

**Balance Sheet**  
**For Period Ending 4/30/2026**

**Book Value**  
**Apr 2026**  
**Actual**

**Assets**

**Current Assets**

**Other Current Assets**

Act 833 - Restricted Funds	20,058.43
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	50,673.02
Cash in P/R Checking	(1,864.39)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	15,447.70
Debt Service (Treatment Plant)	1,765,975.54
Equipment Reserve - Restricted	100,000.00
Fire Wise	7,819.90
Int. Invested - 08 Sewer Debt	97,935.65
Money Market Demand Account	2,317,984.47
Petty Cash - Office	500.00
Petty Cash - Pro Shop	300.00
Restricted - Major Projects	116,624.60
Restricted Fire - Boat Maint	3,502.66
Undesignated Reserve - Restrict	1,461,967.64
Water Escrow Deposits	105,451.54
Allowance for Uncollectable As	(1,969,136.23)
AR - Water & Sewer Sales	102,191.75
Assessments Receivable - Curre	2,232,447.54
Assessments Receivable - Noncu	2,505,560.57
Assessments Receivable - Penal	493,822.17
Debt Service Receivable - Curr	218,045.03
Debt Service Receivable - Deli	300,528.56
Inventory - Beer	10,475.66
Inventory - Beverage	2,553.38
Inventory - Food	6,608.30
Inventory - Fuel	23,854.32
Inventory - Pro Shop	9,632.06
Inventory - Rec. Center	125.41
Prepaid Expenses	73,651.97

**Total Current Assets** **\$10,134,410.25**

**Fixed Assets**

**Accumulated Depreciation**

Accumulated Depreciation	(33,423,493.56)
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**Fixed Assets**

**Land**

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

18H Golf Course	1,369,304.90
9-Hole Golf Course	1,088,267.69
Buildings	4,720,839.68
Fire and Security Equipment an	1,210,016.50
Recreational Facilities	1,127,328.27
Restaurant	96,765.78
Sewer System	18,375,632.45

**Balance Sheet**  
**For Period Ending 4/30/2026**

	<b>Book Value</b>
	<b>Apr 2026</b>
	<b>Actual</b>
Streets and Roads	8,822,437.08
Water System	7,673,367.43
<b>Machinery &amp; Equipment</b>	
Office Equipment	86,344.25
Public Works-Machinery and Equ	887,421.18
<b>Total Fixed Assets</b>	<b>\$13,533,404.66</b>
<b>Other Assets</b>	
<b>Other Assets</b>	
Deferred Outflows of Resources	100,586.00
ROU Asset	94,117.00
<b>Total Other Assets</b>	<b>\$194,703.00</b>
<b>Total Assets</b>	<b>\$23,862,517.91</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Accounts Payable - Trade	211,887.20
John Hancock Payable	228.32
LOPFI Payable	667.73
MHBF Payable	1,366.93
Accounts Payable - Health Dept	888.40
Accounts Payable - Other	972.49
Accrued Interest Payable (ANRC	16,788.72
Customer Deposits	2,865.05
Customer Donation	100.00
Gift Certificates - Pro Shops	1,138.58
Golf Tournament Prize Money	5,640.46
Sales Tax Payable	20,350.36
Tipped Wages Payable	2,882.77
Wages Payable	103,683.00
Water Escrow Deposits	105,667.49
<b>Total Current Liabilities</b>	<b>\$475,127.50</b>
<b>Long Term Liabilities</b>	
<b>Other Liabilities</b>	
Bonds Payable	1,909,573.23
Lease Liability	96,632.00
Deferred Inflows of Resources	114,151.00
Net Pension Liability	397,725.00
<b>Total Long Term Liabilities</b>	<b>\$2,518,081.23</b>
<b>Total Liabilities</b>	<b>\$2,993,208.73</b>
<b>Fund Balance</b>	
<b>Accumulated Surplus (Deficit)</b>	
Retained Earnings	20,869,309.18
<b>Total Fund Balance</b>	<b>\$20,869,309.18</b>
<b>Total Liabilities and Equity</b>	<b>\$23,862,517.91</b>