

Balance Sheet
For Period Ending 6/30/2022

	Book Value
	Jun 2022
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	22,561.70
Cash in Checking- Revenue Fund	41,226.26
Cash in P/R Checking	(1,495.75)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	100,934.34
Debt Service (Treatment Plant)	1,396,085.04
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	2,703,249.47
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted Fire - Boat Maint	1,575.52
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	73,224.40
Allowance for Uncollectable As	(345,887.59)
AR - Water & Sewer Sales	101,690.94
Assessments Receivable - Curre	1,818,421.62
Assessments Receivable - Noncu	956,477.92
Assessments Receivable - Penal	273,401.79
Debt Service Receivable - Curr	190,495.89
Debt Service Receivable - Deli	122,758.37
Inventory - Beer	652.20
Inventory - Beverage	875.64
Inventory - Food	2,332.59
Inventory - Fuel	33,666.47
Inventory - Pro Shop	38,664.85
Inventory - Rec. Center	745.59
Prepaid Expenses	133,657.67
Total Current Assets	\$9,249,098.43
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	\$26,052,061.07
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	199,360.62
AR Dept of Workforce Services	251.22
Dept of Finance & Admin	3,480.81
LOPFI Payable	793.62
MHBF Payable	12,061.26
Accounts Payable - Health Dept	(97.40)
Customer Deposits	2,965.05
Customer Donation	100.00
Gift Certificates - Pro Shops	994.90
Golf Tournament Prize Money	6,826.55
Sales Tax Payable	(6,938.52)
Tipped Wages Payable	865.90
Water Escrow Deposits	73,350.75
Total Current Liabilities	\$294,014.76
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,989,359.47
Long Term Notes Pay/Golf Equip	66,678.13
Deferred Inflows of Resources	75,130.00
Net Pension Liability	255,835.00
Total Long Term Liabilities	\$3,387,002.60
Total Liabilities	\$3,681,017.36
Fund Balance	
Suplus Carryover	
Retained Earnings	20,901,074.89
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$22,371,043.71
Total Liabilities and Equity	\$26,052,061.07