

**City of Grand Rapids
Pokegama Golf Course
Income Statement by Fund
Jan 2026 to July 2026**

Financial Row	July YTD 2026	July YTD 2025	Increase + Decrease (-)
Ordinary Income/Expense			
Income			
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	\$7,988.93	\$14,848.07	(\$6,859.14)
381250 - 381250 - PCC Golf Fees	\$4,005.04	\$4,836.79	(\$831.75)
381600 - 381600 - Wd 18 Hole	\$21,672.03	\$36,526.75	(\$14,854.72)
381610 - 381610 - Wd/We 18 Hole Special	\$5,712.39	\$3,073.60	\$2,638.79
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	\$14,302.62	\$20,538.65	(\$6,236.03)
381710 - 381710 - Wd/We 9 Hole Special	\$8,078.11	\$5,394.95	\$2,683.16
381900 - 381900 - Wd League Fee 18 Holes	\$1,430.00	\$1,773.20	(\$343.20)
381950 - 381950 - Wd League Fee 9 Holes	\$7,024.95	\$8,431.83	(\$1,406.88)
381975 - 381975 - Senior Green Fees	\$8,277.95	\$13,701.97	(\$5,424.02)
382000 - 382000 - Wd 2Nd Nine	\$336.42	\$494.00	(\$157.58)
382100 - 382100 - Wd Twilight	\$3,587.87	\$6,125.99	(\$2,538.12)
382110 - 382110 - We 18 Hole	\$64,676.21	\$75,005.74	(\$10,329.53)
382115 - 382115 - We 2Nd Nine Green Fee	\$129.16	\$361.00	(\$231.84)
382120 - 382120 - We 9 Hole	\$10,905.49	\$23,843.46	(\$12,937.97)
382121 - 382121 - We Outing Green Fee	\$16,703.57	\$30,800.99	(\$14,097.42)
382122 - 382122 - We Couples Golf	\$0.00	\$95.96	(\$95.96)
382124 - 382124 - We Twilight	\$1,863.75	\$2,753.56	(\$889.81)
382146 - 382146 - Pull Cart Rental	\$155.00	\$50.00	\$105.00
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)	\$11,541.54	\$10,380.74	\$1,160.80
382400 - 382400 - Small Bucket	\$3,859.87	\$5,860.36	(\$2,000.49)
382450 - 382450 - Medium Bucket	\$5,040.86	\$9,019.99	(\$3,979.13)

382500 - 382500 - Large Bucket	\$8,686.04	\$19,177.45	(\$10,491.41)
382600 - 382600 - Cart 9 Hole	\$30,195.94	\$41,077.87	(\$10,881.93)
382650 - 382650 - Cart Trail Fee 9 Holes	\$236.21	\$572.14	(\$335.93)
382700 - 382700 - Cart 18 Hole	\$60,280.21	\$69,096.46	(\$8,816.25)
382750 - 382750 - Cart Trail Fee 18 Holes	\$17.68	\$179.91	(\$162.23)
382775 - 382775 - Senior League Cart	\$4,918.18	\$8,967.91	(\$4,049.73)
382800 - 382800 - Miscel Cart Rental	\$12,466.24	\$14,508.11	(\$2,041.87)
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	\$2,838.23	\$4,735.84	(\$1,897.61)
385900 - 385900 - Miscel Revenue	\$14.40	\$26.01	(\$11.61)
Total - Income	\$659,342.23	\$755,703.08	(\$96,360.85)
Gross Profit	\$659,342.23	\$755,703.08	(\$96,360.85)
Expense			
003058 - 003058 - Long Term Disability Ins	\$196.80	\$0.00	\$196.80
001800 - 001800 - Encumbrances	\$0.00	\$0.00	\$0.00
101010 - 101010 - Salary-Fulltime	\$89,055.46	\$85,485.23	\$3,570.23
101020 - 101020 - Salary-Fulltime/Overtime	\$911.25	\$1,210.60	(\$299.35)
101030 - 101030 - Salary-Parttime	\$40,866.27	\$119,912.68	(\$79,046.41)
101040 - 101040 - Salary-Parttime/Overtime	\$57.20	\$1,123.24	(\$1,066.04)
101210 - 101210 - Pera	\$6,854.93	\$8,493.61	(\$1,638.68)
101220 - 101220 - Fica	\$7,977.69	\$12,814.22	(\$4,836.53)
101250 - 101250 - Medicare	\$1,865.74	\$2,996.76	(\$1,131.02)
101310 - 101310 - Health Insurance	\$23,565.01	\$25,448.00	(\$1,882.99)
101330 - 101330 - Life Insurance	\$35.87	\$35.77	\$0.10
101420 - 101420 - Unemployment	\$979.75	\$0.00	\$979.75
101510 - 101510 - Workers Compensation	\$3,882.36	\$5,188.13	(\$1,305.77)
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	\$3,333.66	\$685.23	\$2,648.43
202077 - 202077 - Assets Between \$700-\$2,499	\$0.00	\$10,157.66	(\$10,157.66)
202090 - 202090 - Inventorial Supplies	\$749.55	\$2,400.00	(\$1,650.45)
202060 - 202060 - Computer Supplies	\$167.87	\$0.00	\$167.87
202100 - 202100 - Operating Supplies	\$6,883.51	\$6,340.16	\$543.35
202120 - 202120 - Motor Fuels	\$6,523.20	\$7,918.71	(\$1,395.51)
202130 - 202130 - Lubricants	\$237.08	\$421.32	(\$184.24)
202150 - 202150 - Maintenance Tools/Supplies	\$379.69	\$7,282.76	(\$6,903.07)
202180 - 202180 - Uniforms/Clothing/Safety	\$7,218.58	\$368.32	\$6,850.26
202190 - 202190 - Other Supplies/Materials	\$69.33	\$0.00	\$69.33

202210 - 202210 - Equipment Parts	\$11,868.50	\$12,282.66	(\$414.16)
202225 - 202225 - Fertilizer/Chemicals	\$40,056.45	\$41,952.08	(\$1,895.63)
202285 - 202285 - Turf Maintenance	\$3,881.01	\$6,720.16	(\$2,839.15)
202288 - 202288 - Flowers	\$0.00	\$3,959.03	(\$3,959.03)
202400 - 202400 - Small Tools	\$3,825.69	\$117.53	\$3,708.16
403010 - 403010 - Accounting/Auditing Services	\$617.69	\$2,776.10	(\$2,158.41)
403060 - 403060 - Exterminator Service	\$625.90	\$705.36	(\$79.46)
403070 - 403070 - Laundry/Soil Mats	\$590.81	\$362.76	\$228.05
403090 - 403090 - Janitorial Services	\$540.40	\$540.40	\$0.00
403100 - 403100 - Other Contracted Services	\$1,787.20	\$40,029.50	(\$38,242.30)
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	\$1,868.00	\$10.00	\$1,858.00
403340 - 403340 - Licenses	\$21.25	\$0.00	\$21.25
403510 - 403510 - Publishing & Advertising	\$4,099.00	\$4,736.15	(\$637.15)
403610 - 403610 - General Insurance	\$6,378.00	\$6,874.00	(\$496.00)
403810 - 403810 - Electricity	\$18,435.78	\$17,238.13	\$1,197.65
403840 - 403840 - Garbage Removal	\$2,526.85	\$3,978.59	(\$1,451.74)
403850 - 403850 - Septic/Sewer	\$0.00	\$2,477.66	(\$2,477.66)
403860 - 403860 - Heat	\$1,308.52	\$1,521.98	(\$213.46)
404000 - 404000 - Maintenance Contracts	\$318.36	\$7,060.58	(\$6,742.22)
404010 - 404010 - Building Maint/Repairs	\$7,525.76	\$7,480.79	\$44.97
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	\$618.20	\$12,241.99	(\$11,623.79)
404325 - 404325 - Cash Short And Over	(\$5.93)	\$0.83	(\$6.76)
404330 - 404330 - Dues & Subscriptions	\$21,216.81	\$20,411.88	\$804.93
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)
Total - Expense	\$461,990.56	\$659,299.76	(\$197,309.20)
Net Ordinary Income	\$197,351.67	\$96,403.32	\$100,948.35
Net Income	\$197,351.67	\$96,403.32	\$100,948.35

NOTES:

405600 - 405600 - Depreciation Expense

Depreciation has not been calculated as of date, will be booked after Audit is complete

**City of Grand Rapids
Pokegama Golf Course
Balance Sheet by Fund
End of Jul 2026**

Financial Row	July YTD 2026	July YTD 2025	Increase + Decrease (-)
ASSETS			
Current Assets			
Bank			
001010 - 001010 - Cash	\$373,566.04	\$438,623.21	(\$65,057.17)
Total Bank	\$373,566.04	\$438,623.21	(\$65,057.17)
Accounts Receivable			
001150 - 001150 - Accounts Receivable	\$40,066.66	\$37,997.20	\$2,069.46
Total Accounts Receivable	\$40,066.66	\$37,997.20	\$2,069.46
Other Current Asset			
001151 - 001151 - Golf Member Charge	\$4,825.00	\$0.00	\$4,825.00
001400 - 001400 - P Value - Lease Receivable	\$102,089.00	\$102,089.00	\$0.00
001550 - 001550 - Prepaid Items	\$6,099.01	\$4,971.65	\$1,127.36
001551 - 001551 - Prepaid Insurance	\$13,809.33	\$8,396.93	\$5,412.40
001557 - 001557 - Deferred Outflows-Pensions	\$14,029.00	\$14,029.00	\$0.00
Total Other Current Asset	\$140,851.34	\$129,486.58	\$11,364.76
Total Current Assets	\$554,484.04	\$606,106.99	(\$51,622.95)
Fixed Assets			
001610 - 001610 - Land/Land Improvements	\$871,480.72	\$875,380.72	(\$3,900.00)
001620 - 001620 - Buildings/Bldg Improvements	\$1,622,947.55	\$1,626,144.77	(\$3,197.22)
001621 - 001621 - Accumulated Depreciation	(\$2,155,251.46)	(\$2,155,251.46)	\$0.00
001630 - 001630 - Improvements	\$981,201.45	\$981,201.45	\$0.00
001640 - 001640 - Eqpt/Mach/Furn/Fix	\$1,363,831.42	\$1,356,734.20	\$7,097.22
001645 - 001645 - Leased Asset-Vehicle	\$23,334.00	\$23,334.00	\$0.00
001646 - 001646 - Accum Amortization	(\$3,889.00)	(\$3,889.00)	\$0.00
Total Fixed Assets	\$2,703,654.68	\$2,703,654.68	\$0.00
Other Assets			
000001 - 000001 - Claim on Cash Account	\$139,028.80	\$22,520.83	\$116,507.97
Total Other Assets	\$139,028.80	\$22,520.83	\$116,507.97
Total ASSETS	\$3,397,167.52	\$3,332,282.50	\$64,885.02
Liabilities & Equity			
Current Liabilities			
Accounts Payable			
002020 - 002020 - Accounts Payable	\$863.81	\$53,819.86	(\$52,956.05)
Total Accounts Payable	\$863.81	\$53,819.86	(\$52,956.05)
Other Current Liability			

002021 - 002021 - Due to Men's Club	\$2,145.00	\$930.00	\$1,215.00
002022 - 002022 - Gift Cert Outstanding	\$5,128.63	\$20,116.58	(\$14,987.95)
002023 - 002023 - Rain Checks Outstanding	\$5,797.21	\$2,743.32	\$3,053.89
002028 - 002028 - Deferred Revenue-Prepaid Member Acct	\$2,270.87	\$16,633.36	(\$14,362.49)
002030 - 002030 - Sales Tax Payable	\$72.71	\$13,686.19	(\$13,613.48)
002125 - 002125 - Advance From Other Fund	\$155,475.93	\$190,000.00	(\$34,524.07)
002140 - 002140 - Compensated Absences Payable	\$14,766.00	\$14,766.00	\$0.00
002150 - 002150 - Accrued Interest Payable	\$4,076.00	\$4,076.00	\$0.00
002168 - 002168 - P Value - Dfd Inflows - Lease	\$100,779.00	\$100,779.00	\$0.00
002169 - 002169 - Net Pension Liability	\$72,488.00	\$72,488.00	\$0.00
002220 - 002220 - Deferred Revenues	\$2,045.51	(\$1,654.31)	\$3,699.82
002281 - 002281 - Due To Pro Shop	(\$880.78)	(\$4,734.26)	\$3,853.48
002282 - 002282 - Due To Pokegama Grill	\$1,110.95	\$0.00	\$1,110.95
002290 - 002290 - Lease Payable	\$15,388.00	\$15,388.00	\$0.00
002536 - 002536 - Deferred Inflows-Pensions	\$52,049.00	\$52,049.00	\$0.00
Total Other Current Liability	\$432,712.03	\$497,266.88	(\$64,554.85)
Total Current Liabilities	\$433,575.84	\$551,086.74	(\$117,510.90)
Equity			
002506 - 002506 - Cash-Capital Designated - Desig	(\$4,024.98)	(\$4,024.98)	\$0.00
002530 - 002530 - Fund Balance-Unres & Undesign	\$4,024.98	\$4,024.98	\$0.00
003010 - 003010 - Net Assets	\$2,684,792.44	\$2,684,792.44	\$0.00
Retained Earnings	\$50,531.91	(\$0.00)	\$50,531.91
Net Income	\$197,892.07	\$96,403.32	\$101,488.75
Total Equity	\$2,933,216.42	\$2,781,195.76	\$152,020.66
Total Liabilities & Equity	\$3,366,792.26	\$3,332,282.50	\$34,509.76