

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Revenue & Expenditures					
18 Hole Course-Golf Operations					
Revenue					
Cash Long/Short	(175.50)	(290.95)	0.00	290.95	0.00%
Family Golf - Access Card	0.00	13,020.00	0.00	(13,020.00)	0.00%
Fees - Green	4,151.90	107,585.01	186,022.00	78,436.99	57.83%
Individual Golf - Access Card	0.00	50,103.00	0.00	(50,103.00)	0.00%
Other Income	43.65	988.65	2,625.00	1,636.35	37.66%
Pass - Golf Cart	958.88	13,083.88	18,000.00	4,916.12	72.69%
Private Cart Fee	0.00	15,516.32	11,000.00	(4,516.32)	141.06%
Pull Cart Rental	0.00	0.00	1,075.00	1,075.00	0.00%
Range Balls	180.09	5,764.59	5,832.00	67.41	98.84%
Range Card	137.54	2,706.54	2,652.00	(54.54)	102.06%
Rent - Cart	981.24	45,308.77	51,000.00	5,691.23	88.84%
Rent - Club	18.69	1,484.25	0.00	(1,484.25)	0.00%
Sales - Beer	0.00	13.08	0.00	(13.08)	0.00%
Sales - Food	0.00	161.38	0.00	(161.38)	0.00%
Sales - Merchandise	4,265.79	46,593.82	63,000.00	16,406.18	73.96%
Storage - Cart	100.00	9,440.00	10,665.00	1,225.00	88.51%
Revenue	\$10,662.28	\$311,478.34	\$351,871.00	\$40,392.66	
Gross Profit	\$10,662.28	\$311,478.34	\$351,871.00	\$0.00	
Expenses					
Advertising	1,111.00	6,086.73	10,000.00	3,913.27	60.87%
Capital Improvements - Facilit	(5,810.00)	(4,000.00)	15,000.00	19,000.00	(26.67%)
Cost of Sales - Merchandise	6,279.71	38,661.41	33,605.00	(5,056.41)	115.05%
Credit Cards Fees	426.27	7,069.68	5,075.00	(1,994.68)	139.30%
Depreciation Expense	46,737.00	46,737.00	0.00	(46,737.00)	0.00%
Dues and Fees	150.00	1,051.25	3,525.00	2,473.75	29.82%
Emp Benefit - Hosp Ins	20.43	1,461.71	8,946.00	7,484.29	16.34%
Emp Benefit - Retirement	0.00	428.16	2,783.00	2,354.84	15.38%
Equipment Purchased < \$5,000	0.00	0.00	7,500.00	7,500.00	0.00%
Insurance - Workmen's Comp.	82.77	993.24	942.00	(51.24)	105.44%
Inventory Control	0.00	2,747.65	0.00	(2,747.65)	0.00%
Miscellaneous	0.00	0.00	575.00	575.00	0.00%
Notices and Ads	24.00	80.00	835.00	755.00	9.58%
Payroll Tax Expense	596.65	9,335.03	8,351.00	(984.03)	111.78%
Purchased Services	381.67	22,124.69	25,500.00	3,375.31	86.76%
Repair - Maint - Building	0.00	3,233.42	4,200.00	966.58	76.99%
Repair - Maint - Equipment	0.00	4,259.05	5,200.00	940.95	81.90%
Repair - Maint - Radio	0.00	0.00	120.00	120.00	0.00%
Repair - Maint - Vehicles	0.00	116.23	900.00	783.77	12.91%
Supplies	716.57	5,243.01	4,825.00	(418.01)	108.66%
Telephone	547.76	5,372.25	2,282.00	(3,090.25)	235.42%
Travel and Training	0.00	920.24	1,200.00	279.76	76.69%
Unemployment	22.34	665.23	643.00	(22.23)	103.46%
Uniforms	0.00	51.72	900.00	848.28	5.75%
Utilitites	345.40	5,120.61	12,500.00	7,379.39	40.96%
Wages	10,687.56	119,176.74	120,071.00	894.26	99.26%
Expenses	\$62,319.13	\$276,935.05	\$275,478.00	(\$1,457.05)	
Revenue Less Expenditures	(\$51,656.85)	\$34,543.29	\$76,393.00	\$0.00	
Net Change in Fund Balance	(\$51,656.85)	\$34,543.29	\$76,393.00	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 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					
Contribution Income	0.00	612.50	0.00	(612.50)	0.00%
Private Cart Fee	0.00	4.00	0.00	(4.00)	0.00%
Revenue	\$0.00	\$616.50	\$0.00	(\$616.50)	
Gross Profit	\$0.00	\$616.50	\$0.00	\$0.00	
Expenses					
Capital Improvements - Equipme	(183,706.19)	0.00	56,741.00	56,741.00	0.00%
Chemicals and Fertilizer	1,660.00	60,641.35	62,000.00	1,358.65	97.81%
Depreciation Expense	120,799.04	120,799.04	0.00	(120,799.04)	0.00%
Dues and Fees	205.00	890.00	700.00	(190.00)	127.14%
Emp Benefit - Hosp Ins	1,233.28	15,416.00	21,490.00	6,074.00	71.74%
Emp Benefit - Retirement	508.33	6,676.16	5,032.00	(1,644.16)	132.67%
Equipment Purchased < \$5,000	302.04	3,311.40	3,400.00	88.60	97.39%
Fuel Expense	198.40	14,754.45	18,975.00	4,220.55	77.76%
Insurance	0.00	1,373.20	0.00	(1,373.20)	0.00%
Insurance - Workmen's Comp.	148.13	1,777.56	2,542.00	764.44	69.93%
Interest Expense	667.98	6,448.35	11,400.00	4,951.65	56.56%
Miscellaneous	0.00	420.00	0.00	(420.00)	0.00%
Payroll Tax Expense	898.97	13,580.16	15,832.00	2,251.84	85.78%
Personnel Reimbursement	0.00	726.00	0.00	(726.00)	0.00%
Purchased Services	0.00	7,779.54	7,000.00	(779.54)	111.14%
Repair - Maint - Building	41.56	555.79	450.00	(105.79)	123.51%
Repair - Maint - Equipment	0.00	14,899.69	11,000.00	(3,899.69)	135.45%
Repair - Maint - Radio	0.00	0.00	400.00	400.00	0.00%
Repair - Maint - Sewer Plant	0.00	7.85	0.00	(7.85)	0.00%
Repair - Maint - Tires	0.00	1,371.06	900.00	(471.06)	152.34%
Repair - Maint - Vehicles	207.55	464.75	600.00	135.25	77.46%
Repair - Maint- Line Repair	2,001.10	8,515.45	9,000.00	484.55	94.62%
Repair- Maint- Parts/Material	0.00	661.50	0.00	(661.50)	0.00%
Rolling Stock Replacement (dep	181.08	2,172.96	24,015.00	21,842.04	9.05%
Safety	0.00	437.23	400.00	(37.23)	109.31%
Seed, Sod, and Soil	2,443.60	9,125.73	15,000.00	5,874.27	60.84%
Supplies	133.66	1,968.67	2,600.00	631.33	75.72%
Telephone	573.06	4,343.84	2,940.00	(1,403.84)	147.75%
Travel and Training	400.00	1,250.85	1,000.00	(250.85)	125.09%
Unemployment	0.41	574.89	704.00	129.11	81.66%
Uniforms	0.00	667.25	1,860.00	1,192.75	35.87%
Utilities	1,676.10	20,492.83	25,000.00	4,507.17	81.97%
Wages	20,797.72	185,030.99	206,955.00	21,924.01	89.41%
Expenses	(\$28,629.18)	\$507,134.54	\$507,936.00	\$801.46	
Revenue Less Expenditures	\$28,629.18	(\$506,518.04)	(\$507,936.00)	\$0.00	
Net Change in Fund Balance	\$28,629.18	(\$506,518.04)	(\$507,936.00)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Administrative Dept					
Revenue					
Facilities Rental - Long Term	225.00	2,625.00	3,600.00	975.00	72.92%
Other Income	45.25	67.00	0.00	(67.00)	0.00%
Sale of Assets	0.00	4,160.00	0.00	(4,160.00)	0.00%
Revenue	\$270.25	\$6,852.00	\$3,600.00	(\$3,252.00)	
Gross Profit	\$270.25	\$6,852.00	\$3,600.00	\$0.00	
Expenses					
Auditors' Fees	0.00	25,782.17	25,513.00	(269.17)	101.06%
Capital Improvements - Facilit	(25,026.67)	(10,000.00)	35,750.00	45,750.00	(27.97%)
Credit Cards Fees	348.16	1,190.64	1,320.00	129.36	90.20%
Depreciation Expense	11,798.00	11,798.00	0.00	(11,798.00)	0.00%
Dues and Fees	0.00	266.00	584.00	318.00	45.55%
Emp Benefit - Hosp Ins	1,670.60	20,047.20	30,888.00	10,840.80	64.90%
Emp Benefit - Retirement	848.53	11,038.02	10,988.00	(50.02)	100.46%
Equipment Purchased < \$5,000	779.29	4,328.82	5,000.00	671.18	86.58%
Insurance - Workmen's Comp.	4.18	50.16	188.00	137.84	26.68%
Miscellaneous	5,089.94	5,089.94	1,800.00	(3,289.94)	282.77%
Notices and Ads	0.00	542.64	960.00	417.36	56.53%
Payroll Tax Expense	1,694.61	18,980.44	17,307.00	(1,673.44)	109.67%
Personnel Reimbursement	0.00	0.00	120.00	120.00	0.00%
Postage	5,010.00	22,591.18	12,000.00	(10,591.18)	188.26%
Purchased Services	1,700.45	12,145.61	15,938.00	3,792.39	76.21%
Repair - Maint - Building	0.00	1,439.46	5,630.00	4,190.54	25.57%
Repair - Maint - Equipment	0.00	0.00	960.00	960.00	0.00%
Repair - Maint - Tires	0.00	1,316.57	0.00	(1,316.57)	0.00%
Repair - Maint - Vehicles	0.00	4,537.80	400.00	(4,137.80)	1,134.45%
Supplies	504.47	10,727.74	8,313.00	(2,414.74)	129.05%
Telephone	2,828.00	19,077.48	15,024.00	(4,053.48)	126.98%
Travel and Training	0.00	508.69	1,200.00	691.31	42.39%
Unemployment	(46.74)	482.66	580.00	97.34	83.22%
Utilitites	620.28	6,874.82	7,740.00	865.18	88.82%
Wages	43,706.34	259,905.96	242,648.00	(17,257.96)	107.11%
Expenses	\$51,529.44	\$428,722.00	\$440,851.00	\$12,129.00	
Revenue Less Expenditures	(\$51,259.19)	(\$421,870.00)	(\$437,251.00)	\$0.00	
Net Change in Fund Balance	(\$51,259.19)	(\$421,870.00)	(\$437,251.00)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 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					
Cash Long/Short	0.00	22.36	0.00	(22.36)	0.00%
Contribution Income	0.00	1,000.00	0.00	(1,000.00)	0.00%
Rent - Facilities Short Term	0.00	14,902.00	12,600.00	(2,302.00)	118.27%
Revenue	\$0.00	\$15,924.36	\$12,600.00	(\$3,324.36)	
Gross Profit	\$0.00	\$15,924.36	\$12,600.00	\$0.00	
Expenses					
Depreciation Expense	1,415.00	1,415.00	0.00	(1,415.00)	0.00%
Purchased Services	0.00	4,416.85	4,965.00	548.15	88.96%
Repair - Maint - Building	0.00	284.84	500.00	215.16	56.97%
Repair - Maint - Equipment	0.00	61.41	175.00	113.59	35.09%
Repair- Maint- Parts/Material	0.00	0.00	105.00	105.00	0.00%
Supplies	0.00	127.21	220.00	92.79	57.82%
Telephone	349.90	2,003.30	1,128.00	(875.30)	177.60%
Utilities	36.97	4,613.50	3,564.00	(1,049.50)	129.45%
Expenses	\$1,801.87	\$12,922.11	\$10,657.00	(\$2,265.11)	
Revenue Less Expenditures	(\$1,801.87)	\$3,002.25	\$1,943.00	\$0.00	
Net Change in Fund Balance	(\$1,801.87)	\$3,002.25	\$1,943.00	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Clubhouse					
Revenue					
Contribution Income	0.00	2,500.00	0.00	(2,500.00)	0.00%
Rent - Facilities Short Term	183.69	6,016.23	10,000.00	3,983.77	60.16%
Revenue	\$183.69	\$8,516.23	\$10,000.00	\$1,483.77	
Gross Profit	\$183.69	\$8,516.23	\$10,000.00	\$0.00	
Expenses					
Advertising	164.00	2,225.42	0.00	(2,225.42)	0.00%
Capital Improvements - Facilit	(5,000.00)	0.00	25,000.00	25,000.00	0.00%
Payroll Tax Expense	24.53	490.09	430.00	(60.09)	113.97%
Purchased Services	136.93	2,327.24	1,500.00	(827.24)	155.15%
Repair - Maint - Building	22.64	3,408.82	4,500.00	1,091.18	75.75%
Repair - Maint - Equipment	0.00	352.03	4,500.00	4,147.97	7.82%
Supplies	100.21	1,662.57	2,300.00	637.43	72.29%
Telephone	58.92	599.78	0.00	(599.78)	0.00%
Unemployment	2.56	51.25	67.00	15.75	76.49%
Utilitites	626.31	8,784.76	11,600.00	2,815.24	75.73%
Wages	357.69	6,443.60	5,620.00	(823.60)	114.65%
Expenses	(\$3,506.21)	\$26,345.56	\$55,517.00	\$29,171.44	
Revenue Less Expenditures	\$3,689.90	(\$17,829.33)	(\$45,517.00)	\$0.00	
Net Change in Fund Balance	\$3,689.90	(\$17,829.33)	(\$45,517.00)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 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					
Act 833	4,046.56	20,702.24	12,000.00	(8,702.24)	172.52%
Contribution Income	1,000.00	2,000.00	1,000.00	(1,000.00)	200.00%
Facilities Rental - Long Term	0.00	12,000.00	24,000.00	12,000.00	50.00%
Other Income	0.00	800.00	1,000.00	200.00	80.00%
Revenue	\$5,046.56	\$35,502.24	\$38,000.00	\$2,497.76	
Gross Profit	\$5,046.56	\$35,502.24	\$38,000.00	\$0.00	
Expenses					
Act 833	467.07	2,257.18	8,300.00	6,042.82	27.19%
Capital Improvements - Equipme	(1,384.79)	0.00	0.00	0.00	0.00%
Capital Improvements - Facilit	(2,238.83)	0.00	10,000.00	10,000.00	0.00%
Depreciation Expense	38,678.12	38,678.12	0.00	(38,678.12)	0.00%
Dues and Fees	0.00	661.25	800.00	138.75	82.66%
Emp Benefit - Hosp Ins	924.96	9,042.72	12,150.00	3,107.28	74.43%
Emp Benefit - LOPFI	1,759.00	14,073.72	28,669.00	14,595.28	49.09%
Emp Benefit - Retirement	204.08	3,353.78	5,757.00	2,403.22	58.26%
Equipment Purchased < \$5,000	9,053.01	13,769.01	4,000.00	(9,769.01)	344.23%
Fuel Expense	386.40	5,823.91	8,000.00	2,176.09	72.80%
Insurance - Workmen's Comp.	203.22	2,438.64	4,708.00	2,269.36	51.80%
Payroll Tax Expense	133.82	2,024.23	3,428.00	1,403.77	59.05%
Personnel Reimbursement	0.00	12,503.00	16,000.00	3,497.00	78.14%
PPE	6,344.00	6,344.00	6,000.00	(344.00)	105.73%
Purchased Services	64.85	2,422.30	5,000.00	2,577.70	48.45%
Repair - Maint - Building	0.00	2,181.52	4,200.00	2,018.48	51.94%
Repair - Maint - Equipment	117.08	1,392.83	3,800.00	2,407.17	36.65%
Repair - Maint - Radio	321.35	681.27	3,000.00	2,318.73	22.71%
Repair - Maint - Tires	0.00	850.36	2,800.00	1,949.64	30.37%
Repair - Maint - Vehicles	13,610.74	17,311.16	4,700.00	(12,611.16)	368.32%
Rolling Stock Replacement (dep	1,235.99	14,831.88	10,660.00	(4,171.88)	139.14%
Supplies	18.94	1,377.97	2,000.00	622.03	68.90%
Telephone	547.76	4,615.26	3,420.00	(1,195.26)	134.95%
Travel and Training	0.00	2,604.36	2,000.00	(604.36)	130.22%
Unemployment	0.00	312.90	315.00	2.10	99.33%
Uniforms	597.20	853.10	900.00	46.90	94.79%
Utilites	388.21	4,090.65	7,000.00	2,909.35	58.44%
Wages	21,781.39	120,602.73	120,460.00	(142.73)	100.12%
Expenses	\$93,213.57	\$285,097.85	\$278,067.00	(\$7,030.85)	
Revenue Less Expenditures	(\$88,167.01)	(\$249,595.61)	(\$240,067.00)	\$0.00	
Net Change in Fund Balance	(\$88,167.01)	(\$249,595.61)	(\$240,067.00)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
General Revenues					
Expenses					
Emp Benefit - Hosp Ins	(409.34)	(409.34)	0.00	409.34	0.00%
Expenses	(\$409.34)	(\$409.34)	\$0.00	\$409.34	
Revenue Less Expenditures	\$409.34	\$409.34	\$0.00	\$0.00	
Net Change in Fund Balance	\$409.34	\$409.34	\$0.00	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Holiday Island Marina					
Revenue					
Facilities Rental - Long Term	0.00	175,238.36	202,030.00	26,791.64	86.74%
Other Income	0.00	25.00	0.00	(25.00)	0.00%
Revenue	\$0.00	\$175,263.36	\$202,030.00	\$26,766.64	
Gross Profit	\$0.00	\$175,263.36	\$202,030.00	\$0.00	
Expenses					
Capital Improvements - Facilit	(4,743.07)	0.00	0.00	0.00	0.00%
Depreciation Expense	36,624.00	36,624.00	0.00	(36,624.00)	0.00%
Dues and Fees	0.00	475.00	325.00	(150.00)	146.15%
Equipment Purchased < \$5,000	4,743.07	4,743.07	0.00	(4,743.07)	0.00%
Miscellaneous	0.00	12,855.80	0.00	(12,855.80)	0.00%
Purchased Services	0.00	71,988.11	89,938.00	17,949.89	80.04%
Repair - Maint - Building	0.00	12,925.73	6,920.00	(6,005.73)	186.79%
Repair - Maint - Equipment	0.00	6,731.51	500.00	(6,231.51)	1,346.30%
Repair- Maint- Parts/Material	0.00	256.80	0.00	(256.80)	0.00%
Supplies	0.00	21.99	0.00	(21.99)	0.00%
Telephone	216.92	459.10	0.00	(459.10)	0.00%
Utilitites	200.58	1,306.61	1,185.00	(121.61)	110.26%
Expenses	\$37,041.50	\$148,387.72	\$98,868.00	(\$49,519.72)	
Revenue Less Expenditures	(\$37,041.50)	\$26,875.64	\$103,162.00	\$0.00	
Net Change in Fund Balance	(\$37,041.50)	\$26,875.64	\$103,162.00	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Non-Departmental/Control					
Revenue					
Assessment Income - Current	(75.11)	1,979,555.67	1,812,961.00	(166,594.67)	109.19%
Assessment Income - Penalties	0.00	94,773.82	25,000.00	(69,773.82)	379.10%
Chilli Cook-Off Income	0.00	7,500.00	0.00	(7,500.00)	0.00%
Contribution Income	0.00	24,000.00	46,500.00	22,500.00	51.61%
Debt Service - Sewer Treatment	0.00	199,744.16	195,103.00	(4,641.16)	102.38%
Interest Income	9,444.11	59,859.04	38,040.00	(21,819.04)	157.36%
Other Income	5,109.92	124,813.10	20,508.00	(104,305.10)	608.61%
Range Balls	0.00	5.00	0.00	(5.00)	0.00%
Security Fee	7,907.78	94,493.12	90,000.00	(4,493.12)	104.99%
Revenue	\$22,386.70	\$2,584,743.91	\$2,228,112.00	(\$356,631.91)	
Gross Profit	\$22,386.70	\$2,584,743.91	\$2,228,112.00	\$0.00	
Expenses					
Advertising	(5,659.00)	14,827.02	20,800.00	5,972.98	71.28%
Assessment Expense - Uncollect	(28,619.92)	(27,013.50)	28,000.00	55,013.50	(96.48%)
Chilli Cook-Off Expense	0.00	9,572.31	0.00	(9,572.31)	0.00%
Dues and Fees	0.00	500.00	0.00	(500.00)	0.00%
Hiking Trail	0.00	15,925.84	0.00	(15,925.84)	0.00%
Insurance	10,545.11	137,142.55	118,452.00	(18,690.55)	115.78%
Insurance - Workmen's Comp.	0.00	(10,550.00)	0.00	10,550.00	0.00%
Legal Fees	0.00	24,352.57	20,400.00	(3,952.57)	119.38%
Licensing State of Arkansas -	0.00	0.00	48.00	48.00	0.00%
Miscellaneous	0.00	1,576.19	1,440.00	(136.19)	109.46%
Notices and Ads	0.00	56.00	175.00	119.00	32.00%
Purchased Services	791.40	12,603.85	12,223.00	(380.85)	103.12%
Repair- Maint- Parts/Material	0.00	0.00	15,000.00	15,000.00	0.00%
Supplies	873.50	873.50	0.00	(873.50)	0.00%
Taxes - Real Estate and Person	379.27	49,519.95	63,500.00	13,980.05	77.98%
Wages	(12,866.00)	(12,866.00)	0.00	12,866.00	0.00%
Expenses	(\$34,555.64)	\$216,520.28	\$280,038.00	\$63,517.72	
Revenue Less Expenditures	\$56,942.34	\$2,368,223.63	\$1,948,074.00	\$0.00	
Net Change in Fund Balance	\$56,942.34	\$2,368,223.63	\$1,948,074.00	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Public Safety Dept					
Expenses					
Purchased Services	16,000.00	52,000.00	48,000.00	(4,000.00)	108.33%
Expenses	\$16,000.00	\$52,000.00	\$48,000.00	(\$4,000.00)	
Revenue Less Expenditures	(\$16,000.00)	(\$52,000.00)	(\$48,000.00)	\$0.00	
Net Change in Fund Balance	(\$16,000.00)	(\$52,000.00)	(\$48,000.00)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Recreation Center					
Revenue					
Cash Long/Short	0.00	(80.08)	0.00	80.08	0.00%
Contribution Income	0.00	385.00	0.00	(385.00)	0.00%
Family Golf - Access Card	0.00	2,085.00	3,174.00	1,089.00	65.69%
Family Recreation - Access Car	0.00	11,780.00	11,622.00	(158.00)	101.36%
Fees - Green	378.00	16,433.09	20,000.00	3,566.91	82.17%
Fees - Recreation	2.34	12,302.40	7,500.00	(4,802.40)	164.03%
Fees - User - w/o Activity Car	0.00	0.00	18,025.00	18,025.00	0.00%
Individual Golf - Access Card	0.00	1,368.00	3,221.00	1,853.00	42.47%
Individual Recreation - Access	0.00	1,870.00	2,002.00	132.00	93.41%
Other Income	24.00	383.98	0.00	(383.98)	0.00%
Private Cart Fee	0.00	70.00	100.00	30.00	70.00%
Pull Cart Rental	0.00	4.00	0.00	(4.00)	0.00%
Rent - Cart	70.00	8,269.54	8,000.00	(269.54)	103.37%
Rent - Club	0.00	620.00	700.00	80.00	88.57%
Rent - Facilities Short Term	100.00	4,073.40	3,220.00	(853.40)	126.50%
Sales - Beverage	13.82	2,185.54	1,900.00	(285.54)	115.03%
Sales - Food	8.86	2,351.59	1,750.00	(601.59)	134.38%
Sales - Merchandise	19.00	1,480.35	1,500.00	19.65	98.69%
Revenue	\$616.02	\$65,581.81	\$82,714.00	\$17,132.19	
Gross Profit	\$616.02	\$65,581.81	\$82,714.00	\$0.00	
Expenses					
Capital Improvements - Facilit	(40,425.44)	0.00	75,000.00	75,000.00	0.00%
Chemicals and Fertilizer	0.00	4,755.24	4,800.00	44.76	99.07%
Cost of Sales - Beverage	10.10	1,154.34	1,500.00	345.66	76.96%
Cost of Sales - Food	3.64	167.21	1,500.00	1,332.79	11.15%
Cost of Sales - Merchandise	9.03	818.52	1,200.00	381.48	68.21%
Credit Cards Fees	55.65	915.28	700.00	(215.28)	130.75%
Depreciation Expense	55,659.04	55,659.04	0.00	(55,659.04)	0.00%
Dues and Fees	0.00	341.25	950.00	608.75	35.92%
Emp Benefit - Hosp Ins	0.00	12.40	0.00	(12.40)	0.00%
Emp Benefit - Retirement	30.16	658.67	595.00	(63.67)	110.70%
Equipment Purchased < \$5,000	13,685.44	14,099.46	3,000.00	(11,099.46)	469.98%
Insurance - Workmen's Comp.	38.40	460.80	1,036.00	575.20	44.48%
Inventory Control	0.00	(5.52)	0.00	5.52	0.00%
Miscellaneous	0.00	4,416.90	140.00	(4,276.90)	3,154.93%
Notices and Ads	0.00	154.20	0.00	(154.20)	0.00%
Payroll Tax Expense	136.55	4,672.51	4,513.00	(159.51)	103.53%
Personnel Reimbursement	0.00	239.57	600.00	360.43	39.93%
Purchased Services	441.09	12,770.84	15,000.00	2,229.16	85.14%
Repair - Maint - Building	0.00	2,861.00	10,000.00	7,139.00	28.61%
Repair - Maint - Equipment	0.00	0.00	5,000.00	5,000.00	0.00%
Repair - Maint - Radlo	0.00	0.00	32.00	32.00	0.00%
Repair - Maint - Vehicles	0.00	807.26	240.00	(567.26)	336.36%
Repair- Maint- Parts/Material	0.00	1,281.01	4,000.00	2,718.99	32.03%
Rolling Stock Replacement (dep	71.58	858.96	859.00	0.04	100.00%
Supplies	394.80	3,217.06	5,000.00	1,782.94	64.34%
Telephone	573.19	4,605.67	2,500.00	(2,105.67)	184.23%
Travel and Training	0.00	165.00	300.00	135.00	55.00%
Unemployment	0.15	393.50	524.00	130.50	75.10%
Uniforms	0.00	0.00	175.00	175.00	0.00%

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period	Year-To-Date		Annual Budget	Jan 2019
	Dec 2019	Jan 2019	Annual Budget	Jan 2019	Dec 2019
	Dec 2019	Dec 2019	Jan 2019	Dec 2019	Percent of
	Actual	Actual	Dec 2019	Variance	Budget
Utilitites	917.14	13,348.40	18,500.00	5,151.60	72.15%
Wages	2,378.94	61,379.90	58,995.00	(2,384.90)	104.04%
Expenses	\$33,979.46	\$190,208.47	\$216,659.00	\$26,450.53	
Revenue Less Expenditures	(\$33,363.44)	(\$124,626.66)	(\$133,945.00)	\$0.00	
Net Change in Fund Balance	(\$33,363.44)	(\$124,626.66)	(\$133,945.00)	\$0.00	

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

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 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					
Sales - Beer	586.83	18,964.39	20,920.00	1,955.61	90.65%
Sales - Beverage	1,055.06	16,136.27	26,841.00	10,704.73	60.12%
Sales - Food	9,572.30	136,689.92	138,840.00	2,150.08	98.45%
Revenue	\$11,214.19	\$171,790.58	\$186,601.00	\$14,810.42	
Gross Profit	\$11,214.19	\$171,790.58	\$186,601.00	\$0.00	
Expenses					
Advertising	99.00	796.92	0.00	(796.92)	0.00%
Cost of Sales - Beer	700.23	7,969.91	8,836.00	866.09	90.20%
Cost of Sales - Beverage	599.92	4,764.84	4,920.00	155.16	96.85%
Cost of Sales - Food	5,296.68	67,606.40	53,520.00	(14,086.40)	126.32%
Depreciation Expense	2,619.80	2,619.80	0.00	(2,619.80)	0.00%
Dues and Fees	0.00	379.50	730.00	350.50	51.99%
Emp Benefit - Hosp Ins	287.89	2,212.97	4,044.00	1,831.03	54.72%
Emp Benefit - Retirement	0.00	0.00	1,167.00	1,167.00	0.00%
Equipment Purchased < \$5,000	4,095.45	4,095.45	0.00	(4,095.45)	0.00%
Fuel Expense	0.00	79.94	0.00	(79.94)	0.00%
Insurance - Workmen's Comp.	35.76	429.12	1,252.00	822.88	34.27%
Notices and Ads	24.00	116.00	420.00	304.00	27.62%
Payroll Tax Expense	403.65	5,210.97	4,541.00	(669.97)	114.75%
Personnel Reimbursement	0.00	45.05	0.00	(45.05)	0.00%
Purchased Services	122.12	1,337.56	0.00	(1,337.56)	0.00%
Repair - Maint - Building	0.00	457.94	2,070.00	1,612.06	22.12%
Repair - Maint - Equipment	475.00	1,907.80	2,070.00	162.20	92.16%
Rolling Stock Replacement (dep	146.10	1,753.20	1,752.00	(1.20)	100.07%
Supplies	511.90	8,312.24	3,450.00	(4,862.24)	240.93%
Travel and Training	0.00	0.00	300.00	300.00	0.00%
Unemployment	13.14	417.36	388.00	(29.36)	107.57%
Uniforms	0.00	37.10	250.00	212.90	14.84%
Utilities	841.05	8,447.63	4,800.00	(3,647.63)	175.99%
Wages	6,479.79	67,709.51	59,360.00	(8,349.51)	114.07%
Expenses	\$22,751.48	\$186,707.21	\$153,870.00	(\$32,837.21)	
Revenue Less Expenditures	(\$11,537.29)	(\$14,916.63)	\$32,731.00	\$0.00	
Net Change in Fund Balance	(\$11,537.29)	(\$14,916.63)	\$32,731.00	\$0.00	

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

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Road Dept					
Revenue					
Contribution Income	0.00	40,000.00	40,000.00	0.00	100.00%
Culvert Installation Income	0.00	0.00	500.00	500.00	0.00%
Driveway Transitions	0.00	0.00	1,200.00	1,200.00	0.00%
Other Income	75.00	79.00	500.00	421.00	15.80%
Road Inspection Fee - Nonreund	0.00	1,750.00	800.00	(950.00)	218.75%
Sale of Assets	0.00	10,818.47	0.00	(10,818.47)	0.00%
Revenue	\$75.00	\$52,647.47	\$43,000.00	(\$9,647.47)	
Gross Profit	\$75.00	\$52,647.47	\$43,000.00	\$0.00	
Expenses					
Capital Improvements - Equipme	(53,252.55)	0.00	64,700.00	64,700.00	0.00%
Capital Improvements - Facilit	(327,061.24)	(10,000.00)	306,507.00	316,507.00	(3.26%)
Chemicals and Fertilizer	0.00	0.00	450.00	450.00	0.00%
Depreciation Expense	230,181.52	230,181.52	0.00	(230,181.52)	0.00%
Dues and Fees	31.13	995.59	1,000.00	4.41	99.56%
Emp Benefit - Hosp Ins	1,670.60	21,730.56	21,942.00	211.44	99.04%
Emp Benefit - Retirement	344.52	5,921.71	7,264.00	1,342.29	81.52%
Equipment Purchased < \$5,000	0.00	3,031.22	3,000.00	(31.22)	101.04%
Fuel Expense	6,399.07	18,964.82	24,000.00	5,035.18	79.02%
Insurance - Workmen's Comp.	170.75	2,049.00	3,861.00	1,812.00	53.07%
Notices and Ads	0.00	536.94	300.00	(236.94)	178.98%
Payroll Tax Expense	848.15	12,623.40	13,779.00	1,155.60	91.61%
Purchased Services	440.31	4,725.85	4,500.00	(225.85)	105.02%
Repair - Maint - Building	48.14	94.87	500.00	405.13	18.97%
Repair - Maint - Radio	232.94	232.94	250.00	17.06	93.18%
Repair - Maint - Street Light	0.00	0.00	700.00	700.00	0.00%
Repair - Maint - Tires	0.00	1,947.77	5,000.00	3,052.23	38.96%
Repair - Maint - Vehicles	308.87	5,044.60	12,000.00	6,955.40	42.04%
Repair- Maint- Parts/Material	0.00	3,590.84	6,000.00	2,409.16	59.85%
Repair-Maint Road Materials	0.00	6,198.35	18,000.00	11,801.65	34.44%
Rolling Stock Replacement (dep	683.29	8,199.48	5,496.00	(2,703.48)	149.19%
Safety	131.34	256.35	250.00	(6.35)	102.54%
Snow / Ice Removal	0.00	0.00	7,000.00	7,000.00	0.00%
Supplies	519.36	1,888.52	2,500.00	611.48	75.54%
Telephone	575.92	3,599.65	2,400.00	(1,199.65)	149.99%
Unemployment	3.52	410.75	490.00	79.25	83.83%
Uniforms	107.65	1,474.33	2,000.00	525.67	73.72%
Utilitites	696.66	6,643.33	10,000.00	3,356.67	66.43%
Wages	30,131.14	178,859.48	188,218.00	9,358.52	95.03%
Expenses	(\$106,788.91)	\$509,201.87	\$712,107.00	\$202,905.13	
Revenue Less Expenditures	\$106,863.91	(\$456,554.40)	(\$669,107.00)	\$0.00	
Net Change in Fund Balance	\$106,863.91	(\$456,554.40)	(\$669,107.00)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 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					
Debt Service - Sewer Treatment	19,131.78	239,737.72	242,326.00	2,588.28	98.93%
Sewer Sales	26,252.82	311,658.57	320,000.00	8,341.43	97.39%
Sewer Sales Installation Chrg	0.00	3,600.00	2,400.00	(1,200.00)	150.00%
Revenue	\$45,384.60	\$554,996.29	\$564,726.00	\$9,729.71	
Gross Profit	\$45,384.60	\$554,996.29	\$564,726.00	\$0.00	
Expenses					
Capital Improvements - Facilit	(21,524.92)	0.00	46,000.00	46,000.00	0.00%
Chemicals and Fertilizer	1,160.84	18,856.14	20,300.00	1,443.86	92.89%
Depreciation Expense	426,764.84	426,764.84	0.00	(426,764.84)	0.00%
Dues and Fees	0.00	5,910.00	4,155.00	(1,755.00)	142.24%
Emp Benefit - Hosp Ins	1,177.03	10,418.59	14,852.00	4,433.41	70.15%
Emp Benefit - Retirement	327.32	4,494.45	3,204.00	(1,290.45)	140.28%
Engineering	0.00	0.00	5,000.00	5,000.00	0.00%
Equipment Purchased < \$5,000	0.00	788.05	3,800.00	3,011.95	20.74%
Fuel Expense	294.92	3,889.90	7,800.00	3,910.10	49.87%
Insurance - Workmen's Comp.	103.20	1,238.40	2,072.00	833.60	59.77%
Interest Expense	8,764.04	105,326.84	114,552.00	9,225.16	91.95%
Lab Fees	1,112.20	9,296.16	9,500.00	203.84	97.85%
Notices and Ads	0.00	0.00	300.00	300.00	0.00%
Payroll Tax Expense	768.88	9,471.71	7,246.00	(2,225.71)	130.72%
Purchased Services	444.11	11,515.33	19,019.00	7,503.67	60.55%
Repair - Maint - Building	0.00	234.21	7,500.00	7,265.79	3.12%
Repair - Maint - Equipment	4,481.43	13,148.39	20,000.00	6,851.61	65.74%
Repair - Maint - Sewer Plant	610.15	28,796.19	26,225.00	(2,571.19)	109.80%
Repair - Maint - Tires	341.24	341.24	1,160.00	818.76	29.42%
Repair - Maint - Vehicles	737.25	1,843.95	2,220.00	376.05	83.06%
Repair - Maint- Line Repair	0.00	0.00	2,500.00	2,500.00	0.00%
Repair- Maint- Parts/Material	102.58	5,524.80	3,756.00	(1,768.80)	147.09%
Rolling Stock Replacement (dep	94.43	1,133.16	1,133.00	(0.16)	100.01%
Safety	0.00	0.00	3,325.00	3,325.00	0.00%
Supplies	431.93	1,473.54	3,000.00	1,526.46	49.12%
Telephone	368.88	3,202.83	2,940.00	(262.83)	108.94%
Travel and Training	173.37	1,322.46	1,900.00	577.54	69.60%
Unemployment	11.15	288.86	258.00	(30.86)	111.96%
Uniforms	0.00	0.00	1,200.00	1,200.00	0.00%
Utilities	4,638.19	57,737.66	66,000.00	8,262.34	87.48%
Wages	19,787.40	131,080.98	94,714.00	(36,366.98)	138.40%
Expenses	\$451,170.46	\$854,098.68	\$495,631.00	(\$358,467.68)	
Revenue Less Expenditures	(\$405,785.86)	(\$299,102.39)	\$69,095.00	\$0.00	
Net Change in Fund Balance	(\$405,785.86)	(\$299,102.39)	\$69,095.00	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 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					
Irrigation Service Income	0.00	900.00	900.00	0.00	100.00%
Late Charges on Water and Sewe	878.90	10,285.49	6,000.00	(4,285.49)	171.42%
Water Sales	37,191.18	452,199.65	490,000.00	37,800.35	92.29%
Water Service Installation Cha	0.00	4,900.00	2,800.00	(2,100.00)	175.00%
Water Turn-On Charges	585.00	13,825.00	10,800.00	(3,025.00)	128.01%
Revenue	\$38,655.08	\$482,110.14	\$510,500.00	\$28,389.86	
Gross Profit	\$38,655.08	\$482,110.14	\$510,500.00	\$0.00	
Expenses					
Capital Improvements - Facilit	(112,432.20)	0.00	110,114.00	110,114.00	0.00%
Chemicals and Fertilizer	0.00	0.00	1,250.00	1,250.00	0.00%
Depreciation Expense	247,881.16	247,881.16	0.00	(247,881.16)	0.00%
Dues and Fees	24.36	744.52	1,540.00	795.48	48.35%
Emp Benefit - Hosp Ins	493.93	2,701.67	14,852.00	12,150.33	18.19%
Emp Benefit - Retirement	95.20	979.35	3,204.00	2,224.65	30.57%
Engineering	0.00	0.00	15,000.00	15,000.00	0.00%
Equipment Purchased < \$5,000	223.64	2,362.69	3,800.00	1,437.31	62.18%
Fire Hydrants	0.00	2,258.14	8,150.00	5,891.86	27.71%
Fuel Expense	294.92	4,526.69	7,800.00	3,273.31	58.03%
Insurance - Workmen's Comp.	92.74	1,112.88	2,072.00	959.12	53.71%
Miscellaneous	0.00	2,442.87	0.00	(2,442.87)	0.00%
Notices and Ads	0.00	36.73	500.00	463.27	7.35%
Payroll Tax Expense	455.53	4,764.54	7,246.00	2,481.46	65.75%
Purchased Services	389.91	5,158.67	500.00	(4,658.67)	1,031.73%
Repair - Maint - Building	0.00	0.00	1,500.00	1,500.00	0.00%
Repair - Maint - Equipment	1,146.28	13,079.59	34,200.00	21,120.41	38.24%
Repair - Maint - Radio	0.00	0.00	500.00	500.00	0.00%
Repair - Maint - Tires	341.24	634.02	1,160.00	525.98	54.66%
Repair - Maint - Vehicles	746.81	5,070.43	2,220.00	(2,850.43)	228.40%
Repair - Maint- Line Repair	2,276.34	20,103.31	31,800.00	11,696.69	63.22%
Repair- Maint- Parts/Material	279.68	40,439.22	22,260.00	(18,179.22)	181.67%
Rolling Stock Replacement (dep	340.82	4,089.84	4,092.00	2.16	99.95%
Safety	0.00	0.00	1,000.00	1,000.00	0.00%
Supplies	354.96	2,300.28	2,400.00	99.72	95.85%
Telephone	512.04	7,304.58	7,753.00	448.42	94.22%
Travel and Training	0.00	708.17	1,900.00	1,191.83	37.27%
Unemployment	15.31	224.70	258.00	33.30	87.09%
Uniforms	82.69	1,949.32	1,284.00	(665.32)	151.82%
Utilitites	7,090.56	101,342.64	113,400.00	12,057.36	89.37%
Wages	8,775.64	63,997.64	94,714.00	30,716.36	67.57%
Expenses	\$159,481.56	\$536,213.65	\$496,469.00	(\$39,744.65)	
Revenue Less Expenditures	(\$120,826.48)	(\$54,103.51)	\$14,031.00	\$0.00	
Net Change in Fund Balance	(\$120,826.48)	(\$54,103.51)	\$14,031.00	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

	Current Period Dec 2019 Dec 2019 Actual	Year-To-Date Jan 2019 Dec 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Fund Balances					
Beginning Fund Balance	20,270,643.44	19,413,801.04	0.00	0.00	0.00%
Net Change in Fund Balance	(620,904.82)	235,937.58	163,606.00	0.00	0.00%
Ending Fund Balance	19,654,824.62	19,654,824.62	0.00	0.00	0.00%

7/1/2020
8:45 AM

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Page 18 of 18

Report Options

Period: 12/1/2019 to 12/31/2019

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Holiday Island Suburban Improvement District
Balance Sheet
For Period Ending 12/31/2019

	Book Value Dec 2019 Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	51,005.23
Cash in Checking- Revenue Fund	(31,254.50)
Cash in P/R Checking	(505.54)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Current Taxes Invested	83,991.71
Debt Service (Treatment Plant)	1,217,981.92
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,150.97
Money Market Demand Account	1,707,088.36
Petty Cash - Office	500.00
Restricted Fire Dept Funds	58,500.00
Restricted Road Funds	40,000.00
Undesignated Reserve - Restrict	1,169,423.50
Utility Improvements	49,653.15
Water Escrow Deposits	45,962.83
Allowance for Uncollectable As	(85,245.46)
AR - Water & Sewer Sales	85,429.30
Assessments Receivable - Noncu	396,851.01
Assessments Receivable - Penal	119,355.67
Debt Service Receivable - Curr	(0.20)
Debt Service Receivable - Deli	45,872.42
Interest Receivable	5,283.30
Inventory - Beer	1,411.52
Inventory - Beverage	541.05
Inventory - Food	2,205.50
Inventory - Pro Shop	33,824.53
Inventory - Rec. Center	1,328.69
Prepaid Expenses	67,564.02
Total Current Assets	\$5,316,252.38
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(29,317,656.05)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,575,411.64
9-Hole Golf Course	1,143,916.69
Buildings	4,371,473.70
Construction in Progress	24,000.00
Fire and Security Equipment an	1,168,013.01
Recreational Facilities	1,173,212.79
Restaurant	67,977.00
Sewer System	18,325,742.77
Streets and Roads	9,238,455.68
Water System	8,112,391.81

Holiday Island Suburban Improvement District
Balance Sheet
For Period Ending 12/31/2019

	Book Value Dec 2019 Actual
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	1,095,075.99
Total Fixed Assets	\$18,566,196.37
Other Assets	
Other Assets	
Deferred Outflows of Resources	150,362.00
Total Other Assets	\$150,362.00
Total Assets	\$24,032,810.75
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	72,764.45
AR Dept of Workforce Services	374.63
Dept of Finance & Admin	3,298.69
Accounts Payable - Health Dept	(803.54)
Customer Deposits	4,065.05
Customer Donation	995.79
Sales Tax Payable	324.98
Wages Payable	77,353.08
Water Escrow Deposits	45,852.83
Total Current Liabilities	\$204,225.96
Long Term Liabilities	
Other Liabilities	
Bonds Payable	3,670,934.30
Long Term Notes Pay/Golf Equip	162,936.87
Deferred Inflows of Resources	48,050.00
Net Pension Liability	291,839.00
Total Long Term Liabilities	\$4,173,760.17
Total Liabilities	\$4,377,986.13
Fund Balance	
Suplus Carryover	
Retained Earnings	18,184,855.80
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$19,654,824.62
Total Liabilities and Equity	\$24,032,810.75

Holiday Island Suburban Improvement District
Income Statement
12/1/2019 to 12/31/2019

	Dec 2019
	Dec 2019
	Actual

Revenue

Other Revenue

Security Fee	7,907.78
Range Card	137.54
Facilities Rental - Long Term	225.00
Contribution Income	1,000.00
Water Sales	37,191.18
Water Turn-On Charges	585.00
Sewer Sales	26,252.82
Debt Service - Sewer Treatment	19,131.78
Late Charges on Water and Sewe	878.90
Assessment Income - Current	(75.11)
Cash Long/Short	(175.50)
Fees - Green	4,529.90
Fees - Recreation	2.34
Pass - Golf Cart	958.88
Rent - Cart	1,051.24
Rent - Club	18.69
Rent - Facilities Short Term	283.69
Sales - Beer	586.83
Sales - Beverage	1,068.88
Sales - Food	9,581.16
Sales - Merchandise	4,284.79
Storage - Cart	100.00
Range Balls	180.09
Act 833	4,046.56
Other Income	5,297.82
Interest Income	9,444.11

	Revenue	\$134,494.37
	Gross Profit	\$134,494.37

Expenses

Other Expense

Cost of Sales - Beer	700.23
Cost of Sales - Beverage	610.02
Cost of Sales - Food	5,300.32
Cost of Sales - Merchandise	6,288.74
Wages	152,017.61
Assessment Expense - Uncollect	(28,619.92)
Act 833	467.07
PPE	6,344.00
Capital Improvements - Equipme	(238,343.53)
Capital Improvements - Facilit	(544,262.37)
Chemicals and Fertilizer	2,820.84
Credit Cards Fees	830.08
Depreciation Expense	1,219,157.52
Rolling Stock Replacement (dep	2,753.29
Dues and Fees	410.49
Emp Benefit - Hosp Ins	7,069.38
Emp Benefit - LOPFI	1,759.00
Emp Benefit - Retirement	2,358.14

Holiday Island Suburban Improvement District
Income Statement
12/1/2019 to 12/31/2019

	Dec 2019
	Dec 2019
	Actual
Equipment Purchased < \$5,000	32,881.94
Fuel Expense	7,573.71
Insurance	10,545.11
Insurance - Workmen's Comp.	879.15
Lab Fees	1,112.20
Advertising	(4,285.00)
Miscellaneous	5,089.94
Notices and Ads	48.00
Payroll Tax Expense	5,961.34
Postage	5,010.00
Purchased Services	20,912.84
Repair - Maint - Building	112.34
Repair - Maint- Line Repair	4,277.44
Repair - Maint - Equipment	6,219.79
Repair- Maint- Parts/Material	382.26
Repair - Maint - Radio	554.29
Repair - Maint - Sewer Plant	610.15
Repair - Maint - Tires	682.48
Repair - Maint - Vehicles	15,611.22
Safety	131.34
Seed, Sod, and Soil	2,443.60
Supplies	4,560.30
Taxes - Real Estate and Person	379.27
Telephone	7,152.35
Travel and Training	573.37
Uniforms	787.54
Unemployment	21.84
Utilities	18,077.45
Interest Expense	9,432.02
	<hr/>
Expenses	\$755,399.19
Income (Loss) From Operations	(\$620,904.82)
Net Income (Loss)	(\$620,904.82)

Holiday Island Suburban Improvement District
Statement of Cash Flows
12/1/2019 to 12/31/2019

Cash Flow From Operating Activities

Cash From Revenue

Act 833	4,046.56
Cash Long/Short	(175.50)
Contribution Income	1,000.00
Facilities Rental - Long Term	225.00
Fees - Green	4,525.03
Fees - Recreation	2.34
Interest Income	4,160.81
Other Income	3,103.31
Pass - Golf Cart	958.88
Range Balls	170.55
Rent - Cart	1,051.24
Rent - Club	18.69
Rent - Facilities Short Term	283.69
Sales - Beer	505.39
Sales - Beverage	998.07
Sales - Food	8,500.01
Sales - Merchandise	2,248.00
Storage - Cart	100.00
Cash From Revenue Totals	\$31,722.07

Cash Used to Pay Expenses

Act 833	467.07
Advertising	1,368.41
Capital Improvements - Facilit	47,419.92
Chemicals and Fertilizer	2,740.36
Credit Cards Fees	830.08
Dues and Fees	947.49
Emp Benefit - Hosp Ins	8,159.60
Emp Benefit - LOPFI	1,759.00
Emp Benefit - Retirement	3,697.76
Equipment Purchased < \$5,000	5,806.69
Fuel Expense	8,345.60
Interest Expense	9,432.02
Lab Fees	683.72
Miscellaneous	5,722.71
Notices and Ads	32.00
Payroll Tax Expense	9,266.08
Postage	5,010.00
PPE	6,344.00
Purchased Services	10,074.38
Repair - Maint - Building	228.84
Repair - Maint - Equipment	14,165.17
Repair - Maint - Radio	232.94
Repair - Maint - Sewer Plant	1,367.71
Repair - Maint - Tires	651.14
Repair - Maint - Vehicles	14,518.16
Repair - Maint- Line Repair	5,269.78
Repair- Maint- Parts/Material	4,448.70
Seed, Sod, and Soil	2,443.60
Supplies	4,045.75
Taxes - Real Estate and Person	379.27
Telephone	4,474.22

Holiday Island Suburban Improvement District
Statement of Cash Flows
12/1/2019 to 12/31/2019

Travel and Training	459.00
Uniforms	985.39
Utilitites	19,478.63
Wages	96,979.48
Cash Used to Pay Expenses Totals	\$298,234.67

Cash Used to Purchase(Sell) Current Assets

AR - Water & Sewer Sales	(90,161.31)
Assessments Receivable - Curre	(18,667.51)
Assessments Receivable - Noncu	(1,509.76)
Assessments Receivable - Penal	(5,869.85)
Debt Service Receivable - Curr	(1,584.98)
Debt Service Receivable - Deli	(108.50)
Inventory - Beer	360.30
Inventory - Beverage	644.66
Inventory - Food	5,935.64
Inventory - Pro Shop	4,603.53
Cash Used to Purchase(Sell) Current Assets Totals	(\$106,357.78)

Cash Used to Repay(Create) Current Liabilities

Accounts Payable - Health Dept	637.24
Accrued Interest Payable (ANRC)	17,607.26
Customer Deposits	(200.00)
Gift Certificates - Pro Shops	(276.00)
Golf Tournament Prize Money	(100.00)
Sales Tax Payable	3,051.22
Water Escrow Deposits	(212.97)
Cash Used to Repay(Create) Current Liabilities Totals	\$20,506.75

Cash Flow From Operating Activities Totals **(\$180,661.57)**

Cash Flow From Financing Activities

Decreases

Bonds Payable	64,670.62
Long Term Notes Pay/Golf Equip	2,389.72

Decreases Totals **\$67,060.34**

Cash Flow From Financing Activities Totals **(\$67,060.34)**

Net Increase (Decrease) Totals **(\$247,721.91)**

(12/1/2019) Totals **\$4,889,552.94**

(12/31/2019) Totals **\$4,641,831.03**