

Balance Sheet
For Period Ending 5/31/2026

Book Value
May 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	26,831.61
Cash in P/R Checking	2,175.13
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	15,627.89
Debt Service (Treatment Plant)	1,762,460.73
Equipment Reserve - Restricted	100,000.00
Fire Wise	7,819.90
Int. Invested - 08 Sewer Debt	103,003.03
Money Market Demand Account	2,160,339.54
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	106,751.54
Allowance for Uncollectable As	(1,969,136.23)
AR - Water & Sewer Sales	107,108.15
Assessments Receivable - Curre	2,172,527.10
Assessments Receivable - Noncu	2,498,388.45
Assessments Receivable - Penal	493,297.45
Debt Service Receivable - Curr	211,652.21
Debt Service Receivable - Deli	300,083.11
Inventory - Beer	9,682.97
Inventory - Beverage	2,080.76
Inventory - Food	7,506.86
Inventory - Fuel	21,162.82
Inventory - Pro Shop	9,196.22
Inventory - Rec. Center	155.95
Prepaid Expenses	62,377.56

Total Current Assets **\$9,875,719.08**

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

Balance Sheet
For Period Ending 5/31/2026

	Book Value
	May 2026
	Actual
Streets and Roads	8,822,437.08
Water System	7,673,367.43
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	\$23,603,826.74
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	45,361.38
AR Dept of Workforce Services	4,119.09
Dept of Finance & Admin	229.40
EFTPS Payable	1,404.16
MHBF Payable	803.06
Accounts Payable - Health Dept	938.40
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	1,053.58
Golf Tournament Prize Money	5,913.75
Sales Tax Payable	9,377.69
Tipped Wages Payable	3,080.84
Wages Payable	103,683.00
Water Escrow Deposits	106,967.49
Total Current Liabilities	\$303,658.10
Long Term Liabilities	
Other Liabilities	
Bonds Payable	1,883,585.33
Lease Liability	96,632.00
Deferred Inflows of Resources	114,151.00
Net Pension Liability	397,725.00
Total Long Term Liabilities	\$2,492,093.33
Total Liabilities	\$2,795,751.43
Fund Balance	
Accumulated Surplus (Deficit)	
Retained Earnings	20,808,075.31
Total Fund Balance	\$20,808,075.31
Total Liabilities and Equity	\$23,603,826.74