

Balance Sheet
For Period Ending 4/30/2018

		Book Value
		Apr 2018
		Actual
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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	(30,214.14)	
Cash in P/R Checking	(4,877.08)	
Change Box - Campground		50.00
Change Fund - 18-Hole Clubhous		500.00
Change Fund - Rec Center		300.00
Current Taxes Invested		133,013.32
Debt Service (Treatment Plant)	1,155,708.13	
Equipment Reserve - Restricted		228,167.32
Fire Wise		8,150.97
Money Market Demand Account	1,719,316.46	
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		24,330.43
Allowance for Uncollectable As	(54,974.36)	
AR - Water & Sewer Sales		89,800.50
Assessments Receivable - Curre	1,275,099.79	
Assessments Receivable - Noncu		137,805.53
Assessments Receivable - Penal		39,329.37
Debt Service Receivable - Curr	120,074.71	
Debt Service Receivable - Deli		15,344.50
Inventory - Beer		1,717.25
Inventory - Beverage		684.64
Inventory - Food		1,898.83
Inventory - Pro Shop		53,214.81
Inventory - Rec. Center		1,080.20
Prepaid Expenses		18,586.07
Total Current Assets		\$6,228,872.10
Fixed Assets		
Accumulated Depreciation		
Accumulated Depreciation		(26,950,534.37)
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 4/30/2018

	Book Value Apr 2018 Actual
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Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	992,406.44
Total Fixed Assets	\$19,333,812.22
Other Assets	
Other Assets	
Deferred Outflows of Resources	67,962.00
Total Other Assets	\$67,962.00
Total Assets	\$25,630,646.32
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	103,387.01
AR Dept of Workforce Services	266.00
MHBF Payable	409.00
TX Child Support SDU	(171.01)
Accounts Payable - Health Dept	11.80
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	15,125.90
Sales Tax Payable	(493.71)
Wages Payable	1.43
Water Escrow Deposits	24,210.65
Total Current Liabilities	\$154,909.86
Long Term Liabilities	
Other Liabilities	
Bonds Payable	4,140,469.52
Long Term Note Pay/Flotation	422.51
Long Term Notes Pay/Golf Equip	50,684.69
Deferred Inflows of Resources	3,828.00
Net Pension Liability	233,089.00
Total Long Term Liabilities	\$4,428,493.72
Total Liabilities	\$4,583,403.58
Fund Balance	
Suplus Carryover	
Retained Earnings	19,577,273.92
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$21,047,242.74
Total Liabilities and Equity	\$25,630,646.32

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Apr 2018 Apr 2018 Actual	Year-To-Date Jan 2018 Apr 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget	
Revenue & Expenditures						
Administrative Dept						
Revenue						
4100	Facilities Rental - Long Term	300.00	1,200.00	3,600	2,400.00	33.3%
4950	Other Income	369.94	369.94	0	(369.94)	0.0%
	Revenue	\$669.94	\$1,569.94	\$3,600	\$2,030.06	
	Gross Profit	\$669.94	\$1,569.94	\$3,600	\$0.00	
Expenses						
6020	Auditors' Fees	0.00	3,872.35	25,513	21,640.65	15.2%
6060	Capital Improvements - Equipme	7,571.71	7,571.71	0	(7,571.71)	0.0%
6140	Credit Cards Fees	198.30	332.46	800	467.54	41.6%
6180	Dues and Fees	0.00	0.00	584	584.00	0.0%
6200	Emp Benefit - Hosp Ins	1,663.00	6,652.00	30,888	24,236.00	21.5%
6240	Emp Benefit - Retirement	554.10	2,217.88	10,514	8,296.12	21.1%
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	30.00	30.00	1,800	1,770.00	1.7%
6540	Notices and Ads	0.00	0.00	960	960.00	0.0%
6560	Payroll Tax Expense	1,326.03	5,250.28	16,795	11,544.72	31.3%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	0.00	2,689.14	12,000	9,310.86	22.4%
6620	Purchased Services	277.14	3,732.09	15,938	12,205.91	23.4%
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	114.90	2,834.03	8,313	5,478.97	34.1%
7020	Telephone	733.54	2,645.57	15,024	12,378.43	17.6%
7040	Travel and Training	0.00	0.00	1,200	1,200.00	0.0%
7080	Unemployment	15.03	267.47	565	297.53	47.3%
7100	Utilitites	579.58	2,943.75	6,420	3,476.25	45.9%
5300	Wages	17,887.48	55,028.71	229,787	174,758.29	23.9%
	Expenses	\$30,950.81	\$96,524.73	\$389,399	\$292,874.27	
	Revenue Less Expenditures	(\$30,280.87)	(\$94,954.79)	(\$385,799)	\$0.00	
	Net Change in Fund Balance	(\$30,280.87)	(\$94,954.79)	(\$385,799)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Apr 2018	Jan 2018	Jan 2018	Dec 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	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	1,148.72	3,310.95	6,000	2,689.05	55.2%
4200	Water Sales	38,127.91	126,671.84	524,924	398,252.16	24.1%
4240	Water Service Installation Cha	0.00	1,400.00	2,800	1,400.00	50.0%
4220	Water Turn-On Charges	2,295.00	5,535.00	10,800	5,265.00	51.3%
	Revenue	\$41,571.63	\$136,917.79	\$545,424	\$408,506.21	
	Gross Profit	\$41,571.63	\$136,917.79	\$545,424	\$0.00	
Expenses						
6020	Auditors' Fees	15,991.64	15,991.64	0	(15,991.64)	0.0%
6080	Capital Improvements - Facilit	74,819.00	129,396.00	0	(129,396.00)	0.0%
6120	Chemicals and Fertilizer	0.00	362.73	1,250	887.27	29.0%
6160	Depreciation Expense	303.31	1,213.24	3,642	2,428.76	33.3%
6180	Dues and Fees	0.00	918.36	1,540	621.64	59.6%
6200	Emp Benefit - Hosp Ins	163.28	674.75	10,548	9,873.25	6.4%
6240	Emp Benefit - Retirement	67.95	272.50	2,986	2,713.50	9.1%
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	245.85	1,017.33	7,800	6,782.67	13.0%
6400	Insurance - Workmen's Comp.	172.63	690.52	1,883	1,192.48	36.7%
6540	Notices and Ads	0.00	0.00	500	500.00	0.0%
6560	Payroll Tax Expense	287.59	1,159.93	7,178	6,018.07	16.2%
6620	Purchased Services	154.04	385.10	500	114.90	77.0%
6640	Repair - Maint - Building	38.32	38.32	1,500	1,461.68	2.6%
6720	Repair - Maint - Equipment	490.69	6,321.26	34,200	27,878.74	18.5%
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	0.00	429.17	2,220	1,790.83	19.3%
6660	Repair - Maint- Line Repair	3,416.99	3,416.99	31,800	28,383.01	10.7%
6760	Repair- Maint- Parts/Material	4,987.97	13,395.58	22,260	8,864.42	60.2%
6920	Safety	0.00	0.00	1,000	1,000.00	0.0%
6980	Supplies	74.21	713.27	2,400	1,686.73	29.7%
7020	Telephone	733.97	2,458.88	7,753	5,294.12	31.7%
7040	Travel and Training	0.00	0.00	1,900	1,900.00	0.0%
7080	Unemployment	14.74	83.15	229	145.85	36.3%
7060	Uniforms	127.53	534.99	1,284	749.01	41.7%
7100	Utilitites	7,729.00	33,109.92	113,400	80,290.08	29.2%
5300	Wages	3,813.45	10,568.47	95,709	85,140.53	11.0%
	Expenses	\$113,632.16	\$223,710.94	\$382,092	\$158,381.06	
	Revenue Less Expenditures	(\$72,060.53)	(\$86,793.15)	\$163,332	\$0.00	
	Net Change in Fund Balance	(\$72,060.53)	(\$86,793.15)	\$163,332	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2018 Apr 2018 Actual	Year-To-Date Jan 2018 Apr 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	19,137.79	273,081.41	242,326	(30,755.41)	112.7%
4300	Sewer Sales	25,688.62	101,760.54	340,164	238,403.46	29.9%
4320	Sewer Sales Installation Chrg	0.00	1,200.00	2,400	1,200.00	50.0%
	Revenue	\$44,826.41	\$376,041.95	\$584,890	\$208,848.05	
	Gross Profit	\$44,826.41	\$376,041.95	\$584,890	\$0.00	
Expenses						
6120	Chemicals and Fertilizer	2,927.64	5,533.71	14,238	8,704.29	38.9%
6160	Depreciation Expense	380.01	1,520.04	6,390	4,869.96	23.8%
6180	Dues and Fees	0.00	222.00	4,155	3,933.00	5.3%
6200	Emp Benefit - Hosp Ins	821.72	3,265.25	10,548	7,282.75	31.0%
6240	Emp Benefit - Retirement	326.73	1,270.41	2,986	1,715.59	42.5%
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	245.85	1,017.32	7,800	6,782.68	13.0%
6400	Insurance - Workmen's Comp.	172.63	690.52	1,695	1,004.48	40.7%
8010	Interest Expense	9,658.80	38,635.20	114,552	75,916.80	33.7%
6420	Lab Fees	461.00	2,961.00	7,800	4,839.00	38.0%
6540	Notices and Ads	0.00	100.19	300	199.81	33.4%
6560	Payroll Tax Expense	654.88	2,536.17	7,178	4,641.83	35.3%
6620	Purchased Services	1,283.54	2,644.10	22,050	19,405.90	12.0%
6640	Repair - Maint - Building	133.01	166.26	7,500	7,333.74	2.2%
6720	Repair - Maint - Equipment	0.00	2,710.81	20,000	17,289.19	13.6%
6800	Repair - Maint - Sewer Plant	1,882.73	4,048.27	29,256	25,207.73	13.8%
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	0.00	53.23	3,756	3,702.77	1.4%
6920	Safety	0.00	0.00	3,325	3,325.00	0.0%
6980	Supplies	65.69	804.31	3,000	2,195.69	26.8%
7020	Telephone	292.87	1,178.16	2,940	1,761.84	40.1%
7040	Travel and Training	356.61	396.61	1,900	1,503.39	20.9%
7080	Unemployment	15.01	142.31	229	86.69	62.1%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	5,366.73	22,063.08	66,000	43,936.92	33.4%
5300	Wages	8,834.44	28,317.15	95,709	67,391.85	29.6%
	Expenses	\$33,879.89	\$122,198.03	\$449,187	\$326,988.97	
	Revenue Less Expenditures	\$10,946.52	\$253,843.92	\$135,703	\$0.00	
	Net Change in Fund Balance	\$10,946.52	\$253,843.92	\$135,703	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Apr 2018 Apr 2018 Actual	Year-To-Date Jan 2018 Apr 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Road Dept					
Revenue					
4160	Contribution Income	0.00	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	85.55	500	414.45 17.1%
4840	Road Inspection Fee - Nonreund	250.00	500.00	800	300.00 62.5%
4970	Sale of Assets	0.00	50.00	0	(50.00) 0.0%
	Revenue	\$250.00	\$635.55	\$43,000	\$42,364.45
	Gross Profit	\$250.00	\$635.55	\$43,000	\$0.00
Expenses					
6060	Capital Improvements - Equipme	0.00	3,774.20	0	(3,774.20) 0.0%
6080	Capital Improvements - Facilit	7,500.00	7,500.00	0	(7,500.00) 0.0%
6120	Chemicals and Fertilizer	0.00	0.00	450	450.00 0.0%
6160	Depreciation Expense	258.03	1,032.12	3,096	2,063.88 33.3%
6180	Dues and Fees	175.00	233.61	1,000	766.39 23.4%
6200	Emp Benefit - Hosp Ins	1,663.00	6,652.00	21,942	15,290.00 30.3%
6240	Emp Benefit - Retirement	558.41	2,220.46	6,998	4,777.54 31.7%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00 0.0%
6340	Fuel Expense	(1,147.88)	(4,650.88)	24,000	28,650.88 (19.4%)
6400	Insurance - Workmen's Comp.	321.71	1,286.84	5,461	4,174.16 23.6%
6540	Notices and Ads	0.00	0.00	300	300.00 0.0%
6560	Payroll Tax Expense	1,013.84	4,036.11	13,270	9,233.89 30.4%
6580	Personnel Reimbursement	0.00	114.00	0	(114.00) 0.0%
6620	Purchased Services	308.08	1,670.68	4,500	2,829.32 37.1%
6640	Repair - Maint - Building	0.00	471.03	500	28.97 94.2%
6720	Repair - Maint - Equipment	130.09	130.09	0	(130.09) 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	397.30	952.86	5,000	4,047.14 19.1%
6840	Repair - Maint - Vehicles	111.39	1,318.99	12,000	10,681.01 11.0%
6760	Repair- Maint- Parts/Material	504.95	622.02	6,000	5,377.98 10.4%
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	191.69	312.46	2,500	2,187.54 12.5%
7020	Telephone	290.22	1,165.30	2,400	1,234.70 48.6%
7080	Unemployment	52.87	269.97	582	312.03 46.4%
7060	Uniforms	99.17	420.71	2,000	1,579.29 21.0%
7100	Utilitites	640.38	3,451.34	10,000	6,548.66 34.5%
5300	Wages	13,806.83	40,768.13	185,200	144,431.87 22.0%
	Expenses	\$26,875.08	\$73,826.68	\$336,399	\$262,572.32
	Revenue Less Expenditures	(\$26,625.08)	(\$73,191.13)	(\$293,399)	\$0.00
	Net Change in Fund Balance	(\$26,625.08)	(\$73,191.13)	(\$293,399)	\$0.00

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Apr 2018 Apr 2018 Actual	Year-To-Date Jan 2018 Apr 2018 Actual	Annual Budget Jan 2018 Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Public Safety Dept					
Expenses					
6620 Purchased Services	4,000.00	16,000.00	48,000	32,000.00	33.3%
Expenses	\$4,000.00	\$16,000.00	\$48,000	\$32,000.00	
Revenue Less Expenditures	(\$4,000.00)	(\$16,000.00)	(\$48,000)	\$0.00	
Net Change in Fund Balance	(\$4,000.00)	(\$16,000.00)	(\$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
		Apr 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	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	8,000.00	24,000	16,000.00	33.3%
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	\$10,000.00	\$38,000	\$28,000.00	
	Gross Profit	\$2,000.00	\$10,000.00	\$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	5,689.24	17,070	11,380.76	33.3%
6180	Dues and Fees	0.00	31.25	800	768.75	3.9%
6200	Emp Benefit - Hosp Ins	614.00	2,763.00	12,150	9,387.00	22.7%
6230	Emp Benefit - LOPFI	3,938.84	9,429.77	26,500	17,070.23	35.6%
6240	Emp Benefit - Retirement	312.55	1,396.23	5,204	3,807.77	26.8%
6280	Equipment Purchased < \$5,000	4,072.93	4,072.93	4,000	(72.93)	101.8%
6340	Fuel Expense	480.16	1,644.15	8,000	6,355.85	20.6%
6400	Insurance - Workmen's Comp.	392.33	1,569.32	4,708	3,138.68	33.3%
6560	Payroll Tax Expense	169.84	733.74	3,065	2,331.26	23.9%
6580	Personnel Reimbursement	3,335.00	6,227.00	16,000	9,773.00	38.9%
6010	PPE	0.00	0.00	6,000	6,000.00	0.0%
6620	Purchased Services	225.24	613.85	5,000	4,386.15	12.3%
6640	Repair - Maint - Building	1,924.56	2,761.88	4,200	1,438.12	65.8%
6720	Repair - Maint - Equipment	0.00	323.36	3,800	3,476.64	8.5%
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	8.54	597.56	4,700	4,102.44	12.7%
6660	Repair - Maint- Line Repair	0.00	22.77	0	(22.77)	0.0%
6980	Supplies	313.63	1,346.53	2,000	653.47	67.3%
7020	Telephone	460.17	1,558.71	3,420	1,861.29	45.6%
7040	Travel and Training	0.00	1,063.94	2,000	936.06	53.2%
7080	Unemployment	24.72	152.91	326	173.09	46.9%
7060	Uniforms	0.00	470.20	900	429.80	52.2%
7100	Utilitites	630.72	1,671.73	7,000	5,328.27	23.9%
5300	Wages	8,924.93	27,950.92	110,486	82,535.08	25.3%
	Expenses	\$27,250.47	\$72,948.44	\$261,429	\$188,480.56	
	Revenue Less Expenditures	(\$25,250.47)	(\$62,948.44)	(\$223,429)	\$0.00	
	Net Change in Fund Balance	(\$25,250.47)	(\$62,948.44)	(\$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
		Apr 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Restaurant - Golf Operations						
Revenue						
4160	Contribution Income	0.00	541.98	0	(541.98)	0.0%
4650	Sales - Beer	2,228.47	5,037.32	18,400	13,362.68	27.4%
4660	Sales - Beverage	1,373.32	4,081.81	16,400	12,318.19	24.9%
4670	Sales - Food	13,745.38	45,875.94	133,800	87,924.06	34.3%
	Revenue	\$17,347.17	\$55,537.05	\$168,600	\$113,062.95	
	Gross Profit	\$17,347.17	\$55,537.05	\$168,600	\$0.00	
Expenses						
6500	Advertising	0.00	510.00	0	(510.00)	0.0%
5000	Cost of Sales - Beer	341.80	2,940.61	8,836	5,895.39	33.3%
5050	Cost of Sales - Beverage	55.86	1,202.19	4,920	3,717.81	24.4%
5100	Cost of Sales - Food	5,536.49	20,408.29	53,520	33,111.71	38.1%
6160	Depreciation Expense	104.36	417.44	0	(417.44)	0.0%
6180	Dues and Fees	0.00	71.25	730	658.75	9.8%
6200	Emp Benefit - Hosp Ins	307.00	1,228.00	4,044	2,816.00	30.4%
6240	Emp Benefit - Retirement	0.00	0.00	1,248	1,248.00	0.0%
6340	Fuel Expense	0.00	22.96	0	(22.96)	0.0%
6400	Insurance - Workmen's Comp.	86.31	345.24	1,130	784.76	30.6%
6540	Notices and Ads	47.00	47.00	420	373.00	11.2%
6560	Payroll Tax Expense	414.74	1,545.04	4,739	3,193.96	32.6%
6580	Personnel Reimbursement	0.00	27.00	0	(27.00)	0.0%
6620	Purchased Services	80.00	374.34	0	(374.34)	0.0%
6640	Repair - Maint - Building	0.00	0.27	2,070	2,069.73	0.0%
6720	Repair - Maint - Equipment	609.93	638.07	2,070	1,431.93	30.8%
6980	Supplies	560.22	2,396.88	3,450	1,053.12	69.5%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	32.53	121.17	430	308.83	28.2%
7060	Uniforms	109.39	109.39	250	140.61	43.8%
7100	Utilitites	329.25	3,196.06	4,800	1,603.94	66.6%
5300	Wages	5,523.34	18,474.85	63,184	44,709.15	29.2%
	Expenses	\$14,138.22	\$54,076.05	\$156,141	\$102,064.95	
	Revenue Less Expenditures	\$3,208.95	\$1,461.00	\$12,459	\$0.00	
	Net Change in Fund Balance	\$3,208.95	\$1,461.00	\$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
		Apr 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	19,806.08	41,905.58	58,000	16,094.42	72.3%
9980	Depreciation	0.00	0.00	31,652	31,652.00	0.0%
6160	Depreciation Expense	2,637.72	10,550.88	0	(10,550.88)	0.0%
6180	Dues and Fees	0.00	426.00	700	274.00	60.9%
6200	Emp Benefit - Hosp Ins	1,514.28	5,376.81	18,420	13,043.19	29.2%
6240	Emp Benefit - Retirement	478.24	1,761.63	4,613	2,851.37	38.2%
6280	Equipment Purchased < \$5,000	0.00	1,167.65	3,400	2,232.35	34.3%
6340	Fuel Expense	253.34	2,060.45	14,000	11,939.55	14.7%
6400	Insurance - Workmen's Comp.	211.86	847.44	2,448	1,600.56	34.6%
8010	Interest Expense	149.01	647.29	5,906	5,258.71	11.0%
6560	Payroll Tax Expense	1,191.40	3,712.14	13,491	9,778.86	27.5%
6620	Purchased Services	755.67	10,837.72	7,000	(3,837.72)	154.8%
6640	Repair - Maint - Building	365.49	365.49	450	84.51	81.2%
6720	Repair - Maint - Equipment	2,110.25	6,787.22	11,000	4,212.78	61.7%
6780	Repair - Maint - Radio	0.00	0.00	400	400.00	0.0%
6820	Repair - Maint - Tires	15.86	15.86	900	884.14	1.8%
6840	Repair - Maint - Vehicles	59.01	59.01	600	540.99	9.8%
6660	Repair - Maint- Line Repair	1,806.42	5,652.89	9,000	3,347.11	62.8%
6920	Safety	30.39	145.69	400	254.31	36.4%
6940	Seed, Sod, and Soil	0.00	3,111.43	15,000	11,888.57	20.7%
6980	Supplies	830.33	1,761.65	2,600	838.35	67.8%
7020	Telephone	362.84	1,157.09	2,940	1,782.91	39.4%
7040	Travel and Training	0.00	315.68	1,000	684.32	31.6%
7080	Unemployment	62.53	250.07	678	427.93	36.9%
7060	Uniforms	165.96	1,165.55	1,860	694.45	62.7%
7100	Utilitites	935.70	5,225.11	25,000	19,774.89	20.9%
5300	Wages	16,076.75	45,268.44	179,875	134,606.56	25.2%
	Expenses	\$49,819.13	\$150,574.77	\$411,333	\$260,758.23	
	Revenue Less Expenditures	(\$49,819.13)	(\$150,574.77)	(\$411,333)	\$0.00	
	Net Change in Fund Balance	(\$49,819.13)	(\$150,574.77)	(\$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
		Apr 2018 Apr 2018 Actual	Jan 2018 Apr 2018 Actual	Jan 2018 Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance	Dec 2018 Percent of Budget
18 Hole Course-Golf Operations						
Revenue						
4510	Cash Long/Short	(25.14)	48.70	0	(48.70)	0.0%
4020	Family Golf - Access Card	5,310.00	15,045.00	21,288	6,243.00	70.7%
4540	Fees - Green	8,422.14	20,028.90	103,075	83,046.10	19.4%
4030	Individual Golf - Access Card	16,100.00	48,300.00	46,899	(1,401.00)	103.0%
4950	Other Income	40.00	60.00	2,625	2,565.00	2.3%
4580	Pass - Golf Cart	1,900.00	8,449.00	20,100	11,651.00	42.0%
4560	Private Cart Fee	1,340.00	16,190.00	19,300	3,110.00	83.9%
4640	Pull Cart Rental	0.00	0.00	1,075	1,075.00	0.0%
4710	Range Balls	333.00	912.00	4,325	3,413.00	21.1%
4090	Range Card	500.00	1,475.00	2,025	550.00	72.8%
4600	Rent - Cart	4,306.20	8,984.20	44,300	35,315.80	20.3%
4610	Rent - Club	30.00	60.00	0	(60.00)	0.0%
4630	Rent - Facilities Short Term	570.10	570.10	0	(570.10)	0.0%
4680	Sales - Merchandise	2,560.56	10,596.50	53,500	42,903.50	19.8%
4700	Storage - Cart	965.00	7,510.00	11,050	3,540.00	68.0%
	Revenue	\$42,351.86	\$138,229.40	\$329,562	\$191,332.60	
	Gross Profit	\$42,351.86	\$138,229.40	\$329,562	\$0.00	
Expenses						
6500	Advertising	426.19	3,322.13	5,000	1,677.87	66.4%
5150	Cost of Sales - Merchandise	2,230.10	6,660.38	33,605	26,944.62	19.8%
6140	Credit Cards Fees	673.65	1,778.83	5,075	3,296.17	35.1%
6180	Dues and Fees	720.00	1,046.25	3,525	2,478.75	29.7%
6200	Emp Benefit - Hosp Ins	678.00	2,712.00	8,946	6,234.00	30.3%
6240	Emp Benefit - Retirement	200.08	800.32	2,500	1,699.68	32.0%
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	313.88	377	63.12	83.3%
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	639.32	2,379.52	8,063	5,683.48	29.5%
6620	Purchased Services	4,479.78	10,786.59	25,500	14,713.41	42.3%
6640	Repair - Maint - Building	6.41	78.67	4,200	4,121.33	1.9%
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	440.08	1,802.70	4,825	3,022.30	37.4%
7020	Telephone	490.92	1,641.33	2,282	640.67	71.9%
7040	Travel and Training	0.00	778.11	1,200	421.89	64.8%
7080	Unemployment	27.51	156.04	734	577.96	21.3%
7060	Uniforms	157.20	157.20	900	742.80	17.5%
7100	Utilitites	371.77	2,018.63	12,500	10,481.37	16.1%
5300	Wages	8,583.41	26,167.07	107,504	81,336.93	24.3%
	Expenses	\$20,202.89	\$68,450.95	\$245,141	\$176,690.05	
	Revenue Less Expenditures	\$22,148.97	\$69,778.45	\$84,421	\$0.00	
	Net Change in Fund Balance	\$22,148.97	\$69,778.45	\$84,421	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Apr 2018 Actual	Year-To-Date Jan 2018 Apr 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	0.20	1.20	0	(1.20) 0.0%
4160	Contribution Income	0.00	1,000.00	0	(1,000.00) 0.0%
4020	Family Golf - Access Card	660.00	660.00	4,102	3,442.00 16.1%
4040	Family Recreation - Access Car	1,085.00	2,790.00	9,387	6,597.00 29.7%
4540	Fees - Green	1,043.00	1,837.00	17,925	16,088.00 10.2%
4550	Fees - Recreation	14.04	18.72	7,500	7,481.28 0.2%
4570	Fees - User - w/o Activity Car	0.00	0.00	14,525	14,525.00 0.0%
4030	Individual Golf - Access Card	0.00	870.00	4,406	3,536.00 19.7%
4070	Individual Recreation - Access	85.00	425.00	1,540	1,115.00 27.6%
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%
4640	Pull Cart Rental	4.00	4.00	0	(4.00) 0.0%
4600	Rent - Cart	374.00	614.00	6,000	5,386.00 10.2%
4610	Rent - Club	40.00	40.00	700	660.00 5.7%
4630	Rent - Facilities Short Term	793.00	2,027.50	3,220	1,192.50 63.0%
4660	Sales - Beverage	51.12	87.26	1,900	1,812.74 4.6%
4670	Sales - Food	12.58	37.09	1,750	1,712.91 2.1%
4680	Sales - Merchandise	34.21	59.96	1,500	1,440.04 4.0%
	Revenue	\$4,196.15	\$10,736.53	\$74,555	\$63,818.47
	Gross Profit	\$4,196.15	\$10,736.53	\$74,555	\$0.00
Expenses					
6080	Capital Improvements - Facilit	15,623.00	42,899.50	0	(42,899.50) 0.0%
6120	Chemicals and Fertilizer	36.17	36.17	4,800	4,763.83 0.8%
5050	Cost of Sales - Beverage	11.25	79.77	1,300	1,220.23 6.1%
5100	Cost of Sales - Food	10.70	43.25	1,300	1,256.75 3.3%
5150	Cost of Sales - Merchandise	9.89	20.42	1,200	1,179.58 1.7%
6140	Credit Cards Fees	19.91	61.84	700	638.16 8.8%
6160	Depreciation Expense	71.59	286.36	0	(286.36) 0.0%
6180	Dues and Fees	0.00	56.25	950	893.75 5.9%
6240	Emp Benefit - Retirement	38.75	103.74	523	419.26 19.8%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00 0.0%
6340	Fuel Expense	0.00	0.00	1,800	1,800.00 0.0%
6400	Insurance - Workmen's Comp.	86.31	345.24	942	596.76 36.6%
6520	Miscellaneous	0.00	0.00	140	140.00 0.0%
6560	Payroll Tax Expense	227.12	660.84	3,517	2,856.16 18.8%
6580	Personnel Reimbursement	0.00	0.00	600	600.00 0.0%
6620	Purchased Services	2,213.30	5,520.15	15,000	9,479.85 36.8%
6640	Repair - Maint - Building	158.90	1,387.34	8,000	6,612.66 17.3%
6720	Repair - Maint - Equipment	0.00	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	21.08	555.41	4,000	3,444.59 13.9%
6980	Supplies	793.68	1,588.08	5,000	3,411.92 31.8%
7020	Telephone	445.11	1,530.65	2,500	969.35 61.2%
7040	Travel and Training	0.00	0.00	300	300.00 0.0%
7080	Unemployment	17.82	51.84	627	575.16 8.3%
7060	Uniforms	0.00	0.00	175	175.00 0.0%
7100	Utilitites	1,365.45	4,024.49	18,500	14,475.51 21.8%
5300	Wages	2,968.84	8,373.20	46,898	38,524.80 17.9%
	Expenses	\$24,118.87	\$67,881.23	\$127,044	\$59,162.77

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
	Apr 2018 Apr 2018 Actual	Jan 2018 Apr 2018 Actual	Jan 2018 Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance	Dec 2018 Percent of Budget
Revenue Less Expenditures	(\$19,922.72)	(\$57,144.70)	(\$52,489)	\$0.00	
Net Change in Fund Balance	(\$19,922.72)	(\$57,144.70)	(\$52,489)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2018 Apr 2018 Actual	Year-To-Date Jan 2018 Apr 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	4,514.21	164,581.35	192,410	27,828.65	85.5%
4950	Other Income	0.00	25.00	0	(25.00)	0.0%
	Revenue	\$4,514.21	\$164,606.35	\$192,410	\$27,803.65	
	Gross Profit	\$4,514.21	\$164,606.35	\$192,410	\$0.00	
Expenses						
6180	Dues and Fees	175.00	200.00	325	125.00	61.5%
8010	Interest Expense	0.00	0.00	90	90.00	0.0%
6520	Miscellaneous	5,161.20	9,254.40	0	(9,254.40)	0.0%
6540	Notices and Ads	183.69	183.69	0	(183.69)	0.0%
6620	Purchased Services	3,702.20	34,183.73	86,197	52,013.27	39.7%
6640	Repair - Maint - Building	1,913.28	2,956.71	6,920	3,963.29	42.7%
6720	Repair - Maint - Equipment	4,070.85	6,174.56	500	(5,674.56)	1,234.9%
6980	Supplies	4.27	332.10	0	(332.10)	0.0%
7020	Telephone	(0.33)	0.93	0	(0.93)	0.0%
7100	Utilities	65.75	470.17	1,185	714.83	39.7%
	Expenses	\$15,275.91	\$53,756.29	\$95,217	\$41,460.71	
	Revenue Less Expenditures	(\$10,761.70)	\$110,850.06	\$97,193	\$0.00	
	Net Change in Fund Balance	(\$10,761.70)	\$110,850.06	\$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
		Apr 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	20.72	149.19	0	(149.19)	0.0%
6560	Payroll Tax Expense	7.65	54.24	0	(54.24)	0.0%
7020	Telephone	174.95	699.80	0	(699.80)	0.0%
7080	Unemployment	0.60	4.25	0	(4.25)	0.0%
7100	Utilitites	544.98	4,021.32	0	(4,021.32)	0.0%
5300	Wages	106.89	758.41	0	(758.41)	0.0%
	Expenses	\$855.79	\$5,687.21	\$0	(\$5,687.21)	
	Revenue Less Expenditures	(\$855.79)	(\$5,687.21)	\$0	\$0.00	
	Net Change in Fund Balance	(\$855.79)	(\$5,687.21)	\$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
		Apr 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Campground Recreation						
Revenue						
4510	Cash Long/Short	0.14	0.14	0	(0.14)	0.0%
4160	Contribution Income	73.84	73.84	0	(73.84)	0.0%
4630	Rent - Facilities Short Term	881.00	881.00	10,940	10,059.00	8.1%
	Revenue	\$954.98	\$954.98	\$10,940	\$9,985.02	
	Gross Profit	\$954.98	\$954.98	\$10,940	\$0.00	
Expenses						
6620	Purchased Services	1,433.22	1,796.14	4,965	3,168.86	36.2%
6640	Repair - Maint - Building	192.81	348.13	500	151.87	69.6%
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	699.80	1,128	428.20	62.0%
7100	Utilities	155.34	268.04	3,564	3,295.96	7.5%
	Expenses	\$1,956.32	\$3,112.11	\$10,657	\$7,544.89	
	Revenue Less Expenditures	(\$1,001.34)	(\$2,157.13)	\$283	\$0.00	
	Net Change in Fund Balance	(\$1,001.34)	(\$2,157.13)	\$283	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2018 Apr 2018 Actual	Year-To-Date Jan 2018 Apr 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 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	33.18	91.36	406	314.64	22.5%
6620	Purchased Services	3,136.22	3,686.39	1,500	(2,186.39)	245.8%
6640	Repair - Maint - Building	129.48	1,308.50	4,500	3,191.50	29.1%
6720	Repair - Maint - Equipment	0.00	0.00	4,500	4,500.00	0.0%
6980	Supplies	82.23	253.03	2,300	2,046.97	11.0%
7080	Unemployment	2.60	7.16	64	56.84	11.2%
7100	Utilitites	658.52	3,758.19	11,600	7,841.81	32.4%
5300	Wages	433.57	1,155.43	5,410	4,254.57	21.4%
	Expenses	\$4,475.80	\$10,260.06	\$30,280	\$20,019.94	
	Revenue Less Expenditures	(\$4,475.80)	(\$10,260.06)	(\$26,782)	\$0.00	
	Net Change in Fund Balance	(\$4,475.80)	(\$10,260.06)	(\$26,782)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2018 Apr 2018 Actual	Year-To-Date Jan 2018 Apr 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	2,784.68	1,828,599.87	1,814,807	(13,792.87)	100.8%
4440	Assessment Income - Penalties	(112.00)	(1,555.90)	25,000	26,555.90	(6.2%)
4160	Contribution Income	2,500.00	5,500.00	24,000	18,500.00	22.9%
4330	Debt Service - Sewer Treatment	0.00	0.00	197,288	197,288.00	0.0%
4960	Interest Income	2,153.65	5,936.87	18,204	12,267.13	32.6%
4950	Other Income	1,931.17	26,648.08	20,508	(6,140.08)	129.9%
4000	Security Fee	7,793.96	31,154.16	90,000	58,845.84	34.6%
	Revenue	\$17,051.46	\$1,896,283.08	\$2,189,807	\$293,523.92	
	Gross Profit	\$17,051.46	\$1,896,283.08	\$2,189,807	\$0.00	
Expenses						
6500	Advertising	6,956.23	19,167.71	25,800	6,632.29	74.3%
5540	Assessment Expense - Uncollect	393.75	5,422.60	28,000	22,577.40	19.4%
6200	Emp Benefit - Hosp Ins	0.00	(307.00)	0	307.00	0.0%
6350	Hiking Trail	341.12	1,302.10	0	(1,302.10)	0.0%
6380	Insurance	7,534.24	45,321.22	118,452	73,130.78	38.3%
6400	Insurance - Workmen's Comp.	47.08	141.24	0	(141.24)	0.0%
6440	Legal Fees	0.00	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	540.21	9,429.34	12,223	2,793.66	77.1%
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	0.00	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	\$15,812.63	\$96,742.13	\$301,238	\$204,495.87	
	Revenue Less Expenditures	\$1,238.83	\$1,799,540.95	\$1,888,569	\$0.00	
	Net Change in Fund Balance	\$1,238.83	\$1,799,540.95	\$1,888,569	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Apr 2018 Apr 2018 Actual	Year-To-Date Jan 2018 Apr 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	21,254,752.90	19,371,479.74	0	0.00	0.0%
Net Change in Fund Balance	(207,510.16)	1,675,763.00	940,729	0.00	0.0%
Ending Fund Balance	21,047,242.74	21,047,242.74	0	0.00	0.0%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 4/1/2018 to 4/30/2018

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