Holiday Island Suburban Improvement District

Balance Sheet

For Period Ending 10/31/2026

		Book Value Oct 2026 Actual
Assets		
Current Assets		
Other Current Assets		
	ANRC Bond Sinking Fund	60,973.00
	Cash in Checking- Revenue Fund	(52,429.72)
	Cash in P/R Checking	(3,483.99)
	Change Box - Campground	50.00
	Change Fund - 18-Hole Clubhous	450.00
	Change Fund - Rec Center	200.00
	Current Taxes Invested	40,547.73
	Debt Service (Treatment Plant)	1,825,244.67
	Equipment Reserve - Restricted	100,000.00
	Fire Wise	7,819.90
	Int. Invested - 08 Sewer Debt	128,525.98
	Money Market Demand Account	2,697,793.14
	Petty Cash - Office	500.00
	Petty Cash - Pro Shop	300.00
	Restricted - Major Projects	116,624.60
	Restricted Fire - Boat Maint	4,138.08
	Undesignated Reserve - Restric	1,461,967.64
	Water Escrow Deposits	112,315.95
	Allowance for Uncollectable As	(1,969,136.23)
	AR - Water & Sewer Sales	119,890.46
	Assessments Receivable - Curre	1,077,025.26
	Assessments Receivable - Noncu	2,427,016.95
	Assessments Receivable - Penal	488,466.57
	Debt Service Receivable - Curr	111,462.82
	Debt Service Receivable - Deli	293,629.87
	Inventory - Beer	10,066.75
	Inventory - Beverage	2,045.12
	Inventory - Food	8,147.20
	Inventory - Fuel	22,456.86
	Inventory - Pro Shop	7,919.05
	Inventory - Rec. Center	116.01
	Prepaid Expenses	144,285.01
	Total Current Assets	**$9,244,928.68**
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
	Streets and Roads	8,822,437.08

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For Period Ending 10/31/2026

		Book Value Oct 2026 Actual
	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	**$22,973,036.34**
Liabilities		
Current Liabilities		
Payroll Liabilities		
	Accounts Payable - Trade	7,999.13
	AR Dept of Workforce Services	(733.63)
	Dept of Finance & Admin	3,597.20
	EFTPS Payable	(52.04)
	MHBF Payable	(2,022.28)
	Accounts Payable - Health Dept	1,801.60
	Accounts Payable - Other	972.49
	Accrued Interest Payable (ANRC	16,788.72
	Customer Deposits	2,925.05
	Customer Donation	100.00
	Gift Certificates - Pro Shops	1,027.72
	Golf Tournament Prize Money	6,319.42
	Sales Tax Payable	8,634.84
	Tipped Wages Payable	3,377.19
	Wages Payable	103,683.00
	Water Escrow Deposits	112,531.90
	Total Current Liabilities	**$266,950.31**
Long Term Liabilities		
Other Liabilities		
	Bonds Payable	1,753,645.83
	Lease Liability	96,632.00
	Deferred Inflows of Resources	114,151.00
	Net Pension Liability	397,725.00
	Total Long Term Liabilities	**$2,362,153.83**
	Total Liabilities	**$2,629,104.14**
Fund Balance		
Accumulated Surplus (Deficit)		
	Retained Earnings	20,343,932.20
	Total Fund Balance	**$20,343,932.20**
	Total Liabilities and Equity	**$22,973,036.34**