

Balance Sheet
For Period Ending 7/31/2025

Book Value
Jul 2025
Actual

Assets

Current Assets

Other Current Assets

Act 833 - Restricted Funds	31,472.03
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	14,039.96
Cash in P/R Checking	(4,102.96)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	51,667.63
Debt Service (Treatment Plant)	1,691,489.54
Equipment Reserve - Restricted	100,000.00
Fire Wise	7,819.90
Int. Invested - 08 Sewer Debt	52,951.29
Money Market Demand Account	2,062,579.79
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	602,398.74
Restricted Fire - Boat Maint	3,502.66
Undesignated Reserve - Restrict	1,473,284.63
Water Escrow Deposits	97,783.08
Allowance for Uncollectable As	(927,884.23)
AR - Water & Sewer Sales	(4,538.48)
Assessments Receivable - Curre	1,864,447.91
Assessments Receivable - Noncu	1,770,767.41
Assessments Receivable - Penal	500,613.71
Debt Service Receivable - Curr	187,675.30
Debt Service Receivable - Deli	219,175.87
Inventory - Beer	2,893.84
Inventory - Beverage	2,014.16
Inventory - Food	8,674.33
Inventory - Fuel	10,776.67
Inventory - Pro Shop	19,106.60
Inventory - Rec. Center	138.53
Prepaid Expenses	78,365.53

Total Current Assets **\$9,979,586.44**

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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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	\$25,017,965.21
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	140,999.57
AR Dept of Workforce Services	651.22
Dept of Finance & Admin	6,196.83
EFTPS Payable	16,190.45
LOPFI Payable	1,250.74
MHBF Payable	(3,626.22)
Accounts Payable - Health Dept	(200.80)
Accrued Interest Payable (ANRC	16,788.72
Customer Deposits	2,865.05
Customer Donation	100.00
Gift Certificates - Pro Shops	1,539.82
Golf Tournament Prize Money	8,068.17
Sales Tax Payable	449.11
Tipped Wages Payable	751.57
Water Escrow Deposits	97,999.03
Total Current Liabilities	\$290,023.26
Long Term Liabilities	
Other Liabilities	
Bonds Payable	2,138,803.47
Lease Liability	179,654.00
Deferred Inflows of Resources	32,868.00
Net Pension Liability	539,849.00
Total Long Term Liabilities	\$2,891,174.47
Total Liabilities	\$3,181,197.73
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	21,836,767.48
Total Fund Balance	\$21,836,767.48
Total Liabilities and Equity	\$25,017,965.21