

Balance Sheet
For Period Ending 10/31/2022

Book Value
Oct 2022
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	25,966.82
Cash in Checking- Revenue Fund	14,753.84
Cash in P/R Checking	(8,457.10)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	103,713.93
Debt Service (Treatment Plant)	1,445,645.87
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	2,632,741.85
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	798,587.50
Restricted Fire - Boat Maint	962.66
Restricted Fire Dept Funds	114,001.00
Restricted Road Funds	20,000.00
Undesignated Reserve - Restrict	1,205,328.58
Utility Improvements	49,653.15
Water Escrow Deposits	75,959.60
Allowance for Uncollectable As	(345,887.59)
AR - Water & Sewer Sales	108,036.77
Assessments Receivable - Curre	786,518.84
Assessments Receivable - Noncu	688,826.17
Assessments Receivable - Penal	196,978.90
Debt Service Receivable - Curr	108,586.34
Debt Service Receivable - Deli	90,873.48
Inventory - Beer	1,037.60
Inventory - Beverage	709.13
Inventory - Food	2,238.80
Inventory - Fuel	18,974.31
Inventory - Pro Shop	25,654.76
Inventory - Rec. Center	574.48
Prepaid Expenses	74,442.02
Total Current Assets	\$8,486,723.48

Fixed Assets

Accumulated Depreciation

Accumulated Depreciation	(31,271,075.56)
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Fixed Assets

Land

Land	1,499,173.01
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Buildings & Improvements

18H Golf Course	1,499,908.64
9-Hole Golf Course	1,104,848.69
Buildings	4,388,494.74
Construction in Progress	44,000.00
Fire and Security Equipment an	1,117,206.01
Recreational Facilities	1,270,272.27

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Restaurant	67,977.00
Sewer System	18,360,273.85
Streets and Roads	9,412,398.83
Water System	8,077,595.95
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	1,109,759.88
Total Fixed Assets	\$16,769,841.64
Other Assets	
Other Assets	
Deferred Outflows of Resources	33,121.00
Total Other Assets	\$33,121.00
Total Assets	\$25,289,686.12
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	58,911.25
AR Dept of Workforce Services	58.18
Dept of Finance & Admin	3,270.63
LOPFI Payable	1,139.27
MHBF Payable	8,680.42
Accounts Payable - Health Dept	(61.40)
Accrued Interest Payable (ANRC	(34.28)
Customer Deposits	2,965.05
Customer Donation	100.00
Gift Certificates - Pro Shops	116.90
Golf Tournament Prize Money	6,604.76
Sales Tax Payable	(3,637.55)
Tipped Wages Payable	424.80
Water Escrow Deposits	76,175.55
Total Current Liabilities	\$154,713.58
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,895,278.07
Long Term Notes Pay/Golf Equip	55,603.01
Deferred Inflows of Resources	75,130.00
Net Pension Liability	255,835.00
Total Long Term Liabilities	\$3,281,846.08
Total Liabilities	\$3,436,559.66
Fund Balance	
Suplus Carryover	
Retained Earnings	20,383,157.64
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$21,853,126.46
Total Liabilities and Equity	\$25,289,686.12