

Balance Sheet
For Period Ending 3/31/2019

		Book Value
		Mar 2019
		Actual
Assets		
Current Assets		
Other Current Assets		
Act 833 - Restricted Funds		36,850.28
ANRC Bond Sinking Fund		60,714.76
Cash in Checking- Revenue Fund		9,896.48
Cash in P/R Checking		(3,734.24)
Change Box - Campground		50.00
Change Fund - 18-Hole Clubhous		500.00
Change Fund - Rec Center		300.00
Current Taxes Invested		127,345.44
Debt Service (Treatment Plant)		1,170,453.65
Equipment Reserve - Restricted		222,061.10
Fire Wise		8,150.97
Money Market Demand Account		1,746,499.35
Petty Cash - Office		500.00
Restricted Fire Dept Funds		48,500.00
Restricted Road Funds		80,000.00
Undesignated Reserve - Restrict		1,123,774.05
Utility Improvements		49,653.15
Water Escrow Deposits		36,110.69
Allowance for Uncollectable As		(113,865.38)
AR - Water & Sewer Sales		73,061.30
Assessments Receivable - Curre		1,586,691.80
Assessments Receivable - Noncu		201,019.99
Assessments Receivable - Penal		59,512.75
Debt Service Receivable - Curr		165,440.82
Debt Service Receivable - Deli		21,770.27
Interest Receivable		(0.01)
Inventory - Beer		613.85
Inventory - Beverage		702.09
Inventory - Food		2,469.21
Inventory - Pro Shop		47,346.95
Inventory - Rec. Center		717.65
Prepaid Expenses		33,427.01
Total Current Assets		\$6,796,533.98
Fixed Assets		
Accumulated Depreciation		
Accumulated Depreciation		(28,073,718.92)
Fixed Assets		
Land		
Land		1,499,173.01
Buildings & Improvements		
18H Golf Course		1,391,705.45
9-Hole Golf Course		1,143,916.69
Buildings		4,267,045.73
Construction in Progress		15,406.59
Fire and Security Equipment an		1,168,013.01
Recreational Facilities		1,173,212.79
Restaurant		67,977.00
Sewer System		18,304,217.85

Balance Sheet
For Period Ending 3/31/2019

	Book Value
	Mar 2019
	Actual
Streets and Roads	8,912,994.44
Water System	7,999,179.61
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	1,041,823.44
Total Fixed Assets	\$18,999,955.02
Other Assets	
Other Assets	
Deferred Outflows of Resources	150,362.00
Total Other Assets	\$150,362.00
Total Assets	\$25,946,851.00
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	34,678.97
MHBF Payable	1,728.28
Accounts Payable	12,440.00
Accounts Payable - Health Dept	107.50
Accrued Interest Payable (ANRC)	22,693.26
Customer Deposits	3,635.05
Customer Donation	1,679.80
Gift Certificates - Pro Shops	178.91
Golf Tournament Prize Money	2,029.96
LOPFI Withholding	(64.59)
Sales Tax Payable	11,776.75
Wages Payable	12,866.00
Water Escrow Deposits	36,110.69
Total Current Liabilities	\$139,860.58
Long Term Liabilities	
Other Liabilities	
Bonds Payable	3,908,072.91
Long Term Notes Pay/Golf Equip	10,240.27
Deferred Inflows of Resources	48,050.00
Net Pension Liability	291,839.00
Total Long Term Liabilities	\$4,258,202.18
Total Liabilities	\$4,398,062.76
Fund Balance	
Suplus Carryover	
Retained Earnings	20,078,819.42
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$21,548,788.24
Total Liabilities and Equity	\$25,946,851.00

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Mar 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Mar 2019	Mar 2019	Dec 2019	Dec 2019	Percent of
		Actual	Actual		Variance	Budget
Revenue & Expenditures						
Administrative Dept						
Revenue						
4100	Facilities Rental - Long Term	300.00	900.00	3,600	2,700.00	25.0%
4970	Sale of Assets	4,160.00	4,160.00	0	(4,160.00)	0.0%
	Revenue	\$4,460.00	\$5,060.00	\$3,600	(\$1,460.00)	
	Gross Profit	\$4,460.00	\$5,060.00	\$3,600	\$0.00	
Expenses						
6020	Auditors' Fees	16,275.62	17,806.92	25,513	7,706.08	69.8%
6080	Capital Improvements - Facilit	73.01	73.01	35,750	35,676.99	0.2%
6140	Credit Cards Fees	42.11	286.29	1,320	1,033.71	21.7%
6180	Dues and Fees	0.00	0.00	584	584.00	0.0%
6200	Emp Benefit - Hosp Ins	1,670.60	5,011.80	30,888	25,876.20	16.2%
6240	Emp Benefit - Retirement	855.18	2,547.98	10,988	8,440.02	23.2%
6280	Equipment Purchased < \$5,000	0.00	0.00	5,000	5,000.00	0.0%
6400	Insurance - Workmen's Comp.	4.18	12.54	188	175.46	6.7%
6520	Miscellaneous	0.00	0.00	1,800	1,800.00	0.0%
6540	Notices and Ads	0.00	148.74	960	811.26	15.5%
6560	Payroll Tax Expense	1,372.71	4,079.65	17,307	13,227.35	23.6%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	237.84	5,247.84	12,000	6,752.16	43.7%
6620	Purchased Services	803.61	2,142.84	15,938	13,795.16	13.4%
6640	Repair - Maint - Building	4,007.01	4,107.46	5,630	1,522.54	73.0%
6720	Repair - Maint - Equipment	0.00	0.00	960	960.00	0.0%
6840	Repair - Maint - Vehicles	4,418.86	4,418.86	400	(4,018.86)	1,104.7%
6980	Supplies	2,130.71	4,447.77	8,313	3,865.23	53.5%
7020	Telephone	2,203.96	4,383.72	15,024	10,640.28	29.2%
7040	Travel and Training	132.00	132.00	1,200	1,068.00	11.0%
7080	Unemployment	72.74	346.32	580	233.68	59.7%
7100	Utilitites	731.32	1,868.86	7,740	5,871.14	24.1%
5300	Wages	18,500.64	39,116.53	242,648	203,531.47	16.1%
	Expenses	\$53,532.10	\$96,179.13	\$440,851	\$344,671.87	
	Revenue Less Expenditures	(\$49,072.10)	(\$91,119.13)	(\$437,251)	\$0.00	
	Net Change in Fund Balance	(\$49,072.10)	(\$91,119.13)	(\$437,251)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Mar 2019 Mar 2019 Actual	Jan 2019 Mar 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 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	860.28	2,581.79	6,000	3,418.21	43.0%
4200	Water Sales	32,974.56	82,553.21	490,000	407,446.79	16.8%
4240	Water Service Installation Cha	0.00	1,400.00	2,800	1,400.00	50.0%
4220	Water Turn-On Charges	1,260.00	2,745.00	10,800	8,055.00	25.4%
	Revenue	\$35,094.84	\$89,280.00	\$510,500	\$421,220.00	
	Gross Profit	\$35,094.84	\$89,280.00	\$510,500	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	10,295.00	10,295.00	110,114	99,819.00	9.3%
6120	Chemicals and Fertilizer	0.00	0.00	1,250	1,250.00	0.0%
6180	Dues and Fees	24.36	525.28	1,540	1,014.72	34.1%
6200	Emp Benefit - Hosp Ins	183.46	502.50	14,852	14,349.50	3.4%
6240	Emp Benefit - Retirement	68.34	194.84	3,204	3,009.16	6.1%
6260	Engineering	0.00	0.00	15,000	15,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	2,139.05	3,800	1,660.95	56.3%
6300	Fire Hydrants	0.00	2,258.14	8,150	5,891.86	27.7%
6340	Fuel Expense	310.86	764.56	7,800	7,035.44	9.8%
6400	Insurance - Workmen's Comp.	92.74	278.22	2,072	1,793.78	13.4%
6540	Notices and Ads	0.00	36.73	500	463.27	7.3%
6560	Payroll Tax Expense	282.77	724.28	7,246	6,521.72	10.0%
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	129.42	1,164.11	34,200	33,035.89	3.4%
6780	Repair - Maint - Radio	0.00	0.00	500	500.00	0.0%
6820	Repair - Maint - Tires	0.00	277.78	1,160	882.22	23.9%
6840	Repair - Maint - Vehicles	144.95	144.95	2,220	2,075.05	6.5%
6660	Repair - Maint- Line Repair	3,118.02	3,118.02	31,800	28,681.98	9.8%
6760	Repair- Maint- Parts/Material	5,244.98	11,526.47	22,260	10,733.53	51.8%
6160	Rolling Stock Replacement (dep	340.82	1,022.46	4,092	3,069.54	25.0%
6920	Safety	0.00	0.00	1,000	1,000.00	0.0%
6980	Supplies	23.16	877.35	2,400	1,522.65	36.6%
7020	Telephone	445.46	1,566.82	7,753	6,186.18	20.2%
7040	Travel and Training	0.00	0.00	1,900	1,900.00	0.0%
7080	Unemployment	29.58	75.75	258	182.25	29.4%
7060	Uniforms	86.82	343.87	1,284	940.13	26.8%
7100	Utilitites	154.67	18,260.94	113,400	95,139.06	16.1%
5300	Wages	3,757.63	7,827.84	94,714	86,886.16	8.3%
	Expenses	\$24,733.04	\$64,156.02	\$496,469	\$432,312.98	
	Revenue Less Expenditures	\$10,361.80	\$25,123.98	\$14,031	\$0.00	
	Net Change in Fund Balance	\$10,361.80	\$25,123.98	\$14,031	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Mar 2019 Actual	Year-To-Date Jan 2019 Mar 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	18,504.99	256,742.68	242,326	(14,416.68)	105.9%
4300	Sewer Sales	23,185.51	71,281.24	320,000	248,718.76	22.3%
4320	Sewer Sales Installation Chrg	0.00	600.00	2,400	1,800.00	25.0%
	Revenue	\$41,690.50	\$328,623.92	\$564,726	\$236,102.08	
	Gross Profit	\$41,690.50	\$328,623.92	\$564,726	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	0.00	0.00	46,000	46,000.00	0.0%
6120	Chemicals and Fertilizer	729.01	1,904.88	20,300	18,395.12	9.4%
6180	Dues and Fees	0.00	385.00	4,155	3,770.00	9.3%
6200	Emp Benefit - Hosp Ins	806.00	2,465.88	14,852	12,386.12	16.6%
6240	Emp Benefit - Retirement	337.06	995.26	3,204	2,208.74	31.1%
6260	Engineering	0.00	0.00	5,000	5,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,800	3,800.00	0.0%
6340	Fuel Expense	310.87	764.57	7,800	7,035.43	9.8%
6400	Insurance - Workmen's Comp.	103.20	309.60	2,072	1,762.40	14.9%
8010	Interest Expense	8,803.63	26,410.89	114,552	88,141.11	23.1%
6420	Lab Fees	768.72	2,303.43	9,500	7,196.57	24.2%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	633.53	1,816.66	7,246	5,429.34	25.1%
6620	Purchased Services	753.00	984.06	19,019	18,034.94	5.2%
6640	Repair - Maint - Building	0.00	0.00	7,500	7,500.00	0.0%
6720	Repair - Maint - Equipment	0.00	1,272.49	20,000	18,727.51	6.4%
6800	Repair - Maint - Sewer Plant	603.82	603.82	26,225	25,621.18	2.3%
6820	Repair - Maint - Tires	0.00	0.00	1,160	1,160.00	0.0%
6840	Repair - Maint - Vehicles	4.99	4.99	2,220	2,215.01	0.2%
6660	Repair - Maint- Line Repair	0.00	0.00	2,500	2,500.00	0.0%
6760	Repair- Maint- Parts/Material	0.96	4,115.94	3,756	(359.94)	109.6%
6160	Rolling Stock Replacement (dep	94.43	283.29	1,133	849.71	25.0%
6920	Safety	0.00	0.00	3,325	3,325.00	0.0%
6980	Supplies	0.00	160.89	3,000	2,839.11	5.4%
7020	Telephone	284.79	826.52	2,940	2,113.48	28.1%
7040	Travel and Training	135.00	135.00	1,900	1,765.00	7.1%
7080	Unemployment	37.12	160.85	258	97.15	62.3%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	4,104.03	15,492.54	66,000	50,507.46	23.5%
5300	Wages	8,550.08	19,020.45	94,714	75,693.55	20.1%
	Expenses	\$27,060.24	\$80,417.01	\$495,631	\$415,213.99	
	Revenue Less Expenditures	\$14,630.26	\$248,206.91	\$69,095	\$0.00	
	Net Change in Fund Balance	\$14,630.26	\$248,206.91	\$69,095	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Mar 2019 Mar 2019 Actual	Jan 2019 Mar 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Road Dept						
Revenue						
4160	Contribution Income	0.00	40,000.00	40,000	0.00	100.0%
4820	Culvert Installation Income	0.00	0.00	500	500.00	0.0%
4800	Driveway Transitions	0.00	0.00	1,200	1,200.00	0.0%
4950	Other Income	0.00	0.00	500	500.00	0.0%
4840	Road Inspection Fee - Nonreund	0.00	500.00	800	300.00	62.5%
	Revenue	\$0.00	\$40,500.00	\$43,000	\$2,500.00	
	Gross Profit	\$0.00	\$40,500.00	\$43,000	\$0.00	
Expenses						
6060	Capital Improvements - Equipme	0.00	5,999.55	64,700	58,700.45	9.3%
6080	Capital Improvements - Facilit	0.00	(166.42)	306,507	306,673.42	(0.1%)
6120	Chemicals and Fertilizer	0.00	0.00	450	450.00	0.0%
6180	Dues and Fees	0.00	351.46	1,000	648.54	35.1%
6200	Emp Benefit - Hosp Ins	1,670.60	5,011.80	21,942	16,930.20	22.8%
6240	Emp Benefit - Retirement	457.24	1,376.31	7,264	5,887.69	18.9%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00	0.0%
6340	Fuel Expense	(1,349.33)	(3,443.84)	24,000	27,443.84	(14.3%)
6400	Insurance - Workmen's Comp.	170.75	512.25	3,861	3,348.75	13.3%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	963.95	2,787.68	13,779	10,991.32	20.2%
6620	Purchased Services	0.00	462.10	4,500	4,037.90	10.3%
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	0.00	700	700.00	0.0%
6820	Repair - Maint - Tires	0.00	0.00	5,000	5,000.00	0.0%
6840	Repair - Maint - Vehicles	676.48	869.50	12,000	11,130.50	7.2%
6760	Repair- Maint- Parts/Material	921.19	2,119.89	6,000	3,880.11	35.3%
6880	Repair-Maint Road Materials	3,931.28	3,931.28	18,000	14,068.72	21.8%
6160	Rolling Stock Replacement (dep	683.29	2,049.87	5,496	3,446.13	37.3%
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	359.72	597.03	2,500	1,902.97	23.9%
7020	Telephone	257.74	766.81	2,400	1,633.19	32.0%
7080	Unemployment	72.15	262.84	490	227.16	53.6%
7060	Uniforms	81.84	265.52	2,000	1,734.48	13.3%
7100	Utilitites	1,249.64	3,243.44	10,000	6,756.56	32.4%
5300	Wages	13,157.47	25,267.96	188,218	162,950.04	13.4%
	Expenses	\$23,304.01	\$52,265.03	\$712,107	\$659,841.97	
	Revenue Less Expenditures	(\$23,304.01)	(\$11,765.03)	(\$669,107)	\$0.00	
	Net Change in Fund Balance	(\$23,304.01)	(\$11,765.03)	(\$669,107)	\$0.00	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Mar 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
Public Safety Dept						
Expenses						
6620	Purchased Services	0.00	8,000.00	48,000	40,000.00	16.7%
6840	Repair - Maint - Vehicles	(7.85)	0.00	0	0.00	0.0%
	Expenses	(\$7.85)	\$8,000.00	\$48,000	\$40,000.00	
	Revenue Less Expenditures	\$7.85	(\$8,000.00)	(\$48,000)	\$0.00	
	Net Change in Fund Balance	\$7.85	(\$8,000.00)	(\$48,000)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Mar 2019 Mar 2019 Actual	Year-To-Date Jan 2019 Mar 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Fire Dept					
Revenue					
4920 Act 833	0.00	2,500.00	12,000	9,500.00	20.8%
4160 Contribution Income	500.00	800.00	1,000	200.00	80.0%
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%
	Revenue	\$2,500.00	\$7,300.00	\$38,000	\$30,700.00
	Gross Profit	\$2,500.00	\$7,300.00	\$38,000	\$0.00
Expenses					
6000 Act 833	0.00	0.00	8,300	8,300.00	0.0%
6080 Capital Improvements - Facilit	0.00	1,228.16	10,000	8,771.84	12.3%
6180 Dues and Fees	31.25	31.25	800	768.75	3.9%
6200 Emp Benefit - Hosp Ins	616.64	2,156.92	12,150	9,993.08	17.8%
6230 Emp Benefit - LOPFI	1,981.01	6,291.80	28,669	22,377.20	21.9%
6240 Emp Benefit - Retirement	204.08	758.95	5,757	4,998.05	13.2%
6280 Equipment Purchased < \$5,000	0.00	0.00	4,000	4,000.00	0.0%
6340 Fuel Expense	566.61	1,349.84	8,000	6,650.16	16.9%
6400 Insurance - Workmen's Comp.	203.22	609.66	4,708	4,098.34	12.9%
6560 Payroll Tax Expense	149.99	455.46	3,428	2,972.54	13.3%
6580 Personnel Reimbursement	0.00	3,153.00	16,000	12,847.00	19.7%
6010 PPE	0.00	0.00	6,000	6,000.00	0.0%
6620 Purchased Services	32.10	333.98	5,000	4,666.02	6.7%
6640 Repair - Maint - Building	221.64	1,247.68	4,200	2,952.32	29.7%
6720 Repair - Maint - Equipment	0.00	158.76	3,800	3,641.24	4.2%
6780 Repair - Maint - Radio	0.00	0.00	3,000	3,000.00	0.0%
6820 Repair - Maint - Tires	0.00	0.00	2,800	2,800.00	0.0%
6840 Repair - Maint - Vehicles	70.84	1,232.95	4,700	3,467.05	26.2%
6160 Rolling Stock Replacement (dep	1,235.99	3,707.97	10,660	6,952.03	34.8%
6980 Supplies	27.97	157.05	2,000	1,842.95	7.9%
7020 Telephone	264.11	1,051.18	3,420	2,368.82	30.7%
7040 Travel and Training	350.00	390.00	2,000	1,610.00	19.5%
7080 Unemployment	54.03	187.56	315	127.44	59.5%
7060 Uniforms	192.46	192.46	900	707.54	21.4%
7100 Utilitites	784.54	1,987.67	7,000	5,012.33	28.4%
5300 Wages	9,195.66	20,727.91	120,460	99,732.09	17.2%
	Expenses	\$16,182.14	\$47,410.21	\$278,067	\$230,656.79
	Revenue Less Expenditures	(\$13,682.14)	(\$40,110.21)	(\$240,067)	\$0.00
	Net Change in Fund Balance	(\$13,682.14)	(\$40,110.21)	(\$240,067)	\$0.00

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Mar 2019 Mar 2019 Actual	Year-To-Date Jan 2019 Mar 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 Percent of Budget
Restaurant - Golf Operations						
Revenue						
4650	Sales - Beer	887.19	1,940.12	20,920	18,979.88	9.3%
4660	Sales - Beverage	965.21	2,489.48	26,841	24,351.52	9.3%
4670	Sales - Food	10,016.33	25,923.51	138,840	112,916.49	18.7%
	Revenue	\$11,868.73	\$30,353.11	\$186,601	\$156,247.89	
	Gross Profit	\$11,868.73	\$30,353.11	\$186,601	\$0.00	
Expenses						
6500	Advertising	0.00	493.00	0	(493.00)	0.0%
5000	Cost of Sales - Beer	471.78	1,154.59	8,836	7,681.41	13.1%
5050	Cost of Sales - Beverage	(271.97)	278.44	4,920	4,641.56	5.7%
5100	Cost of Sales - Food	4,118.63	11,535.47	53,520	41,984.53	21.6%
6180	Dues and Fees	31.25	31.25	730	698.75	4.3%
6200	Emp Benefit - Hosp Ins	0.00	0.00	4,044	4,044.00	0.0%
6240	Emp Benefit - Retirement	0.00	0.00	1,167	1,167.00	0.0%
6340	Fuel Expense	0.00	79.94	0	(79.94)	0.0%
6400	Insurance - Workmen's Comp.	35.76	107.28	1,252	1,144.72	8.6%
6540	Notices and Ads	0.00	60.00	420	360.00	14.3%
6560	Payroll Tax Expense	322.54	922.47	4,541	3,618.53	20.3%
6620	Purchased Services	410.16	530.16	0	(530.16)	0.0%
6640	Repair - Maint - Building	0.00	413.00	2,070	1,657.00	20.0%
6720	Repair - Maint - Equipment	465.84	892.97	2,070	1,177.03	43.1%
6160	Rolling Stock Replacement (dep	146.10	438.30	1,752	1,313.70	25.0%
6980	Supplies	221.29	677.44	3,450	2,772.56	19.6%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	33.73	96.46	388	291.54	24.9%
7060	Uniforms	0.00	37.10	250	212.90	14.8%
7100	Utilitites	552.55	2,055.04	4,800	2,744.96	42.8%
5300	Wages	4,267.15	11,190.07	59,360	48,169.93	18.9%
	Expenses	\$10,804.81	\$30,992.98	\$153,870	\$122,877.02	
	Revenue Less Expenditures	\$1,063.92	(\$639.87)	\$32,731	\$0.00	
	Net Change in Fund Balance	\$1,063.92	(\$639.87)	\$32,731	\$0.00	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Mar 2019 Mar 2019 Actual	Jan 2019 Mar 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
18-Hole Course Maintenance						
Expenses						
6060	Capital Improvements - Equipme	0.00	0.00	56,741	56,741.00	0.0%
6120	Chemicals and Fertilizer	0.00	11,884.54	62,000	50,115.46	19.2%
6180	Dues and Fees	8,664.00	9,274.00	700	(8,574.00)	1,324.9%
6200	Emp Benefit - Hosp Ins	1,233.28	4,316.48	21,490	17,173.52	20.1%
6240	Emp Benefit - Retirement	503.66	1,643.12	5,032	3,388.88	32.7%
6280	Equipment Purchased < \$5,000	725.00	1,768.90	3,400	1,631.10	52.0%
6340	Fuel Expense	160.99	2,159.91	18,975	16,815.09	11.4%
6400	Insurance - Workmen's Comp.	148.13	444.39	2,542	2,097.61	17.5%
8010	Interest Expense	74.22	264.50	11,400	11,135.50	2.3%
6520	Miscellaneous	220.00	220.00	0	(220.00)	0.0%
6560	Payroll Tax Expense	916.73	2,911.25	15,832	12,920.75	18.4%
6620	Purchased Services	435.50	3,135.50	7,000	3,864.50	44.8%
6640	Repair - Maint - Building	0.00	514.23	450	(64.23)	114.3%
6720	Repair - Maint - Equipment	544.95	9,038.33	11,000	1,961.67	82.2%
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	101.07	218.36	9,000	8,781.64	2.4%
6760	Repair- Maint- Parts/Material	661.50	661.50	0	(661.50)	0.0%
6160	Rolling Stock Replacement (dep	181.08	543.24	24,015	23,471.76	2.3%
6920	Safety	0.00	31.25	400	368.75	7.8%
6940	Seed, Sod, and Soil	2,409.86	2,409.86	15,000	12,590.14	16.1%
6980	Supplies	84.35	311.75	2,600	2,288.25	12.0%
7020	Telephone	244.44	1,015.77	2,940	1,924.23	34.6%
7040	Travel and Training	0.00	600.85	1,000	399.15	60.1%
7080	Unemployment	80.48	288.50	704	415.50	41.0%
7060	Uniforms	0.00	667.25	1,860	1,192.75	35.9%
7100	Utilitites	2,771.79	7,415.82	25,000	17,584.18	29.7%
5300	Wages	12,394.04	33,235.91	206,955	173,719.09	16.1%
	Expenses	\$32,555.07	\$94,975.21	\$507,936	\$412,960.79	
	Revenue Less Expenditures	(\$32,555.07)	(\$94,975.21)	(\$507,936)	\$0.00	
	Net Change in Fund Balance	(\$32,555.07)	(\$94,975.21)	(\$507,936)	\$0.00	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Mar 2019 Mar 2019 Actual	Jan 2019 Mar 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
18 Hole Course-Golf Operations						
Revenue						
4510	Cash Long/Short	58.06	43.09	0	(43.09)	0.0%
4020	Family Golf - Access Card	7,440.00	9,300.00	0	(9,300.00)	0.0%
4540	Fees - Green	8,828.52	11,953.75	186,022	174,068.25	6.4%
4030	Individual Golf - Access Card	27,784.00	31,379.00	0	(31,379.00)	0.0%
4950	Other Income	0.00	20.00	2,625	2,605.00	0.8%
4580	Pass - Golf Cart	6,010.00	6,910.00	18,000	11,090.00	38.4%
4560	Private Cart Fee	4,375.00	12,780.00	11,000	(1,780.00)	116.2%
4640	Pull Cart Rental	0.00	0.00	1,075	1,075.00	0.0%
4710	Range Balls	396.50	606.50	5,832	5,225.50	10.4%
4090	Range Card	468.00	618.00	2,652	2,034.00	23.3%
4600	Rent - Cart	2,161.00	3,231.60	51,000	47,768.40	6.3%
4610	Rent - Club	50.00	60.00	0	(60.00)	0.0%
4630	Rent - Facilities Short Term	184.76	2,912.04	0	(2,912.04)	0.0%
4680	Sales - Merchandise	859.41	1,767.93	63,000	61,232.07	2.8%
4700	Storage - Cart	1,040.00	5,500.00	10,665	5,165.00	51.6%
	Revenue	\$59,655.25	\$87,081.91	\$351,871	\$264,789.09	
	Gross Profit	\$59,655.25	\$87,081.91	\$351,871	\$0.00	
Expenses						
6500	Advertising	975.00	2,475.00	10,000	7,525.00	24.8%
6080	Capital Improvements - Facilit	0.00	0.00	15,000	15,000.00	0.0%
5150	Cost of Sales - Merchandise	497.63	2,176.18	33,605	31,428.82	6.5%
6140	Credit Cards Fees	363.54	931.43	5,075	4,143.57	18.4%
6180	Dues and Fees	31.25	181.25	3,525	3,343.75	5.1%
6200	Emp Benefit - Hosp Ins	0.00	1,362.28	8,946	7,583.72	15.2%
6240	Emp Benefit - Retirement	0.00	428.16	2,783	2,354.84	15.4%
6280	Equipment Purchased < \$5,000	0.00	0.00	7,500	7,500.00	0.0%
6400	Insurance - Workmen's Comp.	82.77	248.31	942	693.69	26.4%
5200	Inventory Control	7,745.61	7,986.74	0	(7,986.74)	0.0%
6520	Miscellaneous	0.00	0.00	575	575.00	0.0%
6540	Notices and Ads	0.00	8.00	835	827.00	1.0%
6560	Payroll Tax Expense	1,183.94	2,552.28	8,351	5,798.72	30.6%
6620	Purchased Services	2,952.42	5,957.68	25,500	19,542.32	23.4%
6640	Repair - Maint - Building	0.00	49.08	4,200	4,150.92	1.2%
6720	Repair - Maint - Equipment	89.13	166.40	5,200	5,033.60	3.2%
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	208.63	2,174.14	4,825	2,650.86	45.1%
7020	Telephone	277.34	1,104.49	2,282	1,177.51	48.4%
7040	Travel and Training	920.24	920.24	1,200	279.76	76.7%
7080	Unemployment	39.15	182.29	643	460.71	28.3%
7060	Uniforms	0.00	51.72	900	848.28	5.7%
7100	Utilitites	273.47	1,179.62	12,500	11,320.38	9.4%
5300	Wages	15,476.31	27,619.37	120,071	92,451.63	23.0%
	Expenses	\$31,116.43	\$57,754.66	\$275,478	\$217,723.34	
	Revenue Less Expenditures	\$28,538.82	\$29,327.25	\$76,393	\$0.00	
	Net Change in Fund Balance	\$28,538.82	\$29,327.25	\$76,393	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Mar 2019 Mar 2019 Actual	Jan 2019 Mar 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Recreation Center						
Revenue						
4510	Cash Long/Short	(1.00)	(0.10)	0	0.10	0.0%
4020	Family Golf - Access Card	0.00	0.00	3,174	3,174.00	0.0%
4040	Family Recreation - Access Car	930.00	1,240.00	11,622	10,382.00	10.7%
4540	Fees - Green	176.00	393.00	20,000	19,607.00	2.0%
4550	Fees - Recreation	16.38	16.38	7,500	7,483.62	0.2%
4570	Fees - User - w/o Activity Car	0.00	0.00	18,025	18,025.00	0.0%
4030	Individual Golf - Access Card	912.00	1,368.00	3,221	1,853.00	42.5%
4070	Individual Recreation - Access	85.00	170.00	2,002	1,832.00	8.5%
4560	Private Cart Fee	0.00	0.00	100	100.00	0.0%
4600	Rent - Cart	84.00	169.00	8,000	7,831.00	2.1%
4610	Rent - Club	20.00	20.00	700	680.00	2.9%
4630	Rent - Facilities Short Term	275.00	650.00	3,220	2,570.00	20.2%
4660	Sales - Beverage	6.78	14.97	1,900	1,885.03	0.8%
4670	Sales - Food	0.88	3.51	1,750	1,746.49	0.2%
4680	Sales - Merchandise	4.25	4.25	1,500	1,495.75	0.3%
	Revenue	\$2,509.29	\$4,049.01	\$82,714	\$78,664.99	
	Gross Profit	\$2,509.29	\$4,049.01	\$82,714	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	0.00	0.00	75,000	75,000.00	0.0%
6120	Chemicals and Fertilizer	0.00	0.00	4,800	4,800.00	0.0%
5050	Cost of Sales - Beverage	2.65	5.22	1,500	1,494.78	0.3%
5100	Cost of Sales - Food	3.68	12.88	1,500	1,487.12	0.9%
5150	Cost of Sales - Merchandise	15.51	15.51	1,200	1,184.49	1.3%
6140	Credit Cards Fees	17.66	51.48	700	648.52	7.4%
6180	Dues and Fees	31.25	56.25	950	893.75	5.9%
6240	Emp Benefit - Retirement	25.35	75.20	595	519.80	12.6%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00	0.0%
6400	Insurance - Workmen's Comp.	38.40	115.20	1,036	920.80	11.1%
6520	Miscellaneous	0.00	0.00	140	140.00	0.0%
6560	Payroll Tax Expense	162.39	396.63	4,513	4,116.37	8.8%
6580	Personnel Reimbursement	0.00	0.00	600	600.00	0.0%
6620	Purchased Services	1,203.20	3,736.83	15,000	11,263.17	24.9%
6640	Repair - Maint - Building	0.00	30.00	10,000	9,970.00	0.3%
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	30.63	30.63	240	209.37	12.8%
6760	Repair- Maint- Parts/Material	0.00	505.06	4,000	3,494.94	12.6%
6160	Rolling Stock Replacement (dep	71.58	214.74	859	644.26	25.0%
6980	Supplies	90.36	285.87	5,000	4,714.13	5.7%
7020	Telephone	264.56	1,015.31	2,500	1,484.69	40.6%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	17.00	41.49	524	482.51	7.9%
7060	Uniforms	0.00	0.00	175	175.00	0.0%
7100	Utilitites	1,978.11	4,142.09	18,500	14,357.91	22.4%
5300	Wages	2,122.73	4,887.90	58,995	54,107.10	8.3%
	Expenses	\$6,075.06	\$15,618.29	\$216,659	\$201,040.71	
	Revenue Less Expenditures	(\$3,565.77)	(\$11,569.28)	(\$133,945)	\$0.00	
	Net Change in Fund Balance	(\$3,565.77)	(\$11,569.28)	(\$133,945)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Mar 2019 Mar 2019 Actual	Year-To-Date Jan 2019 Mar 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						
4100	Facilities Rental - Long Term	64,149.04	161,623.21	202,030	40,406.79	80.0%
4950	Other Income	0.00	25.00	0	(25.00)	0.0%
	Revenue	\$64,149.04	\$161,648.21	\$202,030	\$40,381.79	
	Gross Profit	\$64,149.04	\$161,648.21	\$202,030	\$0.00	
Expenses						
6180	Dues and Fees	0.00	0.00	325	325.00	0.0%
6520	Miscellaneous	0.00	8,492.90	0	(8,492.90)	0.0%
6620	Purchased Services	15,839.13	29,614.10	89,938	60,323.90	32.9%
6640	Repair - Maint - Building	5,800.00	8,260.73	6,920	(1,340.73)	119.4%
6720	Repair - Maint - Equipment	65.08	65.08	500	434.92	13.0%
7020	Telephone	(231.43)	(96.87)	0	96.87	0.0%
7100	Utilitites	210.24	302.03	1,185	882.97	25.5%
	Expenses	\$21,683.02	\$46,637.97	\$98,868	\$52,230.03	
	Revenue Less Expenditures	\$42,466.02	\$115,010.24	\$103,162	\$0.00	
	Net Change in Fund Balance	\$42,466.02	\$115,010.24	\$103,162	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Mar 2019 Mar 2019 Actual	Year-To-Date Jan 2019 Mar 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						
4630	Rent - Facilities Short Term	0.00	0.00	12,600	12,600.00	0.0%
	Revenue	\$0.00	\$0.00	\$12,600	\$12,600.00	
	Gross Profit	\$0.00	\$0.00	\$12,600	\$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	13.49	13.49	175	161.51	7.7%
6760	Repair- Maint- Parts/Material	0.00	0.00	105	105.00	0.0%
6980	Supplies	115.00	115.00	220	105.00	52.3%
7020	Telephone	121.74	360.22	1,128	767.78	31.9%
7100	Utilities	355.41	926.94	3,564	2,637.06	26.0%
	Expenses	\$605.64	\$1,415.65	\$10,657	\$9,241.35	
	Revenue Less Expenditures	(\$605.64)	(\$1,415.65)	\$1,943	\$0.00	
	Net Change in Fund Balance	(\$605.64)	(\$1,415.65)	\$1,943	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
		Mar 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
Clubhouse						
Revenue						
4630	Rent - Facilities Short Term	0.00	0.00	10,000	10,000.00	0.0%
	Revenue	\$0.00	\$0.00	\$10,000	\$10,000.00	
	Gross Profit	\$0.00	\$0.00	\$10,000	\$0.00	
Expenses						
6500	Advertising	0.00	2,000.00	0	(2,000.00)	0.0%
6080	Capital Improvements - Facilit	0.00	0.00	25,000	25,000.00	0.0%
6560	Payroll Tax Expense	37.45	91.51	430	338.49	21.3%
6620	Purchased Services	29.43	476.10	1,500	1,023.90	31.7%
6640	Repair - Maint - Building	34.22	3,157.41	4,500	1,342.59	70.2%
6720	Repair - Maint - Equipment	102.18	247.03	4,500	4,252.97	5.5%
6980	Supplies	115.38	1,013.31	2,300	1,286.69	44.1%
7020	Telephone	139.50	139.50	0	(139.50)	0.0%
7080	Unemployment	3.92	9.56	67	57.44	14.3%
7100	Utilitites	483.70	2,165.61	11,600	9,434.39	18.7%
5300	Wages	489.54	1,196.18	5,620	4,423.82	21.3%
	Expenses	\$1,435.32	\$10,496.21	\$55,517	\$45,020.79	
	Revenue Less Expenditures	(\$1,435.32)	(\$10,496.21)	(\$45,517)	\$0.00	
	Net Change in Fund Balance	(\$1,435.32)	(\$10,496.21)	(\$45,517)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Mar 2019 Mar 2019 Actual	Year-To-Date Jan 2019 Mar 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						
4400	Assessment Income - Current	7,648.38	1,908,570.96	1,812,961	(95,609.96)	105.3%
4440	Assessment Income - Penalties	0.00	5,405.85	25,000	19,594.15	21.6%
4170	Chilli Cook-Off Income	6,000.00	6,000.00	0	(6,000.00)	0.0%
4160	Contribution Income	0.00	0.00	46,500	46,500.00	0.0%
4330	Debt Service - Sewer Treatment	0.00	0.00	195,103	195,103.00	0.0%
4960	Interest Income	5,482.98	9,779.35	38,040	28,260.65	25.7%
4950	Other Income	68,246.89	91,441.79	20,508	(70,933.79)	445.9%
4710	Range Balls	0.00	5.00	0	(5.00)	0.0%
4000	Security Fee	7,842.74	23,463.18	90,000	66,536.82	26.1%
	Revenue	\$95,220.99	\$2,044,666.13	\$2,228,112	\$183,445.87	
	Gross Profit	\$95,220.99	\$2,044,666.13	\$2,228,112	\$0.00	
Expenses						
6500	Advertising	0.00	12,640.00	20,800	8,160.00	60.8%
5540	Assessment Expense - Uncollect	0.00	0.00	28,000	28,000.00	0.0%
6130	Chilli Cook-Off Expense	1,582.40	1,633.81	0	(1,633.81)	0.0%
6350	Hiking Trail	109.35	1,497.33	0	(1,497.33)	0.0%
6380	Insurance	10,535.55	42,583.41	118,452	75,868.59	35.9%
6400	Insurance - Workmen's Comp.	0.00	(10,550.00)	0	10,550.00	0.0%
6440	Legal Fees	4,448.45	6,065.95	20,400	14,334.05	29.7%
6460	Licensing State of Arkansas -	0.00	0.00	48	48.00	0.0%
6520	Miscellaneous	943.42	943.42	1,440	496.58	65.5%
6540	Notices and Ads	0.00	0.00	175	175.00	0.0%
6620	Purchased Services	20.00	2,442.80	12,223	9,780.20	20.0%
6760	Repair- Maint- Parts/Material	0.00	0.00	15,000	15,000.00	0.0%
7000	Taxes - Real Estate and Person	0.00	0.00	63,500	63,500.00	0.0%
	Expenses	\$17,639.17	\$57,256.72	\$280,038	\$222,781.28	
	Revenue Less Expenditures	\$77,581.82	\$1,987,409.41	\$1,948,074	\$0.00	
	Net Change in Fund Balance	\$77,581.82	\$1,987,409.41	\$1,948,074	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Mar 2019 Mar 2019 Actual	Year-To-Date Jan 2019 Mar 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	21,498,357.80	19,413,801.04	0	0.00	0.0%
Net Change in Fund Balance	50,430.44	2,134,987.20	163,606	0.00	0.0%
Ending Fund Balance	21,548,788.24	21,548,788.24	0	0.00	0.0%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 3/1/2019 to 3/31/2019

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Master Budget