

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

| Financial Row                                     | July YTD<br>2026    | July YTD<br>2025    | Increase +<br>Decrease (-) |
|---------------------------------------------------|---------------------|---------------------|----------------------------|
| <b>Ordinary Income/Expense</b>                    |                     |                     |                            |
| <b>Income</b>                                     |                     |                     |                            |
| 381000 - 381000 - Family Pass                     | \$84,501.50         | \$88,021.86         | (\$3,520.36)               |
| 381075 - 381075 - Piggy Back Pass                 | \$3,938.43          | \$4,872.01          | (\$933.58)                 |
| 381100 - 381100 - Single Pass                     | \$100,441.94        | \$97,871.13         | \$2,570.81                 |
| 381110 - 381110 - Single Plus One Child           | \$10,888.10         | \$12,632.03         | (\$1,743.93)               |
| 381150 - 381150 - Young Adult Pass                | \$21,153.82         | \$11,867.62         | \$9,286.20                 |
| 381200 - 381200 - Junior Pass                     | \$17,966.79         | \$19,563.54         | (\$1,596.75)               |
| 381230 - 381230 - Multi-Play Pass                 | \$8,869.21          | \$14,848.07         | (\$5,978.86)               |
| 381250 - 381250 - PCC Golf Fees                   | \$4,858.68          | \$4,836.79          | \$21.89                    |
| 381600 - 381600 - Wd 18 Hole                      | \$32,191.54         | \$36,526.75         | (\$4,335.21)               |
| 381610 - 381610 - Wd/We 18 Hole Special           | \$6,603.70          | \$3,073.60          | \$3,530.10                 |
| 381650 - 381650 - WD 18 Hole Eagle Sugar Mbrs     | \$0.00              | \$79.98             | (\$79.98)                  |
| 381620 - 381620 - Wd/We 18 Spring/Fall Green Fees | \$5,979.73          | \$0.00              | \$5,979.73                 |
| 381700 - 381700 - Wd 9 Hole                       | \$19,035.93         | \$20,538.65         | (\$1,502.72)               |
| 381710 - 381710 - Wd/We 9 Hole Special            | \$8,685.35          | \$5,394.95          | \$3,290.40                 |
| 381900 - 381900 - Wd League Fee 18 Holes          | \$2,002.00          | \$1,773.20          | \$228.80                   |
| 381950 - 381950 - Wd League Fee 9 Holes           | \$9,552.62          | \$8,431.83          | \$1,120.79                 |
| 381975 - 381975 - Senior Green Fees               | \$13,068.68         | \$13,701.97         | (\$633.29)                 |
| 382000 - 382000 - Wd 2Nd Nine                     | \$395.48            | \$494.00            | (\$98.52)                  |
| 382100 - 382100 - Wd Twilight                     | \$4,879.49          | \$6,125.99          | (\$1,246.50)               |
| 382110 - 382110 - We 18 Hole                      | \$79,262.21         | \$75,005.74         | \$4,256.47                 |
| 382115 - 382115 - We 2Nd Nine Green Fee           | \$129.16            | \$361.00            | (\$231.84)                 |
| 382120 - 382120 - We 9 Hole                       | \$12,300.57         | \$23,843.46         | (\$11,542.89)              |
| 382121 - 382121 - We Outing Green Fee             | \$37,118.75         | \$30,800.99         | \$6,317.76                 |
| 382122 - 382122 - We Couples Golf                 | \$0.00              | \$95.96             | (\$95.96)                  |
| 382124 - 382124 - We Twilight                     | \$2,251.25          | \$2,753.56          | (\$502.31)                 |
| 382146 - 382146 - Pull Cart Rental                | \$160.00            | \$50.00             | \$110.00                   |
| 382200 - 382200 - Simulator Fees                  | \$24,166.68         | \$19,374.09         | \$4,792.59                 |
| 382350 - 382350 - Family Driving Range Pass       | \$0.00              | \$276.82            | (\$276.82)                 |
| 382352 - 382352 - Yg Adult Range Pass (19-29)     | \$0.00              | \$138.41            | (\$138.41)                 |
| 382354 - 382354 - Junior Drvg Range Pass (10-18)  | \$11,679.95         | \$10,380.74         | \$1,299.21                 |
| 382400 - 382400 - Small Bucket                    | \$4,394.67          | \$5,860.36          | (\$1,465.69)               |
| 382450 - 382450 - Medium Bucket                   | \$5,598.07          | \$9,019.99          | (\$3,421.92)               |
| 382500 - 382500 - Large Bucket                    | \$16,555.36         | \$19,177.45         | (\$2,622.09)               |
| 382600 - 382600 - Cart 9 Hole                     | \$37,852.02         | \$41,077.87         | (\$3,225.85)               |
| 382650 - 382650 - Cart Trail Fee 9 Holes          | \$236.21            | \$572.14            | (\$335.93)                 |
| 382700 - 382700 - Cart 18 Hole                    | \$76,761.38         | \$69,096.46         | \$7,664.92                 |
| 382750 - 382750 - Cart Trail Fee 18 Holes         | \$45.36             | \$179.91            | (\$134.55)                 |
| 382775 - 382775 - Senior League Cart              | \$7,903.06          | \$8,967.91          | (\$1,064.85)               |
| 382800 - 382800 - Miscel Cart Rental              | \$33,291.85         | \$14,508.11         | \$18,783.74                |
| 382900 - 382900 - Private Cart Trail Fee Pass     | \$8,841.82          | \$7,049.60          | \$1,792.22                 |
| 383200 - 383200 - Cart Season Rental 2 People     | \$17,273.32         | \$20,998.01         | (\$3,724.69)               |
| 383350 - 383350 - Employee Cart Fee               | \$9.23              | \$0.00              | \$9.23                     |
| 383400 - 383400 - Cart Season Rental 1 Person     | \$32,188.28         | \$31,116.52         | \$1,071.76                 |
| 385100 - 385100 - Investment Income               | \$0.00              | \$932.16            | (\$932.16)                 |
| 385270 - 385270 - Pro Shop Rent                   | \$6,047.70          | \$0.00              | \$6,047.70                 |
| 385390 - 385390 - Locker Rental                   | \$1,000.00          | \$650.00            | \$350.00                   |
| 385600 - 385600 - Concessionaire Lease            | \$8,000.00          | \$8,000.00          | \$0.00                     |
| 385800 - 385800 - Cam Rent                        | \$3,996.95          | \$4,735.84          | (\$738.89)                 |
| 385900 - 385900 - Miscel Revenue                  | \$14.40             | \$26.01             | (\$11.61)                  |
| <b>Total - Income</b>                             | <b>\$782,091.24</b> | <b>\$755,703.08</b> | <b>\$26,388.16</b>         |
| <b>Gross Profit</b>                               | <b>\$782,091.24</b> | <b>\$755,703.08</b> | <b>\$26,388.16</b>         |
| <b>Expense</b>                                    |                     |                     |                            |
| 003058 - 003058 - Long Term Disability Ins        | \$229.60            | \$0.00              | \$229.60                   |
| 001800 - 001800 - Encumbrances                    | \$0.00              | \$0.00              | \$0.00                     |

|                                                   |                     |                     |                       |
|---------------------------------------------------|---------------------|---------------------|-----------------------|
| 101010 - 101010 - Salary-Fulltime                 | \$93,856.86         | \$85,485.23         | \$8,371.63            |
| 101020 - 101020 - Salary-Fulltime/Overtime        | \$1,721.25          | \$1,210.60          | \$510.65              |
| 101030 - 101030 - Salary-Parttime                 | \$61,979.71         | \$119,912.68        | (\$57,932.97)         |
| 101040 - 101040 - Salary-Parttime/Overtime        | \$57.20             | \$1,123.24          | (\$1,066.04)          |
| 101210 - 101210 - Pera                            | \$7,276.16          | \$8,493.61          | (\$1,217.45)          |
| 101220 - 101220 - Fica                            | \$9,565.60          | \$12,814.22         | (\$3,248.62)          |
| 101250 - 101250 - Medicare                        | \$2,307.26          | \$2,996.76          | (\$689.50)            |
| 101310 - 101310 - Health Insurance                | \$26,425.51         | \$25,448.00         | \$977.51              |
| 101330 - 101330 - Life Insurance                  | \$35.87             | \$35.77             | \$0.10                |
| 101420 - 101420 - Unemployment                    | \$1,063.67          | \$0.00              | \$1,063.67            |
| 101510 - 101510 - Workers Compensation            | \$4,529.42          | \$5,188.13          | (\$658.71)            |
| 202010 - 202010 - Office Supplies                 | \$755.51            | \$1,238.80          | (\$483.29)            |
| 202020 - 202020 - Copy Supplies                   | \$64.89             | \$141.04            | (\$76.15)             |
| 202030 - 202030 - Printing & Binding              | \$3,373.94          | \$685.23            | \$2,688.71            |
| 202077 - 202077 - Assets Between \$700-\$2,499    | \$0.00              | \$10,157.66         | (\$10,157.66)         |
| 202090 - 202090 - Inventorial Supplies            | \$167.87            | \$2,400.00          | (\$2,232.13)          |
| 202060 - 202060 - Computer Supplies               | \$749.55            | \$0.00              | \$749.55              |
| 202100 - 202100 - Operating Supplies              | \$6,963.46          | \$6,340.16          | \$623.30              |
| 202120 - 202120 - Motor Fuels                     | \$8,473.45          | \$7,918.71          | \$554.74              |
| 202130 - 202130 - Lubricants                      | \$237.08            | \$421.32            | (\$184.24)            |
| 202150 - 202150 - Maintenance Tools/Supplies      | \$931.44            | \$7,282.76          | (\$6,351.32)          |
| 202180 - 202180 - Uniforms/Clothing/Safety        | \$7,277.05          | \$368.32            | \$6,908.73            |
| 202190 - 202190 - Other Supplies/Materials        | \$69.33             | \$0.00              | \$69.33               |
| 202210 - 202210 - Equipment Parts                 | \$12,665.53         | \$12,282.66         | \$382.87              |
| 202225 - 202225 - Fertilizer/Chemicals            | \$40,172.43         | \$41,952.08         | (\$1,779.65)          |
| 202285 - 202285 - Turf Maintenance                | \$3,881.01          | \$6,720.16          | (\$2,839.15)          |
| 202288 - 202288 - Flowers                         | \$3,900.38          | \$3,959.03          | (\$58.65)             |
| 202400 - 202400 - Small Tools                     | \$1,298.95          | \$117.53            | \$1,181.42            |
| 403010 - 403010 - Accounting/Auditing Services    | \$0.00              | \$2,776.10          | (\$2,776.10)          |
| 403060 - 403060 - Exterminator Service            | \$529.02            | \$705.36            | (\$176.34)            |
| 403070 - 403070 - Laundry/Soil Mats               | \$831.08            | \$362.76            | \$468.32              |
| 403090 - 403090 - Janitorial Services             | \$590.81            | \$540.40            | \$50.41               |
| 403100 - 403100 - Other Contracted Services       | \$1,912.20          | \$40,029.50         | (\$38,117.30)         |
| 403210 - 403210 - Telephone                       | \$1,577.60          | \$1,555.23          | \$22.37               |
| 403230 - 403230 - Seminars/Meetings/Schools       | \$1,797.97          | \$419.00            | \$1,378.97            |
| 403260 - 403260 - Community Education/Promotion   | \$2,020.00          | \$10.00             | \$2,010.00            |
| 403340 - 403340 - Licenses                        | \$21.25             | \$0.00              | \$21.25               |
| 403510 - 403510 - Publishing & Advertising        | \$5,099.00          | \$4,736.15          | \$362.85              |
| 403610 - 403610 - General Insurance               | \$7,441.00          | \$6,874.00          | \$567.00              |
| 403810 - 403810 - Electricity                     | \$18,435.78         | \$17,238.13         | \$1,197.65            |
| 403840 - 403840 - Garbage Removal                 | \$4,408.57          | \$3,978.59          | \$429.98              |
| 403850 - 403850 - Septic/Sewer                    | \$0.00              | \$2,477.66          | (\$2,477.66)          |
| 403860 - 403860 - Heat                            | \$1,478.98          | \$1,521.98          | (\$43.00)             |
| 404000 - 404000 - Maintenance Contracts           | \$318.36            | \$7,060.58          | (\$6,742.22)          |
| 404010 - 404010 - Building Maint/Repairs          | \$7,586.64          | \$7,480.79          | \$105.85              |
| 404020 - 404020 - Computer Maint/Repairs          | \$270.69            | \$66.51             | \$204.18              |
| 404025 - 404025 - Golf Simulator Expenses         | \$15,020.39         | \$23,175.81         | (\$8,155.42)          |
| 404070 - 404070 - General Equipment Maint/Repairs | \$886.39            | \$420.00            | \$466.39              |
| 404050 - 404050 - Irrigation Maint/Repairs        | \$0.00              | \$6,199.06          | (\$6,199.06)          |
| 404085 - 404085 - Tree Maintenance                | \$2,992.50          | \$11,756.25         | (\$8,763.75)          |
| 404090 - 404090 - Course Improvements             | \$46,295.28         | \$17,710.79         | \$28,584.49           |
| 404100 - 404100 - Equipment Rental                | \$53,218.63         | \$8,550.00          | \$44,668.63           |
| 404150 - 404150 - Enterprise Lease Payments       | \$0.00              | \$272.88            | (\$272.88)            |
| 404155 - 404155 - Winter Storage                  | \$2,350.00          | \$2,350.00          | \$0.00                |
| 404160 - 404160 - Credit Card Bank Charges        | \$8,987.61          | \$12,241.99         | (\$3,254.38)          |
| 404325 - 404325 - Cash Short And Over             | (\$32.96)           | \$0.83              | (\$33.79)             |
| 404330 - 404330 - Dues & Subscriptions            | \$21,912.20         | \$20,411.88         | \$1,500.32            |
| 404345 - 404345 - Property Taxes                  | \$2,719.00          | \$2,743.00          | (\$24.00)             |
| 404390 - 404390 - Golf Cart Maintenance/Repair    | \$4,126.66          | \$11,302.33         | (\$7,175.67)          |
| 405600 - 405600 - Depreciation Expense            | \$0.00              | \$79,491.35         | (\$79,491.35)         |
| 406110 - 406110 - Interest Expense                | \$0.00              | \$147.15            | (\$147.15)            |
| <b>Total - Expense</b>                            | <b>\$512,824.63</b> | <b>\$659,299.76</b> | <b>(\$146,475.13)</b> |
| <b>Net Ordinary Income</b>                        | <b>\$269,266.61</b> | <b>\$96,403.32</b>  | <b>\$172,863.29</b>   |
| <b>Net Income</b>                                 | <b>\$269,266.61</b> | <b>\$96,403.32</b>  | <b>\$172,863.29</b>   |

NOTES:

**405600 - 405600 - Depreciation Expense**

Depreciation has not been calculated as of date, will be booked after Audit is complete. Audit will be presented on August 24th

