

FUND: POKEGAMA GOLF COURSE
FOR 9 PERIODS ENDING SEPTEMBER 30, 2023

ACCOUNT #	DESCRIPTION	BALANCE 01/01/23	NET DEBITS	NET CREDITS	BALANCE 09/30/23

ASSETS					
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	279,503.38	279,503.38	0.00
613-00-00-00-1010	CASH	221,231.04	1,015,778.18	835,008.16	402,001.06
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	52,706.39	5,804.54
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	1,324.95	3,676.76
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	285.00	15,178.16	3,640.40
613-00-00-00-1551	PREPAID INSURANCE	3,054.00	16,544.89	15,464.91	4,133.98
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	83,185.47	0.00	1,114,325.92
613-00-00-00-1621	ACCUMULATED DEPR	(1,935,740.62)	0.00	95,339.13	(2,031,079.75)
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

TOTAL		2,849,009.24	1,559,283.59	1,385,596.30	3,022,696.53

TOTAL ASSETS		2,849,009.24	1,559,283.59	1,385,596.30	3,022,696.53

LIABILITIES AND FUND EQUITY					
LIABILITIES					
613-00-00-00-2020	ACCOUNTS PAYABLE	8,983.74	839,939.06	845,532.24	14,576.92
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

FUND: POKEGAMA GOLF COURSE
FOR 9 PERIODS ENDING SEPTEMBER 30, 2023

ACCOUNT #	DESCRIPTION	BALANCE 01/01/23	NET DEBITS	NET CREDITS	BALANCE 09/30/23

LIABILITIES					
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	66,206.35	72,862.37	6,656.02
613-00-00-00-2520	USE TAX PAYABLE	0.00	0.00	0.00	0.00

TOTAL		158,483.98	997,198.89	962,014.38	123,299.47

TOTAL LIABILITIES		158,483.98	997,198.89	962,014.38	123,299.47
FUND EQUITY					
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

TOTAL		2,690,525.26	90,765.51	101,932.13	2,701,691.88
	FUND SURPLUS (DEFICIT)	0.00	0.00	197,705.18	197,705.18

TOTAL FUND EQUITY		2,690,525.26	90,765.51	299,637.31	2,899,397.06

TOTAL LIABILITIES AND FUND EQUITY		2,849,009.24	1,087,964.40	1,261,651.69	3,022,696.53

