

Balance Sheet
For Period Ending 12/31/2018

	Book Value
	Dec 2018
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	34,350.28
ANRC Bond Sinking Fund	60,714.76
Cash in Checking- Revenue Fund	(5,597.20)
Cash in P/R Checking	(12,302.97)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	120,976.24
Debt Service (Treatment Plant)	1,167,358.46
Equipment Reserve - Restricted	222,061.10
Fire Wise	8,150.97
Money Market Demand Account	1,419,724.77
Petty Cash - Office	500.00
Restricted Fire Dept Funds	44,500.00
Restricted Road Funds	40,000.00
Undesignated Reserve - Restrict	1,123,774.05
Utility Improvements	49,653.15
Water Escrow Deposits	33,819.43
Allowance for Uncollectable As	(113,865.38)
AR - Water & Sewer Sales	102,490.97
Assessments Receivable - Noncu	233,185.95
Assessments Receivable - Penal	68,193.01
Debt Service Receivable - Deli	24,113.03
Interest Receivable	3,515.99
Inventory - Beer	862.75
Inventory - Beverage	260.92
Inventory - Food	1,884.39
Inventory - Pro Shop	47,764.87
Inventory - Rec. Center	733.16
Prepaid Expenses	57,121.11
Total Current Assets	\$4,734,793.81
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(28,065,459.05)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,391,705.45
9-Hole Golf Course	1,143,916.69
Buildings	4,267,045.73
Construction in Progress	15,406.59
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	8,912,994.44
Water System	7,999,179.61

Balance Sheet
For Period Ending 12/31/2018

		Book Value
		Dec 2018
		Actual
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Machinery & Equipment		
Office Equipment	89,008.33	
Public Works-Machinery and Equ	1,041,823.44	
Total Fixed Assets	\$19,008,214.89	
Other Assets		
Other Assets		
Deferred Outflows of Resources	150,362.00	
Total Other Assets	\$150,362.00	
Total Assets	\$23,893,370.70	
Liabilities		
Current Liabilities		
Other Current Liabilities		
Accounts Payable	12,440.00	
Accounts Payable - Health Dept	104.50	
Accrued Interest Payable (ANRC	22,693.26	
Customer Deposits	3,185.05	
Customer Donation	979.80	
Gift Certificates - Pro Shops	268.91	
Golf Tournament Prize Money	722.75	
Wages Payable	69,173.39	
Water Escrow Deposits	33,819.43	
Total Current Liabilities	\$143,387.09	
Long Term Liabilities		
Other Liabilities		
Bonds Payable	3,972,734.16	
Long Term Notes Pay/Golf Equip	23,559.41	
Deferred Inflows of Resources	48,050.00	
Net Pension Liability	291,839.00	
Total Long Term Liabilities	\$4,336,182.57	
Total Liabilities	\$4,479,569.66	
Fund Balance		
Suplus Carryover		
Retained Earnings	17,943,832.22	
Contributed Capital - Grant	1,453,004.72	
State Grant - Fire Wise	16,964.10	
Total Fund Balance	\$19,413,801.04	
Total Liabilities and Equity	\$23,893,370.70	

Comparative Balance Sheet
For Period Ending 12/31/2018

	Book Value Dec 2018 Actual	Book Value Dec 2017 Actual	Amount Variance Dec 2017 to Dec 2018	% Dec 2018 to Dec 2017 Actual
Assets				
Current Assets				
Other Current Assets				
Act 833 - Restricted Funds	34,350.28	24,116.57	10,233.71	142.43%
ANRC Bond Sinking Fund	60,714.76	60,843.38	(128.62)	99.79%
Cash in Checking- Revenue Fund	(5,597.20)	(40,988.72)	35,391.52	13.66%
Cash in P/R Checking	(12,302.97)	(16,885.45)	4,582.48	72.86%
Change Box - Campground	50.00	50.00		100.00%
Change Fund - 18-Hole Clubhous	500.00	500.00		100.00%
Change Fund - Rec Center	300.00	300.00		100.00%
Current Taxes Invested	120,976.24	51,678.75	69,297.49	234.09%
Debt Service (Treatment Plant)	1,167,358.46	1,120,736.72	46,621.74	104.16%
Equipment Reserve - Restricted	222,061.10	228,167.32	(6,106.22)	97.32%
Fire Wise	8,150.97	8,150.97		100.00%
Money Market Demand Account	1,419,724.77	1,500,265.49	(80,540.72)	94.63%
Petty Cash - Office	500.00	500.00		100.00%
Restricted Fire Dept Funds	44,500.00	17,000.00	27,500.00	261.76%
Restricted Road Funds	40,000.00	40,000.00		100.00%
Undesignated Reserve - Restrict	1,123,774.05	1,095,151.75	28,622.30	102.61%
Utility Improvements	49,653.15	49,653.15		100.00%
Water Escrow Deposits	33,819.43	20,352.85	13,466.58	166.17%
Allowance for Uncollectable As	(113,865.38)	(101,091.36)	(12,774.02)	112.64%
AR - Water & Sewer Sales	102,490.97	98,706.51	3,784.46	103.83%
Assessments Receivable - Noncu	233,185.95	207,010.91	26,175.04	112.64%
Assessments Receivable - Penal	68,193.01	59,742.14	8,450.87	114.15%
Debt Service Receivable - Deli	24,113.03	22,078.01	2,035.02	109.22%
Interest Receivable	3,515.99	1,583.08	1,932.91	222.10%
Inventory - Beer	862.75	1,463.40	(600.65)	58.96%
Inventory - Beverage	260.92	512.93	(252.01)	50.87%
Inventory - Food	1,884.39	2,402.36	(517.97)	78.44%
Inventory - Pro Shop	47,764.87	40,432.00	7,332.87	118.14%
Inventory - Rec. Center	733.16	1,100.62	(367.46)	66.61%
Prepaid Expenses	57,121.11	59,384.61	(2,263.50)	96.19%
Total Current Assets	\$4,734,793.81	\$4,552,917.99	\$181,875.82	
Fixed Assets				
Accumulated Depreciation				
Accumulated Depreciation	(28,065,459.05)	(26,900,885.05)	(1,164,574.00)	104.33%
Fixed Assets				
Land				
Land	1,499,173.01	1,499,173.01		100.00%
Buildings & Improvements				
18H Golf Course	1,391,705.45	1,317,865.45	73,840.00	105.60%
9-Hole Golf Course	1,143,916.69	1,143,916.69		100.00%
Buildings	4,267,045.73	4,180,374.68	86,671.05	102.07%
Construction in Progress	15,406.59		15,406.59	
Fire and Security Equipment an	1,168,013.01	1,168,013.01		100.00%
Recreational Facilities	1,173,212.79	1,054,560.98	118,651.81	111.25%
Restaurant	67,977.00	67,977.00		100.00%
Sewer System	18,304,217.85	18,285,851.07	18,366.78	100.10%
Streets and Roads	8,912,994.44	8,653,121.60	259,872.84	103.00%

Holiday Island Suburban Improvement District
Comparative Balance Sheet
For Period Ending 12/31/2018

	Book Value Dec 2018 Actual	Book Value Dec 2017 Actual	Amount Variance Dec 2017 to Dec 2018	% Dec 2018 to Dec 2017 Actual
Water System	7,999,179.61	7,832,078.33	167,101.28	102.13%
Machinery & Equipment				
Office Equipment	89,008.33	89,008.33		100.00%
Public Works-Machinery and Equ	1,041,823.44	992,406.44	49,417.00	104.98%
Total Fixed Assets	\$19,008,214.89	\$19,383,461.54	(\$375,246.65)	
Other Assets				
Other Assets				
Deferred Outflows of Resources	150,362.00	70,965.00	79,397.00	211.88%
Total Other Assets	\$150,362.00	\$70,965.00	\$79,397.00	
Total Assets	\$23,893,370.70	\$24,007,344.53	(\$113,973.83)	
Liabilities				
Current Liabilities				
Payroll Liabilities				
Accounts Payable - Trade		13,321.93	(13,321.93)	
AR Dept of Workforce Services		174.62	(174.62)	
Accounts Payable	12,440.00		12,440.00	
Accounts Payable - Health Dept	104.50	(36.80)	141.30	(283.97%)
Accrued Interest Payable (ANRC	22,693.26	24,403.60	(1,710.34)	92.99%
Customer Deposits	3,185.05	3,185.05		100.00%
Customer Donation	979.80	979.80		100.00%
Gift Certificates - Pro Shops	268.91	416.34	(147.43)	64.59%
Golf Tournament Prize Money	722.75	462.27	260.48	156.35%
Sales Tax Payable		4,059.00	(4,059.00)	
Wages Payable	69,173.39	61,736.36	7,437.03	112.05%
Water Escrow Deposits	33,819.43	20,233.07	13,586.36	167.15%
Total Current Liabilities	\$143,387.09	\$128,935.24	\$14,451.85	
Long Term Liabilities				
Other Liabilities				
Bonds Payable	3,972,734.16	4,223,521.08	(250,786.92)	94.06%
Long Term Note Pay/Flotation		(0.49)	0.49	
Long Term Notes Pay/Golf Equip	23,559.41	63,502.96	(39,943.55)	37.10%
Deferred Inflows of Resources	48,050.00	20,492.00	27,558.00	234.48%
Net Pension Liability	291,839.00	217,972.00	73,867.00	133.89%
Total Long Term Liabilities	\$4,336,182.57	\$4,525,487.55	(\$189,304.98)	
Total Liabilities	\$4,479,569.66	\$4,654,422.79	(\$174,853.13)	
Fund Balance				
Suplus Carryover				
Retained Earnings	17,943,832.22	17,882,952.92	60,879.30	100.34%
Contributed Capital - Grant	1,453,004.72	1,453,004.72		100.00%
State Grant - Fire Wise	16,964.10	16,964.10		100.00%
Total Fund Balance	\$19,413,801.04	\$19,352,921.74	\$60,879.30	
Total Liabilities and Equity	\$23,893,370.70	\$24,007,344.53	(\$113,973.83)	

Income Statement
1/1/2018 to 12/31/2018

Jan 2018
Dec 2018
Actual

Revenue

Other Revenue

Security Fee	93,798.52
Family Golf - Access Card	17,910.00
Individual Golf - Access Card	50,415.85
Family Recreation - Access Car	12,056.34
Individual Recreation - Access	2,125.00
Range Card	2,122.16
Facilities Rental - Long Term	202,761.04
Storm Damage Reimbursement	1,362.00
Contribution Income	46,209.86
Chilli Cook-Off Income	5,500.00
Water Sales	488,992.17
Water Turn-On Charges	14,310.00
Water Service Installation Cha	7,169.30
Irrigation Service Income	1,542.00
Sewer Sales	315,022.95
Sewer Sales Installation Charg	1,800.00
Debt Service - Sewer Treatment	417,978.26
Late Charges on Water and Sewe	10,178.40
Assessment Income - Current	1,813,754.57
Assessment Income - Penalties	42,336.09
Cash Long/Short	19.31
Fees - Green	127,712.85
Fees - Recreation	13,489.85
Private Cart Fee	17,254.25
Pass - Golf Cart	11,249.00
Rent - Cart	56,365.29
Rent - Club	1,148.00
Rent - Facilities Short Term	24,671.60
Pull Cart Rental	4.00
Sales - Beer	20,716.39
Sales - Beverage	18,787.71
Sales - Food	137,641.40
Sales - Merchandise	60,506.02
Storage - Cart	11,693.35
Range Balls	4,954.66
Road Inspection Fee - Nonreund	750.00
Act 833	17,806.69
Other Income	228,753.82
Interest Income	36,356.92
Sale of Assets	2,454.00

Revenue	\$4,339,679.62
Gross Profit	\$4,339,679.62

Expenses

Other Expense

Cost of Sales - Beer	9,483.20
Cost of Sales - Beverage	6,522.01
Cost of Sales - Food	61,219.36
Cost of Sales - Merchandise	39,564.60

Income Statement
1/1/2018 to 12/31/2018

	Jan 2018
	Dec 2018
	Actual
Inventory Control	2,716.48
Wages	1,118,891.32
Assessment Expense - Uncollect	70,553.66
Act 833	8,372.98
PPE	6,000.00
Auditors' Fees	23,961.79
Capital Improvements - Equipme	0.00
Capital Improvements - Facilit	0.00
Chemicals and Fertilizer	84,210.38
Chilli Cook-Off Expense	6,674.75
Credit Cards Fees	8,868.04
Depreciation Expense	1,103,085.25
Rolling Stock Replacement (dep	61,488.75
Dues and Fees	11,360.33
Emp Benefit - Hosp Ins	88,419.00
Emp Benefit - LOPFI	18,724.37
Emp Benefit - Retirement	32,718.67
Equipment Purchased < \$5,000	22,986.24
Pension Expense	22,028.00
Fire Hydrants	57.64
Fuel Expense	42,595.62
Hiking Trail	6,244.00
Insurance	122,450.11
Insurance - Workmen's Comp.	28,002.00
Lab Fees	8,574.58
Legal Fees	27,454.70
Licensing State of Arkansas -	55.00
Advertising	44,193.61
Miscellaneous	16,047.67
Notices and Ads	1,978.58
Payroll Tax Expense	76,103.20
Personnel Reimbursement	12,803.00
Postage	8,953.85
Purchased Services	223,179.97
Repair - Maint - Building	33,992.09
Repair - Maint - Street Light	365.57
Repair - Maint- Line Repair	30,289.61
Repair - Maint - Equipment	52,061.36
Repair- Maint- Parts/Material	38,861.11
Repair - Maint - Radio	904.92
Repair - Maint - Sewer Plant	20,371.38
Repair - Maint - Tires	7,277.29
Repair - Maint - Vehicles	19,977.45
Repair-Maint Road Materials	7,805.31
Safety	688.20
Seed, Sod, and Soil	7,132.68
Storm Damage Expense	126,283.40
Snow / Ice Removal	6,437.56
Supplies	34,114.60
Taxes - Real Estate and Person	52,972.73
Telephone	41,430.53
Travel and Training	3,856.24

Income Statement
1/1/2018 to 12/31/2018

	Jan 2018
	Dec 2018
	Actual
Uniforms	6,616.90
Unemployment	2,642.63
Utilities	242,747.89
Interest Expense	114,066.16
Expenses	<u>\$4,277,438.32</u>
Income (Loss) From Operations	<u>\$62,241.30</u>
Net Income (Loss)	<u>\$62,241.30</u>

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget	
Revenue & Expenditures						
Administrative Dept						
Revenue						
4100	Facilities Rental - Long Term	300.00	3,600.00	3,600	0.00	100.0%
4950	Other Income	0.00	369.94	0	(369.94)	0.0%
	Revenue	\$300.00	\$3,969.94	\$3,600	(\$369.94)	
	Gross Profit	\$300.00	\$3,969.94	\$3,600	\$0.00	
Expenses						
6020	Auditors' Fees	4,097.80	7,970.15	25,513	17,542.85	31.2%
6080	Capital Improvements - Facilit	(7,571.71)	0.00	0	0.00	0.0%
6140	Credit Cards Fees	183.41	1,069.27	800	(269.27)	133.7%
6150	Depreciation Expense	11,068.00	11,068.00	0	(11,068.00)	0.0%
6180	Dues and Fees	115.00	204.00	584	380.00	34.9%
6200	Emp Benefit - Hosp Ins	1,663.00	19,956.00	30,888	10,932.00	64.6%
6240	Emp Benefit - Retirement	554.10	7,206.63	10,514	3,307.37	68.5%
6280	Equipment Purchased < \$5,000	0.00	0.00	5,000	5,000.00	0.0%
6340	Fuel Expense	0.00	43.48	0	(43.48)	0.0%
6400	Insurance - Workmen's Comp.	0.00	47.08	188	140.92	25.0%
6520	Miscellaneous	320.99	356.49	1,800	1,443.51	19.8%
6540	Notices and Ads	0.00	0.00	960	960.00	0.0%
6560	Payroll Tax Expense	1,372.32	17,193.95	16,795	(398.95)	102.4%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	13.65	8,921.50	12,000	3,078.50	74.3%
6620	Purchased Services	1,856.36	12,159.25	15,938	3,778.75	76.3%
6640	Repair - Maint - Building	0.00	375.42	5,630	5,254.58	6.7%
6720	Repair - Maint - Equipment	0.00	335.00	960	625.00	34.9%
6840	Repair - Maint - Vehicles	0.00	186.63	400	213.37	46.7%
6980	Supplies	566.50	7,431.54	8,313	881.46	89.4%
7020	Telephone	515.24	7,478.60	15,024	7,545.40	49.8%
7040	Travel and Training	0.00	44.60	1,200	1,155.40	3.7%
7080	Unemployment	4.09	324.79	565	240.21	57.5%
7100	Utilities	588.94	7,003.69	6,420	(583.69)	109.1%
5300	Wages	34,374.79	231,468.00	229,787	(1,681.00)	100.7%
	Expenses	\$49,722.48	\$340,844.07	\$389,399	\$48,554.93	
	Revenue Less Expenditures	(\$49,422.48)	(\$336,874.13)	(\$385,799)	\$0.00	
	Net Change in Fund Balance	(\$49,422.48)	(\$336,874.13)	(\$385,799)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Dec 2018 Dec 2018 Actual	Jan 2018 Dec 2018 Actual	Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance	Dec 2018 Percent of Budget
Water Dept						
Revenue						
4260	Irrigation Service Income	642.00	1,542.00	900	(642.00)	171.3%
4340	Late Charges on Water and Sewe	840.07	10,178.40	6,000	(4,178.40)	169.6%
4200	Water Sales	56,184.75	488,992.17	524,924	35,931.83	93.2%
4240	Water Service Installation Cha	1,569.30	7,169.30	2,800	(4,369.30)	256.0%
4220	Water Turn-On Charges	(1,305.00)	14,310.00	10,800	(3,510.00)	132.5%
	Revenue	\$57,931.12	\$522,191.87	\$545,424	\$23,232.13	
	Gross Profit	\$57,931.12	\$522,191.87	\$545,424	\$0.00	
Expenses						
6020	Auditors' Fees	0.00	15,991.64	0	(15,991.64)	0.0%
6060	Capital Improvements - Equipme	(20,836.00)	(10,418.00)	0	10,418.00	0.0%
6080	Capital Improvements - Facilit	(145,305.28)	0.00	0	0.00	0.0%
6120	Chemicals and Fertilizer	0.00	735.02	1,250	514.98	58.8%
6150	Depreciation Expense	226,057.74	226,057.74	0	(226,057.74)	0.0%
6180	Dues and Fees	24.36	1,140.72	1,540	399.28	74.1%
6200	Emp Benefit - Hosp Ins	168.41	1,998.42	10,548	8,549.58	18.9%
6240	Emp Benefit - Retirement	63.63	852.66	2,986	2,133.34	28.6%
6260	Engineering	0.00	0.00	15,000	15,000.00	0.0%
6280	Equipment Purchased < \$5,000	898.83	1,540.37	3,800	2,259.63	40.5%
6300	Fire Hydrants	0.00	57.64	8,150	8,092.36	0.7%
6340	Fuel Expense	270.50	3,643.72	7,800	4,156.28	46.7%
6380	Insurance	163.91	163.91	0	(163.91)	0.0%
6400	Insurance - Workmen's Comp.	172.63	2,071.56	1,883	(188.56)	110.0%
6540	Notices and Ads	46.76	277.88	500	222.12	55.6%
6560	Payroll Tax Expense	271.61	4,200.90	7,178	2,977.10	58.5%
6620	Purchased Services	289.02	1,981.84	500	(1,481.84)	396.4%
6640	Repair - Maint - Building	0.00	38.32	1,500	1,461.68	2.6%
6720	Repair - Maint - Equipment	730.46	17,949.55	34,200	16,250.45	52.5%
6780	Repair - Maint - Radio	0.00	0.00	500	500.00	0.0%
6820	Repair - Maint - Tires	0.00	898.05	1,160	261.95	77.4%
6840	Repair - Maint - Vehicles	260.29	2,643.48	2,220	(423.48)	119.1%
6660	Repair - Maint- Line Repair	2,686.97	21,132.84	31,800	10,667.16	66.5%
6760	Repair- Maint- Parts/Material	668.65	26,287.11	22,260	(4,027.11)	118.1%
6160	Rolling Stock Replacement (dep	318.85	3,655.26	3,642	(13.26)	100.4%
6920	Safety	0.00	0.00	1,000	1,000.00	0.0%
6980	Supplies	143.63	1,908.76	2,400	491.24	79.5%
7020	Telephone	1,593.21	8,017.00	7,753	(264.00)	103.4%
7040	Travel and Training	0.00	113.36	1,900	1,786.64	6.0%
7080	Unemployment	6.30	114.88	229	114.12	50.2%
7060	Uniforms	81.82	2,024.66	1,284	(740.66)	157.7%
7100	Utilitites	8,920.90	102,142.07	113,400	11,257.93	90.1%
5300	Wages	5,413.93	52,567.40	95,709	43,141.60	54.9%
	Expenses	\$83,111.13	\$489,788.76	\$382,092	(\$107,696.76)	
	Revenue Less Expenditures	(\$25,180.01)	\$32,403.11	\$163,332	\$0.00	
	Net Change in Fund Balance	(\$25,180.01)	\$32,403.11	\$163,332	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	8,112.80	417,978.26	242,326	(175,652.26)	172.5%
4300	Sewer Sales	25,536.06	315,022.95	340,164	25,141.05	92.6%
4320	Sewer Sales Installation Chrg	0.00	1,800.00	2,400	600.00	75.0%
	Revenue	\$33,648.86	\$734,801.21	\$584,890	(\$149,911.21)	
	Gross Profit	\$33,648.86	\$734,801.21	\$584,890	\$0.00	
Expenses						
6060	Capital Improvements - Equipme	0.00	10,418.00	0	(10,418.00)	0.0%
6080	Capital Improvements - Facilit	(15,705.99)	0.00	0	0.00	0.0%
6120	Chemicals and Fertilizer	1,469.70	21,372.38	14,238	(7,134.38)	150.1%
6150	Depreciation Expense	402,667.88	402,667.88	0	(402,667.88)	0.0%
6180	Dues and Fees	0.00	4,247.00	4,155	(92.00)	102.2%
6200	Emp Benefit - Hosp Ins	816.59	9,821.58	10,548	726.42	93.1%
6240	Emp Benefit - Retirement	314.78	4,129.71	2,986	(1,143.71)	138.3%
6260	Engineering	0.00	0.00	5,000	5,000.00	0.0%
6280	Equipment Purchased < \$5,000	898.84	6,565.36	3,800	(2,765.36)	172.8%
6340	Fuel Expense	270.50	3,643.71	7,800	4,156.29	46.7%
6380	Insurance	163.90	163.90	0	(163.90)	0.0%
6400	Insurance - Workmen's Comp.	172.63	2,071.56	1,695	(376.56)	122.2%
8010	Interest Expense	8,803.63	112,451.54	114,552	2,100.46	98.2%
6420	Lab Fees	760.53	8,574.58	7,800	(774.58)	109.9%
6460	Licensing State of Arkansas -	16.50	16.50	0	(16.50)	0.0%
6540	Notices and Ads	46.75	223.82	300	76.18	74.6%
6560	Payroll Tax Expense	644.56	8,300.55	7,178	(1,122.55)	115.6%
6620	Purchased Services	1,363.02	13,136.95	22,050	8,913.05	59.6%
6640	Repair - Maint - Building	0.00	616.70	7,500	6,883.30	8.2%
6720	Repair - Maint - Equipment	0.00	7,015.53	20,000	12,984.47	35.1%
6800	Repair - Maint - Sewer Plant	1,212.73	20,371.38	29,256	8,884.62	69.6%
6820	Repair - Maint - Tires	0.00	1,069.82	1,160	90.18	92.2%
6840	Repair - Maint - Vehicles	0.00	1,782.31	2,220	437.69	80.3%
6660	Repair - Maint- Line Repair	0.00	0.00	2,500	2,500.00	0.0%
6760	Repair- Maint- Parts/Material	0.00	4,367.23	3,756	(611.23)	116.3%
6160	Rolling Stock Replacement (dep	191.01	4,371.12	6,390	2,018.88	68.4%
6920	Safety	0.00	186.06	3,325	3,138.94	5.6%
6980	Supplies	339.38	1,812.18	3,000	1,187.82	60.4%
7020	Telephone	203.34	3,207.68	2,940	(267.68)	109.1%
7040	Travel and Training	0.00	396.61	1,900	1,503.39	20.9%
7080	Unemployment	5.38	170.33	229	58.67	74.4%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	4,912.61	52,722.20	66,000	13,277.80	79.9%
5300	Wages	14,246.20	111,402.30	95,709	(15,693.30)	116.4%
	Expenses	\$423,814.47	\$817,296.47	\$449,187	(\$368,109.47)	
	Revenue Less Expenditures	(\$390,165.61)	(\$82,495.26)	\$135,703	\$0.00	
	Net Change in Fund Balance	(\$390,165.61)	(\$82,495.26)	\$135,703	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 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	433.05	500	66.95 86.6%
4840	Road Inspection Fee - Nonreund	0.00	750.00	800	50.00 93.8%
4970	Sale of Assets	0.00	50.00	0	(50.00) 0.0%
	Revenue	\$0.00	\$41,233.05	\$43,000	\$1,766.95
	Gross Profit	\$0.00	\$41,233.05	\$43,000	\$0.00
Expenses					
6060	Capital Improvements - Equipme	(49,417.00)	0.00	0	0.00 0.0%
6080	Capital Improvements - Facilit	(296,952.27)	0.00	0	0.00 0.0%
6120	Chemicals and Fertilizer	0.00	130.00	450	320.00 28.9%
6150	Depreciation Expense	201,531.28	201,531.28	0	(201,531.28) 0.0%
6180	Dues and Fees	0.00	533.61	1,000	466.39 53.4%
6200	Emp Benefit - Hosp Ins	1,663.00	19,956.00	21,942	1,986.00 90.9%
6240	Emp Benefit - Retirement	445.06	6,848.13	6,998	149.87 97.9%
6280	Equipment Purchased < \$5,000	0.00	2,961.14	3,000	38.86 98.7%
6340	Fuel Expense	(1,129.74)	10,666.97	24,000	13,333.03 44.4%
6380	Insurance	0.00	38.12	0	(38.12) 0.0%
6400	Insurance - Workmen's Comp.	321.71	3,860.52	5,461	1,600.48 70.7%
6460	Licensing State of Arkansas -	0.00	11.00	0	(11.00) 0.0%
6540	Notices and Ads	0.00	100.19	300	199.81 33.4%
6560	Payroll Tax Expense	889.48	12,633.69	13,270	636.31 95.2%
6580	Personnel Reimbursement	0.00	114.00	0	(114.00) 0.0%
6620	Purchased Services	602.44	6,474.03	4,500	(1,974.03) 143.9%
6640	Repair - Maint - Building	0.00	471.03	500	28.97 94.2%
6720	Repair - Maint - Equipment	203.93	334.02	0	(334.02) 0.0%
6780	Repair - Maint - Radio	0.00	0.00	250	250.00 0.0%
6650	Repair - Maint - Street Light	0.00	365.57	700	334.43 52.2%
6820	Repair - Maint - Tires	34.83	3,368.68	5,000	1,631.32 67.4%
6840	Repair - Maint - Vehicles	138.47	12,299.01	12,000	(299.01) 102.5%
6760	Repair- Maint- Parts/Material	3,184.81	5,913.23	6,000	86.77 98.6%
6880	Repair-Maint Road Materials	0.00	7,805.31	18,000	10,194.69 43.4%
6160	Rolling Stock Replacement (dep	1,314.39	4,152.72	3,096	(1,056.72) 134.1%
6920	Safety	0.00	231.82	250	18.18 92.7%
6960	Snow / Ice Removal	0.00	6,437.56	7,000	562.44 92.0%
6980	Supplies	95.22	1,974.50	2,500	525.50 79.0%
7020	Telephone	203.75	3,183.18	2,400	(783.18) 132.6%
7080	Unemployment	0.00	299.97	582	282.03 51.5%
7060	Uniforms	81.84	1,496.82	2,000	503.18 74.8%
7100	Utilitites	1,132.66	6,778.31	10,000	3,221.69 67.8%
5300	Wages	25,023.92	170,430.48	185,200	14,769.52 92.0%
	Expenses	(\$110,632.22)	\$491,400.89	\$336,399	(\$155,001.89)
	Revenue Less Expenditures	\$110,632.22	(\$450,167.84)	(\$293,399)	\$0.00
	Net Change in Fund Balance	\$110,632.22	(\$450,167.84)	(\$293,399)	\$0.00

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Public Safety Dept					
Expenses					
6620 Purchased Services	4,000.00	48,000.00	48,000	0.00	100.0%
Expenses	\$4,000.00	\$48,000.00	\$48,000	\$0.00	
Revenue Less Expenditures	(\$4,000.00)	(\$48,000.00)	(\$48,000)	\$0.00	
Net Change in Fund Balance	(\$4,000.00)	(\$48,000.00)	(\$48,000)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Dec 2018 Dec 2018 Actual	Jan 2018 Dec 2018 Actual	Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance	Dec 2018 Percent of Budget
Fire Dept						
Revenue						
4920	Act 833	3,839.95	17,806.69	12,000	(5,806.69)	148.4%
4160	Contribution Income	50.00	1,825.00	1,000	(825.00)	182.5%
4100	Facilities Rental - Long Term	4,000.00	26,000.00	24,000	(2,000.00)	108.3%
4950	Other Income	0.00	800.00	1,000	200.00	80.0%
4970	Sale of Assets	0.00	500.00	0	(500.00)	0.0%
	Revenue	\$7,889.95	\$46,931.69	\$38,000	(\$8,931.69)	
	Gross Profit	\$7,889.95	\$46,931.69	\$38,000	\$0.00	
Expenses						
6000	Act 833	8,372.98	8,372.98	8,300	(72.98)	100.9%
6080	Capital Improvements - Facilit	(5,378.00)	0.00	0	0.00	0.0%
6150	Depreciation Expense	34,489.92	34,489.92	0	(34,489.92)	0.0%
6180	Dues and Fees	0.00	691.25	800	108.75	86.4%
6200	Emp Benefit - Hosp Ins	921.00	9,517.00	12,150	2,633.00	78.3%
6230	Emp Benefit - LOPFI	4,127.41	18,724.37	26,500	7,775.63	70.7%
6240	Emp Benefit - Retirement	332.24	4,410.81	5,204	793.19	84.8%
6280	Equipment Purchased < \$5,000	0.00	4,072.93	4,000	(72.93)	101.8%
6340	Fuel Expense	464.02	6,472.34	8,000	1,527.66	80.9%
6400	Insurance - Workmen's Comp.	392.33	4,707.96	4,708	0.04	100.0%
6560	Payroll Tax Expense	143.11	2,048.47	3,065	1,016.53	66.8%
6290	Pension Expense	22,028.00	22,028.00	0	(22,028.00)	0.0%
6580	Personnel Reimbursement	0.00	12,642.00	16,000	3,358.00	79.0%
6600	Postage	0.00	3.26	0	(3.26)	0.0%
6010	PPE	6,000.00	6,000.00	6,000	0.00	100.0%
6620	Purchased Services	159.49	3,846.43	5,000	1,153.57	76.9%
6640	Repair - Maint - Building	170.21	3,627.50	4,200	572.50	86.4%
6720	Repair - Maint - Equipment	98.42	1,495.22	3,800	2,304.78	39.3%
6780	Repair - Maint - Radio	0.00	545.00	3,000	2,455.00	18.2%
6820	Repair - Maint - Tires	0.00	1,309.11	2,800	1,490.89	46.8%
6840	Repair - Maint - Vehicles	188.64	2,990.22	4,700	1,709.78	63.6%
6660	Repair - Maint- Line Repair	0.00	31.09	0	(31.09)	0.0%
6160	Rolling Stock Replacement (dep	714.67	16,360.08	17,070	709.92	95.8%
6980	Supplies	84.69	1,903.81	2,000	96.19	95.2%
7020	Telephone	280.52	4,121.96	3,420	(701.96)	120.5%
7040	Travel and Training	185.89	1,525.74	2,000	474.26	76.3%
7080	Unemployment	0.00	195.67	326	130.33	60.0%
7060	Uniforms	0.00	882.35	900	17.65	98.0%
7100	Utilitites	1,205.38	5,580.66	7,000	1,419.34	79.7%
5300	Wages	15,789.34	115,954.36	110,486	(5,468.36)	104.9%
	Expenses	\$90,770.26	\$294,550.49	\$261,429	(\$33,121.49)	
	Revenue Less Expenditures	(\$82,880.31)	(\$247,618.80)	(\$223,429)	\$0.00	
	Net Change in Fund Balance	(\$82,880.31)	(\$247,618.80)	(\$223,429)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Restaurant - Golf Operations					
Revenue					
4160	Contribution Income	0.00	541.98	0	(541.98) 0.0%
4950	Other Income	0.00	(50.70)	0	50.70 0.0%
4650	Sales - Beer	666.37	20,702.85	18,400	(2,302.85) 112.5%
4660	Sales - Beverage	886.95	16,427.75	16,400	(27.75) 100.2%
4670	Sales - Food	8,525.02	135,422.67	133,800	(1,622.67) 101.2%
4680	Sales - Merchandise	0.00	80.34	0	(80.34) 0.0%
	Revenue	\$10,078.34	\$173,124.89	\$168,600	(\$4,524.89)
	Gross Profit	\$10,078.34	\$173,124.89	\$168,600	\$0.00
Expenses					
6500	Advertising	0.00	609.00	0	(609.00) 0.0%
5000	Cost of Sales - Beer	566.37	9,483.20	8,836	(647.20) 107.3%
5050	Cost of Sales - Beverage	747.21	4,669.60	4,920	250.40 94.9%
5100	Cost of Sales - Food	4,273.33	59,773.72	53,520	(6,253.72) 111.7%
6150	Depreciation Expense	2,510.80	2,510.80	0	(2,510.80) 0.0%
6180	Dues and Fees	0.00	756.25	730	(26.25) 103.6%
6200	Emp Benefit - Hosp Ins	0.00	1,535.00	4,044	2,509.00 38.0%
6240	Emp Benefit - Retirement	0.00	0.00	1,248	1,248.00 0.0%
6340	Fuel Expense	0.00	57.58	0	(57.58) 0.0%
6400	Insurance - Workmen's Comp.	86.31	1,035.72	1,130	94.28 91.7%
6540	Notices and Ads	24.00	982.00	420	(562.00) 233.8%
6560	Payroll Tax Expense	302.06	4,785.72	4,739	(46.72) 101.0%
6580	Personnel Reimbursement	0.00	27.00	0	(27.00) 0.0%
6620	Purchased Services	40.00	1,384.17	0	(1,384.17) 0.0%
6640	Repair - Maint - Building	0.00	0.27	2,070	2,069.73 0.0%
6720	Repair - Maint - Equipment	679.32	1,747.75	2,070	322.25 84.4%
6160	Rolling Stock Replacement (dep	532.24	1,680.20	0	(1,680.20) 0.0%
6980	Supplies	318.59	5,326.91	3,450	(1,876.91) 154.4%
7040	Travel and Training	0.00	0.00	300	300.00 0.0%
7080	Unemployment	14.37	304.51	430	125.49 70.8%
7060	Uniforms	0.00	343.39	250	(93.39) 137.4%
7100	Utilitites	913.87	9,318.92	4,800	(4,518.92) 194.1%
5300	Wages	4,867.25	61,856.96	63,184	1,327.04 97.9%
	Expenses	\$15,875.72	\$168,188.67	\$156,141	(\$12,047.67)
	Revenue Less Expenditures	(\$5,797.38)	\$4,936.22	\$12,459	\$0.00
	Net Change in Fund Balance	(\$5,797.38)	\$4,936.22	\$12,459	\$0.00

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
18-Hole Course Maintenance						
Revenue						
4160	Contribution Income	900.00	1,498.00	0	(1,498.00)	0.0%
	Revenue	\$900.00	\$1,498.00	\$0	(\$1,498.00)	
	Gross Profit	\$900.00	\$1,498.00	\$0	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	(73,840.00)	0.00	0	0.00	0.0%
6120	Chemicals and Fertilizer	0.00	57,970.24	58,000	29.76	99.9%
9980	Depreciation	0.00	0.00	31,652	31,652.00	0.0%
6150	Depreciation Expense	81,991.63	81,991.63	0	(81,991.63)	0.0%
6180	Dues and Fees	380.00	866.00	700	(166.00)	123.7%
6200	Emp Benefit - Hosp Ins	1,535.00	17,806.00	18,420	614.00	96.7%
6240	Emp Benefit - Retirement	480.80	6,027.25	4,613	(1,414.25)	130.7%
6280	Equipment Purchased < \$5,000	0.00	3,262.75	3,400	137.25	96.0%
6340	Fuel Expense	1,297.27	18,067.82	14,000	(4,067.82)	129.1%
6400	Insurance - Workmen's Comp.	211.86	2,542.32	2,448	(94.32)	103.9%
8010	Interest Expense	79.73	1,614.62	5,906	4,291.38	27.3%
6520	Miscellaneous	0.00	500.00	0	(500.00)	0.0%
6540	Notices and Ads	0.00	91.00	0	(91.00)	0.0%
6560	Payroll Tax Expense	1,049.25	13,728.24	13,491	(237.24)	101.8%
6580	Personnel Reimbursement	0.00	10.00	0	(10.00)	0.0%
6600	Postage	0.00	14.33	0	(14.33)	0.0%
6620	Purchased Services	106.00	7,416.62	7,000	(416.62)	106.0%
6640	Repair - Maint - Building	0.00	376.18	450	73.82	83.6%
6720	Repair - Maint - Equipment	194.51	11,473.39	11,000	(473.39)	104.3%
6780	Repair - Maint - Radio	0.00	359.92	400	40.08	90.0%
6820	Repair - Maint - Tires	0.00	621.05	900	278.95	69.0%
6840	Repair - Maint - Vehicles	0.00	75.80	600	524.20	12.6%
6660	Repair - Maint- Line Repair	626.32	9,125.68	9,000	(125.68)	101.4%
6160	Rolling Stock Replacement (dep	1,431.45	30,446.37	0	(30,446.37)	0.0%
6920	Safety	0.00	270.32	400	129.68	67.6%
6940	Seed, Sod, and Soil	42.80	7,037.45	15,000	7,962.55	46.9%
6980	Supplies	0.00	2,803.01	2,600	(203.01)	107.8%
7020	Telephone	285.85	4,730.23	2,940	(1,790.23)	160.9%
7040	Travel and Training	195.00	941.68	1,000	58.32	94.2%
7080	Unemployment	8.89	500.06	678	177.94	73.8%
7060	Uniforms	10.53	1,469.37	1,860	390.63	79.0%
7100	Utilitites	2,602.43	25,278.89	25,000	(278.89)	101.1%
5300	Wages	20,482.78	186,583.14	179,875	(6,708.14)	103.7%
	Expenses	\$39,172.10	\$494,001.36	\$411,333	(\$82,668.36)	
	Revenue Less Expenditures	(\$38,272.10)	(\$492,503.36)	(\$411,333)	\$0.00	
	Net Change in Fund Balance	(\$38,272.10)	(\$492,503.36)	(\$411,333)	\$0.00	

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

Acct No		Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
18 Hole Course-Golf Operations						
Revenue						
4510	Cash Long/Short	(16.40)	(13.86)	0	13.86	0.0%
4160	Contribution Income	0.00	1,271.04	0	(1,271.04)	0.0%
4020	Family Golf - Access Card	0.00	15,930.00	21,288	5,358.00	74.8%
4540	Fees - Green	1,691.00	110,585.45	103,075	(7,510.45)	107.3%
4030	Individual Golf - Access Card	0.00	49,545.85	46,899	(2,646.85)	105.6%
4950	Other Income	1,868.63	3,232.88	2,625	(607.88)	123.2%
4580	Pass - Golf Cart	0.00	11,249.00	20,100	8,851.00	56.0%
4560	Private Cart Fee	165.00	17,254.25	19,300	2,045.75	89.4%
4640	Pull Cart Rental	0.00	0.00	1,075	1,075.00	0.0%
4710	Range Balls	112.00	4,954.66	4,325	(629.66)	114.6%
4090	Range Card	0.00	2,122.16	2,025	(97.16)	104.8%
4600	Rent - Cart	716.00	49,048.29	44,300	(4,748.29)	110.7%
4610	Rent - Club	0.00	898.00	0	(898.00)	0.0%
4630	Rent - Facilities Short Term	0.00	570.10	0	(570.10)	0.0%
4680	Sales - Merchandise	3,674.31	59,110.58	53,500	(5,610.58)	110.5%
4700	Storage - Cart	935.00	11,693.35	11,050	(643.35)	105.8%
	Revenue	\$9,145.54	\$337,451.75	\$329,562	(\$7,889.75)	
	Gross Profit	\$9,145.54	\$337,451.75	\$329,562	\$0.00	
Expenses						
6500	Advertising	14.99	4,958.16	5,000	41.84	99.2%
5150	Cost of Sales - Merchandise	2,295.79	39,021.60	33,605	(5,416.60)	116.1%
6140	Credit Cards Fees	366.11	7,056.06	5,075	(1,981.06)	139.0%
6150	Depreciation Expense	42,876.00	42,876.00	0	(42,876.00)	0.0%
6180	Dues and Fees	150.00	1,830.25	3,525	1,694.75	51.9%
6200	Emp Benefit - Hosp Ins	678.00	8,136.00	8,946	810.00	90.9%
6240	Emp Benefit - Retirement	200.08	2,601.04	2,500	(101.04)	104.0%
6280	Equipment Purchased < \$5,000	0.00	75.20	7,500	7,424.80	1.0%
6340	Fuel Expense	0.00	0.00	3,275	3,275.00	0.0%
6400	Insurance - Workmen's Comp.	78.47	941.64	377	(564.64)	249.8%
5200	Inventory Control	1,200.34	2,636.93	0	(2,636.93)	0.0%
6520	Miscellaneous	0.00	3,025.00	575	(2,450.00)	526.1%
6540	Notices and Ads	8.00	120.00	835	715.00	14.4%
6560	Payroll Tax Expense	662.35	8,804.50	8,063	(741.50)	109.2%
6600	Postage	0.00	14.76	0	(14.76)	0.0%
6620	Purchased Services	1,164.87	22,328.46	25,500	3,171.54	87.6%
6640	Repair - Maint - Building	25.52	4,093.66	4,200	106.34	97.5%
6720	Repair - Maint - Equipment	0.00	1,580.76	5,200	3,619.24	30.4%
6780	Repair - Maint - Radio	0.00	0.00	120	120.00	0.0%
6820	Repair - Maint - Tires	0.00	10.58	0	(10.58)	0.0%
6840	Repair - Maint - Vehicles	0.00	0.00	900	900.00	0.0%
6980	Supplies	293.99	4,719.26	4,825	105.74	97.8%
7020	Telephone	297.99	4,372.41	2,282	(2,090.41)	191.6%
7040	Travel and Training	0.00	778.11	1,200	421.89	64.8%
7080	Unemployment	18.83	442.80	734	291.20	60.3%
7060	Uniforms	0.00	400.31	900	499.69	44.5%
7100	Utilitites	456.24	5,258.24	12,500	7,241.76	42.1%
5300	Wages	15,082.02	118,160.64	107,504	(10,656.64)	109.9%
	Expenses	\$65,869.59	\$284,242.37	\$245,141	(\$39,101.37)	
	Revenue Less Expenditures	(\$56,724.05)	\$53,209.38	\$84,421	\$0.00	
	Net Change in Fund Balance	(\$56,724.05)	\$53,209.38	\$84,421	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Recreation Center					
Revenue					
4510	Cash Long/Short	(1.00)	14.28	0	(14.28) 0.0%
4160	Contribution Income	0.00	1,000.00	0	(1,000.00) 0.0%
4020	Family Golf - Access Card	0.00	1,980.00	4,102	2,122.00 48.3%
4040	Family Recreation - Access Car	0.00	12,056.34	9,387	(2,669.34) 128.4%
4540	Fees - Green	446.00	17,127.40	17,925	797.60 95.6%
4550	Fees - Recreation	0.00	13,489.85	7,500	(5,989.85) 179.9%
4570	Fees - User - w/o Activity Car	0.00	0.00	14,525	14,525.00 0.0%
4030	Individual Golf - Access Card	0.00	870.00	4,406	3,536.00 19.7%
4070	Individual Recreation - Access	0.00	2,125.00	1,540	(585.00) 138.0%
4950	Other Income	37.20	801.54	0	(801.54) 0.0%
4560	Private Cart Fee	0.00	0.00	100	100.00 0.0%
4640	Pull Cart Rental	0.00	4.00	0	(4.00) 0.0%
4600	Rent - Cart	14.00	7,317.00	6,000	(1,317.00) 122.0%
4610	Rent - Club	0.00	250.00	700	450.00 35.7%
4630	Rent - Facilities Short Term	75.00	8,897.50	3,220	(5,677.50) 276.3%
4650	Sales - Beer	0.00	13.54	0	(13.54) 0.0%
4660	Sales - Beverage	2.99	2,359.96	1,900	(459.96) 124.2%
4670	Sales - Food	2.10	2,218.73	1,750	(468.73) 126.8%
4680	Sales - Merchandise	0.00	1,315.10	1,500	184.90 87.7%
	Revenue	\$576.29	\$71,840.24	\$74,555	\$2,714.76
	Gross Profit	\$576.29	\$71,840.24	\$74,555	\$0.00
Expenses					
6080	Capital Improvements - Facilit	(42,899.50)	0.00	0	0.00 0.0%
6120	Chemicals and Fertilizer	0.00	4,002.74	4,800	797.26 83.4%
5050	Cost of Sales - Beverage	1.10	1,852.41	1,300	(552.41) 142.5%
5100	Cost of Sales - Food	0.46	1,445.64	1,300	(145.64) 111.2%
5150	Cost of Sales - Merchandise	0.00	543.00	1,200	657.00 45.3%
6140	Credit Cards Fees	21.95	742.71	700	(42.71) 106.1%
6150	Depreciation Expense	66,961.00	66,961.00	0	(66,961.00) 0.0%
6180	Dues and Fees	0.00	91.25	950	858.75 9.6%
6240	Emp Benefit - Retirement	30.83	642.44	523	(119.44) 122.8%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00 0.0%
6340	Fuel Expense	0.00	0.00	1,800	1,800.00 0.0%
6400	Insurance - Workmen's Comp.	86.31	1,035.72	942	(93.72) 109.9%
5200	Inventory Control	0.00	79.55	0	(79.55) 0.0%
6520	Miscellaneous	0.00	239.18	140	(99.18) 170.8%
6560	Payroll Tax Expense	151.06	3,992.48	3,517	(475.48) 113.5%
6580	Personnel Reimbursement	0.00	10.00	600	590.00 1.7%
6620	Purchased Services	1,279.35	13,765.51	15,000	1,234.49 91.8%
6640	Repair - Maint - Building	250.00	8,858.65	8,000	(858.65) 110.7%
6720	Repair - Maint - Equipment	0.00	1,459.26	5,000	3,540.74 29.2%
6780	Repair - Maint - Radio	0.00	0.00	32	32.00 0.0%
6840	Repair - Maint - Vehicles	0.00	0.00	240	240.00 0.0%
6760	Repair- Maint- Parts/Material	0.00	2,270.01	4,000	1,729.99 56.8%
6160	Rolling Stock Replacement (dep	35.51	823.00	0	(823.00) 0.0%
6980	Supplies	533.04	3,846.89	5,000	1,153.11 76.9%
7020	Telephone	268.21	4,050.30	2,500	(1,550.30) 162.0%
7040	Travel and Training	0.00	56.14	300	243.86 18.7%
7080	Unemployment	3.17	251.88	627	375.12 40.2%
7060	Uniforms	0.00	0.00	175	175.00 0.0%

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Dec 2018	Jan 2018	Jan 2018	Dec 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
7100	Utilities	1,427.64	13,359.98	18,500	5,140.02	72.2%
5300	Wages	2,271.14	52,219.69	46,898	(5,321.69)	111.3%
	Expenses	\$30,421.27	\$182,599.43	\$127,044	(\$55,555.43)	
	Revenue Less Expenditures	(\$29,844.98)	(\$110,759.19)	(\$52,489)	\$0.00	
	Net Change in Fund Balance	(\$29,844.98)	(\$110,759.19)	(\$52,489)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget	
Holiday Island Marina						
Revenue						
4100	Facilities Rental - Long Term	0.00	173,161.04	192,410	19,248.96	90.0%
4950	Other Income	0.00	16,903.11	0	(16,903.11)	0.0%
	Revenue	\$0.00	\$190,064.15	\$192,410	\$2,345.85	
	Gross Profit	\$0.00	\$190,064.15	\$192,410	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	(118,651.81)	0.00	0	0.00	0.0%
6150	Depreciation Expense	31,575.00	31,575.00	0	(31,575.00)	0.0%
6180	Dues and Fees	0.00	500.00	325	(175.00)	153.8%
8010	Interest Expense	0.00	0.00	90	90.00	0.0%
6520	Miscellaneous	0.00	9,254.40	0	(9,254.40)	0.0%
6540	Notices and Ads	0.00	183.69	0	(183.69)	0.0%
6620	Purchased Services	0.00	68,051.83	86,197	18,145.17	78.9%
6640	Repair - Maint - Building	1,450.00	7,815.67	6,920	(895.67)	112.9%
6720	Repair - Maint - Equipment	0.00	8,496.96	500	(7,996.96)	1,699.4%
6980	Supplies	0.00	614.58	0	(614.58)	0.0%
7020	Telephone	154.16	435.77	0	(435.77)	0.0%
7100	Utilities	310.93	1,303.37	1,185	(118.37)	110.0%
	Expenses	(\$85,161.72)	\$128,231.27	\$95,217	(\$33,014.27)	
	Revenue Less Expenditures	\$85,161.72	\$61,832.88	\$97,193	\$0.00	
	Net Change in Fund Balance	\$85,161.72	\$61,832.88	\$97,193	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Campground Recreation					
Revenue					
4510	0.00	18.89	0	(18.89)	0.0%
4160	0.00	73.84	0	(73.84)	0.0%
4630	0.00	15,204.00	10,940	(4,264.00)	139.0%
	Revenue	\$0.00	\$15,296.73	\$10,940	(\$4,356.73)
	Gross Profit	\$0.00	\$15,296.73	\$10,940	\$0.00
Expenses					
6150	1,356.00	1,356.00	0	(1,356.00)	0.0%
6280	0.00	1,041.58	0	(1,041.58)	0.0%
6620	0.00	4,987.30	4,965	(22.30)	100.4%
6640	0.00	997.93	500	(497.93)	199.6%
6720	0.00	0.00	175	175.00	0.0%
6760	0.00	23.53	105	81.47	22.4%
6980	0.00	173.60	220	46.40	78.9%
7020	92.95	1,833.40	1,128	(705.40)	162.5%
7100	308.17	4,510.89	3,564	(946.89)	126.6%
	Expenses	\$1,757.12	\$14,924.23	\$10,657	(\$4,267.23)
	Revenue Less Expenditures	(\$1,757.12)	\$372.50	\$283	\$0.00
	Net Change in Fund Balance	(\$1,757.12)	\$372.50	\$283	\$0.00

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Dec 2018	Jan 2018	Jan 2018	Dec 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Clubhouse						
Revenue						
4630	Rent - Facilities Short Term	0.00	0.00	3,498	3,498.00	0.0%
	Revenue	\$0.00	\$0.00	\$3,498	\$3,498.00	
	Gross Profit	\$0.00	\$0.00	\$3,498	\$0.00	
Expenses						
6280	Equipment Purchased < \$5,000	0.00	235.39	0	(235.39)	0.0%
6560	Payroll Tax Expense	37.70	414.70	406	(8.70)	102.1%
6620	Purchased Services	126.04	3,469.68	1,500	(1,969.68)	231.3%
6640	Repair - Maint - Building	2,971.66	6,720.76	4,500	(2,220.76)	149.4%
6720	Repair - Maint - Equipment	0.00	173.92	4,500	4,326.08	3.9%
6940	Seed, Sod, and Soil	0.00	95.23	0	(95.23)	0.0%
6980	Supplies	288.89	1,224.18	2,300	1,075.82	53.2%
7080	Unemployment	2.05	31.59	64	32.41	49.4%
7100	Utilitites	847.07	9,490.67	11,600	2,109.33	81.8%
5300	Wages	492.77	5,382.35	5,410	27.65	99.5%
	Expenses	\$4,766.18	\$27,238.47	\$30,280	\$3,041.53	
	Revenue Less Expenditures	(\$4,766.18)	(\$27,238.47)	(\$26,782)	\$0.00	
	Net Change in Fund Balance	(\$4,766.18)	(\$27,238.47)	(\$26,782)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget	
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	(26,442.63)	1,813,754.57	1,814,807	1,052.43	99.9%
4440	Assessment Income - Penalties	(22,528.52)	42,336.09	25,000	(17,336.09)	169.3%
4170	Chilli Cook-Off Income	0.00	5,500.00	0	(5,500.00)	0.0%
4160	Contribution Income	0.00	0.00	24,000	24,000.00	0.0%
4330	Debt Service - Sewer Treatment	0.00	0.00	197,288	197,288.00	0.0%
4960	Interest Income	7,913.22	36,356.92	18,204	(18,152.92)	199.7%
4950	Other Income	96,711.60	206,264.00	20,508	(185,756.00)	1,005.8%
4970	Sale of Assets	0.00	1,904.00	0	(1,904.00)	0.0%
4000	Security Fee	7,864.42	93,798.52	90,000	(3,798.52)	104.2%
4140	Storm Damage Reimbursement	1,362.00	1,362.00	0	(1,362.00)	0.0%
	Revenue	\$64,880.09	\$2,201,276.10	\$2,189,807	(\$11,469.10)	
	Gross Profit	\$64,880.09	\$2,201,276.10	\$2,189,807	\$0.00	
Expenses						
6500	Advertising	12,640.00	38,626.45	25,800	(12,826.45)	149.7%
5540	Assessment Expense - Uncollect	64,591.03	70,553.66	28,000	(42,553.66)	252.0%
6130	Chilli Cook-Off Expense	0.00	6,674.75	0	(6,674.75)	0.0%
6180	Dues and Fees	0.00	500.00	0	(500.00)	0.0%
6200	Emp Benefit - Hosp Ins	0.00	(307.00)	0	307.00	0.0%
6280	Equipment Purchased < \$5,000	3,231.52	3,231.52	0	(3,231.52)	0.0%
6350	Hiking Trail	0.00	6,244.00	0	(6,244.00)	0.0%
6380	Insurance	10,581.55	122,084.18	118,452	(3,632.18)	103.1%
6400	Insurance - Workmen's Comp.	9,027.75	9,687.92	0	(9,687.92)	0.0%
6440	Legal Fees	955.75	27,454.70	20,400	(7,054.70)	134.6%
6460	Licensing State of Arkansas -	0.00	27.50	48	20.50	57.3%
6520	Miscellaneous	119.78	2,672.60	1,440	(1,232.60)	185.6%
6540	Notices and Ads	0.00	0.00	175	175.00	0.0%
6620	Purchased Services	40.00	16,177.90	12,223	(3,954.90)	132.4%
6640	Repair - Maint - Building	0.00	0.00	1,200	1,200.00	0.0%
6760	Repair- Maint- Parts/Material	0.00	0.00	30,000	30,000.00	0.0%
6950	Storm Damage Expense	0.00	126,283.40	0	(126,283.40)	0.0%
6980	Supplies	0.00	375.38	0	(375.38)	0.0%
7000	Taxes - Real Estate and Person	380.13	52,972.73	63,500	10,527.27	83.4%
7080	Unemployment	6.15	6.15	0	(6.15)	0.0%
5300	Wages	12,866.00	12,866.00	0	(12,866.00)	0.0%
	Expenses	\$114,439.66	\$496,131.84	\$301,238	(\$194,893.84)	
	Revenue Less Expenditures	(\$49,559.57)	\$1,705,144.26	\$1,888,569	\$0.00	
	Net Change in Fund Balance	(\$49,559.57)	\$1,705,144.26	\$1,888,569	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Dec 2018 Dec 2018 Actual	Year-To-Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Fund Balances					
Beginning Fund Balance	19,957,738.89	19,352,921.74	0	0.00	0.0%
Net Change in Fund Balance	(542,575.85)	62,241.30	940,729	0.00	0.0%
Ending Fund Balance	19,413,801.04	19,413,801.04	0	0.00	0.0%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 12/1/2018 to 12/31/2018

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