

**Holiday Park, Park & Rec. District**  
**Comparative Balance Sheet**  
2023-2024

	Oct-23	Nov-23
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
1076 Busey Operating Account Unrestricted # 8769	216,145.51	657,182.21
1077 Busey Restricted Reserve Acct 8998	704,330.20	704,335.99
1078 Busey Restricted Loan Payment Acct 8890	5,255.56	5,253.56
<b>Total Bank Accounts</b>	<b>\$ 925,731.27</b>	<b>\$ 1,366,771.76</b>
<b>Accounts Receivable</b>		
11000 *Accounts Receivable	5,095.74	4,795.74
<b>Total Accounts Receivable</b>	<b>\$ 5,095.74</b>	<b>\$ 4,795.74</b>
<b>Other Current Assets</b>		
1020 Petty Cash on Hand Account	912.81	912.81
1030 State Investment Fund Restricted	20,490.30	20,585.33
1031-01 Allow for Unrealized Gains/Loss	-370.38	-370.38
1060A State Account Unrestricted	0.00	0.00
1220 Accounts Receivable	1,503.75	1,503.75
1499-00 Undeposited Funds	0.00	0.00
1600 Pre-Paid Insurance	954.13	954.13
1610 Prepaid Group Health Insurance	0.00	0.00
<b>Total Other Current Assets</b>	<b>\$ 23,490.61</b>	<b>\$ 23,585.64</b>
<b>Total Current Assets</b>	<b>\$ 954,317.62</b>	<b>\$ 1,395,153.14</b>
<b>Fixed Assets</b>		
2000 Fixed Assets	36,253.00	36,253.00
2001 Construction in Progress	227,833.24	227,833.24
2003 Land and Building-attached	2,877,556.44	2,877,556.44
2100 Furniture and Fixtures	377,661.61	377,661.61
2140 Improvements other than Buildin	557,710.49	557,710.49
2175 Accumulated Depreciation	-2,770,970.94	-2,770,970.94
<b>Total Fixed Assets</b>	<b>\$ 1,306,043.84</b>	<b>\$ 1,306,043.84</b>

	Oct-23	Nov-23
<b>Other Assets</b>		
3000 Deposits Refundable	0.07	0.07
3000-01 North Port solid waste	758.46	758.46
3000-02 FI Comm Bank Saftey box key dep	10.00	10.00
<b>Total 3000 Deposits Refundable</b>	<b>\$ 768.53</b>	<b>\$ 768.53</b>
3500 ss through to Reconcile	0.00	0.00
<b>Total Other Assets</b>	<b>\$ 768.53</b>	<b>\$ 768.53</b>
<b>TOTAL ASSETS</b>	<b>\$ 2,261,129.99</b>	<b>\$ 2,701,965.51</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
4200 *Accounts Payable	74,039.53	63,712.45
<b>Total Accounts Payable</b>	<b>\$ 74,039.53</b>	<b>\$ 63,712.45</b>
<b>Credit Cards</b>		
1081 Lowe's Acct 4472	0.00	0.00
1082 Home Depot Acct 3680	-83.64	600.45
1083 Busey Visa # 3645	2,211.54	3,985.13
1089 Staples Business Credit	0.00	0.00
<b>Total Credit Cards</b>	<b>\$ 2,127.90</b>	<b>\$ 4,585.58</b>
<b>Other Current Liabilities</b>		
1087 Demo Payable	20.00	20.00
4210 Payroll Taxes Payable-941 wkly	3,465.40	3,465.40
4220 Accrued Payroll Taxes	0.00	0.00
4230 Accrued Absenses	2,717.35	2,717.35
4235 Accrued OPEB Expense	0.00	0.00
4240 Accrued Expenses	17,157.50	17,157.50
4270 Sales Tax Payable	-13.31	-13.31
4280 Identification Tag	0.00	0.00
4310 Salaries and Wages Payable	2,581.13	2,581.13
<b>Total Other Current Liabilities</b>	<b>\$ 25,928.07</b>	<b>\$ 25,928.07</b>
<b>Total Current Liabilities</b>	<b>\$ 102,095.50</b>	<b>\$ 94,226.10</b>

	Oct-23	Nov-23
<b>Long-Term Liabilities</b>		
1084 Busey Bond Payable 2022	2,000,000.00	2,000,000.00
1086 Loan Payable	0.00	0.00
4310-01 Bonds Payable	0.00	0.00
<b>Total Long-Term Liabilities</b>	<b>\$ 2,000,000.00</b>	<b>\$ 2,000,000.00</b>
<b>Total Liabilities</b>	<b>\$ 2,102,095.50</b>	<b>\$ 2,094,226.10</b>
<b>Equity</b>		
4500 Opening Bal Equity	0.00	0.00
4510 Retained Earnings	-541,285.46	-615,335.48
5100 Fund Balance	-971,014.52	-971,014.52
5303 Equity in General Fixed Assets	1,304,232.28	1,304,232.28
5600-00 Restricted Reserves Accounts	0.00	0.00
5601 Computers	0.00	0.00
5602 Phase I Pool Renovation	8,203.42	8,203.42
5603 Phase II Pool Renovation	-65,439.93	-65,439.93
5604 Phase II Ceramic Roof	2,520.74	2,520.74
5605 Phase I Roof	10,000.00	10,000.00
5606 Phase II Roof	3,571.43	3,571.43
5607 Fence and Gate Replacement	25,714.29	25,714.29
5608 Phase I Compound Resurface	0.00	0.00
5609 Phase II Compound Resurface	0.00	0.00
5610 Road Resurfacing	388,454.32	388,454.32
5611 Tennis Courts	14,997.49	14,997.49
5612 ShuffleBoard	6,940.86	6,940.86
5614 Reserve Contingency/Disaster	49,997.49	49,997.49
5616 Legal Fees/Payroll Costs	0.00	0.00
5617 Long Range Building Maint	0.00	0.00
5618 Work Horse for Grounds Cleanup	4,327.74	4,327.74
5619 All Flooring Needs	50,853.49	50,853.49
5620 Truck for Maint/Security	6,730.41	6,730.41
5621 Golf Cart Fund	1,666.67	1,666.67
5622 Sidewalk Reserve	74,997.49	74,997.49
5623 Pickle Ball	9,456.32	9,456.32

	<b>Oct-23</b>	<b>Nov-23</b>
<b>5624 Horseshoes</b>	0.00	0.00
<b>5625 Metal Storage Building Roof</b>	6,525.68	6,525.68
<b>5626 Bocci Courts</b>	1,331.66	1,331.66
<b>5627 Truck for Maint. Dept</b>	0.00	0.00
<b>5628 Future Pavillion</b>	5,000.00	5,000.00
<b>Total 5600-00 Restricted Reserves Accounts</b>	<b>\$ 605,849.57</b>	<b>\$ 605,849.57</b>
<b>Net Income</b>	-164,697.36	284,007.56
<b>Total Equity</b>	<b>\$ 159,034.49</b>	<b>\$ 607,739.41</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 2,261,129.99</b>	<b>\$ 2,701,965.51</b>

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