

**Balance Sheet**  
**For Period Ending 1/31/2022**

**Book Value**  
**Jan 2022**  
**Actual**

**Assets**

**Current Assets**

**Other Current Assets**

Act 833 - Restricted Funds	50,617.95
Cash in Checking- Revenue Fund	15,859.01
Cash in P/R Checking	(4,635.48)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	98,594.66
Debt Service (Treatment Plant)	1,123,796.62
Equipment Reserve - Restricted	240,633.40
Fire Wise	10,089.39
Money Market Demand Account	2,723,851.92
Petty Cash - Office	500.00
Restricted Fire Dept Funds	58,500.00
Restricted Road Funds	20,000.00
Undesignated Reserve - Restric	1,205,328.58
Utility Improvements	49,653.15
Water Escrow Deposits	68,152.30
Allowance for Uncollectable As	(345,395.93)
AR - Water & Sewer Sales	85,266.38
Assessments Receivable - Curre	(184.19)
Assessments Receivable - Noncu	1,035,866.10
Assessments Receivable - Penal	296,029.83
Debt Service Receivable - Deli	132,002.57
Inventory - Beer	1,001.40
Inventory - Beverage	545.86
Inventory - Food	2,405.60
Inventory - Fuel	23,202.82
Inventory - Pro Shop	24,928.07
Inventory - Rec. Center	623.95
Prepaid Expenses	66,944.87

**Total Current Assets**            **\$6,984,878.83**

**Fixed Assets**

**Accumulated Depreciation**

Accumulated Depreciation	(31,271,075.56)
--------------------------	-----------------

**Fixed Assets**

**Land**

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

**Buildings & Improvements**

18H Golf Course	1,499,908.64
9-Hole Golf Course	1,104,848.69
Buildings	4,388,494.74
Construction in Progress	44,000.00
Fire and Security Equipment an	1,117,206.01
Recreational Facilities	1,270,272.27
Restaurant	67,977.00
Sewer System	18,360,273.85
Streets and Roads	9,412,398.83
Water System	8,077,595.95

**Balance Sheet**  
**For Period Ending 1/31/2022**

	<b>Book Value Jan 2022 Actual</b>
<b>Machinery &amp; Equipment</b>	
Office Equipment	89,008.33
Public Works-Machinery and Equ	1,109,759.88
<b>Total Fixed Assets</b>	<b>\$16,769,841.64</b>
<b>Other Assets</b>	
<b>Other Assets</b>	
Deferred Outflows of Resources	33,121.00
<b>Total Other Assets</b>	<b>\$33,121.00</b>
<b>Total Assets</b>	<b>\$23,787,841.47</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Accounts Payable - Trade	83,698.47
AR Dept of Workforce Services	266.23
Dept of Finance & Admin	3,440.06
LOPFI Payable	656.05
MHBF Payable	1,615.84
Accounts Payable - Health Dept	(91.70)
Customer Deposits	2,965.05
Customer Donation	100.00
Gift Certificates - Pro Shops	1,166.38
Golf Tournament Prize Money	3,607.46
Sales Tax Payable	3,535.12
Tipped Wages Payable	330.95
Water Escrow Deposits	68,278.65
<b>Total Current Liabilities</b>	<b>\$169,568.56</b>
<b>Long Term Liabilities</b>	
<b>Other Liabilities</b>	
Bonds Payable	3,106,005.93
Long Term Notes Pay/Golf Equip	80,256.03
Deferred Inflows of Resources	75,130.00
Net Pension Liability	255,835.00
<b>Total Long Term Liabilities</b>	<b>\$3,517,226.96</b>
<b>Total Liabilities</b>	<b>\$3,686,795.52</b>
<b>Fund Balance</b>	
<b>Suplus Carryover</b>	
Retained Earnings	18,631,077.13
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
<b>Total Fund Balance</b>	<b>\$20,101,045.95</b>
<b>Total Liabilities and Equity</b>	<b>\$23,787,841.47</b>