

**Balance Sheet**  
**For Period Ending 3/31/2022**

	<b>Book Value</b>
	<b>Mar 2022</b>
	<b>Actual</b>
<b>Assets</b>	
<b>Current Assets</b>	
<b>Other Current Assets</b>	
Act 833 - Restricted Funds	32,582.11
Cash in Checking- Revenue Fund	10,162.51
Cash in P/R Checking	(5,730.08)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	99,023.75
Debt Service (Treatment Plant)	1,102,906.24
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	3,124,550.60
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted Fire - Boat Maint	575.52
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	69,216.73
Allowance for Uncollectable As	(345,395.93)
AR - Water & Sewer Sales	79,438.14
Assessments Receivable - Curre	2,198,463.58
Assessments Receivable - Noncu	990,943.32
Assessments Receivable - Penal	282,739.77
Debt Service Receivable - Curr	242,151.34
Debt Service Receivable - Deli	126,873.07
Inventory - Beer	776.40
Inventory - Beverage	967.34
Inventory - Food	2,014.34
Inventory - Fuel	16,643.02
Inventory - Pro Shop	28,165.63
Inventory - Rec. Center	619.46
Prepaid Expenses	40,499.03
<b>Total Current Assets</b>	<b>\$9,681,969.39</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

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	<b>Book Value</b>
	<b>Mar 2022</b>
	<b>Actual</b>
Sewer System	18,360,273.85
Streets and Roads	9,412,398.83
Water System	8,077,595.95
<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>\$26,484,932.03</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Accounts Payable - Trade	65,037.74
AR Dept of Workforce Services	737.02
Dept of Finance & Admin	4,309.80
EFTPS Payable	10,258.33
LOPFI Payable	1,064.50
MHBF Payable	1,615.80
Accounts Payable - Health Dept	(105.30)
Customer Deposits	2,965.05
Customer Donation	100.00
Gift Certificates - Pro Shops	1,116.38
Golf Tournament Prize Money	4,929.31
Sales Tax Payable	(7,824.58)
Tipped Wages Payable	136.25
Water Escrow Deposits	69,343.08
<b>Total Current Liabilities</b>	<b>\$153,683.38</b>
<b>Long Term Liabilities</b>	
<b>Other Liabilities</b>	
Bonds Payable	3,059,602.09
Long Term Notes Pay/Golf Equip	74,862.03
Deferred Inflows of Resources	75,130.00
Net Pension Liability	255,835.00
<b>Total Long Term Liabilities</b>	<b>\$3,465,429.12</b>
<b>Total Liabilities</b>	<b>\$3,619,112.50</b>
<b>Fund Balance</b>	
<b>Suplus Carryover</b>	
Retained Earnings	21,395,850.71
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
<b>Total Fund Balance</b>	<b>\$22,865,819.53</b>
<b>Total Liabilities and Equity</b>	<b>\$26,484,932.03</b>