

Balance Sheet
For Period Ending 4/30/2019

	Book Value
	Apr 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	43,755.97
Cash in P/R Checking	(567.54)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	131,525.13
Debt Service (Treatment Plant)	1,200,146.21
Equipment Reserve - Restricted	222,061.10
Fire Wise	8,150.97
Money Market Demand Account	1,811,145.01
Petty Cash - Office	500.00
Restricted Fire Dept Funds	52,500.00
Restricted Road Funds	80,000.00
Undesignated Reserve - Restrict	1,123,774.05
Utility Improvements	49,653.15
Water Escrow Deposits	37,010.69
Allowance for Uncollectable As	(113,865.38)
AR - Water & Sewer Sales	85,279.73
Assessments Receivable - Curre	1,333,161.88
Assessments Receivable - Noncu	196,231.24
Assessments Receivable - Penal	58,325.47
Debt Service Receivable - Curr	122,980.02
Debt Service Receivable - Deli	21,232.02
Inventory - Beer	1,362.67
Inventory - Beverage	638.76
Inventory - Food	2,211.40
Inventory - Pro Shop	52,072.48
Inventory - Rec. Center	767.83
Prepaid Expenses	22,843.31
Total Current Assets	\$6,641,311.21
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(28,076,472.21)
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
Streets and Roads	8,912,994.44

Balance Sheet
For Period Ending 4/30/2019

	Book Value
	Apr 2019
	Actual
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	\$18,997,201.73
Other Assets	
Other Assets	
Deferred Outflows of Resources	150,362.00
Total Other Assets	\$150,362.00
Total Assets	\$25,788,874.94
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	75,147.02
AR Dept of Workforce Services	344.99
Dept of Finance & Admin	2,833.86
MHBF Payable	1,522.74
Accounts Payable	12,440.00
Accounts Payable - Health Dept	113.50
Accrued Interest Payable (ANRC)	22,693.26
Customer Deposits	3,885.05
Customer Donation	1,679.80
Gift Certificates - Pro Shops	180.14
Golf Tournament Prize Money	2,166.20
LOPFI Withholding	(64.59)
Sales Tax Payable	7,630.40
Wages Payable	12,866.00
Water Escrow Deposits	37,010.69
Total Current Liabilities	\$180,449.06
Long Term Liabilities	
Other Liabilities	
Bonds Payable	3,886,519.16
Long Term Notes Pay/Golf Equip	6,918.41
Deferred Inflows of Resources	48,050.00
Net Pension Liability	291,839.00
Total Long Term Liabilities	\$4,233,326.57
Total Liabilities	\$4,413,775.63
Fund Balance	
Suplus Carryover	
Retained Earnings	19,905,130.49
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$21,375,099.31
Total Liabilities and Equity	\$25,788,874.94

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2019 Apr 2019 Actual	Year-To-Date Jan 2019 Apr 2019 Actual	Annual Budget Jan 2019 Dec 2019	Annual Budget Jan 2019 Dec 2019 Variance	Jan 2019 Dec 2019 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%
4970	Sale of Assets	0.00	4,160.00	0	(4,160.00)	0.0%
	Revenue	\$300.00	\$5,360.00	\$3,600	(\$1,760.00)	
	Gross Profit	\$300.00	\$5,360.00	\$3,600	\$0.00	
Expenses						
6020	Auditors' Fees	6,607.45	24,414.37	25,513	1,098.63	95.7%
6080	Capital Improvements - Facilit	706.28	779.29	35,750	34,970.71	2.2%
6140	Credit Cards Fees	79.65	365.94	1,320	954.06	27.7%
6180	Dues and Fees	0.00	0.00	584	584.00	0.0%
6200	Emp Benefit - Hosp Ins	1,670.60	6,682.40	30,888	24,205.60	21.6%
6240	Emp Benefit - Retirement	849.79	3,397.77	10,988	7,590.23	30.9%
6280	Equipment Purchased < \$5,000	0.00	0.00	5,000	5,000.00	0.0%
6400	Insurance - Workmen's Comp.	4.18	16.72	188	171.28	8.9%
6520	Miscellaneous	0.00	0.00	1,800	1,800.00	0.0%
6540	Notices and Ads	80.16	228.90	960	731.10	23.8%
6560	Payroll Tax Expense	1,395.51	5,475.16	17,307	11,831.84	31.6%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	0.00	5,247.84	12,000	6,752.16	43.7%
6620	Purchased Services	830.87	2,973.71	15,938	12,964.29	18.7%
6640	Repair - Maint - Building	722.64	4,830.10	5,630	799.90	85.8%
6720	Repair - Maint - Equipment	0.00	0.00	960	960.00	0.0%
6840	Repair - Maint - Vehicles	0.00	4,418.86	400	(4,018.86)	1,104.7%
6980	Supplies	337.31	4,785.08	8,313	3,527.92	57.6%
7020	Telephone	1,899.20	6,282.92	15,024	8,741.08	41.8%
7040	Travel and Training	0.00	132.00	1,200	1,068.00	11.0%
7080	Unemployment	20.39	366.71	580	213.29	63.2%
7100	Utilitites	484.12	2,352.98	7,740	5,387.02	30.4%
5300	Wages	18,798.66	57,915.19	242,648	184,732.81	23.9%
	Expenses	\$34,486.81	\$130,665.94	\$440,851	\$310,185.06	
	Revenue Less Expenditures	(\$34,186.81)	(\$125,305.94)	(\$437,251)	\$0.00	
	Net Change in Fund Balance	(\$34,186.81)	(\$125,305.94)	(\$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
		Apr 2019 Actual	Jan 2019 Apr 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Water Dept						
Revenue						
4260	Irrigation Service Income	300.00	300.00	900	600.00	33.3%
4340	Late Charges on Water and Sewe	651.10	3,232.89	6,000	2,767.11	53.9%
4200	Water Sales	38,120.11	120,673.32	490,000	369,326.68	24.6%
4240	Water Service Installation Cha	0.00	1,400.00	2,800	1,400.00	50.0%
4220	Water Turn-On Charges	1,620.00	4,365.00	10,800	6,435.00	40.4%
	Revenue	\$40,691.21	\$129,971.21	\$510,500	\$380,528.79	
	Gross Profit	\$40,691.21	\$129,971.21	\$510,500	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	85,626.00	95,921.00	110,114	14,193.00	87.1%
6120	Chemicals and Fertilizer	0.00	0.00	1,250	1,250.00	0.0%
6180	Dues and Fees	24.36	549.64	1,540	990.36	35.7%
6200	Emp Benefit - Hosp Ins	163.08	665.58	14,852	14,186.42	4.5%
6240	Emp Benefit - Retirement	68.74	263.58	3,204	2,940.42	8.2%
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	753.24	1,517.80	7,800	6,282.20	19.5%
6400	Insurance - Workmen's Comp.	92.74	370.96	2,072	1,701.04	17.9%
6540	Notices and Ads	0.00	36.73	500	463.27	7.3%
6560	Payroll Tax Expense	288.05	1,012.33	7,246	6,233.67	14.0%
6620	Purchased Services	1,877.02	2,108.08	500	(1,608.08)	421.6%
6640	Repair - Maint - Building	0.00	0.00	1,500	1,500.00	0.0%
6720	Repair - Maint - Equipment	0.00	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	0.00	144.95	2,220	2,075.05	6.5%
6660	Repair - Maint- Line Repair	0.00	3,118.02	31,800	28,681.98	9.8%
6760	Repair- Maint- Parts/Material	1,348.36	12,874.83	22,260	9,385.17	57.8%
6160	Rolling Stock Replacement (dep	340.82	1,363.28	4,092	2,728.72	33.3%
6920	Safety	0.00	0.00	1,000	1,000.00	0.0%
6980	Supplies	0.00	877.35	2,400	1,522.65	36.6%
7020	Telephone	542.64	2,109.46	7,753	5,643.54	27.2%
7040	Travel and Training	0.00	0.00	1,900	1,900.00	0.0%
7080	Unemployment	21.01	96.76	258	161.24	37.5%
7060	Uniforms	92.98	436.85	1,284	847.15	34.0%
7100	Utilitites	17,082.19	35,343.13	113,400	78,056.87	31.2%
5300	Wages	3,819.66	11,647.50	94,714	83,066.50	12.3%
	Expenses	\$112,140.89	\$176,296.91	\$496,469	\$320,172.09	
	Revenue Less Expenditures	(\$71,449.68)	(\$46,325.70)	\$14,031	\$0.00	
	Net Change in Fund Balance	(\$71,449.68)	(\$46,325.70)	\$14,031	\$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
		Apr 2019 Actual	Jan 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	19,198.50	275,941.18	242,326	(33,615.18)	113.9%
4300	Sewer Sales	26,234.93	97,516.17	320,000	222,483.83	30.5%
4320	Sewer Sales Installation Chrg	0.00	600.00	2,400	1,800.00	25.0%
	Revenue	\$45,433.43	\$374,057.35	\$564,726	\$190,668.65	
	Gross Profit	\$45,433.43	\$374,057.35	\$564,726	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	0.00	0.00	46,000	46,000.00	0.0%
6120	Chemicals and Fertilizer	2,819.04	4,723.92	20,300	15,576.08	23.3%
6180	Dues and Fees	0.00	385.00	4,155	3,770.00	9.3%
6200	Emp Benefit - Hosp Ins	826.38	3,292.26	14,852	11,559.74	22.2%
6240	Emp Benefit - Retirement	315.49	1,310.75	3,204	1,893.25	40.9%
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	116.46	881.03	7,800	6,918.97	11.3%
6400	Insurance - Workmen's Comp.	103.20	412.80	2,072	1,659.20	19.9%
8010	Interest Expense	8,803.63	35,214.52	114,552	79,337.48	30.7%
6420	Lab Fees	768.72	3,072.15	9,500	6,427.85	32.3%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	625.56	2,442.22	7,246	4,803.78	33.7%
6620	Purchased Services	1,583.02	2,567.08	19,019	16,451.92	13.5%
6640	Repair - Maint - Building	0.00	0.00	7,500	7,500.00	0.0%
6720	Repair - Maint - Equipment	2,226.32	3,498.81	20,000	16,501.19	17.5%
6800	Repair - Maint - Sewer Plant	1,888.24	2,492.06	26,225	23,732.94	9.5%
6820	Repair - Maint - Tires	0.00	0.00	1,160	1,160.00	0.0%
6840	Repair - Maint - Vehicles	293.94	298.93	2,220	1,921.07	13.5%
6660	Repair - Maint- Line Repair	0.00	0.00	2,500	2,500.00	0.0%
6760	Repair- Maint- Parts/Material	0.00	4,115.94	3,756	(359.94)	109.6%
6160	Rolling Stock Replacement (dep	94.43	377.72	1,133	755.28	33.3%
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	266.87	1,093.39	2,940	1,846.61	37.2%
7040	Travel and Training	0.00	135.00	1,900	1,765.00	7.1%
7080	Unemployment	19.03	179.88	258	78.12	69.7%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	6,383.57	21,876.11	66,000	44,123.89	33.1%
5300	Wages	8,452.55	27,473.00	94,714	67,241.00	29.0%
	Expenses	\$35,586.45	\$116,003.46	\$495,631	\$379,627.54	
	Revenue Less Expenditures	\$9,846.98	\$258,053.89	\$69,095	\$0.00	
	Net Change in Fund Balance	\$9,846.98	\$258,053.89	\$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
		Apr 2019 Actual	Jan 2019 Apr 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	250.00	750.00	800	50.00	93.8%
	Revenue	\$250.00	\$40,750.00	\$43,000	\$2,250.00	
	Gross Profit	\$250.00	\$40,750.00	\$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	1,516.44	6,528.24	21,942	15,413.76	29.8%
6240	Emp Benefit - Retirement	399.92	1,776.23	7,264	5,487.77	24.5%
6280	Equipment Purchased < \$5,000	2,243.16	2,243.16	3,000	756.84	74.8%
6340	Fuel Expense	17,588.21	14,144.37	24,000	9,855.63	58.9%
6400	Insurance - Workmen's Comp.	170.75	683.00	3,861	3,178.00	17.7%
6540	Notices and Ads	365.81	365.81	300	(65.81)	121.9%
6560	Payroll Tax Expense	895.26	3,682.94	13,779	10,096.06	26.7%
6620	Purchased Services	967.74	1,429.84	4,500	3,070.16	31.8%
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	523.37	523.37	5,000	4,476.63	10.5%
6840	Repair - Maint - Vehicles	628.89	1,498.39	12,000	10,501.61	12.5%
6760	Repair- Maint- Parts/Material	79.24	2,199.13	6,000	3,800.87	36.7%
6880	Repair-Maint Road Materials	0.00	3,931.28	18,000	14,068.72	21.8%
6160	Rolling Stock Replacement (dep	683.29	2,733.16	5,496	2,762.84	49.7%
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	97.78	694.81	2,500	1,805.19	27.8%
7020	Telephone	257.74	1,024.55	2,400	1,375.45	42.7%
7080	Unemployment	57.35	320.19	490	169.81	65.3%
7060	Uniforms	183.75	449.27	2,000	1,550.73	22.5%
7100	Utilitites	551.84	3,795.28	10,000	6,204.72	38.0%
5300	Wages	13,316.24	38,584.20	188,218	149,633.80	20.5%
	Expenses	\$40,526.78	\$92,791.81	\$712,107	\$619,315.19	
	Revenue Less Expenditures	(\$40,276.78)	(\$52,041.81)	(\$669,107)	\$0.00	
	Net Change in Fund Balance	(\$40,276.78)	(\$52,041.81)	(\$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
		Apr 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	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%
	Expenses	\$0.00	\$8,000.00	\$48,000	\$40,000.00	
	Revenue Less Expenditures	\$0.00	(\$8,000.00)	(\$48,000)	\$0.00	
	Net Change in Fund Balance	\$0.00	(\$8,000.00)	(\$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 2019
		Apr 2019 Apr 2019 Actual	Jan 2019 Apr 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	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	0.00	800.00	1,000	200.00	80.0%
4100	Facilities Rental - Long Term	4,000.00	8,000.00	24,000	16,000.00	33.3%
4950	Other Income	0.00	0.00	1,000	1,000.00	0.0%
	Revenue	\$4,000.00	\$11,300.00	\$38,000	\$26,700.00	
	Gross Profit	\$4,000.00	\$11,300.00	\$38,000	\$0.00	
Expenses						
6000	Act 833	0.00	0.00	8,300	8,300.00	0.0%
6060	Capital Improvements - Equipme	906.15	906.15	0	(906.15)	0.0%
6080	Capital Improvements - Facilit	0.00	1,228.16	10,000	8,771.84	12.3%
6180	Dues and Fees	0.00	31.25	800	768.75	3.9%
6200	Emp Benefit - Hosp Ins	616.64	2,773.56	12,150	9,376.44	22.8%
6230	Emp Benefit - LOPFI	0.00	6,291.80	28,669	22,377.20	21.9%
6240	Emp Benefit - Retirement	204.08	963.03	5,757	4,793.97	16.7%
6280	Equipment Purchased < \$5,000	4,716.00	4,716.00	4,000	(716.00)	117.9%
6340	Fuel Expense	430.94	1,800.78	8,000	6,199.22	22.5%
6400	Insurance - Workmen's Comp.	203.22	812.88	4,708	3,895.12	17.3%
6560	Payroll Tax Expense	174.86	630.32	3,428	2,797.68	18.4%
6580	Personnel Reimbursement	3,221.00	6,374.00	16,000	9,626.00	39.8%
6010	PPE	0.00	0.00	6,000	6,000.00	0.0%
6620	Purchased Services	152.15	486.13	5,000	4,513.87	9.7%
6640	Repair - Maint - Building	801.91	2,049.59	4,200	2,150.41	48.8%
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	850.36	850.36	2,800	1,949.64	30.4%
6840	Repair - Maint - Vehicles	222.74	1,455.69	4,700	3,244.31	31.0%
6160	Rolling Stock Replacement (dep	1,235.99	4,943.96	10,660	5,716.04	46.4%
6980	Supplies	519.88	676.93	2,000	1,323.07	33.8%
7020	Telephone	358.54	1,409.72	3,420	2,010.28	41.2%
7040	Travel and Training	603.20	993.20	2,000	1,006.80	49.7%
7080	Unemployment	34.52	222.08	315	92.92	70.5%
7060	Uniforms	63.44	255.90	900	644.10	28.4%
7100	Utilitites	(1,234.68)	752.99	7,000	6,247.01	10.8%
5300	Wages	9,213.08	29,940.99	120,460	90,519.01	24.9%
	Expenses	\$23,294.02	\$70,724.23	\$278,067	\$207,342.77	
	Revenue Less Expenditures	(\$19,294.02)	(\$59,424.23)	(\$240,067)	\$0.00	
	Net Change in Fund Balance	(\$19,294.02)	(\$59,424.23)	(\$240,067)	\$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
		Apr 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
Restaurant - Golf Operations						
Revenue						
4650	Sales - Beer	2,011.02	3,951.14	20,920	16,968.86	18.9%
4660	Sales - Beverage	1,554.32	4,043.80	26,841	22,797.20	15.1%
4670	Sales - Food	14,522.63	40,446.14	138,840	98,393.86	29.1%
	Revenue	\$18,087.97	\$48,441.08	\$186,601	\$138,159.92	
	Gross Profit	\$18,087.97	\$48,441.08	\$186,601	\$0.00	
Expenses						
6500	Advertising	0.00	493.00	0	(493.00)	0.0%
5000	Cost of Sales - Beer	1,203.36	2,357.95	8,836	6,478.05	26.7%
5050	Cost of Sales - Beverage	679.42	957.86	4,920	3,962.14	19.5%
5100	Cost of Sales - Food	6,060.97	17,596.44	53,520	35,923.56	32.9%
6180	Dues and Fees	0.00	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	143.04	1,252	1,108.96	11.4%
6540	Notices and Ads	0.00	60.00	420	360.00	14.3%
6560	Payroll Tax Expense	393.04	1,315.51	4,541	3,225.49	29.0%
6620	Purchased Services	40.00	570.16	0	(570.16)	0.0%
6640	Repair - Maint - Building	44.94	457.94	2,070	1,612.06	22.1%
6720	Repair - Maint - Equipment	241.99	1,134.96	2,070	935.04	54.8%
6160	Rolling Stock Replacement (dep	146.10	584.40	1,752	1,167.60	33.4%
6980	Supplies	783.31	1,460.75	3,450	1,989.25	42.3%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	41.11	137.57	388	250.43	35.5%
7060	Uniforms	0.00	37.10	250	212.90	14.8%
7100	Utilitites	687.70	2,924.79	4,800	1,875.21	60.9%
5300	Wages	5,137.68	16,327.75	59,360	43,032.25	27.5%
	Expenses	\$15,495.38	\$46,670.41	\$153,870	\$107,199.59	
	Revenue Less Expenditures	\$2,592.59	\$1,770.67	\$32,731	\$0.00	
	Net Change in Fund Balance	\$2,592.59	\$1,770.67	\$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
		Apr 2019 Actual	Jan 2019 Apr 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	21,808.82	33,693.36	62,000	28,306.64	54.3%
6180	Dues and Fees	0.00	9,274.00	700	(8,574.00)	1,324.9%
6200	Emp Benefit - Hosp Ins	1,233.28	5,549.76	21,490	15,940.24	25.8%
6240	Emp Benefit - Retirement	503.14	2,146.26	5,032	2,885.74	42.7%
6280	Equipment Purchased < \$5,000	0.00	1,768.90	3,400	1,631.10	52.0%
6340	Fuel Expense	1,263.61	4,058.74	18,975	14,916.26	21.4%
6400	Insurance - Workmen's Comp.	148.13	592.52	2,542	1,949.48	23.3%
8010	Interest Expense	44.53	309.03	11,400	11,090.97	2.7%
6520	Miscellaneous	0.00	220.00	0	(220.00)	0.0%
6560	Payroll Tax Expense	1,163.73	4,074.98	15,832	11,757.02	25.7%
6620	Purchased Services	3,061.80	6,197.30	7,000	802.70	88.5%
6640	Repair - Maint - Building	0.00	514.23	450	(64.23)	114.3%
6720	Repair - Maint - Equipment	1,790.39	10,828.72	11,000	171.28	98.4%
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	2,075.86	2,294.22	9,000	6,705.78	25.5%
6760	Repair- Maint- Parts/Material	0.00	661.50	0	(661.50)	0.0%
6160	Rolling Stock Replacement (dep	181.08	724.32	24,015	23,290.68	3.0%
6920	Safety	76.93	108.18	400	291.82	27.0%
6940	Seed, Sod, and Soil	0.00	2,409.86	15,000	12,590.14	16.1%
6980	Supplies	0.00	311.75	2,600	2,288.25	12.0%
7020	Telephone	341.17	1,356.94	2,940	1,583.06	46.2%
7040	Travel and Training	0.00	600.85	1,000	399.15	60.1%
7080	Unemployment	73.54	362.04	704	341.96	51.4%
7060	Uniforms	0.00	667.25	1,860	1,192.75	35.9%
7100	Utilitites	1,506.84	8,922.66	25,000	16,077.34	35.7%
5300	Wages	15,622.82	48,858.73	206,955	158,096.27	23.6%
	Expenses	\$50,895.67	\$146,506.10	\$507,936	\$361,429.90	
	Revenue Less Expenditures	(\$50,895.67)	(\$146,506.10)	(\$507,936)	\$0.00	
	Net Change in Fund Balance	(\$50,895.67)	(\$146,506.10)	(\$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
		Apr 2019 Actual	Apr 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	(2.15)	40.94	0	(40.94)	0.0%
4020	Family Golf - Access Card	3,720.00	13,020.00	0	(13,020.00)	0.0%
4540	Fees - Green	8,267.96	20,221.71	186,022	165,800.29	10.9%
4030	Individual Golf - Access Card	16,912.00	48,291.00	0	(48,291.00)	0.0%
4950	Other Income	40.00	60.00	2,625	2,565.00	2.3%
4580	Pass - Golf Cart	2,020.00	8,930.00	18,000	9,070.00	49.6%
4560	Private Cart Fee	2,003.82	14,783.82	11,000	(3,783.82)	134.4%
4640	Pull Cart Rental	0.00	0.00	1,075	1,075.00	0.0%
4710	Range Balls	677.50	1,284.00	5,832	4,548.00	22.0%
4090	Range Card	709.00	1,327.00	2,652	1,325.00	50.0%
4600	Rent - Cart	4,738.80	7,970.40	51,000	43,029.60	15.6%
4610	Rent - Club	130.00	190.00	0	(190.00)	0.0%
4630	Rent - Facilities Short Term	379.26	3,291.30	0	(3,291.30)	0.0%
4680	Sales - Merchandise	4,838.75	6,606.68	63,000	56,393.32	10.5%
4700	Storage - Cart	1,115.00	6,615.00	10,665	4,050.00	62.0%
	Revenue	\$45,549.94	\$132,631.85	\$351,871	\$219,239.15	
	Gross Profit	\$45,549.94	\$132,631.85	\$351,871	\$0.00	
Expenses						
6500	Advertising	25.00	2,500.00	10,000	7,500.00	25.0%
6080	Capital Improvements - Facilit	0.00	0.00	15,000	15,000.00	0.0%
5150	Cost of Sales - Merchandise	497.63	2,673.81	33,605	30,931.19	8.0%
6140	Credit Cards Fees	541.20	1,472.63	5,075	3,602.37	29.0%
6180	Dues and Fees	225.00	406.25	3,525	3,118.75	11.5%
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	331.08	942	610.92	35.1%
5200	Inventory Control	(5,223.16)	2,763.58	0	(2,763.58)	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	462.53	3,014.81	8,351	5,336.19	36.1%
6620	Purchased Services	3,999.58	9,957.26	25,500	15,542.74	39.0%
6640	Repair - Maint - Building	41.34	90.42	4,200	4,109.58	2.2%
6720	Repair - Maint - Equipment	973.41	1,139.81	5,200	4,060.19	21.9%
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	242.16	2,416.30	4,825	2,408.70	50.1%
7020	Telephone	376.46	1,480.95	2,282	801.05	64.9%
7040	Travel and Training	0.00	920.24	1,200	279.76	76.7%
7080	Unemployment	48.36	230.65	643	412.35	35.9%
7060	Uniforms	0.00	51.72	900	848.28	5.7%
7100	Utilitites	557.03	1,736.65	12,500	10,763.35	13.9%
5300	Wages	6,046.02	33,665.39	120,071	86,405.61	28.0%
	Expenses	\$8,895.33	\$66,649.99	\$275,478	\$208,828.01	
	Revenue Less Expenditures	\$36,654.61	\$65,981.86	\$76,393	\$0.00	
	Net Change in Fund Balance	\$36,654.61	\$65,981.86	\$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
		Apr 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
Recreation Center						
Revenue						
4510	Cash Long/Short	(0.99)	(1.09)	0	1.09	0.0%
4020	Family Golf - Access Card	1,390.00	1,390.00	3,174	1,784.00	43.8%
4040	Family Recreation - Access Car	1,085.00	2,325.00	11,622	9,297.00	20.0%
4540	Fees - Green	1,229.00	1,622.00	20,000	18,378.00	8.1%
4550	Fees - Recreation	2.34	18.72	7,500	7,481.28	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	0.00	1,368.00	3,221	1,853.00	42.5%
4070	Individual Recreation - Access	255.00	425.00	2,002	1,577.00	21.2%
4560	Private Cart Fee	0.00	0.00	100	100.00	0.0%
4600	Rent - Cart	677.00	846.00	8,000	7,154.00	10.6%
4610	Rent - Club	10.00	30.00	700	670.00	4.3%
4630	Rent - Facilities Short Term	135.00	785.00	3,220	2,435.00	24.4%
4660	Sales - Beverage	65.26	80.23	1,900	1,819.77	4.2%
4670	Sales - Food	7.05	10.56	1,750	1,739.44	0.6%
4680	Sales - Merchandise	106.18	110.43	1,500	1,389.57	7.4%
	Revenue	\$4,960.84	\$9,009.85	\$82,714	\$73,704.15	
	Gross Profit	\$4,960.84	\$9,009.85	\$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	(32.77)	(27.55)	1,500	1,527.55	(1.8%)
5100	Cost of Sales - Food	(19.55)	(6.67)	1,500	1,506.67	(0.4%)
5150	Cost of Sales - Merchandise	30.40	45.91	1,200	1,154.09	3.8%
6140	Credit Cards Fees	19.40	70.88	700	629.12	10.1%
6180	Dues and Fees	225.00	281.25	950	668.75	29.6%
6240	Emp Benefit - Retirement	47.16	122.36	595	472.64	20.6%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00	0.0%
6400	Insurance - Workmen's Comp.	38.40	153.60	1,036	882.40	14.8%
5200	Inventory Control	(5.67)	(5.67)	0	5.67	0.0%
6520	Miscellaneous	0.00	0.00	140	140.00	0.0%
6560	Payroll Tax Expense	249.28	645.91	4,513	3,867.09	14.3%
6580	Personnel Reimbursement	0.00	0.00	600	600.00	0.0%
6620	Purchased Services	1,549.07	5,285.90	15,000	9,714.10	35.2%
6640	Repair - Maint - Building	206.51	236.51	10,000	9,763.49	2.4%
6720	Repair - Maint - Equipment	0.00	0.00	5,000	5,000.00	0.0%
6780	Repair - Maint - Radio	0.00	0.00	32	32.00	0.0%
6840	Repair - Maint - Vehicles	0.00	30.63	240	209.37	12.8%
6760	Repair- Maint- Parts/Material	17.78	522.84	4,000	3,477.16	13.1%
6160	Rolling Stock Replacement (dep	71.58	286.32	859	572.68	33.3%
6980	Supplies	465.59	751.46	5,000	4,248.54	15.0%
7020	Telephone	344.35	1,359.66	2,500	1,140.34	54.4%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	26.07	67.56	524	456.44	12.9%
7060	Uniforms	0.00	0.00	175	175.00	0.0%
7100	Utilitites	730.27	4,872.36	18,500	13,627.64	26.3%
5300	Wages	3,258.47	8,146.37	58,995	50,848.63	13.8%
	Expenses	\$7,221.34	\$22,839.63	\$216,659	\$193,819.37	
	Revenue Less Expenditures	(\$2,260.50)	(\$13,829.78)	(\$133,945)	\$0.00	
	Net Change in Fund Balance	(\$2,260.50)	(\$13,829.78)	(\$133,945)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2019 Apr 2019 Actual	Year-To-Date Jan 2019 Apr 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	4,854.44	166,477.65	202,030	35,552.35	82.4%
4950	Other Income	0.00	25.00	0	(25.00)	0.0%
	Revenue	\$4,854.44	\$166,502.65	\$202,030	\$35,527.35	
	Gross Profit	\$4,854.44	\$166,502.65	\$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	3,426.98	33,041.08	89,938	56,896.92	36.7%
6640	Repair - Maint - Building	300.00	8,560.73	6,920	(1,640.73)	123.7%
6720	Repair - Maint - Equipment	266.43	331.51	500	168.49	66.3%
7020	Telephone	67.29	(29.58)	0	29.58	0.0%
7100	Utilitites	211.86	513.89	1,185	671.11	43.4%
	Expenses	\$4,272.56	\$50,910.53	\$98,868	\$47,957.47	
	Revenue Less Expenditures	\$581.88	\$115,592.12	\$103,162	\$0.00	
	Net Change in Fund Balance	\$581.88	\$115,592.12	\$103,162	\$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
		Apr 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
Campground Recreation						
Revenue						
4510	Cash Long/Short	0.37	0.37	0	(0.37)	0.0%
4630	Rent - Facilities Short Term	686.00	686.00	12,600	11,914.00	5.4%
	Revenue	\$686.37	\$686.37	\$12,600	\$11,913.63	
	Gross Profit	\$686.37	\$686.37	\$12,600	\$0.00	
Expenses						
6620	Purchased Services	616.61	616.61	4,965	4,348.39	12.4%
6640	Repair - Maint - Building	139.44	139.44	500	360.56	27.9%
6720	Repair - Maint - Equipment	0.00	13.49	175	161.51	7.7%
6760	Repair- Maint- Parts/Material	0.00	0.00	105	105.00	0.0%
6980	Supplies	0.00	115.00	220	105.00	52.3%
7020	Telephone	121.74	481.96	1,128	646.04	42.7%
7100	Utilitites	219.72	1,146.66	3,564	2,417.34	32.2%
	Expenses	\$1,097.51	\$2,513.16	\$10,657	\$8,143.84	
	Revenue Less Expenditures	(\$411.14)	(\$1,826.79)	\$1,943	\$0.00	
	Net Change in Fund Balance	(\$411.14)	(\$1,826.79)	\$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
		Apr 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	34.46	125.97	430	304.03	29.3%
6620	Purchased Services	256.10	732.20	1,500	767.80	48.8%
6640	Repair - Maint - Building	0.00	3,157.41	4,500	1,342.59	70.2%
6720	Repair - Maint - Equipment	0.00	247.03	4,500	4,252.97	5.5%
6980	Supplies	7.66	1,020.97	2,300	1,279.03	44.4%
7020	Telephone	0.00	139.50	0	(139.50)	0.0%
7080	Unemployment	3.61	13.17	67	53.83	19.7%
7100	Utilitites	1,019.65	3,185.26	11,600	8,414.74	27.5%
5300	Wages	450.49	1,646.67	5,620	3,973.33	29.3%
	Expenses	\$1,771.97	\$12,268.18	\$55,517	\$43,248.82	
	Revenue Less Expenditures	(\$1,771.97)	(\$12,268.18)	(\$45,517)	\$0.00	
	Net Change in Fund Balance	(\$1,771.97)	(\$12,268.18)	(\$45,517)	\$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
		Apr 2019 Apr 2019 Actual	Jan 2019 Apr 2019 Actual	Jan 2019 Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	849.82	1,909,420.78	1,812,961	(96,459.78)	105.3%
4440	Assessment Income - Penalties	0.00	5,405.85	25,000	19,594.15	21.6%
4170	Chilli Cook-Off Income	1,500.00	7,500.00	0	(7,500.00)	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	6,836.93	16,616.28	38,040	21,423.72	43.7%
4950	Other Income	5,002.25	96,444.04	20,508	(75,936.04)	470.3%
4710	Range Balls	0.00	5.00	0	(5.00)	0.0%
4000	Security Fee	7,869.84	31,333.02	90,000	58,666.98	34.8%
	Revenue	\$22,058.84	\$2,066,724.97	\$2,228,112	\$161,387.03	
	Gross Profit	\$22,058.84	\$2,066,724.97	\$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	7,198.50	8,832.31	0	(8,832.31)	0.0%
6350	Hiking Trail	1,000.00	2,497.33	0	(2,497.33)	0.0%
6380	Insurance	10,535.55	53,118.96	118,452	65,333.04	44.8%
6400	Insurance - Workmen's Comp.	0.00	(10,550.00)	0	10,550.00	0.0%
6440	Legal Fees	329.00	6,394.95	20,400	14,005.05	31.3%
6460	Licensing State of Arkansas -	0.00	0.00	48	48.00	0.0%
6520	Miscellaneous	0.00	943.42	1,440	496.58	65.5%
6540	Notices and Ads	0.00	0.00	175	175.00	0.0%
6620	Purchased Services	4,976.94	7,419.74	12,223	4,803.26	60.7%
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	\$24,039.99	\$81,296.71	\$280,038	\$198,741.29	
	Revenue Less Expenditures	(\$1,981.15)	\$1,985,428.26	\$1,948,074	\$0.00	
	Net Change in Fund Balance	(\$1,981.15)	\$1,985,428.26	\$1,948,074	\$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
	Apr 2019 Apr 2019 Actual	Jan 2019 Apr 2019 Actual	Jan 2019 Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Fund Balances					
Beginning Fund Balance	21,547,950.97	19,413,801.04	0	0.00	0.0%
Net Change in Fund Balance	(172,851.66)	1,961,298.27	163,606	0.00	0.0%
Ending Fund Balance	21,375,099.31	21,375,099.31	0	0.00	0.0%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 4/1/2019 to 4/30/2019

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