

**City of Grand Rapids
Pokegam Golf Course
Income Statement
Jan 2026 to Aug 2026**

Financial Row	Aug YTD 2026	Aug YTD 2025
Ordinary Income/Expense		
Income		
381000 - 381000 - Family Pass	\$84,501.50	\$88,021.86
381075 - 381075 - Piggy Back Pass	\$3,938.43	\$4,872.01
381100 - 381100 - Single Pass	\$100,441.98	\$97,871.13
381110 - 381110 - Single Plus One Child	\$10,888.10	\$12,632.03
381150 - 381150 - Young Adult Pass	\$21,495.23	\$11,867.62
381200 - 381200 - Junior Pass	\$17,966.79	\$19,563.54
381230 - 381230 - Multi-Play Pass	\$9,677.24	\$16,500.66
381250 - 381250 - PCC Golf Fees	\$6,133.99	\$6,580.50
381600 - 381600 - Wd 18 Hole	\$45,958.89	\$47,689.39
381610 - 381610 - Wd/We 18 Hole Special	\$8,533.67	\$7,384.10
381620 - 381620 - Wd/We 18 Spring/Fall Green Fees	\$5,979.73	\$79.98
381700 - 381700 - Wd 9 Hole	\$26,054.41	\$29,520.40
381710 - 381710 - Wd/We 9 Hole Special	\$10,514.17	\$5,394.95
381750 - 381750 - WD 9 Hole Eagle Sugar Mbrs	\$0.00	\$39.99
381900 - 381900 - Wd League Fee 18 Holes	\$2,945.80	\$2,373.81
381950 - 381950 - Wd League Fee 9 Holes	\$12,979.33	\$10,073.92
381975 - 381975 - Senior Green Fees	\$21,214.45	\$19,602.37
382000 - 382000 - Wd 2Nd Nine	\$572.66	\$722.00
382100 - 382100 - Wd Twilight	\$7,130.64	\$9,143.96
382110 - 382110 - We 18 Hole	\$116,605.87	\$112,571.46
382115 - 382115 - We 2Nd Nine Green Fee	\$184.51	\$418.00
382120 - 382120 - We 9 Hole	\$15,926.68	\$30,223.72
382121 - 382121 - We Outing Green Fee	\$41,212.83	\$38,876.60
382122 - 382122 - We Couples Golf	\$0.00	\$95.96
382124 - 382124 - We Twilight	\$2,961.68	\$3,786.92
382146 - 382146 - Pull Cart Rental	\$215.00	\$50.00
382200 - 382200 - Simulator Fees	\$24,498.86	\$19,374.09
382350 - 382350 - Family Driving Range Pass	\$0.00	\$276.82
382352 - 382352 - Yg Adult Range Pass (19-29)	\$0.00	\$138.41
382354 - 382354 - Junior Drvg Range Pass (10-18)	\$11,679.95	\$10,380.74
382400 - 382400 - Small Bucket	\$5,505.76	\$6,985.35
382450 - 382450 - Medium Bucket	\$6,601.75	\$9,890.85
382500 - 382500 - Large Bucket	\$21,379.90	\$24,515.97
382600 - 382600 - Cart 9 Hole	\$50,934.67	\$54,850.23
382650 - 382650 - Cart Trail Fee 9 Holes	\$236.21	\$579.52
382700 - 382700 - Cart 18 Hole	\$107,864.48	\$97,356.69
382750 - 382750 - Cart Trail Fee 18 Holes	\$45.36	\$249.11
382775 - 382775 - Senior League Cart	\$12,827.37	\$12,791.45
382800 - 382800 - Miscel Cart Rental	\$37,552.73	\$24,189.94
382900 - 382900 - Private Cart Trail Fee Pass	\$8,841.82	\$7,049.60
383200 - 383200 - Cart Season Rental 2 People	\$17,273.32	\$20,998.01
383350 - 383350 - Employee Cart Fee	\$9.23	\$0.00
383400 - 383400 - Cart Season Rental 1 Person	\$32,188.28	\$31,116.52
385100 - 385100 - Investment Income	\$879.88	\$932.16
385270 - 385270 - Pro Shop Rent	\$6,047.70	\$0.00
385390 - 385390 - Locker Rental	\$1,000.00	\$650.00
385600 - 385600 - Concessionaire Lease	\$10,000.00	\$10,000.00
385800 - 385800 - Cam Rent	\$5,314.15	\$5,986.14
385900 - 385900 - Miscel Revenue	\$14.40	\$26.01
Total - Income	\$934,729.40	\$914,294.49
Gross Profit	\$934,729.40	\$914,294.49

Expense

003058 - 003058 - Long Term Disability Ins	\$262.40	\$0.00
101010 - 101010 - Salary-Fulltime	\$128,748.96	\$97,336.29
101020 - 101020 - Salary-Fulltime/Overtime	\$2,976.75	\$1,724.20
101030 - 101030 - Salary-Parttime	\$138,196.51	\$161,149.70
101040 - 101040 - Salary-Parttime/Overtime	\$472.04	\$1,541.40
101210 - 101210 - Pera	\$10,014.08	\$9,949.36
101220 - 101220 - Fica	\$16,508.33	\$16,154.13
101250 - 101250 - Medicare	\$3,931.00	\$3,777.86
101310 - 101310 - Health Insurance	\$37,867.51	\$28,992.00
101330 - 101330 - Life & Disability Insurance	\$60.71	\$40.88
101420 - 101420 - Unemployment/PFMLA	\$1,384.90	\$0.00
101510 - 101510 - Workers Compensation	\$5,176.48	\$5,885.72
202010 - 202010 - Office Supplies	\$755.51	\$1,317.87
202020 - 202020 - Copy Supplies	\$90.11	\$179.03
202030 - 202030 - Printing & Binding	\$3,635.16	\$685.23
202060 - 202060 - Computer Supplies	\$749.55	\$749.55
202077 - 202077 - Assets Between \$700-\$2,499	\$0.00	\$10,157.66
202090 - 202090 - Inventorial Supplies	\$167.87	\$2,670.00
202100 - 202100 - Operating Supplies	\$7,696.58	\$6,432.88
202120 - 202120 - Motor Fuels	\$14,644.56	\$12,453.38
202130 - 202130 - Lubricants	\$237.08	\$421.32
202150 - 202150 - Maintenance Tools/Supplies	\$1,659.31	\$8,857.95
202180 - 202180 - Uniforms/Clothing/Safety	\$7,321.62	\$395.03
202190 - 202190 - Other Supplies/Materials	\$85.58	\$48.09
202210 - 202210 - Equipment Parts	\$16,633.10	\$16,682.00
202225 - 202225 - Fertilizer/Chemicals	\$42,276.49	\$42,126.14
202285 - 202285 - Turf Maintenance	\$3,881.01	\$6,720.16
202288 - 202288 - Flowers	\$3,900.38	\$3,959.03
202400 - 202400 - Small Tools	\$1,298.95	\$117.53
403010 - 403010 - Accounting/Auditing Services	\$0.00	\$2,776.10
403060 - 403060 - Exterminator Service	\$529.02	\$881.70
403070 - 403070 - Laundry/Soil Mats	\$1,048.89	\$612.71
403090 - 403090 - Janitorial Services	\$590.81	\$679.34
403100 - 403100 - Other Contracted Services	\$1,912.20	\$49,705.00
403210 - 403210 - Telephone	\$1,962.54	\$1,745.52
403230 - 403230 - Seminars/Meetings/Schools	\$2,492.97	\$419.00
403260 - 403260 - Community Education/Promotion	\$2,139.00	\$10.00
403340 - 403340 - Licenses	\$21.25	\$0.00
403510 - 403510 - Publishing & Advertising	\$8,099.00	\$4,836.15
403610 - 403610 - General Insurance	\$8,504.00	\$7,856.00
403810 - 403810 - Electricity	\$22,708.46	\$21,437.80
403840 - 403840 - Garbage Removal	\$4,887.18	\$4,628.76
403850 - 403850 - Septic/Sewer	\$1,400.00	\$3,102.66
403860 - 403860 - Heat	\$1,561.99	\$1,521.98
404000 - 404000 - Maintenance Contracts	\$796.20	\$7,106.06
404010 - 404010 - Building Maint/Repairs	\$8,361.54	\$8,628.48
404020 - 404020 - Computer Maint/Repairs	\$565.25	\$66.51
404025 - 404025 - Golf Simulator Expenses	\$16,350.39	\$23,175.81
404050 - 404050 - Irrigation Maint/Repairs	\$5,182.36	\$6,199.06
404070 - 404070 - General Equipment Maint/Repairs	\$886.39	\$493.18
404085 - 404085 - Tree Maintenance	\$3,751.13	\$11,756.25
404090 - 404090 - Course Improvements	\$61,279.42	\$17,710.79
404100 - 404100 - Equipment Rental	\$60,833.52	\$8,550.00
404150 - 404150 - Enterprise Lease Payments	\$0.00	\$1,072.88
404155 - 404155 - Winter Storage	\$2,350.00	\$2,350.00
404160 - 404160 - Credit Card Bank Charges	\$16,750.89	\$15,961.75
404325 - 404325 - Cash Short And Over	(\$43.80)	\$0.52
404330 - 404330 - Dues & Subscriptions	\$22,974.22	\$21,473.90
404345 - 404345 - Property Taxes	\$2,719.00	\$2,743.00
404390 - 404390 - Golf Cart Maintenance/Repair	\$4,126.66	\$11,718.55
405600 - 405600 - Depreciation Expense	\$0.00	\$79,491.35

406110 - 406110 - Interest Expense	\$3,886.90	\$6,951.36
Total - Expense	\$719,259.91	\$766,186.56
Net Ordinary Income	\$215,469.49	\$148,107.93
Net Income	\$215,469.49	\$148,107.93

NOTES:

405600 - 405600 - Depreciation Expense

Depreciation will be calculated by CLA

Increase +
Decrease (-)

(\$3,520.36)
(\$933.58)
\$2,570.85
(\$1,743.93)
\$9,627.61
(\$1,596.75)
(\$6,823.42)
(\$446.51)
(\$1,730.50)
\$1,149.57
\$5,899.75
(\$3,465.99)
\$5,119.22
(\$39.99)
\$571.99
\$2,905.41
\$1,612.08
(\$149.34)
(\$2,013.32)
\$4,034.41
(\$233.49)
(\$14,297.04)
\$2,336.23
(\$95.96)
(\$825.24)
\$165.00
\$5,124.77
(\$276.82)
(\$138.41)
\$1,299.21
(\$1,479.59)
(\$3,289.10)
(\$3,136.07)
(\$3,915.56)
(\$343.31)
\$10,507.79
(\$203.75)
\$35.92
\$13,362.79
\$1,792.22
(\$3,724.69)
\$9.23
\$1,071.76
(\$52.28)
\$6,047.70
\$350.00
\$0.00
(\$671.99)
(\$11.61)

.....
\$20,434.91

\$262.40
\$31,412.67
\$1,252.55
(\$22,953.19)
(\$1,069.36)
\$64.72
\$354.20
\$153.14
\$8,875.51
\$19.83
\$1,384.90
(\$709.24)
(\$562.36)
(\$88.92)
\$2,949.93
\$0.00
(\$10,157.66)
(\$2,502.13)
\$1,263.70
\$2,191.18
(\$184.24)
(\$7,198.64)
\$6,926.59
\$37.49
(\$48.90)
\$150.35
(\$2,839.15)
(\$58.65)
\$1,181.42
(\$2,776.10)
(\$352.68)
\$436.18
(\$88.53)
(\$47,792.80)
\$217.02
\$2,073.97
\$2,129.00
\$21.25
\$3,262.85
\$648.00
\$1,270.66
\$258.42
(\$1,702.66)
\$40.01
(\$6,309.86)
(\$266.94)
\$498.74
(\$6,825.42)
(\$1,016.70)
\$393.21
(\$8,005.12)
\$43,568.63
\$52,283.52
(\$1,072.88)
\$0.00
\$789.14
(\$44.32)
\$1,500.32
(\$24.00)
(\$7,591.89)
(\$79,491.35)

(\$3,064.46)

(\$46,926.65)

\$67,361.56