

Balance Sheet
For Period Ending 12/31/2023

Book Value
Dec 2023
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	29,211.04
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	(39,795.61)
Cash in P/R Checking	(1,743.79)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Credit Card Receipts	67.50
Current Taxes Invested	173,569.65
Debt Service (Treatment Plant)	1,585,342.08
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	1,660,723.74
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	736,790.77
Restricted Fire - Boat Maint	1,483.97
Undesignated Reserve - Restrict	1,455,328.58
Water Escrow Deposits	85,302.14
Allowance for Uncollectable As	(415,996.63)
AR - Water & Sewer Sales	97,064.21
Assessments Receivable - Noncu	1,636,771.11
Assessments Receivable - Penal	463,798.00
Debt Service Receivable - Deli	207,147.20
Inventory - Beer	1,653.00
Inventory - Beverage	304.58
Inventory - Food	1,893.87
Inventory - Fuel	19,037.91
Inventory - Pro Shop	28,663.79
Inventory - Rec. Center	244.07
Prepaid Expenses	105,802.61

Total Current Assets **\$8,143,938.56**

Fixed Assets

Accumulated Depreciation

Accumulated Depreciation	(32,157,647.56)
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Fixed Assets

Land

Land	1,499,173.01
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Buildings & Improvements

18H Golf Course	1,397,975.40
9-Hole Golf Course	1,088,267.69
Buildings	4,340,321.98
Construction in Progress	498,239.98
Fire and Security Equipment an	1,419,657.50
Recreational Facilities	1,335,896.17
Restaurant	67,977.00
Sewer System	18,375,632.45
Streets and Roads	8,942,341.08

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Water System	7,635,919.43
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	899,411.91
Total Fixed Assets	\$15,432,174.37
Other Assets	
Other Assets	
Deferred Outflows of Resources	192,442.00
ROU Asset	263,366.00
Total Other Assets	\$455,808.00
Total Assets	\$24,031,920.93
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	25.79
AR Dept of Workforce Services	56.30
Dept of Finance & Admin	3,621.06
LOPFI Payable	1,533.05
MHBF Payable	(17.97)
Accounts Payable - Health Dept	(374.20)
Accrued Interest Payable (ANRC	16,788.72
Customer Deposits	2,765.05
Customer Donation	100.00
Gift Certificates - Pro Shops	617.85
Golf Tournament Prize Money	5,713.22
Sales Tax Payable	(2,122.32)
Tipped Wages Payable	330.85
Wages Payable	81,676.97
Water Escrow Deposits	85,518.09
Total Current Liabilities	\$196,232.46
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,607,349.83
Lease Liability	259,265.00
Long Term Notes Pay/Golf Equip	15,162.48
Deferred Inflows of Resources	53,680.00
Net Pension Liability	465,881.00
Total Long Term Liabilities	\$3,401,338.31
Total Liabilities	\$3,597,570.77
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	20,434,350.16
Total Fund Balance	\$20,434,350.16
Total Liabilities and Equity	\$24,031,920.93