

**NOTICE**  
**POKEGAMA GOLF COURSE BOARD MEETING**  
**TUESDAY, NOVEMBER 19, 2013**  
**7:30 A.M.**

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for Tuesday, November 19, 2013 at 7:30 a.m. the Grand Rapids City Hall, 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  
SPECIAL MEETING  
October 4, 2013  
7:30 AM

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

Absent: Dan Richter

Staff: Bob Cahill Director of Golf  
Steve Ross Grounds Superintendent

- I. Jeff Ericson, Chair, called the meeting to order.
- II. Visitors: None
- III. Steve Forneris made a motion recommend to the City Council the purchase of a used John Deere tractor priced at \$16,400. Ron Iannelli seconded the motion. The motion passed.
- IV. Steve Forneris made a motion to adjourn the meeting. Ron Iannelli seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien  
Recording Secretary

GRAND RAPIDS GOLF COURSE BOARD  
SPECIAL MEETING  
October 30, 2013  
7:30 AM

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

Absent: Dan Richter

Staff: Bob Cahill Director of Golf  
Steve Ross Grounds Superintendent

- I. Jeff Ericson, Chair, called the meeting to order.
- II. Visitors: Dale Adams
- III. Ron Iannelli made a motion to approve the 2014 Operating Budget. Steve Forneris seconded the motion. The motion passed. Steve Forneris made a motion to approve the 2014 CIP Budget of \$65,000. Ron Iannelli seconded the motion. The motion passed.
- IV. Steve Forneris made a motion to adjourn the meeting. Ron Iannelli seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien  
Recording Secretary

DATE: 11/13/2013  
 TIME: 14:03:11  
 ID: AP443000.CGR

CITY OF GRAND RAPIDS  
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 11/19/2013

VENDOR #	NAME	AMOUNT DUE
-----		
POKEGAMA GOLF COURSE		
0113233	AMERIPRIDE LINEN & APPAREL	53.74
0221525	BUNES SEPTIC SERVICE INC	591.00
0221650	BURGGRAF'S ACE HARDWARE INC	13.88
0400015	D.C.R. COMMUNICATIONS INC	30.00
0401804	DAVIS OIL	1,113.52
0514200	ESC SYSTEMS	221.12
0718010	CITY OF GRAND RAPIDS	13,438.75
1205700	GREGORY J. LESSMAN DBA	36.94
1300082	M & R ENTERPRISES	1,258.50
1309355	MINNESOTA TORO	794.58
1309388	MINNESOTA WOMEN'S GOLF ASSOC	50.00
1618235	PRESTO PRINT	14.62
1721105	QUALITY REFRIGERATION & HTG	356.25
1821725	RUTTGER'S SUGAR LAKE LODGE	8,625.00
1920555	STOKES PRINTING COMPANY	171.52
TOTAL UNPAID TO BE APPROVED IN THE SUM OF:		26,769.42
CHECKS ISSUED-PRIOR APPROVAL		
PRIOR APPROVAL		
0212750	BLUE CROSS & BLUE SHIELD OF MN	1,316.50
0301328	ROBERT CAHILL	120.00
0315329	CITY OF COHASSET	158.82
0405447	DELTA DENTAL OF MINNESOTA	111.20
0718015	GRAND RAPIDS CITY PAYROLL	15,761.80
0718070	GRAND RAPIDS STATE BANK	1,482.16
1309335	MINNESOTA REVENUE	3,146.31
1405850	NEXTERA COMMUNICATIONS LLC	4.29
1609557	PIONEER MUTUAL LIFE INS CO	4.10
1621130	P.U.C.	3,924.50
2000490	TDS Metrocom	376.03
2008600	THOUSAND LAKES DOCK & LIFT LLC	450.00
2205637	VERIZON WIRELESS	33.74
2301700	WASTE MANAGEMENT	259.42
T000893	ELEMENT PAYMENT SERVICES	25.00
T000915	GARY HAUSLADEN	16,400.00
TOTAL PRIOR APPROVAL ALLOWED IN THE SUM OF:		43,573.87
TOTAL ALL DEPARTMENTS		70,343.29

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

**Statement of Income and Expenses  
OCTOBER 31, 2013 TO OCTOBER 31, 2009**

	<u>YTD THROUGH 10/31/2013</u>	<u>YTD THROUGH 10/31/2012</u>	<u>YTD THROUGH 10/31/2011</u>	<u>YTD THROUGH 10/31/2010</u>	<u>YTD THROUGH 10/31/2009</u>
<b>Operating Revenues:</b>					
Season Passes	\$ 156,618	\$ 181,892	\$ 190,744	\$ 185,289	\$ 187,377
Green Fees	193,984	215,224	194,373	210,372	187,020
Ancillaries	<u>135,722</u>	<u>127,986</u>	<u>132,924</u>	<u>128,259</u>	<u>129,235</u>
Total Operating Revenues	<u>486,324</u>	<u>525,102</u>	<u>518,041</u>	<u>523,920</u>	<u>503,632</u>
<b>Operating Expenses:</b>					
Personnel	193,792	197,793	201,046	189,600	184,205
Materials and Supplies	59,565	60,135	62,717	48,313	34,823
Other Services & Charges	<u>147,515</u>	<u>178,050</u>	<u>153,834</u>	<u>136,468</u>	<u>150,964</u>
Total Operating Expenses	<u>400,872</u>	<u>435,978</u>	<u>417,597</u>	<u>374,381</u>	<u>369,992</u>
<b>OPERATING INCOME (LOSS)</b>	<u>85,452</u>	<u>89,124</u>	<u>100,444</u>	<u>149,539</u>	<u>133,640</u>
Nonoperating Revenues	6,248	6,549	5,608	2,690	9,526
Concessionaire Lease	16,000	14,000	14,000	7,500	3,000
Operating Transfer In	-	-	-	-	-
Clubhs/Park Prj Fundraising Exps	-	-	-	-	(14,032)
Sales Tax Repayment	-	(12,297)	(12,297)	(12,297)	(12,297)
Debt Principal Payment	(30,606)	(30,303)	(13,742)	-	(27,000)
Depreciation	<u>(72,904)</u>	<u>(72,033)</u>	<u>(63,995)</u>	<u>(24,500)</u>	<u>(15,119)</u>
<b>NET INCOME (LOSS)</b>	<u>\$ 4,190</u>	<u>\$ (4,960)</u>	<u>\$ 30,018</u>	<u>\$ 122,932</u>	<u>\$ 77,718</u>
Capital Contribution-Restroom	\$ 34,288				
Restroom Capital Expenditures	(6,049)				

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 10 PERIODS ENDING OCTOBER 31, 2013

PAGE: 1  
 F-YR: 13

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL		FISCAL YEAR-TO-DATE ACTUAL		FISCAL YEAR BUDGET		COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE ACTUAL	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	EXPENDED	EXPENDED	ACTUAL	ACTUAL
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	607.00	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	2,860.35	6,000.00	47.6	6,080.00					
613-00-34-00-1200	JUNIOR PASS	99.00	5,624.12	6,500.00	86.5	6,142.35					
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	238.00	15,416.01	17,000.00	90.6	14,691.72					
613-00-34-00-1250	SEASON PASS EXP-SUGARBROOK	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-1600	WD 18 HOLE	0.00	23,355.00	50,000.00	46.7	22,665.00					
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	5,482.00	17,670.29	38,500.00	45.8	32,158.76					
613-00-34-00-1625	WD/WE FALL SPECIALS	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-1700	WD 9 HOLE	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	19.00	10,180.00	25,000.00	40.7	10,854.00					
613-00-34-00-1750	WD 9 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-1800	SPECIAL PLAY	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-1850	WD HALF PRICE 18 DISCOUNT CARD	0.00	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 LEAGUE FEE 18 HOLES	0.00	1,650.00	10,000.00	16.5	2,596.00					
613-00-34-00-1950	WD LEAGUE 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	48.00	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	165.00	17,780.09	16,000.00	111.1	13,717.43					
613-00-34-00-2110	WE 18 HOLE	0.00	50,265.00	53,000.00	94.8	51,012.50					
613-00-34-00-2111	WE 18 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-2112	WE 9 HOLE EAGLE SUGAR WEND MBR	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-2113	WE HALF PRICE 18 DISCOUNT CARD	0.00	4,392.50	0.00	100.0	5,071.00					
613-00-34-00-2114	WE 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					

CHARGES FOR SERVICES

DATE: 11/13/2013  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH FYTD ACTUAL  
 FOR 10 PERIODS ENDING OCTOBER 31, 2013

PAGE: 2  
 F-YR: 13

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL		FISCAL YEAR-TO-DATE ACTUAL		FISCAL YEAR BUDGET		COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE ACTUAL	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	%	%	ACTUAL	ACTUAL
613-00-34-00-2120	WE 9 HOLE	0.00	17,003.32	15,000.00	113.3	15,488.00					
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 COUPLES GOLF	0.00	0.00	0.00	0.0	1,728.31					
613-00-34-00-2123	WE TOURNAMENT GREEN FEE	0.00	11,128.51	0.00	100.0	13,127.45					
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	0.00	0.00	0.0	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	10,000.00	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	360.00	0.00	100.0	933.78					
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	525.00	550.00	95.4	611.25					
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	5,280.00	5,000.00	105.6	5,053.57					
613-00-34-00-2350	FAMILY DRIVING RANGE PASS	0.00	2,250.00	4,800.00	46.8	2,765.01					
613-00-34-00-2352	STUDENT DRIVING RANGE	0.00	249.07	0.00	100.0	300.00					
613-00-34-00-2354	JUNIOR DRIVING RANGE	0.00	1,650.00	0.00	100.0	1,450.00					
613-00-34-00-2400	SMALL BUCKET	42.51	1,962.00	1,900.00	103.2	2,076.45					
613-00-34-00-2450	MEDIUM BUCKET	33.68	2,250.35	2,500.00	90.0	2,787.02					
613-00-34-00-2500	LARGE BUCKET	103.00	7,024.60	6,500.00	108.0	6,967.95					
613-00-34-00-2600	CART 9 HOLE	48.00	10,114.52	24,000.00	42.1	8,001.68					
613-00-34-00-2625	CART HALF 9 HOLE	312.00	17,383.00	0.00	100.0	16,112.00					
613-00-34-00-2650	CART TRAIL FEE 9 HOLES	0.00	0.00	0.00	0.0	80.00					
613-00-34-00-2700	CART 18 HOLE	128.00	24,068.81	65,000.00	37.0	18,422.44					
613-00-34-00-2725	CART HALF 18 HOLE	800.00	44,785.80	0.00	100.0	40,924.04					
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00	10.00	0.00	100.0	15.00					
613-00-34-00-2800	SENIOR LEAGUE CART	0.00	6,081.90	0.00	100.0	5,319.67					
613-00-34-00-2900	MISCEL CART RENTAL	0.00	0.00	0.00	0.0	0.00					
613-00-34-00-2900	PERSONAL CART RENTAL	0.00	3,389.96	3,500.00	96.8	3,390.00					
613-00-34-00-3200	POWER CART RENTAL	0.00	11,753.00	19,500.00	60.2	19,691.00					
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	2,744.00	0.00	100.0	0.00					
613-00-34-00-3450	SOFT SPIKE	0.00	0.00	0.00	0.0	0.00					

CHARGES FOR SERVICES

DATE: 11/13/2013  
 TIME: 15:38:19  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 10 PERIODS ENDING OCTOBER 31, 2013

PAGE: 3  
 F-YR: 13

FUND: POKEGAMA GOLF COURSE  
 DEPT:

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

CHARGES FOR SERVICES											
613-00-34-00-3500	3.35% CREDIT CARD CHARGES	44.55		1,730.18		1,700.00		101.7		1,842.88	
613-00-34-00-3900	MISC REVENUE-DAILY SALES	0.00		0.00		0.00		0.0		0.00	
TOTAL		8,169.74		486,324.11		529,950.00		91.7		525,102.57	

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-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	46.78		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	0.00		16,000.00		18,000.00		88.8		14,000.00	
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		5,018.74	
613-00-37-00-3850	POK GOLF&PARK PLACE DONATIONS	0.00		0.00		0.00		0.0		0.00	
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 INCOME	0.00		478.01		500.00		95.6		828.47	
TOTAL		4,046.78		21,498.35		22,500.00		95.5		20,548.91	
TOTAL REVENUES:	MISCELLANEOUS REVENUE	4,046.78		21,498.35		22,500.00		95.5		20,548.91	

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		750.00		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-RESTROOM	0.00		34,287.76		0.00		100.0		0.00	
613-00-39-00-4800	CAPITAL CONTRIB-FUNDRASER	2,791.67		29,869.08		0.00		100.0		37,686.93	
613-00-39-00-5030	OPERATING TRANSFER IN	0.00		0.00		0.00		0.0		0.00	



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 FOR 10 PERIODS ENDING OCTOBER 31, 2013

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
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OTHER FINANCING SOURCES						
613-00-39-00-5500	USAGE OF NET ASSETS	0.00	0.00	0.00	0.0	0.00
TOTAL		2,791.67	64,906.84	0.00	100.0	37,686.93
TOTAL REVENUES:	OTHER FINANCING SOURCES	2,791.67	64,906.84	0.00	100.0	37,686.93

GENERAL ADMINISTRATION

PERSONNEL						
613-00-50-10-1010	SALARY-FULLTIME	7,502.65	72,246.05	88,256.00	81.8	71,367.06
613-00-50-10-1020	SALARY-FULLTIME/OVERTIME	66.91	414.87	1,000.00	41.4	1,094.00
613-00-50-10-1030	SALARY-PARTTIME	7,621.48	76,112.72	80,556.00	94.4	81,319.88
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	48.08	1,268.80	750.00	169.1	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	692.22	6,361.17	8,151.00	78.0	6,437.06
613-00-50-10-1220	FCFA	922.31	9,082.85	10,466.00	86.7	9,446.54
613-00-50-10-1250	MEDICARE	215.68	2,124.12	2,448.00	86.7	2,209.22
613-00-50-10-1310	HEALTH INSURANCE	1,108.16	15,577.53	19,092.00	81.5	14,876.36
613-00-50-10-1330	LIFE INSURANCE	4.10	41.00	43.00	95.3	34.85
613-00-50-10-1335	DENTAL INSURANCE	56.18	457.99	519.00	88.2	485.64
613-00-50-10-1345	CPFB	0.00	0.00	1,750.00	0.0	0.00
613-00-50-10-1420	UNEMPLOYMENT	0.00	5,898.00	6,900.00	85.4	5,305.00
613-00-50-10-1510	WORKERS COMPENSATION	0.00	3,912.85	4,000.00	97.8	3,316.30
TOTAL PERSONNEL		18,237.77	193,791.95	223,931.00	86.5	197,793.37

SUPPLIES & MATERIALS

613-00-50-20-2010	OFFICE SUPPLIES	14.62	870.66	1,200.00	72.5	1,299.59
613-00-50-20-2020	COPY SUPPLIES	0.00	0.00	15.00	0.0	7.21
613-00-50-20-2030	PRINTING & BINDING	0.00	1,868.21	800.00	233.5	709.20
613-00-50-20-2060	COMPUTER SUPPLIES	0.00	18.14	0.00	(100.0)	0.00
613-00-50-20-2075	ASSETS BETWEEN \$700-\$2,499	0.00	3,843.23	4,000.00	96.0	4,402.56
613-00-50-20-2090	INVENTORIAL SUPPLIES	0.00	9,513.75	14,000.00	67.9	11,356.56
613-00-50-20-2100	OPERATING SUPPLIES	345.09	9,507.15	4,500.00	211.2	7,583.86
613-00-50-20-2120	MOTOR FUELS	1,113.52	13,033.24	15,000.00	86.8	14,065.78
613-00-50-20-2130	LUBRICANTS	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 10 PERIODS ENDING OCTOBER 31, 2013

PAGE: 5  
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FUND: POKESAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL		FISCAL YEAR-TO-DATE ACTUAL		FISCAL YEAR BUDGET		% COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE ACTUAL	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	EXPENDED	EXPENDED	ACTUAL	ACTUAL
GENERAL ADMINISTRATION											
SUPPLIES & MATERIALS											
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	0.00	285.84	0.00	285.84	0.00	13,376.68	(100.0)	209.97	0.00	209.97
613-00-50-20-2180	SAFETY SUPPLIES	0.00	0.00	0.00	0.00	500.00	13,376.68	0.0	0.00	0.00	0.00
613-00-50-20-2190	OTHER SUPPLIES/MATERIALS	0.00	9.61	0.00	9.61	0.00	208.00	(100.0)	0.00	0.00	0.00
613-00-50-20-2210	EQUIPMENT PARTS	551.76	15,160.84	15,160.84	15,160.84	15,000.00	369.37	101.0	13,654.42	4,900.10	13,654.42
613-00-50-20-2285	TORF MAINTENANCE	0.00	3,376.77	3,376.77	3,376.77	5,000.00	349.73	67.5	4,900.10	1,946.16	4,900.10
613-00-50-20-2290	FLOWERS	0.00	1,930.08	1,930.08	1,930.08	2,000.00	96.5	96.5	1,946.16	0.00	1,946.16
613-00-50-20-2400	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.00
TOTAL SUPPLIES & MATERIALS		2,024.99		59,564.94		62,135.00		95.8		60,135.41	
OTHER SERVICES & CHARGES											
613-00-50-30-3000	PROFESSIONAL SERVICES	0.00	577.50	577.50	577.50	0.00	13,376.68	(100.0)	0.00	0.00	0.00
613-00-50-30-3010	AUDITING/ACCOUNTING SERVICES	0.00	1,140.57	1,140.57	1,140.57	13,377.00	208.00	8.5	13,376.68	208.00	13,376.68
613-00-50-30-3040	LEGAL SERVICES	0.00	0.00	0.00	0.00	1,000.00	369.37	0.0	0.00	0.00	0.00
613-00-50-30-3060	EXTERMINATOR SERVICE	0.00	414.14	414.14	414.14	500.00	349.73	82.8	369.37	369.73	369.73
613-00-50-30-3070	LAUNDRY/SOIL MATS	53.74	316.76	316.76	316.76	500.00	931.72	63.3	931.72	931.72	931.72
613-00-50-30-3090	JANITORIAL SERVICE	0.00	803.46	803.46	803.46	0.00	26,550.00	(100.0)	26,550.00	26,550.00	26,550.00
613-00-50-30-3100	OTHER CONTRACTED SERVICE	0.00	26,580.00	26,580.00	26,580.00	35,000.00	3,116.18	75.9	3,116.18	3,116.18	3,116.18
613-00-50-30-3210	TELEPHONE	414.06	3,222.99	3,222.99	3,222.99	800.00	107.4	107.4	0.00	0.00	0.00
613-00-50-30-3220	POSTAGE	0.00	41.89	41.89	41.89	800.00	5.2	5.2	1,122.04	0.00	1,122.04
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.00
613-00-50-30-3260	PROMOTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.00
613-00-50-30-3260	GRAND STAM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.00
613-00-50-30-3340	AUTO LICENSES	0.00	0.00	0.00	0.00	0.00	16.00	0.0	16.00	16.00	16.00
613-00-50-30-3510	PUBLISHING & ADVERTISING	0.00	1,841.34	1,841.34	1,841.34	3,000.00	61.3	61.3	3,084.33	3,084.33	3,084.33
613-00-50-30-3610	GENERAL INSURANCE	0.00	6,469.00	6,469.00	6,469.00	18,871.00	34.2	34.2	18,871.00	18,871.00	18,871.00
613-00-50-30-3810	ELECTRICITY	1,449.00	16,744.58	16,744.58	16,744.58	15,000.00	111.6	111.6	17,373.58	17,373.58	17,373.58
613-00-50-30-3840	GARBAGE REMOVAL	259.42	1,696.60	1,696.60	1,696.60	2,000.00	84.8	84.8	2,018.10	2,018.10	2,018.10
613-00-50-30-3845	CABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.00
613-00-50-30-3850	SEPTIC/SEWER	591.00	1,337.00	1,337.00	1,337.00	1,500.00	89.1	89.1	1,435.81	1,435.81	1,435.81
613-00-50-30-3860	HEAT-NATURAL GAS	158.82	2,316.63	2,316.63	2,316.63	3,000.00	77.2	77.2	1,929.05	1,929.05	1,929.05
613-00-50-30-4000	MAINTENANCE CONTRACTS	0.00	12,517.49	12,517.49	12,517.49	2,500.00	500.6	500.6	3,642.70	3,642.70	3,642.70
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	539.16	539.16	539.16	2,600.00	20.7	20.7	3,024.23	3,024.23	3,024.23
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	1,200.00	0.0	0.0	2,229.06	2,229.06	2,229.06
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	30.00	1,605.64	1,605.64	1,605.64	1,600.00	100.3	100.3	2,475.50	2,475.50	2,475.50

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 10 PERIODS ENDING OCTOBER 31, 2013

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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	OCTOBER ACTUAL		FISCAL YEAR-TO-DATE ACTUAL		FISCAL YEAR BUDGET		COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE ACTUAL	
		ACTUAL		ACTUAL		BUDGET		EXPENDED		ACTUAL	
GENERAL ADMINISTRATION											
OTHER SERVICES & CHARGES											
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	221.12		1,405.89		3,000.00		46.8		20,496.18	
613-00-50-30-4080	FERTILIZER/CHEMICALS	0.00		37,645.99		28,000.00		134.4		28,832.93	
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	1,507.16		11,980.02		13,000.00		92.1		12,232.07	
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	(84.07)		(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	PERMITS & DUES	0.00		220.00		350.00		62.8		15.00	
613-00-50-30-4330	DOES & SUBSCRIPTIONS	0.00		2,674.75		1,800.00		148.5		1,611.00	
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		3,707.00		3,700.00		100.1		3,446.00	
613-00-50-30-4350	4TH OF JULY EXPENSES	0.00		188.61		1,000.00		18.8		988.61	
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		13,190.00		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		0.00	
613-00-50-30-5000	INTEREST EXPENSE	0.00		2,334.99		0.00		(100.0)		2,638.03	
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	7,244.51		72,904.35		70,000.00		104.1		72,032.94	
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											
		11,844.76		220,419.17		265,836.00		82.9		250,082.68	
TOTAL EXPENSES: GENERAL ADMINISTRATION											
		32,107.52		473,776.06		551,902.00		85.8		508,011.46	
TOTAL EXPENSES:											
		32,107.52		473,776.06		551,902.00		85.8		508,011.46	
TOTAL FUND REVENUES											
		15,008.19		572,729.30		552,450.00		103.6		583,338.41	
TOTAL FUND EXPENSES											
		32,107.52		473,776.06		551,902.00		85.8		508,011.46	
FUND SURPLUS (DEFICIT)											
		(17,099.33)		98,953.24		548.00		8057.1		75,326.95	

**CITY OF GRAND RAPIDS  
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES  
For the Period Ended October 31, 2013**

With Comparative Actual Amounts for the Period Ended October 31, 2012

	2013	2013		% OF	2012
	BUDGET	ACTUAL	OVER (UNDER) BUDGET	BUDGET	ACTUAL
<b>Operating Revenues</b>					
Season Passes	\$ 187,300	\$ 156,618	\$ (30,682)	84%	\$ 181,892
Green Fees	217,500	193,984	(23,516)	89%	215,224
Ancillary	125,150	135,722	10,572	108%	127,986
<b>Total Revenues</b>	<b>529,950</b>	<b>486,324</b>	<b>(43,626)</b>	<b>92%</b>	<b>525,102</b>
<b>Operating Expenses</b>					
Personnel	223,931	193,792	(30,139)	87%	197,793
Materials and Supplies	62,135	59,565	(2,570)	96%	60,135
Other Services & Charges	165,230	147,515	(17,715)	89%	178,050
<b>Total Expenses</b>	<b>451,296</b>	<b>400,872</b>	<b>(50,424)</b>	<b>89%</b>	<b>435,978</b>
<b>OPERATING INCOME (LOSS)</b>	<b>78,654</b>	<b>85,452</b>	<b>6,798</b>		<b>89,124</b>
Nonoperating Revenues	4,500	6,248	1,748	139%	6,549
Concessionaire Lease	18,000	16,000	(2,000)	89%	14,000
Operating Transfer In	-	-	-	0%	-
Sales Tax Repayment	-	-	-	0%	(12,297)
Debt Principal Payment	(30,606)	(30,606)	-	100%	(30,303)
Depreciation	(70,000)	(72,904)	2,904	104%	(72,033)
<b>NET INCOME</b>	<b>\$ 548</b>	<b>\$ 4,190</b>	<b>3,642</b>		<b>\$ (4,960)</b>
Capital Contribution-Restroom		\$ 34,288			
Restroom Capital Expenditures		(6,049)			

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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

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FUND: POKEGAMA GOLF COURSE  
 FOR 10 PERIODS ENDING OCTOBER 31, 2013

ACCOUNT #	DESCRIPTION	BALANCE 01/01/13	NET DEBITS	NET CREDITS	BALANCE 10/31/13
<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	169,153.40	169,153.40	0.00
613-00-00-00-1010	CASH	190,369.90	627,301.65	524,294.73	293,376.82
613-00-00-00-1013	CASH-CAPITAL PROJECTS	(40,933.74)	29,869.08	0.00	(11,064.66)
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 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	9,837.46	0.00	9,837.46	0.00
613-00-00-00-1175	PLEDGE RECEIVABLE	61,665.52	0.00	0.00	61,665.52
613-00-00-00-1176	ALLOWANCE FOR DOUBTFUL ACCTNS	(10,603.00)	0.00	0.00	(10,603.00)
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	2.36	2.36	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	1,948.44	576.64	1,948.44	576.64
613-00-00-00-1551	PREPAID INSURANCE	0.00	0.00	0.00	0.00
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	655,718.89	16,400.00	5,671.12	665,447.77
613-00-00-00-1621	ACCUMULATED DEPR	(1,002,933.05)	5,671.12	72,904.35	(1,070,166.28)
613-00-00-00-1630	BUILDING/BLDG IMPROVEMENTS	1,374,386.08	6,048.77	0.00	1,380,434.85
613-00-00-00-1640	OTHER IMPROVEMENTS	815,385.26	0.00	0.00	815,385.26
613-00-00-00-1650	CONSTRUCTION IN PROGRESS-BLDGS	0.00	0.00	0.00	0.00
613-00-00-00-1660	CONSTRUCTION IN PROGRESS-INFRA	0.00	0.00	0.00	0.00
613-00-00-00-1800	ENCUMBRANCE	0.00	80,502.73	66,760.94	13,741.79
<b>TOTAL</b>		<b>2,930,879.44</b>	<b>935,525.75</b>	<b>850,572.80</b>	<b>3,015,832.39</b>
<b>TOTAL ASSETS</b>		<b>2,930,879.44</b>	<b>935,525.75</b>	<b>850,572.80</b>	<b>3,015,832.39</b>
<b>LIABILITIES AND FUND EQUITY</b>					
613-00-00-00-2020	ACCOUNTS PAYABLE	5,443.21	478,999.57	478,332.36	4,776.00
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	233,499.47	30,606.09	0.00	202,893.38
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	3,920.00	0.00	0.00	3,920.00
613-00-00-00-2150	ACCRUED INTEREST	1,212.00	0.00	0.00	1,212.00

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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

FUND: POKEGAMA GOLF COURSE  
 FOR 10 PERIODS ENDING OCTOBER 31, 2013

ACCOUNT #	DESCRIPTION	BALANCE 01/01/13	NET DEBITS	NET CREDITS	BALANCE 10/31/13
<b>LIABILITIES</b>					
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 PLEDGES-BLINDIN GRANT	2,287.12	2,287.12	6,644.41	6,644.41
613-00-00-00-2281	DEFERRED REVENUE DUE TO PRO SHOP	0.00	0.00	0.00	0.00
613-00-00-00-2290	LEASE PAYABLE	0.00	441.63	607.90	166.27
613-00-00-00-2510	SALES TAX PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2515	LIQUOR SALES TAX PAYABLE	0.00	32,714.56	33,265.04	550.48
613-00-00-00-2520	USE TAX PAYABLE	0.00	0.00	0.00	0.00
TOTAL		253,524.62	546,591.79	518,849.71	225,782.54
<b>FUND LIABILITIES</b>					
<b>FUND EQUITY</b>					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	66,760.94	80,502.73	13,741.79
613-00-00-00-3010	NET ASSETS	2,677,354.82	0.00	0.00	2,677,354.82
TOTAL		2,677,354.82	66,760.94	80,502.73	2,691,096.61
	FUND SURPLUS (DEFICIT)	0.00	0.00	98,953.24	98,953.24
TOTAL FUND EQUITY		2,677,354.82	66,760.94	179,455.97	2,790,049.85
TOTAL LIABILITIES AND FUND EQUITY		2,930,879.44	613,352.73	698,305.68	3,015,832.39