

**Balance Sheet**  
**For Period Ending 12/31/2022**

	<b>Book Value</b>
	<b>Dec 2022</b>
	<b>Actual</b>
<b>Assets</b>	
<b>Current Assets</b>	
<b>Other Current Assets</b>	
Act 833 - Restricted Funds	9,507.94
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	(47,047.94)
Cash in P/R Checking	(2,556.99)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	108,343.92
Debt Service (Treatment Plant)	1,429,122.98
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	2,381,479.02
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	77,007.92
Allowance for Uncollectable As	(227,553.34)
AR - Water & Sewer Sales	76,737.91
Assessments Receivable - Noncu	1,433,162.48
Assessments Receivable - Penal	410,697.58
Debt Service Receivable - Deli	195,486.05
Inventory - Beer	928.50
Inventory - Beverage	487.51
Inventory - Food	1,888.19
Inventory - Fuel	23,362.77
Inventory - Pro Shop	25,133.31
Inventory - Rec. Center	569.15
Prepaid Expenses	96,020.71
<b>Total Current Assets</b>	<b>\$8,493,585.33</b>
<b>Fixed Assets</b>	
<b>Accumulated Depreciation</b>	
Accumulated Depreciation	(31,962,138.56)
<b>Fixed Assets</b>	
<b>Land</b>	
Land	1,499,173.01
<b>Buildings &amp; Improvements</b>	
18H Golf Course	1,386,774.64
9-Hole Golf Course	1,088,962.69
Buildings	4,329,617.78
Construction in Progress	149,002.96
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 Dec 2022 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>\$16,085,181.86</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>\$24,636,299.19</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Payroll Liabilities</b>	
AR Dept of Workforce Services	192.84
Dept of Finance & Admin	3,363.10
LOPFI Payable	1,228.07
MHBF Payable	8,228.30
Accounts Payable - Health Dept	(61.00)
Accrued Interest Payable (ANRC	(34.28)
Customer Deposits	2,965.05
Customer Donation	100.00
Gift Certificates - Pro Shops	51.65
Golf Tournament Prize Money	4,621.60
Sales Tax Payable	(3,466.70)
Tipped Wages Payable	352.85
Wages Payable	55,239.31
Water Escrow Deposits	77,223.87
<b>Total Current Liabilities</b>	<b>\$150,004.66</b>
<b>Long Term Liabilities</b>	
<b>Other Liabilities</b>	
Bonds Payable	2,893,929.95
Long Term Notes Pay/Golf Equip	49,982.80
Deferred Inflows of Resources	135,342.00
Net Pension Liability	209,904.00
<b>Total Long Term Liabilities</b>	<b>\$3,289,158.75</b>
<b>Total Liabilities</b>	<b>\$3,439,163.41</b>
<b>Fund Balance</b>	
<b>Accumulated Surplus (Deficit)</b>	
Retained Earnings	21,197,135.78
<b>Total Fund Balance</b>	<b>\$21,197,135.78</b>
<b>Total Liabilities and Equity</b>	<b>\$24,636,299.19</b>