

Balance Sheet
For Period Ending 6/30/2024

Book Value
Jun 2024
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	28,981.17
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	38,404.77
Cash in P/R Checking	(1,743.79)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	212,177.82
Debt Service (Treatment Plant)	1,620,426.89
Equipment Reserve - Restricted	100,000.00
Fire Wise	8,168.37
Money Market Demand Account	1,190,756.61
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	657,100.93
Restricted Fire - Boat Maint	902.72
Undesignated Reserve - Restrict	1,645,961.98
Water Escrow Deposits	90,968.46
Allowance for Uncollectable As	(416,996.63)
AR - Water & Sewer Sales	121,710.88
Assessments Receivable - Curre	1,891,209.60
Assessments Receivable - Noncu	1,174,993.34
Assessments Receivable - Penal	334,310.00
Debt Service Receivable - Curr	179,926.34
Debt Service Receivable - Deli	150,996.64
Inventory - Beer	1,230.50
Inventory - Beverage	580.75
Inventory - Food	1,910.63
Inventory - Fuel	16,813.95
Inventory - Pro Shop	36,641.06
Inventory - Rec. Center	157.21
Prepaid Expenses	94,940.90
Total Current Assets	\$9,243,004.10

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	\$25,130,986.47
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	63,367.75
AR Dept of Workforce Services	162.48
Dept of Finance & Admin	3,966.53
LOPFI Payable	1,259.48
MHBF Payable	286.28
Accounts Payable - Health Dept	(104.60)
Accrued Interest Payable (ANRC	16,788.72
Customer Deposits	2,765.05
Customer Donation	100.00
Gift Certificates - Pro Shops	1,684.35
Golf Tournament Prize Money	9,606.86
Sales Tax Payable	1,172.52
Tipped Wages Payable	778.72
Water Escrow Deposits	91,184.41
Total Current Liabilities	\$193,018.55
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,461,825.03
Lease Liability	259,265.00
Long Term Notes Pay/Golf Equip	81.60
Deferred Inflows of Resources	53,680.00
Net Pension Liability	465,881.00
Total Long Term Liabilities	\$3,240,732.63
Total Liabilities	\$3,433,751.18
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	21,697,235.29
Total Fund Balance	\$21,697,235.29
Total Liabilities and Equity	\$25,130,986.47