Holiday Island Suburban Improvement District

Balance Sheet

For Period Ending 10/31/2025

	Book Value Oct 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	(79,839.11)
Cash in P/R Checking	(1,869.85)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	70,796.18
Debt Service (Treatment Plant)	1,763,244.55
Equipment Reserve - Restricted	100,000.00
Fire Wise	7,819.90
Int. Invested - 08 Sewer Debt	68,132.71
Money Market Demand Account	2,731,347.52
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	1,473,284.63
Water Escrow Deposits	101,176.39
Allowance for Uncollectable As	(927,884.23)
AR - Water & Sewer Sales	102,364.50
Assessments Receivable - Curre	847,444.25
Assessments Receivable - Noncu	1,743,995.62
Assessments Receivable - Penal	493,869.29
Debt Service Receivable - Curr	92,105.20
Debt Service Receivable - Deli	216,409.12
Inventory - Beer	6,474.75
Inventory - Beverage	1,980.04
Inventory - Food	7,843.89
Inventory - Fuel	20,771.31
Inventory - Pro Shop	9,326.70
Inventory - Rec. Center	126.63
Prepaid Expenses	130,323.21
Total Current Assets	**$9,199,124.97**
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(32,486,748.56)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,400,159.90
9-Hole Golf Course	1,088,267.69
Buildings	4,720,839.68
Fire and Security Equipment an	1,310,101.50
Recreational Facilities	1,115,992.27
Restaurant	84,205.37
Sewer System	18,375,632.45

Holiday Island Suburban Improvement District

Balance Sheet

For Period Ending 10/31/2025

			Book Value Oct 2025 Actual
		Streets and Roads	8,942,341.08
		Water System	7,696,244.43
	Machinery & Equipment		
		Office Equipment	86,344.25
		Public Works-Machinery and Equ	835,556.70
		Total Fixed Assets	**$14,668,109.77**
Other Assets			
	Other Assets		
		Deferred Outflows of Resources	191,527.00
		ROU Asset	178,742.00
		Total Other Assets	**$370,269.00**
		Total Assets	**$24,237,503.74**
Liabilities			
Current Liabilities			
	Payroll Liabilities		
		Accounts Payable - Trade	31,844.82
		AR Dept of Workforce Services	160.26
		MHBF Payable	9,576.06
		Accounts Payable - Health Dept	625.20
		Accrued Interest Payable (ANRC	16,788.72
		Customer Deposits	2,865.05
		Customer Donation	100.00
		Gift Certificates - Pro Shops	1,371.28
		Golf Tournament Prize Money	7,462.42
		Sales Tax Payable	9,628.93
		Tipped Wages Payable	2,687.18
		Water Escrow Deposits	101,392.34
		Total Current Liabilities	**$184,502.26**
Long Term Liabilities			
	Other Liabilities		
		Bonds Payable	2,063,120.61
		Lease Liability	179,654.00
		Deferred Inflows of Resources	32,868.00
		Net Pension Liability	539,849.00
		Total Long Term Liabilities	**$2,815,491.61**
		Total Liabilities	**$2,999,993.87**
Fund Balance			
	Accumulated Surplus (Deficit)		
		Retained Earnings	21,237,509.87
		Total Fund Balance	**$21,237,509.87**
		Total Liabilities and Equity	**$24,237,503.74**