

Balance Sheet
For Period Ending 1/31/2026

Book Value
Jan 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	11,083.99
Cash in P/R Checking	(3,533.92)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	183.63
Debt Service (Treatment Plant)	1,733,346.74
Equipment Reserve - Restricted	100,000.00
Fire Wise	7,819.90
Int. Invested - 08 Sewer Debt	83,485.72
Money Market Demand Account	2,845,052.74
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	992,934.87
Water Escrow Deposits	101,700.35
Allowance for Uncollectable As	(1,969,136.23)
AR - Water & Sewer Sales	(1,294.66)
Assessments Receivable - Noncu	2,555,893.18
Assessments Receivable - Penal	498,310.37
Debt Service Receivable - Deli	305,605.30
Inventory - Beer	7,738.17
Inventory - Beverage	1,926.93
Inventory - Food	5,728.52
Inventory - Fuel	11,923.21
Inventory - Pro Shop	8,596.42
Inventory - Rec. Center	126.63
Prepaid Expenses	110,780.87

Total Current Assets **\$7,628,154.50**

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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	Actual
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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	\$21,356,262.16
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	57,544.81
AR Dept of Workforce Services	1,556.42
Dept of Finance & Admin	3,779.98
LOPFI Payable	304.12
MHBF Payable	(692.36)
Accounts Payable - Health Dept	112.80
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	5,441.81
Sales Tax Payable	2,853.47
Tipped Wages Payable	989.05
Wages Payable	103,683.00
Water Escrow Deposits	101,916.30
Total Current Liabilities	\$299,360.86
Long Term Liabilities	
Other Liabilities	
Bonds Payable	1,986,346.92
Lease Liability	96,632.00
Deferred Inflows of Resources	114,151.00
Net Pension Liability	397,725.00
Total Long Term Liabilities	\$2,594,854.92
Total Liabilities	\$2,894,215.78
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	18,462,046.38
Total Fund Balance	\$18,462,046.38
Total Liabilities and Equity	\$21,356,262.16