

Balance Sheet
For Period Ending 2/28/2023

Book Value
Feb 2023
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	10,102.94
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	27,363.68
Cash in P/R Checking	(5,702.68)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	114,667.66
Debt Service (Treatment Plant)	1,430,466.94
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	2,082,928.10
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	798,587.50
Restricted Fire - Boat Maint	1,962.66
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	77,665.03
Allowance for Uncollectable As	175,170.37
AR - Water & Sewer Sales	90,819.26
Assessments Receivable - Curre	2,449,316.91
Assessments Receivable - Noncu	1,084,849.96
Assessments Receivable - Penal	308,349.27
Debt Service Receivable - Curr	270,829.02
Debt Service Receivable - Deli	139,324.63
Inventory - Beer	954.80
Inventory - Beverage	520.43
Inventory - Food	2,437.35
Inventory - Fuel	14,406.68
Inventory - Pro Shop	26,507.65
Inventory - Rec. Center	561.26
Prepaid Expenses	60,493.35

Total Current Assets **\$10,862,840.27**

Fixed Assets

Accumulated Depreciation

Accumulated Depreciation	(31,962,138.56)
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Fixed Assets

Land

Land	1,499,173.01
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Buildings & Improvements

18H Golf Course	1,386,774.64
9-Hole Golf Course	1,088,962.69
Buildings	4,329,617.78
Construction in Progress	154,214.96
Fire and Security Equipment an	1,130,572.50

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Recreational Facilities	1,299,823.67
Restaurant	67,977.00
Sewer System	18,375,632.45
Streets and Roads	9,658,921.08
Water System	8,205,449.43
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	766,404.88
Total Fixed Assets	\$16,090,393.86
Other Assets	
Other Assets	
Deferred Outflows of Resources	57,532.00
Total Other Assets	\$57,532.00
Total Assets	\$27,010,766.13
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	80,630.41
AR Dept of Workforce Services	578.89
LOPFI Payable	30.30
MHBF Payable	(1,749.44)
Accounts Payable - Health Dept	(67.00)
Accrued Interest Payable (ANRC	(34.28)
Customer Deposits	2,965.05
Customer Donation	100.00
Gift Certificates - Pro Shops	(95.10)
Golf Tournament Prize Money	4,638.13
Sales Tax Payable	(3,185.43)
Tipped Wages Payable	735.73
Water Escrow Deposits	77,880.98
Total Current Liabilities	\$162,428.24
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,846,459.83
Long Term Notes Pay/Golf Equip	44,311.05
Deferred Inflows of Resources	135,342.00
Net Pension Liability	209,904.00
Total Long Term Liabilities	\$3,236,016.88
Total Liabilities	\$3,398,445.12
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	23,612,321.01
Total Fund Balance	\$23,612,321.01
Total Liabilities and Equity	\$27,010,766.13