

**Highland Park Golf Course - Combining Statement of Net Position**

*(Amounts in Thousands)*

	2021	2020	2019	2018	2017
<b>Assets</b>					
Current Assets:					
Cash and Cash Equivalents	\$ 1,194	\$ 1,179	\$ 942	\$ 703	\$ 45
Receivables:					
Accounts					
Less: Allowance for doubtful accounts					
Receivables, net					
Due from other funds					
Inventory of supplies					
Prepaid expenses and other assets					
Total current assets	\$ 1,194	\$ 1,179	\$ 942	\$ 703	\$ 45
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents					
Total restricted assets					
Capital assets:					
Land	\$ 1,822	\$ 1,822	\$ 1,822	\$ 1,822	\$ 1,822
Land improvements	\$ 4,083	\$ 4,083	\$ 4,083	\$ 4,083	\$ 4,033
Buildings, structures and improvements	\$ 2,003	\$ 1,965	\$ 1,965	\$ 1,965	\$ 1,815
Furniture, fixtures, equipment and vehicles	\$ 334	\$ 334	\$ 334	\$ 334	\$ 358
Construction in progress	\$ 82				\$ 150
Less: accumulated depreciation	\$ (5,617)	\$ (5,515)	\$ (5,411)	\$ (5,308)	\$ (5,214)
Total capital assets, net	\$ 2,707	\$ 2,689	\$ 2,793	\$ 2,896	\$ 2,964
Net OPEB asset					
Total noncurrent assets	\$ 2,707	\$ 2,689	\$ 2,793	\$ 2,896	\$ 2,964
Total assets	\$ 3,901	\$ 3,868	\$ 3,735	\$ 3,599	\$ 3,009

**Deferred Outflows of Resources**

Derivative instruments - interest rate swaps  
 Loss on refunding  
 Pension  
 OPEB  
 Total deferred outflows of resources

**Liabilities**

Current Liabilities:

Accounts payable	\$	35	\$	80	\$	95	\$	38
Accrued wages and benefits								
Due to other funds								
Due to other governments	\$	1						
Accrued interest payable								
Current portion of long-term obligations								
Total current liabilities	\$	36	\$	80	\$	95	\$	38

Long-term liabilities:

accrued wages and benefits								
Revenue bonds payable								
Net pension liability								
Total Liabilities	\$	36	\$	80	\$	95	\$	38

**Deferred Inflows of Resources**

Pension  
 OPEB  
 Total deferred inflows of resources

**Net Position**

Net investment in capital assets	\$	2,707	\$	2,689	\$	2,793	\$	2,896	\$	2,964
Restricted for debt service										
Unrestricted	\$	1,158	\$	1,099	\$	847	\$	655	\$	45
Total net position	\$	3,865	\$	3,788	\$	3,640	\$	3,561	\$	3,009