

Balance Sheet
For Period Ending 10/31/2021

	Book Value
	Oct 2021
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	64,491.02
Cash in Checking- Revenue Fund	60,592.82
Cash in P/R Checking	(6,086.13)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	96,961.26
Debt Service (Treatment Plant)	1,159,018.16
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,150.97
Money Market Demand Account	3,016,554.27
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	65,940.46
Allowance for Uncollectable As	(139,409.74)
AR - Water & Sewer Sales	98,821.82
Assessments Receivable - Curre	659,822.61
Assessments Receivable - Noncu	322,136.56
Assessments Receivable - Penal	276,450.36
Debt Service Receivable - Curr	81,559.64
Debt Service Receivable - Deli	40,338.15
Inventory - Beer	860.60
Inventory - Beverage	523.99
Inventory - Food	2,931.62
Inventory - Pro Shop	21,855.90
Inventory - Rec. Center	717.14
Prepaid Expenses	93,903.09
Total Current Assets	\$7,501,449.70
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(30,403,569.56)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,566,823.64
9-Hole Golf Course	1,143,916.69
Buildings	4,361,560.44
Fire and Security Equipment an	1,168,013.01
Recreational Facilities	1,181,220.51
Restaurant	67,977.00
Sewer System	18,336,671.95
Streets and Roads	9,422,398.83
Water System	8,205,210.51

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Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	1,051,349.99
Total Fixed Assets	\$17,689,754.35
Other Assets	
Other Assets	
Deferred Outflows of Resources	50,708.00
Total Other Assets	\$50,708.00
Total Assets	\$25,241,912.05
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Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	75,393.27
AR Dept of Workforce Services	119.25
Dept of Finance & Admin	3,644.75
EFTPS Payable	10,230.52
LOPFI Payable	902.61
MHBF Payable	11,253.59
Accounts Payable - Health Dept	(72.90)
Customer Deposits	3,215.05
Customer Donation	100.00
Gift Certificates - Pro Shops	1,711.38
Golf Tournament Prize Money	6,066.82
Sales Tax Payable	2,628.25
Tipped Wages Payable	230.11
Water Escrow Deposits	66,066.81
Total Current Liabilities	\$181,489.51
Long Term Liabilities	
Other Liabilities	
Bonds Payable	3,175,611.69
Long Term Notes Pay/Golf Equip	88,255.26
Deferred Inflows of Resources	51,074.00
Net Pension Liability	287,688.00
Total Long Term Liabilities	\$3,602,628.95
Total Liabilities	\$3,784,118.46
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Fund Balance	
Suplus Carryover	
Retained Earnings	19,987,824.77
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$21,457,793.59
Total Liabilities and Equity	\$25,241,912.05