

**Balance Sheet**  
**For Period Ending 7/31/2023**

**Book Value**  
**Jul 2023**  
**Actual**

**Assets**

**Current Assets**

**Other Current Assets**

Act 833 - Restricted Funds	8,601.34
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	(46,270.06)
Cash in P/R Checking	(1,870.46)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	139,102.56
Debt Service (Treatment Plant)	1,482,936.01
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	1,783,218.47
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	81,272.14
Allowance for Uncollectable As	173,420.37
AR - Water & Sewer Sales	129,862.07
Assessments Receivable - Curre	1,653,550.39
Assessments Receivable - Noncu	957,738.57
Assessments Receivable - Penal	272,498.05
Debt Service Receivable - Curr	177,835.46
Debt Service Receivable - Deli	125,207.85
Inventory - Beer	1,373.64
Inventory - Beverage	863.40
Inventory - Food	2,444.95
Inventory - Fuel	14,777.24
Inventory - Pro Shop	30,100.80
Inventory - Rec. Center	43.41
Prepaid Expenses	85,153.71
<b>Total Current Assets</b>	<b>\$9,667,417.73</b>

**Fixed Assets**

**Accumulated Depreciation**

Accumulated Depreciation	(31,962,138.56)
--------------------------	-----------------

**Fixed Assets**

**Land**

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

**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

**Balance Sheet**  
**For Period Ending 7/31/2023**

	<b>Book Value</b>
	<b>Jul 2023</b>
	<b>Actual</b>
Restaurant	67,977.00
Sewer System	18,375,632.45
Streets and Roads	9,658,921.08
Water System	8,205,449.43
<b>Machinery &amp; Equipment</b>	
Office Equipment	89,008.33
Public Works-Machinery and Equ	766,404.88
<b>Total Fixed Assets</b>	<b>\$16,090,393.86</b>
<b>Other Assets</b>	
<b>Other Assets</b>	
Deferred Outflows of Resources	57,532.00
<b>Total Other Assets</b>	<b>\$57,532.00</b>
<b>Total Assets</b>	<b>\$25,815,343.59</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Accounts Payable - Trade	107,120.97
AR Dept of Workforce Services	60.60
Dept of Finance & Admin	3,799.72
LOPFI Payable	1,626.95
MHBF Payable	(705.24)
Accounts Payable - Health Dept	589.40
Accrued Interest Payable (ANRC	(34.28)
Customer Deposits	2,765.05
Customer Donation	100.00
Gift Certificates - Pro Shops	355.95
Golf Tournament Prize Money	8,096.02
Sales Tax Payable	(2,983.85)
Tipped Wages Payable	1,015.57
Water Escrow Deposits	81,488.09
<b>Total Current Liabilities</b>	<b>\$203,294.95</b>
<b>Long Term Liabilities</b>	
<b>Other Liabilities</b>	
Bonds Payable	2,727,314.46
Long Term Notes Pay/Golf Equip	29,903.07
Deferred Inflows of Resources	135,342.00
Net Pension Liability	209,904.00
<b>Total Long Term Liabilities</b>	<b>\$3,102,463.53</b>
<b>Total Liabilities</b>	<b>\$3,305,758.48</b>
<b>Fund Balance</b>	
<b>Accumulated Surplus (Deficit)</b>	
Retained Earnings	22,509,585.11
<b>Total Fund Balance</b>	<b>\$22,509,585.11</b>
<b>Total Liabilities and Equity</b>	<b>\$25,815,343.59</b>