

Balance Sheet
For Period Ending 4/30/2022

	Book Value
	Apr 2022
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	23,622.12
Cash in Checking- Revenue Fund	(531.30)
Cash in P/R Checking	(14,529.65)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	100,580.08
Debt Service (Treatment Plant)	1,092,332.15
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	3,295,407.17
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	71,359.32
Allowance for Uncollectable As	(345,395.93)
AR - Water & Sewer Sales	85,483.46
Assessments Receivable - Curre	1,959,752.23
Assessments Receivable - Noncu	977,816.28
Assessments Receivable - Penal	278,681.79
Debt Service Receivable - Curr	203,457.67
Debt Service Receivable - Deli	125,160.56
Inventory - Beer	754.00
Inventory - Beverage	854.28
Inventory - Food	2,173.25
Inventory - Fuel	13,857.94
Inventory - Pro Shop	29,831.47
Inventory - Rec. Center	606.72
Prepaid Expenses	29,625.11
Total Current Assets	\$9,515,257.74
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

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Sewer System	18,360,273.85
Streets and Roads	9,412,398.83
Water System	8,077,595.95
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	1,109,759.88
Total Fixed Assets	\$16,769,841.64
Other Assets	
Other Assets	
Deferred Outflows of Resources	33,121.00
Total Other Assets	\$33,121.00
Total Assets	\$26,318,220.38
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	143,992.53
AR Dept of Workforce Services	49.37
Dept of Finance & Admin	2,975.91
LOPFI Payable	768.18
MHBF Payable	12,061.22
Accounts Payable - Health Dept	(106.60)
Customer Deposits	2,965.05
Customer Donation	100.00
Gift Certificates - Pro Shops	977.63
Golf Tournament Prize Money	6,052.50
Sales Tax Payable	(7,449.11)
Tipped Wages Payable	394.25
Water Escrow Deposits	71,485.67
Total Current Liabilities	\$234,266.60
Long Term Liabilities	
Other Liabilities	
Bonds Payable	3,036,400.17
Long Term Notes Pay/Golf Equip	72,146.51
Deferred Inflows of Resources	75,130.00
Net Pension Liability	255,835.00
Total Long Term Liabilities	\$3,439,511.68
Total Liabilities	\$3,673,778.28
Fund Balance	
Suplus Carryover	
Retained Earnings	21,174,473.28
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$22,644,442.10
Total Liabilities and Equity	\$26,318,220.38