

FUND: POKEGAMA GOLF COURSE  
 FOR 10 PERIODS ENDING OCTOBER 31, 2023

ACCOUNT #	DESCRIPTION	BALANCE 01/01/23	NET DEBITS	NET CREDITS	BALANCE 10/31/23
<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	310,809.32	310,809.32	0.00
613-00-00-00-1010	CASH	221,231.04	1,045,741.18	918,941.06	348,031.16
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	(11,728.70)	0.00	0.00	(11,728.70)
613-00-00-00-1150	ACCOUNTS RECEIVABLE	1,458.10	57,052.83	58,182.44	328.49
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	5,001.71	5,001.71	0.00
613-00-00-00-1320	DUE FROM OTHER GOV'T	305.71	0.00	305.71	0.00
613-00-00-00-1400	P VALUE - LEASE RECEIVABLE	41,101.00	0.00	0.00	41,101.00
613-00-00-00-1410	INVENTORY	0.00	0.00	0.00	0.00
613-00-00-00-1550	PREPAID EXPENSES	18,533.56	723.43	15,178.16	4,078.83
613-00-00-00-1551	PREPAID INSURANCE	3,054.00	16,544.89	16,843.90	2,754.99
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	1,031,140.45	85,826.47	0.00	1,116,966.92
613-00-00-00-1621	ACCUMULATED DEPR	(1,935,740.62)	0.00	106,057.06	(2,041,797.68)
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	0.00	0.00	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	101,932.13	90,765.51	11,166.62
<b>TOTAL</b>		<b>2,849,009.24</b>	<b>1,623,631.96</b>	<b>1,522,084.87</b>	<b>2,950,556.33</b>
<b>TOTAL ASSETS</b>		<b>2,849,009.24</b>	<b>1,623,631.96</b>	<b>1,522,084.87</b>	<b>2,950,556.33</b>

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

613-00-00-00-2020	ACCOUNTS PAYABLE	8,983.74	921,770.93	917,649.53	4,862.34
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	70,236.89	27,460.88	0.00	42,776.01
613-00-00-00-2140	COMPENSATED ABSENCES PAYABLE	15,740.00	0.00	0.00	15,740.00
613-00-00-00-2150	ACCRUED INTEREST	683.00	0.00	0.00	683.00
613-00-00-00-2160	ACCRUED WAGES PAYABLE	2,950.54	2,950.54	0.00	0.00
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	41,101.00	0.00	0.00	41,101.00
613-00-00-00-2220	DEFERRED REVENUE	18,788.81	19,176.79	2,154.50	1,766.52

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<b>LIABILITIES</b>					
613-00-00-00-2281	DUE TO PRO SHOP	0.00	41,465.27	41,465.27	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	72,862.37	74,171.75	1,309.38
613-00-00-00-2520	USE TAX PAYABLE	0.00	0.00	0.00	0.00
<b>TOTAL</b>		<b>158,483.98</b>	<b>1,085,686.78</b>	<b>1,035,441.05</b>	<b>108,238.25</b>
<b>TOTAL LIABILITIES</b>		<b>158,483.98</b>	<b>1,085,686.78</b>	<b>1,035,441.05</b>	<b>108,238.25</b>
<b>FUND EQUITY</b>					
613-00-00-00-2950	RESERVE FOR ENCUMBRANCES	0.00	90,765.51	101,932.13	11,166.62
613-00-00-00-3010	NET ASSETS	2,690,525.26	0.00	0.00	2,690,525.26
<b>TOTAL</b>		<b>2,690,525.26</b>	<b>90,765.51</b>	<b>101,932.13</b>	<b>2,701,691.88</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>0.00</b>	<b>0.00</b>	<b>140,626.20</b>	<b>140,626.20</b>
<b>TOTAL FUND EQUITY</b>		<b>2,690,525.26</b>	<b>90,765.51</b>	<b>242,558.33</b>	<b>2,842,318.08</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,849,009.24</b>	<b>1,176,452.29</b>	<b>1,277,999.38</b>	<b>2,950,556.33</b>