

Balance Sheet
For Period Ending 8/31/2021

	Book Value
	Aug 2021
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	64,491.02
Cash in Checking- Revenue Fund	(333,129.13)
Cash in P/R Checking	(2,238.53)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Credit Card Receipts	376,883.52
Current Taxes Invested	95,828.42
Debt Service (Treatment Plant)	1,175,279.83
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,150.97
Money Market Demand Account	2,370,096.26
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	63,994.51
Allowance for Uncollectable As	(139,409.74)
AR - Water & Sewer Sales	117,024.43
Assessments Receivable - Curre	1,250,950.29
Assessments Receivable - Noncu	375,977.41
Assessments Receivable - Penal	108,602.23
Debt Service Receivable - Curr	139,198.17
Debt Service Receivable - Deli	46,414.15
Inventory - Beer	1,044.70
Inventory - Beverage	785.35
Inventory - Food	3,322.33
Inventory - Pro Shop	24,118.89
Inventory - Rec. Center	739.60
Prepaid Expenses	120,375.43
Total Current Assets	\$7,443,815.24
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(30,403,569.56)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,566,823.64
9-Hole Golf Course	1,143,916.69
Buildings	4,361,560.44
Fire and Security Equipment an	1,168,013.01
Recreational Facilities	1,181,220.51
Restaurant	67,977.00
Sewer System	18,336,671.95
Streets and Roads	9,422,398.83
Water System	8,205,210.51

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	Book Value Aug 2021 Actual
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Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	1,051,349.99
Total Fixed Assets	\$17,689,754.35
Other Assets	
Other Assets	
Deferred Outflows of Resources	50,708.00
Total Other Assets	\$50,708.00
Total Assets	\$25,184,277.59
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Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	71,447.52
AR Dept of Workforce Services	440.09
MHBF Payable	9,309.19
Accounts Payable - Health Dept	(76.90)
Customer Deposits	3,215.05
Customer Donation	100.00
Gift Certificates - Pro Shops	365.38
Golf Tournament Prize Money	6,707.36
Sales Tax Payable	(4,201.85)
Tipped Wages Payable	331.00
Water Escrow Deposits	64,097.51
Total Current Liabilities	\$151,734.35
Long Term Liabilities	
Other Liabilities	
Bonds Payable	3,221,388.55
Long Term Notes Pay/Golf Equip	93,527.55
Deferred Inflows of Resources	51,074.00
Net Pension Liability	287,688.00
Total Long Term Liabilities	\$3,653,678.10
Total Liabilities	\$3,805,412.45
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Fund Balance	
Suplus Carryover	
Retained Earnings	19,908,896.32
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$21,378,865.14
Total Liabilities and Equity	\$25,184,277.59