

FUND: POKEGAMA GOLF COURSE  
 FOR 12 PERIODS ENDING DECEMBER 31, 2024

ACCOUNT #	DESCRIPTION	BALANCE 01/01/24	NET DEBITS	NET CREDITS	BALANCE 12/31/24
<b>ASSETS</b>					
613-00-00-00-0100	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
613-00-00-00-0110	DUE TO OTHER FUNDS	0.00	393,400.53	393,400.53	0.00
613-00-00-00-1010	CASH	285,344.06	1,526,267.83	1,482,558.71	329,053.18
613-00-00-00-1013	CASH-CAPITAL PROJECTS	452.04	0.00	0.00	452.04
613-00-00-00-1015	CASH-DESIGNATED CAP-GREEN FEES	3,572.94	0.00	0.00	3,572.94
613-00-00-00-1041	UNREALIZED FAIR VALUE-INVSTMT	(7,672.98)	0.00	0.00	(7,672.98)
613-00-00-00-1150	ACCOUNTS RECEIVABLE	776.37	93,283.14	94,109.51	(50.00)
613-00-00-00-1310	DUE FROM OTHER FUNDS	0.00	0.00	0.00	0.00
613-00-00-00-1315	DUE FROM PRO SHOP	0.00	0.00	0.00	0.00
613-00-00-00-1320	DUE FROM OTHER GOV'T	0.00	0.00	0.00	0.00
613-00-00-00-1400	P VALUE - LEASE RECEIVABLE	18,898.00	0.00	0.00	18,898.00
613-00-00-00-1410	INVENTORY	0.00	0.00	0.00	0.00
613-00-00-00-1550	PREPAID EXPENSES	11,964.90	11,397.86	11,209.66	12,153.10
613-00-00-00-1551	PREPAID INSURANCE	3,204.00	33,569.66	33,339.29	3,434.37
613-00-00-00-1610	LAND/LAND IMPROVEMENTS	871,480.72	0.00	0.00	871,480.72
613-00-00-00-1620	EQPT/MACHINERY/FURN/FIX	1,114,325.92	342,685.05	147,772.18	1,309,238.79
613-00-00-00-1621	ACCUMULATED DEPR	(2,063,576.00)	144,710.68	156,786.30	(2,075,651.62)
613-00-00-00-1630	BUILDING/BLDG IMPROVEMENTS	1,622,947.55	0.00	0.00	1,622,947.55
613-00-00-00-1640	OTHER IMPROVEMENTS	981,201.45	0.00	0.00	981,201.45
613-00-00-00-1650	CONSTRUCTION IN PROGRESS-BLDGS	0.00	1,288.00	1,288.00	0.00
613-00-00-00-1660	CONSTRUCTION IN PROGRESS-INFRA	0.00	0.00	0.00	0.00
613-00-00-00-1800	ENCUMBRANCE	0.00	87,388.83	87,324.30	64.53
<b>TOTAL</b>		<b>2,842,918.97</b>	<b>2,633,991.58</b>	<b>2,407,788.48</b>	<b>3,069,122.07</b>
<b>TOTAL ASSETS</b>		<b>2,842,918.97</b>	<b>2,633,991.58</b>	<b>2,407,788.48</b>	<b>3,069,122.07</b>

**LIABILITIES AND FUND EQUITY**  
**LIABILITIES**

613-00-00-00-2020	ACCOUNTS PAYABLE	13,944.25	1,474,832.24	1,476,215.47	15,327.48
613-00-00-00-2022	GIFT CARDS OUTSTANDING	0.00	15,463.54	30,911.68	15,448.14
613-00-00-00-2023	RAIN CHECKS OUTSTANDING	0.00	805.49	2,072.63	1,267.14
613-00-00-00-2025	DUE TO MEN'S CLUB	0.00	16,324.00	16,619.00	295.00
613-00-00-00-2060	CONTRACTS PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2080	DUE TO OTHER GOVERNMENTS	0.00	0.00	0.00	0.00
613-00-00-00-2120	DUE TO COMPONENT UNIT-PUC	0.00	0.00	0.00	0.00
613-00-00-00-2125	ADVANCE FROM OTHER FUND	42,776.01	28,061.43	190,000.00	204,714.58
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	27,726.00	0.00	0.00	27,726.00
613-00-00-00-2150	ACCRUED INTEREST	383.00	0.00	0.00	383.00
613-00-00-00-2160	ACCRUED WAGES PAYABLE	2,941.97	2,941.97	4,508.24	4,508.24

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<b>LIABILITIES</b>					
613-00-00-00-2166	OPEB LIABILITY	0.00	0.00	0.00	0.00
613-00-00-00-2168	P VALUE - DFD INFLOWS - LEASE	18,898.00	0.00	0.00	18,898.00
613-00-00-00-2215	DEFERRED REV-PREPD MEMBER ACCT	0.00	14,174.43	18,809.92	4,635.49
613-00-00-00-2220	DEFERRED REVENUE	7,831.62	8,416.62	836.67	251.67
613-00-00-00-2281	DUE TO PRO SHOP	0.00	124,785.69	124,785.69	0.00
613-00-00-00-2282	DUE TO POKEGAMA GRILL	0.00	1,020.00	1,020.00	0.00
613-00-00-00-2290	LEASE PAYABLE	0.00	0.00	0.00	0.00
613-00-00-00-2510	SALES TAX PAYABLE	0.00	81,392.24	81,819.39	427.15
613-00-00-00-2520	USE TAX PAYABLE	0.00	0.00	0.00	0.00
<b>TOTAL</b>		<b>114,500.85</b>	<b>1,768,217.65</b>	<b>1,947,598.69</b>	<b>293,881.89</b>
<b>TOTAL LIABILITIES</b>		<b>114,500.85</b>	<b>1,768,217.65</b>	<b>1,947,598.69</b>	<b>293,881.89</b>
<b>FUND EQUITY</b>					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	87,324.30	87,388.83	64.53
613-00-00-00-3010	NET ASSETS	2,728,418.12	0.00	0.00	2,728,418.12
<b>TOTAL</b>		<b>2,728,418.12</b>	<b>87,324.30</b>	<b>87,388.83</b>	<b>2,728,482.65</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>0.00</b>	<b>0.00</b>	<b>46,757.53</b>	<b>46,757.53</b>
<b>TOTAL FUND EQUITY</b>		<b>2,728,418.12</b>	<b>87,324.30</b>	<b>134,146.36</b>	<b>2,775,240.18</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,842,918.97</b>	<b>1,855,541.95</b>	<b>2,081,745.05</b>	<b>3,069,122.07</b>