

**Balance Sheet**  
**For Period Ending 12/31/2025**

**Book Value**  
**Dec 2025**  
**Actual**

**Assets**

**Current Assets**

**Other Current Assets**

Act 833 - Restricted Funds	37,281.51
ANRC Bond Sinking Fund	60,973.00
Cash in Checking- Revenue Fund	20,220.50
Cash in P/R Checking	(5,618.59)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	55,324.53
Debt Service (Treatment Plant)	1,745,943.44
Equipment Reserve - Restricted	100,000.00
Fire Wise	7,819.90
Int. Invested - 08 Sewer Debt	78,431.95
Money Market Demand Account	2,960,561.51
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	937,610.34
Water Escrow Deposits	101,731.51
Allowance for Uncollectable As	(1,969,136.23)
AR - Water & Sewer Sales	87,167.02
Assessments Receivable - Noncu	2,564,116.99
Assessments Receivable - Penal	498,251.39
Debt Service Receivable - Deli	306,136.00
Inventory - Beer	6,859.66
Inventory - Beverage	2,075.07
Inventory - Food	7,168.15
Inventory - Fuel	14,700.15
Inventory - Pro Shop	8,736.35
Inventory - Rec. Center	126.63
Prepaid Expenses	101,726.57

**Total Current Assets** **\$7,849,834.61**

**Fixed Assets**

**Accumulated Depreciation**

Accumulated Depreciation	(33,423,493.56)
--------------------------	-----------------

**Fixed Assets**

**Land**

Land	1,499,173.01
------	--------------

**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
Streets and Roads	8,822,437.08
Water System	7,673,367.43

**Balance Sheet**  
**For Period Ending 12/31/2025**

		<b>Book Value</b>
		<b>Dec 2025</b>
		<b>Actual</b>
<hr/>		
<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>\$21,577,942.27</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
Accounts Payable - Trade		55,072.07
Accounts Payable - Health Dept		718.00
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		1,133.40
Golf Tournament Prize Money		5,610.06
Tipped Wages Payable		711.93
Wages Payable		130,738.30
Water Escrow Deposits		101,947.46
	<b>Total Current Liabilities</b>	<b>\$316,657.48</b>
<b>Long Term Liabilities</b>		
<b>Other Liabilities</b>		
Bonds Payable		2,011,938.15
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>\$2,620,446.15</b>
	<b>Total Liabilities</b>	<b>\$2,937,103.63</b>
<b>Fund Balance</b>		
<b>Accumulated Surplus (Deficit)</b>		
Retained Earnings		18,640,838.64
	<b>Total Fund Balance</b>	<b>\$18,640,838.64</b>
	<b>Total Liabilities and Equity</b>	<b>\$21,577,942.27</b>