

Balance Sheet
For Period Ending 2/28/2026

Book Value
Feb 2026
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	36,427.83
Cash in P/R Checking	(5,950.45)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	367.91
Debt Service (Treatment Plant)	1,723,867.39
Equipment Reserve - Restricted	100,000.00
Fire Wise	7,819.90
Int. Invested - 08 Sewer Debt	88,041.74
Money Market Demand Account	2,498,722.61
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 - Restric	992,934.87
Water Escrow Deposits	102,773.16
Allowance for Uncollectable As	(1,969,136.23)
AR - Water & Sewer Sales	103,868.91
Assessments Receivable - Noncu	2,552,727.53
Assessments Receivable - Penal	497,616.32
Debt Service Receivable - Deli	305,225.55
Inventory - Beer	7,409.24
Inventory - Beverage	1,585.27
Inventory - Food	6,336.55
Inventory - Fuel	9,857.55
Inventory - Pro Shop	9,566.33
Inventory - Rec. Center	125.41
Prepaid Expenses	105,126.79

Total Current Assets **\$7,395,195.95**

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

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Machinery & Equipment	
Office Equipment	86,344.25
Public Works-Machinery and Equ	887,421.18
Total Fixed Assets	\$13,533,404.66
 Other Assets	
Other Assets	
Deferred Outflows of Resources	100,586.00
ROU Asset	94,117.00
Total Other Assets	\$194,703.00
Total Assets	\$21,123,303.61
 Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	81,908.85
AR Dept of Workforce Services	2,624.66
EFTPS Payable	48.20
LOPFI Payable	338.95
MHBFB Payable	1,469.33
Accounts Payable - Health Dept	800.80
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	1,145.20
Golf Tournament Prize Money	5,287.81
Sales Tax Payable	10,482.02
Tipped Wages Payable	1,382.48
Wages Payable	103,683.00
Water Escrow Deposits	102,989.11
Total Current Liabilities	\$332,886.67
 Long Term Liabilities	
Other Liabilities	
Bonds Payable	1,960,755.69
Lease Liability	96,632.00
Deferred Inflows of Resources	114,151.00
Net Pension Liability	397,725.00
Total Long Term Liabilities	\$2,569,263.69
Total Liabilities	\$2,902,150.36
 Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	18,221,153.25
Total Fund Balance	\$18,221,153.25
Total Liabilities and Equity	\$21,123,303.61