

Balance Sheet
For Period Ending 2/28/2018

	Book Value
	Feb 2018
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	24,116.57
ANRC Bond Sinking Fund	60,843.38
Cash in Checking- Revenue Fund	52,951.43
Cash in P/R Checking	(4,520.03)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	53,987.32
Debt Service (Treatment Plant)	1,102,171.90
Equipment Reserve - Restricted	228,167.32
Fire Wise	8,150.97
Money Market Demand Account	1,461,344.53
Petty Cash - Office	500.00
Restricted Fire Dept Funds	20,500.00
Restricted Road Funds	40,000.00
Undesignated Reserve - Restrict	1,095,151.75
Utility Improvements	49,653.15
Water Escrow Deposits	22,452.85
Allowance for Uncollectable As	(54,974.36)
AR - Water & Sewer Sales	80,367.00
Assessments Receivable - Curre	1,798,503.84
Assessments Receivable - Noncu	164,210.96
Assessments Receivable - Penal	47,295.85
Debt Service Receivable - Curr	195,631.54
Debt Service Receivable - Deli	17,909.44
Inventory - Beer	1,124.00
Inventory - Beverage	361.88
Inventory - Food	1,802.48
Inventory - Pro Shop	40,905.71
Inventory - Rec. Center	1,096.69
Prepaid Expenses	38,254.63
Total Current Assets	\$6,548,810.80
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(26,940,179.71)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,317,865.45
9-Hole Golf Course	1,143,916.69
Buildings	4,180,374.68
Fire and Security Equipment an	1,168,013.01
Recreational Facilities	1,054,560.98
Restaurant	67,977.00
Sewer System	18,285,851.07
Streets and Roads	8,653,121.60
Water System	7,832,078.33

Balance Sheet
For Period Ending 2/28/2018

	Book Value Feb 2018 Actual
<hr/>	
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	992,406.44
Total Fixed Assets	\$19,344,166.88
Other Assets	
Other Assets	
Deferred Outflows of Resources	67,962.00
Total Other Assets	\$67,962.00
Total Assets	\$25,960,939.68
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	61,070.06
AR Dept of Workforce Services	884.04
LOPFI Payable	522.87
Accounts Payable - Health Dept	(12.50)
Accrued Interest Payable (ANRC)	19,317.60
Customer Deposits	3,185.05
Customer Donation	979.80
Gift Certificates - Pro Shops	(11,319.66)
Golf Tournament Prize Money	13,798.07
Sales Tax Payable	(548.77)
Wages Payable	1.43
Water Escrow Deposits	22,333.07
Total Current Liabilities	\$110,211.06
Long Term Liabilities	
Other Liabilities	
Bonds Payable	4,181,995.30
Long Term Note Pay/Flotation	422.51
Long Term Notes Pay/Golf Equip	57,110.89
Deferred Inflows of Resources	3,828.00
Net Pension Liability	233,089.00
Total Long Term Liabilities	\$4,476,445.70
Total Liabilities	\$4,586,656.76
Fund Balance	
Suplus Carryover	
Retained Earnings	19,904,314.10
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$21,374,282.92
Total Liabilities and Equity	\$25,960,939.68

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Feb 2018 Feb 2018 Actual	Year-To-Date Jan 2018 Feb 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	600.00	900.00	3,600	2,700.00	25.0%
	Revenue	\$600.00	\$900.00	\$3,600	\$2,700.00	
	Gross Profit	\$600.00	\$900.00	\$3,600	\$0.00	
Expenses						
6020	Auditors' Fees	0.00	0.00	25,513	25,513.00	0.0%
6140	Credit Cards Fees	120.92	258.03	800	541.97	32.3%
6180	Dues and Fees	0.00	0.00	584	584.00	0.0%
6200	Emp Benefit - Hosp Ins	1,663.00	3,326.00	30,888	27,562.00	10.8%
6240	Emp Benefit - Retirement	554.10	1,109.68	10,514	9,404.32	10.6%
6280	Equipment Purchased < \$5,000	0.00	0.00	5,000	5,000.00	0.0%
6400	Insurance - Workmen's Comp.	0.00	47.08	188	140.92	25.0%
6520	Miscellaneous	0.00	0.00	1,800	1,800.00	0.0%
6540	Notices and Ads	0.00	0.00	960	960.00	0.0%
6560	Payroll Tax Expense	1,320.95	2,610.50	16,795	14,184.50	15.5%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	(1,310.86)	(1,310.86)	12,000	13,310.86	(10.9%)
6620	Purchased Services	1,911.13	2,954.80	15,938	12,983.20	18.5%
6640	Repair - Maint - Building	75.21	75.21	5,630	5,554.79	1.3%
6720	Repair - Maint - Equipment	0.00	335.00	960	625.00	34.9%
6840	Repair - Maint - Vehicles	0.00	0.00	400	400.00	0.0%
6980	Supplies	1,881.46	2,610.94	8,313	5,702.06	31.4%
7020	Telephone	640.24	1,280.68	15,024	13,743.32	8.5%
7040	Travel and Training	0.00	0.00	1,200	1,200.00	0.0%
7080	Unemployment	98.03	199.19	565	365.81	35.3%
7100	Utilitites	809.99	1,667.66	6,420	4,752.34	26.0%
5300	Wages	17,821.28	19,414.25	229,787	210,372.75	8.4%
	Expenses	\$25,585.45	\$34,578.16	\$389,399	\$354,820.84	
	Revenue Less Expenditures	(\$24,985.45)	(\$33,678.16)	(\$385,799)	\$0.00	
	Net Change in Fund Balance	(\$24,985.45)	(\$33,678.16)	(\$385,799)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Feb 2018 Feb 2018 Actual	Year-To-Date Jan 2018 Feb 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Water Dept						
Revenue						
4260	Irrigation Service Income	0.00	0.00	900	900.00	0.0%
4340	Late Charges on Water and Sewe	794.18	1,258.76	6,000	4,741.24	21.0%
4200	Water Sales	33,633.02	54,663.28	524,924	470,260.72	10.4%
4240	Water Service Installation Cha	700.00	1,400.00	2,800	1,400.00	50.0%
4220	Water Turn-On Charges	1,035.00	1,935.00	10,800	8,865.00	17.9%
	Revenue	\$36,162.20	\$59,257.04	\$545,424	\$486,166.96	
	Gross Profit	\$36,162.20	\$59,257.04	\$545,424	\$0.00	
Expenses						
6120	Chemicals and Fertilizer	362.73	362.73	1,250	887.27	29.0%
6160	Depreciation Expense	303.31	606.62	3,642	3,035.38	16.7%
6180	Dues and Fees	110.00	918.36	1,540	621.64	59.6%
6200	Emp Benefit - Hosp Ins	179.40	352.21	10,548	10,195.79	3.3%
6240	Emp Benefit - Retirement	64.98	134.31	2,986	2,851.69	4.5%
6260	Engineering	0.00	0.00	15,000	15,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,800	3,800.00	0.0%
6300	Fire Hydrants	0.00	0.00	8,150	8,150.00	0.0%
6340	Fuel Expense	189.93	452.94	7,800	7,347.06	5.8%
6400	Insurance - Workmen's Comp.	172.63	345.26	1,883	1,537.74	18.3%
6540	Notices and Ads	0.00	0.00	500	500.00	0.0%
6560	Payroll Tax Expense	293.57	596.19	7,178	6,581.81	8.3%
6620	Purchased Services	154.04	231.06	500	268.94	46.2%
6640	Repair - Maint - Building	0.00	0.00	1,500	1,500.00	0.0%
6720	Repair - Maint - Equipment	24.03	3,795.16	34,200	30,404.84	11.1%
6780	Repair - Maint - Radio	0.00	0.00	500	500.00	0.0%
6820	Repair - Maint - Tires	558.84	558.84	1,160	601.16	48.2%
6840	Repair - Maint - Vehicles	209.35	209.35	2,220	2,010.65	9.4%
6660	Repair - Maint- Line Repair	0.00	0.00	31,800	31,800.00	0.0%
6760	Repair- Maint- Parts/Material	2,866.07	3,959.44	22,260	18,300.56	17.8%
6920	Safety	0.00	0.00	1,000	1,000.00	0.0%
6980	Supplies	387.20	604.10	2,400	1,795.90	25.2%
7020	Telephone	576.71	1,160.68	7,753	6,592.32	15.0%
7040	Travel and Training	0.00	0.00	1,900	1,900.00	0.0%
7080	Unemployment	23.02	46.75	229	182.25	20.4%
7060	Uniforms	0.00	122.53	1,284	1,161.47	9.5%
7100	Utilitites	17,165.59	17,270.20	113,400	96,129.80	15.2%
5300	Wages	3,897.24	3,092.17	95,709	92,616.83	3.2%
	Expenses	\$27,538.64	\$34,818.90	\$382,092	\$347,273.10	
	Revenue Less Expenditures	\$8,623.56	\$24,438.14	\$163,332	\$0.00	
	Net Change in Fund Balance	\$8,623.56	\$24,438.14	\$163,332	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Feb 2018 Feb 2018 Actual	Year-To-Date Jan 2018 Feb 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	214,651.80	234,640.42	242,326	7,685.58	96.8%
4300	Sewer Sales	23,225.40	51,711.77	340,164	288,452.23	15.2%
4320	Sewer Sales Installation Chrg	600.00	1,200.00	2,400	1,200.00	50.0%
	Revenue	\$238,477.20	\$287,552.19	\$584,890	\$297,337.81	
	Gross Profit	\$238,477.20	\$287,552.19	\$584,890	\$0.00	
Expenses						
6120	Chemicals and Fertilizer	0.00	1,772.74	14,238	12,465.26	12.5%
6160	Depreciation Expense	380.01	760.02	6,390	5,629.98	11.9%
6180	Dues and Fees	30.00	30.00	4,155	4,125.00	0.7%
6200	Emp Benefit - Hosp Ins	805.60	1,617.79	10,548	8,930.21	15.3%
6240	Emp Benefit - Retirement	311.78	629.49	2,986	2,356.51	21.1%
6260	Engineering	0.00	0.00	5,000	5,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	1,231.84	3,800	2,568.16	32.4%
6340	Fuel Expense	189.93	452.94	7,800	7,347.06	5.8%
6400	Insurance - Workmen's Comp.	172.63	345.26	1,695	1,349.74	20.4%
8010	Interest Expense	9,658.80	19,317.60	114,552	95,234.40	16.9%
6420	Lab Fees	625.00	1,875.00	7,800	5,925.00	24.0%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	615.91	1,255.54	7,178	5,922.46	17.5%
6620	Purchased Services	154.04	231.06	22,050	21,818.94	1.0%
6640	Repair - Maint - Building	0.00	0.00	7,500	7,500.00	0.0%
6720	Repair - Maint - Equipment	21.96	2,710.81	20,000	17,289.19	13.6%
6800	Repair - Maint - Sewer Plant	0.00	881.60	29,256	28,374.40	3.0%
6820	Repair - Maint - Tires	558.84	558.84	1,160	601.16	48.2%
6840	Repair - Maint - Vehicles	131.25	131.25	2,220	2,088.75	5.9%
6660	Repair - Maint- Line Repair	0.00	0.00	2,500	2,500.00	0.0%
6760	Repair- Maint- Parts/Material	0.00	0.00	3,756	3,756.00	0.0%
6920	Safety	0.00	0.00	3,325	3,325.00	0.0%
6980	Supplies	81.30	442.45	3,000	2,557.55	14.7%
7020	Telephone	296.14	592.27	2,940	2,347.73	20.1%
7040	Travel and Training	40.00	40.00	1,900	1,860.00	2.1%
7080	Unemployment	48.31	98.49	229	130.51	43.0%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	7,227.08	10,469.95	66,000	55,530.05	15.9%
5300	Wages	8,319.46	11,027.98	95,709	84,681.02	11.5%
	Expenses	\$29,668.04	\$56,472.92	\$449,187	\$392,714.08	
	Revenue Less Expenditures	\$208,809.16	\$231,079.27	\$135,703	\$0.00	
	Net Change in Fund Balance	\$208,809.16	\$231,079.27	\$135,703	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Feb 2018 Feb 2018 Actual	Year-To-Date Jan 2018 Feb 2018 Actual	Annual Budget Jan 2018 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	0.00	40,000	40,000.00 0.0%
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	0.00	500	500.00 0.0%
4840	Road Inspection Fee - Nonreund	0.00	250.00	800	550.00 31.3%
4970	Sale of Assets	50.00	50.00	0	(50.00) 0.0%
	Revenue	\$50.00	\$300.00	\$43,000	\$42,700.00
	Gross Profit	\$50.00	\$300.00	\$43,000	\$0.00
Expenses					
6060	Capital Improvements - Equipme	0.00	3,774.20	0	(3,774.20) 0.0%
6120	Chemicals and Fertilizer	0.00	0.00	450	450.00 0.0%
6160	Depreciation Expense	258.03	516.06	3,096	2,579.94 16.7%
6180	Dues and Fees	0.00	58.61	1,000	941.39 5.9%
6200	Emp Benefit - Hosp Ins	1,663.00	3,326.00	21,942	18,616.00 15.2%
6240	Emp Benefit - Retirement	550.58	1,111.47	6,998	5,886.53 15.9%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00 0.0%
6340	Fuel Expense	(1,001.24)	(2,263.19)	24,000	26,263.19 (9.4%)
6400	Insurance - Workmen's Comp.	321.71	643.42	5,461	4,817.58 11.8%
6540	Notices and Ads	0.00	0.00	300	300.00 0.0%
6560	Payroll Tax Expense	1,004.05	2,021.05	13,270	11,248.95 15.2%
6580	Personnel Reimbursement	0.00	114.00	0	(114.00) 0.0%
6620	Purchased Services	333.81	1,362.60	4,500	3,137.40 30.3%
6640	Repair - Maint - Building	0.00	0.00	500	500.00 0.0%
6780	Repair - Maint - Radio	0.00	0.00	250	250.00 0.0%
6650	Repair - Maint - Street Light	0.00	74.64	700	625.36 10.7%
6820	Repair - Maint - Tires	0.00	0.00	5,000	5,000.00 0.0%
6840	Repair - Maint - Vehicles	593.27	793.16	12,000	11,206.84 6.6%
6760	Repair- Maint- Parts/Material	0.00	80.38	6,000	5,919.62 1.3%
6880	Repair-Maint Road Materials	0.00	0.00	18,000	18,000.00 0.0%
6920	Safety	0.00	0.00	250	250.00 0.0%
6960	Snow / Ice Removal	0.00	0.00	7,000	7,000.00 0.0%
6980	Supplies	85.91	120.77	2,500	2,379.23 4.8%
7020	Telephone	292.43	584.86	2,400	1,815.14 24.4%
7080	Unemployment	78.75	158.50	582	423.50 27.2%
7060	Uniforms	0.00	99.17	2,000	1,900.83 5.0%
7100	Utilitites	912.94	1,961.96	10,000	8,038.04 19.6%
5300	Wages	13,679.05	13,319.24	185,200	171,880.76 7.2%
	Expenses	\$18,772.29	\$27,856.90	\$336,399	\$308,542.10
	Revenue Less Expenditures	(\$18,722.29)	(\$27,556.90)	(\$293,399)	\$0.00
	Net Change in Fund Balance	(\$18,722.29)	(\$27,556.90)	(\$293,399)	\$0.00

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Feb 2018 Actual	Year-To-Date Jan 2018 Feb 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	0.00	4,000.00	48,000	44,000.00	8.3%
Expenses	\$0.00	\$4,000.00	\$48,000	\$44,000.00	
Revenue Less Expenditures	\$0.00	(\$4,000.00)	(\$48,000)	\$0.00	
Net Change in Fund Balance	\$0.00	(\$4,000.00)	(\$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
		Feb 2018 Feb 2018 Actual	Jan 2018 Feb 2018 Actual	Jan 2018 Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance	Dec 2018 Percent of Budget
Fire Dept						
Revenue						
4920	Act 833	0.00	1,500.00	12,000	10,500.00	12.5%
4160	Contribution Income	0.00	0.00	1,000	1,000.00	0.0%
4100	Facilities Rental - Long Term	2,000.00	4,000.00	24,000	20,000.00	16.7%
4950	Other Income	0.00	0.00	1,000	1,000.00	0.0%
4970	Sale of Assets	0.00	500.00	0	(500.00)	0.0%
	Revenue	\$2,000.00	\$6,000.00	\$38,000	\$32,000.00	
	Gross Profit	\$2,000.00	\$6,000.00	\$38,000	\$0.00	
Expenses						
6000	Act 833	0.00	0.00	8,300	8,300.00	0.0%
6500	Advertising	0.00	48.15	0	(48.15)	0.0%
6160	Depreciation Expense	1,422.31	2,844.62	17,070	14,225.38	16.7%
6180	Dues and Fees	31.25	31.25	800	768.75	3.9%
6200	Emp Benefit - Hosp Ins	614.00	1,535.00	12,150	10,615.00	12.6%
6230	Emp Benefit - LOPFI	2,151.05	3,977.21	26,500	22,522.79	15.0%
6240	Emp Benefit - Retirement	307.56	767.16	5,204	4,436.84	14.7%
6280	Equipment Purchased < \$5,000	0.00	0.00	4,000	4,000.00	0.0%
6340	Fuel Expense	412.28	804.38	8,000	7,195.62	10.1%
6400	Insurance - Workmen's Comp.	392.33	784.66	4,708	3,923.34	16.7%
6560	Payroll Tax Expense	216.28	386.03	3,065	2,678.97	12.6%
6580	Personnel Reimbursement	0.00	2,892.00	16,000	13,108.00	18.1%
6010	PPE	0.00	0.00	6,000	6,000.00	0.0%
6620	Purchased Services	177.05	314.31	5,000	4,685.69	6.3%
6640	Repair - Maint - Building	567.32	567.32	4,200	3,632.68	13.5%
6720	Repair - Maint - Equipment	0.00	0.00	3,800	3,800.00	0.0%
6780	Repair - Maint - Radio	0.00	0.00	3,000	3,000.00	0.0%
6820	Repair - Maint - Tires	0.00	809.30	2,800	1,990.70	28.9%
6840	Repair - Maint - Vehicles	55.92	589.02	4,700	4,110.98	12.5%
6980	Supplies	558.46	784.40	2,000	1,215.60	39.2%
7020	Telephone	366.40	732.80	3,420	2,687.20	21.4%
7040	Travel and Training	0.00	0.00	2,000	2,000.00	0.0%
7080	Unemployment	35.68	90.10	326	235.90	27.6%
7060	Uniforms	418.69	418.69	900	481.31	46.5%
7100	Utilitites	870.85	1,704.70	7,000	5,295.30	24.4%
5300	Wages	7,851.22	9,975.63	110,486	100,510.37	9.0%
	Expenses	\$16,448.65	\$30,056.73	\$261,429	\$231,372.27	
	Revenue Less Expenditures	(\$14,448.65)	(\$24,056.73)	(\$223,429)	\$0.00	
	Net Change in Fund Balance	(\$14,448.65)	(\$24,056.73)	(\$223,429)	\$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
		Feb 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Feb 2018	Feb 2018	Jan 2018	Dec 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Restaurant - Golf Operations						
Revenue						
4160	Contribution Income	541.98	541.98	0	(541.98)	0.0%
4650	Sales - Beer	692.37	1,499.16	18,400	16,900.84	8.1%
4660	Sales - Beverage	757.75	1,556.31	16,400	14,843.69	9.5%
4670	Sales - Food	9,200.33	18,304.90	133,800	115,495.10	13.7%
	Revenue	\$11,192.43	\$21,902.35	\$168,600	\$146,697.65	
	Gross Profit	\$11,192.43	\$21,902.35	\$168,600	\$0.00	
Expenses						
5000	Cost of Sales - Beer	459.55	711.65	8,836	8,124.35	8.1%
5050	Cost of Sales - Beverage	252.56	784.94	4,920	4,135.06	16.0%
5100	Cost of Sales - Food	4,512.83	9,315.80	53,520	44,204.20	17.4%
6160	Depreciation Expense	104.36	208.72	0	(208.72)	0.0%
6180	Dues and Fees	31.25	71.25	730	658.75	9.8%
6200	Emp Benefit - Hosp Ins	307.00	614.00	4,044	3,430.00	15.2%
6240	Emp Benefit - Retirement	0.00	0.00	1,248	1,248.00	0.0%
6400	Insurance - Workmen's Comp.	86.31	172.62	1,130	957.38	15.3%
6540	Notices and Ads	0.00	0.00	420	420.00	0.0%
6560	Payroll Tax Expense	367.10	734.38	4,739	4,004.62	15.5%
6580	Personnel Reimbursement	0.00	27.00	0	(27.00)	0.0%
6620	Purchased Services	80.00	120.00	0	(120.00)	0.0%
6640	Repair - Maint - Building	0.00	0.27	2,070	2,069.73	0.0%
6720	Repair - Maint - Equipment	0.00	19.59	2,070	2,050.41	0.9%
6980	Supplies	428.47	921.84	3,450	2,528.16	26.7%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	28.78	57.60	430	372.40	13.4%
7060	Uniforms	0.00	0.00	250	250.00	0.0%
7100	Utilitites	1,457.22	2,101.12	4,800	2,698.88	43.8%
5300	Wages	4,900.84	7,673.96	63,184	55,510.04	12.1%
	Expenses	\$13,016.27	\$23,534.74	\$156,141	\$132,606.26	
	Revenue Less Expenditures	(\$1,823.84)	(\$1,632.39)	\$12,459	\$0.00	
	Net Change in Fund Balance	(\$1,823.84)	(\$1,632.39)	\$12,459	\$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
		Feb 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Feb 2018	Feb 2018	Dec 2018	Dec 2018	Percent of
		Actual	Actual		Variance	Budget
18-Hole Course Maintenance						
Expenses						
6120	Chemicals and Fertilizer	5,382.98	5,382.98	58,000	52,617.02	9.3%
9980	Depreciation	0.00	0.00	31,652	31,652.00	0.0%
6160	Depreciation Expense	2,637.72	5,275.44	0	(5,275.44)	0.0%
6180	Dues and Fees	40.00	310.00	700	390.00	44.3%
6200	Emp Benefit - Hosp Ins	1,185.31	2,342.88	18,420	16,077.12	12.7%
6240	Emp Benefit - Retirement	410.18	819.22	4,613	3,793.78	17.8%
6280	Equipment Purchased < \$5,000	822.15	1,167.65	3,400	2,232.35	34.3%
6340	Fuel Expense	209.10	1,138.45	14,000	12,861.55	8.1%
6400	Insurance - Workmen's Comp.	211.86	423.72	2,448	2,024.28	17.3%
8010	Interest Expense	166.10	340.71	5,906	5,565.29	5.8%
6560	Payroll Tax Expense	775.65	1,529.21	13,491	11,961.79	11.3%
6620	Purchased Services	111.57	3,111.57	7,000	3,888.43	44.5%
6640	Repair - Maint - Building	0.00	0.00	450	450.00	0.0%
6720	Repair - Maint - Equipment	2,301.83	3,541.59	11,000	7,458.41	32.2%
6780	Repair - Maint - Radio	0.00	0.00	400	400.00	0.0%
6820	Repair - Maint - Tires	0.00	0.00	900	900.00	0.0%
6840	Repair - Maint - Vehicles	0.00	0.00	600	600.00	0.0%
6660	Repair - Maint- Line Repair	1,898.11	2,484.93	9,000	6,515.07	27.6%
6920	Safety	0.00	0.00	400	400.00	0.0%
6940	Seed, Sod, and Soil	2,384.43	2,384.43	15,000	12,615.57	15.9%
6980	Supplies	280.06	931.32	2,600	1,668.68	35.8%
7020	Telephone	264.07	528.14	2,940	2,411.86	18.0%
7040	Travel and Training	315.68	315.68	1,000	684.32	31.6%
7080	Unemployment	60.84	119.95	678	558.05	17.7%
7060	Uniforms	406.14	349.53	1,860	1,510.47	18.8%
7100	Utilitites	1,459.93	2,945.69	25,000	22,054.31	11.8%
5300	Wages	10,533.02	15,726.02	179,875	164,148.98	8.7%
	Expenses	\$31,856.73	\$51,169.11	\$411,333	\$360,163.89	
	Revenue Less Expenditures	(\$31,856.73)	(\$51,169.11)	(\$411,333)	\$0.00	
	Net Change in Fund Balance	(\$31,856.73)	(\$51,169.11)	(\$411,333)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Feb 2018 Actual	Year-To-Date Jan 2018 Feb 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	29.29	48.02	0	(48.02) 0.0%
4020	Family Golf - Access Card	0.00	0.00	21,288	21,288.00 0.0%
4540	Fees - Green	2,712.10	3,494.10	103,075	99,580.90 3.4%
4030	Individual Golf - Access Card	3,450.00	3,450.00	46,899	43,449.00 7.4%
4950	Other Income	0.00	0.00	2,625	2,625.00 0.0%
4580	Pass - Golf Cart	1,474.00	1,474.00	20,100	18,626.00 7.3%
4560	Private Cart Fee	1,980.00	9,900.00	19,300	9,400.00 51.3%
4640	Pull Cart Rental	0.00	0.00	1,075	1,075.00 0.0%
4710	Range Balls	59.00	165.00	4,325	4,160.00 3.8%
4090	Range Card	125.00	250.00	2,025	1,775.00 12.3%
4600	Rent - Cart	542.40	1,192.40	44,300	43,107.60 2.7%
4610	Rent - Club	20.00	20.00	0	(20.00) 0.0%
4680	Sales - Merchandise	1,799.26	3,136.97	53,500	50,363.03 5.9%
4700	Storage - Cart	460.00	5,090.00	11,050	5,960.00 46.1%
	Revenue	\$12,651.05	\$28,220.49	\$329,562	\$301,341.51
	Gross Profit	\$12,651.05	\$28,220.49	\$329,562	\$0.00
Expenses					
6500	Advertising	865.94	865.94	5,000	4,134.06 17.3%
5150	Cost of Sales - Merchandise	1,277.05	2,194.20	33,605	31,410.80 6.5%
6140	Credit Cards Fees	437.69	723.80	5,075	4,351.20 14.3%
6180	Dues and Fees	31.25	286.25	3,525	3,238.75 8.1%
6200	Emp Benefit - Hosp Ins	678.00	1,356.00	8,946	7,590.00 15.2%
6240	Emp Benefit - Retirement	200.08	400.16	2,500	2,099.84 16.0%
6280	Equipment Purchased < \$5,000	0.00	0.00	7,500	7,500.00 0.0%
6340	Fuel Expense	0.00	0.00	3,275	3,275.00 0.0%
6400	Insurance - Workmen's Comp.	78.47	156.94	377	220.06 41.6%
5200	Inventory Control	(1,613.51)	5,090.46	0	(5,090.46) 0.0%
6520	Miscellaneous	0.00	0.00	575	575.00 0.0%
6540	Notices and Ads	0.00	0.00	835	835.00 0.0%
6560	Payroll Tax Expense	596.67	1,124.92	8,063	6,938.08 14.0%
6620	Purchased Services	3,198.43	3,324.46	25,500	22,175.54 13.0%
6640	Repair - Maint - Building	0.00	0.00	4,200	4,200.00 0.0%
6720	Repair - Maint - Equipment	735.17	760.84	5,200	4,439.16 14.6%
6780	Repair - Maint - Radio	0.00	0.00	120	120.00 0.0%
6840	Repair - Maint - Vehicles	0.00	0.00	900	900.00 0.0%
6980	Supplies	985.55	1,005.40	4,825	3,819.60 20.8%
7020	Telephone	372.85	745.70	2,282	1,536.30 32.7%
7040	Travel and Training	180.00	180.00	1,200	1,020.00 15.0%
7080	Unemployment	46.80	88.23	734	645.77 12.0%
7060	Uniforms	0.00	0.00	900	900.00 0.0%
7100	Utilitites	1,049.51	1,269.49	12,500	11,230.51 10.2%
5300	Wages	8,025.53	9,314.53	107,504	98,189.47 8.7%
	Expenses	\$17,145.48	\$28,887.32	\$245,141	\$216,253.68
	Revenue Less Expenditures	(\$4,494.43)	(\$666.83)	\$84,421	\$0.00
	Net Change in Fund Balance	(\$4,494.43)	(\$666.83)	\$84,421	\$0.00

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Feb 2018 Feb 2018 Actual	Year-To-Date Jan 2018 Feb 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	0.00	1.00	0	(1.00) 0.0%
4020	Family Golf - Access Card	0.00	0.00	4,102	4,102.00 0.0%
4040	Family Recreation - Access Car	155.00	155.00	9,387	9,232.00 1.7%
4540	Fees - Green	24.00	231.00	17,925	17,694.00 1.3%
4550	Fees - Recreation	0.00	2.34	7,500	7,497.66 0.0%
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	0.00	4,406	4,406.00 0.0%
4070	Individual Recreation - Access	0.00	0.00	1,540	1,540.00 0.0%
4950	Other Income	0.00	264.80	0	(264.80) 0.0%
4560	Private Cart Fee	0.00	0.00	100	100.00 0.0%
4600	Rent - Cart	12.00	20.00	6,000	5,980.00 0.3%
4610	Rent - Club	0.00	0.00	700	700.00 0.0%
4630	Rent - Facilities Short Term	170.00	269.50	3,220	2,950.50 8.4%
4660	Sales - Beverage	1.86	8.38	1,900	1,891.62 0.4%
4670	Sales - Food	0.70	13.93	1,750	1,736.07 0.8%
4680	Sales - Merchandise	0.00	8.75	1,500	1,491.25 0.6%
	Revenue	\$363.56	\$974.70	\$74,555	\$73,580.30
	Gross Profit	\$363.56	\$974.70	\$74,555	\$0.00
Expenses					
6120	Chemicals and Fertilizer	0.00	0.00	4,800	4,800.00 0.0%
5050	Cost of Sales - Beverage	4.17	64.49	1,300	1,235.51 5.0%
5100	Cost of Sales - Food	1.62	1.62	1,300	1,298.38 0.1%
5150	Cost of Sales - Merchandise	0.00	3.93	1,200	1,196.07 0.3%
6140	Credit Cards Fees	12.79	30.89	700	669.11 4.4%
6160	Depreciation Expense	71.59	143.18	0	(143.18) 0.0%
6180	Dues and Fees	31.25	56.25	950	893.75 5.9%
6240	Emp Benefit - Retirement	17.78	41.38	523	481.62 7.9%
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	172.62	942	769.38 18.3%
6520	Miscellaneous	0.00	0.00	140	140.00 0.0%
6560	Payroll Tax Expense	152.44	252.16	3,517	3,264.84 7.2%
6580	Personnel Reimbursement	0.00	0.00	600	600.00 0.0%
6620	Purchased Services	1,749.85	1,953.57	15,000	13,046.43 13.0%
6640	Repair - Maint - Building	878.72	925.44	8,000	7,074.56 11.6%
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	0.00	240	240.00 0.0%
6760	Repair- Maint- Parts/Material	0.00	0.00	4,000	4,000.00 0.0%
6980	Supplies	28.18	434.76	5,000	4,565.24 8.7%
7020	Telephone	362.54	725.08	2,500	1,774.92 29.0%
7040	Travel and Training	0.00	0.00	300	300.00 0.0%
7080	Unemployment	11.96	19.78	627	607.22 3.2%
7060	Uniforms	0.00	0.00	175	175.00 0.0%
7100	Utilitites	910.98	1,875.99	18,500	16,624.01 10.1%
5300	Wages	1,992.62	3,030.90	46,898	43,867.10 6.5%
	Expenses	\$6,312.80	\$9,732.04	\$127,044	\$117,311.96
	Revenue Less Expenditures	(\$5,949.24)	(\$8,757.34)	(\$52,489)	\$0.00
	Net Change in Fund Balance	(\$5,949.24)	(\$8,757.34)	(\$52,489)	\$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
		Feb 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Holiday Island Marina						
Revenue						
4100	Facilities Rental - Long Term	121,129.93	143,310.30	192,410	49,099.70	74.5%
4950	Other Income	0.00	25.00	0	(25.00)	0.0%
	Revenue	\$121,129.93	\$143,335.30	\$192,410	\$49,074.70	
	Gross Profit	\$121,129.93	\$143,335.30	\$192,410	\$0.00	
Expenses						
6180	Dues and Fees	0.00	25.00	325	300.00	7.7%
8010	Interest Expense	0.00	0.00	90	90.00	0.0%
6520	Miscellaneous	0.00	4,093.20	0	(4,093.20)	0.0%
6620	Purchased Services	7,853.88	21,829.06	86,197	64,367.94	25.3%
6640	Repair - Maint - Building	0.00	88.80	6,920	6,831.20	1.3%
6720	Repair - Maint - Equipment	0.00	0.00	500	500.00	0.0%
6980	Supplies	0.00	1.92	0	(1.92)	0.0%
7020	Telephone	0.12	1.26	0	(1.26)	0.0%
7100	Utilitites	81.05	320.62	1,185	864.38	27.1%
	Expenses	\$7,935.05	\$26,359.86	\$95,217	\$68,857.14	
	Revenue Less Expenditures	\$113,194.88	\$116,975.44	\$97,193	\$0.00	
	Net Change in Fund Balance	\$113,194.88	\$116,975.44	\$97,193	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Feb 2018 Feb 2018 Actual	Year-To-Date Jan 2018 Feb 2018 Actual	Annual Budget Jan 2018 Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
9-Hole Course Maintenance						
Expenses						
6200	Emp Benefit - Hosp Ins	42.69	113.12	0	(113.12)	0.0%
6560	Payroll Tax Expense	15.28	40.75	0	(40.75)	0.0%
7020	Telephone	174.95	349.90	0	(349.90)	0.0%
7080	Unemployment	1.20	3.19	0	(3.19)	0.0%
7100	Utilitites	1,563.74	2,566.85	0	(2,566.85)	0.0%
5300	Wages	213.78	570.08	0	(570.08)	0.0%
	Expenses	\$2,011.64	\$3,643.89	\$0	(\$3,643.89)	
	Revenue Less Expenditures	(\$2,011.64)	(\$3,643.89)	\$0	\$0.00	
	Net Change in Fund Balance	(\$2,011.64)	(\$3,643.89)	\$0	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Feb 2018 Feb 2018 Actual	Year-To-Date Jan 2018 Feb 2018 Actual	Annual Budget Jan 2018 Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Campground Recreation						
Revenue						
4630	Rent - Facilities Short Term	0.00	0.00	10,940	10,940.00	0.0%
	Revenue	\$0.00	\$0.00	\$10,940	\$10,940.00	
	Gross Profit	\$0.00	\$0.00	\$10,940	\$0.00	
Expenses						
6620	Purchased Services	0.00	0.00	4,965	4,965.00	0.0%
6640	Repair - Maint - Building	0.00	0.00	500	500.00	0.0%
6720	Repair - Maint - Equipment	0.00	0.00	175	175.00	0.0%
6760	Repair- Maint- Parts/Material	0.00	0.00	105	105.00	0.0%
6980	Supplies	0.00	0.00	220	220.00	0.0%
7020	Telephone	174.95	349.90	1,128	778.10	31.0%
7100	Utilitites	33.97	64.85	3,564	3,499.15	1.8%
	Expenses	\$208.92	\$414.75	\$10,657	\$10,242.25	
	Revenue Less Expenditures	(\$208.92)	(\$414.75)	\$283	\$0.00	
	Net Change in Fund Balance	(\$208.92)	(\$414.75)	\$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
		Feb 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Feb 2018	Feb 2018	Dec 2018	Dec 2018	Percent of
		Actual	Actual		Variance	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						
6560	Payroll Tax Expense	17.20	28.84	406	377.16	7.1%
6620	Purchased Services	271.72	397.76	1,500	1,102.24	26.5%
6640	Repair - Maint - Building	0.00	1,110.02	4,500	3,389.98	24.7%
6720	Repair - Maint - Equipment	0.00	0.00	4,500	4,500.00	0.0%
6980	Supplies	140.69	170.80	2,300	2,129.20	7.4%
7080	Unemployment	1.35	2.26	64	61.74	3.5%
7100	Utilitites	2,036.28	2,419.33	11,600	9,180.67	20.9%
5300	Wages	224.73	338.23	5,410	5,071.77	6.3%
	Expenses	\$2,691.97	\$4,467.24	\$30,280	\$25,812.76	
	Revenue Less Expenditures	(\$2,691.97)	(\$4,467.24)	(\$26,782)	\$0.00	
	Net Change in Fund Balance	(\$2,691.97)	(\$4,467.24)	(\$26,782)	\$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
		Feb 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	1,816,338.90	1,816,338.90	1,814,807	(1,531.90)	100.1%
4440	Assessment Income - Penalties	(581.90)	(1,141.90)	25,000	26,141.90	(4.6%)
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	1,851.94	2,456.04	18,204	15,747.96	13.5%
4950	Other Income	2,931.31	22,349.86	20,508	(1,841.86)	109.0%
4000	Security Fee	7,788.54	15,577.08	90,000	74,422.92	17.3%
	Revenue	\$1,828,328.79	\$1,855,579.98	\$2,189,807	\$334,227.02	
	Gross Profit	\$1,828,328.79	\$1,855,579.98	\$2,189,807	\$0.00	
Expenses						
6500	Advertising	600.00	11,568.80	25,800	14,231.20	44.8%
5540	Assessment Expense - Uncollect	1,960.60	3,929.35	28,000	24,070.65	14.0%
6200	Emp Benefit - Hosp Ins	0.00	(307.00)	0	307.00	0.0%
6350	Hiking Trail	743.39	960.98	0	(960.98)	0.0%
6380	Insurance	8,995.66	28,491.32	118,452	89,960.68	24.1%
6400	Insurance - Workmen's Comp.	47.08	47.08	0	(47.08)	0.0%
6440	Legal Fees	4,326.78	5,856.78	20,400	14,543.22	28.7%
6460	Licensing State of Arkansas -	27.50	27.50	48	20.50	57.3%
6520	Miscellaneous	0.00	0.00	1,440	1,440.00	0.0%
6540	Notices and Ads	0.00	0.00	175	175.00	0.0%
6620	Purchased Services	1,670.00	4,076.42	12,223	8,146.58	33.4%
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	10,575.08	0	(10,575.08)	0.0%
7000	Taxes - Real Estate and Person	0.00	0.00	63,500	63,500.00	0.0%
	Expenses	\$18,371.01	\$65,226.31	\$301,238	\$236,011.69	
	Revenue Less Expenditures	\$1,809,957.78	\$1,790,353.67	\$1,888,569	\$0.00	
	Net Change in Fund Balance	\$1,809,957.78	\$1,790,353.67	\$1,888,569	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Feb 2018 Feb 2018 Actual	Year-To-Date Jan 2018 Feb 2018 Actual	Annual Budget Jan 2018 Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Fund Balances					
Beginning Fund Balance	19,340,890.70	19,371,479.74	0	0.00	0.0%
Net Change in Fund Balance	2,033,392.22	2,002,803.18	940,729	0.00	0.0%
Ending Fund Balance	21,374,282.92	21,374,282.92	0	0.00	0.0%

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

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 2/1/2018 to 2/28/2018

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