

Balance Sheet
For Period Ending 9/30/2023

Book Value
Sep 2023
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	25,745.70
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	(29,104.56)
Cash in P/R Checking	(4,172.53)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Credit Card Receipts	3,968.54
Current Taxes Invested	154,590.08
Debt Service (Treatment Plant)	1,493,849.42
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	1,709,293.42
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	736,790.77
Restricted Fire - Boat Maint	2,675.92
Restricted Road Funds	20,000.00
Undesignated Reserve - Restrict	1,455,328.58
Utility Improvements	49,653.15
Water Escrow Deposits	84,206.66
Allowance for Uncollectable As	172,720.37
AR - Water & Sewer Sales	119,109.73
Assessments Receivable - Curre	1,381,640.90
Assessments Receivable - Noncu	942,159.79
Assessments Receivable - Penal	268,229.98
Debt Service Receivable - Curr	157,536.03
Debt Service Receivable - Deli	123,456.66
Inventory - Beer	1,345.79
Inventory - Beverage	548.64
Inventory - Food	2,119.42
Inventory - Fuel	30,483.35
Inventory - Pro Shop	29,522.55
Inventory - Rec. Center	250.08
Prepaid Expenses	62,901.91

Total Current Assets **\$9,306,125.12**

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	\$25,454,050.98
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	55,190.36
AR Dept of Workforce Services	224.81
Dept of Finance & Admin	3,626.83
EFTPS Payable	12,987.75
LOPFI Payable	1,371.48
MHBF Payable	10,336.28
Accounts Payable - Health Dept	90.60
Accrued Interest Payable (ANRC)	(34.28)
Customer Deposits	2,765.05
Customer Donation	100.00
Gift Certificates - Pro Shops	415.20
Golf Tournament Prize Money	8,121.51
Sales Tax Payable	(2,534.12)
Tipped Wages Payable	622.85
Water Escrow Deposits	84,422.61
Total Current Liabilities	\$177,706.93
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,679,530.96
Long Term Notes Pay/Golf Equip	24,047.17
Deferred Inflows of Resources	135,342.00
Net Pension Liability	209,904.00
Total Long Term Liabilities	\$3,048,824.13
Total Liabilities	\$3,226,531.06
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	22,227,519.92
Total Fund Balance	\$22,227,519.92
Total Liabilities and Equity	\$25,454,050.98