

Balance Sheet
For Period Ending 4/30/2023

Book Value
Apr 2023
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	10,037.48
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	13,896.76
Cash in P/R Checking	(2,825.21)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	120,396.13
Debt Service (Treatment Plant)	1,489,580.44
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	2,040,796.67
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	1,455,328.58
Utility Improvements	49,653.15
Water Escrow Deposits	78,558.92
Allowance for Uncollectable As	174,470.37
AR - Water & Sewer Sales	89,423.46
Assessments Receivable - Curre	1,925,144.29
Assessments Receivable - Noncu	1,004,704.71
Assessments Receivable - Penal	285,820.61
Debt Service Receivable - Curr	197,461.88
Debt Service Receivable - Deli	130,608.98
Inventory - Beer	1,343.50
Inventory - Beverage	754.22
Inventory - Food	1,954.03
Inventory - Fuel	26,403.61
Inventory - Pro Shop	30,195.40
Inventory - Rec. Center	536.01
Prepaid Expenses	40,563.59

Total Current Assets **\$10,410,633.51**

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	\$26,558,559.37
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	70,219.22
AR Dept of Workforce Services	76.56
Dept of Finance & Admin	3,541.19
EFTPS Payable	12,637.22
LOPFI Payable	1,371.22
MHBF Payable	9,884.16
Accounts Payable - Health Dept	(71.80)
Accrued Interest Payable (ANRC)	(34.28)
Customer Deposits	2,765.05
Customer Donation	100.00
Gift Certificates - Pro Shops	400.70
Golf Tournament Prize Money	6,789.20
Sales Tax Payable	(3,802.64)
Tipped Wages Payable	591.20
Water Escrow Deposits	78,774.87
Total Current Liabilities	\$183,241.87
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,798,989.71
Long Term Notes Pay/Golf Equip	38,587.29
Deferred Inflows of Resources	135,342.00
Net Pension Liability	209,904.00
Total Long Term Liabilities	\$3,182,823.00
Total Liabilities	\$3,366,064.87
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	23,192,494.50
Total Fund Balance	\$23,192,494.50
Total Liabilities and Equity	\$26,558,559.37