

**NOTICE**  
**POKEGAMA GOLF COURSE BOARD MEETING**  
**WEDNESDAY, OCTOBER 16, 2013**  
**7:30 A.M.**

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for Wednesday, October 16, 2013 at 7:30 a.m. the Pokegama Golf Course Clubhouse, 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  
Remote Restrooms
- IX. New Business  
2014 Budget
- 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  
September 17, 2013  
7:00 AM

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

Absent: None

Staff: Bob Cahill Director of Golf  
Steve Ross Grounds Superintendent

- I. Jeff Ericson called the meeting to order.
- II. Steve Forneris made a motion to accept the minutes of the August 20, 2013 Board meeting. Dan Richter seconded the motion. The motion passed.
- III. Consideration of monthly bills: Dan Richter made a motion to approve the bill list. Steve Forneris seconded the motion. The motion passed. Dan Richter made a motion to approve two additional bills: one to Midwest Golf Cars for \$1080.00 and one to Northern Air Plumbing for \$1,000.00. Steve Forneris seconded the motion. The motion passed.

AMERIPRIDE LINEN & APPAREL	114.98
BURGGRAF'S ACE HARDWARE INC	230.04
CLUB CAR MINNESOTA	244.04
COLE HARDWARE INC	36.32
D.C.R. COMMUNICATIONS INC	70.00
DELTA DENTAL OF MINNESOTA	111.20
FASTENAL COMPANY	78.63
CITY OF GRAND RAPIDS	114.72
GRAND RAPIDS CITY PAYROLL	37,512.43
GRAND RAPIDS STATE BANK	2,523.65
KELLER FENCE COMPANY	30.99
L&M SUPPLY	415.42
MINNESOTA SALES & USE TAX	6,120.11
MINNESOTA TORO	1,434.76
NORTHERN LAKES WINDOW CLEANING	144.28
NORTHERN SAFETY CO. INC.	229.84
NORTHERN TURF SERVICES	275.00
PIONEER MUTUAL LIFE INS CO	4.10
NORTHERN MN WATER COND DBA	100.44
STOKES PRINTING COMPANY	89.64
TDS Metrocom	241.36
TDS MEDICA DIRECT INC	175.00
TURFWERKS	356.25
WASTE MANAGEMENT	254.33
WITTEK GOLF SUPPLY COMPANY INC	764.72
TOTAL ALL VENDORS:	51,672.25

IV. Visitors: None

- V. Grounds Superintendent: Steve Ross reported. A few remaining fairways are being aerated this week. Aerification of greens should start Monday the 23rd. Snow mold treatment will be applied in early October. Tee box aerification will start today. It is being recommended that placement of large tents for weddings etc. should be done in front of the driving range tee box, rather than on the tee box. A fall Board tour of the golf course was done today, prior to the close of the meeting.

- VI. Concessions: None
- VII. Director of Golf: Bob Cahill reported. Financials looked a bit better in August. Larry and Bob will meet to begin to work on the budget and prepare an inventory of larger maintenance equipment.
- 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

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

POKEGAMA GOLF COURSE BILL LIST - OCTOBER 16, 2013

DATE: 10/10/2013  
 TIME: 08:18:05  
 ID: AP443000.CGR

CITY OF GRAND RAPIDS  
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 10/15/2013

VENDOR #	NAME	AMOUNT DUE
-----		
POKEGAMA GOLF COURSE		
0103325	ACHESON TIRE COMPANY INC	31.38
0221525	BUNES SEPTIC SERVICE INC	591.00
0221650	BURGGRAF'S ACE HARDWARE INC	59.61
0308100	CHAMBER OF COMMERCE	460.00
0401804	DAVIS OIL	2,681.81
0615630	FORE RESERVATIONS INC	2,771.09
0718010	CITY OF GRAND RAPIDS	16.61
0801836	HAWKINSON SAND & GRAVEL	71.13
0920056	ITASCA COUNTY RESORT & TOURISM	100.00
1200500	L&M SUPPLY	103.16
1205700	GREGORY J. LESSMAN DBA	281.38
1309355	MINNESOTA TORO	336.10
1415487	NORTHERN LAKES WINDOW CLEANING	144.28
1801530	NORTHERN MN WATER COND DBA	29.75
1821725	RUTTGER'S SUGAR LAKE LODGE	8,625.00
2005700	TESSMAN SEED COMPANY	8,101.89
2021646	TURFWERKS	81.71
2023356	TWIN PINES PEST MANAGEMENT	414.14
	TOTAL	24,900.04
CHECKS ISSUED-PRIOR APPROVAL		
PRIOR APPROVAL		
0212750	BLUE CROSS & BLUE SHIELD OF MN	2,633.00
0315329	CITY OF COHASSET	168.57
0405447	DELTA DENTAL OF MINNESOTA	111.20
0718015	GRAND RAPIDS CITY PAYROLL	18,637.98
0718070	GRAND RAPIDS STATE BANK	3,917.72
1309046	MIDWEST GOLF CARS INC	1,080.00
1309335	MINNESOTA SALES & USE TAX	6,053.43
1405850	NEXTERA COMMUNICATIONS LLC	4.31
1415372	NORTHERN AIR PLUMBING	1,000.00
1609557	PIONEER MUTUAL LIFE INS CO	4.10
1621130	P.U.C.	2,500.10
2000490	TDS Metrocom	238.87
2205637	VERIZON WIRELESS	70.24
2301700	WASTE MANAGEMENT	259.42
T000893	ELEMENT PAYMENT SERVICES	25.00
	TOTAL PRIOR APPROVAL	36,703.94
	TOTAL ALL DEPARTMENTS	61,603.98

**CITY OF GRAND RAPIDS - POKEGAMA GOLF COURSE**  
**Statement of Income and Expenses**  
**SEPTEMBER 30, 2013 TO SEPTEMBER 30, 2009**

	<u>YTD THROUGH 9/30/2013</u>	<u>YTD THROUGH 9/30/2012</u>	<u>YTD THROUGH 9/30/2011</u>	<u>YTD THROUGH 9/30/2010</u>	<u>YTD THROUGH 9/30/2009</u>
<b>Operating Revenues:</b>					
Season Passes	\$ 140,495	\$ 181,658	\$ 190,744	\$ 184,155	\$ 187,377
Green Fees	203,448	208,702	182,967	200,612	183,596
Ancillaries	134,211	127,270	131,397	126,461	129,090
<b>Total Operating Revenues</b>	<u>478,154</u>	<u>517,630</u>	<u>505,108</u>	<u>511,228</u>	<u>500,063</u>
<b>Operating Expenses:</b>					
Personnel	175,554	180,470	181,439	170,539	168,155
Materials and Supplies	57,465	57,300	60,257	48,189	34,734
Other Services & Charges	138,704	146,253	147,088	119,277	133,601
<b>Total Operating Expenses</b>	<u>371,723</u>	<u>384,023</u>	<u>388,784</u>	<u>338,005</u>	<u>336,490</u>
<b>OPERATING INCOME (LOSS)</b>	<u>106,431</u>	<u>133,607</u>	<u>116,324</u>	<u>173,223</u>	<u>163,573</u>
Nonoperating Revenues	6,201	5,080	5,175	566	3,926
Concessionaire Lease	12,000	12,000	12,000	6,000	3,000
Operating Transfer In	-	-	-	-	-
Clubhs/Park Prj Fundraising Exps	-	-	-	-	(13,678)
Sales Tax Repayment	-	(12,297)	(12,297)	(12,297)	(12,297)
Debt Principal Payment	(30,606)	(30,303)	(13,742)	-	(27,000)
Depreciation	(65,660)	(64,787)	(57,244)	(18,822)	(14,581)
<b>NET INCOME (LOSS)</b>	<u>\$ 28,366</u>	<u>\$ 43,300</u>	<u>\$ 50,216</u>	<u>\$ 148,670</u>	<u>\$ 102,943</u>
Capital Contribution-Restroom	\$ 34,288				
Restroom Capital Expenditures	(6,049)				

DATE: 10/09/2013  
 TIME: 14:12:10  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2013

PAGE: 1  
 F-YR: 13

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER		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	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	1,214.00	62,216.87	72,000.00	86.4	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	0.00	5,525.12	6,500.00	85.0	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	MUETI-PLAY PASS	0.00	15,178.01	17,000.00	89.2	14,457.72					
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	2,550.00	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	2,577.04	12,188.29	38,500.00	31.6	28,330.76					
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	1,206.00	10,180.00	25,000.00	40.7	10,656.00					
613-00-34-00-1710	WD/WE 9 HOLE SPECIAL	812.00	11,920.50	0.00	100.0	14,446.01					
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	750.00	5,358.00	0.00	100.0	4,215.00					
613-00-34-00-1875	WD HALF PRICE 9 DISCOUNT CARD	45.00	632.00	0.00	100.0	837.00					
613-00-34-00-1900	WD LEAGUE FEE 18 HOLES	220.00	1,650.00	10,000.00	16.5	2,596.00					
613-00-34-00-1950	WD LEAGUE FEE 9 HOLES	855.00	9,510.00	0.00	100.0	7,965.00					
613-00-34-00-1975	SENIOR GREEN FEES	1,020.00	11,644.35	0.00	100.0	10,917.07					
613-00-34-00-2000	WD 2ND NINE	168.00	408.00	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	318.07	17,615.09	16,000.00	110.0	13,592.43					
613-00-34-00-2110	WE 18 HOLE	5,635.00	50,265.00	53,000.00	94.8	51,012.50					
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	0.00					
613-00-34-00-2113	WE HALF PRICE 18 DISCOUNT CARD	315.00	4,392.50	0.00	100.0	5,071.00					
613-00-34-00-2114	WE HALF PRICE 9 DISCOUNT CARD	55.00	517.00	0.00	100.0	560.50					
613-00-34-00-2115	WE 2ND NINE GREEN FEE	39.00	143.00	0.00	100.0	234.00					

CHARGES FOR SERVICES

DATE: 10/09/2013  
 TIME: 14:12:10  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2013

PAGE: 2  
 F-YR: 13

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
		ACTUAL		ACTUAL		ACTUAL			
613-00-34-00-2120	WE 9 HOLE	1,779.32		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	2,432.30		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	(1,436.03)
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	52.50		525.00		550.00		95.4	600.00
613-00-34-00-2200	PREPAID PASSES	0.00		0.00		0.00		0.0	0.00
613-00-34-00-2250	GUEST PASS	0.00		0.00		0.00		0.0	0.00
613-00-34-00-2300	DRIVING RANGE PASS	0.00		5,280.00		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	304.11		1,919.49		1,900.00		101.0	2,026.83
613-00-34-00-2450	MEDIUM BUCKET	374.69		2,216.67		2,500.00		88.6	2,765.97
613-00-34-00-2500	LARGE BUCKET	659.20		6,921.60		6,500.00		106.4	6,825.85
613-00-34-00-2600	CART 9 HOLE	3,171.52		10,066.52		24,000.00		41.9	7,937.68
613-00-34-00-2625	CART HALF 9 HOLE	1,760.00		17,071.00		0.00		100.0	15,888.00
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	7,438.02		23,940.81		65,000.00		36.8	18,358.44
613-00-34-00-2725	CART HALF 18 HOLE	9,951.80		43,985.80		0.00		100.0	40,716.04
613-00-34-00-2750	CART TRAIL FEE 18 HOLES	0.00		10.00		0.00		100.0	15.00
613-00-34-00-2775	SENIOR LEAGUE CART	61.98		6,081.90		0.00		100.0	5,314.67
613-00-34-00-2800	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	EMPLOYER 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: 10/09/2013  
 TIME: 14:12:10  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2013

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	% COLLECTED/EXPENDED	PRIOR YEAR-TO-DATE ACTUAL
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CHARGES FOR SERVICES  
 613-00-34-00-3500 3.35% CREDIT CARD CHARGES 265.68 1,685.63 1,700.00 99.1 1,809.86  
 613-00-34-00-3900 MISC REVENUE-DAILY SALES 0.00 0.00 0.00 0.0 0.00

TOTAL 46,030.23 478,154.37 529,950.00 90.2 517,630.72

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 0.00 140.34 0.00 100.0 701.70  
 613-00-37-00-2420 BLANDIN GRANTS 0.00 0.00 0.00 0.00 0.00  
 613-00-37-00-3600 CONCESSIONAIRE LEASE 0.00 12,000.00 18,000.00 66.6 12,000.00  
 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 1,857.51 4,833.22 4,000.00 120.8 3,872.72  
 613-00-37-00-3850 FOR 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 95.6 505.23

TOTAL 1,857.51 17,451.57 22,500.00 77.5 17,079.65  
 TOTAL REVENUES: MISCELLANEOUS REVENUE 1,857.51 17,451.57 22,500.00 77.5 17,079.65

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-FUNDRaiser 1,466.67 27,077.41 0.00 100.0 34,787.62  
 613-00-39-00-5030 OPERATING TRANSFER IN 0.00 0.00 0.00 0.0 0.00

DATE: 10/09/2013  
 TIME: 14:12:10  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2013

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER	FISCAL	FISCAL	COLLECTED/	PRIOR
		ACTUAL	YEAR-TO-DATE ACTUAL	YEAR BUDGET	EXPENDED	YEAR-TO-DATE ACTUAL
OTHER FINANCING SOURCES						
613-00-39-00-5500	USAGE OF NET ASSETS	0.00	0.00	0.00	0.0	0.00
TOTAL		1,466.67	62,115.17	0.00	100.0	34,787.62
TOTAL REVENUES:	OTHER FINANCING SOURCES	1,466.67	62,115.17	0.00	100.0	34,787.62

GENERAL ADMINISTRATION

PERSONNEL						
613-00-50-10-1010	SALARY-FULLETIME	7,502.63	64,743.40	88,256.00	73.3	64,084.69
613-00-50-10-1020	SALARY-FULLETIME/OVERTIME	13.38	347.96	1,000.00	34.7	825.05
613-00-50-10-1030	SALARY-PARTTIME	11,517.20	68,491.24	80,556.00	85.0	74,432.44
613-00-50-10-1040	SALARY-PARTTIME/OVERTIME	155.85	1,220.72	750.00	162.7	1,847.24
613-00-50-10-1050	CONTRACTED SERVICE	0.00	294.00	0.00	(100.0)	0.00
613-00-50-10-1210	PERA	692.34	5,668.95	8,151.00	69.5	5,759.29
613-00-50-10-1220	FICA	1,167.24	8,160.54	10,466.00	77.9	8,569.22
613-00-50-10-1250	MEDICARE	272.98	1,908.44	2,448.00	77.9	2,004.06
613-00-50-10-1310	HEALTH INSURANCE	1,108.16	14,469.37	19,092.00	75.7	13,864.14
613-00-50-10-1330	LIFE INSURANCE	4.10	36.90	43.00	85.8	30.75
613-00-50-10-1335	DENTAL INSURANCE	56.18	401.81	519.00	77.4	431.86
613-00-50-10-1345	OPFB	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		22,490.06	175,554.18	223,931.00	78.3	180,470.04

SUPPLIES & MATERIALS						
613-00-50-20-2010	OFFICE SUPPLIES	89.64	818.39	1,200.00	68.1	1,282.28
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	1,869.21	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	109.62	9,513.75	14,000.00	67.9	11,356.56
613-00-50-20-2100	OPERATING SUPPLIES	427.38	9,125.12	4,500.00	202.7	6,767.05
613-00-50-20-2120	MOTOR FUELS	2,681.81	11,919.72	15,000.00	79.4	12,429.14
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  
 WITH FYTD AND FY BUDGET WITH FYTD ACTUAL  
 MONTH ACT. FOR 9 PERIODS ENDING SEPTEMBER 30, 2013

PAGE: 5  
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FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	SEPTMBER		FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		COLLECTED/EXPENDED		PRIOR
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET			YEAR-TO-DATE ACTUAL	
GENERAL ADMINISTRATION										
SUPPLIES & MATERIALS										
613-00-50-20-2150	MAINT/EQUIPMENT SUPPLIES	0.00	285.84	0.00	(100.0)	0.00			209.97	0.00
613-00-50-20-2180	SAFETY SUPPLIES	0.00	0.00	500.00	0.00	500.00		0.0	0.00	0.00
613-00-50-20-2190	OTHER SUPPLIES/MATERIALS	0.00	9.61	0.00	(100.0)	0.00			0.00	0.00
613-00-50-20-2210	EQUIPMENT PARTS	833.49	14,609.08	15,000.00	97.3	15,000.00		97.3	13,637.54	363.37
613-00-50-20-2285	TURF MAINTENANCE	0.00	3,376.77	5,000.00	67.5	5,000.00		67.5	4,552.60	292.23
613-00-50-20-2290	FLOWERS	0.00	1,930.08	2,000.00	96.5	2,000.00		96.5	1,946.16	931.72
613-00-50-20-2400	SMALL TOOLS	0.00	0.00	0.00	0.0	0.00		0.0	0.00	0.00
TOTAL SUPPLIES & MATERIALS			4,141.94	57,465.36	92.4	62,135.00		92.4	57,300.27	0.00
OTHER SERVICES & CHARGES										
613-00-50-30-3000	PROFESSIONAL SERVICES	0.00	577.50	0.00	(100.0)	0.00			0.00	0.00
613-00-50-30-3010	AUDITING/ACCOUNTING SERVICES	0.00	1,140.57	13,377.00	8.5	13,377.00		8.5	1,001.68	13.00
613-00-50-30-3040	LEGAL SERVICES	0.00	0.00	1,000.00	0.0	1,000.00		0.0	0.00	0.00
613-00-50-30-3060	EXTERMINATOR SERVICE	414.14	414.14	500.00	82.8	500.00		82.8	363.37	292.23
613-00-50-30-3070	LAUNDRY/SOIL MATS	61.24	263.02	500.00	52.6	500.00		52.6	292.23	931.72
613-00-50-30-3090	JANITORIAL SERVICE	144.28	803.46	0.00	(100.0)	0.00		(100.0)	931.72	0.00
613-00-50-30-3100	OTHER CONTRACTED SERVICE	8,625.00	26,580.00	35,000.00	75.9	35,000.00		75.9	26,550.00	891.24
613-00-50-30-3210	TELEPHONE	276.66	41.89	800.00	5.2	800.00		5.2	0.00	0.00
613-00-50-30-3220	POSTAGE	0.00	0.00	800.00	0.0	800.00		0.0	891.24	0.00
613-00-50-30-3230	SEMINAR/MEETINGS/SCHOOL	0.00	0.00	0.00	0.0	0.00		0.0	0.00	0.00
613-00-50-30-3260	PROMOTIONS	0.00	0.00	0.00	0.0	0.00		0.0	0.00	0.00
613-00-50-30-3265	GRAND SLAM EXPENSES	0.00	0.00	0.00	0.0	0.00		0.0	0.00	0.00
613-00-50-30-3340	AUTO LICENSES	0.00	0.00	0.00	0.0	0.00		0.0	16.00	0.00
613-00-50-30-3350	PUBLISHING & ADVERTISING	33.36	1,841.34	3,000.00	61.3	3,000.00		61.3	2,859.33	0.00
613-00-50-30-3610	GENERAL INSURANCE	0.00	6,469.00	18,871.00	34.2	18,871.00		34.2	18,871.00	0.00
613-00-50-30-3810	ELECTRICITY	0.00	12,820.08	15,000.00	85.4	15,000.00		85.4	15,918.63	0.00
613-00-50-30-3840	GARBAGE REMOVAL	259.42	1,437.18	2,000.00	71.8	2,000.00		71.8	1,763.77	0.00
613-00-50-30-3845	CABLE	0.00	0.00	0.00	0.0	0.00		0.0	0.00	0.00
613-00-50-30-3850	SEPTIC/SEWER	0.00	746.00	1,500.00	49.7	1,500.00		49.7	1,342.31	0.00
613-00-50-30-3860	HEAT-NATURAL GAS	86.22	2,157.81	3,000.00	71.9	3,000.00		71.9	1,769.47	0.00
613-00-50-30-4000	MAINTENANCE CONTRACTS	0.00	11,258.99	2,500.00	450.3	2,500.00		450.3	3,642.70	0.00
613-00-50-30-4010	BUILDING MAINT/REPAIR	0.00	539.16	2,600.00	20.7	2,600.00		20.7	2,599.23	0.00
613-00-50-30-4020	COMPUTER MAINTENANCE	0.00	0.00	1,200.00	0.0	1,200.00		0.0	1,229.06	0.00
613-00-50-30-4070	GEN'L EQUIP MAINT/REPAIR	0.00	1,219.39	1,600.00	76.2	1,600.00		76.2	1,925.50	0.00

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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH FYTD ACTUAL  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2013

FUND: POKEGAMA GOLF COURSE  
 DEPT:

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR-TO-DATE		FISCAL YEAR BUDGET		COLLECTED/EXPENDED		PRIOR YEAR-TO-DATE	
		SEPTEMBER ACTUAL	ACTUAL	ACTUAL	BUDGET	%	EXPENDED	ACTUAL	ACTUAL
GENERAL ADMINISTRATION									
OTHER SERVICES & CHARGES									
613-00-50-30-4075	FIXTURE/FURNITURE MAINT/REPAIR	36.32	1,184.77	3,000.00	39.4	7,090.18			
613-00-50-30-4080	FERTILIZER/CHEMICALS	8,101.89	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	1,080.00	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	1,942.72	10,472.86	13,000.00	80.5	11,170.91			
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	(0.01)	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	DUES & 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	CLOSHOUSE 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	7,244.76	65,659.84	70,000.00	93.7	64,786.77			
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									
		28,306.01	204,364.16	265,836.00	76.8	211,040.42			
TOTAL EXPENSES: GENERAL ADMINISTRATION									
		54,938.01	437,383.70	551,902.00	79.2	448,810.73			
TOTAL EXPENSES:									
		54,938.01	437,383.70	551,902.00	79.2	448,810.73			
TOTAL FUND REVENUES									
		49,354.41	557,721.11	552,450.00	100.9	569,497.99			
TOTAL FUND EXPENSES									
		54,938.01	437,383.70	551,902.00	79.2	448,810.73			
FUND SURPLUS (DEFICIT)									
		(5,583.60)	120,337.41	548.00	1959.3	120,687.26			

**CITY OF GRAND RAPIDS  
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES  
For the Period Ended September 30, 2013**

With Comparative Actual Amounts for the Period Ended September 30, 2012

	2013	2013		2012
	BUDGET	ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET
				ACTUAL
<b>Operating Revenues</b>				
Season Passes	\$ 187,300	\$ 140,495	\$ (46,805)	75%
Green Fees	217,500	203,448	(14,052)	94%
Ancillary	125,150	134,211	9,061	107%
<b>Total Revenues</b>	<b>529,950</b>	<b>478,154</b>	<b>(51,796)</b>	<b>90%</b>
<b>Operating Expenses</b>				
Personnel	223,931	175,554	(48,377)	78%
Materials and Supplies	62,135	57,465	(4,670)	92%
Other Services & Charges	165,230	138,704	(26,526)	84%
<b>Total Expenses</b>	<b>451,296</b>	<b>371,723</b>	<b>(79,573)</b>	<b>82%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>78,654</b>	<b>106,431</b>	<b>27,777</b>	<b>133,607</b>
Nonoperating Revenues	4,500	6,201	1,701	138%
Concessionaire Lease	18,000	12,000	(6,000)	67%
Operating Transfer In	-	-	-	0%
Sales Tax Repayment	-	-	-	0%
Debt Principal Payment	(30,606)	(30,606)	-	100%
Depreciation	(70,000)	(65,660)	(4,340)	94%
<b>NET INCOME</b>	<b>\$ 548</b>	<b>\$ 28,366</b>	<b>27,818</b>	<b>\$ 43,300</b>
Capital Contribution-Restroom		\$ 34,288		
Restroom Capital Expenditures		(6,049)		

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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

FUND: POKEGAMA GOLF COURSE  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2013

ACCOUNT #	DESCRIPTION	BALANCE 01/01/13	NET DEBITS	NET CREDITS	BALANCE 09/30/13
<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	152,084.07	152,084.07	0.00
613-00-00-00-1010	CASH	190,369.90	610,165.82	453,813.48	346,722.24
613-00-00-00-1013	CASH-CAPITAL PROJECTS	(40,933.74)	27,077.41	0.00	(13,856.33)
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	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 DOUBTFULL ACCNTS	(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	526.64	1,948.44	526.64
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	0.00	5,671.12	650,047.77
613-00-00-00-1621	ACCUMULATED DEPR	(1,002,933.05)	5,671.12	65,659.84	(1,062,921.77)
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	816,385.26	0.00	0.00	816,385.26
613-00-00-00-1650	CONSTRUCTION IN PROGRESS-BIDGS	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	51,241.03	29,261.70
TOTAL		2,930,879.44	882,078.92	740,257.80	3,072,700.56
TOTAL ASSETS		2,930,879.44	882,078.92	740,257.80	3,072,700.56
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
613-00-00-00-2020	ACCOUNTS PAYABLE	5,443.21	412,817.15	430,747.93	23,373.99
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-PWC	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

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FUND: POKEGAMA GOLF COURSE  
 FOR 9 PERIODS ENDING SEPTEMBER 30, 2013

ACCOUNT #	DESCRIPTION	BALANCE 01/01/13	NET DEBITS	NET CREDITS	BALANCE 09/30/13
<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 REVENUE	2,287.12	2,287.12	5,576.73	5,576.73
613-00-00-00-2250	DEFERRED PLEDGES-BLNDIN GRANT	0.00	0.00	0.00	0.00
613-00-00-00-2281	DUE TO PRO SHOP	0.00	437.41	441.63	4.22
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	29,568.25	32,714.56	3,146.31
613-00-00-00-2515	LICUOR 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>253,524.62</b>	<b>477,258.84</b>	<b>469,480.85</b>	<b>245,746.63</b>
<b>TOTAL LIABILITIES</b>					
<b>FUND EQUITY</b>					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	51,241.03	80,502.73	29,261.70
613-00-00-00-3010	NET ASSETS	2,677,354.82	0.00	0.00	2,677,354.82
<b>TOTAL</b>		<b>2,677,354.82</b>	<b>51,241.03</b>	<b>80,502.73</b>	<b>2,706,616.52</b>
	<b>FUND SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>0.00</b>	<b>120,337.41</b>	<b>120,337.41</b>
<b>TOTAL FUND EQUITY</b>		<b>2,677,354.82</b>	<b>51,241.03</b>	<b>200,840.14</b>	<b>2,826,953.93</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,930,879.44</b>	<b>528,499.87</b>	<b>670,320.99</b>	<b>3,072,700.56</b>