

Balance Sheet
For Period Ending 3/31/2024

Book Value
Mar 2024
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	29,132.40
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	(64,011.16)
Cash in P/R Checking	(6,744.35)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	191,386.08
Debt Service (Treatment Plant)	1,587,634.21
Equipment Reserve - Restricted	100,000.00
Fire Wise	8,168.37
Money Market Demand Account	1,183,445.15
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	657,100.93
Restricted Fire - Boat Maint	395.33
Undesignated Reserve - Restrict	1,645,961.98
Water Escrow Deposits	87,159.15
Allowance for Uncollectable As	(415,996.63)
AR - Water & Sewer Sales	112,625.00
Assessments Receivable - Curre	2,452,668.61
Assessments Receivable - Noncu	1,563,123.28
Assessments Receivable - Penal	443,632.11
Debt Service Receivable - Curr	252,123.62
Debt Service Receivable - Deli	199,952.22
Inventory - Beer	1,257.70
Inventory - Beverage	529.11
Inventory - Food	2,086.09
Inventory - Fuel	25,428.52
Inventory - Pro Shop	45,062.38
Inventory - Rec. Center	244.07
Prepaid Expenses	88,211.19
Total Current Assets	\$10,253,048.36

Fixed Assets

Accumulated Depreciation

Accumulated Depreciation	(32,157,647.56)
--------------------------	-----------------

Fixed Assets

Land

Land	1,499,173.01
------	--------------

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

Balance Sheet
For Period Ending 3/31/2024

	Book Value
	Mar 2024
	Actual
Streets and Roads	8,942,341.08
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	\$26,141,030.73
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	55,387.68
AR Dept of Workforce Services	715.18
EFTPS Payable	12,042.92
MHBF Payable	11,101.44
Accounts Payable - Health Dept	(254.60)
Accrued Interest Payable (ANRC	16,788.72
Customer Deposits	2,765.05
Customer Donation	100.00
Gift Certificates - Pro Shops	6.85
Golf Tournament Prize Money	7,271.60
Sales Tax Payable	(1,578.88)
Tipped Wages Payable	805.31
Water Escrow Deposits	87,375.10
Total Current Liabilities	\$192,526.37
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,534,915.76
Lease Liability	259,265.00
Long Term Notes Pay/Golf Equip	6,155.28
Deferred Inflows of Resources	53,680.00
Net Pension Liability	465,881.00
Total Long Term Liabilities	\$3,319,897.04
Total Liabilities	\$3,512,423.41
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	22,628,607.32
Total Fund Balance	\$22,628,607.32
Total Liabilities and Equity	\$26,141,030.73