

Balance Sheet
For Period Ending 7/31/2022

	Book Value
	Jul 2022
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	22,561.70
Cash in Checking- Revenue Fund	14,691.52
Cash in P/R Checking	(429.98)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	102,502.14
Debt Service (Treatment Plant)	1,391,306.98
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,168.37
Money Market Demand Account	2,586,403.96
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted Fire - Boat Maint	962.66
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	73,637.74
Allowance for Uncollectable As	(345,887.59)
AR - Water & Sewer Sales	127,894.62
Assessments Receivable - Curre	1,704,137.82
Assessments Receivable - Noncu	948,715.90
Assessments Receivable - Penal	270,865.37
Debt Service Receivable - Curr	186,528.41
Debt Service Receivable - Deli	121,890.37
Inventory - Beer	1,379.00
Inventory - Beverage	703.75
Inventory - Food	2,031.76
Inventory - Fuel	29,823.93
Inventory - Pro Shop	29,403.68
Inventory - Rec. Center	657.86
Prepaid Expenses	129,633.37
Total Current Assets	\$8,983,198.47
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	\$25,786,161.11
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	109,171.36
AR Dept of Workforce Services	117.76
Dept of Finance & Admin	3,958.49
LOPFI Payable	783.91
MHBF Payable	1,317.78
Accounts Payable - Health Dept	562.20
Customer Deposits	2,965.05
Customer Donation	100.00
Gift Certificates - Pro Shops	1,127.93
Golf Tournament Prize Money	6,249.88
Sales Tax Payable	(6,662.60)
Tipped Wages Payable	574.90
Water Escrow Deposits	73,764.09
Total Current Liabilities	\$194,030.75
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,965,839.12
Long Term Notes Pay/Golf Equip	63,937.70
Deferred Inflows of Resources	75,130.00
Net Pension Liability	255,835.00
Total Long Term Liabilities	\$3,360,741.82
Total Liabilities	\$3,554,772.57
Fund Balance	
Suplus Carryover	
Retained Earnings	20,761,419.72
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$22,231,388.54
Total Liabilities and Equity	\$25,786,161.11