



## Board of Directors

Wednesday, October 28, 2009  
8:00 a.m. – 9:30 a.m.  
Kent County Commission Chambers  
300 Monroe, NW – Grand Rapids, MI

### A G E N D A

#### I. Call to Order

#### II. 2009 International Wine & Food Festival – Henri Boucher, ShowSpan

#### III. Approval of September 23, 2009, Minutes Action

#### IV. Committee Reports

- |      |  |             |
|------|--|-------------|
| A.   | Operations Committee   | Information |
| i.   | CVB Report   | Information |
| B.   | Finance Committee  |             |
| i.   | SMG September 2009 Financial Statements -<br>DeVos Place® and Van Andel Arena®               | Action      |
| ii.  | CAA September 2009 Financial Statements  | Action      |
| iii. | Special Purpose Financial Statements as of and<br>for the Years Ended June 30, 2009 and 2008 | Action      |
| iv.  | First Quarter Consolidated Budget<br>Summary/Financial Report                                | Information |

#### V. SMG Report and Facilities Calendars Information

#### VI. Public Comment

#### VII. Adjournment

#### VIII. Next Meeting Date: Wednesday, December 9, 2009 \*

**\* NOTE MEETING DATE**



Van Andel Arena®  
130 Fulton West  
Grand Rapids, MI 49503-2601  
616.742.6600  
Fax 616.742.6197

**DEVOS PLACE**

DeVos Place®  
303 Monroe Ave. NW  
Grand Rapids, MI 49503-2233  
616.742.6500  
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## MINUTES OF THE GRAND RAPIDS-KENT COUNTY CONVENTION/ARENA AUTHORITY BOARD OF DIRECTORS MEETING Wednesday, September 23, 2009

### I. Call to Order

Steven R. Heacock, Chairperson, called the meeting to order at 8:05 a.m. Birgit Klohs, Secretary/Treasurer, recorded the meeting minutes. Chair Heacock announced that the Board would be going into closed session after public comment.

#### Attendance

Members Present: Steve Heacock, Chairperson  
Lew Chamberlin  
Birgit Klohs  
Gary McInerney  
Joe Tomaselli

Members Absent: George Heartwell

Staff/Others:	David Czurak	<i>Grand Rapids Business Journal</i>
	Daryl Delabbio	Kent County
	Richard Glaser	Dickinson Wright
	George Helmstead	CVB
	Chris Knappe	<i>The Grand Rapids Press</i>
	Chris Machuta	SMG
	Rich MacKeigan	SMG
	Doug Small	CVB
	Greg Sundstrom	City of Grand Rapids
	Susan Waddell	CAA
	Jana Wallace	City of Grand Rapids
	Jim Watt	SMG
	Richard Wendt	Dickinson Wright
	Robert White	Kent County

### II. Minutes of Prior Meeting

*Motion: Mr. Chamberlin, supported by Mr. Tomaselli, moved to approve the Minutes of the August 26, 2009, meeting of the Grand Rapids-Kent County Convention/Arena Authority. The motion carried unanimously.*

### III. Committee Reports

#### a. Operations Committee

Mr. Chamberlin reported that the Committee lacked a quorum at its last meeting and was unable to take action. The Ringling Brothers Circus will be coming to the Arena for 6 performances at the end of the month. The Arena will feature the largest artist for ArtPrize by having a circus elephant paint the Van Andel Arena® bus. DeVos Place® and the Amway are co-hosting a public ArtPrize reception on

September 24. The competition is receiving national press coverage in publications such as the *Seattle Times* and *New York Times*. Mr. MacKeigan presented a budget amendment to alter the capital plan to allow an expenditure of \$200,000 for the installation of a center-hung LED board and expansion of the concourse would be added as a capital item with a not-to-exceed amount of \$1,000,000. SMG will provide a recommendation on concourse expansion once all due diligence has been completed. The amendment will not alter the budget financially. The Committee was supportive of the budget amendment and felt there is a need for some change.

Mr. Helmstead provided a brief overview of recent sales activities, marketing efforts, and major bid presentations. The CVB hosted a series of site visits including the National Table Tennis Association, National Coalition of Black Meeting Planners, and Fraternal Order of Eagles. The CVB received a verbal definite from DECA following its July site visit. The CVB has booked two judo championships and two meetings for Motor Maids. Staff will attend Rejuvenate, a competitor of RCMA, in November for the first time.

b. Finance Committee.

i. SMG Financial Statements for DeVos Place® and Van Andel Arena®

*Motion: Ms. Klohs, supported by Mr. Tomaselli, moved to approve the SMG Financial Statements for DeVos Place® and the Van Andel Arena® for the period ended August 31, 2009. After review and discussion, the motion carried unanimously.*

ii. CAA Financial Statements

*Motion: Ms. Klohs, supported by Mr. Tomaselli, moved to approve the CAA Financial Statements for the period ended August 31, 2009. After review and discussion, the motion carried unanimously.*

iii. FY 2010 Budget Amendment

Mr. MacKeigan presented a formal recommendation for an amendment to the FY 2010 capital budget to reallocate \$1.2 million in funds. Mr. MacKeigan recommended that the CAA approve a budget amendment that would allow an expenditure of \$200,000 for the installation of a center-hung LED board and expansion of the concourse would be added as a capital item with a not-to-exceed amount of \$1,000,000.

*Motion: Ms. Klohs, supported by Mr. Chamberlin, moved to approve the amendment to the FY 2010 capital budget as recommended. The motion carried unanimously.*

IV. SMG Report and Facilities Calendar

Mr. MacKeigan presented a summary of the upcoming events that will be held at DeVos Place® and the Van Andel Arena®.

V. Public Comment

None.

VI. Closed Session

*Motion: Mr. Tomaselli, supported by Ms. Klohs, moved to go into closed session to consult with legal counsel regarding trial or settlement strategy in connection with pending litigation. Roll call vote: Chair Heacock-yes; Vice Chair Tomaselli-yes; Secretary/Treasurer Klohs-yes; Mr. Chamberlin-yes; and Mr. McInerney- yes. The motion carried unanimously.*

The Board commenced the closed session at 8:35 a.m.

*Motion: Ms. Klohs, supported by Mr. Chamberlin, moved to go back into open session. The motion carried unanimously.*

Closed session concluded at 9:05 a.m.

VII. Next Meeting Date

The date for next CAA Board meeting is Wednesday, October 28, 2009, in the Kent County Commission Chambers, Kent County Administration Building, 300 Monroe Avenue, NW.

IX. Adjournment

There being no other business, the meeting adjourned at 9:08 a.m.

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Birgit M. Klohs, Recording Secretary

# DEVOS PLACE

## DE VOS PLACE

FINANCIAL STATEMENT  
FOR THE PERIOD ENDED SEPTEMBER 30, 2009

Distribution:

Grand Rapids – Kent County Convention / Arena Authority

Robert White

Bob McClintock

Lewis Dawley

Gary McAneney

Howard Feldman

Richard MacKeigan

Chris Machuta



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*An SMG Managed Facility*

**DE VOS PLACE  
ROLLING FORECAST  
FISCAL YEAR ENDING JUNE 30, 2010**

	YTD Actual	Roll	TOTAL FYE	BUDGET FYE	VARIANCE
<b>NO. EVENTS</b>	93	458	551	564	(13)
<b>ATTENDANCE</b>	54,713	465,358	520,071	553,300	(33,229)
<b>DIRECT EVENT REVENUE</b>	369,524	1,896,357	2,265,881	2,263,000	2,881
<b>ANCILLARY REVENUE</b>	254,572	1,965,300	2,219,872	2,277,255	(57,383)
<b>TOTAL EVENT REVENUE</b>	624,096	3,861,657	4,485,753	4,540,255	(54,502)
<b>TOTAL OTHER REVENUE</b>	21,119	138,470	159,589	172,500	(12,911)
<b>TOTAL OPERATING REVENUE</b>	645,215	4,000,127	4,645,342	4,712,755	(67,413)
<b>INDIRECT EXPENSES</b>					
<b>EXECUTIVE</b>	31,974	136,250	168,224	173,304	5,080
<b>FINANCE</b>	51,714	165,360	217,074	224,296	7,222
<b>MARKETING</b>	9,524	88,463	97,987	107,726	9,739
<b>OPERATIONS</b>	304,707	1,154,847	1,459,554	1,529,250	69,696
<b>EVENT SERVICES</b>	195,964	688,357	884,321	889,147	4,826
<b>BOX OFFICE</b>	18,128	54,442	72,570	72,570	-
<b>SALES</b>	81,697	266,402	348,099	346,620	(1,479)
<b>OVERHEAD</b>	386,807	1,788,357	2,175,164	2,209,432	34,268
<b>TOTAL OPERATING EXP.</b>	1,080,515	4,342,478	5,422,993	5,552,345	129,352
<b>NET REVENUE ABOVE EXPENSES</b>	(435,300)	(342,351)	(777,651)	(839,590)	61,939
<b>INCENTIVE FEE</b>			-	0	-
<b>NET OPERATING REVENUE OVER OPERATING EXPENSES</b>	(435,300)	(342,351)	(777,651)	(839,590)	61,939

**Comments:**

DeVos Place finished the first quarter in a favorable position overall to budget, however, a small shortfall in revenue with a larger offset to expenses.

The forecast remains close to the original budget as the events appear to be there, however, still remaining cautious on ancillary income. Expenses have come in well ahead, however, will know more in the next few months related to Utilities which the bulk of the savings is coming from.

  
General Manager

  
Finance Director

**DE VOS PLACE  
FINANCIAL STATEMENT HIGHLIGHTS  
FOR MONTH ENDED SEPTEMBER 30, 2009**

The following schedule summarizes operating results for the current month ending September 30, 2009 and the YTD ending June 30, 2009, compared to budget and to the prior year:

<b>MONTH</b>	<b>September Actual</b>	<b>September Budget</b>	<b>September FY 2009</b>
Number of Events	28	30	51
Attendance	10,835	13,450	35,514
Direct Event Income	\$55,847	\$56,699	\$135,685
Ancillary Income	43,762	79,086	162,094
Other Income	8,942	6,583	13,199
Indirect Expenses	(383,985)	(462,698)	(437,641)
Net Income	(\$275,434)	(\$320,330)	(\$126,663)

<b>YTD</b>	<b>YTD 2010 Actual</b>	<b>YTD 2010 Budget</b>	<b>YTD 2009 Prior Year</b>
Number of Events	93	98	126
Attendance	54,713	61,442	72,872
Direct Event Income	\$369,524	\$323,658	\$323,787
Ancillary Income	254,572	363,286	305,951
Other Income	21,119	28,249	37,046
Indirect Expenses	(1,080,515)	(1,388,095)	(1,170,486)
Net Income	(\$435,300)	(\$672,902)	(\$503,702)

**EVENT INCOME**

Event income came in consistent with budget.

**ANCILLARY INCOME**

Ancillary income fell short of budget for the month, most of the shortfall coming from lower than expected attendance on the banquet events.

**INDIRECT EXPENSES**

Indirect expenses ended favorably to budget with the bulk of the savings coming in utilities.

**DeVos Place**  
**Income Statement**  
**For the Three Months Ending September 30, 2009**

	Current Month Actual	Current Month Budget	Variance	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Variance	Year to Date Prior Year
<b>Event Income</b>								
<b>Direct Event Income</b>								
Rental Income	\$55,748	\$65,375	(\$9,627)	\$149,804	\$361,800	\$370,732	(\$8,932)	\$355,027
Service Revenue	35,491	69,282	(33,791)	148,197	283,689	331,394	(47,705)	323,526
Service Expenses	(35,392)	(77,958)	42,566	(162,316)	(275,965)	(378,468)	102,503	(354,766)
<b>Total Direct Event Income</b>	<b>55,847</b>	<b>56,699</b>	<b>(852)</b>	<b>135,685</b>	<b>369,524</b>	<b>323,658</b>	<b>45,866</b>	<b>323,787</b>
<b>Ancillary Income</b>								
F&B Concession	969	2,464	(1,495)	4,489	11,591	17,936	(6,345)	11,716
F&B Catering	22,330	36,511	(14,181)	68,715	91,086	136,546	(45,460)	138,788
Novelty Sales	0	145	(145)	1,277	3,648	2,965	683	3,192
Booth Cleaning	1,509	2,358	(849)	10,674	13,086	23,812	(10,726)	16,349
Telephone/Long Distance	0	0	0	1,463	563	2,472	(1,909)	1,463
Electrical Services	4,948	14,640	(9,692)	31,231	31,108	73,817	(42,709)	44,416
Audio Visual	9,377	11,214	(1,837)	31,349	70,379	65,119	5,260	70,435
Internet Services	(631)	1,401	(2,032)	966	10,786	12,067	(1,281)	(2,793)
Equipment Rental	5,260	10,353	(5,093)	11,930	22,325	28,552	(6,227)	22,385
<b>Total Ancillary Income</b>	<b>43,762</b>	<b>79,086</b>	<b>(35,324)</b>	<b>162,094</b>	<b>254,572</b>	<b>363,286</b>	<b>(108,714)</b>	<b>305,951</b>
<b>Other Event Income</b>								
Ticket Rebates(Per Event)	6,036	3,750	2,286	9,862	14,031	19,750	(5,719)	27,956
<b>Total Other Event Income</b>	<b>6,036</b>	<b>3,750</b>	<b>2,286</b>	<b>9,862</b>	<b>14,031</b>	<b>19,750</b>	<b>(5,719)</b>	<b>27,956</b>
<b>Total Event Income</b>	<b>105,645</b>	<b>139,535</b>	<b>(33,890)</b>	<b>307,641</b>	<b>638,127</b>	<b>706,694</b>	<b>(68,567)</b>	<b>657,694</b>
<b>Other Operating Income</b>								
Luxury Box Agreements	1,733	2,000	(267)	2,600	5,200	6,000	(800)	7,800
Other Income	1,173	833	340	737	1,888	2,499	(611)	1,290
<b>Total Other Operating Income</b>	<b>2,906</b>	<b>2,833</b>	<b>73</b>	<b>3,337</b>	<b>7,088</b>	<b>8,499</b>	<b>(1,411)</b>	<b>9,090</b>
<b>Adjusted Gross Income</b>	<b>108,551</b>	<b>142,368</b>	<b>(33,817)</b>	<b>310,978</b>	<b>645,215</b>	<b>715,193</b>	<b>(69,978)</b>	<b>666,784</b>
<b>Operating Expenses</b>								
Salaries and Wages	163,600	223,027	(59,427)	215,072	559,645	669,082	(109,437)	582,969
Payroll Taxes and Benefits	38,124	61,340	(23,216)	60,467	133,109	184,020	(50,911)	161,579
Labor Allocations to Events	(46,084)	(119,103)	73,019	(127,987)	(262,748)	(357,309)	94,561	(291,747)
<b>Net Salaries and Benefits</b>	<b>155,640</b>	<b>165,264</b>	<b>(9,624)</b>	<b>147,552</b>	<b>430,006</b>	<b>495,793</b>	<b>(65,787)</b>	<b>452,801</b>
Contracted Services	21,261	21,200	61	28,097	67,421	63,600	3,821	89,334
General and Administrative	12,278	28,768	(16,490)	22,468	50,534	86,304	(35,770)	74,702
Operations	25,203	11,823	13,380	25,693	33,202	35,469	(2,267)	30,377
Repair and Maintenance	41,930	41,941	(11)	62,282	103,944	125,823	(21,879)	135,837
Operational Supplies	15,969	21,500	(5,531)	12,090	43,749	64,500	(20,751)	37,690
Insurance	11,450	17,463	(6,013)	15,670	38,092	52,389	(14,297)	41,186
Utilities	87,031	141,516	(54,485)	110,566	273,899	424,548	(150,649)	268,891
SMG Management Fees	13,223	13,223	0	13,223	39,668	39,669	(1)	39,668
<b>Total Operating Expenses</b>	<b>383,985</b>	<b>462,698</b>	<b>(78,713)</b>	<b>437,641</b>	<b>1,080,515</b>	<b>1,388,095</b>	<b>(307,580)</b>	<b>1,170,486</b>
<b>Net Income(Loss) From Operations</b>	<b>(275,434)</b>	<b>(320,330)</b>	<b>44,896</b>	<b>(126,663)</b>	<b>(435,300)</b>	<b>(672,902)</b>	<b>237,602</b>	<b>(503,702)</b>
<b>Other Non-Operating Expenses</b>								
<b>Adjusted Net Income(Loss)</b>	<b>(275,434)</b>	<b>(320,330)</b>	<b>44,896</b>	<b>(126,663)</b>	<b>(435,300)</b>	<b>(672,902)</b>	<b>237,602</b>	<b>(503,702)</b>



**SMG DeVos Place**  
**Grand Rapids - Kent County Convention/Arena Authority**  
**Year to Date Event Summary Report**  
**For Month Ended September 30, 2009**

Event Type	Events/Days		Attendance		Total Event Income	
	Actual	Budget	Actual	Budget	Actual	Budget
Convention/Trade Shows	29	35	27,580	26,992	344,513	399,503
Consumer/Gated Shows	2	2	1,905	5,450	16,032	17,572
Devos Performance Hall	25	18	14,951	18,500	131,612	132,962
Banquets	4	4	2,250	3,000	38,921	29,444
Meetings	26	32	7,307	5,500	99,491	83,214
Other	7	7	720	2,000	7,557	43,459
GRAND TOTALS	93	98	54,713	61,442	638,126	706,154

**As Percentage of Overall**

Convention/Trade Shows	31.18%	35.71%	50.41%	43.93%	53.99%	56.57%
Consumer/Gated Shows	2.15%	2.04%	3.48%	8.87%	2.51%	2.49%
Devos Performance Hall	26.88%	18.37%	27.33%	30.11%	20.62%	18.83%
Ballroom Exclusive	4.30%	4.08%	4.11%	4.88%	6.10%	4.17%
Meetings	27.96%	32.65%	13.36%	8.95%	15.59%	11.78%
Other	7.53%	7.14%	1.32%	3.26%	1.18%	6.15%

**DeVos Place**  
**Balance Sheet**  
**For the Three Months Ending September 30, 2009**

**ASSETS**

**Current Assets**

Cash	751,296
Account Receivable	223,500
Prepaid Expenses	84,610

<b>Total Current Assets</b>	<b>\$1,059,406</b>	
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<b>Total Assets</b>	<b>\$1,059,406</b>	
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**LIABILITIES AND EQUITY**

**Current Liabilities**

Accounts Payable	(156,648)
Accrued Expenses	246,843
Deferred Income	54,232
Advanced Ticket Sales & Deposits	528,508

Total Current Liabilities	\$672,936	
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**Other Liabilities**

**Equity**

CY Funds Remitted to CAA	(150,000)
CY Exp. Paid Directly by CAA	254,473
Beginning Balance Equity	717,297
Current Year Equity	(435,300)

Total Equity	\$386,470	
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<b>Total Liabilities and Equity</b>	<b>\$1,059,406</b>	
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**SMG - DeVos Place**  
**Grand Rapids - Kent County Convention/Arena Authority**  
**Summary of Accounts Receivable**  
**For Month Ended September 30, 2009**

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Current - Under 30 Days	
Food & Beverage	23,299
Ticketing	14,793
Merchandise	-
Decorating	1,508
Audio/Visual	14,818
Van Andel Arena	42,291
Operating	43,456
 Over 30 Days	 35,241
 Over 60 Days	 32,960
 Over 90 Days	
Donnell Productions	5,736
Paragon Leather	2,110
Saigon Entertainment	5,002
Grinder Promotions	2,286
 Total Accounts Receivable	 223,500

**SMG - Van Andel Arena & DeVos Place  
Grand Rapids - Kent County Convention/Arena Authority  
Management Fee Summary  
Fiscal Year Ending June 30, 2010**

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**MANAGEMENT FEE SUMMARY**

	Arena Estimate	DeVos Place Estimate	Total Estimate	FY 2009 Actual
Net Revenue above Expenses	1,156,176	(777,651)	378,525	835,421
Benchmark			700,000	700,000
Excess	1,156,176	(777,651)	(321,475)	135,421

Incentive Fee Calculation (Only if above greater than zero)

	Arena Estimate	DeVos Place Estimate	Total Estimate	Total Estimate
Base Fee	158,672	158,671	317,343	317,343
Incentive Fee				
Revenue	4,999,609	4,645,342	9,644,951	9,591,113
Benchmark Revenue	4,750,000	4,150,000	8,900,000	8,800,000
Revenue Excess	249,609	495,342	744,951	791,113
Incentive Fee **	-	-	-	212,334
Total SMG Management Fee	158,672	158,671	317,343	529,677

\*\* Incentive fee is 25% of the first \$500,000 in excess, 30% of remaining capped at base fee amount.



## **VAN ANDEL ARENA**

**FINANCIAL STATEMENT  
FOR THE PERIOD ENDED SEPTEMBER 30, 2009**

**Distribution:**

**Grand Rapids – Kent County Convention / Arena Authority**

**Robert White**

**Bob McClintock**

**Lewis Dawley**

**Gary McAneney**

**Howard Feldman**

**Richard MacKeigan**

**Chris Machuta**



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*An SMG Managed Facility*

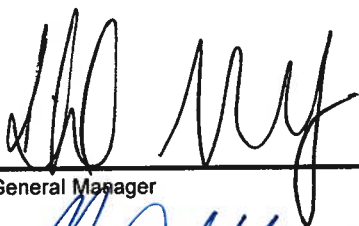
VAN ANDEL ARENA  
ROLLING FORECAST  
FISCAL YEAR ENDING JUNE 30, 2010


	YTD	ROLL	TOTAL FYE	BUDGET FYE	VARIANCE
NO. EVENTS	11	92	103	105	(2)
ATTENDANCE	59,448	488,354	547,802	559,650	(11,848)
DIRECT EVENT INCOME	157,967	1,235,698	1,393,665	1,423,745	(30,080)
ANCILLARY INCOME	143,726	966,874	1,110,600	1,113,577	(2,977)
TOTAL EVENT INCOME	301,693	2,202,572	2,504,265	2,537,322	(33,057)
TOTAL OTHER INCOME	579,886	1,915,458	2,495,344	2,467,390	27,954
TOTAL INCOME	881,579	4,118,030	4,999,609	5,004,712	(5,103)
INDIRECT EXPENSES					
EXECUTIVE	45,415	143,451	188,866	187,074	(1,792)
FINANCE	43,086	178,457	221,543	233,925	12,382
MARKETING	63,992	201,876	265,868	275,280	9,412
OPERATIONS	322,071	1,299,302	1,621,373	1,644,844	23,471
BOX OFFICE	24,526	115,685	140,211	144,138	3,927
LUXURY SEATING	19,139	66,654	85,793	86,751	958
SKYWALK ADMIN	6,103	17,853	23,956	23,956	-
OVERHEAD	291,136	1,004,687	1,295,823	1,246,071	(49,752)
TOTAL INDIRECT EXP.	815,468	3,027,965	3,843,433	3,842,039	(1,394)
NET REVENUE ABOVE EXPENSES	66,111	1,090,065	1,156,176	1,162,673	(6,497)
LESS INCENTIVE FEE			0	-	-
NET REVENUE ABOVE EXPENSES AFTER INCENTIVE	66,111	1,090,065	1,156,176	1,162,673	(6,497)

Comments:

September concludes a successful first quarter of the fiscal year for the Arena as it played host to 3 very strong selling concerts, and the annual Circus play that while down from budget, held up better than in other markets.

The forecast remains relatively unchanged from budget as revenue through the first quarter has been consistent overall, and the positive variance on expense will begin to shrink over the next quarter.

  
General Manager

  
Director of Finance

**VAN ANDEL ARENA  
FINANCIAL STATEMENT HIGHLIGHTS  
FOR MONTH ENDED SEPTEMBER 30, 2009**

The following schedule summarizes operating results for the current month ending September 30, 2009 and the YTD ending June 30, 2009 compared to budget and to the prior year:

<b>MONTH</b>	<b>September Actual</b>	<b>September Budget</b>	<b>September FY 2009</b>
Number of Events	7	8	9
Attendance	32,012	30,000	42,189
Direct Event Income	\$52,591	\$47,298	96,054
Ancillary Income	53,769	53,771	91,568
Other Income	196,794	186,575	236,930
Indirect Expenses	(311,087)	(320,171)	(319,250)
Net Income	(\$7,933)	(\$32,527)	\$105,302

<b>YTD</b>	<b>YTD 2010 Actual</b>	<b>YTD 2010 Budget</b>	<b>YTD 2009 Prior Year</b>
Number of Events	11	13	13
Attendance	59,448	49,650	66,754
Direct Event Income	\$157,967	\$209,971	175,458
Ancillary Income	143,726	136,842	169,479
Other Income	579,886	552,820	639,554
Indirect Expenses	(815,468)	(960,513)	(912,959)
Net Income	\$66,111	(\$60,880)	\$71,532

**EVENT INCOME**

Event income came in slightly ahead of budget for the month on the strength of the American Idol concert. Most dates on their tour were within 4-5% of where they were at last year, and our date was up over 20%.

**ANCILLARY INCOME**

Ancillary income came in right at expected levels for the month.

**INDIRECT EXPENSES**

Indirect expenses were consistent with budget overall.

**Van Andel Arena**  
**Income Statement**  
**For the Three Months Ending September 30, 2009**

	Current Month Actual	Current Month Budget	Variance	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Variance	Year to Date Prior Year
<b>Event Income</b>								
<b>Direct Event Income</b>								
Rental Income	\$100,331	\$95,052	5,279	\$171,891	\$189,895	\$244,461	(54,566)	\$228,466
Service Revenue	60,781	66,676	(5,895)	102,794	179,795	267,530	(87,735)	283,718
Service Expenses	(108,521)	(114,430)	5,909	(178,631)	(211,723)	(302,020)	90,297	(336,726)
<b>Total Direct Event Income</b>	<b>52,591</b>	<b>47,298</b>	<b>5,293</b>	<b>96,054</b>	<b>157,967</b>	<b>209,971</b>	<b>(52,004)</b>	<b>175,458</b>
<b>Ancillary Income</b>								
F&B Concession	46,027	47,856	(1,829)	64,333	120,115	106,724	13,391	124,169
F&B Catering	2,923	2,749	174	15,297	11,064	11,788	(724)	21,359
Novelty Sales	4,819	3,166	1,653	11,844	12,547	18,330	(5,783)	23,857
Booth Cleaning	0	0	0	94	0	0	0	94
<b>Total Ancillary Income</b>	<b>53,769</b>	<b>53,771</b>	<b>(2)</b>	<b>91,568</b>	<b>143,726</b>	<b>136,842</b>	<b>6,884</b>	<b>169,479</b>
<b>Other Event Income</b>								
Ticket Rebates(Per Event)	15,028	10,385	4,643	32,601	46,462	41,540	4,922	68,036
<b>Total Other Event Income</b>	<b>15,028</b>	<b>10,385</b>	<b>4,643</b>	<b>32,601</b>	<b>46,462</b>	<b>41,540</b>	<b>4,922</b>	<b>68,036</b>
<b>Total Event Income</b>	<b>121,388</b>	<b>111,454</b>	<b>9,934</b>	<b>220,223</b>	<b>348,155</b>	<b>388,353</b>	<b>(40,198)</b>	<b>412,973</b>
<b>Other Operating Income</b>								
Luxury Box Agreements	114,924	88,606	26,318	141,638	349,349	248,528	100,821	386,883
Club Seat Agreements	0	26,500	(26,500)	0	0	79,500	(79,500)	0
Advertising	61,017	54,167	6,850	54,813	168,534	162,501	6,033	162,125
Other Income	5,825	6,917	(1,092)	7,878	15,541	20,751	(5,210)	22,510
<b>Total Other Operating Income</b>	<b>181,766</b>	<b>176,190</b>	<b>5,576</b>	<b>204,329</b>	<b>533,424</b>	<b>511,280</b>	<b>22,144</b>	<b>571,518</b>
<b>Adjusted Gross Income</b>	<b>303,154</b>	<b>287,644</b>	<b>15,510</b>	<b>424,552</b>	<b>881,579</b>	<b>899,633</b>	<b>(18,054)</b>	<b>984,491</b>
<b>Operating Expenses</b>								
Salaries and Wages	141,793	158,969	(17,176)	149,579	380,420	476,907	(96,487)	453,042
Payroll Taxes and Benefits	32,780	46,429	(13,649)	39,293	92,497	139,287	(46,790)	112,000
Labor Allocations to Events	(46,578)	(71,669)	25,091	(63,953)	(127,001)	(215,007)	88,006	(161,922)
<b>Net Salaries and Benefits</b>	<b>127,995</b>	<b>133,729</b>	<b>(5,734)</b>	<b>124,919</b>	<b>345,916</b>	<b>401,187</b>	<b>(55,271)</b>	<b>403,120</b>
Contracted Services	20,987	21,300	(313)	28,858	57,222	63,900	(6,678)	84,219
General and Administrative	26,467	27,965	(1,498)	24,354	66,289	83,895	(17,606)	68,035
Operations	1,215	5,183	(3,968)	3,168	4,074	15,549	(11,475)	9,085
Repair and Maintenance	32,119	18,662	13,457	27,570	50,317	55,986	(5,669)	56,755
Operational Supplies	10,506	18,342	(7,836)	15,936	23,089	55,026	(31,937)	43,640
Insurance	8,404	2,667	5,737	9,520	18,800	8,001	10,799	19,089
Utilities	70,171	79,100	(8,929)	71,702	210,093	237,300	(27,207)	189,348
SMG Management Fees	13,223	13,223	0	13,223	39,668	39,669	(1)	39,668
<b>Total Operating Expenses</b>	<b>311,087</b>	<b>320,171</b>	<b>(9,084)</b>	<b>319,250</b>	<b>815,468</b>	<b>960,513</b>	<b>(145,045)</b>	<b>912,959</b>
<b>Net Income(Loss) From Operations</b>	<b>(7,933)</b>	<b>(32,527)</b>	<b>24,594</b>	<b>105,302</b>	<b>66,111</b>	<b>(60,880)</b>	<b>126,991</b>	<b>71,532</b>
<b>Other Non-Operating Expenses</b>								
<b>Adjusted Net Income(Loss)</b>	<b>(7,933)</b>	<b>(32,527)</b>	<b>24,594</b>	<b>105,302</b>	<b>66,111</b>	<b>(60,880)</b>	<b>126,991</b>	<b>71,532</b>



**SMG - Van Andel Arena**  
**Grand Rapids - Kent County Convention/Arena Authority**  
**Event Summary**  
**Month Ending September 30, 2009**

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Event Type	Events/Days		Attendance		Total Event Income	
	Actual	Budget	Actual	Budget	Actual	Budget
Family Show	6	7	22,059	23,000	46,843	60,396
Sporting Event	1	1	8,393	1,500	24,006	11,625
Concert	3	4	28,721	28,000	340,442	361,197
Team Home Games						
Other	1	1	275	150	2,636	2,975
GRAND TOTALS	11	13	59,448	52,650	413,927	436,193

**As Percentage of Overall**

Family Show	54.55%	53.85%	37.11%	43.68%	11.32%	13.85%
Sporting Event	9.09%	7.69%	14.12%	2.85%	5.80%	2.67%
Concert	27.27%	30.77%	48.31%	53.18%	82.25%	82.81%
Team Home Games	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	9.09%	7.69%	0.46%	0.28%	0.64%	0.68%

**Van Andel Arena**  
**Balance Sheet**  
**For the Three Months Ending September 30, 2009**

**ASSETS**

**Current Assets**

Cash	4,723,697
Account Receivable	698,537
Prepaid Expenses	174,069

<b>Total Current Assets</b>	<b>\$5,596,303</b>	
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<b>Total Assets</b>	<b>\$5,596,303</b>	
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**LIABILITIES AND EQUITY**

**Current Liabilities**

Accounts Payable	224,557
Accrued Expenses	948,026
Deferred Income	1,297,493
Advanced Ticket Sales & Deposits	2,403,045

Total Current Liabilities	\$4,873,120	
---------------------------	-------------	--

**Other Liabilities**

**Equity**

CY Funds Remitted to CAA	0
CY Exp. Paid Directly by CAA	194,584
Beginning Balance Equity	462,489
Current Year Equity	66,110

Total Equity	\$723,183	
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<b>Total Liabilities and Equity</b>	<b>\$5,596,303</b>	
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**SMG - Van Andel Arena**  
**Grand Rapids - Kent County Convention/Arena Authority**  
**Summary of Accounts Receivable**  
**Month Ending September 30, 2009**

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Current - Under 30 Days	
Food & Beverage	75,754
Ticketing	390,824
Merchandise	-
Permanent Advertising	-
DeVos Place	(42,291)
Operating	173,263
 Over 30 Days	 32,487
 Over 60 Days	 68,500
 Over 90 Days	
 Total Accounts Receivable	 698,537

**SMG - Van Andel Arena & DeVos Place  
Grand Rapids - Kent County Convention/Arena Authority  
Management Fee Summary  
Fiscal Year Ending June 30, 2010**

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**MANAGEMENT FEE SUMMARY**

	Arena Estimate	DeVos Place Estimate	Total Estimate	FY 2009 Actual
Net Revenue above Expenses	1,156,176	(777,651)	378,525	835,421
Benchmark			700,000	700,000
Excess	1,156,176	(777,651)	(321,475)	135,421

Incentive Fee Calculation (Only if above greater than zero)

	Arena Estimate	DeVos Place Estimate	Total Estimate	Total Estimate
Base Fee	158,672	158,671	317,343	317,343
Incentive Fee				
Revenue	4,999,609	4,645,342	9,644,951	9,591,113
Benchmark Revenue	4,750,000	4,150,000	8,900,000	8,800,000
Revenue Excess	249,609	495,342	744,951	791,113
Incentive Fee **	-	-	-	212,334
Total SMG Management Fee	158,672	158,671	317,343	529,677

\*\* Incentive fee is 25% of the first \$500,000 in excess, 30% of remaining capped at base fee amount.



## Memorandum

**To:** CAA Board Members

**From:** Susan Waddell, Administrative Manager

**Date:** October 23, 2009

**Re:** CAA Financial Statements

The following is a summary of financial activity in the two operating accounts as of September 30, 2009:

	<b>1050: Operations</b>	<b>1070: Kent County Operating</b>
Beginning Balance	\$ 416,388.57	\$22,852,621.49
Cleared Transactions	- -308,887.21	-700,303.36
Cleared Balance	107,501.36	22,152,317.63
Uncleared Transactions	-2,577.11	-0-
Register Balance	<u>\$ 104,924.25</u>	<u>22,152,317.63</u>

1. Land lease, parking revenues, parking management, and pedestrian safety are behind schedule due to staff and timing issues.

If you have any questions or would like additional information, please contact me at 742-6594 or [swaddell@smggr.com](mailto:swaddell@smggr.com). Thank you.



Van Andel Arena®  
130 Fulton West  
Grand Rapids, MI 49503-2601  
616.742.6600  
Fax 616.742.6197

**DEVOS PLACE**

DeVos Place®  
303 Monroe Ave. NW  
Grand Rapids, MI 49503-2233  
616.742.6500  
Fax 616.742.6590



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10/09/09

Accrual Basis

**Grand Rapids-Kent County Convention/Arena Authority**  
**Balance Sheet**  
**As of September 30, 2009**

	Sep 30, 09
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1040 · Cash - Operations - SMG	5,310,756.10
1050 · Operations - Cash	104,924.25
<b>Total Checking/Savings</b>	5,415,680.35
<b>Other Current Assets</b>	
1070 · Kent County - Operating	22,152,317.63
1200 · Accounts Receivable	2,115,599.17
1300 · Prepaid Expenses	204,866.35
1600 · Advances/Deposits Receivable	-150,001.07
<b>Total Other Current Assets</b>	24,322,782.08
<b>Total Current Assets</b>	29,738,462.43
<b>Fixed Assets</b>	
<b>Buildings &amp; Structures</b>	
Depreciation	-83,557.38
Original Cost	322,431.00
<b>Total Buildings &amp; Structures</b>	238,873.62
<b>Equip</b>	
Depreciation	-682,930.97
Original Cost	1,063,917.04
<b>Total Equip</b>	380,986.07
<b>Vehicles</b>	43,914.30
<b>Total Fixed Assets</b>	663,773.99
<b>TOTAL ASSETS</b>	<b>30,402,236.42</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	50,044.05
2005 · Accounts payable - SMG	706,647.17
<b>Total Accounts Payable</b>	756,691.22
<b>Other Current Liabilities</b>	
2200 · Accrued Expenses	876,270.61
2210 · Advance Ticket Sales	3,033,935.73
2220 · Advance deposits	277,635.00
2500 · Deferred facility income	1,233,686.74
<b>Total Other Current Liabilities</b>	5,421,528.08
<b>Total Current Liabilities</b>	6,178,219.30
<b>Total Liabilities</b>	6,178,219.30
<b>Equity</b>	
3000 · Opening Bal Equity	37,035,584.45
3900 · Retained Earnings	-12,045,983.91
Net Income	-765,583.42
<b>Total Equity</b>	24,224,017.12
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>30,402,236.42</b>

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## Grand Rapids-Kent County Convention/Arena Authority

## Profit &amp; Loss Budget vs. Actual

10/09/09

July through September 2009

Accrual Basis

	Jul - Sep 09	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4500 · Interest on Investments	39,696.14	168,750.00	-129,053.86	23.5%
4540 · Land Lease	0.00	33,687.75	-33,687.75	0.0%
4545 · Parking Revenues	50,242.00	214,403.25	-164,161.25	23.4%
4550 · Miscellaneous Revenue	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>89,938.14</b>	<b>416,841.00</b>	<b>-326,902.86</b>	<b>21.6%</b>
<b>Expense</b>				
6000 · Professional Services				
6001 · Accounting/Auditing Services	3,132.64	9,500.06	-6,367.42	33.0%
6040 · Legal Services	65,525.50	8,750.06	56,775.44	748.9%
<b>Total 6000 · Professional Services</b>	<b>68,658.14</b>	<b>18,250.12</b>	<b>50,408.02</b>	<b>376.2%</b>
6060 · Other Contractual Services	29,541.66	92,250.00	-62,708.34	32.0%
6065 · Pedestrian Safety	5,471.31	24,000.00	-18,528.69	22.8%
6068 · Parking Management	17,539.00	67,162.78	-49,623.78	26.1%
6100 · Other Supplies & Expenses				
6010 · Bank Fees	188.55	0.00	188.55	100.0%
6020 · Computer Services	279.99	0.00	279.99	100.0%
6030 · Insurance-Property/Liability	22,903.00			
6101 · Advertising/Promo/Publicity	0.00	0.00	0.00	0.0%
6110 · Meeting Expense	9,971.66	2,500.03	7,471.63	398.9%
6120 · Supplies	1,028.59	1,250.06	-221.47	82.3%
<b>Total 6100 · Other Supplies &amp; Expenses</b>	<b>34,371.79</b>	<b>3,750.09</b>	<b>30,621.70</b>	<b>916.6%</b>
6160 · Facility Repair and Maintenance	0.00	2,500.03	-2,500.03	0.0%
6200 · Capital Replacement Projects	244,057.98	486,300.00	-242,242.02	50.2%
6210 · F&B Repair & Maintenance	0.00	5,000.06	-5,000.06	0.0%
6300 · Utilities Expense				
6301 · Electricity	309,107.33	308,000.06	1,107.27	100.4%
6310 · Natural Gas	783.11	4,500.00	-3,716.89	17.4%
6320 · Steam	94,758.07	282,225.00	-187,466.93	33.6%
6340 · Water & Sewer	20,309.85	28,125.00	-7,815.15	72.2%
<b>Total 6300 · Utilities Expense</b>	<b>424,958.36</b>	<b>622,850.06</b>	<b>-197,891.70</b>	<b>68.2%</b>
8000 · Personal Services				
8001 · Employee Wages	24,190.52	16,456.31	7,734.21	147.0%
8030 · Employee Benefits	6,732.80	5,304.28	1,428.52	126.9%
<b>Total 8000 · Personal Services</b>	<b>30,923.32</b>	<b>21,760.59</b>	<b>9,162.73</b>	<b>142.1%</b>
<b>Total Expense</b>	<b>855,521.56</b>	<b>1,343,823.73</b>	<b>-488,302.17</b>	<b>63.7%</b>
<b>Net Income</b>	<b>-765,583.42</b>	<b>-926,982.73</b>	<b>161,399.31</b>	<b>82.6%</b>

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10/09/09

Accrual Basis

## Grand Rapids-Kent County Convention/Arena Authority

## Profit &amp; Loss Prev Year Comparison

July through September 2009

	Jul - Sep 09	Jul - Sep 08	\$ Change	% Change
<b>Income</b>				
4500 · Interest on Investments	39,696.14	132,859.52	-93,163.38	-70.1%
4540 · Land Lease	0.00	56,226.35	-56,226.35	-100.0%
4545 · Parking Revenues	50,242.00	105,209.25	-54,967.25	-52.3%
4550 · Miscellaneous Revenue	0.00	99,920.00	-99,920.00	-100.0%
<b>Total Income</b>	<b>89,938.14</b>	<b>394,215.12</b>	<b>-304,276.98</b>	<b>-77.2%</b>
<b>Expense</b>				
6000 · Professional Services				
6001 · Accounting/Auditing Services	3,132.64	2,527.40	605.24	24.0%
6040 · Legal Services	65,525.50	1,309.15	64,216.35	4,905.2%
<b>Total 6000 · Professional Services</b>	<b>68,658.14</b>	<b>3,836.55</b>	<b>64,821.59</b>	<b>1,689.6%</b>
6060 · Other Contractual Services	29,541.66	25,000.00	4,541.66	18.2%
6065 · Pedestrian Safety	5,471.31	3,447.46	2,023.85	58.7%
6068 · Parking Management	17,539.00	40,664.00	-23,125.00	-56.9%
6100 · Other Supplies & Expenses				
6010 · Bank Fees	188.55	20.00	168.55	842.8%
6020 · Computer Services	279.99	0.00	279.99	100.0%
6030 · Insurance-Property/Liability	22,903.00	50.00	22,853.00	45,706.0%
6110 · Meeting Expense	9,971.66	1,381.31	8,590.35	621.9%
6120 · Supplies	1,028.59	0.00	1,028.59	100.0%
<b>Total 6100 · Other Supplies &amp; Expenses</b>	<b>34,371.79</b>	<b>1,451.31</b>	<b>32,920.48</b>	<b>2,268.3%</b>
6200 · Capital Replacement Projects	244,057.98	201,423.19	42,634.79	21.2%
6210 · F&B Repair & Maintenance	0.00	-21,326.81	21,326.81	100.0%
6300 · Utilities Expense				
6301 · Electricity	309,107.33	300,931.52	8,175.81	2.7%
6310 · Natural Gas	783.11	1,555.67	-772.56	-49.7%
6320 · Steam	94,758.07	50,442.80	44,315.27	87.9%
6340 · Water & Sewer	20,309.85	20,349.06	-39.21	-0.2%
<b>Total 6300 · Utilities Expense</b>	<b>424,958.36</b>	<b>373,279.05</b>	<b>51,679.31</b>	<b>13.8%</b>
8000 · Personal Services				
8001 · Employee Wages	24,190.52	18,354.39	5,836.13	31.8%
8030 · Employee Benefits	6,732.80	1,824.94	4,907.86	268.9%
<b>Total 8000 · Personal Services</b>	<b>30,923.32</b>	<b>20,179.33</b>	<b>10,743.99</b>	<b>53.2%</b>
<b>Total Expense</b>	<b>855,521.56</b>	<b>647,954.08</b>	<b>207,567.48</b>	<b>32.0%</b>
<b>Net Income</b>	<b>-765,583.42</b>	<b>-253,738.96</b>	<b>-511,844.46</b>	<b>-201.7%</b>



# **DeVos Place, as Managed by SMG**

**Special-Purpose Financial Statements as of and  
for the Years Ended June 30, 2009 and 2008, and  
Independent Auditors' Report**

# **DEVOS PLACE, AS MANAGED BY SMG**

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## INDEPENDENT AUDITORS' REPORT

DeVos Place, as Managed by SMG  
Grand Rapids, Michigan

We have audited the accompanying special-purpose financial statements of DeVos Place, as managed by SMG, ("SMG-DeVos Place") as of June 30, 2009 and 2008, and for the years then ended, as listed in the table of contents. These special-purpose financial statements are the responsibility of the management of SMG-DeVos Place. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SMG-DeVos Place's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements, assessing the accounting principles and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared to present the assets, liabilities, amount due operator, operating revenues, operating expenses, and operating cash flows of DeVos Place arising from the management activities of SMG and are not intended to be a complete presentation of DeVos Place's financial position and results of operations.

In our opinion, such special-purpose financial statements present fairly, in all material respects, the financial position of SMG-DeVos Place as of June 30, 2009 and 2008, and the results of its operations and its cash flows for the years then ended in conformity with the basis of accounting described in Note 2.

This report is intended solely for the information and use of the management of SMG-DeVos Place and officials of the Grand Rapids — Kent County Convention/Arena Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

*Deloitte & Touche LLP*

September 28, 2009

## DEVOS PLACE, AS MANAGED BY SMG

### SPECIAL-PURPOSE STATEMENTS OF ASSETS, LIABILITIES, AND AMOUNT DUE OPERATOR ARISING FROM ACTIVITIES MANAGED BY SMG AS OF JUNE 30, 2009 AND 2008

---

	2009	2008
<b>ASSETS</b>		
CURRENT ASSETS:		
Cash:		
Operating	\$ 740,117	\$ 524,858
Ticket sales escrow	210,623	105,264
Accounts receivable — net of allowances of \$32,000 in 2009 and 2008	588,856	467,204
Prepaid expenses	<u>74,171</u>	<u>107,867</u>
TOTAL	<u>\$1,613,767</u>	<u>\$1,205,193</u>
 <b>LIABILITIES AND AMOUNT DUE OPERATOR</b>		
CURRENT LIABILITIES:		
Accounts payable	\$ 15,623	\$ 53,683
Accrued expenses	385,740	376,700
Advance ticket sales	210,623	105,264
Advance deposits	271,135	283,972
Deferred income	<u>57,632</u>	<u>72,032</u>
Total current liabilities	940,753	891,651
AMOUNT DUE OPERATOR	<u>673,014</u>	<u>313,542</u>
TOTAL	<u>\$1,613,767</u>	<u>\$1,205,193</u>

See notes to special-purpose financial statements.

## DEVOS PLACE, AS MANAGED BY SMG

### SPECIAL-PURPOSE STATEMENTS OF OPERATING REVENUES AND OPERATING EXPENSES ARISING FROM ACTIVITIES MANAGED BY SMG FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

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	2009	2008
OPERATING REVENUES:		
Events	<u>\$ 2,376,311</u>	<u>\$ 2,601,414</u>
Net ancillary revenues:		
Food and beverage	810,185	845,482
Decorating	232,317	341,364
Electrical	405,283	468,555
Equipment rental	423,862	422,755
Other	<u>50,639</u>	<u>57,665</u>
Total net ancillary revenues	<u>1,922,286</u>	<u>2,135,821</u>
Total events and net ancillary revenues	4,298,597	4,737,235
Other — including interest income of \$3,086 and \$11,497 in 2009 and 2008, respectively	<u>216,713</u>	<u>173,846</u>
Total operating revenues	<u>4,515,310</u>	<u>4,911,081</u>
OPERATING EXPENSES:		
Payroll and related	1,982,891	1,828,623
Repairs and maintenance	492,774	580,676
Supplies	132,743	230,982
Utilities	1,364,931	1,512,579
General and administrative	<u>1,063,206</u>	<u>1,224,634</u>
Total operating expenses	<u>5,036,545</u>	<u>5,377,494</u>
DEFICIENCY OF OPERATING REVENUES OVER OPERATING EXPENSES, BEFORE INCENTIVE MANAGEMENT FEE	(521,235)	(466,413)
INCENTIVE MANAGEMENT FEE	<u>111,409</u>	<u>67,126</u>
DEFICIENCY OF OPERATING REVENUES OVER OPERATING EXPENSES	<u>\$ (632,644)</u>	<u>\$ (533,539)</u>

See notes to special-purpose financial statements.

## **DEVOS PLACE, AS MANAGED BY SMG**

### **SPECIAL-PURPOSE STATEMENTS OF CHANGES IN AMOUNT DUE OPERATOR ARISING FROM ACTIVITIES MANAGED BY SMG FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

---

	<b>2009</b>	<b>2008</b>
AMOUNT DUE OPERATOR — Beginning of year	\$ 313,542	\$ 383,951
DEFICIENCY OF OPERATING REVENUES OVER OPERATING EXPENSES	(632,644)	(533,539)
CONTRIBUTIONS RECEIVED FROM OPERATOR	1,342,116	1,613,130
AMOUNTS PAID TO OPERATOR	<u>(350,000)</u>	<u>(1,150,000)</u>
AMOUNT DUE OPERATOR — End of year	<u>\$ 673,014</u>	<u>\$ 313,542</u>

See notes to special-purpose financial statements.

## **DEVOS PLACE, AS MANAGED BY SMG**

### **SPECIAL-PURPOSE STATEMENTS OF OPERATING CASH FLOWS ARISING FROM ACTIVITIES MANAGED BY SMG FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

---

	<b>2009</b>	<b>2008</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Deficiency of operating revenues over operating expenses	\$ (632,644)	\$ (533,539)
Changes in operating assets and liabilities:		
Accounts receivable	(121,652)	(33,508)
Prepaid expenses	33,696	(19,221)
Accounts payable	(38,060)	(78,088)
Accrued expenses	(5,360)	(95,515)
Advance deposits and ticket sales	<u>(12,837)</u>	<u>267</u>
Net cash used in operating activities	<u>(776,857)</u>	<u>(759,604)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Contributions received from operator	1,342,116	1,613,130
Amounts paid to operator	<u>(350,000)</u>	<u>(1,150,000)</u>
Net cash provided by financing activities	<u>992,116</u>	<u>463,130</u>
<b>NET INCREASE (DECREASE) IN OPERATING CASH</b>	<b>215,259</b>	<b>(296,474)</b>
<b>OPERATING CASH — Beginning of year</b>	<b><u>524,858</u></b>	<b><u>821,332</u></b>
<b>OPERATING CASH — End of year</b>	<b><u>\$ 740,117</u></b>	<b><u>\$ 524,858</u></b>

See notes to special-purpose financial statements.

# DEVOS PLACE, AS MANAGED BY SMG

## NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS AS OF AND FOR YEARS ENDED JUNE 30, 2009 AND 2008

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### 1. OPERATIONS

DeVos Place provides space for conventions, trade shows, concerts, meetings, banquets, and other performances. DeVos Place is operated by the Grand Rapids — Kent County Convention/Arena Authority (the “Operator”).

The Operator has entered into a Management Agreement (the “Agreement”) with SMG to manage the operations of DeVos Place. The activities of DeVos Place that are managed by SMG are referred to herein as “SMG-DeVos Place.”

The Operator, from time to time, provides funding to SMG-DeVos Place to pay the obligations of DeVos Place when due. The Operator is contractually obligated to fund all liabilities and expenses of DeVos Place.

### 2. SIGNIFICANT ACCOUNTING POLICIES

**Basis of Presentation** — The accompanying special-purpose financial statements were prepared to present the assets, liabilities, amount due operator, operating revenues, operating expenses, and operating cash flows of DeVos Place arising from the management activities of SMG and are not intended to be a complete presentation of DeVos Place’s financial position and results of operations. Such special-purpose financial statements have been prepared on the accrual basis of accounting and include transactions managed by SMG in accordance with the Agreement, measured in conformity with accounting principles generally accepted in the United States of America. Accordingly, the special-purpose financial statements do not include property and equipment, noncontractual repair expenditures, and related-fund equity associated with DeVos Place or certain other activities of the Operator related to DeVos Place that are not part of the activities managed by SMG. Payroll and related expenses are for employees hired by SMG to manage DeVos Place under the Agreement. These employees are not employees of the Operator.

**Use of Estimates** — Estimates and assumptions are required to be used by management in the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of operating revenues and operating expenses during the reporting period. Management believes its estimates to be reasonable; however, actual results could differ from those estimates.

**Advance Ticket Sales** — DeVos Place incurs a liability for all cash received from ticket sales in advance of an event; a corresponding amount is held in a separate escrow account. Revenues are not recognized until the related event occurs.

**Deferred Income** — Deferred income is comprised primarily of advanced billings and collections for premium seating, which are recognized as revenues on a straight-line basis over the lives of the related contract.



**Event Revenues** — SMG-DeVos Place records event revenue upon the completion of the event. Accordingly, amounts received for advance ticket sales or deposits by promoters are recorded as liabilities until that time. Costs incurred prior to an event are recorded as prepaid expenses and charged to expense upon completion of the event.

**Ancillary Revenues** — All concession and catering, decorating, electrical, and audio-visual revenues are recognized when earned. Ancillary revenues are a contractually determined percentage of gross receipts collected by the vendor for each event.

**Other Operating Revenues** — Other operating revenues are comprised of premium seating, interest income, nonevent equipment rental income, ticket rebates, and other miscellaneous items.

**Noncontractual Repairs** — From time to time, SMG-DeVos Place incurs costs funded by the Operator's capital projects budget, which is separate and distinct from the operating funds provided by the Operator to DeVos Place. The Operator ultimately decides which expenses will be capitalized or expensed. These costs are excluded from operating expenses in the accompanying special-purpose statements of operating revenues and operating expenses.

### 3. MANAGEMENT AGREEMENT AND FEES

SMG and the Operator have a Management Agreement (the "Agreement"), which originally was scheduled to expire June 30, 2009. On April 29, 2009, the agreement was amended by the Operator to extend through June 30, 2011. The Agreement provides for both an annual base and incentive management fee. The annual base management fee is adjusted annually by the percentage change in the Consumer Price Index (not to exceed 3% in any one year).

The incentive fee is based on the combined results of operations of the Arena and DeVos Place, as managed by SMG-DeVos Place compared to certain operating revenue benchmarks, which escalate by \$100,000 each year through 2009, as defined in the Agreement. To qualify for the incentive fee, combined operating revenues of Van Andel Arena and SMG-DeVos Place must exceed combined operating expenses by an established benchmark, as follows:

	2009	2008
Excess of operating revenue over operating expenses, as defined — Arena	\$ 1,385,188	\$ 1,570,807
Deficiency of operating revenue over operating expenses, as defined — DeVos Place	<u>(521,235)</u>	<u>(466,413)</u>
Total excess of operating revenue over operating expenses	<u>\$ 863,953</u>	<u>\$ 1,104,394</u>
Incentive benchmark	<u>\$ 700,000</u>	<u>\$ 700,000</u>
Benchmark exceeded?	Yes	Yes

The following is a schedule of the base and incentive management fees for the years ended June 30, 2009 and 2008, of which \$111,409 and \$67,126, respectively, are included in accrued expenses as of those dates:

	2009	2008
Base management fee, included in general and administrative expense (A)	\$ 158,672	\$ 154,050
Incentive fee:		
Total operating revenues — Arena	5,072,186	5,678,487
Total operating revenues — DeVos Place	4,515,310	4,911,081
Total operating revenues	9,587,496	10,589,568
Revenue benchmark — Arena	4,700,000	4,650,000
Revenue benchmark — DeVos Place	4,100,000	4,050,000
Total revenue benchmark	8,800,000	8,700,000
Revenues in excess of revenue benchmark	787,496	1,889,568
Computation of incentive fee resulting from revenues in excess of revenue benchmark:		
25% of the first \$500,000, collectively	125,000	125,000
30% of the excess of \$500,000, collectively up to \$183,100	86,249	183,100
Total incentive fee	211,249	308,100
Incentive fee allocated to Arena	99,840	240,974
Incentive fee allocated to DeVos Place (B)	111,409	67,126
Total incentive fee	211,249	308,100
Total management fees — DeVos Place (A + B)	\$ 270,081	\$ 221,176

The base fee is contingent upon the Operator maintaining the SMG-Arena concessions agreement with SMG — Food and Beverage LLC. If that agreement were to be terminated, the base management fee would increase to \$175,000 for each managed facility, adjusted annually by the percentage change in the Consumer Price Index from the base year.

#### 4. RETIREMENT PLAN

Employees at the DeVos Place may elect to participate in the SMG Retirement and Savings Plan, a 401(k) defined contribution plan covering SMG employees who have completed one year of employment and 1,000 hours of service. SMG-DeVos Place makes matching contributions equal to 67% of each participant's contribution up to a maximum of 5% of the employee's eligible compensation. Discretionary contributions may also be made on a monthly basis for active participants. SMG-DeVos Place made \$19,530 and \$35,089 in matching contributions and \$6,505 and \$11,701 in discretionary contributions for the years ended June 30, 2009 and 2008, respectively. Effective January 1, 2009, SMG suspended indefinitely all 401 (k) matching and discretionary contributions on a company wide basis.

## **5. OTHER RELATED-PARTY TRANSACTIONS**

In addition to the operations of DeVos Place, SMG personnel also manage the operations of SMG-Arena. The two facilities share certain expenses such as payroll, employee fringe benefits, and insurance, resulting in frequent billings and payments between the two facilities. The two facilities also share a box office, resulting in frequent billings and payments between the two facilities for ticket sales. Accounts receivable include \$104,764 and \$174,134 due from the SMG-Arena as of June 30, 2009 and 2008, respectively. Accounts payable include \$15,457 due to SMG-Arena as of June 30, 2009.

## **6. CONTINGENCIES**

DeVos Place is exposed to a number of asserted and unasserted potential claims encountered in the normal course of business. In the opinion of management, the resolution of these matters will not have a material effect on SMG-DeVos Place's financial position due to insurance coverage. As such, no provision for loss has been made in the accompanying special-purpose financial statements.

## **7. SUBSEQUENT EVENTS**

Events or transactions occurring after the balance sheet date have been evaluated through September 28, 2009, the date the special-purpose financial statements were available to be issued. The special-purpose financial statements and the notes thereto do not reflect events or transactions after this date.

\* \* \* \* \*

# **Van Andel Arena, as Managed by SMG**

**Special-Purpose Financial Statements  
as of and for the Years Ended  
June 30, 2009 and 2008,  
and Independent Auditors' Report**

# **VAN ANDEL ARENA, AS MANAGED BY SMG**

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## INDEPENDENT AUDITORS' REPORT

Van Andel Arena, as Managed by SMG  
Grand Rapids, Michigan

We have audited the accompanying special-purpose financial statements of Van Andel Arena, as managed by SMG ("SMG-Arena"), as of June 30, 2009 and 2008, and for the years then ended, as listed in the table of contents. These special-purpose financial statements are the responsibility of the management of SMG-Arena. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SMG-Arena's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared to present the assets, liabilities, amount due operator, operating revenues, operating expenses, and operating cash flows of Van Andel Arena arising from the management activities of SMG and are not intended to be a complete presentation of Van Andel Arena's financial position and results of operations.

In our opinion, such special-purpose financial statements present fairly, in all material respects, the financial position of SMG-Arena at June 30, 2009 and 2008, and the results of its operations and its cash flows for the years then ended in conformity with the basis of accounting described in Note 2.

This report is intended solely for the information and use of the management of SMG-Arena and officials of the Grand Rapids-Kent County Convention/Arena Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

September 28, 2009

## **VAN ANDEL ARENA, AS MANAGED BY SMG**

### **SPECIAL-PURPOSE STATEMENTS OF ASSETS, LIABILITIES, AND AMOUNT DUE OPERATOR ARISING FROM ACTIVITIES MANAGED BY SMG AS OF JUNE 30, 2009 AND 2008**

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	<b>2009</b>	<b>2008</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash:		
Operating	\$ 1,536,703	\$ 1,912,643
Ticket sales escrow	2,823,312	1,777,069
Accounts receivable — net of allowance of \$46,000 in 2009 and \$62,000 in 2008	1,516,743	750,252
Prepaid expenses	<u>130,694</u>	<u>81,232</u>
<b>TOTAL</b>	<u><u>\$ 6,007,452</u></u>	<u><u>\$ 4,521,196</u></u>
 <b>LIABILITIES AND AMOUNT DUE OPERATOR</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 691,024	\$ 612,120
Accrued expenses	490,531	720,778
Advance ticket sales	2,823,312	1,777,069
Advance deposits	6,500	7,500
Deferred income	<u>1,176,055</u>	<u>1,005,251</u>
Total current liabilities	5,187,422	4,122,718
<b>AMOUNT DUE OPERATOR</b>	<u>820,030</u>	<u>398,478</u>
<b>TOTAL</b>	<u><u>\$ 6,007,452</u></u>	<u><u>\$ 4,521,196</u></u>

See notes to special-purpose financial statements.

## VAN ANDEL ARENA, AS MANAGED BY SMG

### SPECIAL-PURPOSE STATEMENTS OF OPERATING REVENUES AND OPERATING EXPENSES ARISING FROM ACTIVITIES MANAGED BY SMG FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

---

	2009	2008
OPERATING REVENUES:		
Events	<u>\$ 1,199,916</u>	<u>\$ 1,591,225</u>
Net ancillary revenues:		
Food and beverage	1,096,962	1,248,683
Novelties	120,541	191,114
Other	<u>35,443</u>	<u>39,637</u>
Total net ancillary revenues	<u>1,252,946</u>	<u>1,479,434</u>
Total events and net ancillary revenues	<u>2,452,862</u>	<u>3,070,659</u>
Other revenues:		
Premium seating	1,545,982	1,285,426
Advertising income	663,135	633,824
Other — including interest income of \$27,990 and \$93,406 in 2009 and 2008, respectively	<u>410,207</u>	<u>688,579</u>
Total other revenues	<u>2,619,324</u>	<u>2,607,829</u>
Total operating revenues	<u>5,072,186</u>	<u>5,678,488</u>
OPERATING EXPENSES:		
Payroll and related	1,578,602	1,517,474
Repairs and maintenance	193,128	303,944
Supplies	119,444	199,379
Utilities	889,669	891,626
General and administrative	<u>906,155</u>	<u>1,195,257</u>
Total operating expenses	<u>3,686,998</u>	<u>4,107,680</u>
EXCESS OF OPERATING REVENUES OVER OPERATING EXPENSES — Before incentive management fee	1,385,188	1,570,808
INCENTIVE MANAGEMENT FEE	<u>99,840</u>	<u>240,974</u>
EXCESS OF OPERATING REVENUES OVER OPERATING EXPENSES	<u>\$ 1,285,348</u>	<u>\$ 1,329,834</u>

See notes to special-purpose financial statements.



## **VAN ANDEL ARENA, AS MANAGED BY SMG**

### **SPECIAL-PURPOSE STATEMENTS OF CHANGES IN AMOUNT DUE OPERATOR ARISING FROM ACTIVITIES MANAGED BY SMG FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

---

	<b>2009</b>	<b>2008</b>
AMOUNT DUE OPERATOR — Beginning of year	\$ 398,479	\$ 677,565
EXCESS OF OPERATING REVENUES OVER OPERATING EXPENSES	1,285,348	1,329,834
CONTRIBUTIONS RECEIVED FROM OPERATOR	1,036,202	1,091,080
AMOUNTS PAID TO OPERATOR	<u>(1,899,999)</u>	<u>(2,700,000)</u>
AMOUNT DUE OPERATOR — End of year	<u>\$ 820,030</u>	<u>\$ 398,479</u>

See notes to special-purpose financial statements.

# **VAN ANDEL ARENA, AS MANAGED BY SMG**

## **SPECIAL-PURPOSE STATEMENTS OF OPERATING CASH FLOWS ARISING FROM ACTIVITIES MANAGED BY SMG FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

---

	<b>2009</b>	<b>2008</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Excess of operating revenues over operating expenses	\$ 1,285,348	\$ 1,329,833
Changes in operating assets and liabilities:		
Accounts receivable	(766,491)	240,376
Prepaid expenses	(49,462)	(8,659)
Accounts payable	78,904	145,797
Accrued expenses	(230,247)	372,801
Advance deposits	(1,000)	
Deferred income	<u>170,805</u>	<u>187,000</u>
Net cash provided by operating activities	<u>487,857</u>	<u>2,267,148</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Contributions received from Operator	1,036,202	1,091,080
Amounts paid to Operator	<u>(1,899,999)</u>	<u>(2,700,000)</u>
Net cash used in financing activities	<u>(863,797)</u>	<u>(1,608,920)</u>
NET (DECREASE) INCREASE IN OPERATING CASH	(375,940)	658,228
OPERATING CASH — Beginning of year	<u>1,912,643</u>	<u>1,254,415</u>
OPERATING CASH — End of year	<u>\$ 1,536,703</u>	<u>\$ 1,912,643</u>

See notes to special-purpose financial statements.

# VAN ANDEL ARENA, AS MANAGED BY SMG

## NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

---

### 1. OPERATIONS

Van Andel Arena (the “Arena”) provides space for family shows, concerts, sporting events, meetings, and other performances. The Arena is operated by the Grand Rapids-Kent County Convention/Arena Authority (the “Operator”).

The Operator has entered into a Management Agreement (the “Agreement”) with SMG to manage the operations of the Arena. The activities of the Arena that are managed by SMG are herein referred to as “SMG-Arena.”

The Operator from time to time provides funding to SMG-Arena to pay the obligations of the Arena when due. The Operator is contractually obligated to fund all liabilities and expenses of the Arena.

### 2. SIGNIFICANT ACCOUNTING POLICIES

**Basis of Presentation** — The accompanying special-purpose financial statements have been prepared to present the assets, liabilities, amount due operator, operating revenues, operating expenses, and operating cash flows of Van Andel Arena arising from the management activities of SMG and are not intended to be a complete presentation of Van Andel Arena’s financial position and results of operations. Such special-purpose financial statements have been prepared on the accrual basis of accounting and include transactions managed by SMG in accordance with the Agreement, measured in conformity with accounting principles generally accepted in the United States of America. Accordingly, the special-purpose financial statements do not include property and equipment, noncontractual repair expenditures, and related fund equity associated with the Arena or certain other activities of the Operator related to the Arena that are not part of the activities managed by SMG. Payroll and related expenses are for employees hired by SMG to manage the Arena under the Agreement. These employees are not employees of the Operator.

**Use of Estimates** — Estimates and assumptions are required to be used by management in the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of operating revenues and operating expenses during the reporting period. Management believes its estimates to be reasonable; however, actual results could differ from those estimates.

**Advance Ticket Sales** — The Arena incurs a liability for cash received from ticket sales in advance of an event; a corresponding amount is held in a separate escrow account. Operating revenues are not recognized until the related event occurs.

**Deferred Income** — Deferred income is comprised primarily of advanced billings and collections for luxury boxes and advertising contracts which are recognized as revenues on a straight-line basis over the lives of the related contract. Also included are ticket rebates received from the ticket agent prior to an event, which are not recognized as revenue until the event occurs.

**Event Revenues** — SMG-Arena records event revenue upon the completion of the event. Accordingly, amounts received for advance ticket sales or deposits by promoters are recorded as liabilities until that time. Costs incurred prior to an event are recorded as prepaid expenses and charged to expense upon completion of the event.

**Ancillary Revenues** — All concession and merchandise revenues are recognized when earned. Ancillary revenues are a contractually determined percentage of gross receipts collected by the vendor for each event.

**Other Operating Revenues** — Other operating revenues include revenues associated with luxury seating, advertising, ticket rebates, interest income, and other miscellaneous items.

**Noncontractual Repairs** — From time to time, SMG-Arena incurs costs funded by the Operator's capital projects budget, which is separate and distinct from the operating funds provided by the Operator to the Arena. The Operator ultimately decides which expenses will be capitalized or expensed. These costs are excluded from operating expenses in the accompanying special-purpose statements of operating revenues and operating expenses.

### 3. MANAGEMENT AGREEMENT AND FEES

SMG and the Operator have a Management Agreement (the "Agreement"), which was originally scheduled to expire June 30, 2009. On April 29, 2009, the agreement was amended by the Operator to extend through June 30, 2011. The Agreement provides for both an annual base and incentive management fee. The annual base management fee is adjusted annually by the percentage change in the Consumer Price Index (not to exceed 3% in any one year).

The incentive fee is based on the combined results of operations of the Arena and DeVos Place, as managed by SMG ("SMG-Arena") compared to certain operating revenue benchmarks which escalate by \$100,000 each year through 2009, as defined in the Agreement. To qualify for the incentive fee, combined operating revenues of SMG-Arena and SMG-DeVos Place must exceed combined operating expenses by an established benchmark, as follows:

	2009	2008
Excess of operating revenue over operating expenses — as defined — Arena	\$ 1,385,188	\$ 1,570,807
Deficiency of operating revenue over operating expenses — as defined — DeVos Place	<u>(521,235)</u>	<u>(466,413)</u>
Total excess of operating revenue over operating expenses	<u>\$ 863,953</u>	<u>\$ 1,104,394</u>
Incentive benchmark	<u>\$ 700,000</u>	<u>\$ 700,000</u>
Benchmark exceeded?	Yes	Yes

The following is a schedule of the base and incentive management fees for the years ended June 30, 2009 and 2008, of which \$99,840 and \$240,974, respectively, are included in accrued expenses as of those dates, is as follows:

	<b>2009</b>	<b>2008</b>
Base management fee — included in general and administrative expense (A)	<u>\$ 158,672</u>	<u>\$ 154,050</u>
Incentive fee calculation:		
Total operating revenues — Arena	\$ 5,072,186	\$ 5,678,487
Total operating revenues — DeVos Place	<u>4,515,310</u>	<u>4,911,081</u>
Total operating revenues	<u>9,587,496</u>	<u>10,589,568</u>
Revenue benchmark — Arena	4,700,000	4,650,000
Revenue benchmark — DeVos Place	<u>4,100,000</u>	<u>4,050,000</u>
Total revenue benchmark	<u>8,800,000</u>	<u>8,700,000</u>
Revenues in excess of revenue benchmark	<u>\$ 787,496</u>	<u>\$ 1,889,568</u>
Computation of incentive fee resulting from revenues in excess of revenue benchmark:		
25% of the first \$500,000, collectively	\$ 125,000	\$ 125,000
30% of the excess of \$500,000, collectively, up to \$183,100	<u>86,249</u>	<u>183,100</u>
Total incentive fee	<u>\$ 211,249</u>	<u>\$ 308,100</u>
Incentive fee allocated to Arena (B)	\$ 99,840	\$ 240,974
Incentive fee allocated to DeVos Place	<u>111,409</u>	<u>67,126</u>
Total incentive fee	<u>\$ 211,249</u>	<u>\$ 308,100</u>
Total management fees — Arena (A + B)	<u>\$ 258,512</u>	<u>\$ 395,024</u>

The base fee is contingent upon the Operator maintaining the Arena concessions agreement with SMG-Food & Beverage, LLC. If that agreement were to be terminated, the base management fee would increase to \$175,000 for each managed facility, adjusted annually by the percentage change in the Consumer Price Index from the base year.

#### **4. RETIREMENT PLAN**

Employees at the Arena may elect to participate in the SMG Retirement and Savings Plan, a 401(k) defined contribution plan covering SMG employees who have completed one year of employment and 1,000 hours of service. SMG-Arena makes matching contributions equal to 67% of each participant's contribution up to a maximum of 5% of the participant's eligible compensation. Discretionary contributions may also be made on a monthly basis for active participants. SMG-Arena made \$15,287 and \$27,183 in matching contributions and \$5,262 and \$9,494 in discretionary contributions for the years ended June 30, 2009 and 2008, respectively. Effective January 1, 2009, SMG suspended indefinitely all 401 (k) matching and discretionary contributions on a company wide basis.

## **5. OTHER RELATED-PARTY TRANSACTIONS**

In addition to the operations of the Arena, SMG personnel also manage the operations of DeVos Place. The two facilities share certain expenses such as payroll, employee fringe benefits, and insurance, resulting in frequent billings and payments between the two facilities. The two facilities also share a box office, resulting in frequent billings and payments between the two facilities for ticket sales. Accounts payable include \$104,764 and \$174,134 due to DeVos Place as of June 30, 2009 and 2008, respectively. Accounts receivable include \$15,457 due from DeVos Place as of June 30, 2009.

On July 1, 2006, the Operator entered into a concessions agreement for the Arena with SMG-Food & Beverage, LLC a related party to SMG. Accounts receivable include \$16,213 and \$65,400 from SMG-Food & Beverage, LLC as of June 30, 2009 and 2008, respectively.

## **6. CONTINGENCIES**

The Arena is exposed to a number of asserted and unasserted potential claims encountered in the normal course of business. In the opinion of management, the resolution of these matters will not have a material effect on SMG-Arena's financial position due to insurance coverage. As such, no provision for loss has been made in the accompanying special-purpose financial statements.

## **7. SUBSEQUENT EVENTS**

Events or transactions occurring after the balance sheet date have been evaluated through September 28, 2009, the date the special-purpose financial statements were available to be issued. The special-purpose financial statements and the notes thereto do not reflect events or transactions after this date.

\* \* \* \* \*



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USA

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September 28, 2009

Finance Committee of  
Van Andel Arena and DeVos Place  
Grand Rapids, Michigan

Dear Members of Finance Committee:

We have performed an audit of the special purpose financial statements of DeVos Place as managed by SMG and Van Andel Arena, as managed by SMG (the "Arena and DeVos Place") as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America and have issued our report thereon dated September 28, 2009.

We have prepared the following comments to assist you in fulfilling your obligation to oversee the financial reporting and disclosure process for which management of the Arena and DeVos Place is responsible.

#### **Our Responsibility Under Generally Accepted Auditing Standards**

Our responsibility under auditing standards generally accepted in the United States of America has been described in our engagement letter dated June 30, 2009, a copy of which has been provided to you. As described in that letter, the objective of a financial statement audit conducted in accordance with auditing standards generally accepted in the United States of America is to express an opinion on the fairness of the presentation of the Arena and DeVos Place's special purpose financial statements for the year ended June 30, 2009 in conformity with accounting principles generally accepted in the United States of America ("generally accepted accounting principles"), in all material respects. Our responsibilities under generally accepted auditing standards include forming and expressing an opinion about whether the financial statements that have been prepared by management with the oversight of Finance Committee are presented fairly, in all material respects, in conformity with generally accepted accounting principles. The audit of the financial statements does not relieve management or Finance Committee of their responsibilities.

We considered the Arena and DeVos Place's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Arena and DeVos Place's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Arena and DeVos Place's internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses.

## **Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are ordinarily based on knowledge and experience about past and current events and on assumptions about future events. Significant accounting estimates reflected in the Arena and DeVos Place's 2009 financial statements include the allowance for doubtful accounts. During the year ended June 30, 2009, we are not aware of any significant changes in accounting estimates or in management's judgments relating to such estimates.

## **Uncorrected Misstatements**

Our audit of the financial statements was designed to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. There were no uncorrected misstatements or disclosure items passed identified during our audit.

## **Material Corrected Misstatements**

Our audit of the financial statements was designed to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. There were no material misstatements that were brought to the attention of management as a result of our audit procedures.

## **Significant Accounting Policies**

The Arena and DeVos Place's significant accounting policies are set forth in Note 2 to the Arena and DeVos Place's financial statements. During the year ended June 30, 2009, there were no significant changes in previously adopted accounting policies or their application.

## **Significant Issues Discussed, or Subject of Correspondence, With Management Prior to Our Initial Engagement or Retention**

Throughout the year, routine discussions were held, or were the subject of correspondence, with management regarding the application of accounting principles or auditing standards in connection with transactions that have occurred, transactions that are contemplated, or reassessment of current circumstances. In our judgment, such discussions or correspondence were not held in connection with our retention as auditors.

## **Significant Difficulties Encountered in Performing the Audit**

In our judgment, we received the full cooperation of the Company's management and staff and had unrestricted access to the Company's senior management in the performance of our audit.

## **Management's Representations**

We have made specific inquiries of the Arena and DeVos Place's management about the representations embodied in the financial statements. Additionally, we will have requested that management provide to us the written representations the Arena and DeVos Place is required to provide to its independent auditors under generally accepted auditing standards. We have attached to this letter, as Appendix A, a copy of the representation letter we obtained from management.

\* \* \* \* \*



This report is intended solely for the information and use of management, the Finance Committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

*Deloitte & Touche LLP*

cc: The Management of Arena and DeVos Place

- Appendix A: Representations from Managements.



September 28, 2009

Deloitte & Touche LLP  
700 Bridgewater Place  
333 Bridge Street N.W.  
Grand Rapids, MI 49504

Convention  
Arena  
Authority

Steven Heacock,  
Chairman  
Birgit Klohs  
Clif Charles  
Gary McInerney  
George Heerlwell  
Joseph Tomaselli  
Lew Chamberlin

We are providing this letter in connection with your audits of the DeVos Place special purpose statements of assets, liabilities, and amounts due Operator arising from the activities managed by SMG ("SMG-DeVos Place") as of June 30, 2009 and 2008 and the related special purpose financial statements of operating revenues and operating expenses arising from activities managed by SMG, changes in amounts due Operator arising from activities managed by SMG, and operating cash flows arising from activities managed by SMG, for the years ended June 30, 2009 and 2008, for the purpose of expressing an opinion as to whether the special purpose financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of DeVos Place, as managed by SMG, in conformity with the basis accounting described in Note 2 to the special purpose financial statements. We confirm that we are responsible for the following:

- a. The fair presentation in the special purpose, financial statements of financial position, results of operations, and cash flows in conformity with the basis of accounting described in Note 2 to the special purpose financial statements.
- b. The design and implementation of programs and controls to prevent and detect fraud.
- c. Establishing and maintaining effective internal control over financial reporting

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audits.

1. The financial statements referred to above are fairly presented in conformity with the basis of accounting described in Note 2 to the special purpose financial statements.
2. SMG – DeVos Place has made available to you all:
  - a. Financial records and related data
  - b. Minutes of the meetings of stockholders, directors, and committees of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.



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3. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
4. SMG- DeVos Place has not performed a risk assessment, including the assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have no knowledge of any fraud or suspected fraud affecting the Company involving:
  - a. Management.
  - b. Employees who have significant roles in SMG - DeVos Place's internal control over financial reporting.
  - c. Others if the fraud could have a material effect on the financial statements.
6. We have no knowledge of any allegations of fraud or suspected fraud affecting SMG - DeVos Place received in communications from employees, former employees, analysts, regulators, short sellers, or others.
7. There are no unasserted claims or assessments that legal counsel has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, *Accounting for Contingencies*.
8. As an enterprise fund of the Grand Rapids — Kent County Convention/Arena Authority, SMG- DeVos Place is exempt from Federal Income Tax. We are not aware of any activities that have taken place that would jeopardize SMG-DeVos Place's income tax exempt status.

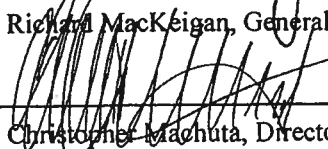
Except where otherwise stated below, matters less than \$ 22,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

9. There are no transactions that have not been properly recorded in the accounting records underlying the financial statements.
10. SMG-DeVos Place has no plans or intentions that may affect the carrying value or classification of assets and liabilities.
11. The following, to the extent applicable, have been appropriately identified, properly recorded, and disclosed in the financial statements:
  - a. Related party transactions and associated amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees (written or oral)
  - b. Guarantees, whether written or oral, under which SMG-DeVos Place is contingently liable.
12. In preparing the financial statements in conformity with the basis of accounting described in Note 2 of special purpose financial statements, management uses estimates. All estimates

have been disclosed in the financial statements for which known information available prior to the issuance of the financial statements indicates that both of the following criteria are met:

- a. It is at least reasonably possible that the estimate of the effect on the financial statements of a condition, situation, or set of circumstances that existed at the date of the financial statements will change in the near term due to one or more future confirming events.
  - b. The effect of the change would be material to the financial statements.
13. Risks associated with concentrations, based on information known to management, that meet all of the following criteria have been disclosed in the financial statements:
  - a. The concentration exists at the date of the financial statements.
  - b. The concentration makes the enterprise vulnerable to the risk of a near-term severe impact.
  - c. It is at least reasonably possible that the events that could cause the severe impact will occur in the near term.
14. There are no:
  - a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5, *Accounting for Contingencies*.
15. SMG – DeVos Place has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral
16. SMG – DeVos Place has complied with all aspects of contractual agreements that may have an effect on the financial statements in the event of noncompliance
17. No events have occurred subsequent to June 30, 2009 that require consideration as adjustments to or disclosures in the financial statements.
18. Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the balance-sheet date and have been appropriately reduced to their estimated net realizable value.
19. We believe that all expenditures that have been deferred to future periods are recoverable.
20. We have no intention of withdrawing from the SMG Retirement and Savings Plan or taking any other action that could result in an effective termination or reportable event for any of the plan. We are not aware of any occurrences that could result in the termination of any of the SMG Retirement and Savings Plan.

21. Provision has been made for any loss to be sustained in the fulfillment of, or from inability to fulfill, any sales commitments.
22. Sales with recourse provisions have been properly recorded and disclosed in the financial statements.
23. We have fully disclosed to you all sales terms, including all rights of return or price adjustments and all warranty provisions.
24. All documentation related to sales transactions is contained in customer files. We also confirm that:
  - a. We are not aware of any "side agreements" with any companies that are inconsistent with the applicable sales agreement, the customer's purchase order, sales invoice, or any other documentation contained in the customer's file. For the purposes of this letter, a "side agreement" is any agreement, understanding, promise, or commitment whether written (e.g., in the form of a letter or formal agreement or in the form of any exchange of physical or electronic communications) or oral by or on behalf of SMG-DeVos Place (or any subsidiary, director, employee, or agent of the SMG) with a customer from whom revenue has been recognized that is not contained in the written purchase order from the customer or sales order confirmation and sales invoice of SMG – DeVos Place delivered to or generated by SMG – DeVos Place's Accounting and Finance Department. The definition of a side agreement is not limited by any particular subject matter. For purposes of example only, any agreement not contained in the written purchase order from the customer or sales order and sales invoice of SMG – DeVos Place that relates to return rights, acceptance rights, future pricing, payment terms, free consulting, free maintenance, or exchange rights would be a side agreement.
  - b. We are not aware of any commitments or concessions to a customer regarding pricing or payment terms outside of the terms documented in the customer's file.
25. For the purpose of calculating the incentive fee, all interest income included in the calculation is properly included and does not include any ineligible income.
26. For purposes of the special purpose financial statements, non-contractual expenses have been appropriately excluded from the special purpose Statement of Revenues and Expenses arising from activities managed by SMG.

  
\_\_\_\_\_  
Richard MacKeigan, General Manager  
\_\_\_\_\_  
Christopher Machuta, Director of Finance



September 28, 2009

Deloitte & Touche LLP  
700 Bridgewater Place  
333 Bridge Street N.W.  
Grand Rapids, MI 49504

Convention  
Arena  
Authority

Steven Heacock,  
Chairman  
Birgit Klohs  
Cliff Charles  
Gary McInerney  
George Heartwell  
Joseph Tomuselli  
Lew Chamberlin

We are providing this letter in connection with your audits of the Van Andel Arena special purpose statements of assets, liabilities, and amounts due Operator arising from the activities managed by SMG ("SMG-Van Andel Arena") as of June 30, 2009 and 2008 and the related special purpose financial statements of operating revenues and operating expenses arising from activities managed by SMG, changes in amounts due Operator arising from activities managed by SMG, and operating cash flows arising from activities managed by SMG, for the years ended June 30, 2009 and 2008, for the purpose of expressing an opinion as to whether the special purpose financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of Van Andel Arena, as managed by SMG, in conformity with the basis accounting described in Note 2 to the special purpose financial statements. We confirm that we are responsible for the following:

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Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audits.

1. The financial statements referred to above are fairly presented in conformity with the basis of accounting described in Note 2 to the special purpose financial statements.
2. SMG – Van Andel Arena has made available to you all:

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5. We have no knowledge of any fraud or suspected fraud affecting the Company involving:
  - a. Management.
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  - c. Others if the fraud could have a material effect on the financial statements.
6. We have no knowledge of any allegations of fraud or suspected fraud affecting SMG-Van Andel Arena received in communications from employees, former employees, analysts, regulators, short sellers, or others.
7. There are no unasserted claims or assessments that legal counsel has advised us are probable of assertion and must be disclosed in accordance with ASC 450 Contingencies (Financial Accounting Standards Board (FASB) Statement No. 5, *Accounting for Contingencies*).
8. As an enterprise fund of the Grand Rapids — Kent County Convention/Arena Authority, SMG-Van Andel Arena is exempt from Federal Income Tax. We are not aware of any activities that have taken place that would jeopardize SMG-Van Andel Arena's income tax exempt status.

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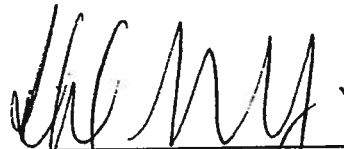
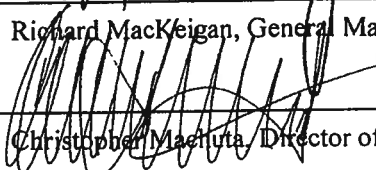
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  - b. Guarantees, whether written or oral, under which SMG - Van Andel Arena is contingently liable.

12. In preparing the financial statements in conformity with the basis of accounting described in Note 2 of special purpose financial statements, management uses estimates. All estimates have been disclosed in the financial statements for which known information available prior to the issuance of the financial statements indicates that both of the following criteria are met:
  - a. It is at least reasonably possible that the estimate of the effect on the financial statements of a condition, situation, or set of circumstances that existed at the date of the financial statements will change in the near term due to one or more future confirming events.
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the plans. We are not aware of any occurrences that could result in the termination of any of the SMG Retirement and Savings Plan.

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23. We have fully disclosed to you all sales terms, including all rights of return or price adjustments and all warranty provisions.
24. All documentation related to sales transactions is contained in customer files. We also confirm that:
  - a. We are not aware of any "side agreements" with any companies that are inconsistent with the applicable sales agreement, the customer's purchase order, sales invoice, or any other documentation contained in the customer's file. For the purposes of this letter, a "side agreement" is any agreement, understanding, promise, or commitment whether written (e.g., in the form of a letter or formal agreement or in the form of any exchange of physical or electronic communications) or oral by or on behalf of SMG-Van Andel Arena (or any subsidiary, director, employee, or agent of the SMG) with a customer from whom revenue has been recognized that is not contained in the written purchase order from the customer or sales order confirmation and sales invoice of SMG – Van Andel Arena delivered to or generated by SMG – Van Andel Arena's Accounting and Finance Department. The definition of a side agreement is not limited by any particular subject matter. For purposes of example only, any agreement not contained in the written purchase order from the customer or sales order and sales invoice of SMG – Van Andel Arena that relates to return rights, acceptance rights, future pricing, payment terms, free consulting, free maintenance, or exchange rights would be a side agreement.
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26. For purposes of the special purpose financial statements, non-contractual expenses have been appropriately excluded from the special purpose Statement of Revenues and Expenses arising from activities managed by SMG.

  
\_\_\_\_\_  
Richard MacKeigan, General Manager  
\_\_\_\_\_  
Christopher Macnuta, Director of Finance

# Memorandum

**To:** Members of the CAA Board

**From:** Robert White  
Kent County Fiscal Service Director

**Subject:** First Quarter Consolidated Budget Summary/Financial Report

**Date:** October 21, 2009

The attached table provides an analysis of operating revenues, expenses, and capital expenditures by functional area. The analysis compares prior year actual with current year budget allowance and first quarter of prior fiscal year financial performance with first quarter current year (FY 2010) financial performance.

The attached report may be further summarized in the following manner:

	Annual			Year To Date		
	FY 2009	FY 2010	Change	2009	2010	Change
	Actual	Budget		7/1-9/30	7/1-9/30	
Net Proceeds - VAA	\$ 1,429,208	\$ 1,297,424	(9.2)	\$ 127,758	\$ 66,111	(48.3)
- DVP	(39,106)	(250,628)	(540.9)	(439,157)	(402,597)	8.3
- Other	334,127	(70,181)	(121.0)	200,193	(129,270)	(164.6)
Total Operating	1,724,229	976,615	(43.4)	(111,206)	(465,756)	(318.8)
Capital Expense	376,443	1,945,200		(244,058)	(201,423)	
Net Increase (Decrease)	\$ 1,347,786	\$ (968,585)		\$(355,264)	\$ (667,179)	
In Net Assets						

First quarter financial performance is running ahead of trend for the DeVos Place® convention center and behind on trend for both Van Andel Arena® and “Other” activities of the Authority.

**Grand Rapids-Kent County Convention/Arena Authority**  
**Budget Summary by Facility/Other**  
**Three-Month Financial Trends for Period Ended September 30, 2009**

	Annual			Year-To-Date		
	FY 2009 Actual <sup>(1)</sup>	FY 2010 Budget	Percentage Change	FY 2009 7/1 - 9/30	FY 2010 7/1 - 9/30	Percentage Change
<b>Van Andel Arena</b>						
Operating - Revenues	\$ 5,072,186	\$5,004,712	(1.4)	\$ 984,491	\$881,579	(10.5)
- Expenses - Facilities	(3,528,326)	(3,683,368)	(4.4)	(873,291)	(775,800)	11.2
- Base Management Fees	(158,672)	(158,671)		(39,668)	(39,668)	
- Incentive Fees	(99,840)	-		-	-	
Net Operating Income	1,285,348	1,162,673	(9.5)	71,532	66,111	(7.6)
Parking (net of allocated expenses)	143,860	134,751	(6.3)	56,226	-	(100.0)
Net Proceeds from VAA	1,429,208	1,297,424	(9.2)	127,758	66,111	(48.3)
<b>DeVos Place Convention Center</b>						
Operating - Revenues	4,515,310	4,712,755	4.4	666,784	645,215	(3.2)
- Expenses - Facilities	(4,877,873)	(5,393,674)	10.6	(1,130,818)	(1,040,847)	8.0
- Base Management Fees	(158,672)	(158,671)		(39,668)	(39,668)	
- Incentive Fees	(111,409)	-		-	-	
Net Operating Loss	(632,644)	(839,590)	(32.7)	(503,702)	(435,300)	13.6
Parking (net of allocated expenses)	593,538	588,962	(0.7)	64,545	32,703	(49.3)
Net Proceeds (Cost) of DVP	(39,106)	(250,628)	(540.9)	(439,157)	(402,597)	8.3
<b>Other</b>						
Revenues						
Interest	647,689	675,000		132,860	39,696	
Miscellaneous	204,305	-		99,920	-	
	851,994	675,000	(20.8)	232,780	39,696	(82.9)
Expenses						
Marketing Campaign	-	100,000		-	-	
Pedestrian Safety	78,108	96,000		3,447	5,471	
Landscaping	20,000	100,000		-	-	
Administration	419,759	439,181		29,140 <sup>(2)</sup>	163,495 <sup>(2)</sup>	
DeVos Parking Maintenance	-	10,000		-	-	
	517,867	745,181	43.9	32,587	168,966	418.5
Net Other	334,127	(70,181)	(121.0)	200,193	(129,270)	
<b>Total Operating</b>	<b>\$ 1,724,229</b>	<b>\$ 976,615</b>	<b>(43.4)</b>	<b>\$ (111,206)</b>	<b>\$ (465,756)</b>	<b>(318.8)</b>
Capital Expenditures	376,443	1,945,200		(244,058)	(201,423)	
Results Net of Capital Expenditures	<b>\$ 1,347,786</b>	<b>\$ (968,585)</b>		<b>\$ (355,264)</b>	<b>\$ (667,179)</b>	

<sup>(1)</sup> Year-end balances, subject to audit.

<sup>(2)</sup> Line Item	FY 2009	FY 2010
Legal	\$ 1,309	\$ 65,526
Insurance	50	22,903
Food/Beverage	(21,327)	-
Wages/Benefits	20,179	30,923
Other	28,929	44,143
	<b>\$ 29,140</b>	<b>\$ 163,495</b>

**VAN ANDEL ARENA® WEEKLY**  
(Revised)

**Item V**

DATE	EVENT	EC	MOD	ROOM	TIME	FUNCTION
Fri, Oct 23	Griffins vs Abbotsford	GC	LYNNE	Arena	10A-12:30P 6:00 PM 7P-9:30P 9:30P-9:50P	Team practice Doors Griffins season home opener Post-game skate
	West Side Beer	MJD		East Nest	6P-9:50P	Banquet
	Comcast			West Nest	6P-9:50P	Banquet
	Griffins			Suite 101A	6P-9:50P	Griffins staff
Sat, Oct 24	Griffins vs Toronto	RS	TODD	Arena	10A-12:30P 6:00 PM 7P-9:30P 9:30P-9:50P	Team practice Doors Hockey game Post-game autographs
		MJD		East Nest	6P-9:50P	Griffins staff
	Ronald McDonald House			Suite 101A	6P-9:50P	Auction/Banquet
Sun, Oct 25	Griffins vs Abbotsford	GC	KATHY	Arena	10A-12:30P 4:00 PM 5P-7:30P 7:30P-7:50P	Team practice Doors Hockey game Post-game skate
		MJD		Banquet C	3:30P-4:40P	Griffins FSE Department
				East Nest	4P-7:50P	Griffins Staff
	W Mich Sports Commission			Talsma Terrace	4P-7:50P	Banquet
	Beth Radecki			Suite 101A	4P-7:50P	Contest winner banquet
Mon, Oct 26	Available					
Tue, Oct 27	Available					
Wed, Oct 28	Available					
Thur, Oct 29	Griffins vs Houston	RS	KATHY	Arena	10A-12:30P 6:00 PM 7P-9:30P	Team practice Doors Hockey game
	Grand Rapids Bar Association	MJD		Banquet B	6P-9:30P	Banquet
	GVSU Sports Promotion Class			Banquet C	6P-9:30P	Banquet
	Gilson			West Nest	6P-9:30P	Banquet
	MOS			Talsma Terrace	6P-9:30P	Banquet
	Barnes & Thornburg			Suite 101A	6P-9:30P	Banquet
Fri, Oct 30	Griffins vs Houston	GC	TODD	Arena	10A-12:30P 6:00 PM 7P-9:30P	Team practice Doors Hockey game
	Studio Dance	MJD		North Tunnel	6P-9:30P	Staging area
Sat, Oct 31	Available 🍷					
Sun, Nov 1	Dierks Bentley (B93 Roofsit)	RS		Arena	7:00 PM	Performance
		MJD		Banquet B	7:30A-9P	Crew catering
Mon, Nov 2	Available					
Tue, Nov 3	Available					
Wed, Nov 4	Available					
Thur, Nov 5	Available					
Fri, Nov 6	Griffins vs Chicago	RS		Arena	10A-12:30P 6:00 PM 7P-9:30P 9:30P-9:50P 9:50P-10:10P	Team practice Doors Hockey game Post-game skate Post-game autographs
	SMG	CC		Banquet B	10A-11:30A	CMU tour
	Michigan Tech Alumni	MJD		Banquet C/D	6P-7P	Banquet
	Lasers Resource			East/West Nests	6P-9:30P	Banquet
	Jenison Dance Team			North Tunnel	6P-9:30P	Staging area
	Sat, Nov 7	Amway		GC		Arena
Sun, Nov 8	Available					

Mon, Nov 9	Metallica	GC		Arena	7:00 PM	Performance
Tue, Nov 10	Def Leppard/Cheap Trick	RS		Arena	7:00 PM	Performance
		MJD		Banquet B/C	6:30A-9:30P	Crew catering
Wed, Nov 11	Griffins vs Lake Erie	GC		Arena	11:00 AM 12P-2:30P	Doors Hockey game
		MJD		Banquet All	11A-2:30P	Breakout sessions
Thur, Nov 12	Available					
Fri, Nov 13	Griffins vs Milwaukee	RS		Arena	10A-12:30P 6:00 PM 7P-9:30P	Team practice Doors Hockey game
	DP Fox Holdings	MJD		Banquet B	6P-7P	Banquet
	Vision Source			Banquet C/W. Nest	6P-9:30P	Banquet
	West Side Beer			East Nest	6P-9:30P	Banquet
	Griffin Properties			Talsma Terrace	6P-9:30P	Banquet
	GVSU Poms			North Tunnel	6P-7:30P	Staging area
Sat, Nov 14	Griffins vs Rochester	GC		Arena	10A-12:30P 6:00 PM 7P-9:30P 9:30P-9:50P 9:50P-10:10P	Team practice Doors Hockey game Post-game skate Post-game autographs
		MJD		Banquet All	6P-7P	Charlie Sanders Autographs
	Kenowa Hills Varsity Dance			North Tunnel	6P-7:30P	Staging area
	Star Tickets			Suite 101A	6P-10:10P	Banquet
Sun, Nov 15	Available					
Mon, Nov 16	Available					
Tue, Nov 17	Available					
Wed, Nov 18	Available					
Thur, Nov 19	Available					
Fri, Nov 20	Griffins vs Texas	GC		Arena	10A-12:30P 6:00 PM 7P-9:30P	Team practice Doors Hockey game
	Leprino Foods	MJD		Banquet B/C	6P-7P	Banquet
	Retirement Living Management			East Nest	6P-9:30P	Banquet
	Gilson			West Nest	6P-9:30P	Banquet
	Michigan Office Solutions			Talsma Terrace	6P-9:30P	Banquet
	West Side Beer			North Tunnel	6P-9:30P	Banquet
	Barnes & Thornburg			Suite 101A	6P-9:30P	Banquet
Sat, Nov 21	Available					
Sun, Nov 22	MSU vs WMU	RS		Arena	4:00 PM	Women's basketball game

# DEVOSBLAGE

## WEEKLY - 2009

MICHIGAN REHABILITATION CONFERENCE	Ballroom AB Welsh Lobby River Overlook F, Chase Boardroom Ballroom AB River Overlook A-F, Chase Boardroom River Overlook F Ballroom AB River Overlook A-F, Chase Boardroom Ballroom AB Chase Boardroom	7:00am-10:00am 8:00am-5:00pm 9:00am-10:00am 10:00am-12:00pm 10:15am-11:30am 10:15am-11:30am 12:00pm-2:00pm 2:15pm-3:30pm 2:15pm-6:30pm 5:15pm-6:30pm 6:30pm-8:00pm	Exhibit Set Up Registration Volunteer/Facilitator Training Exhibits Open Breakout Sessions Facilitator Training Lunch/Opening Keynote Breakout Sessions Exhibits Open Exhibition Grand Opening/Reception Graduate Student Session	DA	EST. ATTENDANCE: 250
OPERA GRAND RAPIDS PRESENTS: COSI FAN TUTTE	DVPH	8:00am - 6:00pm 7:30pm - 10:30pm	Lighting Cues - Seating Dark Open Rehearsal (1200) with Symphony	AK	EST. ATTENDANCE: 1200
THURS. OCT 22	AMCON	Exhibit Hall A Grand Gallery A	Show hours Tear-Down Decorator Load Out Session Session Session Session	JL	
	MALY'S	Exhibit Hall C	Maly's Move In	RC	
MICHIGAN REHABILITATION CONFERENCE	Welsh Lobby Ballroom AB River Overlook A-F, Chase Boardroom Ballroom AB River Overlook Pre-Function River Overlook A-F, Chase Boardroom River Overlook A-F, Chase Boardroom Ballroom AB Ballroom AB River Overlook A-F, Chase Boardroom River Overlook A	7:30am-3:00pm 7:30am-8:45am 8:45am-10:00am 9:45am-3:00pm 10:00am-10:30am 10:30am-11:45am 1:15pm-2:30pm 2:15pm-3:00pm 3:00pm-6:00pm 3:00pm-4:15pm 4:30pm-6:00pm 4:30pm-6:00pm	Registration Networking Breakfast Breakout Sessions Exhibits Open Refreshment Break Breakout Sessions Breakout Sessions Exhibitor Finale Exhibitor Move Out Breakout Sessions MRA Annual Meeting Breakout Sessions	DA	EST. ATTENDANCE: 250

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# DEVOSPLACE

WEEKLY - 2009

PAWS WITH A CAUSE	Show Office B Exhibit Hall B Exhibit Hall B	8:00AM - 10:00PM 12:00PM - 10:00PM 10:00PM	Show office load in Production Load In Art Craft to lay carpet	RC	
ENGINEERING EXAMS	Recital Hall Monroe Rooms A-D	1:30PM 2:00PM	Client Arrival Exams delivered via Brinks	ME	
OPERA GRAND RAPIDS PRESENTS: COSI FAN TUTTE	DPH		DARK	AK	
FRI. OCT 23	WEST MICHIGAN WEDDING ASSOCIATION				EST. ATTENDANCE: 5000
	Michigan Dock	9:00am	Sound Productions Arrival	DA	
	Exhibit Hall A Exhibit Hall A	10:00 am - 3:00 pm 5:00pm - 9:00 pm 7:00 pm	Exhibitor Load in Exhibits Open Fashion Show		
	Exhibit Hall C Ballrooms C and D Ballrooms/GG/Overlook Rooms Ballroom A	9:00AM - 6:00PM 8:00AM 8:00AM - 5:00PM	Exhibitor Load In Levituation Load In Production Load In	RC	
	Grand Gallery EF	6:00PM 5:00PM	Model Call Pre Show meeting		
	GG Overlook H Welsh Lobby RO Pre-Function RO A-F, Chase Boardroom RO Pre-Function RO A-F, Chase Boardroom	7:30am-10:45am 8:00am-9:30am 8:00am-9:00am 9:00am-10:15am 10:15am-10:45am 10:45am-12:00pm	2010 Planning Committee Mtg Registration Continental Breakfast Breakout Sessions Refreshment Break Breakout Sessions Client Departure	DA	EST. ATTENDANCE: 250
PAWS WITH A CAUSE	Show Office B Exhibit Hall B Exhibit Hall B River Patio	8:00AM - 8:00PM 8:00AM 9:00AM - 7:00PM 3:00PM Daytime TBD	Show Office Operations to place both stages Production Load In Operations to place tables Doggie Relief Station (tent/sod) In	RC	
ENGINEERING EXAMS	Recital Hall Monroe Rooms A-D	6AM 6:30AM 7:15AM 8AM - 12PM 12PM - 1PM 1:15PM 1:30PM - 5:45PM 6:00PM	Proctors arrive Examinees arrive Registration and Admittance to Room Exam Lunch Admittance to room Exam Guests Depart	ME	
OPERA GRAND RAPIDS PRESENTS: COSI FAN TUTTE	DPH ORCHESTRA SEATING	6:00PM 6:25PM 6:30PM - 7:00PM 7:00PM	OUTSIDE DOORS OPEN LOBBY OPEN/ORCHESTRA OPEN PRE OPERA LECTURE SEATING OPEN	AK	EST. ATTENDANCE: 3500 OVER 2 SHOWS

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# DEVOS-PLACE

WEEKLY - 2009

		7:30PM - 10:30PM		PERFORMANCE			
SAT. OCT 24	WEST MICHIGAN WEDDING ASSOCIATION	Michigan Dock Exhibit Hall A	9:00am 10:00 am - 4:00 pm 12:00pm & 2:00 pm 4:00 pm - 9:00 pm	Client Arrival Band Load In Exhibits Open Fashion Shows Load out	DA	EST. ATTENDANCE: 5000	
	PAWS WITH A CAUSE	Show Office B Exhibit Hall B River Overlook A Exhibit Hall B Exhibit Hall B Exhibit Hall B Exhibit Hall B Exhibit Hall B Gallery Skywalk Exhibit Hall B South Exhibit Hall B Exhibit Hall B Exhibit Hall B Exhibit Hall B Exhibit Hall B South Exhibit Hall B North River Patio Exhibit Hall B	8:00Am - 2:00AM 9:00AM - 11:00AM 8:00AM - 12:00AM 11:00AM - 3:00PM 3:00PM - 4:00PM 4:00PM - 5:00PM 5:00PM - 5:30PM 3:00PM 5:30PM - 6:30PM 6:00PM - 7:00PM 6:50PM 7:10PM-8:30PM 8:30PM - 9:00PM 9:00PM - 9:30PM 9:30PM - 11:00PM 10:00PM - 2:00AM Approx 11PM Approx 11PM (room must be clear of guests!)	Show Office Production Load In Paws Vol. & Doggie Room BMG Load In BMG Soundcheck BMG Rehearsal Client Rehearsal AGP Setup VIP reception Reception Doors to Dinner/Entertain. Dinner Program Entertainment After Glow BMG Load Out Doggie Relief Station Out Operations to strike ALL Tables	RC		
	MALY'S	Exhibit Hall C Exhibit Hall C Ballrooms/Grand Gallery/Overlook Rooms Exhibit Hall C Exhibit Hall C	8:00AM - 1:00PM 1:00PM 8:00AM - 5:00PM  6:00PM 7:00PM - 9:00PM	Additional Exhibitor Load In Florist Load In Production In Cont.  Open to Exhibitors ONLY Open to attendees - Welcome Reception	RC	EST. ATTENDANCE: 3000	
	ENGINEERING EXAMS	Recital Hall Monroe Rooms A-D River Overlook F	6AM 6:30AM 7:15AM 8AM - 12PM 12PM - 1PM 1:15PM	Proctors arrive Examinees arrive Reg and Admittance to Rm Exam Lunch Admittance to room	ME		

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# DEVOSPLACE

WEEKLY - 2009

				1:30PM - 5:45PM 7:00PM	Exam Guests Depart		
	REDKEN VIP	Boardroom		1:00pm - 6:00pm	Setup	RC	
	OPERA GRAND RAPIDS PRESENTS: COSI FAN TUTTE	DPH ORCHESTRA SEATING		6:00PM 6:25PM 6:30PM - 7:00PM 7:00PM 7:30PM - 10:30PM 10:30PM - 2:30AM	OUTSIDE DOORS OPEN LOBBY OPEN/ORCHESTRA OPEN PRE OPERA LECTURE SEATING OPEN PERFORMANCE MOVE OUT	AK	EST. ATTENDANCE: 3500 OVER 2 SHOWS
		DPH/LYON DOCK					
SUN. OCT 25	REDKEN VIP	Boardroom		8:00am - 6:30pm	Meeting	RC	
	MALY'S	Exhibit Hall C DVPH Exhibit Hall C Ballrooms, Grand Gallery and Overlook Ballrooms, Grand Gallery and Overlook All Session Locations Ballrooms, Grand Gallery and Overlook Ballrooms, Grand Gallery and Overlook DVPH DVPH DVPH DVPH DVPH Sunday Night Party Show Office B Exhibit Hall B		8:00AM 8:00AM - 5:00PM 9:00AM - 6:00PM 9:30AM - 11:00AM 11:30AM - 1:00PM 12:00PM - 1:00PM 2:00PM - 3:30PM 4:00PM - 5:30PM 5:00PM 5:30PM 6:00PM 6:30PM - 8:30PM 8:30PM 10:00AM - 6:00PM 10:00AM - 6:00PM	Open to Exhibitors ONLY Load In and Rehearsal Center open to attendees Sessions Sessions Break Sessions Sessions Outside Doors Lobby Seating Show Load Out OFF SITE Show Office Production Load Out	RC	EST. ATTENDANCE: 3000
	PAWS WITH A CAUSE					RC	
MON. OCT 26	REDKEN VIP	Boardroom		8:00am - 4:00pm	Meeting	RC	
	MALY'S	Exhibit Hall C Grand Gallery Overlook A Exhibit Hall C Ballrooms, GG and Overlook		7:30AM 8:30AM - 4:00PM 8:30AM - 4:00PM 9:00AM - 10:15AM	Open to Exhibitors ONLY OPI Session Center open to attendees Sessions	RC	EST. ATTENDANCE: 3000

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# DEVOSPLACE

WEEKLY - 2009

		Ballrooms, Grand Gallery and Overlook All Session Locations Ballrooms, Grand Gallery and Overlook Ballrooms, Grand Gallery and Overlook Exhibit Hall C Ballrooms, Grand Gallery and Overlook Exhibit Hall C	10:45AM - 12:00PM 12:00PM - 1:00PM 1:00PM - 2:15PM 2:45PM - 4:00PM 4:00PM - 12:00AM 4:00PM 4:00PM	Sessions Break Sessions Sessions Exhibitor Load out/Maly's Inventory Levitiation and Production Load Out Molesta to pick up Exhibit Hall Flowers		
	ENGINEERING EXAMS	River Overlook A	7AM 7:15AM 8AM - 12PM 12PM - 1PM 1:15PM 1:30PM - 5:45PM 6:00PM	Proctors arrive Reg and Admittance to Room Exam Lunch Admittance to room Exam Guests Depart MOVE IN REHEARSAL NOTES ON STAGE		
	GRAND RAPIDS BALLET COMPANY: JACK THE RIPPER	DPH/LYON DOCK	8:00AM - 5:00PM 7:00PM - 10:00PM 10:00PM - 11:15PM	MOVE IN REHEARSAL NOTES ON STAGE	AK	
TUES., OCT. 27	MILLER JOHNSON - EMPLOYMENT LAW 2009	West Grand Gallery Ballroom CD GG A,B,C, D-F GO G-H	6:00am 7:30am - 8:00am 8:00am - 9:30am 9:30am - 9:45am 9:45am - 11:00am 11:00am - 11:15am 11:15am - 12:30pm 12:30pm	Client arrival Registration General Session Break Breakout Sessions Break Breakout Sessions IA Load Out MOVE IN REHEARSAL COCKTAILS PRESENTATION DINNER PERFORMANCE MOVE OUT	M E	
	GRAND RAPIDS SYMPHONY: BRAVO! AWARDS	BALL A-B	8:00AM-1PM 1PM-3:30PM 6PM-7PM 7PM-7:45PM 7:45PM-8:45PM 8:45PM-10PM 10PM-12AM	MOVE IN REHEARSAL COCKTAILS PRESENTATION DINNER PERFORMANCE MOVE OUT	AK	
	GRAND RAPIDS BALLET COMPANY: JACK THE RIPPER	DPH	8:00AM - 5:00PM 7:00PM - 10:00PM 10:00PM - 11:15PM	MOVE IN/FOCUS/CUES (SEATING DARK) REHEARSAL NOTES ON STAGE	AK	

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# DEVOSPLACE

WEEKLY - 2009

WED., OCT. 28	GRAND RAPIDS BALLET COMPANY: <i>JACK THE RIPPER</i>	DPH	8:00AM - 5:00PM 7:00PM - 10:00PM 10:00PM - 11:15PM	MOVE IN/FOCUS/CUES (SEATING DARK) REHEARSAL NOTES ON STAGE	AK	
THURS., OCT. 29	GRAND RAPIDS BALLET COMPANY: <i>JACK THE RIPPER</i>	DPH	8:00AM - 5:00PM 7:00PM - 10:00PM 10:00PM - 11:15PM 5:00PM - 8:00PM	MOVE IN/FOCUS/CUES (SEATING DARK) REHEARSAL NOTES ON STAGE FEEDBACK SESSION	AK	
FRI., OCT. 30	GRAND RAPIDS BALLET COMPANY: <i>JACK THE RIPPER</i>	DPH	8:00AM - 4:45PM 4:45PM - 6:00PM 6:00PM 6:30PM 7:00PM 7:30PM - 9:30PM	MOVE IN/CUES (SEATING AREA DARK) WARM UPS ON STAGE OUTSIDE DOORS OPEN LOBBY OPEN SEATING OPEN PERFORMANCE	AK	EST. ATTENDANCE: 4000 OVER 3 SHOWS
SAT., OCT. 31	GRAND RAPIDS BALLET COMPANY: <i>JACK THE RIPPER</i>	DPH	4:45PM - 6:00PM 6:00PM 6:30PM 7:00PM 7:30PM - 9:30PM	WARM UPS ON STAGE OUTSIDE DOORS OPEN LOBBY OPEN SEATING OPEN PERFORMANCE	AK	EST. ATTENDANCE: 4000 OVER 3 SHOWS
SUN., NOV. 1	GRAND RAPIDS BALLET COMPANY: <i>JACK THE RIPPER</i>	DPH	11:15AM - 12:30PM 12:30PM 1:00PM 1:30PM 2:00PM - 4:00PM 4:00PM - 8:00PM	WARM UPS ON STAGE OUTSIDE DOORS OPEN LOBBY OPEN SEATING OPEN PERFORMANCE MOVE OUT	AK	EST. ATTENDANCE: 4000 OVER 3 SHOWS
MON., NOV. 2	O.A.R.	DVPH	7:30PM	PERFORMANCE	AK	
TUES., NOV. 3	CALVIN COLLEGE ANNUAL SCHOLARSHIP DINNER					
		Ballroom A-D Secchia Lobby and Ballroom A-D Ballroom A-D	2:00pm 3:00pm 5:00pm 6:15pm 6:30pm 7:00pm 9:00pm	Client Arrival Florist Arrival Student Volunteer Arrival Doors Open to Ballroom Reception Program Start Student Volunteer Pick Up	DA	

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# DEVOS-PLACE

WEEKLY - 2009

	SPECTRUM HEALTH CONTINUING CARE SYMPOSIUM	GG A-D	2:00pm-4:00pm	Client Arrival for Setup	DA
WED., NOV. 4	SPECTRUM HEALTH CONTINUING CARE SYMPOSIUM	Grand Gallery Grand Gallery Grand Gallery A-B Grand Gallery A-B Grand Gallery C-D	6:30am 7:30am- 8:00am-12:00pm 12:00pm-1:00pm 11:45am-4:00pm 8:00AM-3:00PM	Client Arrival Registration Session Lunch Lunch/Session LUNCH	DA EST. ATTENDANCE: 250
	YWCA TRIBUTE! LUNCHEON	BALL A-B	8:00AM-11:59PM	SETUP	M E
	GRAND RAPIDS SYMPHONY CLASSICAL 3: COLOR AND PASSION	DVPH	8:00AM-11:59PM	SETUP	AK
THUR. NOV. 5	BUREAU OF EDUCATION AND RESEARCH	GG A-B	8:00AM-11:59PM	SETUP	M E
	SMITH, HAUGHEY, RICE, AND ROEGGE P.C	CC C-F GO H	7:00AM-11:59PM 7:00A-11:59PM	MEETING LUNCHEON	M E
	SPECTRUM HEALTH ANNUAL MANAGEMENT LEARNING CONFERENCE	BALL A-D	8:00AM-11:59PM 8:00AM-11:59PM	SETUP	JL
	GRAND RAPIDS SYMPHONY CLASSICAL 3: COLOR AND PASSION	DVPH	8:00AM-11:59PM	SET UP	AK
FRI. NOV. 6	SPECTRUM HEALTH ANNUAL MANAGEMENT LEARNING CONFERENCE	BALL A-D	8:00AM-11:59PM	MEETING	JL
	GRAND RAPIDS SYMPHONY CLASSICAL 3: COLOR AND PASSION	DVPH RECITAL HALL	8:00PM-10:00PM	PERFORMANCE	AK
SAT. NOV 7	SPECTRUM HEALTH SERVICE AWARDS DINNER		10:00AM 8:00AM 1:00PM 3:30PM 4:15pm 5:30PM - 6:10PM 6:25PM 6:30PM - 7:45PM 7:45PM - 8:25PM 8:25PM 8:25PM - 11:00PM 10:30PM 11:00PM 11:15PM 8:00PM-10:00PM	Client Arrival Production Load-In Floral Setup Dueling Piano Set up Dueling Piano Rehearsal Mix & Mingle Begins Welcome Dinner/ Program Entertainment Closing Remarks Dancing / Band Florist Returns to Pick-up Event Concludes Production Load-out PERFORMANCE	JL AK
	GRAND RAPIDS SYMPHONY CLASSICAL 3:	DVPH			AK

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# DEVOSPLACE

WEEKLY - 2009

	COLOR AND PASSION	RECITAL HALL			
SUN. NOV 8	MARCH OF DIMES 2009 SIGNATURE CHEFS AUCTION	BALL A-D	8:00AM-12:00AM	SETUP	RC
MON. NOV. 9	MARCH OF DIMES 2009 SIGNATURE CHEFS AUCTION	BALL A-D	8:00AM-11:59PM	DINNER	RC
TUES. NOV. 10	DEVOS PLACE OPEN HOUSE	BALL C	8:00AM-3:00PM 3:00PM-7:00PM	SETUP OPEN HOUSE	KR
	WINE & FOOD SHOW	MON A-D	8:00AM-11:59PM	INVENTORY ROOM	RC
WED. NOV 11	WINE AND FOOD SHOW	BALL A-D MON A-D	8:00AM-11:59PM 8:00AM-11:59PM	SET UP INVENTORY ROOM	RC
THUR. NOV 12	WINE AND FOOD SHOW	BALL A-D BOARDROOM RO A-F G A-F MON A-D DVPH	8:00AM-11:59PM 8:00AM-11:59PM 8:00AM-11:59PM 8:00AM-11:59PM 8:00AM-11:59PM	EXHIBIT BREAKOUT ROOM BREAKOUT ROOM BREAKOUT ROOM INVENTORY ROOM	RC    AK
FRI. NOV. 13	WINE AND FOOD SHOW	BALL A-D BOARDROOM RO A-F GG A-F MON A-D GG A	8:00AM-11:59PM 8:00AM-11:59PM 8:00AM-11:59PM 8:00AM-11:59PM 8:00AM-11:00AM	EXHIBIT BREAKOUT ROOM BREAKOUT ROOM BREAKOUT ROOM INVENTORY ROOM MEETING	RC    RC
	CITY MANAGER'S MEETING	GG A	8:00PM	PERFORMANCE	AK
	GRAND RAPIDS SYMPHONY POPS 2: CIRQUE DE LA SYMPHONIE	DVPH RECITAL HALL			
SAT. NOV. 14	WINE AND FOOD SHOW	BALL A-D BOARDROOM RO A-F GG A-F MON A-D DVPH RECITAL HALL	7:30AM-11:30PM 8:00AM-11:59PM 8:00AM-11:59PM 8:00AM-11:59PM 8:00AM-11:59PM	EXHIBIT BREAKOUT ROOM BREAKOUT ROOM BREAKOUT ROOM INVENTORY ROOM PERFORMANCE	RC    AK

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# DEVOS-PLACE

WEEKLY - 2009

SUN. NOV. 15	WINE AND FOOD SHOW	BALL A-D	8:00AM-11:59PM	TEARDOWN	RC
	GRAND RAPIDS SYMPHONY POPS 2: CIRQUE DE LA SYMPHONIE	DVPH RECITAL HALL	3:00PM	PERFORMANCE	AK
MON. NOV. 16	SMG ALARM TESTING	WHOLE BUILDING	8:00AM-11:59PM	ALARM TESTING	
TUES. NOV. 17	TYLER PERRY'S "LAUGH TO KEEP FROM CRYING"	DVPH	7:30PM	PERFORMANCE	AK

G A-F = Grand Gallery Meeting Rooms A-F  
O A-H = Overlook Meeting Rooms A-H  
GG = Grand Gallery Area  
RO A-F = River Overlook A-F  
MON A-D= Monroe Meeting Rooms

EH A-C = Exhibit Halls A-C  
DV = DeVos Performance Hall  
BALL A-D = Ballroom A-D