

Balance Sheet
For Period Ending 6/30/2019

	Book Value
	Jun 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	19,317.03
Cash in P/R Checking	(14,286.78)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	134,593.17
Debt Service (Treatment Plant)	1,188,462.61
Equipment Reserve - Restricted	222,061.10
Fire Wise	8,150.97
Money Market Demand Account	1,615,829.11
Petty Cash - Office	500.00
Restricted Fire Dept Funds	56,500.00
Restricted Road Funds	80,000.00
Undesignated Reserve - Restrict	1,123,774.05
Utility Improvements	49,653.15
Water Escrow Deposits	40,110.69
Allowance for Uncollectable As	(113,865.38)
AR - Water & Sewer Sales	96,393.48
Assessments Receivable - Curre	1,240,920.84
Assessments Receivable - Noncu	183,214.52
Assessments Receivable - Penal	54,997.02
Debt Service Receivable - Curr	115,102.00
Debt Service Receivable - Deli	20,186.08
Inventory - Beer	1,457.50
Inventory - Beverage	454.96
Inventory - Food	3,671.50
Inventory - Pro Shop	48,358.26
Inventory - Rec. Center	1,653.90
Prepaid Expenses	8,258.49
Total Current Assets	\$6,283,883.31
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(28,081,978.79)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,391,311.35
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 6/30/2019

	Book Value Jun 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	\$18,991,301.05
Other Assets	
Other Assets	
Deferred Outflows of Resources	150,362.00
Total Other Assets	\$150,362.00
Total Assets	\$25,425,546.36

Liabilities

Current Liabilities

Payroll Liabilities

Accounts Payable - Trade	63,556.27
AR Dept of Workforce Services	1,128.44
Dept of Finance & Admin	3,275.29
MHBF Payable	906.12
Accounts Payable	12,440.00
Accounts Payable - Health Dept	132.40
Accrued Interest Payable (ANRC	22,693.26
Customer Deposits	3,565.05
Customer Donation	1,679.80
Gift Certificates - Pro Shops	1,033.63
Golf Tournament Prize Money	6,414.98
LOPFI Withholding	(64.59)
Sales Tax Payable	81.98
Wages Payable	12,866.00
Water Escrow Deposits	40,110.69
Total Current Liabilities	\$169,819.32

Long Term Liabilities

Other Liabilities

Bonds Payable	3,843,402.12
Long Term Notes Pay/Golf Equip	(3,243.76)
Deferred Inflows of Resources	48,050.00
Net Pension Liability	291,839.00
Total Long Term Liabilities	\$4,180,047.36
Total Liabilities	\$4,349,866.68

Fund Balance

Suplus Carryover

Retained Earnings	19,605,710.86
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$21,075,679.68
Total Liabilities and Equity	\$25,425,546.36

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Jun 2019 Jun 2019 Actual	Year-To-Date Jan 2019 Jun 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	1,800.00	3,600	1,800.00	50.0%
4950	Other Income	0.00	21.75	0	(21.75)	0.0%
4970	Sale of Assets	0.00	4,160.00	0	(4,160.00)	0.0%
	Revenue	\$300.00	\$5,981.75	\$3,600	(\$2,381.75)	
	Gross Profit	\$300.00	\$5,981.75	\$3,600	\$0.00	
Expenses						
6020	Auditors' Fees	1,367.80	25,782.17	25,513	(269.17)	101.1%
6080	Capital Improvements - Facilit	0.00	779.29	35,750	34,970.71	2.2%
6140	Credit Cards Fees	176.80	751.68	1,320	568.32	56.9%
6180	Dues and Fees	0.00	0.00	584	584.00	0.0%
6200	Emp Benefit - Hosp Ins	1,670.60	10,023.60	30,888	20,864.40	32.5%
6240	Emp Benefit - Retirement	850.54	5,520.35	10,988	5,467.65	50.2%
6280	Equipment Purchased < \$5,000	0.00	0.00	5,000	5,000.00	0.0%
6400	Insurance - Workmen's Comp.	4.18	25.08	188	162.92	13.3%
6520	Miscellaneous	0.00	0.00	1,800	1,800.00	0.0%
6540	Notices and Ads	0.00	469.17	960	490.83	48.9%
6560	Payroll Tax Expense	1,363.85	8,910.87	17,307	8,396.13	51.5%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	0.00	5,731.53	12,000	6,268.47	47.8%
6620	Purchased Services	602.89	4,871.30	15,938	11,066.70	30.6%
6640	Repair - Maint - Building	0.00	1,403.10	5,630	4,226.90	24.9%
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	149.87	5,575.69	8,313	2,737.31	67.1%
7020	Telephone	1,623.35	9,573.05	15,024	5,450.95	63.7%
7040	Travel and Training	36.00	168.00	1,200	1,032.00	14.0%
7080	Unemployment	11.00	395.30	580	184.70	68.2%
7100	Utilitites	512.86	3,325.47	7,740	4,414.53	43.0%
5300	Wages	18,384.71	103,939.63	242,648	138,708.37	42.8%
	Expenses	\$26,754.45	\$191,664.14	\$440,851	\$249,186.86	
	Revenue Less Expenditures	(\$26,454.45)	(\$185,682.39)	(\$437,251)	\$0.00	
	Net Change in Fund Balance	(\$26,454.45)	(\$185,682.39)	(\$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
		Jun 2019 Jun 2019 Actual	Jan 2019 Jun 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	900.00	900	0.00	100.0%
4340	Late Charges on Water and Sewe	781.89	4,719.06	6,000	1,280.94	78.7%
4200	Water Sales	45,986.75	203,215.36	490,000	286,784.64	41.5%
4240	Water Service Installation Cha	0.00	2,100.00	2,800	700.00	75.0%
4220	Water Turn-On Charges	1,395.00	7,245.00	10,800	3,555.00	67.1%
	Revenue	\$48,163.64	\$218,179.42	\$510,500	\$292,320.58	
	Gross Profit	\$48,163.64	\$218,179.42	\$510,500	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	7,403.50	105,053.73	110,114	5,060.27	95.4%
6120	Chemicals and Fertilizer	0.00	0.00	1,250	1,250.00	0.0%
6180	Dues and Fees	24.36	598.36	1,540	941.64	38.9%
6200	Emp Benefit - Hosp Ins	186.35	1,016.45	14,852	13,835.55	6.8%
6240	Emp Benefit - Retirement	49.27	430.76	3,204	2,773.24	13.4%
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	430.59	2,281.60	7,800	5,518.40	29.3%
6400	Insurance - Workmen's Comp.	92.74	556.44	2,072	1,515.56	26.9%
6540	Notices and Ads	0.00	36.73	500	463.27	7.3%
6560	Payroll Tax Expense	349.56	1,884.09	7,246	5,361.91	26.0%
6620	Purchased Services	23.11	4,576.21	500	(4,076.21)	915.2%
6640	Repair - Maint - Building	0.00	0.00	1,500	1,500.00	0.0%
6720	Repair - Maint - Equipment	1,609.08	6,249.37	34,200	27,950.63	18.3%
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	2,726.64	2,963.16	2,220	(743.16)	133.5%
6660	Repair - Maint- Line Repair	6,471.16	13,551.16	31,800	18,248.84	42.6%
6760	Repair- Maint- Parts/Material	3,571.46	21,317.56	22,260	942.44	95.8%
6160	Rolling Stock Replacement (dep	340.82	2,044.92	4,092	2,047.08	50.0%
6920	Safety	0.00	0.00	1,000	1,000.00	0.0%
6980	Supplies	37.17	1,326.68	2,400	1,073.32	55.3%
7020	Telephone	692.23	3,334.83	7,753	4,418.17	43.0%
7040	Travel and Training	653.17	683.17	1,900	1,216.83	36.0%
7080	Unemployment	15.09	133.47	258	124.53	51.7%
7060	Uniforms	0.00	734.98	1,284	549.02	57.2%
7100	Utilitites	9,067.90	52,292.45	113,400	61,107.55	46.1%
5300	Wages	4,631.50	23,160.00	94,714	71,554.00	24.5%
	Expenses	\$38,375.70	\$248,901.09	\$496,469	\$247,567.91	
	Revenue Less Expenditures	\$9,787.94	(\$30,721.67)	\$14,031	\$0.00	
	Net Change in Fund Balance	\$9,787.94	(\$30,721.67)	\$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
		Jun 2019 Jun 2019 Actual	Jan 2019 Jun 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	22,024.43	318,717.84	242,326	(76,391.84)	131.5%
4300	Sewer Sales	29,089.94	151,152.66	320,000	168,847.34	47.2%
4320	Sewer Sales Installation Charg	0.00	1,200.00	2,400	1,200.00	50.0%
	Revenue	\$51,114.37	\$471,070.50	\$564,726	\$93,655.50	
	Gross Profit	\$51,114.37	\$471,070.50	\$564,726	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	4,262.88	4,262.88	46,000	41,737.12	9.3%
6120	Chemicals and Fertilizer	4,132.30	8,856.22	20,300	11,443.78	43.6%
6180	Dues and Fees	5,500.00	5,910.00	4,155	(1,755.00)	142.2%
6200	Emp Benefit - Hosp Ins	803.11	4,920.31	14,852	9,931.69	33.1%
6240	Emp Benefit - Retirement	383.55	2,207.90	3,204	996.10	68.9%
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	430.59	1,644.82	7,800	6,155.18	21.1%
6400	Insurance - Workmen's Comp.	103.20	619.20	2,072	1,452.80	29.9%
8010	Interest Expense	8,764.04	52,742.60	114,552	61,809.40	46.0%
6420	Lab Fees	982.96	4,823.83	9,500	4,676.17	50.8%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	809.65	4,268.25	7,246	2,977.75	58.9%
6620	Purchased Services	1,529.11	6,055.71	19,019	12,963.29	31.8%
6640	Repair - Maint - Building	0.00	0.00	7,500	7,500.00	0.0%
6720	Repair - Maint - Equipment	0.00	3,498.81	20,000	16,501.19	17.5%
6800	Repair - Maint - Sewer Plant	1,919.83	10,300.82	26,225	15,924.18	39.3%
6820	Repair - Maint - Tires	0.00	0.00	1,160	1,160.00	0.0%
6840	Repair - Maint - Vehicles	156.05	546.54	2,220	1,673.46	24.6%
6660	Repair - Maint- Line Repair	0.00	0.00	2,500	2,500.00	0.0%
6760	Repair- Maint- Parts/Material	0.00	4,533.62	3,756	(777.62)	120.7%
6160	Rolling Stock Replacement (dep	94.43	566.58	1,133	566.42	50.0%
6920	Safety	0.00	0.00	3,325	3,325.00	0.0%
6980	Supplies	107.46	660.56	3,000	2,339.44	22.0%
7020	Telephone	316.91	1,673.71	2,940	1,266.29	56.9%
7040	Travel and Training	514.27	649.27	1,900	1,250.73	34.2%
7080	Unemployment	16.22	211.37	258	46.63	81.9%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	4,533.86	31,217.46	66,000	34,782.54	47.3%
5300	Wages	10,851.18	51,885.34	94,714	42,828.66	54.8%
	Expenses	\$46,211.60	\$202,055.80	\$495,631	\$293,575.20	
	Revenue Less Expenditures	\$4,902.77	\$269,014.70	\$69,095	\$0.00	
	Net Change in Fund Balance	\$4,902.77	\$269,014.70	\$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
		Jun 2019 Jun 2019 Actual	Jan 2019 Jan 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	1,000.00	800	(200.00)	125.0%
	Revenue	\$250.00	\$41,000.00	\$43,000	\$2,000.00	
	Gross Profit	\$250.00	\$41,000.00	\$43,000	\$0.00	
Expenses						
6060	Capital Improvements - Equipme	12,450.00	53,252.55	64,700	11,447.45	82.3%
6080	Capital Improvements - Facilit	90,101.66	89,935.24	306,507	216,571.76	29.3%
6120	Chemicals and Fertilizer	0.00	0.00	450	450.00	0.0%
6180	Dues and Fees	0.00	676.46	1,000	323.54	67.6%
6200	Emp Benefit - Hosp Ins	1,824.76	10,165.36	21,942	11,776.64	46.3%
6240	Emp Benefit - Retirement	455.32	2,970.96	7,264	4,293.04	40.9%
6280	Equipment Purchased < \$5,000	0.00	2,243.16	3,000	756.84	74.8%
6340	Fuel Expense	(1,563.22)	11,002.41	24,000	12,997.59	45.8%
6400	Insurance - Workmen's Comp.	170.75	1,024.50	3,861	2,836.50	26.5%
6540	Notices and Ads	171.13	536.94	300	(236.94)	179.0%
6560	Payroll Tax Expense	986.10	6,193.95	13,779	7,585.05	45.0%
6620	Purchased Services	244.81	3,384.12	4,500	1,115.88	75.2%
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	523.37	5,000	4,476.63	10.5%
6840	Repair - Maint - Vehicles	205.26	594.32	12,000	11,405.68	5.0%
6760	Repair- Maint- Parts/Material	488.70	3,260.73	6,000	2,739.27	54.3%
6880	Repair-Maint Road Materials	0.00	3,931.28	18,000	14,068.72	21.8%
6160	Rolling Stock Replacement (dep	683.29	4,099.74	5,496	1,396.26	74.6%
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	168.17	997.35	2,500	1,502.65	39.9%
7020	Telephone	292.43	1,574.99	2,400	825.01	65.6%
7080	Unemployment	13.26	394.48	490	95.52	80.5%
7060	Uniforms	0.00	563.12	2,000	1,436.88	28.2%
7100	Utilitites	265.89	4,385.72	10,000	5,614.28	43.9%
5300	Wages	13,549.78	72,471.05	188,218	115,746.95	38.5%
	Expenses	\$120,508.09	\$274,181.80	\$712,107	\$437,925.20	
	Revenue Less Expenditures	(\$120,258.09)	(\$233,181.80)	(\$669,107)	\$0.00	
	Net Change in Fund Balance	(\$120,258.09)	(\$233,181.80)	(\$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
		Jun 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%
7040	Travel and Training	(20.00)	0.00	0	0.00	0.0%
	Expenses	(\$20.00)	\$8,000.00	\$48,000	\$40,000.00	
	Revenue Less Expenditures	\$20.00	(\$8,000.00)	(\$48,000)	\$0.00	
	Net Change in Fund Balance	\$20.00	(\$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
		Jun 2019 Jun 2019 Actual	Jan 2019 Jun 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	Facillties Rental - Long Term	2,000.00	12,000.00	24,000	12,000.00	50.0%
4950	Other Income	800.00	800.00	1,000	200.00	80.0%
	Revenue	\$2,800.00	\$16,100.00	\$38,000	\$21,900.00	
	Gross Profit	\$2,800.00	\$16,100.00	\$38,000	\$0.00	
Expenses						
6000	Act 833	0.00	0.00	8,300	8,300.00	0.0%
6060	Capital Improvements - Equipme	0.00	1,062.23	0	(1,062.23)	0.0%
6080	Capital Improvements - Facilit	0.00	1,228.16	10,000	8,771.84	12.3%
6180	Dues and Fees	630.00	661.25	800	138.75	82.7%
6200	Emp Benefit - Hosp Ins	616.64	4,006.84	12,150	8,143.16	33.0%
6230	Emp Benefit - LOPFI	3,999.62	12,424.86	28,669	16,244.14	43.3%
6240	Emp Benefit - Retirement	758.11	2,027.26	5,757	3,729.74	35.2%
6280	Equipment Purchased < \$5,000	0.00	4,716.00	4,000	(716.00)	117.9%
6340	Fuel Expense	604.08	2,976.58	8,000	5,023.42	37.2%
6400	Insurance - Workmen's Comp.	203.22	1,219.32	4,708	3,488.68	25.9%
6560	Payroll Tax Expense	162.93	1,107.46	3,428	2,320.54	32.3%
6580	Personnel Reimbursement	0.00	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	128.20	729.71	5,000	4,270.29	14.6%
6640	Repair - Maint - Building	0.00	2,049.59	4,200	2,150.41	48.8%
6720	Repair - Maint - Equipment	65.22	223.98	3,800	3,576.02	5.9%
6780	Repair - Maint - Radio	359.92	359.92	3,000	2,640.08	12.0%
6820	Repair - Maint - Tires	0.00	850.36	2,800	1,949.64	30.4%
6840	Repair - Maint - Vehicles	504.46	2,464.96	4,700	2,235.04	52.4%
6160	Rolling Stock Replacement (dep	1,235.99	7,415.94	10,660	3,244.06	69.6%
6980	Supplies	89.04	789.16	2,000	1,210.84	39.5%
7020	Telephone	377.49	2,146.70	3,420	1,273.30	62.8%
7040	Travel and Training	309.72	2,444.36	2,000	(444.36)	122.2%
7080	Unemployment	0.00	232.90	315	82.10	73.9%
7060	Uniforms	0.00	255.90	900	644.10	28.4%
7100	Utilitites	1,060.30	2,074.07	7,000	4,925.93	29.6%
5300	Wages	7,451.20	49,029.01	120,460	71,430.99	40.7%
	Expenses	\$18,556.14	\$108,870.52	\$278,067	\$169,196.48	
	Revenue Less Expenditures	(\$15,756.14)	(\$92,770.52)	(\$240,067)	\$0.00	
	Net Change in Fund Balance	(\$15,756.14)	(\$92,770.52)	(\$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
		Jun 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
Restaurant - Golf Operations						
Revenue						
4650	Sales - Beer	2,269.61	8,203.94	20,920	12,716.06	39.2%
4660	Sales - Beverage	1,641.44	7,201.95	26,841	19,639.05	26.8%
4670	Sales - Food	12,131.58	65,588.42	138,840	73,251.58	47.2%
	Revenue	\$16,042.63	\$80,994.31	\$186,601	\$105,606.69	
	Gross Profit	\$16,042.63	\$80,994.31	\$186,601	\$0.00	
Expenses						
6500	Advertising	0.00	493.00	0	(493.00)	0.0%
5000	Cost of Sales - Beer	1,520.99	4,052.47	8,836	4,783.53	45.9%
5050	Cost of Sales - Beverage	733.94	2,198.40	4,920	2,721.60	44.7%
5100	Cost of Sales - Food	3,330.01	28,749.66	53,520	24,770.34	53.7%
6180	Dues and Fees	300.00	331.25	730	398.75	45.4%
6200	Emp Benefit - Hosp Ins	451.65	451.65	4,044	3,592.35	11.2%
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	214.56	1,252	1,037.44	17.1%
6540	Notices and Ads	0.00	60.00	420	360.00	14.3%
6560	Payroll Tax Expense	427.73	2,355.25	4,541	2,185.75	51.9%
6620	Purchased Services	40.00	650.16	0	(650.16)	0.0%
6640	Repair - Maint - Building	0.00	457.94	2,070	1,612.06	22.1%
6720	Repair - Maint - Equipment	0.00	1,134.96	2,070	935.04	54.8%
6160	Rolling Stock Replacement (dep	146.10	876.60	1,752	875.40	50.0%
6980	Supplies	783.81	3,167.58	3,450	282.42	91.8%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	44.72	246.28	388	141.72	63.5%
7060	Uniforms	0.00	37.10	250	212.90	14.8%
7100	Utilitites	520.53	4,139.58	4,800	660.42	86.2%
5300	Wages	5,686.78	30,014.49	59,360	29,345.51	50.6%
	Expenses	\$14,022.02	\$79,710.87	\$153,870	\$74,159.13	
	Revenue Less Expenditures	\$2,020.61	\$1,283.44	\$32,731	\$0.00	
	Net Change in Fund Balance	\$2,020.61	\$1,283.44	\$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
		Jun 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Budget
18-Hole Course Maintenance						
Revenue						
4160	Contribution Income	184.50	283.50	0	(283.50)	0.0%
4560	Private Cart Fee	4.00	4.00	0	(4.00)	0.0%
	Revenue	\$188.50	\$287.50	\$0	(\$287.50)	
	Gross Profit	\$188.50	\$287.50	\$0	\$0.00	
Expenses						
6060	Capital Improvements - Equipme	0.00	0.00	56,741	56,741.00	0.0%
6120	Chemicals and Fertilizer	0.00	43,913.46	62,000	18,086.54	70.8%
6180	Dues and Fees	0.00	9,274.00	700	(8,574.00)	1,324.9%
6200	Emp Benefit - Hosp Ins	1,233.28	8,016.32	21,490	13,473.68	37.3%
6240	Emp Benefit - Retirement	514.36	3,420.87	5,032	1,611.13	68.0%
6280	Equipment Purchased < \$5,000	0.00	1,768.90	3,400	1,631.10	52.0%
6340	Fuel Expense	4,047.42	8,446.77	18,975	10,528.23	44.5%
6400	Insurance - Workmen's Comp.	148.13	888.78	2,542	1,653.22	35.0%
8010	Interest Expense	769.80	2,260.32	11,400	9,139.68	19.8%
6520	Miscellaneous	0.00	220.00	0	(220.00)	0.0%
6560	Payroll Tax Expense	1,195.23	7,055.67	15,832	8,776.33	44.6%
6620	Purchased Services	602.86	6,800.16	7,000	199.84	97.1%
6640	Repair - Maint - Building	0.00	514.23	450	(64.23)	114.3%
6720	Repair - Maint - Equipment	296.22	13,271.48	11,000	(2,271.48)	120.6%
6780	Repair - Maint - Radio	0.00	0.00	400	400.00	0.0%
6800	Repair - Maint - Sewer Plant	7.85	7.85	0	(7.85)	0.0%
6820	Repair - Maint - Tires	119.29	860.13	900	39.87	95.6%
6840	Repair - Maint - Vehicles	0.00	0.00	600	600.00	0.0%
6660	Repair - Maint- Line Repair	534.89	3,273.71	9,000	5,726.29	36.4%
6760	Repair- Maint- Parts/Material	0.00	661.50	0	(661.50)	0.0%
6160	Rolling Stock Replacement (dep	181.08	1,086.48	24,015	22,928.52	4.5%
6920	Safety	0.00	108.18	400	291.82	27.0%
6940	Seed, Sod, and Soil	1,646.04	4,055.90	15,000	10,944.10	27.0%
6980	Supplies	36.68	604.71	2,600	1,995.29	23.3%
7020	Telephone	176.13	1,777.73	2,940	1,162.27	60.5%
7040	Travel and Training	0.00	600.85	1,000	399.15	60.1%
7080	Unemployment	51.50	508.50	704	195.50	72.2%
7060	Uniforms	0.00	667.25	1,860	1,192.75	35.9%
7100	Utilitites	1,062.70	10,988.70	25,000	14,011.30	44.0%
5300	Wages	16,034.68	88,643.56	206,955	118,311.44	42.8%
	Expenses	\$28,658.14	\$219,696.01	\$507,936	\$288,239.99	
	Revenue Less Expenditures	(\$28,469.64)	(\$219,408.51)	(\$507,936)	\$0.00	
	Net Change in Fund Balance	(\$28,469.64)	(\$219,408.51)	(\$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
		Jun 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
18 Hole Course-Golf Operations						
Revenue						
4510	Cash Long/Short	(94.39)	(52.86)	0	52.86	0.0%
4020	Family Golf - Access Card	0.00	13,020.00	0	(13,020.00)	0.0%
4540	Fees - Green	14,886.62	44,857.45	186,022	141,164.55	24.1%
4030	Individual Golf - Access Card	604.00	50,103.00	0	(50,103.00)	0.0%
4950	Other Income	86.70	170.10	2,625	2,454.90	6.5%
4580	Pass - Golf Cart	450.00	10,230.00	18,000	7,770.00	56.8%
4560	Private Cart Fee	467.50	15,436.32	11,000	(4,436.32)	140.3%
4640	Pull Cart Rental	0.00	0.00	1,075	1,075.00	0.0%
4710	Range Balls	791.50	2,621.00	5,832	3,211.00	44.9%
4090	Range Card	220.00	2,407.00	2,652	245.00	90.8%
4600	Rent - Cart	6,160.57	19,208.17	51,000	31,791.83	37.7%
4610	Rent - Club	210.00	525.56	0	(525.56)	0.0%
4680	Sales - Merchandise	4,334.25	15,880.88	63,000	47,119.12	25.2%
4700	Storage - Cart	1,155.00	8,070.00	10,665	2,595.00	75.7%
	Revenue	\$29,271.75	\$182,476.62	\$351,871	\$169,394.38	
	Gross Profit	\$29,271.75	\$182,476.62	\$351,871	\$0.00	
Expenses						
6500	Advertising	0.00	2,900.00	10,000	7,100.00	29.0%
6080	Capital Improvements - Facilit	0.00	0.00	15,000	15,000.00	0.0%
5150	Cost of Sales - Merchandise	3,883.59	9,726.36	33,605	23,878.64	28.9%
6140	Credit Cards Fees	639.71	2,870.33	5,075	2,204.67	56.6%
6180	Dues and Fees	475.00	881.25	3,525	2,643.75	25.0%
6200	Emp Benefit - Hosp Ins	10.83	1,373.11	8,946	7,572.89	15.3%
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	496.62	942	445.38	52.7%
5200	Inventory Control	0.00	2,747.65	0	(2,747.65)	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	752.36	4,870.62	8,351	3,480.38	58.3%
6620	Purchased Services	5,972.04	17,211.04	25,500	8,288.96	67.5%
6640	Repair - Maint - Building	0.00	90.42	4,200	4,109.58	2.2%
6720	Repair - Maint - Equipment	0.00	1,706.81	5,200	3,493.19	32.8%
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	285.81	3,679.66	4,825	1,145.34	76.3%
7020	Telephone	516.78	2,322.48	2,282	(40.48)	101.8%
7040	Travel and Training	0.00	920.24	1,200	279.76	76.7%
7080	Unemployment	78.67	424.75	643	218.25	66.1%
7060	Uniforms	0.00	51.72	900	848.28	5.7%
7100	Utilitties	387.64	2,368.35	12,500	10,131.65	18.9%
5300	Wages	9,842.00	57,931.34	120,071	62,139.66	48.2%
	Expenses	\$22,927.20	\$113,008.91	\$275,478	\$162,469.09	
	Revenue Less Expenditures	\$6,344.55	\$69,467.71	\$76,393	\$0.00	
	Net Change in Fund Balance	\$6,344.55	\$69,467.71	\$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
		Jun 2019 Jun 2019 Actual	Jan 2019 Jun 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Recreation Center						
Revenue						
4510	Cash Long/Short	(4.95)	17.34	0	(17.34)	0.0%
4020	Family Golf - Access Card	0.00	2,085.00	3,174	1,089.00	65.7%
4040	Family Recreation - Access Car	2,790.00	11,160.00	11,622	462.00	96.0%
4540	Fees - Green	2,282.00	5,827.00	20,000	14,173.00	29.1%
4550	Fees - Recreation	3,141.35	4,301.71	7,500	3,198.29	57.4%
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	595.00	1,785.00	2,002	217.00	89.2%
4950	Other Income	19.52	32.02	0	(32.02)	0.0%
4560	Private Cart Fee	10.00	20.00	100	80.00	20.0%
4640	Pull Cart Rental	0.00	4.00	0	(4.00)	0.0%
4600	Rent - Cart	1,449.00	3,172.74	8,000	4,827.26	39.7%
4610	Rent - Club	80.00	170.00	700	530.00	24.3%
4630	Rent - Facilities Short Term	415.00	1,655.00	3,220	1,565.00	51.4%
4660	Sales - Beverage	560.86	909.57	1,900	990.43	47.9%
4670	Sales - Food	671.92	918.68	1,750	831.32	52.5%
4680	Sales - Merchandise	361.38	616.64	1,500	883.36	41.1%
	Revenue	\$12,371.08	\$34,042.70	\$82,714	\$48,671.30	
	Gross Profit	\$12,371.08	\$34,042.70	\$82,714	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	2,780.00	19,639.50	75,000	55,360.50	26.2%
6120	Chemicals and Fertilizer	27.56	27.56	4,800	4,772.44	0.6%
5050	Cost of Sales - Beverage	219.56	216.41	1,500	1,283.59	14.4%
5100	Cost of Sales - Food	366.80	285.33	1,500	1,214.67	19.0%
5150	Cost of Sales - Merchandise	190.52	305.84	1,200	894.16	25.5%
6140	Credit Cards Fees	91.37	211.28	700	488.72	30.2%
6180	Dues and Fees	0.00	281.25	950	668.75	29.6%
6200	Emp Benefit - Hosp Ins	0.00	12.40	0	(12.40)	0.0%
6240	Emp Benefit - Retirement	71.80	302.06	595	292.94	50.8%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00	0.0%
6400	Insurance - Workmen's Comp.	38.40	230.40	1,036	805.60	22.2%
5200	Inventory Control	0.00	(5.67)	0	5.67	0.0%
6520	Miscellaneous	0.00	0.00	140	140.00	0.0%
6540	Notices and Ads	77.20	154.20	0	(154.20)	0.0%
6560	Payroll Tax Expense	608.22	1,996.44	4,513	2,516.56	44.2%
6580	Personnel Reimbursement	0.00	70.76	600	529.24	11.8%
6620	Purchased Services	2,499.22	8,444.92	15,000	6,555.08	56.3%
6640	Repair - Maint - Building	1,153.55	1,390.06	10,000	8,609.94	13.9%
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	61.63	1,205.24	4,000	2,794.76	30.1%
6160	Rolling Stock Replacement (dep	71.58	429.48	859	429.52	50.0%
6980	Supplies	928.88	2,131.95	5,000	2,868.05	42.6%
7020	Telephone	362.75	2,068.53	2,500	431.47	82.7%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	63.60	208.80	524	315.20	39.8%
7060	Uniforms	0.00	0.00	175	175.00	0.0%
7100	Utilitites	1,017.87	6,463.56	18,500	12,036.44	34.9%
5300	Wages	7,950.26	25,804.57	58,995	33,190.43	43.7%

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

Acct No	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2019
	Jun 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
	Jun 2019 Actual	Jun 2019 Actual	Jan 2019 Dec 2019	Dec 2019 Variance	Percent of Budget
	Expenses	\$18,580.77	\$71,905.50	\$216,659	\$144,753.50
	Revenue Less Expenditures	(\$6,209.69)	(\$37,862.80)	(\$133,945)	\$0.00
	Net Change in Fund Balance	(\$6,209.69)	(\$37,862.80)	(\$133,945)	\$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
		Jun 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
Holiday Island Marina						
Revenue						
4100	Facilities Rental - Long Term	1,584.41	170,609.92	202,030	31,420.08	84.4%
4950	Other Income	0.00	25.00	0	(25.00)	0.0%
	Revenue	\$1,584.41	\$170,634.92	\$202,030	\$31,395.08	
	Gross Profit	\$1,584.41	\$170,634.92	\$202,030	\$0.00	
Expenses						
6060	Capital Improvements - Equipme	0.00	4,743.07	0	(4,743.07)	0.0%
6180	Dues and Fees	0.00	325.00	325	0.00	100.0%
6520	Miscellaneous	0.00	12,855.80	0	(12,855.80)	0.0%
6620	Purchased Services	5,223.19	42,425.81	89,938	47,512.19	47.2%
6640	Repair - Maint - Building	800.00	9,725.73	6,920	(2,805.73)	140.5%
6720	Repair - Maint - Equipment	0.00	331.51	500	168.49	66.3%
7020	Telephone	0.20	37.89	0	(37.89)	0.0%
7100	Utilitites	132.47	848.94	1,185	336.06	71.6%
	Expenses	\$6,155.86	\$71,293.75	\$98,868	\$27,574.25	
	Revenue Less Expenditures	(\$4,571.45)	\$99,341.17	\$103,162	\$0.00	
	Net Change in Fund Balance	(\$4,571.45)	\$99,341.17	\$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
		Jun 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
Campground Recreation						
Revenue						
4510	Cash Long/Short	3.19	4.12	0	(4.12)	0.0%
4160	Contribution Income	1,000.00	1,000.00	0	(1,000.00)	0.0%
4630	Rent - Facilities Short Term	1,138.00	3,803.00	12,600	8,797.00	30.2%
	Revenue	\$2,141.19	\$4,807.12	\$12,600	\$7,792.88	
	Gross Profit	\$2,141.19	\$4,807.12	\$12,600	\$0.00	
Expenses						
6620	Purchased Services	616.61	1,849.83	4,965	3,115.17	37.3%
6640	Repair - Maint - Building	0.00	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	174.95	778.65	1,128	349.35	69.0%
7100	Utilitites	424.75	1,789.70	3,564	1,774.30	50.2%
	Expenses	\$1,216.31	\$4,686.11	\$10,657	\$5,970.89	
	Revenue Less Expenditures	\$924.88	\$121.01	\$1,943	\$0.00	
	Net Change in Fund Balance	\$924.88	\$121.01	\$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
		Jun 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
Clubhouse						
Revenue						
4160	Contribution Income	2,500.00	2,500.00	0	(2,500.00)	0.0%
4630	Rent - Facilities Short Term	460.00	3,946.30	10,000	6,053.70	39.5%
	Revenue	\$2,960.00	\$6,446.30	\$10,000	\$3,553.70	
	Gross Profit	\$2,960.00	\$6,446.30	\$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	49.70	231.49	430	198.51	53.8%
6620	Purchased Services	126.03	984.27	1,500	515.73	65.6%
6640	Repair - Maint - Building	0.00	3,236.18	4,500	1,263.82	71.9%
6720	Repair - Maint - Equipment	0.00	247.03	4,500	4,252.97	5.5%
6980	Supplies	102.27	1,138.89	2,300	1,161.11	49.5%
7020	Telephone	113.89	309.91	0	(309.91)	0.0%
7080	Unemployment	5.20	24.21	67	42.79	36.1%
7100	Utilitites	692.80	4,268.61	11,600	7,331.39	36.8%
5300	Wages	649.71	3,025.97	5,620	2,594.03	53.8%
	Expenses	\$1,739.60	\$15,466.56	\$55,517	\$40,050.44	
	Revenue Less Expenditures	\$1,220.40	(\$9,020.26)	(\$45,517)	\$0.00	
	Net Change in Fund Balance	\$1,220.40	(\$9,020.26)	(\$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
		Jun 2019	Jan 2019	Jan 2019	Jan 2019	Dec 2019
		Actual	Actual	Dec 2019	Variance	Percent of Budget
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	12,871.86	1,942,984.01	1,812,961	(130,023.01)	107.2%
4440	Assessment Income - Penalties	442.40	5,878.25	25,000	19,121.75	23.5%
4170	Chilli Cook-Off Income	0.00	7,500.00	0	(7,500.00)	0.0%
4160	Contribution Income	0.00	12,444.74	46,500	34,055.26	26.8%
4330	Debt Service - Sewer Treatment	0.00	0.00	195,103	195,103.00	0.0%
4960	Interest Income	5,653.05	25,012.60	38,040	13,027.40	65.8%
4950	Other Income	4,522.72	104,792.75	20,508	(84,284.75)	511.0%
4710	Range Balls	0.00	5.00	0	(5.00)	0.0%
4000	Security Fee	7,891.52	47,078.12	90,000	42,921.88	52.3%
	Revenue	\$31,381.55	\$2,145,695.47	\$2,228,112	\$82,416.53	
	Gross Profit	\$31,381.55	\$2,145,695.47	\$2,228,112	\$0.00	
Expenses						
6500	Advertising	0.00	12,840.00	20,800	7,960.00	61.7%
5540	Assessment Expense - Uncollect	1,606.42	1,606.42	28,000	26,393.58	5.7%
6130	Chilli Cook-Off Expense	0.00	9,122.31	0	(9,122.31)	0.0%
6350	Hiking Trail	1,005.66	15,925.84	0	(15,925.84)	0.0%
6380	Insurance	2,221.64	65,945.48	118,452	52,506.52	55.7%
6400	Insurance - Workmen's Comp.	0.00	(10,550.00)	0	10,550.00	0.0%
6440	Legal Fees	(600.00)	7,294.95	20,400	13,105.05	35.8%
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	119.00	7,558.74	12,223	4,664.26	61.8%
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	\$4,352.72	\$110,687.16	\$280,038	\$169,350.84	
	Revenue Less Expenditures	\$27,028.83	\$2,035,008.31	\$1,948,074	\$0.00	
	Net Change in Fund Balance	\$27,028.83	\$2,035,008.31	\$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
	Jun 2019 Actual	Jan 2019 Jun 2019 Actual	Jan 2019 Dec 2019	Jan 2019 Dec 2019 Variance	Dec 2019 Percent of Budget
Fund Balances					
Beginning Fund Balance	21,220,858.91	19,413,801.04	0	0.00	0.0%
Net Change in Fund Balance	(149,469.48)	1,657,588.39	163,606	0.00	0.0%
Ending Fund Balance	21,071,389.43	21,071,389.43	0	0.00	0.0%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 6/1/2019 to 6/30/2019

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