

**NOTICE**  
**POKEGAMA GOLF COURSE BOARD MEETING**  
**Tuesday, July 16, 2013**  
**7:00 A.M.**

NOTICE IS HEREBY GIVEN, that a regular meeting of the Pokegama Golf Course Board has been scheduled for **Tuesday, July 16, 2013 at 7:00 a.m.** in Conference Room 2B at 420 N 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  
June 18, 2013  
7:00 AM

Present: Jeff Ericson, Steve Forneris, Larry O'Brien, Ron Iannelli, Dan Richter  
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 May 21, 2013 Board meeting and the minutes of the special meeting on May 28, 2013. Steve Forneris seconded the motion. The motion passed.
- III. Consideration of monthly bills: Ron Iannelli made a motion to approve the bill list. Steve Forneris seconded the motion. The motion passed. Steve Forneris made a motion to approve five additional bills; Pat Beatty \$648.73, Jerry Femrite \$306.73, Mike Bowman \$306.73, Duane Jedlenski \$853.93, King Par \$2,375.00. Ron Iannelli seconded the motion. The motion passed.

|                                |           |
|--------------------------------|-----------|
| ACHESON TIRE COMPANY INC       | 165.66    |
| AMERIPRIDE LINEN & APPAREL     | 107.50    |
| BLUE CROSS & BLUE SHIELD OF MN | 3,009.00  |
| BURGGRAF'S ACE HARDWARE INC    | 912.26    |
| CDW GOVERNMENT INC             | 971.14    |
| ROBERT CAHILL                  | 677.00    |
| CENTRAL LANDSCAPE SUPPLY       | 169.29    |
| CITY OF COHASSET               | 181.79    |
| COLE HARDWARE INC              | 40.45     |
| DAVIS OIL                      | 3,296.63  |
| DELTA DENTAL OF MINNESOTA      | 222.40    |
| CITY OF GRAND RAPIDS           | 32,941.08 |
| GRAND RAPIDS CITY PAYROLL      | 21,908.18 |
| HIBBING DAILY TRIBUNE          | 45.66     |
| L&M SUPPLY                     | 513.61    |
| GREGORY J. LESSMAN DBA         | 281.80    |
| ROBERT MARTIN                  | 76.95     |
| MINNESOTA SALES & USE TAX      | 1,251.04  |
| MINNESOTA TORO                 | 1,559.33  |
| NARDINI FIRE EQUIPMENT CO. INC | 164.20    |
| NEXTERA COMMUNICATIONS LLC     | 8.65      |
| NORTHERN LAKES WINDOW CLEANING | 144.28    |
| NORTHERN SAFETY CO. INC.       | 456.44    |
| PERSONNEL DYNAMICS LLC         | 294.00    |
| PHOTO EXPRESS                  | 13.84     |
| PIONEER MUTUAL LIFE INS CO     | 4.10      |
| POKEGAMA GRILL                 | 1,000.00  |
| PRESTO PRINT                   | 152.14    |
| P.U.C.                         | 1,177.35  |
| NORTHERN MN WATER COND DBA     | 239.47    |
| RAPID ROOTER                   | 392.00    |
| RAPID RENTAL                   | 150.00    |
| REMER IRON WORKS INC           | 555.00    |
| RIVER ROAD GREENHOUSE          | 423.23    |
| SECURITY ACCESS CONTROL        | 295.00    |
| STOKES PRINTING COMPANY        | 218.21    |

|                                |                  |
|--------------------------------|------------------|
| TDS Metrocom                   | 231.15           |
| TESSMAN SEED COMPANY           | 2,929.73         |
| UNITED STATES GOLF ASSOCIATION | 110.00           |
| VERIZON WIRELESS               | 124.66           |
| VISA                           | 37.25            |
| WASTE MANAGEMENT               | 254.33           |
| ROBERT VALTINSON               | 340.93           |
| DEBBIE VERGIN                  | 572.15           |
| <b>TOTAL ALL VENDORS:</b>      | <b>78,618.88</b> |

IV. Visitors: Debby Vergin

V. Grounds Superintendent: Steve Ross reported that the greens will be verticut and brushed later today and Thursday and then weekly going forward. The issue of two new wells vs. one well was discussed and will be decided later based on a cost analysis.

VI. Concessions: None

VII. Director of Golf: Bob Cahill reported. Junior golf lessons have started. Adult beginner lessons have started. The Board took a tour of the new rest room location possibilities. It was determined that the placement of the new facility near tee box 5 and 14 would be pretty much impossible due to set back requirements. A preliminary placement to the left of green #5 was selected.

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. Dan Richter seconded the motion. The motion passed.

Respectfully Submitted,

Larry O'Brien  
Recording Secretary

**CITY OF GRAND RAPIDS  
POKEGAMA GOLF COURSE**

**SCHEDULE OF BUDGET VS ACTUAL REVENUE AND EXPENSES  
For the Period Ended June 30, 2013  
With Comparative Actual Amounts for the Period Ended June 30, 2012**

|                                | 2013           | 2013               |                        | % OF<br>BUDGET | 2012               |
|--------------------------------|----------------|--------------------|------------------------|----------------|--------------------|
|                                | BUDGET         | ACTUAL             | OVER (UNDER)<br>BUDGET |                | ACTUAL             |
| <b>Operating Revenues</b>      |                |                    |                        |                |                    |
| Season Passes                  | \$ 187,300     | \$ 146,794         | \$ (40,506)            | 78%            | \$ 173,263         |
| Green Fees                     | 217,500        | 59,225             | (158,275)              | 27%            | 72,163             |
| Ancillary                      | 125,150        | 48,651             | (76,499)               | 39%            | 56,470             |
| <b>Total Revenues</b>          | <b>529,950</b> | <b>254,670</b>     | <b>(275,280)</b>       | <b>48%</b>     | <b>301,896</b>     |
| <b>Operating Expenses</b>      |                |                    |                        |                |                    |
| Personnel                      | 223,931        | 97,865             | (126,066)              | 44%            | 105,005            |
| Materials and Supplies         | 62,135         | 32,883             | (29,252)               | 53%            | 33,525             |
| Other Services & Charges       | 165,230        | 90,107             | (75,123)               | 55%            | 99,735             |
| <b>Total Expenses</b>          | <b>451,296</b> | <b>220,855</b>     | <b>(230,441)</b>       | <b>49%</b>     | <b>238,265</b>     |
| <b>OPERATING INCOME (LOSS)</b> | <b>78,654</b>  | <b>33,815</b>      | <b>(44,839)</b>        |                | <b>63,631</b>      |
| Nonoperating Revenues          | 4,500          | 2,604              | (1,896)                | 58%            | 1,057              |
| Concessionaire Lease           | 18,000         | 4,500              | (13,500)               | 25%            | 6,000              |
| Operating Transfer In          | -              | -                  | -                      | 0%             | -                  |
| Sales Tax Repayment            | -              | -                  | -                      | 0%             | (12,297)           |
| Debt Principal Payment         | (30,606)       | (30,606)           | -                      | 100%           | (30,303)           |
| Depreciation                   | (70,000)       | (43,928)           | (26,074)               | 63%            | (42,380)           |
| <b>NET INCOME</b>              | <b>\$ 548</b>  | <b>\$ (33,613)</b> | <b>(34,161)</b>        |                | <b>\$ (14,292)</b> |
| Capital Contribution-Restroom  |                | \$ 33,987          |                        |                |                    |
| Restroom Capital Expenditures  |                | (2,029)            |                        |                |                    |

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

**Statement of Income and Expenses  
JUNE 30, 2013 TO JUNE 30, 2009**

|                                 | <u>YTD<br/>THROUGH<br/>6/30/2013</u> | <u>YTD<br/>THROUGH<br/>6/30/2012</u> | <u>YTD<br/>THROUGH<br/>6/30/2011</u> | <u>YTD<br/>THROUGH<br/>6/30/2010</u> | <u>YTD<br/>THROUGH<br/>6/30/2009</u> |
|---------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Operating Revenues:             |                                      |                                      |                                      |                                      |                                      |
| Season Passes                   | \$ 146,794                           | \$ 173,263                           | \$ 184,468                           | \$ 180,153                           | \$ 182,999                           |
| Green Fees                      | 59,225                               | 72,163                               | 56,680                               | 66,433                               | 58,737                               |
| Ancillary                       | 48,651                               | 56,470                               | 55,003                               | 53,698                               | 55,190                               |
| Total Operating Revenues        | <u>254,670</u>                       | <u>301,896</u>                       | <u>296,151</u>                       | <u>300,284</u>                       | <u>296,926</u>                       |
| Operating Expenses:             |                                      |                                      |                                      |                                      |                                      |
| Personnel                       | 97,865                               | 105,005                              | 91,605                               | 86,623                               | 86,656                               |
| Materials and Supplies          | 32,883                               | 33,525                               | 39,827                               | 29,046                               | 21,168                               |
| Other Services & Charges        | 90,107                               | 99,735                               | 99,973                               | 77,480                               | 101,235                              |
| Total Operating Expenses        | <u>220,855</u>                       | <u>238,265</u>                       | <u>231,405</u>                       | <u>193,149</u>                       | <u>209,059</u>                       |
| OPERATING INCOME (LOSS)         | <u>33,815</u>                        | <u>63,631</u>                        | <u>64,746</u>                        | <u>107,135</u>                       | <u>87,867</u>                        |
| Nonoperating Revenues           | 2,604                                | 1,057                                | 1,187                                | 566                                  | 2,283                                |
| Concessionaire Lease            | 4,500                                | 6,000                                | 6,000                                | 1,500                                | -                                    |
| Operating Transfer In           | -                                    | -                                    | -                                    | -                                    | -                                    |
| Clubs/Park Prj Fundraising Exps | -                                    | -                                    | -                                    | (510)                                | (9,677)                              |
| Sales Tax Repayment             | -                                    | (12,297)                             | (12,297)                             | (12,297)                             | (12,297)                             |
| Debt Principal Payment          | (30,606)                             | (30,303)                             | (13,742)                             | -                                    | (27,000)                             |
| Depreciation                    | (43,926)                             | (42,380)                             | (36,857)                             | (1,888)                              | (12,896)                             |
| NET INCOME (LOSS)               | <u>\$ (33,613)</u>                   | <u>\$ (14,292)</u>                   | <u>\$ 9,037</u>                      | <u>\$ 94,506</u>                     | <u>\$ 28,280</u>                     |
| Capital Contribution-Restroom   | \$ 33,987                            |                                      |                                      |                                      |                                      |
| Restroom Capital Expenditures   | (2,029)                              |                                      |                                      |                                      |                                      |

POKEGAMA GOLF COURSE BILL LIST - JULY 16, 2013

DATE: 07/09/2013  
 TIME: 16:27:15  
 ID: AP443000.CGR

CITY OF GRAND RAPIDS  
 DEPARTMENT SUMMARY REPORT

PAGE: 1

INVOICES DUE ON/BEFORE 07/16/2013

| VENDOR #             | NAME                           | AMOUNT DUE |
|----------------------|--------------------------------|------------|
| -----                |                                |            |
| POKEGAMA GOLF COURSE |                                |            |
| 0103325              | ACHESON TIRE COMPANY INC       | 36.72      |
| 0113233              | AMERIPRIDE LINEN & APPAREL     | 53.74      |
| 0114200              | ANDERSON GLASS                 | 45.00      |
| 0118625              | ARROW EMBROIDERY               | 534.38     |
| 0221525              | BUNES SEPTIC SERVICE INC       | 340.00     |
| 0221650              | BURGGRAF'S ACE HARDWARE INC    | 689.57     |
| 0315330              | COHASSET CONCRETE PRODUCTS     | 98.62      |
| 0401500              | DAMBERG.SCOTT.GERZINA.WAGNER   | 2,028.71   |
| 0401804              | DAVIS OIL                      | 3,096.78   |
| 0514200              | ESC SYSTEMS                    | 384.75     |
| 0609457              | FILTHY CLEAN INC               | 226.34     |
| 0700016              | GPS TECHNOLOGIES INC           | 458.73     |
| 0718010              | CITY OF GRAND RAPIDS           | 33.17      |
| 0718032              | GRAND RAPIDS GREENHOUSE        | 1,010.18   |
| 0801825              | HAWKINSON CONSTRUCTION CO INC  | 642.21     |
| 1200500              | L&M SUPPLY                     | 173.85     |
| 1309355              | MINNESOTA TORO                 | 2,152.56   |
| 1315305              | DAVE MOGREN                    | 327.38     |
| 1415030              | NORD AUTO PARTS                | 760.28     |
| 1415487              | NORTHERN LAKES WINDOW CLEANING | 144.28     |
| 1415495              | NORTHERN SAFETY CO. INC.       | 218.00     |
| 1618235              | PRESTO PRINT                   | 11.12      |
| 1801530              | NORTHERN MN WATER COND DBA     | 151.42     |
| 1821725              | RUTTGER'S SUGAR LAKE LODGE     | 8,625.00   |
| 1909510              | SIM SUPPLY INC                 | 243.26     |
| 1920555              | STOKES PRINTING COMPANY        | 163.64     |
| 1921601              | SUPERIOR GOLF CARS             | 752.84     |
| 2005700              | TESSMAN SEED COMPANY           | 1,019.87   |
| 2021646              | TURFWERKS                      | 171.34     |
| 2023351              | TWINCITIESGOLF.COM             | 225.00     |
| 2309725              | WITTEK GOLF SUPPLY COMPANY INC | 733.49     |
| TOTAL                |                                | 25,552.23  |

CHECKS ISSUED-PRIOR APPROVAL  
 PRIOR APPROVAL

|         |                                |           |
|---------|--------------------------------|-----------|
| 0205640 | LEAGUE OF MN CITIES INS TRUST  | 952.00    |
| 0212750 | BLUE CROSS & BLUE SHIELD OF MN | 1,316.50  |
| 0315329 | CITY OF COHASSET               | 101.55    |
| 0405447 | DELTA DENTAL OF MINNESOTA      | 111.20    |
| 0718015 | GRAND RAPIDS CITY PAYROLL      | 26,054.18 |
| 0718070 | GRAND RAPIDS STATE BANK        | 3,138.71  |
| 1109525 | KING FAR LLC                   | 2,375.00  |
| 1309335 | MINNESOTA SALES & USE TAX      | 9,584.95  |
| 1609557 | PIONEER MUTUAL LIFE INS CO     | 4.10      |

POKEGAMA GOLF COURSE BILL LIST - JULY 16, 2013

DATE: 07/09/2013  
 TIME: 16:27:16  
 ID: AP443000.CGR

CITY OF GRAND RAPIDS  
 DEPARTMENT SUMMARY REPORT

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INVOICES DUE ON/BEFORE 07/16/2013

| VENDOR #                     | NAME                  | AMOUNT DUE |
|------------------------------|-----------------------|------------|
| -----                        |                       |            |
| CHECKS ISSUED-PRIOR APPROVAL |                       |            |
| PRIOR APPROVAL               |                       |            |
| 2000490                      | TDS Metrocom          | 233.94     |
| 2301700                      | WASTE MANAGEMENT      | 254.33     |
| T000888                      | PAT BEATTY            | 648.73     |
| T000889                      | MIKE BOWMAN           | 306.73     |
| T000890                      | JERRY FEMRITE         | 306.73     |
| T000891                      | DUANE JEDLENSKI       | 853.93     |
|                              | TOTAL PRIOR APPROVAL  | 46,242.58  |
|                              | TOTAL ALL DEPARTMENTS | 71,794.81  |

DATE: 07/09/2013  
 TIME: 15:31:40  
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CITY OF GRAND RAPIDS  
 DEPARTED REVENUE & EXPENSE REPORT  
 MONTH: JUL WITH EYED AND FY BUDGET WITH FY00 ACTUAL  
 FOR 6 PERIODS ENDING JUNE 30, 2013

PAGE: 1  
 F-YR: 13

FUND: FOREMANA GOLF COURSE  
 DEPT:

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

|                   |                                  |          |  |           |  |       |  |           |
|-------------------|----------------------------------|----------|--|-----------|--|-------|--|-----------|
| 613-00-34-00-1000 | EMPTY PASS                       | 4,629.58 |  | 58,363.01 |  | 81.3  |  | 71,103.57 |
| 613-00-34-00-1050 | EMPTY PLUS ONE CHILD             | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-1055 | EMPTY + 2 OR MORE CHILDREN       | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-1075 | PIGGY BACK PASS                  | 760.00   |  | 5,610.00  |  | 30.2  |  | 3,399.00  |
| 613-00-34-00-1100 | SINGLE PASS                      | 1,051.00 |  | 57,361.58 |  | 79.5  |  | 65,732.30 |
| 613-00-34-00-1110 | SINGLE PLUS ONE CHILD            | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-1115 | SINGLE + 2 OR MORE CHILDREN      | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-1150 | YONGE ADULT PASS                 | 480.00   |  | 2,389.25  |  | 39.8  |  | 5,440.00  |
| 613-00-34-00-1200 | JUNIOR PASS                      | 1,758.42 |  | 4,778.06  |  | 73.5  |  | 5,745.35  |
| 613-00-34-00-1225 | PATRON CARD                      | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-1230 | MULTI-PLAY PASS                  | 4,280.01 |  | 12,731.01 |  | 74.3  |  | 13,745.72 |
| 613-00-34-00-1250 | SENIOR PASS EXP-50GRANDROCK      | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-1600 | RD/WE 18 HOLE SPECIAL            | 5,010.00 |  | 5,340.00  |  | 10.6  |  | 5,320.00  |
| 613-00-34-00-1610 | RD/WE 18 HOLE SPECIAL            | 0.00     |  | 0.00      |  | 0.0   |  | 5,170.00  |
| 613-00-34-00-1620 | RD/WE 18 HOLE SPECIAL            | 369.57   |  | 8,923.57  |  | 23.1  |  | 14,541.55 |
| 613-00-34-00-1650 | RD 18 HOLE SINGLE SUGAR WEND MBR | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-1700 | RD 9 HOLE                        | 1,358.00 |  | 2,103.00  |  | 9.7   |  | 2,225.00  |
| 613-00-34-00-1710 | RD/WE 9 HOLE SPECIAL             | 1,143.50 |  | 3,745.50  |  | 100.5 |  | 3,204.01  |
| 613-00-34-00-1800 | SPECIAL PLAY                     | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-1806 | SPECIAL PLAY                     | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-1850 | RD HALF PRICE 18 DISCOUNT CARD   | 945.00   |  | 1,008.00  |  | 100.0 |  | 795.00    |
| 613-00-34-00-1875 | RD HALF PRICE 9 DISCOUNT CARD    | 117.00   |  | 222.00    |  | 5.7   |  | 99.00     |
| 613-00-34-00-1900 | RD HALF PRICE 18 HOLE            | 484.00   |  | 572.00    |  | 100.0 |  | 658.00    |
| 613-00-34-00-1935 | RD HALF PRICE 9 HOLE             | 2,265.00 |  | 2,525.00  |  | 100.0 |  | 2,175.00  |
| 613-00-34-00-1975 | SENIOR GREEN FEES                | 2,294.62 |  | 3,143.30  |  | 100.0 |  | 2,603.27  |
| 613-00-34-00-2000 | RD 9 HOLE                        | 48.00    |  | 96.00     |  | 100.0 |  | 120.00    |
| 613-00-34-00-2100 | RD FOREMANA GOLF COURSE          | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-2105 | RD FOREMANA GOLF COURSE          | 7,694.22 |  | 5,720.20  |  | 60.7  |  | 3,668.14  |
| 613-00-34-00-2110 | RD 18 HOLE                       | 5,837.50 |  | 13,042.50 |  | 26.1  |  | 14,840.00 |
| 613-00-34-00-2111 | RD 18 HOLE SUGAR SUGAR WEND MBR  | 0.00     |  | 0.00      |  | 0.0   |  | 0.00      |
| 613-00-34-00-2112 | RD 9 HOLE SUGAR SUGAR WEND MBR   | 0.00     |  | 0.00      |  | 0.0   |  | 16.00     |
| 613-00-34-00-2113 | RD HALF PRICE 18 DISCOUNT CARD   | 1,242.50 |  | 1,347.50  |  | 100.0 |  | 801.00    |
| 613-00-34-00-2115 | RD HALF PRICE 9 DISCOUNT CARD    | 132.00   |  | 150.00    |  | 100.0 |  | 280.50    |
| 613-00-34-00-2115 | RD 9 HOLE GREEN FEES             | 39.00    |  | 78.00     |  | 100.0 |  | 39.00     |



PAGE: 01/09/2013  
 TIME: 15:51:40  
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CITY OF GRAND RAPIDS  
 DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT. WITH FYTD AND FY BUDGET WITH PYTD ACTUAL  
 FOR 6 PERIODS ENDING JUNE 30, 2013

PAGE: 2  
 F-YR: 13

FUND: FOREMAN GOLF COURSE  
 DEPT:

ACCOUNT NUMBER DESCRIPTION FISCAL YEAR FISCAL YEAR FISCAL YEAR COLLECTED/ EXPENDED YEAR-TO-DATE ACCOUNT

CHANGES FOR SERVICES

|                   |                               |          |           |           |       |           |
|-------------------|-------------------------------|----------|-----------|-----------|-------|-----------|
| 613-00-34-00-2120 | KS 2 HOLE                     | 3,465.00 | 5,369.00  | 15,908.00 | 33.6  | 5,243.00  |
| 613-00-34-00-2121 | KS DRIVING GREEN FEE          | 0.00     | 0.00      | 2.50      | 0.0   | 0.00      |
| 613-00-34-00-2122 | KS COURSE GOLF                | 0.00     | 0.00      | 6.00      | 0.0   | 751.97    |
| 613-00-34-00-2123 | KS TOURNAMENT GREEN FEE       | 149.69   | 854.15    | 6.50      | 180.0 | 2,182.00  |
| 613-00-34-00-2124 | KS TWILIGHT                   | 0.00     | 0.00      | 6.00      | 0.0   | 0.00      |
| 613-00-34-00-2125 | KS LOGGING 18 HOLE            | 0.00     | 0.00      | 6.00      | 0.0   | 0.00      |
| 613-00-34-00-2130 | WD LOGGING 9 HOLE             | 0.00     | 0.00      | 6.00      | 0.0   | 0.00      |
| 613-00-34-00-2132 | WD/FE COURSE GOLF EXTER PRICE | 0.00     | 0.00      | 2.50      | 0.0   | 0.00      |
| 613-00-34-00-2135 | LOGGE 18 HOURS                | 0.00     | 0.00      | 6.00      | 0.0   | 0.00      |
| 613-00-34-00-2146 | LOGGE 9 HOURS                 | 0.00     | 0.00      | 6.00      | 0.0   | 0.00      |
| 613-00-34-00-2148 | LOGGING REC ON ACCOUNT        | 0.00     | 6.50      | 6.00      | 0.0   | 41,436.03 |
| 613-00-34-00-2149 | MISC/EMERSON GREEN FEE        | 0.00     | 6.50      | 6.00      | 0.0   | 0.00      |
| 613-00-34-00-2149 | MISC/EMERSON GREEN FEE        | 108.75   | 183.90    | 530.00    | 30.0  | 282.50    |
| 613-00-34-00-2149 | PREPAID PARKING               | 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            | 160.00   | 5,120.00  | 3,000.00  | 182.4 | 4,751.57  |
| 613-00-34-00-2350 | PAVING 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     | 130.00    | 0.00      | 100.0 | 300.00    |
| 613-00-34-00-2354 | JUNIOR DRIVING RANGE          | 225.00   | 1,423.00  | 0.00      | 180.0 | 1,100.00  |
| 613-00-34-00-2400 | SMALL BUDGET                  | 362.97   | 648.32    | 1,900.00  | 31.7  | 3,121.33  |
| 613-00-34-00-2400 | MEDIUM BUDGET                 | 450.47   | 776.85    | 2,500.00  | 21.1  | 1,267.41  |
| 613-00-34-00-2500 | LARGE BUDGET                  | 1,761.30 | 2,981.85  | 6,500.00  | 45.8  | 3,542.20  |
| 613-00-34-00-2600 | CART 2 HOLE                   | 1,376.00 | 1,920.00  | 24,000.00 | 8.0   | 1,888.00  |
| 613-00-34-00-2620 | CART TRAIL 9 HOLE             | 5,232.00 | 5,209.00  | 0.00      | 100.0 | 5,294.00  |
| 613-00-34-00-2650 | CART TRAIL 18 HOLE            | 0.00     | 0.00      | 0.00      | 0.0   | 55.00     |
| 613-00-34-00-2700 | CART TRAIL 9 & 18 HOLE        | 3,051.62 | 4,335.77  | 65,000.00 | 6.7   | 4,360.44  |
| 613-00-34-00-2720 | CART TRAIL 18 HOLE            | 7,622.00 | 10,412.00 | 0.00      | 100.0 | 10,672.00 |
| 613-00-34-00-2730 | CART TRAIL 9 & 18 HOLE        | 0.00     | 10.00     | 0.00      | 100.0 | 15.00     |
| 613-00-34-00-2735 | SENIOR LEADER CART            | 1,818.23 | 2,460.65  | 0.00      | 100.0 | 1,820.22  |
| 613-00-34-00-2800 | MISCUL CART RENTAL            | 0.00     | 0.00      | 0.00      | 0.0   | 0.00      |
| 613-00-34-00-2900 | PERSONAL CART RENTAL          | 339.00   | 3,650.86  | 3,500.00  | 67.1  | 3,051.00  |
| 613-00-34-00-3200 | EMER CART RENTAL              | 105.00   | 12,640.00 | 19,500.00 | 61.7  | 20,370.00 |
| 613-00-34-00-3300 | EMPLOYEE CART FEE             | 0.00     | 0.00      | 0.00      | 0.0   | 0.00      |
| 613-00-34-00-3400 | CART SENSOR RENTAL 1 PERSON   | 1,569.00 | 2,352.00  | 0.00      | 100.0 | 0.00      |
| 613-00-34-00-3450 | SOFT SPIKE                    | 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 FYED AND FY BUDGET WITH FYED ACTUAL  
 FOR 6 PERIODS ENDING JUNE 30, 2013

PAGE: 3  
 5-YR: 13

FUND: PORTLAND GOLF COURSE  
 DEPT:

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

|                      |                           |        |  |        |  |          |  |      |  |        |  |
|----------------------|---------------------------|--------|--|--------|--|----------|--|------|--|--------|--|
| CHARGES FOR SERVICES |                           |        |  |        |  |          |  |      |  |        |  |
| 613-00-34-00-3500    | 1.353 CREDIT CARD CHARGES | 353.60 |  | 619.88 |  | 1,700.00 |  | 39.9 |  | 880.30 |  |
| 613-00-34-00-3900    | MISC REVERSE-DAILY SALES  | 0.00   |  | 0.00   |  | 0.00     |  | 0.0  |  | 0.00   |  |
| TOTAL                |                           | 353.60 |  | 619.88 |  | 1,700.00 |  | 39.9 |  | 880.30 |  |

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 SPOYBOROUGH              | 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     |  |
| 613-00-37-00-2190                     | LOCKER RENTAL                   | 0.00     |  | 140.34   |  | 0.00      |  | 100.0 |  | 701.70   |  |
| 613-00-37-00-2420                     | STANDARD GRANTS                 | 0.00     |  | 0.00     |  | 0.00      |  | 0.0   |  | 0.00     |  |
| 613-00-37-00-3600                     | CONCESSIONS LEASE               | 2,300.00 |  | 4,300.00 |  | 19,900.00 |  | 23.0  |  | 6,000.00 |  |
| 613-00-37-00-3700                     | PARTY CARP REIMBURSEMENT        | 0.00     |  | 0.00     |  | 0.00      |  | 0.0   |  | 0.00     |  |
| 613-00-37-00-3800                     | CAR RENT                        | 83.82    |  | 1,638.81 |  | 4,000.00  |  | 40.9  |  | 282.50   |  |
| 613-00-37-00-3850                     | FOR SOLICITOR PLANS CONTRACTORS | 0.00     |  | 0.00     |  | 0.00      |  | 0.0   |  | 0.00     |  |
| 613-00-37-00-3900                     | MISC 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 SERVICES   | 0.00     |  | 0.00     |  | 0.00      |  | 0.0   |  | 0.00     |  |
| 613-00-37-00-4700                     | INVESTMENT INCOME               | 0.00     |  | 75.11    |  | 500.00    |  | 15.0  |  | 72.50    |  |
| TOTAL                                 |                                 | 2,353.82 |  | 6,354.36 |  | 22,500.00 |  | 28.2  |  | 7,057.00 |  |
| TOTAL REVENUES: MISCELLANEOUS REVENUE |                                 | 2,353.82 |  | 6,354.36 |  | 22,500.00 |  | 28.2  |  | 7,057.00 |  |

OTHER FINANCING SOURCES

|                   |                                |          |  |           |  |      |  |       |  |           |  |
|-------------------|--------------------------------|----------|--|-----------|--|------|--|-------|--|-----------|--|
| 613-00-39-00-2420 | CAPITAL BONDING 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 CONTRIBUTION           | 2,788.49 |  | 13,987.49 |  | 0.00 |  | 100.0 |  | 0.00      |  |
| 613-00-39-00-4800 | CAPITAL CONTRIBUTION-INDENTURE | 1,156.57 |  | 21,502.40 |  | 0.00 |  | 100.0 |  | 24,439.70 |  |
| 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 BYRD AND FY BUDGET WAGE FUND ACTUAL  
 FOR 6 PERIODS ENDING JUNE 30, 2013

PAGE: 4  
 F-YR: 13

FUND: FOREMAN GOLF COURSE  
 DEPT:

| ACCOUNT NUMBER | DESCRIPTION | DEPT | FISCAL YEAR | FISCAL YEAR | COLLECTED/EXPENSED | YEAR-TO-DATE ACTUAL |
|----------------|-------------|------|-------------|-------------|--------------------|---------------------|
|----------------|-------------|------|-------------|-------------|--------------------|---------------------|

OTHER FINANCING SOURCES

|                   |                         |  |          |           |      |           |
|-------------------|-------------------------|--|----------|-----------|------|-----------|
| 613-00-35-00-3500 | CHARGE OF NET ASSETS    |  | 0.00     | 0.00      | 0.00 | 0.00      |
| TOTAL             |                         |  | 4,955.16 | 56,239.89 | 6.00 | 24,939.79 |
| TOTAL REVENUES:   | OTHER FINANCING SOURCES |  | 4,955.16 | 56,239.89 | 6.00 | 24,939.79 |

GENERAL ADMINISTRATION

|                   |                          |  |           |           |            |            |
|-------------------|--------------------------|--|-----------|-----------|------------|------------|
| PERSONNEL         |                          |  |           |           |            |            |
| 613-00-50-10-1010 | SALARY-FULLTIME          |  | 1,302.43  | 47,235.49 | 80,236.00  | 42,245.74  |
| 613-00-50-10-1020 | SALARY-FULLTIME/OVERTIME |  | 92.68     | 42.68     | 1,000.00   | 266.35     |
| 613-00-50-10-1030 | SALARY-PARTTIME          |  | 15,247.13 | 22,230.01 | 60,356.00  | 32,717.50  |
| 613-00-50-10-1040 | SALARY-PARTTIME/OVERTIME |  | 612.68    | 612.62    | 750.00     | 81.6       |
| 613-00-50-10-1050 | CONTRACTED SERVICES      |  | 0.00      | 254.00    | 0.00       | (100.00)   |
| 613-00-50-10-1210 | PERA                     |  | 722.82    | 3,378.54  | 8,151.00   | 42.9       |
| 613-00-50-10-1220 | FECA                     |  | 1,437.98  | 6,046.97  | 10,466.00  | 39.1       |
| 613-00-50-10-1230 | MEDICARE                 |  | 336.28    | 958.12    | 2,448.00   | 1,068.33   |
| 613-00-50-10-1310 | HEALTH INSURANCE         |  | 3,484.16  | 11,144.89 | 19,893.00  | 10,827.48  |
| 613-00-50-10-1330 | LIFE INSURANCE           |  | 4.10      | 24.80     | 43.00      | 18.42      |
| 613-00-50-10-1340 | DISABILITY INSURANCE     |  | 56.18     | 231.27    | 519.00     | 44.9       |
| 613-00-50-10-1350 | OTHER                    |  | 0.00      | 0.00      | 1,750.00   | 0.00       |
| 613-00-50-10-1420 | EMPLOYMENT               |  | 0.00      | 5,032.00  | 6,900.00   | 12.2       |
| 613-00-50-10-1810 | WORKERS COMPENSATION     |  | 0.00      | 4,310.85  | 4,600.00   | 107.7      |
| TOTAL PERSONNEL   |                          |  | 25,395.62 | 97,865.90 | 222,931.00 | 103,904.64 |

|                      |                            |  |          |          |           |       |
|----------------------|----------------------------|--|----------|----------|-----------|-------|
| SUPPLIES & MATERIALS |                            |  |          |          |           |       |
| 613-00-50-20-2010    | OFFICE SUPPLIES            |  | 163.64   | 527.57   | 1,209.00  | 43.5  |
| 613-00-50-20-2020    | COPY SUPPLIES              |  | 0.00     | 0.00     | 15.00     | 0.0   |
| 613-00-50-20-2030    | PRINTING & BINDING         |  | 11.12    | 1,814.77 | 802.00    | 226.8 |
| 613-00-50-20-2060    | COMPUTER SUPPLIES          |  | 0.00     | 0.00     | 0.00      | 0.0   |
| 613-00-50-20-2070    | ASSIST BATTERY 5700-62,499 |  | 0.00     | 1,843.23 | 4,800.00  | 96.0  |
| 613-00-50-20-2100    | INVENTORIAL SUPPLIES       |  | 2,062.70 | 5,737.42 | 14,000.00 | 40.9  |
| 613-00-50-20-2120    | MOTOR FUELS                |  | 619.05   | 6,901.51 | 4,500.00  | 153.2 |
| 613-00-50-20-2130    | LABORER                    |  | 0.00     | 3,296.63 | 15,000.00 | 21.9  |
| 613-00-50-20-2130    | LABORER                    |  | 0.00     | 0.00     | 120.00    | 0.0   |

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CITY OF GRAND RAPIDS  
 DEBITED REVENUE & EXPENSE REPORT  
 NORTH ACCT. WITH FUND AND BY BUDGET WITH FUND ACTUAL  
 FOR 6 PERIODS ENDING JUNE 30, 2013

PAGE: 3  
 P-YR: 13

FUND: PROGRAM CODE COURSE  
 DEPT:

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

GENERAL ADMINISTRATION

| ACCOUNT NUMBER             | DESCRIPTION              | FISCAL YEAR-TO-DATE ACTUAL | FISCAL YEAR BUDGET | COLLECTED/EXPENDED | PRIOR YEAR-TO-DATE ACTUAL |
|----------------------------|--------------------------|----------------------------|--------------------|--------------------|---------------------------|
| SUPPLIES & MATERIALS       |                          |                            |                    |                    |                           |
| 613-00-50-20-2150          | MAINT/EQUIPMENT SUPPLIES | 0.00                       | 0.00               | 0.00               | 389.97                    |
| 613-00-50-20-2180          | SAFETY SUPPLIES          | 0.00                       | 500.00             | 0.00               | 0.00                      |
| 613-00-50-20-2210          | OTHER SUPPLIES/MATERIALS | 2.61                       | 0.00               | (200.00)           | 0.00                      |
| 613-00-50-20-2285          | TIRE MAINTENANCE         | 3,344.59                   | 15,000.00          | 36.8               | 9,375.29                  |
| 613-00-50-20-2290          | FLOWERS                  | 0.00                       | 5,000.00           | 0.00               | 2,480.83                  |
| 613-00-50-20-2400          | SMALL TOOLS              | 1,508.83                   | 2,000.00           | 96.5               | 1,946.15                  |
|                            |                          | 0.00                       | 0.00               | 0.00               | 0.00                      |
| TOTAL SUPPLIES & MATERIALS |                          | 5,217.56                   | 62,135.00          | 32.9               | 33,928.92                 |

OTHER SERVICES & CHARGES

| ACCOUNT NUMBER    | DESCRIPTION                     | FISCAL YEAR-TO-DATE ACTUAL | FISCAL YEAR BUDGET | COLLECTED/EXPENDED | PRIOR YEAR-TO-DATE ACTUAL |
|-------------------|---------------------------------|----------------------------|--------------------|--------------------|---------------------------|
| 613-00-50-30-3060 | PROFESSIONAL SERVICES           | 0.00                       | 575.50             | (100.00)           | 0.00                      |
| 613-00-50-30-3010 | ADVERTISING/ACCOUNTING SERVICES | 0.00                       | 0.00               | 0.00               | 0.00                      |
| 613-00-50-30-3040 | LEGAL SERVICES                  | 0.00                       | 0.00               | 0.00               | 137.00                    |
| 613-00-50-30-3080 | EXTINGUISHER SERVICE            | 0.00                       | 0.00               | 0.00               | 360.37                    |
| 613-00-50-30-3070 | LAUNDRY/SOLE MAKES              | 0.00                       | 0.00               | 0.00               | 129.45                    |
| 613-00-50-30-3090 | TANITORTAL SERVICE              | 144.28                     | 144.28             | 28.8               | 931.72                    |
| 613-00-50-30-3100 | OTHER CONTRACTED SERVICE        | 8,625.80                   | 17,905.00          | 50.8               | 17,325.98                 |
| 613-00-50-30-3210 | REPAIRS                         | 238.27                     | 1,492.62           | 55.6               | 1,856.92                  |
| 613-00-50-30-3220 | POSTAGE                         | 0.00                       | 0.00               | 0.00               | 0.00                      |
| 613-00-50-30-3230 | SEWING/WEEDINGS/SCHOOLS         | 0.00                       | 0.00               | 0.00               | 731.24                    |
| 613-00-50-30-3260 | REMOVALS                        | 0.00                       | 0.00               | 0.00               | 0.00                      |
| 613-00-50-30-3265 | GRASS SLAK BUSINESS             | 0.00                       | 0.00               | 0.00               | 0.00                      |
| 613-00-50-30-3340 | ADVO LICOUSES                   | 0.00                       | 0.00               | 0.00               | 16.00                     |
| 613-00-50-30-3310 | RETAILING & ADVERTISING         | 225.00                     | 1,632.92           | 54.4               | 2,445.97                  |
| 613-00-50-30-3610 | GENERAL INSURANCE               | 952.90                     | 6,449.00           | 36.2               | 18,821.00                 |
| 613-00-50-30-3810 | ELECTRICITY                     | 0.00                       | 3,838.44           | 38.9               | 8,120.87                  |
| 613-00-50-30-3840 | GARBAGE REMOVAL                 | 234.33                     | 469.25             | 33.4               | 1,005.02                  |
| 613-00-50-30-3845 | CABLE                           | 0.00                       | 0.00               | 0.00               | 0.00                      |
| 613-00-50-30-3850 | SEPTIC/SEWER                    | 0.00                       | 155.00             | 10.3               | 391.00                    |
| 613-00-50-30-3860 | HEAT-NATURAL GAS                | 101.54                     | 1,509.08           | 63.6               | 1,537.49                  |
| 613-00-50-30-4060 | PAINT/PAINT CONTRACTS           | 384.75                     | 4,487.90           | 339.5              | 2,437.43                  |
| 613-00-50-30-4410 | BUILDING MAINT/REPAIR           | 45.08                      | 539.15             | 20.7               | 1,760.27                  |
| 613-00-50-30-4020 | COMPUTER MAINTENANCE            | 0.00                       | 1,200.00           | 0.00               | 1,080.00                  |
| 613-00-50-30-4070 | GEN'L EQUIP MAINT/REPAIR        | 797.02                     | 1,118.01           | 69.8               | 1,335.22                  |

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DETAILED REVENUE & EXPENSE REPORT  
 MONTH ACT, WITH FYTD AND FY BUDGET WITH FYTD ACTUAL  
 FOR 5 PERIODS ENDING JUNE 30, 2013

FUND: PORTLAND GOLF COURSE  
 DEPT:

| ACCOUNT NUMBER                         | DESCRIPTION                    | FUND      |            | FISCAL YEAR |            | PISCAL YEAR |            | PRIOR YEAR |            |
|--|--------------------------------|-----------|------------|-------------|------------|-------------|------------|------------|------------|
|  |                                | ACTUAL    | BUDGET     | ACTUAL      | BUDGET     | ACTUAL      | BUDGET     | ACTUAL     | BUDGET     |
| GENERAL ADMINISTRATION                 |                                |           |            |             |            |             |            |            |            |
| OTHER SERVICES & CHARGES               |                                |           |            |             |            |             |            |            |            |
| 613-00-50-30-4015                      | FIRE/REPAIR/REPAIR             | 1,019.81  | 26,419.27  | 979.23      | 3,000.00   | 32.5        | 28,000.00  | 12,166.44  | 11,845.95  |
| 613-00-50-30-4086                      | FERTILIZER/CHEMICALS           | 0.00      | 0.00       | 0.00        | 3,000.00   | 0.0         | 0.00       | 800.97     | 0.00       |
| 613-00-50-30-4085                      | TREE MAINTENANCE               | 0.00      | 0.00       | 0.00        | 0.00       | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4850                      | COURSE IMPROVEMENTS            | 150.00    | 150.00     | 150.00      | 0.00       | (100.0)     | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4135                      | EQUIPMENT RENTALS              | 0.00      | 0.00       | 0.00        | 1,500.00   | 0.0         | 0.00       | 1,400.00   | 0.00       |
| 613-00-50-30-4135                      | WATER STORAGE                  | 0.00      | 0.00       | 0.00        | 13,000.00  | 0.0         | 0.00       | 5,565.94   | 0.00       |
| 613-00-50-30-4320                      | MC/UTRA BANK CHARGES           | 3,138.71  | 0.00       | 0.00        | 0.00       | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4323                      | MISCELLANEOUS                  | 0.01      | (0.01)     | 0.00        | 0.00       | (0.00)      | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4326                      | CASH SHORT/OVER-CORRECTIONS    | 0.00      | 0.00       | 0.00        | 0.00       | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4326                      | CASH SHORT/OVER-CORRECTIONS    | 0.00      | 220.00     | 220.00      | 350.00     | 62.2        | 350.00     | 15.00      | 15.00      |
| 613-00-50-30-4327                      | FEES & SUBSCRIPTIONS           | 0.00      | 2,634.75   | 0.00        | 1,800.00   | 147.4       | 1,800.00   | 1,495.00   | 0.00       |
| 613-00-50-30-4330                      | FEES & SUBSCRIPTIONS           | 0.00      | 0.00       | 0.00        | 0.00       | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4335                      | GOLF-SOFTWARE-BOX ED BAD GEN   | 0.00      | 3,707.00   | 0.00        | 1,700.00   | 100.1       | 0.00       | 3,445.00   | 0.00       |
| 613-00-50-30-4340                      | PROPERTY TAX                   | 0.00      | 0.00       | 0.00        | 1,000.00   | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4350                      | REN OF TRIL EXPENSES           | 0.00      | 0.00       | 0.00        | 0.00       | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4370                      | PRIOR PERIOD ADJUSTMENT        | 0.00      | 0.00       | 0.00        | 0.00       | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4380                      | CLUBHOUSE LOAN REPAYMENT       | 0.00      | 0.00       | 0.00        | 13,190.00  | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4390                      | RESTROOMS-GR-NO-CAPITALIZED    | 0.00      | 2,245.15   | 0.00        | 0.00       | (100.0)     | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-4400                      | GOLF CART LOAN PAYMENT         | 0.00      | 0.00       | 0.00        | 17,540.00  | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-5000                      | TRAVEL EXPENSE                 | 2,334.39  | 0.00       | 2,334.39    | 0.00       | (100.0)     | 0.00       | 2,638.03   | 0.00       |
| 613-00-50-30-5010                      | TRAVEL EXPENSE                 | 0.00      | 0.00       | 0.00        | 0.00       | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-5010                      | TRAVEL EXPENSE                 | 0.00      | 0.00       | 0.00        | 0.00       | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-5000                      | ADM DEPT EXPENSE               | 0.00      | 0.00       | 0.00        | 0.00       | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-5000                      | DEPRECIATION EXPENSE           | 7,264.43  | 43,925.85  | 43,925.85   | 70,000.00  | 62.7        | 70,000.00  | 42,375.59  | 0.00       |
| 613-00-50-30-5700                      | LOSS ON RETIREMENT-FIXED ASSET | 0.00      | 0.00       | 0.00        | 0.00       | 0.0         | 0.00       | 0.00       | 0.00       |
| 613-00-50-30-7200                      | TRANSFER CUR                   | 0.00      | 0.00       | 0.00        | 5,500.00   | 0.0         | 0.00       | 0.00       | 0.00       |
| TOTAL OTHER SERVICES & CHARGES         |                                |           |            |             |            |             |            |            |            |
|  |                                | 25,653.23 | 134,031.01 | 134,031.01  | 265,036.00 | 50.2        | 551,902.00 | 142,115.45 | 250,645.01 |
| TOTAL EXPENSES: GENERAL ADMINISTRATION |                                |           |            |             |            |             |            |            |            |
|  |                                | 63,471.43 | 264,781.19 | 264,781.19  | 551,902.00 | 47.3        | 551,902.00 | 290,645.01 |            |
| TOTAL EXPENSES:                        |                                |           |            |             |            |             |            |            |            |
|  |                                | 63,471.43 | 264,781.19 | 264,781.19  | 551,902.00 | 47.3        | 551,902.00 | 290,645.01 |            |
| TOTAL FUND REVENUES                    |                                |           |            |             |            |             |            |            |            |
|  |                                | 39,556.99 | 317,463.79 | 317,463.79  | 552,450.00 | 51.4        | 551,902.00 | 312,993.27 |            |
| TOTAL FUND EXPENSES                    |                                |           |            |             |            |             |            |            |            |
|  |                                | 63,471.43 | 264,781.19 | 264,781.19  | 551,902.00 | 47.3        | 551,902.00 | 280,645.01 |            |
| FUND SURPLUS (DEFICIT)                 |                                |           |            |             |            |             |            |            |            |
|  |                                | 26,185.56 | 52,682.60  | 52,682.60   | 548.00     | 957.1       | 957.1      | 52,348.26  |            |

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CITY OF GRAND RAPIDS  
 DETAILED BALANCE SHEET

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FUND: POKESKWA GOLF COURSE  
 FOR 6 PERIODS ENDING JUNE 30, 2013

| ACCOUNT #                          | DESCRIPTION                    | BALANCE<br>01/01/13 | NET<br>DEBITS | NET<br>CREDITS | BALANCE<br>06/30/13 |
|------------------------------------|--------------------------------|---------------------|---------------|----------------|---------------------|
| <b>ASSETS</b>                      |                                |                     |               |                |                     |
| 613-00-00-00-0130                  | DUE FROM OTHER FUNDS           | 0.00                | 0.00          | 0.00           | 0.00                |
| 613-00-00-00-0110                  | DUE TO OTHER FUNDS             | 0.00                | 0.00          | 0.00           | 0.00                |
| 613-00-00-00-1010                  | CASH                           | 193,369.90          | 347,026.48    | 78,348.21      | 0.00                |
| 613-00-00-00-1013                  | CASH-CAPITAL PROJECTS          | (40,933.74)         | 21,502.40     | 277,098.94     | 260,387.44          |
| 613-00-00-00-1018                  | CASH-DESIGNATED CAP-GREEN FEES | 3,536.96            | 0.00          | 0.00           | 119,431.34          |
| 613-00-00-00-1016                  | CASH-BIARD FOUND-ECON DEVELOP  | 0.00                | 0.00          | 0.00           | 3,536.96            |
| 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                  | PIEDGE RECEIVABLE              | 61,665.52           | 0.00          | 0.00           | 61,665.52           |
| 613-00-00-00-1176                  | ALLOWANCE FOR DOUBTFUL ACCTS   | (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 OTHER FUNDS           | 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                |
| 613-00-00-00-1410                  | INVENTORY                      | 0.00                | 0.00          | 0.00           | 0.00                |
| 613-00-00-00-1550                  | PREPAID EXPENSES               | 1,948.44            | 0.00          | 1,948.44       | 0.00                |
| 613-00-00-00-1551                  | PREPAID INSURANCE              | 0.00                | 0.00          | 0.00           | 0.00                |
| 613-00-00-00-1610                  | LAND/BLAND IMPROVEMENTS        | \$71,480.72         | 0.00          | 0.00           | 871,480.72          |
| 613-00-00-00-1620                  | SOPT/MACHINERY/TOOLS/FIX       | 655,718.89          | 0.00          | 5,671.12       | 650,047.77          |
| 613-00-00-00-1621                  | ACCUMULATED DEPR               | (1,002,933.05)      | 0.00          | 43,925.89      | (1,041,187.52)      |
| 613-00-00-00-1630                  | BLIDDING/BIDD IMPROVEMENTS     | 1,374,386.08        | 2,029.71      | 0.00           | 1,376,414.79        |
| 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-SHEDS | 0.00                | 0.00          | 0.00           | 0.00                |
| 613-00-00-00-1660                  | CONSTRUCTION IN PROGRESS-TREES | 0.00                | 0.00          | 0.00           | 0.00                |
| 613-00-00-00-1690                  | ENCUMBRANCE                    | 0.00                | 0.00          | 28,912.96      | 37,047.13           |
| TOTAL                              |                                | 2,930,879.44        | 520,537.01    | 445,653.02     | 3,005,763.43        |
| TOTAL ASSETS                       |                                | 2,930,879.44        | 520,537.01    | 445,653.02     | 3,005,763.43        |
| <b>LIABILITIES AND FUND EQUITY</b> |                                |                     |               |                |                     |
| <b>LIABILITIES</b>                 |                                |                     |               |                |                     |
| 613-00-00-00-2020                  | ACCOUNTS PAYABLE               | 5,443.21            | 247,551.15    | 262,394.61     | 19,886.67           |
| 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                  | ACCURED INTEREST               | 1,212.00            | 0.00          | 0.00           | 1,212.00            |

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CITY OF GRAND RAPIDS  
 DETAILLED BALANCE SHEET

FUND: FOREGONA COEF COURSE  
 FOR 6 PERIODS ENDING JUNE 30, 2013

| ACCOUNT #                                | DESCRIPTION                    | BALANCE<br>01/01/13 | REF<br>DEBITS     | NET<br>CREDITS    | BALANCE<br>06/30/13 |
|--|--------------------------------|---------------------|-------------------|-------------------|---------------------|
| <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                        | CEBS 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                        | PERR WITHHOLDING               | 0.00                | 0.00              | 0.00              | 0.00                |
| 613-00-00-00-2220                        | DEFERRED REVENUE               | 2,287.12            | 2,287.12          | 0.00              | 0.00                |
| 613-00-00-00-2250                        | DEFERRED REVENUE-STANDIN GRANT | 0.00                | 0.00              | 0.00              | 0.00                |
| 613-00-00-00-2281                        | DEP GO PRO SHOP                | 0.00                | 425.32            | 437.41            | 13.49               |
| 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                | 12,063.76         | 17,399.10         | 5,335.36            |
| 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>253,524.62</b>   | <b>294,876.86</b> | <b>280,231.12</b> | <b>238,878.88</b>   |
| <b>TOTAL LIABILITIES</b>                 |                                |                     |                   |                   |                     |
|  |                                | <b>253,524.62</b>   | <b>294,876.86</b> | <b>280,231.12</b> | <b>238,878.88</b>   |
| <b>FUND EQUITY</b>                       |                                |                     |                   |                   |                     |
| 613-00-00-00-2950                        | RESERVE FOR ENCUMBRANCES       | 0.00                | 28,912.96         | 65,960.09         | 37,047.13           |
| 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>28,912.96</b>  | <b>65,960.09</b>  | <b>2,714,401.95</b> |
|  | <b>FUND SURPLUS (DEFICIT)</b>  | <b>0.00</b>         | <b>0.00</b>       | <b>52,482.60</b>  | <b>52,482.60</b>    |
| <b>TOTAL FUND EQUITY</b>                 |                                | <b>2,677,354.82</b> | <b>28,912.96</b>  | <b>118,442.69</b> | <b>2,766,886.55</b> |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b> |                                | <b>2,930,879.44</b> | <b>323,789.82</b> | <b>398,673.81</b> | <b>3,005,763.43</b> |