



Winter Garden Village at Fowler Groves
Statement of Financial Position
As of 9/30/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$152,395.66				\$152,395.66
Money Market Account	359,957.18				359,957.18
Prepaid Expenses	565.14				565.14
Interest Receivable		\$4,914.90			4,914.90
Debt Service Reserve 2016A		651,282.00			651,282.00
Revenue 2016A		1,053,744.08			1,053,744.08
General 2016A		5,440.47			5,440.47
Total Current Assets	<u>\$512,917.98</u>	<u>\$1,715,381.45</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,228,299.43</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$1,710,466.55	\$1,710,466.55
Amount To Be Provided				12,974,533.45	12,974,533.45
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,685,000.00</u>	<u>\$14,685,000.00</u>
Total Assets	<u><u>\$512,917.98</u></u>	<u><u>\$1,715,381.45</u></u>	<u><u>\$0.00</u></u>	<u><u>\$14,685,000.00</u></u>	<u><u>\$16,913,299.43</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$2,552.63				\$2,552.63
Total Current Liabilities	<u>\$2,552.63</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,552.63</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$14,685,000.00	\$14,685,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,685,000.00</u>	<u>\$14,685,000.00</u>
Total Liabilities	<u><u>\$2,552.63</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$14,685,000.00</u></u>	<u><u>\$14,687,552.63</u></u>
<u>Net Assets</u>					
Net Assets, Unrestricted	\$48,313.88				\$48,313.88
Net Assets - General Government	394,391.43				394,391.43
Current Year Net Assets - General Government	67,660.04				67,660.04
Net Assets, Unrestricted		\$1,853,145.25			1,853,145.25
Current Year Net Assets, Unrestricted		3,456.20			3,456.20
Net Assets - General Government		(141,220.00)			(141,220.00)
Net Assets, Unrestricted			\$48,551.67		48,551.67
Net Assets - General Government			(48,551.67)		(48,551.67)
Total Net Assets	<u><u>\$510,365.35</u></u>	<u><u>\$1,715,381.45</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$2,225,746.80</u></u>
Total Liabilities and Net Assets	<u><u>\$512,917.98</u></u>	<u><u>\$1,715,381.45</u></u>	<u><u>\$0.00</u></u>	<u><u>\$14,685,000.00</u></u>	<u><u>\$16,913,299.43</u></u>