

Balance Sheet
For Period Ending 3/31/2018

Book Value
Mar 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	32,473.21
Cash in P/R Checking	(3,641.03)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	131,864.99
Debt Service (Treatment Plant)	1,122,469.06
Equipment Reserve - Restricted	228,167.32
Fire Wise	8,150.97
Money Market Demand Account	1,559,057.64
Petty Cash - Office	500.00
Restricted Fire Dept Funds	24,500.00
Restricted Road Funds	40,000.00
Undesignated Reserve - Restrict	1,095,151.75
Utility Improvements	49,653.15
Water Escrow Deposits	23,152.85
Allowance for Uncollectable As	(54,974.36)
AR - Water & Sewer Sales	80,082.84
Assessments Receivable - Curre	1,542,202.54
Assessments Receivable - Noncu	148,737.84
Assessments Receivable - Penal	42,482.26
Debt Service Receivable - Curr	164,974.92
Debt Service Receivable - Deli	16,429.50
Inventory - Beer	1,006.50
Inventory - Beverage	453.52
Inventory - Food	1,959.21
Inventory - Pro Shop	54,843.97
Inventory - Rec. Center	1,090.09
Prepaid Expenses	27,689.64

Total Current Assets **\$6,424,288.33**

Fixed Assets

Accumulated Depreciation

Accumulated Depreciation	(26,945,357.04)
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Fixed Assets

Land

Land	1,499,173.01
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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 3/31/2018

	Book Value Mar 2018 Actual
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	992,406.44
Total Fixed Assets	\$19,338,989.55
Other Assets	
Other Assets	
Deferred Outflows of Resources	67,962.00
Total Other Assets	\$67,962.00
Total Assets	\$25,831,239.88
 Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	60,867.73
AR Dept of Workforce Services	1,240.38
LOPFI Payable	701.29
MHBFB Payable	409.00
Accounts Payable - Health Dept	(0.50)
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	13,743.78
Sales Tax Payable	(507.93)
Wages Payable	1.43
Water Escrow Deposits	23,033.07
Total Current Liabilities	\$111,651.04
 Long Term Liabilities	
Other Liabilities	
Bonds Payable	4,161,232.41
Long Term Note Pay/Flotation	422.51
Long Term Notes Pay/Golf Equip	53,902.07
Deferred Inflows of Resources	3,828.00
Net Pension Liability	233,089.00
Total Long Term Liabilities	\$4,452,473.99
Total Liabilities	\$4,564,125.03
 Fund Balance	
Suplus Carryover	
Retained Earnings	19,797,146.03
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$21,267,114.85
Total Liabilities and Equity	\$25,831,239.88

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Mar 2018 Mar 2018 Actual	Year-To-Date Jan 2018 Mar 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	0.00	900.00	3,600	2,700.00	25.0%
	Revenue	\$0.00	\$900.00	\$3,600	\$2,700.00	
	Gross Profit	\$0.00	\$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	(123.87)	134.16	800	665.84	16.8%
6180	Dues and Fees	0.00	0.00	584	584.00	0.0%
6200	Emp Benefit - Hosp Ins	1,663.00	4,989.00	30,888	25,899.00	16.2%
6240	Emp Benefit - Retirement	554.10	1,663.78	10,514	8,850.22	15.8%
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	1,313.75	3,924.25	16,795	12,870.75	23.4%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	4,000.00	2,689.14	12,000	9,310.86	22.4%
6620	Purchased Services	500.15	3,454.95	15,938	12,483.05	21.7%
6640	Repair - Maint - Building	0.00	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	108.19	2,719.13	8,313	5,593.87	32.7%
7020	Telephone	631.35	1,912.03	15,024	13,111.97	12.7%
7040	Travel and Training	0.00	0.00	1,200	1,200.00	0.0%
7080	Unemployment	53.25	252.44	565	312.56	44.7%
7100	Utilitites	696.51	2,364.17	6,420	4,055.83	36.8%
5300	Wages	17,726.98	37,141.23	229,787	192,645.77	16.2%
	Expenses	\$27,123.41	\$61,701.57	\$389,399	\$327,697.43	
	Revenue Less Expenditures	(\$27,123.41)	(\$60,801.57)	(\$385,799)	\$0.00	
	Net Change in Fund Balance	(\$27,123.41)	(\$60,801.57)	(\$385,799)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Mar 2018 Mar 2018 Actual	Year-To-Date Jan 2018 Mar 2018 Actual	Annual Budget Jan 2018 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	903.47	2,162.23	6,000	3,837.77	36.0%
4200	Water Sales	33,880.65	88,543.93	524,924	436,380.07	16.9%
4240	Water Service Installation Cha	0.00	1,400.00	2,800	1,400.00	50.0%
4220	Water Turn-On Charges	1,305.00	3,240.00	10,800	7,560.00	30.0%
	Revenue	\$36,089.12	\$95,346.16	\$545,424	\$450,077.84	
	Gross Profit	\$36,089.12	\$95,346.16	\$545,424	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	54,577.00	54,577.00	0	(54,577.00)	0.0%
6120	Chemicals and Fertilizer	0.00	362.73	1,250	887.27	29.0%
6160	Depreciation Expense	303.31	909.93	3,642	2,732.07	25.0%
6180	Dues and Fees	0.00	918.36	1,540	621.64	59.6%
6200	Emp Benefit - Hosp Ins	159.26	511.47	10,548	10,036.53	4.8%
6240	Emp Benefit - Retirement	70.24	204.55	2,986	2,781.45	6.9%
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	318.54	771.48	7,800	7,028.52	9.9%
6400	Insurance - Workmen's Comp.	172.63	517.89	1,883	1,365.11	27.5%
6540	Notices and Ads	0.00	0.00	500	500.00	0.0%
6560	Payroll Tax Expense	276.15	872.34	7,178	6,305.66	12.2%
6620	Purchased Services	0.00	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	2,035.41	5,830.57	34,200	28,369.43	17.0%
6780	Repair - Maint - Radio	0.00	0.00	500	500.00	0.0%
6820	Repair - Maint - Tires	0.00	558.84	1,160	601.16	48.2%
6840	Repair - Maint - Vehicles	219.82	429.17	2,220	1,790.83	19.3%
6660	Repair - Maint- Line Repair	0.00	0.00	31,800	31,800.00	0.0%
6760	Repair- Maint- Parts/Material	4,371.23	8,330.67	22,260	13,929.33	37.4%
6920	Safety	0.00	0.00	1,000	1,000.00	0.0%
6980	Supplies	34.96	639.06	2,400	1,760.94	26.6%
7020	Telephone	564.23	1,724.91	7,753	6,028.09	22.2%
7040	Travel and Training	0.00	0.00	1,900	1,900.00	0.0%
7080	Unemployment	21.66	68.41	229	160.59	29.9%
7060	Uniforms	284.93	407.46	1,284	876.54	31.7%
7100	Utilitites	8,110.72	25,380.92	113,400	88,019.08	22.4%
5300	Wages	3,662.85	6,755.02	95,709	88,953.98	7.1%
	Expenses	\$75,182.94	\$110,001.84	\$382,092	\$272,090.16	
	Revenue Less Expenditures	(\$39,093.82)	(\$14,655.68)	\$163,332	\$0.00	
	Net Change in Fund Balance	(\$39,093.82)	(\$14,655.68)	\$163,332	\$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
		Mar 2018 Mar 2018 Actual	Jan 2018 Mar 2018 Actual	Jan 2018 Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance	Dec 2018 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	19,303.20	253,943.62	242,326	(11,617.62)	104.8%
4300	Sewer Sales	24,360.15	76,071.92	340,164	264,092.08	22.4%
4320	Sewer Sales Installation Chrg	0.00	1,200.00	2,400	1,200.00	50.0%
	Revenue	\$43,663.35	\$331,215.54	\$584,890	\$253,674.46	
	Gross Profit	\$43,663.35	\$331,215.54	\$584,890	\$0.00	
Expenses						
6120	Chemicals and Fertilizer	833.33	2,606.07	14,238	11,631.93	18.3%
6160	Depreciation Expense	380.01	1,140.03	6,390	5,249.97	17.8%
6180	Dues and Fees	192.00	222.00	4,155	3,933.00	5.3%
6200	Emp Benefit - Hosp Ins	825.74	2,443.53	10,548	8,104.47	23.2%
6240	Emp Benefit - Retirement	314.19	943.68	2,986	2,042.32	31.6%
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	318.53	771.47	7,800	7,028.53	9.9%
6400	Insurance - Workmen's Comp.	172.63	517.89	1,695	1,177.11	30.6%
8010	Interest Expense	9,658.80	28,976.40	114,552	85,575.60	25.3%
6420	Lab Fees	625.00	2,500.00	7,800	5,300.00	32.1%
6540	Notices and Ads	100.19	100.19	300	199.81	33.4%
6560	Payroll Tax Expense	625.75	1,881.29	7,178	5,296.71	26.2%
6620	Purchased Services	1,129.50	1,360.56	22,050	20,689.44	6.2%
6640	Repair - Maint - Building	0.00	0.00	7,500	7,500.00	0.0%
6720	Repair - Maint - Equipment	0.00	2,710.81	20,000	17,289.19	13.6%
6800	Repair - Maint - Sewer Plant	1,283.94	2,165.54	29,256	27,090.46	7.4%
6820	Repair - Maint - Tires	0.00	558.84	1,160	601.16	48.2%
6840	Repair - Maint - Vehicles	0.00	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	53.23	53.23	3,756	3,702.77	1.4%
6920	Safety	0.00	0.00	3,325	3,325.00	0.0%
6980	Supplies	296.17	738.62	3,000	2,261.38	24.6%
7020	Telephone	293.02	885.29	2,940	2,054.71	30.1%
7040	Travel and Training	0.00	40.00	1,900	1,860.00	2.1%
7080	Unemployment	28.81	127.30	229	101.70	55.6%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	6,226.40	16,696.35	66,000	49,303.65	25.3%
5300	Wages	8,454.73	19,482.71	95,709	76,226.29	20.4%
	Expenses	\$31,811.97	\$88,284.89	\$449,187	\$360,902.11	
	Revenue Less Expenditures	\$11,851.38	\$242,930.65	\$135,703	\$0.00	
	Net Change in Fund Balance	\$11,851.38	\$242,930.65	\$135,703	\$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
		Mar 2018 Mar 2018 Actual	Jan 2018 Mar 2018 Actual	Jan 2018 Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance	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	85.55	85.55	500	414.45	17.1%
4840	Road Inspection Fee - Nonreund	0.00	250.00	800	550.00	31.3%
4970	Sale of Assets	0.00	50.00	0	(50.00)	0.0%
	Revenue	\$85.55	\$385.55	\$43,000	\$42,614.45	
	Gross Profit	\$85.55	\$385.55	\$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	774.09	3,096	2,321.91	25.0%
6180	Dues and Fees	0.00	58.61	1,000	941.39	5.9%
6200	Emp Benefit - Hosp Ins	1,663.00	4,989.00	21,942	16,953.00	22.7%
6240	Emp Benefit - Retirement	550.58	1,662.05	6,998	5,335.95	23.8%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00	0.0%
6340	Fuel Expense	(1,239.81)	(3,503.00)	24,000	27,503.00	(14.6%)
6400	Insurance - Workmen's Comp.	321.71	965.13	5,461	4,495.87	17.7%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	1,001.22	3,022.27	13,270	10,247.73	22.8%
6580	Personnel Reimbursement	0.00	114.00	0	(114.00)	0.0%
6620	Purchased Services	0.00	1,362.60	4,500	3,137.40	30.3%
6640	Repair - Maint - Building	471.03	471.03	500	28.97	94.2%
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	555.56	555.56	5,000	4,444.44	11.1%
6840	Repair - Maint - Vehicles	414.44	1,207.60	12,000	10,792.40	10.1%
6760	Repair- Maint- Parts/Material	36.69	117.07	6,000	5,882.93	2.0%
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	0.00	120.77	2,500	2,379.23	4.8%
7020	Telephone	290.22	875.08	2,400	1,524.92	36.5%
7080	Unemployment	58.60	217.10	582	364.90	37.3%
7060	Uniforms	222.37	321.54	2,000	1,678.46	16.1%
7100	Utilitites	849.00	2,810.96	10,000	7,189.04	28.1%
5300	Wages	13,642.06	26,961.30	185,200	158,238.70	14.6%
	Expenses	\$19,094.70	\$46,951.60	\$336,399	\$289,447.40	
	Revenue Less Expenditures	(\$19,009.15)	(\$46,566.05)	(\$293,399)	\$0.00	
	Net Change in Fund Balance	(\$19,009.15)	(\$46,566.05)	(\$293,399)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Mar 2018 Mar 2018 Actual	Year-To-Date Jan 2018 Mar 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	8,000.00	12,000.00	48,000	36,000.00	25.0%
Expenses	\$8,000.00	\$12,000.00	\$48,000	\$36,000.00	
Revenue Less Expenditures	(\$8,000.00)	(\$12,000.00)	(\$48,000)	\$0.00	
Net Change in Fund Balance	(\$8,000.00)	(\$12,000.00)	(\$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
		Mar 2018 Mar 2018 Actual	Jan 2018 Mar 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	6,000.00	24,000	18,000.00	25.0%
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	\$8,000.00	\$38,000	\$30,000.00	
	Gross Profit	\$2,000.00	\$8,000.00	\$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	4,266.93	17,070	12,803.07	25.0%
6180	Dues and Fees	0.00	31.25	800	768.75	3.9%
6200	Emp Benefit - Hosp Ins	614.00	2,149.00	12,150	10,001.00	17.7%
6230	Emp Benefit - LOPFI	1,513.72	5,490.93	26,500	21,009.07	20.7%
6240	Emp Benefit - Retirement	316.52	1,083.68	5,204	4,120.32	20.8%
6280	Equipment Purchased < \$5,000	0.00	0.00	4,000	4,000.00	0.0%
6340	Fuel Expense	359.61	1,163.99	8,000	6,836.01	14.5%
6400	Insurance - Workmen's Comp.	392.33	1,176.99	4,708	3,531.01	25.0%
6560	Payroll Tax Expense	177.87	563.90	3,065	2,501.10	18.4%
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	74.30	388.61	5,000	4,611.39	7.8%
6640	Repair - Maint - Building	270.00	837.32	4,200	3,362.68	19.9%
6720	Repair - Maint - Equipment	1.49	1.49	3,800	3,798.51	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	0.00	589.02	4,700	4,110.98	12.5%
6660	Repair - Maint- Line Repair	22.77	22.77	0	(22.77)	0.0%
6980	Supplies	248.50	1,032.90	2,000	967.10	51.6%
7020	Telephone	365.74	1,098.54	3,420	2,321.46	32.1%
7040	Travel and Training	1,063.94	1,063.94	2,000	936.06	53.2%
7080	Unemployment	38.09	128.19	326	197.81	39.3%
7060	Uniforms	51.51	470.20	900	429.80	52.2%
7100	Utilitites	(663.69)	1,041.01	7,000	5,958.99	14.9%
5300	Wages	9,050.36	19,025.99	110,486	91,460.01	17.2%
	Expenses	\$15,319.37	\$45,376.10	\$261,429	\$216,052.90	
	Revenue Less Expenditures	(\$13,319.37)	(\$37,376.10)	(\$223,429)	\$0.00	
	Net Change in Fund Balance	(\$13,319.37)	(\$37,376.10)	(\$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
		Mar 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Mar 2018	Mar 2018	Dec 2018	Dec 2018	Percent of
		Actual	Actual		Variance	Budget
Restaurant - Golf Operations						
Revenue						
4160	Contribution Income	0.00	541.98	0	(541.98)	0.0%
4650	Sales - Beer	1,309.69	2,808.85	18,400	15,591.15	15.3%
4660	Sales - Beverage	1,152.18	2,708.49	16,400	13,691.51	16.5%
4670	Sales - Food	13,825.66	32,130.56	133,800	101,669.44	24.0%
	Revenue	\$16,287.53	\$38,189.88	\$168,600	\$130,410.12	
	Gross Profit	\$16,287.53	\$38,189.88	\$168,600	\$0.00	
Expenses						
6500	Advertising	510.00	510.00	0	(510.00)	0.0%
5000	Cost of Sales - Beer	1,887.16	2,598.81	8,836	6,237.19	29.4%
5050	Cost of Sales - Beverage	361.39	1,146.33	4,920	3,773.67	23.3%
5100	Cost of Sales - Food	5,556.00	14,871.80	53,520	38,648.20	27.8%
6160	Depreciation Expense	104.36	313.08	0	(313.08)	0.0%
6180	Dues and Fees	0.00	71.25	730	658.75	9.8%
6200	Emp Benefit - Hosp Ins	307.00	921.00	4,044	3,123.00	22.8%
6240	Emp Benefit - Retirement	0.00	0.00	1,248	1,248.00	0.0%
6340	Fuel Expense	22.96	22.96	0	(22.96)	0.0%
6400	Insurance - Workmen's Comp.	86.31	258.93	1,130	871.07	22.9%
6540	Notices and Ads	0.00	0.00	420	420.00	0.0%
6560	Payroll Tax Expense	395.92	1,130.30	4,739	3,608.70	23.9%
6580	Personnel Reimbursement	0.00	27.00	0	(27.00)	0.0%
6620	Purchased Services	0.00	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	8.55	28.14	2,070	2,041.86	1.4%
6980	Supplies	914.82	1,836.66	3,450	1,613.34	53.2%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	31.04	88.64	430	341.36	20.6%
7060	Uniforms	0.00	0.00	250	250.00	0.0%
7100	Utilitites	765.69	2,866.81	4,800	1,933.19	59.7%
5300	Wages	5,277.55	12,951.51	63,184	50,232.49	20.5%
	Expenses	\$16,228.75	\$39,763.49	\$156,141	\$116,377.51	
	Revenue Less Expenditures	\$58.78	(\$1,573.61)	\$12,459	\$0.00	
	Net Change in Fund Balance	\$58.78	(\$1,573.61)	\$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
		Mar 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
18-Hole Course Maintenance						
Expenses						
6120	Chemicals and Fertilizer	16,716.52	22,099.50	58,000	35,900.50	38.1%
9980	Depreciation	0.00	0.00	31,652	31,652.00	0.0%
6160	Depreciation Expense	2,637.72	7,913.16	0	(7,913.16)	0.0%
6180	Dues and Fees	116.00	426.00	700	274.00	60.9%
6200	Emp Benefit - Hosp Ins	1,519.65	3,862.53	18,420	14,557.47	21.0%
6240	Emp Benefit - Retirement	464.17	1,283.39	4,613	3,329.61	27.8%
6280	Equipment Purchased < \$5,000	0.00	1,167.65	3,400	2,232.35	34.3%
6340	Fuel Expense	668.66	1,807.11	14,000	12,192.89	12.9%
6400	Insurance - Workmen's Comp.	211.86	635.58	2,448	1,812.42	26.0%
8010	Interest Expense	157.57	498.28	5,906	5,407.72	8.4%
6560	Payroll Tax Expense	991.53	2,520.74	13,491	10,970.26	18.7%
6620	Purchased Services	2,970.48	6,082.05	7,000	917.95	86.9%
6640	Repair - Maint - Building	0.00	0.00	450	450.00	0.0%
6720	Repair - Maint - Equipment	1,135.38	4,676.97	11,000	6,323.03	42.5%
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	1,111.44	3,596.37	9,000	5,403.63	40.0%
6920	Safety	115.30	115.30	400	284.70	28.8%
6940	Seed, Sod, and Soil	727.00	3,111.43	15,000	11,888.57	20.7%
6980	Supplies	0.00	931.32	2,600	1,668.68	35.8%
7020	Telephone	266.11	794.25	2,940	2,145.75	27.0%
7040	Travel and Training	0.00	315.68	1,000	684.32	31.6%
7080	Unemployment	67.59	187.54	678	490.46	27.7%
7060	Uniforms	650.06	999.59	1,860	860.41	53.7%
7100	Utilitites	1,343.72	4,289.41	25,000	20,710.59	17.2%
5300	Wages	13,465.67	29,191.69	179,875	150,683.31	16.2%
	Expenses	\$45,336.43	\$96,505.54	\$411,333	\$314,827.46	
	Revenue Less Expenditures	(\$45,336.43)	(\$96,505.54)	(\$411,333)	\$0.00	
	Net Change in Fund Balance	(\$45,336.43)	(\$96,505.54)	(\$411,333)	\$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
		Mar 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Mar 2018	Mar 2018	Dec 2018	Dec 2018	Percent of
		Actual	Actual		Variance	Budget
18 Hole Course-Golf Operations						
Revenue						
4510	Cash Long/Short	25.82	73.84	0	(73.84)	0.0%
4020	Family Golf - Access Card	9,735.00	9,735.00	21,288	11,553.00	45.7%
4540	Fees - Green	8,112.66	11,606.76	103,075	91,468.24	11.3%
4030	Individual Golf - Access Card	28,750.00	32,200.00	46,899	14,699.00	68.7%
4950	Other Income	20.00	20.00	2,625	2,605.00	0.8%
4580	Pass - Golf Cart	5,075.00	6,549.00	20,100	13,551.00	32.6%
4560	Private Cart Fee	4,950.00	14,850.00	19,300	4,450.00	76.9%
4640	Pull Cart Rental	0.00	0.00	1,075	1,075.00	0.0%
4710	Range Balls	414.00	579.00	4,325	3,746.00	13.4%
4090	Range Card	725.00	975.00	2,025	1,050.00	48.1%
4600	Rent - Cart	3,485.60	4,678.00	44,300	39,622.00	10.6%
4610	Rent - Club	10.00	30.00	0	(30.00)	0.0%
4680	Sales - Merchandise	4,898.97	8,035.94	53,500	45,464.06	15.0%
4700	Storage - Cart	1,455.00	6,545.00	11,050	4,505.00	59.2%
	Revenue	\$67,657.05	\$95,877.54	\$329,562	\$233,684.46	
	Gross Profit	\$67,657.05	\$95,877.54	\$329,562	\$0.00	
Expenses						
6500	Advertising	1,380.00	2,245.94	5,000	2,754.06	44.9%
5150	Cost of Sales - Merchandise	2,236.08	4,430.28	33,605	29,174.72	13.2%
6140	Credit Cards Fees	381.38	1,105.18	5,075	3,969.82	21.8%
6180	Dues and Fees	40.00	326.25	3,525	3,198.75	9.3%
6200	Emp Benefit - Hosp Ins	678.00	2,034.00	8,946	6,912.00	22.7%
6240	Emp Benefit - Retirement	200.08	600.24	2,500	1,899.76	24.0%
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	235.41	377	141.59	62.4%
5200	Inventory Control	0.00	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	615.28	1,740.20	8,063	6,322.80	21.6%
6620	Purchased Services	2,956.12	6,280.58	25,500	19,219.42	24.6%
6640	Repair - Maint - Building	0.00	0.00	4,200	4,200.00	0.0%
6720	Repair - Maint - Equipment	0.00	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	357.22	1,362.62	4,825	3,462.38	28.2%
7020	Telephone	404.71	1,150.41	2,282	1,131.59	50.4%
7040	Travel and Training	598.11	778.11	1,200	421.89	64.8%
7080	Unemployment	40.30	128.53	734	605.47	17.5%
7060	Uniforms	0.00	0.00	900	900.00	0.0%
7100	Utilitites	377.37	1,646.86	12,500	10,853.14	13.2%
5300	Wages	8,269.13	17,583.66	107,504	89,920.34	16.4%
	Expenses	\$18,612.25	\$47,499.57	\$245,141	\$197,641.43	
	Revenue Less Expenditures	\$49,044.80	\$48,377.97	\$84,421	\$0.00	
	Net Change in Fund Balance	\$49,044.80	\$48,377.97	\$84,421	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Mar 2018 Mar 2018 Actual	Year-To-Date Jan 2018 Mar 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%
4160	Contribution Income	1,000.00	1,000.00	0	(1,000.00) 0.0%
4020	Family Golf - Access Card	0.00	0.00	4,102	4,102.00 0.0%
4040	Family Recreation - Access Car	1,550.00	1,705.00	9,387	7,682.00 18.2%
4540	Fees - Green	563.00	794.00	17,925	17,131.00 4.4%
4550	Fees - Recreation	2.34	4.68	7,500	7,495.32 0.1%
4570	Fees - User - w/o Activity Car	0.00	0.00	14,525	14,525.00 0.0%
4030	Individual Golf - Access Card	870.00	870.00	4,406	3,536.00 19.7%
4070	Individual Recreation - Access	340.00	340.00	1,540	1,200.00 22.1%
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	220.00	240.00	6,000	5,760.00 4.0%
4610	Rent - Club	0.00	0.00	700	700.00 0.0%
4630	Rent - Facilities Short Term	965.00	1,234.50	3,220	1,985.50 38.3%
4660	Sales - Beverage	27.76	36.14	1,900	1,863.86 1.9%
4670	Sales - Food	10.58	24.51	1,750	1,725.49 1.4%
4680	Sales - Merchandise	17.00	25.75	1,500	1,474.25 1.7%
	Revenue	\$5,565.68	\$6,540.38	\$74,555	\$68,014.62
	Gross Profit	\$5,565.68	\$6,540.38	\$74,555	\$0.00
Expenses					
6080	Capital Improvements - Facilit	27,276.50	27,276.50	0	(27,276.50) 0.0%
6120	Chemicals and Fertilizer	0.00	0.00	4,800	4,800.00 0.0%
5050	Cost of Sales - Beverage	4.03	68.52	1,300	1,231.48 5.3%
5100	Cost of Sales - Food	30.93	32.55	1,300	1,267.45 2.5%
5150	Cost of Sales - Merchandise	6.60	10.53	1,200	1,189.47 0.9%
6140	Credit Cards Fees	11.04	41.93	700	658.07 6.0%
6160	Depreciation Expense	71.59	214.77	0	(214.77) 0.0%
6180	Dues and Fees	0.00	56.25	950	893.75 5.9%
6240	Emp Benefit - Retirement	23.61	64.99	523	458.01 12.4%
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	258.93	942	683.07 27.5%
6520	Miscellaneous	0.00	0.00	140	140.00 0.0%
6560	Payroll Tax Expense	181.56	433.72	3,517	3,083.28 12.3%
6580	Personnel Reimbursement	0.00	0.00	600	600.00 0.0%
6620	Purchased Services	1,353.28	3,306.85	15,000	11,693.15 22.0%
6640	Repair - Maint - Building	303.00	1,228.44	8,000	6,771.56 15.4%
6720	Repair - Maint - Equipment	256.69	256.69	5,000	4,743.31 5.1%
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	534.33	534.33	4,000	3,465.67 13.4%
6980	Supplies	359.64	794.40	5,000	4,205.60 15.9%
7020	Telephone	360.46	1,085.54	2,500	1,414.46 43.4%
7040	Travel and Training	0.00	0.00	300	300.00 0.0%
7080	Unemployment	14.24	34.02	627	592.98 5.4%
7060	Uniforms	0.00	0.00	175	175.00 0.0%
7100	Utilitites	783.05	2,659.04	18,500	15,840.96 14.4%
5300	Wages	2,373.46	5,404.36	46,898	41,493.64 11.5%
	Expenses	\$34,030.32	\$43,762.36	\$127,044	\$83,281.64
	Revenue Less Expenditures	(\$28,464.64)	(\$37,221.98)	(\$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
	Mar 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
	Mar 2018 Actual	Mar 2018 Actual	Jan 2018 Dec 2018	Dec 2018 Variance	Percent of Budget
Net Change in Fund Balance	(\$28,464.64)	(\$37,221.98)	(\$52,489)	\$0.00	

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

Acct No		Current Period Mar 2018 Mar 2018 Actual	Year-To-Date Jan 2018 Mar 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	16,756.84	160,067.14	192,410	32,342.86	83.2%
4950	Other Income	0.00	25.00	0	(25.00)	0.0%
	Revenue	\$16,756.84	\$160,092.14	\$192,410	\$32,317.86	
	Gross Profit	\$16,756.84	\$160,092.14	\$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	8,652.47	30,481.53	86,197	55,715.47	35.4%
6640	Repair - Maint - Building	954.63	1,043.43	6,920	5,876.57	15.1%
6720	Repair - Maint - Equipment	2,103.71	2,103.71	500	(1,603.71)	420.7%
6980	Supplies	325.91	327.83	0	(327.83)	0.0%
7020	Telephone	0.00	1.26	0	(1.26)	0.0%
7100	Utilitites	83.80	404.42	1,185	780.58	34.1%
	Expenses	\$12,120.52	\$38,480.38	\$95,217	\$56,736.62	
	Revenue Less Expenditures	\$4,636.32	\$121,611.76	\$97,193	\$0.00	
	Net Change in Fund Balance	\$4,636.32	\$121,611.76	\$97,193	\$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
		Mar 2018	Jan 2018	Jan 2018	Dec 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
9-Hole Course Maintenance						
Expenses						
6200	Emp Benefit - Hosp Ins	15.35	128.47	0	(128.47)	0.0%
6560	Payroll Tax Expense	5.84	46.59	0	(46.59)	0.0%
7020	Telephone	174.95	524.85	0	(524.85)	0.0%
7080	Unemployment	0.46	3.65	0	(3.65)	0.0%
7100	Utilitites	909.49	3,476.34	0	(3,476.34)	0.0%
5300	Wages	81.44	651.52	0	(651.52)	0.0%
	Expenses	\$1,187.53	\$4,831.42	\$0	(\$4,831.42)	
	Revenue Less Expenditures	(\$1,187.53)	(\$4,831.42)	\$0	\$0.00	
	Net Change in Fund Balance	(\$1,187.53)	(\$4,831.42)	\$0	\$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
		Mar 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Mar 2018	Mar 2018	Jan 2018	Dec 2018	Percent of
		Actual	Actual	Dec 2018	Variance	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	155.32	155.32	500	344.68	31.1%
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	524.85	1,128	603.15	46.5%
7100	Utilitites	47.85	112.70	3,564	3,451.30	3.2%
	Expenses	\$378.12	\$792.87	\$10,657	\$9,864.13	
	Revenue Less Expenditures	(\$378.12)	(\$792.87)	\$283	\$0.00	
	Net Change in Fund Balance	(\$378.12)	(\$792.87)	\$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
		Mar 2018	Jan 2018	Jan 2018	Dec 2018	Dec 2018
		Mar 2018	Mar 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						
6560	Payroll Tax Expense	29.34	58.18	406	347.82	14.3%
6620	Purchased Services	29.43	427.19	1,500	1,072.81	28.5%
6640	Repair - Maint - Building	69.00	1,179.02	4,500	3,320.98	26.2%
6720	Repair - Maint - Equipment	0.00	0.00	4,500	4,500.00	0.0%
6980	Supplies	0.00	170.80	2,300	2,129.20	7.4%
7080	Unemployment	2.30	4.56	64	59.44	7.1%
7100	Utilities	680.34	3,099.67	11,600	8,500.33	26.7%
5300	Wages	383.63	721.86	5,410	4,688.14	13.3%
	Expenses	\$1,194.04	\$5,661.28	\$30,280	\$24,618.72	
	Revenue Less Expenditures	(\$1,194.04)	(\$5,661.28)	(\$26,782)	\$0.00	
	Net Change in Fund Balance	(\$1,194.04)	(\$5,661.28)	(\$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
		Mar 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Mar 2018	Mar 2018	Jan 2018	Dec 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	9,476.29	1,825,815.19	1,814,807	(11,008.19)	100.6%
4440	Assessment Income - Penalties	(302.00)	(1,443.90)	25,000	26,443.90	(5.8%)
4160	Contribution Income	3,000.00	3,000.00	24,000	21,000.00	12.5%
4330	Debt Service - Sewer Treatment	0.00	0.00	197,288	197,288.00	0.0%
4960	Interest Income	1,327.18	3,783.22	18,204	14,420.78	20.8%
4950	Other Income	2,367.05	24,716.91	20,508	(4,208.91)	120.5%
4000	Security Fee	7,783.12	23,360.20	90,000	66,639.80	26.0%
	Revenue	\$23,651.64	\$1,879,231.62	\$2,189,807	\$310,575.38	
	Gross Profit	\$23,651.64	\$1,879,231.62	\$2,189,807	\$0.00	
Expenses						
6500	Advertising	642.68	12,211.48	25,800	13,588.52	47.3%
5540	Assessment Expense - Uncollect	1,099.50	5,028.85	28,000	22,971.15	18.0%
6200	Emp Benefit - Hosp Ins	0.00	(307.00)	0	307.00	0.0%
6350	Hiking Trail	0.00	960.98	0	(960.98)	0.0%
6380	Insurance	9,295.66	37,786.98	118,452	80,665.02	31.9%
6400	Insurance - Workmen's Comp.	47.08	94.16	0	(94.16)	0.0%
6440	Legal Fees	1,941.56	7,798.34	20,400	12,601.66	38.2%
6460	Licensing State of Arkansas -	0.00	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	2,414.00	6,490.42	12,223	5,732.58	53.1%
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	(2,136.00)	8,439.08	0	(8,439.08)	0.0%
7000	Taxes - Real Estate and Person	0.00	0.00	63,500	63,500.00	0.0%
	Expenses	\$13,304.48	\$78,530.79	\$301,238	\$222,707.21	
	Revenue Less Expenditures	\$10,347.16	\$1,800,700.83	\$1,888,569	\$0.00	
	Net Change in Fund Balance	\$10,347.16	\$1,800,700.83	\$1,888,569	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Mar 2018 Mar 2018 Actual	Year-To-Date Jan 2018 Mar 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	21,374,282.92	19,371,479.74	0	0.00	0.0%
Net Change in Fund Balance	(107,168.07)	1,895,635.11	940,729	0.00	0.0%
Ending Fund Balance	21,267,114.85	21,267,114.85	0	0.00	0.0%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 3/1/2018 to 3/31/2018

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