

Balance Sheet
For Period Ending 6/30/2023

Book Value
Jun 2023
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	9,928.11
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	(70,150.85)
Cash in P/R Checking	(5,909.09)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	135,602.33
Debt Service (Treatment Plant)	1,486,103.01
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	1,908,917.61
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	756,371.50
Restricted Fire - Boat Maint	2,929.82
Restricted Road Funds	20,000.00
Undesignated Reserve - Restrict	1,455,328.58
Utility Improvements	49,653.15
Water Escrow Deposits	81,302.14
Allowance for Uncollectable As	173,770.37
AR - Water & Sewer Sales	121,948.01
Assessments Receivable - Curre	1,774,673.44
Assessments Receivable - Noncu	963,965.82
Assessments Receivable - Penal	274,199.23
Debt Service Receivable - Curr	182,790.10
Debt Service Receivable - Deli	125,804.60
Inventory - Beer	1,296.04
Inventory - Beverage	782.88
Inventory - Food	2,549.52
Inventory - Fuel	18,684.78
Inventory - Pro Shop	31,787.81
Inventory - Rec. Center	304.95
Prepaid Expenses	70,860.20
Total Current Assets	\$9,884,768.83

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
Recreational Facilities	1,299,823.67

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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	\$26,032,694.69
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	180,184.93
LOPFI Payable	1,549.65
MHBF Payable	(1,078.82)
Accounts Payable - Health Dept	(65.00)
Accrued Interest Payable (ANRC	(34.28)
Customer Deposits	2,765.05
Customer Donation	100.00
Gift Certificates - Pro Shops	(405.30)
Golf Tournament Prize Money	8,966.36
Sales Tax Payable	(3,296.13)
Tipped Wages Payable	857.60
Water Escrow Deposits	81,518.09
Total Current Liabilities	\$271,062.15
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,751,206.21
Long Term Notes Pay/Golf Equip	32,811.03
Deferred Inflows of Resources	135,342.00
Net Pension Liability	209,904.00
Total Long Term Liabilities	\$3,129,263.24
Total Liabilities	\$3,400,325.39
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	22,632,369.30
Total Fund Balance	\$22,632,369.30
Total Liabilities and Equity	\$26,032,694.69