

**Balance Sheet**  
**For Period Ending 12/31/2021**

	<b>Book Value</b>
	<b>Dec 2021</b>
	<b>Actual</b>
<b>Assets</b>	
<b>Current Assets</b>	
<b>Other Current Assets</b>	
Act 833 - Restricted Funds	55,604.60
Cash in Checking- Revenue Fund	(95,072.91)
Cash in P/R Checking	(645.85)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	97,394.67
Debt Service (Treatment Plant)	1,135,721.96
Equipment Reserve - Restricted	240,633.40
Fire Wise	10,150.97
Money Market Demand Account	2,841,038.91
Petty Cash - Office	500.00
Restricted Fire Dept Funds	58,500.00
Restricted Road Funds	20,000.00
Undesignated Reserve - Restrict	1,205,328.58
Utility Improvements	49,653.15
Water Escrow Deposits	67,723.12
Allowance for Uncollectable As	(345,395.93)
AR - Water & Sewer Sales	78,460.06
Assessments Receivable - Noncu	1,072,999.35
Assessments Receivable - Penal	307,646.78
Debt Service Receivable - Deli	135,169.32
Inventory - Beer	998.60
Inventory - Beverage	906.58
Inventory - Food	4,490.53
Inventory - Fuel	14,797.68
Inventory - Pro Shop	24,403.81
Inventory - Rec. Center	626.18
Prepaid Expenses	67,430.79
<b>Total Current Assets</b>	<b>\$7,049,764.35</b>
<b>Fixed Assets</b>	
<b>Accumulated Depreciation</b>	
Accumulated Depreciation	(31,271,075.56)
<b>Fixed Assets</b>	
<b>Land</b>	
Land	1,499,173.01
<b>Buildings &amp; Improvements</b>	
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

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	<b>Book Value Dec 2021 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>\$23,852,726.99</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Accounts Payable - Trade	4,144.53
AR Dept of Workforce Services	271.10
Dept of Finance & Admin	3,745.53
LOPFI Payable	665.46
Accounts Payable - Health Dept	(83.70)
Customer Deposits	2,965.05
Customer Donation	100.00
Gift Certificates - Pro Shops	1,166.38
Golf Tournament Prize Money	3,809.09
Sales Tax Payable	(618.33)
Tipped Wages Payable	228.25
Wages Payable	51,799.14
Water Escrow Deposits	67,849.47
<b>Total Current Liabilities</b>	<b>\$136,041.97</b>
<b>Long Term Liabilities</b>	
<b>Other Liabilities</b>	
Bonds Payable	3,129,207.85
Long Term Notes Pay/Golf Equip	82,934.62
Deferred Inflows of Resources	75,130.00
Net Pension Liability	255,835.00
<b>Total Long Term Liabilities</b>	<b>\$3,543,107.47</b>
<b>Total Liabilities</b>	<b>\$3,679,149.44</b>
<b>Fund Balance</b>	
<b>Suplus Carryover</b>	
Retained Earnings	18,703,608.73
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
<b>Total Fund Balance</b>	<b>\$20,173,577.55</b>
<b>Total Liabilities and Equity</b>	<b>\$23,852,726.99</b>