

**City of Grand Rapids
City of Grand Rapids
Custom Balance Sheet
End of Mar 2026**

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
001010 - 001010 - Cash	\$171,947.87
Total Bank	\$171,947.87
Accounts Receivable	
001150 - 001150 - Accounts Receivable	\$40,592.09
Total Accounts Receivable	\$40,592.09
Other Current Asset	
001151 - 001151 - Golf Member Charge	\$4,825.00
001400 - 001400 - P Value - Lease Receivable	\$102,089.00
001550 - 001550 - Prepaid Items	\$6,099.01
001551 - 001551 - Prepaid Insurance	\$24,069.69
001557 - 001557 - Deferred Outflows-Pensions	\$14,029.00
Total Other Current Asset	\$151,111.70
Total Current Assets	\$363,651.66
Fixed Assets	
001610 - 001610 - Land/Land Improvements	\$871,480.72
001620 - 001620 - Buildings/Bldg Improvements	\$1,622,947.55
001621 - 001621 - Accumulated Depreciation	(\$2,155,251.46)
001630 - 001630 - Improvements	\$981,201.45
001640 - 001640 - Eqpt/Mach/Furn/Fix	\$1,363,831.42
001645 - 001645 - Leased Asset-Vehicle	\$23,334.00
001646 - 001646 - Accum Amortization	(\$3,889.00)
Total Fixed Assets	\$2,703,654.68
Other Assets	
000001 - 000001 - Claim on Cash Account	\$69,506.09
Total Other Assets	\$69,506.09
Total ASSETS	\$3,136,812.43
Liabilities & Equity	
Current Liabilities	
Accounts Payable	
002020 - 002020 - Accounts Payable	\$41,129.37
Total Accounts Payable	\$41,129.37
Other Current Liability	
002021 - 002021 - Due to Men's Club	\$365.00
002022 - 002022 - Gift Cert Outstanding	\$5,128.63
002023 - 002023 - Rain Checks Outstanding	\$2,848.04
002028 - 002028 - Deferred Revenue-Prepaid Member Acct	\$4,599.96
002030 - 002030 - Sales Tax Payable	\$4,123.87
002125 - 002125 - Advance From Other Fund	\$155,475.93
002140 - 002140 - Compensated Absences Payable	\$14,766.00
002150 - 002150 - Accrued Interest Payable	\$4,076.00
002168 - 002168 - P Value - Dfd Inflows - Lease	\$100,779.00
002169 - 002169 - Net Pension Liability	\$72,488.00
002220 - 002220 - Deferred Revenues	(\$495.76)
002290 - 002290 - Lease Payable	\$15,388.00
002536 - 002536 - Deferred Inflows-Pensions	\$52,049.00
Total Other Current Liability	\$431,591.67
Total Current Liabilities	\$472,721.04
Equity	
002506 - 002506 - Cash-Capital Designated - Desig	(\$4,024.98)
002530 - 002530 - Fund Balance-Unres & Undesig	\$4,024.98

003010 - 003010 - Net Assets	\$2,684,792.44
Retained Earnings	\$32,037.99
Net Income	(\$63,734.04)
Total Equity	\$2,653,096.39
Total Liabilities & Equity	\$3,125,817.43