

Balance Sheet
For Period Ending 11/30/2019

	Book Value Nov 2019 Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	49,215.85
ANRC Bond Sinking Fund	60,714.76
Cash in Checking- Revenue Fund	37,617.03
Cash in P/R Checking	(630.42)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	146,800.12
Debt Service (Treatment Plant)	1,228,690.83
Equipment Reserve - Restricted	222,061.10
Fire Wise	8,150.97
Money Market Demand Account	1,777,925.64
Petty Cash - Office	500.00
Restricted Fire Dept Funds	58,500.00
Restricted Road Funds	80,000.00
Undesignated Reserve - Restrict	1,123,774.05
Utility Improvements	49,653.15
Water Escrow Deposits	45,829.86
Allowance for Uncollectable As	(113,865.38)
AR - Water & Sewer Sales	80,529.62
Assessments Receivable - Curre	281,764.83
Assessments Receivable - Noncu	135,338.56
Assessments Receivable - Penal	125,225.52
Debt Service Receivable - Curr	32,040.69
Debt Service Receivable - Deli	15,525.01
Inventory - Beer	1,751.45
Inventory - Beverage	537.87
Inventory - Food	2,481.33
Inventory - Pro Shop	37,452.92
Inventory - Rec. Center	1,337.72
Prepaid Expenses	78,988.28
Total Current Assets	\$5,568,761.36
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(28,095,745.24)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,391,311.35
9-Hole Golf Course	1,143,916.69
Buildings	4,267,045.73
Construction in Progress	4,000.00
Fire and Security Equipment an	1,168,013.01
Recreational Facilities	1,173,212.79
Restaurant	67,977.00
Sewer System	18,304,217.85
Streets and Roads	8,928,401.03

Balance Sheet
For Period Ending 11/30/2019

	Book Value Nov 2019 Actual
Water System	7,999,179.61
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	1,041,823.44
Total Fixed Assets	\$18,981,534.60
Other Assets	
Other Assets	
Deferred Outflows of Resources	150,362.00
Total Other Assets	\$150,362.00
Total Assets	\$24,700,657.96
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	67,039.12
AR Dept of Workforce Services	352.79
Dept of Finance & Admin	3,483.84
EFTPS Payable	10,118.11
John Hancock Payable	2,886.22
LOPFI Payable	741.46
MHBF Payable	1,317.18
Accounts Payable	12,440.00
Accounts Payable - Health Dept	(644.20)
Accrued Interest Payable (ANRC)	22,693.26
Customer Deposits	3,865.05
Customer Donation	995.79
Gift Certificates - Pro Shops	(1,728.07)
Golf Tournament Prize Money	7,212.04
LOPFI Withholding	(64.59)
Sales Tax Payable	274.25
Wages Payable	12,866.00
Water Escrow Deposits	45,739.86
Total Current Liabilities	\$189,588.11
Long Term Liabilities	
Other Liabilities	
Bonds Payable	3,735,604.92
Long Term Notes Pay/Golf Equip	165,326.59
Deferred Inflows of Resources	48,050.00
Net Pension Liability	291,839.00
Total Long Term Liabilities	\$4,240,820.51
Total Liabilities	\$4,430,408.62
Fund Balance	
Suplus Carryover	
Retained Earnings	18,800,280.52
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$20,270,249.34
Total Liabilities and Equity	\$24,700,657.96

**Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures**

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Nov 2019 Nov 2019 Actual	Jan 2019 Nov 2019 Actual	Jan 2019 Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Revenue & Expenditures						
Administrative Dept						
Revenue						
4100	Facilities Rental - Long Term	0.00	2,400.00	3,600	1,200.00	66.7%
4950	Other Income	0.00	21.75	0	(21.75)	0.0%
4970	Sale of Assets	0.00	4,160.00	0	(4,160.00)	0.0%
	Revenue	\$0.00	\$6,581.75	\$3,600	(\$2,981.75)	
	Gross Profit	\$0.00	\$6,581.75	\$3,600	\$0.00	
Expenses						
6020	Auditors' Fees	0.00	25,782.17	25,513	(269.17)	101.1%
6080	Capital Improvements - Facilit	6,500.00	15,026.67	35,750	20,723.33	42.0%
6140	Credit Cards Fees	1,056.38	842.48	1,320	477.52	63.8%
6180	Dues and Fees	251.00	266.00	584	318.00	45.5%
6200	Emp Benefit - Hosp Ins	1,670.60	18,376.60	30,888	12,511.40	59.5%
6240	Emp Benefit - Retirement	847.14	10,189.49	10,988	798.51	92.7%
6280	Equipment Purchased < \$5,000	1,185.56	3,549.53	5,000	1,450.47	71.0%
6400	Insurance - Workmen's Comp.	4.18	45.98	188	142.02	24.5%
6520	Miscellaneous	0.00	0.00	1,800	1,800.00	0.0%
6540	Notices and Ads	0.00	542.64	960	417.36	56.5%
6560	Payroll Tax Expense	1,673.23	17,285.83	17,307	21.17	99.9%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	6,161.37	17,581.18	12,000	(5,581.18)	146.5%
6620	Purchased Services	1,225.51	10,445.16	15,938	5,492.84	65.5%
6640	Repair - Maint - Building	0.00	1,439.46	5,630	4,190.54	25.6%
6720	Repair - Maint - Equipment	0.00	0.00	960	960.00	0.0%
6820	Repair - Maint - Tires	0.00	1,316.57	0	(1,316.57)	0.0%
6840	Repair - Maint - Vehicles	0.00	4,537.80	400	(4,137.80)	1,134.5%
6980	Supplies	1,548.40	10,223.27	8,313	(1,910.27)	123.0%
7020	Telephone	916.60	16,249.48	15,024	(1,225.48)	108.2%
7040	Travel and Training	59.00	508.69	1,200	691.31	42.4%
7080	Unemployment	38.50	529.40	580	50.60	91.3%
7100	Utilitites	540.99	6,254.54	7,740	1,485.46	80.8%
5300	Wages	22,428.99	216,199.62	242,648	26,448.38	89.1%
	Expenses	\$46,107.45	\$377,192.56	\$440,851	\$63,658.44	
	Revenue Less Expenditures	(\$46,107.45)	(\$370,610.81)	(\$437,251)	\$0.00	
	Net Change in Fund Balance	(\$46,107.45)	(\$370,610.81)	(\$437,251)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Nov 2019 Nov 2019 Actual	Year-To-Date Jan 2019 Nov 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Water Dept						
Revenue						
4260	Irrigation Service Income	0.00	900.00	900	0.00	100.0%
4340	Late Charges on Water and Sewe	967.46	9,406.59	6,000	(3,406.59)	156.8%
4200	Water Sales	34,503.81	415,008.47	490,000	74,991.53	84.7%
4240	Water Service Installation Cha	0.00	4,900.00	2,800	(2,100.00)	175.0%
4220	Water Turn-On Charges	945.00	13,240.00	10,800	(2,440.00)	122.6%
	Revenue	\$36,416.27	\$443,455.06	\$510,500	\$67,044.94	
	Gross Profit	\$36,416.27	\$443,455.06	\$510,500	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	1,625.00	112,432.20	110,114	(2,318.20)	102.1%
6120	Chemicals and Fertilizer	0.00	0.00	1,250	1,250.00	0.0%
6180	Dues and Fees	24.36	720.16	1,540	819.84	46.8%
6200	Emp Benefit - Hosp Ins	151.80	2,207.74	14,852	12,644.26	14.9%
6240	Emp Benefit - Retirement	88.53	884.15	3,204	2,319.85	27.6%
6260	Engineering	0.00	0.00	15,000	15,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	2,139.05	3,800	1,660.95	56.3%
6300	Fire Hydrants	0.00	2,258.14	8,150	5,891.86	27.7%
6340	Fuel Expense	330.25	4,231.77	7,800	3,568.23	54.3%
6400	Insurance - Workmen's Comp.	92.74	1,020.14	2,072	1,051.86	49.2%
6520	Miscellaneous	0.00	2,442.87	0	(2,442.87)	0.0%
6540	Notices and Ads	0.00	36.73	500	463.27	7.3%
6560	Payroll Tax Expense	463.57	4,309.01	7,246	2,936.99	59.5%
6620	Purchased Services	38.51	4,768.76	500	(4,268.76)	953.8%
6640	Repair - Maint - Building	0.00	0.00	1,500	1,500.00	0.0%
6720	Repair - Maint - Equipment	3,570.35	11,933.31	34,200	22,266.69	34.9%
6780	Repair - Maint - Radio	0.00	0.00	500	500.00	0.0%
6820	Repair - Maint - Tires	15.00	292.78	1,160	867.22	25.2%
6840	Repair - Maint - Vehicles	311.13	4,323.62	2,220	(2,103.62)	194.8%
6660	Repair - Maint- Line Repair	2,343.99	17,826.97	31,800	13,973.03	56.1%
6760	Repair- Maint- Parts/Material	8,092.84	40,159.54	22,260	(17,899.54)	180.4%
6160	Rolling Stock Replacement (dep	340.82	3,749.02	4,092	342.98	91.6%
6920	Safety	0.00	0.00	1,000	1,000.00	0.0%
6980	Supplies	89.21	1,945.32	2,400	454.68	81.1%
7020	Telephone	673.34	6,792.54	7,753	960.46	87.6%
7040	Travel and Training	0.00	708.17	1,900	1,191.83	37.3%
7080	Unemployment	17.02	209.39	258	48.61	81.2%
7060	Uniforms	288.80	1,866.63	1,284	(582.63)	145.4%
7100	Utilitites	7,878.50	94,252.08	113,400	19,147.92	83.1%
5300	Wages	6,110.30	55,222.00	94,714	39,492.00	58.3%
	Expenses	\$32,546.06	\$376,732.09	\$496,469	\$119,736.91	
	Revenue Less Expenditures	\$3,870.21	\$66,722.97	\$14,031	\$0.00	
	Net Change in Fund Balance	\$3,870.21	\$66,722.97	\$14,031	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Nov 2019 Nov 2019 Actual	Year-To-Date Jan 2019 Nov 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	19,245.03	223,030.79	242,326	19,295.21	92.0%
4300	Sewer Sales	23,990.80	285,405.75	320,000	34,594.25	89.2%
4320	Sewer Sales Installation Chrg	0.00	3,600.00	2,400	(1,200.00)	150.0%
	Revenue	\$43,235.83	\$512,036.54	\$564,726	\$52,689.46	
	Gross Profit	\$43,235.83	\$512,036.54	\$564,726	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	3,910.86	21,524.92	46,000	24,475.08	46.8%
6120	Chemicals and Fertilizer	1,579.52	17,695.30	20,300	2,604.70	87.2%
6180	Dues and Fees	0.00	5,910.00	4,155	(1,755.00)	142.2%
6200	Emp Benefit - Hosp Ins	837.66	9,241.56	14,852	5,610.44	62.2%
6240	Emp Benefit - Retirement	329.98	4,167.13	3,204	(963.13)	130.1%
6260	Engineering	0.00	0.00	5,000	5,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	788.05	3,800	3,011.95	20.7%
6340	Fuel Expense	330.25	3,594.98	7,800	4,205.02	46.1%
6400	Insurance - Workmen's Comp.	103.20	1,135.20	2,072	936.80	54.8%
8010	Interest Expense	8,764.04	96,562.80	114,552	17,989.20	84.3%
6420	Lab Fees	305.24	8,183.96	9,500	1,316.04	86.1%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	824.42	8,702.83	7,246	(1,456.83)	120.1%
6620	Purchased Services	1,168.01	11,071.22	19,019	7,947.78	58.2%
6640	Repair - Maint - Building	219.27	234.21	7,500	7,265.79	3.1%
6720	Repair - Maint - Equipment	2,061.51	8,666.96	20,000	11,333.04	43.3%
6800	Repair - Maint - Sewer Plant	9,007.50	28,186.04	26,225	(1,961.04)	107.5%
6820	Repair - Maint - Tires	0.00	0.00	1,160	1,160.00	0.0%
6840	Repair - Maint - Vehicles	0.00	1,106.70	2,220	1,113.30	49.9%
6660	Repair - Maint- Line Repair	0.00	0.00	2,500	2,500.00	0.0%
6760	Repair- Maint- Parts/Material	62.53	5,422.22	3,756	(1,666.22)	144.4%
6160	Rolling Stock Replacement (dep	94.43	1,038.73	1,133	94.27	91.7%
6920	Safety	0.00	0.00	3,325	3,325.00	0.0%
6980	Supplies	42.78	1,041.61	3,000	1,958.39	34.7%
7020	Telephone	193.59	2,833.95	2,940	106.05	96.4%
7040	Travel and Training	159.82	1,149.09	1,900	750.91	60.5%
7080	Unemployment	16.13	277.71	258	(19.71)	107.6%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	5,611.90	53,099.47	66,000	12,900.53	80.5%
5300	Wages	11,055.93	111,293.58	94,714	(16,579.58)	117.5%
	Expenses	\$46,678.57	\$402,928.22	\$495,631	\$92,702.78	
	Revenue Less Expenditures	(\$3,442.74)	\$109,108.32	\$69,095	\$0.00	
	Net Change in Fund Balance	(\$3,442.74)	\$109,108.32	\$69,095	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Nov 2019 Nov 2019 Actual	Jan 2019 Nov 2019 Actual	Jan 2019 Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Road Dept						
Revenue						
4160	Contribution Income	0.00	40,000.00	40,000	0.00	100.0%
4820	Culvert Installation Income	0.00	0.00	500	500.00	0.0%
4800	Driveway Transitions	0.00	0.00	1,200	1,200.00	0.0%
4950	Other Income	0.00	4.00	500	496.00	0.8%
4840	Road Inspection Fee - Nonreund	250.00	1,750.00	800	(950.00)	218.8%
4970	Sale of Assets	0.00	10,818.47	0	(10,818.47)	0.0%
	Revenue	\$250.00	\$52,572.47	\$43,000	(\$9,572.47)	
	Gross Profit	\$250.00	\$52,572.47	\$43,000	\$0.00	
Expenses						
6060	Capital Improvements - Equipme	(120,154.70)	53,252.55	64,700	11,447.45	82.3%
6080	Capital Improvements - Facilit	175,911.00	317,061.24	306,507	(10,554.24)	103.4%
6120	Chemicals and Fertilizer	0.00	0.00	450	450.00	0.0%
6180	Dues and Fees	150.00	964.46	1,000	35.54	96.4%
6200	Emp Benefit - Hosp Ins	1,978.92	20,059.96	21,942	1,882.04	91.4%
6240	Emp Benefit - Retirement	557.29	5,577.19	7,264	1,686.81	76.8%
6280	Equipment Purchased < \$5,000	0.00	3,031.22	3,000	(31.22)	101.0%
6340	Fuel Expense	(1,251.65)	12,565.75	24,000	11,434.25	52.4%
6400	Insurance - Workmen's Comp.	170.75	1,878.25	3,861	1,982.75	48.6%
6540	Notices and Ads	0.00	536.94	300	(236.94)	179.0%
6560	Payroll Tax Expense	1,142.09	11,775.25	13,779	2,003.75	85.5%
6620	Purchased Services	77.02	4,285.54	4,500	214.46	95.2%
6640	Repair - Maint - Building	0.00	46.73	500	453.27	9.3%
6780	Repair - Maint - Radio	0.00	0.00	250	250.00	0.0%
6650	Repair - Maint - Street Light	0.00	0.00	700	700.00	0.0%
6820	Repair - Maint - Tires	0.00	1,947.77	5,000	3,052.23	39.0%
6840	Repair - Maint - Vehicles	250.18	4,735.73	12,000	7,264.27	39.5%
6760	Repair- Maint- Parts/Material	0.00	3,590.84	6,000	2,409.16	59.8%
6880	Repair-Maint Road Materials	0.00	6,198.35	18,000	11,801.65	34.4%
6160	Rolling Stock Replacement (dep	683.29	7,516.19	5,496	(2,020.19)	136.8%
6920	Safety	0.00	125.01	250	124.99	50.0%
6960	Snow / Ice Removal	0.00	0.00	7,000	7,000.00	0.0%
6980	Supplies	105.19	1,369.16	2,500	1,130.84	54.8%
7020	Telephone	287.96	3,023.73	2,400	(623.73)	126.0%
7080	Unemployment	0.00	407.23	490	82.77	83.1%
7060	Uniforms	189.89	1,366.68	2,000	633.32	68.3%
7100	Utilitites	493.62	5,946.67	10,000	4,053.33	59.5%
5300	Wages	15,589.20	148,728.34	188,218	39,489.66	79.0%
	Expenses	\$76,180.05	\$615,990.78	\$712,107	\$96,116.22	
	Revenue Less Expenditures	(\$75,930.05)	(\$563,418.31)	(\$669,107)	\$0.00	
	Net Change in Fund Balance	(\$75,930.05)	(\$563,418.31)	(\$669,107)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Nov 2019	Jan 2019	Annual Budget	Jan 2019	Dec 2019
		Nov 2019	Nov 2019	Jan 2019	Dec 2019	Percent of
		Actual	Actual	Dec 2019	Variance	Budget
Public Safety Dept						
Expenses						
6620	Purchased Services	0.00	36,000.00	48,000	12,000.00	75.0%
	Expenses	\$0.00	\$36,000.00	\$48,000	\$12,000.00	
	Revenue Less Expenditures	\$0.00	(\$36,000.00)	(\$48,000)	\$0.00	
	Net Change in Fund Balance	\$0.00	(\$36,000.00)	(\$48,000)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Nov 2019 Nov 2019 Actual	Year-To-Date Jan 2019 Nov 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Fire Dept					
Revenue					
4920 Act 833	0.00	16,655.68	12,000	(4,655.68)	138.8%
4160 Contribution Income	0.00	1,000.00	1,000	0.00	100.0%
4100 Facilities Rental - Long Term	0.00	12,000.00	24,000	12,000.00	50.0%
4950 Other Income	0.00	800.00	1,000	200.00	80.0%
Revenue	\$0.00	\$30,455.68	\$38,000	\$7,544.32	
Gross Profit	\$0.00	\$30,455.68	\$38,000	\$0.00	
Expenses					
6000 Act 833	0.00	1,790.11	8,300	6,509.89	21.6%
6060 Capital Improvements - Equipme	0.00	1,384.79	0	(1,384.79)	0.0%
6080 Capital Improvements - Facilit	26.49	2,238.83	10,000	7,761.17	22.4%
6180 Dues and Fees	0.00	661.25	800	138.75	82.7%
6200 Emp Benefit - Hosp Ins	924.96	8,117.76	12,150	4,032.24	66.8%
6230 Emp Benefit - LOPFI	0.00	12,314.72	28,669	16,354.28	43.0%
6240 Emp Benefit - Retirement	204.08	3,149.70	5,757	2,607.30	54.7%
6280 Equipment Purchased < \$5,000	0.00	4,716.00	4,000	(716.00)	117.9%
6340 Fuel Expense	530.95	5,437.51	8,000	2,562.49	68.0%
6400 Insurance - Workmen's Comp.	203.22	2,235.42	4,708	2,472.58	47.5%
6560 Payroll Tax Expense	145.42	1,890.41	3,428	1,537.59	55.1%
6580 Personnel Reimbursement	0.00	12,503.00	16,000	3,497.00	78.1%
6010 PPE	0.00	0.00	6,000	6,000.00	0.0%
6620 Purchased Services	156.73	2,357.45	5,000	2,642.55	47.1%
6640 Repair - Maint - Building	12.83	2,181.52	4,200	2,018.48	51.9%
6720 Repair - Maint - Equipment	100.19	1,275.75	3,800	2,524.25	33.6%
6780 Repair - Maint - Radio	0.00	359.92	3,000	2,640.08	12.0%
6820 Repair - Maint - Tires	0.00	850.36	2,800	1,949.64	30.4%
6840 Repair - Maint - Vehicles	1,064.16	3,700.42	4,700	999.58	78.7%
6160 Rolling Stock Replacement (dep	1,235.99	13,595.89	10,660	(2,935.89)	127.5%
6980 Supplies	250.77	1,359.03	2,000	640.97	68.0%
7020 Telephone	328.48	4,067.50	3,420	(647.50)	118.9%
7040 Travel and Training	0.00	2,604.36	2,000	(604.36)	130.2%
7080 Unemployment	0.00	312.90	315	2.10	99.3%
7060 Uniforms	0.00	255.90	900	644.10	28.4%
7100 Utilitites	298.51	3,702.44	7,000	3,297.56	52.9%
5300 Wages	9,029.03	98,821.34	120,460	21,638.66	82.0%
Expenses	\$14,511.81	\$191,884.28	\$278,067	\$86,182.72	
Revenue Less Expenditures	(\$14,511.81)	(\$161,428.60)	(\$240,067)	\$0.00	
Net Change in Fund Balance	(\$14,511.81)	(\$161,428.60)	(\$240,067)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Nov 2019 Nov 2019 Actual	Year-To-Date Jan 2019 Nov 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Restaurant - Golf Operations						
Revenue						
4650	Sales - Beer	993.50	18,377.56	20,920	2,542.44	87.8%
4660	Sales - Beverage	1,003.64	15,081.21	26,841	11,759.79	56.2%
4670	Sales - Food	10,240.48	127,117.62	138,840	11,722.38	91.6%
	Revenue	\$12,237.62	\$160,576.39	\$186,601	\$26,024.61	
	Gross Profit	\$12,237.62	\$160,576.39	\$186,601	\$0.00	
Expenses						
6500	Advertising	0.00	697.92	0	(697.92)	0.0%
5000	Cost of Sales - Beer	(98.92)	7,269.68	8,836	1,566.32	82.3%
5050	Cost of Sales - Beverage	294.82	4,164.92	4,920	755.08	84.7%
5100	Cost of Sales - Food	5,289.14	62,309.72	53,520	(8,789.72)	116.4%
6180	Dues and Fees	0.00	379.50	730	350.50	52.0%
6200	Emp Benefit - Hosp Ins	296.32	1,925.08	4,044	2,118.92	47.6%
6240	Emp Benefit - Retirement	0.00	0.00	1,167	1,167.00	0.0%
6340	Fuel Expense	0.00	79.94	0	(79.94)	0.0%
6400	Insurance - Workmen's Comp.	35.76	393.36	1,252	858.64	31.4%
6540	Notices and Ads	0.00	92.00	420	328.00	21.9%
6560	Payroll Tax Expense	421.58	4,807.32	4,541	(266.32)	105.9%
6580	Personnel Reimbursement	0.00	45.05	0	(45.05)	0.0%
6620	Purchased Services	159.99	1,215.44	0	(1,215.44)	0.0%
6640	Repair - Maint - Building	0.00	457.94	2,070	1,612.06	22.1%
6720	Repair - Maint - Equipment	0.00	1,432.80	2,070	637.20	69.2%
6160	Rolling Stock Replacement (dep	146.10	1,607.10	1,752	144.90	91.7%
6980	Supplies	902.42	7,800.34	3,450	(4,350.34)	226.1%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	21.32	404.22	388	(16.22)	104.2%
7060	Uniforms	0.00	37.10	250	212.90	14.8%
7100	Utilitites	694.64	7,606.58	4,800	(2,806.58)	158.5%
5300	Wages	5,363.24	61,229.72	59,360	(1,869.72)	103.1%
	Expenses	\$13,526.41	\$163,955.73	\$153,870	(\$10,085.73)	
	Revenue Less Expenditures	(\$1,288.79)	(\$3,379.34)	\$32,731	\$0.00	
	Net Change in Fund Balance	(\$1,288.79)	(\$3,379.34)	\$32,731	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Nov 2019 Nov 2019 Actual	Year-To-Date Jan 2019 Nov 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
18-Hole Course Maintenance						
Revenue						
4160	Contribution Income	0.00	612.50	0	(612.50)	0.0%
4560	Private Cart Fee	0.00	4.00	0	(4.00)	0.0%
	Revenue	\$0.00	\$616.50	\$0	(\$616.50)	
	Gross Profit	\$0.00	\$616.50	\$0	\$0.00	
Expenses						
6060	Capital Improvements - Equipme	0.00	183,706.19	56,741	(126,965.19)	323.8%
6120	Chemicals and Fertilizer	0.00	58,981.35	62,000	3,018.65	95.1%
6180	Dues and Fees	0.00	685.00	700	15.00	97.9%
6200	Emp Benefit - Hosp Ins	1,233.28	14,182.72	21,490	7,307.28	66.0%
6240	Emp Benefit - Retirement	497.70	6,167.83	5,032	(1,135.83)	122.6%
6280	Equipment Purchased < \$5,000	0.00	3,009.36	3,400	390.64	88.5%
6340	Fuel Expense	832.09	14,556.05	18,975	4,418.95	76.7%
6380	Insurance	0.00	1,373.20	0	(1,373.20)	0.0%
6400	Insurance - Workmen's Comp.	148.13	1,629.43	2,542	912.57	64.1%
8010	Interest Expense	678.86	5,780.37	11,400	5,619.63	50.7%
6520	Miscellaneous	0.00	420.00	0	(420.00)	0.0%
6560	Payroll Tax Expense	921.19	12,681.19	15,832	3,150.81	80.1%
6580	Personnel Reimbursement	0.00	726.00	0	(726.00)	0.0%
6620	Purchased Services	200.00	7,779.54	7,000	(779.54)	111.1%
6640	Repair - Maint - Building	0.00	514.23	450	(64.23)	114.3%
6720	Repair - Maint - Equipment	151.35	14,899.69	11,000	(3,899.69)	135.5%
6780	Repair - Maint - Radio	0.00	0.00	400	400.00	0.0%
6800	Repair - Maint - Sewer Plant	0.00	7.85	0	(7.85)	0.0%
6820	Repair - Maint - Tires	0.00	1,371.06	900	(471.06)	152.3%
6840	Repair - Maint - Vehicles	173.37	257.20	600	342.80	42.9%
6660	Repair - Maint- Line Repair	128.15	6,514.35	9,000	2,485.65	72.4%
6760	Repair- Maint- Parts/Material	0.00	661.50	0	(661.50)	0.0%
6160	Rolling Stock Replacement (dep	181.08	1,991.88	24,015	22,023.12	8.3%
6920	Safety	0.00	437.23	400	(37.23)	109.3%
6940	Seed, Sod, and Soil	171.20	6,682.13	15,000	8,317.87	44.5%
6980	Supplies	276.44	1,835.01	2,600	764.99	70.6%
7020	Telephone	174.95	3,770.78	2,940	(830.78)	128.3%
7040	Travel and Training	0.00	850.85	1,000	149.15	85.1%
7080	Unemployment	1.29	574.48	704	129.52	81.6%
7060	Uniforms	0.00	667.25	1,860	1,192.75	35.9%
7100	Utilitites	1,638.67	18,816.73	25,000	6,183.27	75.3%
5300	Wages	12,452.28	164,233.27	206,955	42,721.73	79.4%
	Expenses	\$19,860.03	\$535,763.72	\$507,936	(\$27,827.72)	
	Revenue Less Expenditures	(\$19,860.03)	(\$535,147.22)	(\$507,936)	\$0.00	
	Net Change in Fund Balance	(\$19,860.03)	(\$535,147.22)	(\$507,936)	\$0.00	

**Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures**

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Nov 2019 Nov 2019 Actual	Jan 2019 Nov 2019 Actual	Jan 2019 Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
18 Hole Course-Golf Operations						
Revenue						
4510	Cash Long/Short	0.24	(115.45)	0	115.45	0.0%
4020	Family Golf - Access Card	0.00	13,020.00	0	(13,020.00)	0.0%
4540	Fees - Green	4,165.70	103,039.01	186,022	82,982.99	55.4%
4030	Individual Golf - Access Card	0.00	50,103.00	0	(50,103.00)	0.0%
4950	Other Income	68.15	945.00	2,625	1,680.00	36.0%
4580	Pass - Golf Cart	485.00	12,125.00	18,000	5,875.00	67.4%
4560	Private Cart Fee	10.00	15,516.32	11,000	(4,516.32)	141.1%
4640	Pull Cart Rental	0.00	0.00	1,075	1,075.00	0.0%
4710	Range Balls	204.50	5,584.50	5,832	247.50	95.8%
4090	Range Card	0.00	2,569.00	2,652	83.00	96.9%
4600	Rent - Cart	1,753.00	44,327.53	51,000	6,672.47	86.9%
4610	Rent - Club	50.00	1,465.56	0	(1,465.56)	0.0%
4650	Sales - Beer	0.00	13.08	0	(13.08)	0.0%
4670	Sales - Food	0.00	161.38	0	(161.38)	0.0%
4680	Sales - Merchandise	4,102.85	42,328.03	63,000	20,671.97	67.2%
4700	Storage - Cart	470.00	9,340.00	10,665	1,325.00	87.6%
	Revenue	\$11,309.44	\$300,421.96	\$351,871	\$51,449.04	
	Gross Profit	\$11,309.44	\$300,421.96	\$351,871	\$0.00	
Expenses						
6500	Advertising	583.41	4,975.73	10,000	5,024.27	49.8%
6080	Capital Improvements - Facilit	(4,000.00)	1,810.00	15,000	13,190.00	12.1%
5150	Cost of Sales - Merchandise	5,167.33	32,381.70	33,605	1,223.30	96.4%
6140	Credit Cards Fees	647.96	6,643.41	5,075	(1,568.41)	130.9%
6180	Dues and Fees	0.00	901.25	3,525	2,623.75	25.6%
6200	Emp Benefit - Hosp Ins	12.00	1,441.28	8,946	7,504.72	16.1%
6240	Emp Benefit - Retirement	0.00	428.16	2,783	2,354.84	15.4%
6280	Equipment Purchased < \$5,000	0.00	0.00	7,500	7,500.00	0.0%
6400	Insurance - Workmen's Comp.	82.77	910.47	942	31.53	96.7%
5200	Inventory Control	0.00	2,747.65	0	(2,747.65)	0.0%
6520	Miscellaneous	0.00	0.00	575	575.00	0.0%
6540	Notices and Ads	0.00	56.00	835	779.00	6.7%
6560	Payroll Tax Expense	612.06	8,738.38	8,351	(387.38)	104.6%
6620	Purchased Services	355.13	21,743.02	25,500	3,756.98	85.3%
6640	Repair - Maint - Building	0.00	3,233.42	4,200	966.58	77.0%
6720	Repair - Maint - Equipment	2,448.16	4,259.05	5,200	940.95	81.9%
6780	Repair - Maint - Radio	0.00	0.00	120	120.00	0.0%
6840	Repair - Maint - Vehicles	116.23	116.23	900	783.77	12.9%
6980	Supplies	361.25	4,526.44	4,825	298.56	93.8%
7020	Telephone	373.00	4,824.49	2,282	(2,542.49)	211.4%
7040	Travel and Training	0.00	920.24	1,200	279.76	76.7%
7080	Unemployment	23.05	642.89	643	0.11	100.0%
7060	Uniforms	0.00	51.72	900	848.28	5.7%
7100	Utilitites	409.82	4,775.21	12,500	7,724.79	38.2%
5300	Wages	8,002.06	108,489.18	120,071	11,581.82	90.4%
	Expenses	\$15,194.23	\$214,615.92	\$275,478	\$60,862.08	
	Revenue Less Expenditures	(\$3,884.79)	\$85,806.04	\$76,393	\$0.00	
	Net Change in Fund Balance	(\$3,884.79)	\$85,806.04	\$76,393	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Nov 2019 Nov 2019 Actual	Year-To-Date Jan 2019 Nov 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Variance	Jan 2019 Dec 2019 Percent of Budget	
Recreation Center						
Revenue						
4510	Cash Long/Short	(0.09)	(80.08)	0	80.08	0.0%
4160	Contribution Income	0.00	385.00	0	(385.00)	0.0%
4020	Family Golf - Access Card	0.00	2,085.00	3,174	1,089.00	65.7%
4040	Family Recreation - Access Car	0.00	11,780.00	11,622	(158.00)	101.4%
4540	Fees - Green	468.00	16,055.09	20,000	3,944.91	80.3%
4550	Fees - Recreation	51.90	12,300.06	7,500	(4,800.06)	164.0%
4570	Fees - User - w/o Activity Car	0.00	0.00	18,025	18,025.00	0.0%
4030	Individual Golf - Access Card	0.00	1,368.00	3,221	1,853.00	42.5%
4070	Individual Recreation - Access	0.00	1,870.00	2,002	132.00	93.4%
4950	Other Income	20.56	359.98	0	(359.98)	0.0%
4560	Private Cart Fee	0.00	70.00	100	30.00	70.0%
4640	Pull Cart Rental	0.00	4.00	0	(4.00)	0.0%
4600	Rent - Cart	218.80	8,199.54	8,000	(199.54)	102.5%
4610	Rent - Club	300.00	620.00	700	80.00	88.6%
4630	Rent - Facilities Short Term	195.00	3,973.40	3,220	(753.40)	123.4%
4660	Sales - Beverage	22.65	2,171.72	1,900	(271.72)	114.3%
4670	Sales - Food	6.98	2,342.73	1,750	(592.73)	133.9%
4680	Sales - Merchandise	36.75	1,461.35	1,500	38.65	97.4%
	Revenue	\$1,320.55	\$64,965.79	\$82,714	\$17,748.21	
	Gross Profit	\$1,320.55	\$64,965.79	\$82,714	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	0.00	40,425.44	75,000	34,574.56	53.9%
6120	Chemicals and Fertilizer	2,237.53	4,755.24	4,800	44.76	99.1%
5050	Cost of Sales - Beverage	15.85	1,144.24	1,500	355.76	76.3%
5100	Cost of Sales - Food	0.44	163.57	1,500	1,336.43	10.9%
5150	Cost of Sales - Merchandise	16.09	809.49	1,200	390.51	67.5%
6140	Credit Cards Fees	117.81	859.63	700	(159.63)	122.8%
6180	Dues and Fees	25.00	341.25	950	608.75	35.9%
6200	Emp Benefit - Hosp Ins	0.00	12.40	0	(12.40)	0.0%
6240	Emp Benefit - Retirement	52.69	628.51	595	(33.51)	105.6%
6280	Equipment Purchased < \$5,000	414.02	414.02	3,000	2,585.98	13.8%
6400	Insurance - Workmen's Comp.	38.40	422.40	1,036	613.60	40.8%
5200	Inventory Control	0.00	(5.52)	0	5.52	0.0%
6520	Miscellaneous	0.00	4,416.90	140	(4,276.90)	3,154.9%
6540	Notices and Ads	0.00	154.20	0	(154.20)	0.0%
6560	Payroll Tax Expense	222.63	4,535.96	4,513	(22.96)	100.5%
6580	Personnel Reimbursement	0.00	239.57	600	360.43	39.9%
6620	Purchased Services	542.41	12,329.75	15,000	2,670.25	82.2%
6640	Repair - Maint - Building	990.00	2,861.00	10,000	7,139.00	28.6%
6720	Repair - Maint - Equipment	0.00	0.00	5,000	5,000.00	0.0%
6780	Repair - Maint - Radio	0.00	0.00	32	32.00	0.0%
6840	Repair - Maint - Vehicles	0.00	807.26	240	(567.26)	336.4%
6760	Repair- Maint- Parts/Material	0.00	1,281.01	4,000	2,718.99	32.0%
6160	Rolling Stock Replacement (dep	71.58	787.38	859	71.62	91.7%
6980	Supplies	(1,798.49)	2,822.26	5,000	2,177.74	56.4%
7020	Telephone	378.72	4,032.48	2,500	(1,532.48)	161.3%
7040	Travel and Training	0.00	165.00	300	135.00	55.0%
7080	Unemployment	0.00	393.35	524	130.65	75.1%
7060	Uniforms	0.00	0.00	175	175.00	0.0%
7100	Utilitties	676.59	12,431.26	18,500	6,068.74	67.2%

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Nov 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Nov 2019	Nov 2019	Jan 2019	Dec 2019	Percent of
		Actual	Actual	Dec 2019	Variance	Budget
5300	Wages	2,910.31	59,000.96	58,995	(5.96)	100.0%
	Expenses	\$6,911.58	\$156,229.01	\$216,659	\$60,429.99	
	Revenue Less Expenditures	(\$5,591.03)	(\$91,263.22)	(\$133,945)	\$0.00	
	Net Change in Fund Balance	(\$5,591.03)	(\$91,263.22)	(\$133,945)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Nov 2019 Nov 2019 Actual	Jan 2019 Nov 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Holiday Island Marina						
Revenue						
4100	Facilities Rental - Long Term	0.00	175,238.36	202,030	26,791.64	86.7%
4950	Other Income	0.00	25.00	0	(25.00)	0.0%
	Revenue	\$0.00	\$175,263.36	\$202,030	\$26,766.64	
	Gross Profit	\$0.00	\$175,263.36	\$202,030	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	0.00	4,743.07	0	(4,743.07)	0.0%
6180	Dues and Fees	150.00	475.00	325	(150.00)	146.2%
6520	Miscellaneous	0.00	12,855.80	0	(12,855.80)	0.0%
6620	Purchased Services	8,904.93	71,988.11	89,938	17,949.89	80.0%
6640	Repair - Maint - Building	0.00	12,925.73	6,920	(6,005.73)	186.8%
6720	Repair - Maint - Equipment	800.00	6,731.51	500	(6,231.51)	1,346.3%
6760	Repair- Maint- Parts/Material	0.00	256.80	0	(256.80)	0.0%
6980	Supplies	0.00	21.99	0	(21.99)	0.0%
7020	Telephone	108.46	242.18	0	(242.18)	0.0%
7100	Utilities	317.42	1,106.03	1,185	78.97	93.3%
	Expenses	\$10,280.81	\$111,346.22	\$98,868	(\$12,478.22)	
	Revenue Less Expenditures	(\$10,280.81)	\$63,917.14	\$103,162	\$0.00	
	Net Change in Fund Balance	(\$10,280.81)	\$63,917.14	\$103,162	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Nov 2019 Nov 2019 Actual	Year-To-Date Jan 2019 Nov 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Campground Recreation						
Revenue						
4510	Cash Long/Short	0.00	22.36	0	(22.36)	0.0%
4160	Contribution Income	0.00	1,000.00	0	(1,000.00)	0.0%
4630	Rent - Facilities Short Term	0.00	14,902.00	12,600	(2,302.00)	118.3%
	Revenue	\$0.00	\$15,924.36	\$12,600	(\$3,324.36)	
	Gross Profit	\$0.00	\$15,924.36	\$12,600	\$0.00	
Expenses						
6620	Purchased Services	27.21	4,416.85	4,965	548.15	89.0%
6640	Repair - Maint - Building	0.00	284.84	500	215.16	57.0%
6720	Repair - Maint - Equipment	0.00	61.41	175	113.59	35.1%
6760	Repair- Maint- Parts/Material	0.00	0.00	105	105.00	0.0%
6980	Supplies	0.00	127.21	220	92.79	57.8%
7020	Telephone	174.95	1,653.40	1,128	(525.40)	146.6%
7100	Utilites	567.43	4,576.53	3,564	(1,012.53)	128.4%
	Expenses	\$769.59	\$11,120.24	\$10,657	(\$463.24)	
	Revenue Less Expenditures	(\$769.59)	\$4,804.12	\$1,943	\$0.00	
	Net Change in Fund Balance	(\$769.59)	\$4,804.12	\$1,943	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Nov 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Nov 2019	Nov 2019	Dec 2019	Dec 2019	Percent of
		Actual	Actual		Variance	Budget
Clubhouse						
Revenue						
4160	Contribution Income	0.00	2,500.00	0	(2,500.00)	0.0%
4630	Rent - Facilities Short Term	1,167.50	5,832.54	10,000	4,167.46	58.3%
	Revenue	\$1,167.50	\$8,332.54	\$10,000	\$1,667.46	
	Gross Profit	\$1,167.50	\$8,332.54	\$10,000	\$0.00	
Expenses						
6500	Advertising	0.00	2,061.42	0	(2,061.42)	0.0%
6080	Capital Improvements - Facilit	5,000.00	5,000.00	25,000	20,000.00	20.0%
6560	Payroll Tax Expense	34.60	465.56	430	(35.56)	108.3%
6620	Purchased Services	126.04	2,190.31	1,500	(690.31)	146.0%
6640	Repair - Maint - Building	0.00	3,386.18	4,500	1,113.82	75.2%
6720	Repair - Maint - Equipment	105.00	352.03	4,500	4,147.97	7.8%
6980	Supplies	70.46	1,562.36	2,300	737.64	67.9%
7020	Telephone	58.10	540.86	0	(540.86)	0.0%
7080	Unemployment	3.61	48.69	67	18.31	72.7%
7100	Utilitites	734.02	8,158.45	11,600	3,441.55	70.3%
5300	Wages	452.48	6,085.91	5,620	(465.91)	108.3%
	Expenses	\$6,584.31	\$29,851.77	\$55,517	\$25,665.23	
	Revenue Less Expenditures	(\$5,416.81)	(\$21,519.23)	(\$45,517)	\$0.00	
	Net Change in Fund Balance	(\$5,416.81)	(\$21,519.23)	(\$45,517)	\$0.00	

**Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures**

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Nov 2019 Nov 2019 Actual	Jan 2019 Nov 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	9,893.05	1,977,205.93	1,812,961	(164,244.93)	109.1%
4440	Assessment Income - Penalties	1,522.36	94,773.82	25,000	(69,773.82)	379.1%
4170	Chilli Cook-Off Income	0.00	7,500.00	0	(7,500.00)	0.0%
4160	Contribution Income	0.00	24,000.00	46,500	22,500.00	51.6%
4330	Debt Service - Sewer Treatment	0.00	199,744.16	195,103	(4,641.16)	102.4%
4960	Interest Income	2,781.62	50,414.93	38,040	(12,374.93)	132.5%
4950	Other Income	2,847.86	119,703.18	20,508	(99,195.18)	583.7%
4710	Range Balls	0.00	5.00	0	(5.00)	0.0%
4000	Security Fee	7,940.30	86,585.34	90,000	3,414.66	96.2%
	Revenue	\$24,985.19	\$2,559,932.36	\$2,228,112	(\$331,820.36)	
	Gross Profit	\$24,985.19	\$2,559,932.36	\$2,228,112	\$0.00	
Expenses						
6500	Advertising	125.00	20,486.02	20,800	313.98	98.5%
5540	Assessment Expense - Uncollect	0.00	1,606.42	28,000	26,393.58	5.7%
6130	Chilli Cook-Off Expense	0.00	9,572.31	0	(9,572.31)	0.0%
6180	Dues and Fees	0.00	500.00	0	(500.00)	0.0%
6350	Hiking Trail	0.00	15,925.84	0	(15,925.84)	0.0%
6380	Insurance	10,545.11	126,597.44	118,452	(8,145.44)	106.9%
6400	Insurance - Workmen's Comp.	0.00	(10,550.00)	0	10,550.00	0.0%
6440	Legal Fees	1,411.50	24,352.57	20,400	(3,952.57)	119.4%
6460	Licensing State of Arkansas -	0.00	0.00	48	48.00	0.0%
6520	Miscellaneous	632.77	1,576.19	1,440	(136.19)	109.5%
6540	Notices and Ads	0.00	56.00	175	119.00	32.0%
6620	Purchased Services	461.90	11,812.45	12,223	410.55	96.6%
6760	Repair- Maint- Parts/Material	0.00	0.00	15,000	15,000.00	0.0%
7000	Taxes - Real Estate and Person	0.00	49,140.68	63,500	14,359.32	77.4%
	Expenses	\$13,176.28	\$251,075.92	\$280,038	\$28,962.08	
	Revenue Less Expenditures	\$11,808.91	\$2,308,856.44	\$1,948,074	\$0.00	
	Net Change in Fund Balance	\$11,808.91	\$2,308,856.44	\$1,948,074	\$0.00	

**Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures**

Acct No	Current Period Nov 2019 Nov 2019 Actual	Year-To-Date Jan 2019 Nov 2019 Actual	Annual Budget Jan 2019 Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Fund Balances					
Beginning Fund Balance	20,441,654.12	19,413,801.04	0	0.00	0.0%
Net Change in Fund Balance	(171,404.78)	856,448.30	163,606	0.00	0.0%
Ending Fund Balance	20,270,249.34	20,270,249.34	0	0.00	0.0%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 11/1/2019 to 11/30/2019

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Master Budget

Income Statement
1/1/2019 to 11/30/2019

Jan 2019
Nov 2019
Actual

Revenue

Other Revenue

Security Fee	86,585.34
Family Golf - Access Card	15,105.00
Individual Golf - Access Card	51,471.00
Family Recreation - Access Car	11,780.00
Individual Recreation - Access	1,870.00
Range Card	2,569.00
Facilities Rental - Long Term	189,638.36
Contribution Income	69,497.50
Chilli Cook-Off Income	7,500.00
Water Sales	415,008.47
Water Turn-On Charges	13,240.00
Water Service Installation Cha	4,900.00
Irrigation Service Income	900.00
Sewer Sales	285,405.75
Sewer Sales Installation Charg	3,600.00
Debt Service - Sewer Treatment	422,774.95
Late Charges on Water and Sewe	9,406.59
Assessment Income - Current	1,977,205.93
Assessment Income - Penalties	94,773.82
Cash Long/Short	(173.17)
Fees - Green	119,094.10
Fees - Recreation	12,300.06
Private Cart Fee	15,590.32
Pass - Golf Cart	12,125.00
Rent - Cart	52,527.07
Rent - Club	2,085.56
Rent - Facilities Short Term	24,707.94
Pull Cart Rental	4.00
Sales - Beer	18,390.64
Sales - Beverage	17,252.93
Sales - Food	129,621.73
Sales - Merchandise	43,789.38
Storage - Cart	9,340.00
Range Balls	5,589.50
Road Inspection Fee - Nonreund	1,750.00
Act 833	16,655.68
Other Income	121,858.91
Interest Income	50,414.93
Sale of Assets	14,978.47

Revenue	\$4,331,134.76
Gross Profit	\$4,331,134.76

Expenses

Other Expense

Cost of Sales - Beer	7,269.68
Cost of Sales - Beverage	5,309.16
Cost of Sales - Food	62,473.29
Cost of Sales - Merchandise	33,191.19
Inventory Control	2,742.13

Income Statement
1/1/2019 to 11/30/2019

	Jan 2019
	Nov 2019
	Actual
Wages	1,029,303.92
Assessment Expense - Uncollect	1,606.42
Act 833	1,790.11
Auditors' Fees	25,782.17
Capital Improvements - Equipme	238,343.53
Capital Improvements - Facilit	520,262.37
Chemicals and Fertilizer	81,431.89
Chilli Cook-Off Expense	9,572.31
Credit Cards Fees	8,345.52
Rolling Stock Replacement (dep	30,286.19
Dues and Fees	11,803.87
Emp Benefit - Hosp Ins	75,565.10
Emp Benefit - LOPFI	12,314.72
Emp Benefit - Retirement	31,192.16
Equipment Purchased < \$5,000	17,647.23
Fire Hydrants	2,258.14
Fuel Expense	40,466.00
Hiking Trail	15,925.84
Insurance	127,970.64
Insurance - Workmen's Comp.	(879.35)
Lab Fees	8,183.96
Legal Fees	24,352.57
Advertising	28,221.09
Miscellaneous	21,711.76
Notices and Ads	1,474.51
Payroll Tax Expense	75,191.74
Personnel Reimbursement	13,513.62
Postage	17,581.18
Purchased Services	202,403.60
Repair - Maint - Building	27,565.26
Repair - Maint- Line Repair	24,341.32
Repair - Maint - Equipment	49,612.51
Repair- Maint- Parts/Material	51,371.91
Repair - Maint - Radio	359.92
Repair - Maint - Sewer Plant	28,193.89
Repair - Maint - Tires	5,778.54
Repair - Maint - Vehicles	19,584.96
Repair-Maint Road Materials	6,198.35
Safety	562.24
Seed, Sod, and Soil	6,682.13
Supplies	34,634.00
Taxes - Real Estate and Person	49,140.68
Telephone	48,031.39
Travel and Training	6,906.40
Uniforms	4,245.28
Unemployment	3,800.26
Utilitites	220,725.99
Interest Expense	102,343.17
Expenses	\$3,474,686.46
Income (Loss) From Operations	\$856,448.30
Net Income (Loss)	\$856,448.30

Statement of Cash Flows

1/1/2019 to 11/30/2019

Cash Flow From Operating Activities

Cash From Revenue

Act 833	16,655.68
Assessment Income - Current	5,293.92
Assessment Income - Penalties	559.60
Cash Long/Short	(173.17)
Chilli Cook-Off Income	7,500.00
Contribution Income	69,497.50
Debt Service - Sewer Treatment	596.75
Facilities Rental - Long Term	189,638.36
Family Golf - Access Card	15,105.00
Family Recreation - Access Car	11,780.00
Fees - Green	117,795.00
Fees - Recreation	12,300.06
Individual Golf - Access Card	51,471.00
Individual Recreation - Access	1,870.00
Interest Income	53,930.94
Other Income	121,134.49
Pass - Golf Cart	12,125.00
Private Cart Fee	15,590.32
Pull Cart Rental	4.00
Range Balls	5,503.50
Range Card	2,569.00
Rent - Cart	52,488.27
Rent - Club	2,085.56
Rent - Facilities Short Term	24,707.94
Road Inspection Fee - Nonreund	1,750.00
Sale of Assets	14,978.47
Sales - Beer	16,780.14
Sales - Beverage	16,363.67
Sales - Food	121,403.83
Sales - Merchandise	36,540.57
Storage - Cart	9,340.00
Water Sales	(60.99)

Cash From Revenue Totals \$1,007,124.41

Cash Used to Pay Expenses

Act 833	1,790.11
Advertising	25,037.68
Assessment Expense - Uncollect	777.30
Auditors' Fees	25,782.17
Capital Improvements - Equipme	179,535.11
Capital Improvements - Facilit	394,608.74
Chemicals and Fertilizer	71,188.37
Chilli Cook-Off Expense	9,572.31
Credit Cards Fees	8,326.03
Dues and Fees	19,930.87
Emp Benefit - Hosp Ins	74,577.19
Emp Benefit - LOPFI	12,314.72
Emp Benefit - Retirement	29,852.54
Equipment Purchased < \$5,000	16,461.67
Fire Hydrants	2,258.14
Fuel Expense	39,694.11
Hiking Trail	15,925.84

Statement of Cash Flows
1/1/2019 to 11/30/2019

Insurance	12,349.96
Interest Expense	102,343.17
Lab Fees	7,878.72
Legal Fees	24,352.57
Miscellaneous	21,078.99
Notices and Ads	1,474.51
Payroll Tax Expense	71,887.00
Personnel Reimbursement	13,513.62
Postage	17,581.18
Purchased Services	196,412.36
Repair - Maint - Building	26,387.98
Repair - Maint - Equipment	41,387.62
Repair - Maint - Radio	359.92
Repair - Maint - Sewer Plant	27,436.33
Repair - Maint - Tires	5,127.40
Repair - Maint - Vehicles	18,806.50
Repair - Maint- Line Repair	23,345.29
Repair- Maint- Parts/Material	47,299.51
Repair-Maint Road Materials	6,198.35
Safety	562.24
Seed, Sod, and Soil	6,682.13
Supplies	35,387.28
Taxes - Real Estate and Person	49,140.68
Telephone	47,639.16
Travel and Training	6,518.50
Unemployment	3,447.47
Uniforms	3,677.77
Utilitites	209,791.59
Wages	1,072,696.77

Cash Used to Pay Expenses Totals \$3,028,397.47

Cash Used to Purchase(Sell) Current Assets

AR - Water & Sewer Sales	(1,085,424.17)
Assessments Receivable - Curre	(1,671,329.48)
Assessments Receivable - Noncu	(116,561.17)
Assessments Receivable - Penal	(37,241.72)
Debt Service Receivable - Curr	(178,513.27)
Debt Service Receivable - Deli	(11,029.27)
Inventory - Beer	8,158.38
Inventory - Beverage	5,543.67
Inventory - Food	61,655.22
Inventory - Pro Shop	22,561.69
Inventory - Rec. Center	1,239.19
Prepaid Expenses	126,541.50

Cash Used to Purchase(Sell) Current Assets Totals (\$2,874,399.43)

Cash Used to Repay(Create) Current Liabilities

Accounts Payable - Health Dept	6,005.00
Customer Deposits	(680.00)
Customer Donation	(2,036.50)
Gift Certificates - Pro Shops	(6,224.26)
Golf Tournament Prize Money	(19,811.51)
LOPFI Withholding	64.59
MHBF Payable	821.14
Sales Tax Payable	27,935.43

Statement of Cash Flows
1/1/2019 to 11/30/2019

Water Escrow Deposits	(11,920.43)
Cash Used to Repay(Create) Current Liabilities Totals	(5,846.54)
Cash Flow From Operating Activities Totals	\$858,972.91

Cash Flow From Investing Activities

Increases

18H Golf Course	394.10
Increases Totals	\$394.10
Cash Flow From Investing Activities Totals	\$394.10

Cash Flow From Financing Activities

Decreases

Bonds Payable	237,129.24
Long Term Notes Pay/Golf Equip	41,939.01
Decreases Totals	\$279,068.25
Cash Flow From Financing Activities Totals	(\$279,068.25)
Net Increase (Decrease) Totals	\$580,298.76
(1/1/2019) Totals	\$4,308,533.04
(11/30/2019) Totals	\$4,888,831.80