

Balance Sheet
For Period Ending 4/30/2024

Book Value
Apr 2024
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	29,053.76
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	31,530.12
Cash in P/R Checking	(6,605.59)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	193,657.64
Debt Service (Treatment Plant)	1,624,171.06
Equipment Reserve - Restricted	100,000.00
Fire Wise	8,168.37
Money Market Demand Account	1,246,698.25
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	89,006.66
Allowance for Uncollectable As	(415,996.63)
AR - Water & Sewer Sales	100,381.77
Assessments Receivable - Curre	2,040,323.17
Assessments Receivable - Noncu	1,218,047.25
Assessments Receivable - Penal	346,105.08
Debt Service Receivable - Curr	193,521.48
Debt Service Receivable - Deli	156,126.52
Inventory - Beer	1,322.00
Inventory - Beverage	706.10
Inventory - Food	2,067.26
Inventory - Fuel	22,642.61
Inventory - Pro Shop	43,761.99
Inventory - Rec. Center	239.46
Prepaid Expenses	78,036.71
Total Current Assets	\$9,468,896.28

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

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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	\$25,356,878.65
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	81,305.25
AR Dept of Workforce Services	52.31
MHBF Payable	11,101.62
Accounts Payable - Health Dept	(209.80)
Accrued Interest Payable (ANRC	16,788.72
Customer Deposits	2,765.05
Customer Donation	100.00
Gift Certificates - Pro Shops	684.35
Golf Tournament Prize Money	7,145.31
Sales Tax Payable	(1,350.60)
Tipped Wages Payable	728.81
Water Escrow Deposits	89,222.61
Total Current Liabilities	\$208,333.63
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,510,771.07
Lease Liability	259,265.00
Long Term Notes Pay/Golf Equip	3,125.37
Deferred Inflows of Resources	53,680.00
Net Pension Liability	465,881.00
Total Long Term Liabilities	\$3,292,722.44
Total Liabilities	\$3,501,056.07
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	21,855,822.58
Total Fund Balance	\$21,855,822.58
Total Liabilities and Equity	\$25,356,878.65