

NOTICE
POKEGAMA GOLF COURSE BOARD MEETING
TUESDAY, JANUARY 21, 2014
7:30 A.M.

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for Tuesday, January 21, 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
December 17, 2013
7:30 AM

Present: Jeff Ericson, Larry O'Brien, Ron Iannelli, Dan Richter, Steve Forneris

Absent: None

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 November 19, 2013 Board meeting. Dan Richter seconded the motion. The motion passed.
- III. Consideration of monthly bills: Steve Forneris made a motion to approve the bill list. Ron Iannelli seconded the motion. The motion passed.

ROBERT CAHILL	40.00
CITY OF COHASSET	278.42
COLE HARDWARE INC	42.15
DELTA DENTAL OF MINNESOTA	111.20
ELEMENT PAYMENT SERVICES	25.00
GARTNER REFRIGERATION CO	550.50
CITY OF GRAND RAPIDS	50.09
GRAND RAPIDS CITY PAYROLL	9,302.03
GRAND RAPIDS STATE BANK	278.41
MINNESOTA REVENUE	550.48
MINNESOTA TORO	3,682.28
NARDINI FIRE EQUIPMENT CO. INC	164.20
NEXTERA COMMUNICATIONS LLC	4.33
PIONEER MUTUAL LIFE INS CO	4.10
P.U.C.	980.92
R & R PRODUCTS INC	113.37
RAPIDS WELDING SUPPLY INC	61.27
TDS Metrocom	346.09
TWINCITIESGOLF.COM	225.00
VERIZON WIRELESS	33.31
WASTE MANAGEMENT	51.89
TOTAL ALL VENDORS:	16,895.04

IV. Visitors: Debbie Vergin

V. Grounds Superintendent: Bob Cahill reported. Fairly solid freeze followed by a good layer of snow should be good for the course. Fairway mowers have been sent in to Toro, repaired and returned. A like new demo Toro rough mower is being held for us pending Council approval. Tree maintenance will be done in the spring rather than the fall, as all local tree maintenance companies were busy.

VI. Concessions: No report

VII. Director of Golf: Bob Cahill reported. Website updating is being worked on. Post cards will go out as reminders to have email addresses on file and to let patrons know about the early purchase program. All GPS units were sent back and request for a discount lease for 2013 is pending. New scorecards are being ordered.

VIII. Old Business: None

IX. New Business: None

X. Correspondence and Open Discussion: None.

XI. Adjourn: Steve Forneris 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 21, 2014

DATE: 01/16/2014
 TIME: 09:26:16
 ID: AP443000.CGR

CITY OF GRAND RAPIDS
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 01/21/2014

VENDOR #	NAME	AMOUNT DUE
POKEGAMA GOLF COURSE		
0301328	ROBERT CAHILL	456.22
0308100	CHAMBER OF COMMERCE	340.00
0315455	COLE HARDWARE INC	11.73
0825204	HYDROBLAST DEGREASING INC	499.00
1200500	L&M SUPPLY	23.50
1309113	MINNESOTA DEPT OF AGRICULTURE	15.00
1401650	NARDINI FIRE EQUIPMENT CO. INC	592.57
1506265	NORTHERN OFFICE OUTFITTER INC	256.46
1721105	QUALITY REFRIGERATION & HTG	243.70
1800653	R & R PRODUCTS INC	159.15
1801610	RAPIDS PLUMBING & HEATING INC	305.00
2209705	VISIT GRAND RAPIDS	350.00

TOTAL UNPAID TO BE APPROVED IN THE SUM OF: \$ 3,252.33

CHECKS ISSUED-PRIOR APPROVAL
 PRIOR APPROVAL

0205640	LEAGUE OF MN CITIES INS TRUST	4,038.96
0212750	BLUE CROSS & BLUE SHIELD OF MN	1,760.00
0301328	ROBERT CAHILL	225.00
0315329	CITY OF COHASSET	467.37
0405447	DELTA DENTAL OF MINNESOTA	114.50
0512230	ELEMENT PAYMENT SERVICES	25.00
0718010	CITY OF GRAND RAPIDS	550.40
0718015	GRAND RAPIDS CITY PAYROLL	5,303.65
1309335	MINNESOTA REVENUE	94.87
1405850	NEXTERA COMMUNICATIONS LLC	8.31
1503151	OCCUPATION DEVELOPMENT CENTER	16.00
1609557	PIONEER MUTUAL LIFE INS CO	4.10
1621130	P.U.C.	1,043.03
2205637	VERIZON WIRELESS	33.05

TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF: \$ 13,684.24

TOTAL ALL DEPARTMENTS 16,936.57

CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE
Statement of Income and Expenses
DECEMBER 31, 2013 TO DECEMBER 31, 2009

PRELIMINARY

	YTD THROUGH 12/31/2013	YTD THROUGH 12/31/2012	YTD THROUGH 12/31/2011	YTD THROUGH 12/31/2010	YTD THROUGH 12/31/2009
Operating Revenues:					
Season Passes	\$ 156,617	\$ 181,892	\$ 190,858	\$ 185,289	\$ 187,377
Green Fees	196,462	225,800	201,972	217,389	195,078
Ancillaries	135,733	128,018	132,957	128,259	129,244
Total Operating Revenues	488,812	535,710	525,787	530,937	511,699
Operating Expenses:					
Personnel	218,824	225,375	226,321	214,643	210,192
Materials and Supplies	64,683	60,307	63,982	48,940	35,461
Other Services & Charges	175,801	186,937	182,181	158,868	178,733
Total Operating Expenses	459,308	472,619	472,484	422,451	424,386
OPERATING INCOME (LOSS)	29,504	63,091	53,303	108,486	87,313
Nonoperating Revenues	6,061	15,261	13,411	706	13,823
Concessionaire Lease	18,000	18,000	18,000	17,244	3,000
Operating Transfer In	-	-	-	-	-
Clubs/Park Prj Fundraising Exps	-	-	-	-	(14,922)
Clubhouse Expense not Capitalized	-	-	-	-	(46,580)
Prior Period Adj-Sales Tax	-	(12,297)	(12,297)	(12,297)	(12,297)
Debt Principal Payment	(30,303)	(30,303)	(13,742)	-	(27,000)
Depreciation	(87,667)	(86,886)	(77,590)	(35,855)	(15,165)
NET INCOME (LOSS)	\$ (64,405)	\$ (33,134)	\$ (18,915)	\$ 78,284	\$ (11,828)
Capital Contribution-Restroom	\$ 34,288				
Restroom Capital Expenditures	(6,049)				

**CITY OF GRAND RAPIDS
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES
For the Period Ended December 31, 2013
With Comparative Actual Amounts for the Period Ended December 31, 2012**

PRELIMINARY	2013	2013		% OF BUDGET	2012
	<u>BUDGET</u>	<u>ACTUAL</u>	OVER (UNDER) BUDGET		<u>ACTUAL</u>
Operating Revenues					
Season Passes	\$ 187,300	\$ 156,617	\$ (30,683)	84%	\$ 181,892
Green Fees	217,500	196,462	(21,038)	90%	225,800
Ancillary	125,150	135,733	10,583	108%	128,018
Total Revenues	<u>529,950</u>	<u>488,812</u>	<u>(41,138)</u>	92%	<u>535,710</u>
Operating Expenses					
Personnel	223,931	218,824	(5,107)	98%	225,375
Materials and Supplies	62,135	64,683	2,548	104%	60,307
Other Services & Charges	165,230	175,801	10,571	106%	186,937
Total Expenses	<u>451,296</u>	<u>459,308</u>	<u>8,012</u>	102%	<u>472,619</u>
OPERATING INCOME (LOSS)	<u>78,654</u>	<u>29,504</u>	<u>(49,150)</u>		<u>63,091</u>
Nonoperating Revenues	4,500	6,061	1,561	135%	15,261
Concessionaire Lease	18,000	18,000	-	100%	18,000
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	(12,297)
Debt Principal Payment	(30,606)	(30,606)	-	100%	(30,303)
Depreciation	(70,000)	(87,667)	17,667	125%	(86,886)
NET INCOME	<u>\$ 548</u>	<u>\$ (64,708)</u>	<u>(65,256)</u>		<u>\$ (33,134)</u>
Capital Contribution-Restroom		\$ 34,288			
Restroom Capital Expenditures		(6,049)			

DATE: 01/16/2014
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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

PAGE: 1
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FUND: POKEGAMA GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2013

ACCOUNT #	DESCRIPTION	BALANCE		NET		NET		BALANCE	
		01/01/13	01/01/13	DEBITS	CREDITS	12/31/13			
ASSETS									
613-00-00-00-0100	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
613-00-00-00-0110	DUE TO OTHER FUNDS	0.00	191,962.94	191,962.94	0.00	0.00	0.00	0.00	
613-00-00-00-1810	CASH	190,369.93	641,177.23	591,276.49	0.00	240,270.64	0.00	0.00	
613-00-00-00-1815	CASH-CAPITAL PROJECTS	(40,933.74)	32,082.42	0.00	0.00	(8,931.32)	0.00	0.00	
613-00-00-00-1815	CASH-DESIGNATED CAP-GREEN FEES	3,556.96	0.00	0.00	0.00	3,556.96	0.00	0.00	
613-00-00-00-1816	CASH-BLIND FOUND-SCON DEVELOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
613-00-00-00-1817	CASH-DEPOSIT APARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
613-00-00-00-1150	ACCOUNTS RECEIVABLE	9,837.46	0.00	0.00	9,837.46	0.00	0.00	0.00	
613-00-00-00-1175	PLEDGE RECEIVABLE	61,665.52	0.00	0.00	0.00	61,665.52	0.00	0.00	
613-00-00-00-1176	ALLOWANCE FOR DUES/FULL ACCMETS	(10,603.00)	0.00	0.00	0.00	(10,603.00)	0.00	0.00	
613-00-00-00-1310	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
613-00-00-00-1315	DUE FROM PRO SHOP	0.00	2.36	2.36	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	0.00	0.00	0.00	
613-00-00-00-1410	INVENTORY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
613-00-00-00-1550	PREPAID EXPENSES	1,948.44	2,071.64	0.00	1,948.44	0.00	2,071.64	0.00	
613-00-00-00-1551	PREPAID INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
613-00-00-00-1610	LAND/LAND IMPROVEMENTS	871,480.72	0.00	0.00	0.00	871,480.72	0.00	0.00	
613-00-00-00-1620	EQUI/MACHINERY/FURN/FIX	655,718.89	17,527.50	5,671.12	0.00	657,575.27	0.00	0.00	
613-00-00-00-1621	ACCUMULATED DEPR	(1,002,933.05)	5,671.12	87,666.89	0.00	(1,084,928.82)	0.00	0.00	
613-00-00-00-1630	BUILDING/BLDG IMPROVEMENTS	1,374,386.08	6,048.77	0.00	0.00	1,380,434.85	0.00	0.00	
613-00-00-00-1640	OTHER IMPROVEMENTS	816,385.26	0.00	0.00	0.00	816,385.26	0.00	0.00	
613-00-00-00-1650	CONSTRUCTION IN PROGRESS-BLDGS	0.00	0.00	0.00	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	0.00	0.00	0.00	
613-00-00-00-1800	ENCUMBRANCE	0.00	84,670.78	0.00	79,553.95	0.00	5,116.79	0.00	
TOTAL		2,930,879.44	981,134.76	967,919.69	2,944,094.51				
TOTAL ASSETS		2,930,879.44	981,134.76	967,919.69	2,944,094.51				
LIABILITIES AND FUND EQUITY									
LIABILITIES									
613-00-00-00-2020	ACCOUNTS PAYABLE	5,443.21	543,013.18	541,621.97	0.00	4,046.00	0.00	0.00	
613-00-00-00-2040	RENTAL DEPOSIT PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
613-00-00-00-2060	CONTRACTS PAYABLE	0.00	0.00	0.00	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	0.00	0.00	0.00	
613-00-00-00-2100	DUE TO THIRD PARTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
613-00-00-00-2120	DUE TO COMPONENT UNIT-FOC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
613-00-00-00-2125	ADVANCE FROM OTHER FUND	233,499.47	30,606.09	0.00	0.00	202,893.38	0.00	0.00	
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	3,920.00	0.00	0.00	0.00	3,920.00	0.00	0.00	
613-00-00-00-2150	ACCRUED INTEREST	1,212.00	167.00	0.00	0.00	1,045.00	0.00	0.00	

DATE: 01/16/2014
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CITY OF GRAND RAPIDS
 DETAILED BALANCE SHEET

FUND: FOXEGAMR GOLF COURSE
 FOR 12 PERIODS ENDING DECEMBER 31, 2013

ACCOUNT #	DESCRIPTION	BALANCE 01/01/13	NET DEBITS	NET CREDITS	BALANCE 12/31/13
LIABILITIES					
613-00-00-00-2160	ACCRUED WAGES PAYABLE	1,542.82	1,542.82	0.00	0.00
613-00-00-00-2166	OPER LIABILITY	5,620.00	0.00	0.00	5,620.00
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	2,287.12	2,287.12	6,644.41	6,644.41
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	1,064.12	0.00	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	33,359.91	33,359.91	0.00
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		253,524.62	612,046.24	582,690.41	224,168.79
FUND LIABILITIES					
FUND EQUITY					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	79,553.99	84,670.78	5,116.79
613-00-00-00-3010	NET ASSETS	2,677,354.82	0.00	0.00	2,677,354.82
TOTAL		2,677,354.82	79,553.99	84,670.78	2,682,471.61
FUND SURPLUS (DEFICIT)					
TOTAL FUND EQUITY		2,677,354.82	79,553.99	122,124.89	2,719,925.72
TOTAL LIABILITIES AND FUND EQUITY		2,930,879.44	691,600.23	704,815.30	2,944,094.51

DATE: 01/16/2014
 TIME: 09:56:44
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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, 2013

PAGE: 1
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FUND: POLI/GMNA GOLF COURSE
 DEPT:

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

CHARGES FOR SERVICES

613-00-34-00-1000	FAMILY PASS	0.00	58,563.01	72,000.00	81.3	71,384.64
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	3,800.00	4,000.00	95.0	3,990.00
613-00-34-00-1100	SINGLE PASS	0.00	62,823.87	72,000.00	87.2	71,784.09
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	2,850.35	5,000.00	47.6	5,080.00
613-00-34-00-1200	JUNIOR PASS	0.00	5,624.12	6,500.00	86.5	6,142.35
613-00-34-00-1225	EMERSON CARDS	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1230	MULTI-PLAY PASS	0.00	15,416.01	17,000.00	90.6	14,691.72
613-00-34-00-1250	SEASON PASS EXP-STAGARROOK	0.00	0.00	0.00	0.0	0.00
613-00-34-00-1600	WD/WE 18 HOLE	0.00	23,355.00	50,000.00	46.7	22,725.00
613-00-34-00-1610	WD/WE 18 HOLE SPECIAL	0.00	0.00	0.00	0.0	6,370.00
613-00-34-00-1620	WD/WE SPRING/FALL GREEN FEES	0.00	17,670.29	38,500.00	45.8	32,158.75
613-00-34-00-1625	WD/WS 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	10,180.00	25,000.00	40.7	10,854.00
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	0.00	11,939.50	0.00	100.0	14,466.01
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	5,358.00	0.00	100.0	4,215.00
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	0.00	632.00	0.00	100.0	837.00
613-00-34-00-1900	WD BERGHE FEE 18 HOLES	0.00	1,650.00	10,000.00	16.5	2,596.00
613-00-34-00-1950	WD BERGHE FEE 9 HOLES	0.00	9,510.00	0.00	100.0	7,965.00
613-00-34-00-1975	SENIOR GREEN FEES	0.00	11,644.35	0.00	100.0	10,917.07
613-00-34-00-2000	WD 2ND NINE	0.00	456.00	0.00	100.0	312.00
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	0.00	18,878.09	16,000.00	117.9	13,717.43
613-00-34-00-2110	WE 18 HOLE	0.00	50,265.00	53,000.00	94.8	51,042.50
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	16.00
613-00-34-00-2113	WS HALF PRICE 18 DISCOUNT CARD	0.00	4,392.50	0.00	100.0	5,071.00
613-00-34-00-2114	WS HALF PRICE 9 DISCOUNT CARD	0.00	517.00	0.00	100.0	560.50
613-00-34-00-2115	WE 2ND NINE GREEN FEE	0.00	143.00	0.00	100.0	234.00

DATE: 01/16/2014
 TIME: 09:56:44
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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BUDGET WITH FYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2013

FUND: FOREGAWA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER		FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
		ACTUAL	ACTUAL				
613-00-34-00-2120	WE 9 HOLE	0.00	17,003.32	15,030.00	113.3	15,488.00	0.00
613-00-34-00-2121	WE OFFING GREEN FEE	0.00	0.00	0.00	0.0	1,728.32	0.00
613-00-34-00-2122	WE COUPLES GOLF	0.00	0.00	0.00	0.0	13,127.45	0.00
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00	11,128.31	0.00	100.0	0.00	0.00
613-00-34-00-2124	WE TWILIGHT	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2125	WD LODGING 18 HOLE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2130	WD LODGING 9 HOLE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2132	WD/WE COURON GOLF ENTER PRICE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2135	LODGE 18 WEEKEND	0.00	0.00	10,000.00	0.0	0.00	0.00
613-00-34-00-2140	LODGE 9 WEEKEND	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2142	LODGING REC ON ACCOUNT	0.00	1,739.89	0.00	100.0	11,430.17	0.00
613-00-34-00-2145	MISCELLANEOUS GREEN FEES	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2146	PHEM CART RENTAL	0.00	525.00	530.00	95.4	611.25	0.00
613-00-34-00-2200	PREPAID PASSES	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2250	GUEST PASS	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2300	DRIVING RANGE PASS	0.00	5,280.00	5,000.00	105.6	5,053.57	0.00
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	2,250.00	4,800.00	46.8	2,765.01	0.00
613-00-34-00-2352	STUDENT DRIVING RANGE	0.00	249.07	0.00	100.0	300.00	0.00
613-00-34-00-2354	JUNIOR DRIVING RANGE	0.00	1,650.00	0.00	100.0	1,450.00	0.00
613-00-34-00-2400	SMALL BUCKET	0.00	1,962.00	1,900.00	103.2	2,076.45	0.00
613-00-34-00-2450	MEDIUM BUCKET	0.00	2,250.35	2,500.00	90.0	2,787.02	0.00
613-00-34-00-2500	LARGE BUCKET	0.00	7,024.60	6,500.00	108.0	6,967.95	0.00
613-00-34-00-2600	CART 9 HOLE	0.00	10,114.52	24,000.00	42.1	8,001.68	0.00
613-00-34-00-2625	CART HALF 9 HOLE	0.00	17,383.00	0.00	100.0	16,112.00	0.00
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	0.00	0.00	0.0	80.00	0.00
613-00-34-00-2700	CART 18 HOLE	0.00	24,068.81	65,000.00	37.0	18,422.44	0.00
613-00-34-00-2725	CART HALF 18 HOLE	0.00	44,785.80	0.00	100.0	40,924.04	0.00
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	10.00	0.00	100.0	15.00	0.00
613-00-34-00-2775	SENIOR LEAGUE CART	0.00	5,081.90	0.00	100.0	5,314.67	0.00
613-00-34-00-2800	MISCEL CART RENTAL	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	3,389.96	3,500.00	96.8	3,390.00	0.00
613-00-34-00-3200	BOMER CART RENTAL	0.00	11,753.00	19,500.00	60.2	19,691.00	0.00
613-00-34-00-3350	EMPLOYEE CART FEE	0.00	0.00	0.00	0.0	0.00	0.00
613-00-34-00-3400	CART SEASON RENTAL 1 PERSON	0.00	2,744.00	0.00	100.0	0.00	0.00
613-00-34-00-3450	SOFT SPIKE	0.00	0.00	0.00	0.0	0.00	0.00

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CITY OF GRAND RAPIDS
 DETAILED REVENUE & EXPENSE REPORT
 MONTH ACT. WITH FYTD AND FY BDDGET WITH PYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2013

FUND: POKEGAWA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/EXPANDED	PROR YEAR-TO-DATE ACTUAL
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CHARGES FOR SERVICES						
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	10.05	1,740.23	1,700.00	102.3	1,874.62
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00	0.00	0.00	0.0	0.00
TOTAL		10.05	1,740.23	1,700.00	102.3	1,874.62

MISCELLANEOUS REVENUE

613-00-37-00-1240	PLANS & SPECS-1993 RENOVATION	0.00	0.00	0.00	0.0	0.00
613-00-37-00-2250	ADVERTISING	0.00	0.00	0.00	0.0	0.00
613-00-37-00-2270	T-SIGR 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	187.12	0.00	100.0	701.70
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	18,000.00	18,000.00	100.0	18,000.00
613-00-37-00-3700	PEPSI CART REIMBURSEMENT	0.00	0.00	0.00	0.0	0.00
613-00-37-00-3800	CAM RENT	0.00	4,833.22	4,000.00	120.8	7,239.58
613-00-37-00-3850	FOX GOLFPARK PLACE DONATIONS	0.00	0.00	0.00	0.0	0.00
613-00-37-00-3900	MISCEL REVENGE	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 INCOME	0.00	1,040.55	500.00	208.1	1,789.77
TOTAL		2,000.00	24,060.89	22,500.00	106.9	27,731.05
TOTAL REVENUES:	MISCELLANEOUS REVENUE	2,000.00	24,060.89	22,500.00	106.9	27,731.05

OTHER FINANCING SOURCES

613-00-39-00-2420	CAPITRL BLANDIN GRANT	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4600	SALE OF CAPITAL ASSET	0.00	5,265.89	0.00	100.0	0.00
613-00-39-00-4620	INSURANCE RECOVERY	0.00	0.00	0.00	0.0	0.00
613-00-39-00-4700	CAPITAL CONTRIB-RESTROCK	0.00	34,287.75	0.00	100.0	5,530.00
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRAISER	1,766.67	32,002.42	0.00	100.0	100.00
613-00-39-00-5030	OPERATING TRANSFER IN	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 BDDGET WITH FYTD ACTUAL
 FOR 12 PERIODS ENDING DECEMBER 31, 2013

FUND: POKESAWA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR-TO-DATE ACTUAL		FISCAL YEAR BDDGET		COLLECTED/EXPENDED	PROR YEAR-TO-DATE ACTUAL
		DECEMBER	ACTUAL	YEAR	BDDGET		

OTHER FINANCING SOURCES							
613-00-39-00-5500	USAGE OF NET ASSETS	0.00	0.00	0.00	0.00	0.0	0.00
TOTAL		1,766.67	71,556.07	0.00	0.00	100.0	5,630.00
TOTAL REVENUES:	OTHER FINANCING SOURCES	1,766.67	71,556.07	0.00	0.00	100.0	5,630.00

GENERAL ADMINISTRATION

PERSONNEL							
613-00-50-10-1010	SALARY-REGULTIME	5,361.43	89,075.54	89,256.00	100.9	88,979.25	
613-00-50-10-1020	SALARY-REGULTIME/OVERTIME	0.00	414.87	1,000.00	41.4	1,094.00	
613-00-50-10-1030	SALARY-PARTTIME	0.00	79,215.68	80,556.00	98.3	84,507.00	
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	0.00	1,342.30	750.00	178.9	1,901.46	
613-00-50-10-1050	CONTRACTED SERVICE	0.00	294.00	0.00	(100.0)	0.00	
613-00-50-10-1210	PERA	388.71	7,702.46	8,151.00	94.4	7,739.96	
613-00-50-10-1220	FICA	310.96	10,267.99	10,466.00	98.1	10,629.34	
613-00-50-10-1230	MEDICARE	72.72	2,401.28	2,448.00	96.0	2,484.48	
613-00-50-10-1310	HEALTH INSURANCE	1,021.34	17,707.03	19,092.00	92.7	16,837.36	
613-00-50-10-1330	LIFE INSURANCE	4.10	49.20	43.00	114.4	34.85	
613-00-50-10-1335	DENTAL INSURANCE	28.67	542.84	519.00	104.5	566.89	
613-00-50-10-1345	OPSS	0.00	0.00	1,750.00	0.0	451.00	
613-00-50-10-1420	UNEMPLOYMENT	0.00	5,898.00	6,900.00	85.4	6,839.00	
613-00-50-10-1510	WORKERS COMPENSATION	0.00	3,912.85	4,000.00	97.8	3,315.30	
TOTAL PERSONNEL		7,187.93	218,824.04	223,931.00	97.7	225,374.89	

SUPPLIES & MATERIALS

613-00-50-20-2010	OFFICE SUPPLIES	0.00	1,004.53	1,200.00	83.7	1,337.34
613-00-50-20-2020	COPY SUPPLIES	12.29	12.29	15.00	81.9	19.40
613-00-50-20-2030	PRINTING & BINDING	0.00	1,931.96	800.00	243.4	709.20
613-00-50-20-2060	COMPUTER SUPPLIES	256.46	274.60	0.00	(100.0)	0.00
613-00-50-20-2075	ASSETS BETWEEN \$700-\$2,499	0.00	3,843.23	5,000.00	96.0	4,402.56
613-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	9,513.75	14,000.00	67.9	11,380.06
613-00-50-20-2100	OPERATING SUPPLIES	23.50	9,813.68	4,500.00	218.0	7,651.13
613-00-50-20-2120	MOTOR FUELS	0.00	13,033.24	15,000.00	86.8	14,065.78
613-00-50-20-2130	LIBRARIES	0.00	147.42	120.00	122.8	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 12 PERIODS ENDING DECEMBER 31, 2013

FUND: PARKINGWA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE	
		ACTUAL		ACTUAL		BUDGET		EXPENDED		ACTUAL	
GENERAL ADMINISTRATION											
SUPPLIES & MATERIALS											
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	195.00		470.84		0.00		(100.0)		209.97	
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		9.61		0.00		(300.0)		0.00	
613-00-50-20-2210	EQUIPMENT PARTS	3,682.28		19,321.01		15,000.00		128.8		13,685.56	
613-00-50-20-2285	Turf MAINTENANCE	0.00		3,376.77		5,000.00		67.5		4,900.10	
613-00-50-20-2290	FLOWERS	0.00		1,930.08		2,000.00		96.5		1,946.16	
613-00-50-20-2460	SMALL TOOLS	0.00		0.00		0.00		0.0		0.00	
TOTAL SUPPLIES & MATERIALS		4,159.53		64,683.01		62,135.00		104.1		60,307.26	
OTHER SERVICES & CHARGES											
613-00-50-30-3000	PROFESSIONAL SERVICES	0.00		577.50		0.00		(100.0)		0.00	
613-00-50-30-3010	ADVERTISING/ACCOUNTING SERVICES	0.00		13,515.57		13,377.00		101.0		13,376.58	
613-00-50-30-3040	LEGAL SERVICES	0.00		0.00		1,000.00		0.0		240.50	
613-00-50-30-3060	EXTERMINATOR SERVICE	0.00		414.14		500.00		82.8		363.37	
613-00-50-30-3070	LAUNDRY/SEIL MATS	0.00		316.76		500.00		63.3		349.73	
613-00-50-30-3090	JANITORIAL SERVICE	0.00		803.46		0.00		(100.0)		931.72	
613-00-50-30-3100	OTHER CONTRACTED SERVICE	6,625.00		35,655.00		35,000.00		101.8		35,175.00	
613-00-50-30-3210	TELEPHONE	346.20		4,032.92		3,000.00		134.4		3,734.75	
613-00-50-30-3220	POSTAGE	409.00		450.89		800.00		56.3		509.63	
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00		0.00		800.00		0.0		1,122.04	
613-00-50-30-3260	PROMOTIONS	0.00		0.00		0.00		0.0		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		0.00		0.00		0.0		16.00	
613-00-50-30-3510	PUBLISHING & ADVERTISING	0.00		2,056.34		3,000.00		68.8		3,084.33	
613-00-50-30-3610	GENERAL INSURANCE	(1,125.00)		5,344.00		18,871.00		28.3		12,403.00	
613-00-50-30-3810	ELECTRICITY	1,043.03		18,768.53		15,000.00		125.1		19,501.58	
613-00-50-30-3840	CARRIAGE REMOVAL	0.00		1,748.49		2,000.00		87.4		2,272.43	
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		1,337.00		1,500.00		89.1		1,808.31	
613-00-50-30-3860	HEAT-NATURAL GAS	467.37		3,062.42		3,000.00		102.0		2,435.08	
613-00-50-30-4000	MAINTENANCE CONTRACTS	721.68		14,452.87		2,500.00		578.1		4,453.00	
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00		539.16		2,600.00		20.7		3,987.82	
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00		1,000.00		1,200.00		83.3		2,229.06	
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	0.00		1,605.64		1,600.00		100.3		2,473.50	

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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, 2013

FUND: FOREGAWA GOLF COURSE
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	DECEMBER		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE ACTUAL	
		ACTUAL		ACTUAL		ACTUAL				ACTUAL	
GENERAL ADMINISTRATION											
OTHER SERVICES & CHARGES											
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	548.70		1,954.59		3,000.00		65.1		20,496.18	
613-00-50-30-4088	FERTILIZER/CHEMICALS	0.00		37,645.99		28,000.00		134.4		28,632.93	
613-00-50-30-4085	TREE MAINTENANCE	0.00		897.75		3,000.00		29.9		772.84	
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		1,230.00		0.00		(100.0)		0.00	
613-00-50-30-4155	WINTER STORAGE	0.00		1,400.00		1,500.00		93.3		1,400.00	
613-00-50-30-4320	MC/VISA BANK CHARGES	27.00		12,358.52		13,000.00		95.0		12,599.76	
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		(84.08)		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	PERKITS & DUES	0.00		220.00		350.00		62.8		359.00	
613-00-50-30-4330	BOES & SUBSCRIPTIONS	0.00		2,674.75		1,800.00		148.5		1,611.00	
613-00-50-30-4335	GOLF-SUGARBOOK-POR GC BAD GRM	0.00		0.00		0.00		0.0		0.00	
613-00-50-30-4340	PROPERTY TAX	0.00		3,707.00		3,700.00		100.1		3,446.00	
613-00-50-30-4350	42H OF JULY EXPENSES	0.00		182.61		1,000.00		18.8		988.61	
613-00-50-30-4370	PROR PERIOD ADJUSTMENT	0.00		0.00		0.00		0.0		0.00	
613-00-50-30-4380	CLUBHOUSE LOAN REPAYMENT	0.00		0.00		13,190.00		0.0		0.00	
613-00-50-30-4390	RESTROOMS-EXP-NON-CAPITALIZED	0.00		2,249.15		0.00		(100.0)		0.00	
613-00-50-30-4400	GOLF CART LOAN PAYMENT	0.00		0.00		17,548.00		0.0		2,472.03	
613-00-50-30-5000	INTEREST EXPENSE	4167.00		2,167.99		0.00		(100.0)		0.00	
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		5,478.59	
613-00-50-30-5600	DEPRECIATION EXPENSE	7,335.61		87,666.89		70,000.00		125.2		86,885.59	
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 CRT	0.00		3,500.00		3,500.00		100.0		3,500.00	
TOTAL OTHER SERVICES & CHARGES											
			18,231.59		263,467.85		265,836.00		99.1		279,302.06
TOTAL EXPENSES: GENERAL ADMINISTRATION											
			29,579.05		546,974.90		531,902.00		99.1		564,984.21
TOTAL EXPENSES:											
			29,579.05		546,974.90		531,902.00		99.1		564,984.21
TOTAL FUND REVENUES											
			3,776.72		584,429.01		532,450.00		105.7		569,071.75
TOTAL FUND EXPENSES											
			29,579.05		546,974.90		531,902.00		99.1		564,984.21
FUND SURPLUS (DEFICIT)											
			(25,802.33)		37,454.11		548.00		6834.6		4,087.54