

**Balance Sheet**  
**For Period Ending 4/30/2025**

**Book Value**  
**Apr 2025**  
**Actual**

**Assets**

**Current Assets**

**Other Current Assets**

Act 833 - Restricted Funds	18,484.52
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	11,936.33
Cash in P/R Checking	(5,435.92)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	32,868.21
Debt Service (Treatment Plant)	1,709,397.69
Equipment Reserve - Restricted	100,000.00
Fire Wise	8,168.37
Int. Invested - 08 Sewer Debt	37,952.21
Money Market Demand Account	2,227,411.45
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	652,100.93
Restricted Fire - Boat Maint	2,567.89
Undesignated Reserve - Restrict	1,473,284.63
Water Escrow Deposits	98,128.02
Allowance for Uncollectable As	(927,884.23)
AR - Water & Sewer Sales	103,201.78
Assessments Receivable - Curre	2,093,416.99
Assessments Receivable - Noncu	1,776,272.61
Assessments Receivable - Penal	502,088.51
Debt Service Receivable - Curr	202,365.52
Debt Service Receivable - Deli	219,609.87
Inventory - Beer	2,878.82
Inventory - Beverage	1,369.37
Inventory - Food	6,137.68
Inventory - Fuel	19,523.83
Inventory - Pro Shop	19,697.11
Inventory - Rec. Center	124.98
Prepaid Expenses	58,112.66

**Total Current Assets** **\$10,506,252.83**

**Fixed Assets**

**Accumulated Depreciation**

Accumulated Depreciation	(32,486,748.56)
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**Fixed Assets**

**Land**

Land	1,499,173.01
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**Buildings & Improvements**

18H Golf Course	1,400,159.90
9-Hole Golf Course	1,088,267.69
Buildings	4,720,839.68
Fire and Security Equipment an	1,310,101.50
Recreational Facilities	1,115,992.27
Restaurant	84,205.37
Sewer System	18,375,632.45

**Balance Sheet**  
**For Period Ending 4/30/2025**

	<b>Book Value Apr 2025 Actual</b>
Streets and Roads	8,942,341.08
Water System	7,696,244.43
<b>Machinery &amp; Equipment</b>	
Office Equipment	86,344.25
Public Works-Machinery and Equ	835,556.70
<b>Total Fixed Assets</b>	<b>\$14,668,109.77</b>
<b>Other Assets</b>	
<b>Other Assets</b>	
Deferred Outflows of Resources	191,527.00
ROU Asset	178,742.00
<b>Total Other Assets</b>	<b>\$370,269.00</b>
<b>Total Assets</b>	<b>\$25,544,631.60</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Accounts Payable - Trade	173,587.85
AR Dept of Workforce Services	451.80
EFTPS Payable	21.12
MHBF Payable	(2,372.24)
Accounts Payable - Health Dept	315.60
Accrued Interest Payable (ANRC	16,788.72
Customer Deposits	2,865.05
Customer Donation	100.00
Gift Certificates - Pro Shops	(95.14)
Golf Tournament Prize Money	6,340.93
Sales Tax Payable	8,849.77
Tipped Wages Payable	1,691.11
Water Escrow Deposits	98,343.97
<b>Total Current Liabilities</b>	<b>\$306,888.54</b>
<b>Long Term Liabilities</b>	
<b>Other Liabilities</b>	
Bonds Payable	2,214,486.33
Lease Liability	179,654.00
Deferred Inflows of Resources	32,868.00
Net Pension Liability	539,849.00
<b>Total Long Term Liabilities</b>	<b>\$2,966,857.33</b>
<b>Total Liabilities</b>	<b>\$3,273,745.87</b>
<b>Fund Balance</b>	
<b>Accumulated Surplus (Deficit)</b>	
Retained Earnings	22,270,885.73
<b>Total Fund Balance</b>	<b>\$22,270,885.73</b>
<b>Total Liabilities and Equity</b>	<b>\$25,544,631.60</b>