

Balance Sheet
For Period Ending 6/30/2025

Book Value
Jun 2025
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	32,321.74
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	(14,844.35)
Cash in P/R Checking	(3,347.38)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	42,228.58
Debt Service (Treatment Plant)	1,696,822.47
Equipment Reserve - Restricted	100,000.00
Fire Wise	8,168.37
Int. Invested - 08 Sewer Debt	47,844.46
Money Market Demand Account	2,079,755.16
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	652,100.93
Restricted Fire - Boat Maint	3,502.66
Undesignated Reserve - Restrict	1,473,284.63
Water Escrow Deposits	97,638.62
Allowance for Uncollectable As	(927,884.23)
AR - Water & Sewer Sales	(6,331.03)
Assessments Receivable - Curre	1,980,109.33
Assessments Receivable - Noncu	1,773,053.86
Assessments Receivable - Penal	501,166.01
Debt Service Receivable - Curr	192,130.31
Debt Service Receivable - Deli	219,338.62
Inventory - Beer	2,432.26
Inventory - Beverage	1,561.77
Inventory - Food	5,940.37
Inventory - Fuel	13,944.05
Inventory - Pro Shop	21,914.93
Inventory - Rec. Center	163.27
Prepaid Expenses	74,917.54

Total Current Assets **\$10,130,405.95**

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

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	Book Value Jun 2025 Actual
Streets and Roads	8,942,341.08
Water System	7,696,244.43
Machinery & Equipment	
Office Equipment	86,344.25
Public Works-Machinery and Equ	835,556.70
Total Fixed Assets	\$14,668,109.77
Other Assets	
Other Assets	
Deferred Outflows of Resources	191,527.00
ROU Asset	178,742.00
Total Other Assets	\$370,269.00
Total Assets	\$25,168,784.72
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	56,191.70
AR Dept of Workforce Services	184.25
MHBF Payable	10,635.16
Accounts Payable - Health Dept	(250.40)
Accrued Interest Payable (ANRC	16,788.72
Customer Deposits	2,865.05
Customer Donation	100.00
Gift Certificates - Pro Shops	2,107.15
Golf Tournament Prize Money	7,681.36
Sales Tax Payable	9,236.06
Tipped Wages Payable	2,984.47
Water Escrow Deposits	97,854.57
Total Current Liabilities	\$206,378.09
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,164,031.09
Lease Liability	179,654.00
Deferred Inflows of Resources	32,868.00
Net Pension Liability	539,849.00
Total Long Term Liabilities	\$2,916,402.09
Total Liabilities	\$3,122,780.18
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	22,046,004.54
Total Fund Balance	\$22,046,004.54
Total Liabilities and Equity	\$25,168,784.72