	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4410	CONTRIBUTION-IN-KIND SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00
613-00-37-00-4700	INVESTMENT INCOME	0.00	0.00	152.54	0.00	478.00	0.00	31.9	478.01
TOTAL		3,603.80	0.00	10,262.56	0.00	26,618.00	0.00	38.5	9,257.26
TOTAL REVENUES:	MISCELLANEOUS REVENUE	3,603.80		10,262.56		26,618.00		38.5	9,257.26

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	0.00
613-00-39-00-4600	SALE OF CAPITAL ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.0	750.00
613-00-39-00-4620	INSURANCE RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4700	CAPITAL CONTRIB-RESTROOM	0.00	0.56	0.56	0.00	0.00	0.00	100.0	34,287.76
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRaiser	366.67	0.00	1,716.69	0.00	0.00	0.00	100.0	24,444.07
613-00-39-00-5030	OPERATING TRANSFER IN	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0	0.00
TOTAL		366.67		1,717.25		0.00		100.0	59,481.83

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 FOR 7 PERIODS ENDING JULY 31, 2014

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE	
		ACTUAL	ACTUAL	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL	ACTUAL
TOTAL REVENUES:	OTHER FINANCING SOURCES	366.67	1,717.25	0.00	0.00	100.0	59,481.83		

GENERAL ADMINISTRATION

PERSONNEL									
613-00-50-10-1010	SALARY-FULLTIME	7,754.95	50,836.30	90,903.00	55.9	49,738.12			
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	219.81	384.66	1,000.00	38.4	260.97			
613-00-50-10-1030	SALARY-PARTTIME	14,888.30	41,323.14	76,220.00	54.2	41,219.29			
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	630.53	1,410.33	750.00	188.0	730.81			
613-00-50-10-1050	CONTRACTED SERVICE	0.00	0.00	0.00	0.0	294.00			
613-00-50-10-1210	PERA	848.06	4,448.74	6,663.00	66.7	4,276.71			
613-00-50-10-1220	FICA	1,415.31	5,540.85	10,470.00	52.9	5,548.56			
613-00-50-10-1250	MEDICARE	330.98	1,295.85	2,449.00	52.9	1,297.60			
613-00-50-10-1310	HEALTH INSURANCE	1,258.42	13,559.20	19,950.00	67.9	12,253.05			
613-00-50-10-1330	LIFE INSURANCE	4.10	28.70	43.00	66.7	28.70			
613-00-50-10-1335	DENTAL INSURANCE	57.82	297.50	542.00	54.8	289.45			
613-00-50-10-1345	OPER	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	725.58	2,745.06	5,000.00	54.9	3,912.85			
TOTAL PERSONNEL		28,133.86	126,514.33	222,740.00	56.7	125,748.11			

SUPPLIES & MATERIALS									
613-00-50-20-2010	OFFICE SUPPLIES	54.41	565.68	1,300.00	43.5	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	0.00	2,467.32	700.00	352.4	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	71.59	2,573.71	10,000.00	25.7	8,535.50			
613-00-50-20-2100	OPERATING SUPPLIES	1,266.41	5,874.32	9,000.00	65.2	7,967.38			
613-00-50-20-2120	MOTOR FIELDS	2,261.32	7,545.12	12,000.00	62.8	6,393.41			
613-00-50-20-2130	LUBRICANTS	0.00	329.40	120.00	274.5	0.00			
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	114.60	892.09	0.00	(100.0)	285.84			
613-00-50-20-2180	SAFETY SUPPLIES	0.00	0.00	0.00	0.0	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	1,320.41	11,391.14	15,000.00	75.9	11,086.30			
613-00-50-20-2285	TURF MAINTENANCE	68.17	661.33	4,000.00	16.5	3,264.77			

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	JULY 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		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		5,156.91		36,170.97		58,120.00		62.2		45,931.22	
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	ADDITIONG/ACCOUNTING SERVICES	1,121.28		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	0.00		0.00		500.00		0.0		0.00	
613-00-50-30-3070	LAUNDRY/SOIL MATS	63.02		289.30		500.00		57.8		201.78	
613-00-50-30-3090	JANITORIAL SERVICE	0.00		1,573.77		800.00		196.7		514.90	
613-00-50-30-3100	OTHER CONTRACTED SERVICE	8,775.00		18,462.50		35,000.00		52.7		17,955.00	
613-00-50-30-3210	TELEPHONE	357.10		2,842.60		3,000.00		94.7		2,169.83	
613-00-50-30-3220	POSTAGE	0.00		0.00		500.00		0.0		41.89	
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00		275.56		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	
613-00-50-30-3350	PUBLISHING & ADVERTISING	225.00		1,437.64		2,000.00		71.8		1,632.98	
613-00-50-30-3610	GENERAL INSURANCE	649.50		4,546.50		10,000.00		45.4		6,469.00	
613-00-50-30-3810	ELECTRICITY	2,129.93		9,983.80		19,000.00		52.5		10,319.98	
613-00-50-30-3840	GARBAGE REMOVAL	259.42		737.53		2,000.00		36.8		923.43	
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		155.00	
613-00-50-30-3860	HEAT-NATURAL GAS	81.06		3,356.13		3,000.00		111.8		1,989.24	
613-00-50-30-4000	MAINTENANCE CONTRACTS	567.00		6,331.09		2,500.00		253.2		8,487.90	
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	2,461.93		2,964.13		1,600.00		185.2		1,118.01	
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	141.01		2,162.04		2,000.00		108.1		979.25	
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00		19,596.35		37,335.00		52.4		28,364.54	
613-00-50-30-4085	TREE MAINTENANCE	0.00		1,381.92		3,000.00		46.0		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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FUND: FOXEGAMA GOLF COURSE  
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		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	EXPENDED	EXPENDED	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	MC/VISA BANK CHARGES	2,258.00	5,678.06	12,000.00	47.3	5,875.16					
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	0.06	(7.46)	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	3,098.35	2,675.00	115.8	2,654.75					
613-00-50-30-4335	GOLF-SUGARBROOK-PCK 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	0.00	0.00	1,000.00	0.0	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-MON-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	2,249.15					
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	7,317.77	51,223.37	86,935.00	58.9	51,170.63					
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											
		26,407.08	145,966.39	286,320.00	50.9	157,927.99					
TOTAL EXPENSES: GENERAL ADMINISTRATION											
		59,697.85	308,651.69	567,180.00	54.4	329,607.32					
		59,697.85	308,651.69	567,180.00	54.4	329,607.32					
TOTAL FUND REVENUES											
		116,278.56	388,971.16	567,300.00	68.5	412,875.74					
TOTAL FUND EXPENSES											
		59,697.85	308,651.69	567,180.00	54.4	329,607.32					
		56,580.71	80,319.47	120.00	6932.8	83,268.42					
FUND SURPLUS (DEFICIT)											