

**Balance Sheet**  
**For Period Ending 1/31/2023**

**Book Value**  
**Jan 2023**  
**Actual**

**Assets**

**Current Assets**

**Other Current Assets**

Act 833 - Restricted Funds	9,507.94
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	36,579.62
Cash in P/R Checking	(4,976.94)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	111,054.10
Debt Service (Treatment Plant)	1,433,676.79
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	2,229,986.38
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	798,587.50
Restricted Fire - Boat Maint	1,962.66
Restricted Fire Dept Funds	114,001.00
Restricted Road Funds	20,000.00
Undesignated Reserve - Restrict	1,205,328.58
Utility Improvements	49,653.15
Water Escrow Deposits	76,858.92
Allowance for Uncollectable As	(227,903.34)
AR - Water & Sewer Sales	(11,646.98)
Assessments Receivable - Noncu	1,396,454.95
Assessments Receivable - Penal	396,073.07
Debt Service Receivable - Deli	177,681.62
Inventory - Beer	917.60
Inventory - Beverage	560.22
Inventory - Food	2,437.35
Inventory - Fuel	18,200.21
Inventory - Pro Shop	25,460.05
Inventory - Rec. Center	563.50
Prepaid Expenses	92,916.41

**Total Current Assets** **\$8,265,209.13**

**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
Restaurant	67,977.00

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	<b>Book Value</b>
	<b>Jan 2023</b>
	<b>Actual</b>
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>\$24,413,134.99</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Accounts Payable - Trade	48,928.01
AR Dept of Workforce Services	311.31
MHBF Payable	(730.70)
Accounts Payable - Health Dept	(711.80)
Accrued Interest Payable (ANRC	(34.28)
Customer Deposits	2,965.05
Customer Donation	100.00
Gift Certificates - Pro Shops	31.90
Golf Tournament Prize Money	4,429.23
Sales Tax Payable	(2,067.51)
Tipped Wages Payable	666.35
Water Escrow Deposits	77,074.87
<b>Total Current Liabilities</b>	<b>\$130,962.43</b>
<b>Long Term Liabilities</b>	
<b>Other Liabilities</b>	
Bonds Payable	2,870,194.89
Long Term Notes Pay/Golf Equip	47,153.40
Deferred Inflows of Resources	135,342.00
Net Pension Liability	209,904.00
<b>Total Long Term Liabilities</b>	<b>\$3,262,594.29</b>
<b>Total Liabilities</b>	<b>\$3,393,556.72</b>
<b>Fund Balance</b>	
<b>Accumulated Surplus (Deficit)</b>	
Retained Earnings	21,019,578.27
<b>Total Fund Balance</b>	<b>\$21,019,578.27</b>
<b>Total Liabilities and Equity</b>	<b>\$24,413,134.99</b>