

Balance Sheet
For Period Ending 7/31/2017

	Book Value
	Jul 2017
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	8,575.91
Cash in Checking- Revenue Fund	41,443.14
Cash in P/R Checking	(4,716.98)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	90,186.95
Debt Service (Treatment Plant)	1,090,830.98
Equipment Reserve - Restricted	305,699.32
Fire Wise	7,650.97
Money Market Demand Account	1,441,057.22
Petty Cash - Office	500.00
Restricted Fire Dept Funds	6,000.00
Restricted Road Funds	45,000.00
Undesignated Reserve - Restrict	1,052,009.35
Utility Improvements	49,653.15
Water Escrow Deposits	16,429.78
Allowance for Uncollectable As	(120,603.42)
AR - Water & Sewer Sales	101,716.31
Assessments Receivable - Curre	998,514.38
Assessments Receivable - Noncu	124,927.73
Assessments Receivable - Penal	36,217.20
Debt Service Receivable - Curr	105,634.56
Debt Service Receivable - Deli	14,373.46
Inventory - Beer	1,226.60
Inventory - Beverage	944.20
Inventory - Food	2,427.07
Inventory - Pro Shop	45,195.31
Inventory - Rec. Center	850.00
Prepaid Expenses	94,757.53
Total Current Assets	\$5,557,350.72
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(25,954,177.05)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,310,785.60
9-Hole Golf Course	1,143,916.69
Buildings	4,180,374.68
Fire and Security Equipment an	1,086,113.01
Recreational Facilities	1,028,459.22
Restaurant	50,445.00
Sewer System	18,243,631.18
Streets and Roads	8,414,231.16
Water System	7,695,770.13

Balance Sheet
For Period Ending 7/31/2017

	Book Value
	Jul 2017
	Actual
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	980,354.87
Total Fixed Assets	\$19,768,085.83
Total Assets	\$25,325,436.55

Liabilities

Current Liabilities

Payroll Liabilities

Accounts Payable - Trade	33,126.10
AR Dept of Workforce Services	104.63
MHBF Payable	5,370.50
Accounts Payable - Health Dept	331.00
Customer Deposits	3,185.05
Customer Donation	979.80
Gift Certificates - Pro Shops	(3,741.29)
Golf Tournament Prize Money	13,426.10
Sales Tax Payable	8,351.02
Wages Payable	1.43
Water Escrow Deposits	16,300.00
Total Current Liabilities	\$77,434.34

Long Term Liabilities

Long Term Debt

Bonds Payable	4,285,027.74
Long Term Note Pay/Flotation	19,532.65
Long Term Notes Pay/Golf Equip	97,284.50
Total Long Term Liabilities	\$4,401,844.89
Total Liabilities	\$4,479,279.23

Fund Balance

Suplus Carryover

Retained Earnings	19,376,688.50
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,464.10
Total Fund Balance	\$20,846,157.32
Total Liabilities and Equity	\$25,325,436.55

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Dec 2017	Variance
						Percent of Budget
Revenue & Expenditures						
Administrative Dept						
Revenue						
4100	Facilities Rental - Long Term	600.00	2,400.00	3,600	1,200.00	66.7%
4950	Other Income	0.00	30,137.58	0	(30,137.58)	0.0%
	Revenue	\$600.00	\$32,537.58	\$3,600	(\$28,937.58)	
	Gross Profit	\$600.00	\$32,537.58	\$3,600	\$0.00	
Expenses						
6500	Advertising	0.00	326.81	0	(326.81)	0.0%
6020	Auditors' Fees	0.00	22,848.24	23,113	264.76	98.9%
6140	Credit Cards Fees	73.29	604.07	800	195.93	75.5%
6180	Dues and Fees	0.00	0.00	584	584.00	0.0%
6200	Emp Benefit - Hosp Ins	1,663.00	10,279.00	30,888	20,609.00	33.3%
6240	Emp Benefit - Retirement	539.56	4,047.43	10,460	6,412.57	38.7%
6280	Equipment Purchased < \$5,000	0.00	499.88	3,000	2,500.12	16.7%
6400	Insurance - Workmen's Comp.	15.70	109.90	0	(109.90)	0.0%
6520	Miscellaneous	0.00	19.60	1,800	1,780.40	1.1%
6540	Notices and Ads	0.00	0.00	960	960.00	0.0%
6560	Payroll Tax Expense	1,279.05	9,605.61	16,870	7,264.39	56.9%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	0.00	5,094.23	12,000	6,905.77	42.5%
6620	Purchased Services	929.92	5,704.44	23,305	17,600.56	24.5%
6640	Repair - Maint - Building	0.00	2,259.58	5,630	3,370.42	40.1%
6720	Repair - Maint - Equipment	0.00	240.03	960	719.97	25.0%
6840	Repair - Maint - Vehicles	0.00	143.50	400	256.50	35.9%
6980	Supplies	697.21	4,045.08	8,313	4,267.92	48.7%
7020	Telephone	1,181.46	8,267.87	10,812	2,544.13	76.5%
7040	Travel and Training	0.00	0.00	1,500	1,500.00	0.0%
7080	Unemployment	4.40	(190.00)	2,063	2,253.00	(9.2%)
7100	Utilitites	657.59	3,689.24	6,420	2,730.76	57.5%
5300	Wages	17,273.72	110,407.56	226,253	115,845.44	48.8%
	Expenses	\$24,314.90	\$188,002.07	\$386,251	\$198,248.93	
	Revenue Less Expenditures	(\$23,714.90)	(\$155,464.49)	(\$382,651)	\$0.00	
	Net Change in Fund Balance	(\$23,714.90)	(\$155,464.49)	(\$382,651)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017 Jul 2017 Actual	Jan 2017 Jul 2017 Actual	Jan 2017 Jan 2017 Dec 2017	Jan 2017 Dec 2017 Variance	Dec 2017 Percent of Budget
Water Dept						
Revenue						
4160	Contribution Income	0.00	3,365.00	0	(3,365.00)	0.0%
4260	Irrigation Service Income	0.00	1,300.00	900	(400.00)	144.4%
4340	Late Charges on Water and Sewe	1,136.32	6,327.11	6,000	(327.11)	105.5%
4950	Other Income	0.00	618.51	0	(618.51)	0.0%
4200	Water Sales	46,366.54	254,545.62	524,924	270,378.38	48.5%
4240	Water Service Installation Cha	0.00	1,400.00	2,800	1,400.00	50.0%
4220	Water Turn-On Charges	1,440.00	11,385.00	10,800	(585.00)	105.4%
	Revenue	\$48,942.86	\$278,941.24	\$545,424	\$266,482.76	
	Gross Profit	\$48,942.86	\$278,941.24	\$545,424	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	0.00	61,489.20	0	(61,489.20)	0.0%
6120	Chemicals and Fertilizer	0.00	616.05	1,250	633.95	49.3%
6180	Dues and Fees	24.36	1,030.72	1,540	509.28	66.9%
6200	Emp Benefit - Hosp Ins	163.38	1,846.28	10,548	8,701.72	17.5%
6240	Emp Benefit - Retirement	121.63	893.05	3,365	2,471.95	26.5%
6260	Engineering	0.00	0.00	15,000	15,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	1,959.18	3,800	1,840.82	51.6%
6300	Fire Hydrants	0.00	0.00	8,150	8,150.00	0.0%
6340	Fuel Expense	358.67	2,320.74	7,800	5,479.26	29.8%
6400	Insurance - Workmen's Comp.	156.94	1,098.58	619	(479.58)	177.5%
6540	Notices and Ads	0.00	0.00	500	500.00	0.0%
6560	Payroll Tax Expense	363.13	2,820.37	7,638	4,817.63	36.9%
6620	Purchased Services	77.02	2,304.14	500	(1,804.14)	460.8%
6640	Repair - Maint - Building	0.00	0.00	1,500	1,500.00	0.0%
6720	Repair - Maint - Equipment	0.00	8,996.39	34,200	25,203.61	26.3%
6780	Repair - Maint - Radio	0.00	0.00	500	500.00	0.0%
6820	Repair - Maint - Tires	0.00	311.05	1,160	848.95	26.8%
6840	Repair - Maint - Vehicles	74.51	543.74	2,220	1,676.26	24.5%
6660	Repair - Maint- Line Repair	0.00	22,852.73	21,500	(1,352.73)	106.3%
6760	Repair- Maint- Parts/Material	29.82	19,731.42	19,700	(31.42)	100.2%
6920	Safety	0.00	463.19	500	36.81	92.6%
6980	Supplies	17.76	1,439.24	2,400	960.76	60.0%
7020	Telephone	567.27	3,207.88	5,760	2,552.12	55.7%
7040	Travel and Training	0.00	0.00	1,325	1,325.00	0.0%
7080	Unemployment	2.90	30.20	745	714.80	4.1%
7060	Uniforms	189.17	1,099.38	1,284	184.62	85.6%
7100	Utilitites	20,068.88	64,410.44	107,400	42,989.56	60.0%
5300	Wages	4,801.33	31,966.95	99,850	67,883.05	32.0%
	Expenses	\$27,016.77	\$231,430.92	\$360,754	\$129,323.08	
	Revenue Less Expenditures	\$21,926.09	\$47,510.32	\$184,670	\$0.00	
	Net Change In Fund Balance	\$21,926.09	\$47,510.32	\$184,670	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017 Jul 2017 Actual	Jan 2017 Jul 2017 Actual	Jan 2017 Dec 2017	Jan 2017 Dec 2017 Variance	Dec 2017 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	20,748.79	131,407.57	242,326	110,918.43	54.2%
4300	Sewer Sales	28,113.66	181,630.15	340,164	158,533.85	53.4%
4320	Sewer Sales Installation Charg	0.00	600.00	2,400	1,800.00	25.0%
	Revenue	\$48,862.45	\$313,637.72	\$584,890	\$271,252.28	
	Gross Profit	\$48,862.45	\$313,637.72	\$584,890	\$0.00	
Expenses						
6120	Chemicals and Fertilizer	0.00	4,264.78	12,500	8,235.22	34.1%
6180	Dues and Fees	0.00	3,265.00	4,155	890.00	78.6%
6200	Emp Benefit - Hosp Ins	821.62	6,276.72	10,548	4,271.28	59.5%
6240	Emp Benefit - Retirement	353.29	2,703.52	3,365	661.48	80.3%
6260	Engineering	0.00	0.00	5,000	5,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	53.48	3,800	3,746.52	1.4%
6340	Fuel Expense	358.66	2,320.72	7,800	5,479.28	29.8%
6400	Insurance - Workmen's Comp.	141.24	988.68	619	(369.68)	159.7%
8010	Interest Expense	9,951.94	70,810.82	148,008	77,197.18	47.8%
6420	Lab Fees	100.00	4,147.54	7,800	3,652.46	53.2%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	640.05	5,033.28	7,638	2,604.72	65.9%
6620	Purchased Services	77.02	9,198.64	22,050	12,851.36	41.7%
6640	Repair - Maint - Building	0.00	0.00	7,500	7,500.00	0.0%
6720	Repair - Maint - Equipment	0.00	6,159.45	20,000	13,840.55	30.8%
6800	Repair - Maint - Sewer Plant	335.59	12,944.05	29,256	16,311.95	44.2%
6820	Repair - Maint - Tires	0.00	311.04	1,160	848.96	26.8%
6840	Repair - Maint - Vehicles	0.00	16.15	2,220	2,203.85	0.7%
6660	Repair - Maint- Line Repair	0.00	2,500.00	2,500	0.00	100.0%
6760	Repair- Maint- Parts/Material	0.00	522.63	3,756	3,233.37	13.9%
6920	Safety	0.00	98.33	3,325	3,226.67	3.0%
6980	Supplies	0.00	625.33	3,000	2,374.67	20.8%
7020	Telephone	135.78	1,643.08	1,650	6.92	99.6%
7040	Travel and Training	0.00	379.48	1,325	945.52	28.6%
7080	Unemployment	0.57	32.57	745	712.43	4.4%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	7,524.27	35,769.57	59,820	24,050.43	59.8%
5300	Wages	8,640.12	61,471.67	99,850	38,378.33	61.6%
	Expenses	\$29,080.15	\$231,536.53	\$470,890	\$239,353.47	
	Revenue Less Expenditures	\$19,782.30	\$82,101.19	\$114,000	\$0.00	
	Net Change in Fund Balance	\$19,782.30	\$82,101.19	\$114,000	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017 Jul 2017 Actual	Jan 2017 Jul 2017 Actual	Jan 2017 Jan 2017 Dec 2017	Jan 2017 Dec 2017 Variance	Dec 2017 Percent of Budget
Road Dept						
Revenue						
4160	Contribution Income	0.00	40,000.00	45,000	5,000.00	88.9%
4820	Culvert Installation Income	0.00	710.61	500	(210.61)	142.1%
4800	Driveway Transitions	0.00	0.00	1,200	1,200.00	0.0%
4950	Other Income	0.00	(6,098.03)	500	6,598.03	(1,219.6%)
4840	Road Inspection Fee - Nonreund	0.00	250.00	800	550.00	31.3%
	Revenue	\$0.00	\$34,862.58	\$48,000	\$13,137.42	
	Gross Profit	\$0.00	\$34,862.58	\$48,000	\$0.00	
Expenses						
6060	Capital Improvements - Equipme	0.00	12,051.57	0	(12,051.57)	0.0%
6120	Chemicals and Fertilizer	0.00	0.00	450	450.00	0.0%
6180	Dues and Fees	0.00	688.13	1,000	311.87	68.8%
6200	Emp Benefit - Hosp Ins	1,663.00	12,562.00	23,952	11,390.00	52.4%
6240	Emp Benefit - Retirement	538.32	3,273.76	5,464	2,190.24	59.9%
6280	Equipment Purchased < \$5,000	0.00	2,330.41	3,000	669.59	77.7%
6340	Fuel Expense	(1,392.82)	4,472.90	25,000	20,527.10	17.9%
6400	Insurance - Workmen's Comp.	455.11	3,185.77	6,204	3,018.23	51.4%
6540	Notices and Ads	0.00	177.84	300	122.16	59.3%
6560	Payroll Tax Expense	976.59	7,526.64	13,803	6,276.36	54.5%
6620	Purchased Services	154.04	1,891.46	4,500	2,608.54	42.0%
6640	Repair - Maint - Building	0.00	748.20	500	(248.20)	149.6%
6740	Repair - Maint - Lubricants	0.00	0.00	1,000	1,000.00	0.0%
6780	Repair - Maint - Radio	0.00	0.00	250	250.00	0.0%
6650	Repair - Maint - Street Light	0.00	68.15	1,200	1,131.85	5.7%
6820	Repair - Maint - Tires	259.92	334.93	6,000	5,665.07	5.6%
6840	Repair - Maint - Vehicles	594.82	7,070.57	12,000	4,929.43	58.9%
6760	Repair- Maint- Parts/Material	0.00	5,133.21	6,000	866.79	85.6%
6880	Repair-Maint Road Materials	0.00	9,080.65	20,000	10,919.35	45.4%
6920	Safety	0.00	118.07	250	131.93	47.2%
6960	Snow / Ice Removal	0.00	0.00	8,000	8,000.00	0.0%
6980	Supplies	0.00	767.72	3,000	2,232.28	25.6%
7020	Telephone	132.43	877.30	1,740	862.70	50.4%
7080	Unemployment	0.00	87.06	2,418	2,330.94	3.6%
7060	Uniforms	131.68	834.99	2,500	1,665.01	33.4%
7100	Utilitites	342.10	3,916.94	10,000	6,083.06	39.2%
5300	Wages	13,319.64	87,146.50	188,537	101,390.50	46.2%
	Expenses	\$17,174.83	\$164,344.77	\$347,068	\$182,723.23	
	Revenue Less Expenditures	(\$17,174.83)	(\$129,482.19)	(\$299,068)	\$0.00	
	Net Change in Fund Balance	(\$17,174.83)	(\$129,482.19)	(\$299,068)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Jul 2017 Jul 2017 Actual	Year-To-Date Jan 2017 Jul 2017 Actual	Annual Budget Jan 2017 Jan 2017 Dec 2017	Annual Budget Jan 2017 Dec 2017 Variance	Jan 2017 Dec 2017 Percent of Budget
Public Safety Dept					
Expenses					
6620 Purchased Services	4,000.00	28,000.00	48,000	20,000.00	58.3%
Expenses	\$4,000.00	\$28,000.00	\$48,000	\$20,000.00	
Revenue Less Expenditures	(\$4,000.00)	(\$28,000.00)	(\$48,000)	\$0.00	
Net Change In Fund Balance	(\$4,000.00)	(\$28,000.00)	(\$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 2017
		Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Jul 2017	Jul 2017	Jan 2017	Dec 2017	Dec 2017
		Actual	Actual	Dec 2017	Variance	Percent of Budget
Fire Dept						
Revenue						
4160	Contribution Income	700.00	2,200.00	94,000	91,800.00	2.3%
4100	Facilities Rental - Long Term	2,000.00	6,000.00	0	(6,000.00)	0.0%
4140	Miscellaneous Income	0.00	0.00	11,200	11,200.00	0.0%
4950	Other Income	0.00	5.00	2,850	2,845.00	0.2%
4970	Sale of Assets	0.00	4,000.00	0	(4,000.00)	0.0%
	Revenue	\$2,700.00	\$12,205.00	\$108,050	\$95,845.00	
	Gross Profit	\$2,700.00	\$12,205.00	\$108,050	\$0.00	
Expenses						
6000	Act 833	0.00	0.00	8,300	8,300.00	0.0%
6180	Dues and Fees	0.00	660.00	800	140.00	82.5%
6200	Emp Benefit - Hosp Ins	1,228.00	5,526.00	12,132	6,606.00	45.5%
6230	Emp Benefit - LOPFI	2,615.90	12,706.22	25,480	12,773.78	49.9%
6240	Emp Benefit - Retirement	406.26	1,656.21	5,735	4,078.79	28.9%
6340	Fuel Expense	513.03	3,025.22	9,275	6,249.78	32.6%
6400	Insurance - Workmen's Comp.	392.34	2,746.38	3,958	1,211.62	69.4%
6560	Payroll Tax Expense	117.14	884.84	3,327	2,442.16	26.6%
6580	Personnel Reimbursement	0.00	8,068.00	16,000	7,932.00	50.4%
6620	Purchased Services	416.60	1,694.34	8,000	6,305.66	21.2%
6010	Reimbursable Expenditures	0.00	0.00	5,000	5,000.00	0.0%
6640	Repair - Maint - Building	1,084.29	2,645.74	4,200	1,554.26	63.0%
6720	Repair - Maint - Equipment	0.00	448.54	3,850	3,401.46	11.7%
6780	Repair - Maint - Radio	0.00	0.00	3,000	3,000.00	0.0%
6820	Repair - Maint - Tires	0.00	0.00	3,000	3,000.00	0.0%
6840	Repair - Maint - Vehicles	39.56	3,311.06	4,700	1,388.94	70.4%
6980	Supplies	0.00	817.07	4,500	3,682.93	18.2%
7020	Telephone	206.40	1,356.08	2,520	1,163.92	53.8%
7040	Travel and Training	0.00	740.32	2,400	1,659.68	30.8%
7080	Unemployment	1.44	53.76	1,177	1,123.24	4.6%
7060	Uniforms	0.00	881.32	900	18.68	97.9%
7100	Utilitites	400.59	1,790.12	7,000	5,209.88	25.6%
5300	Wages	8,485.30	57,419.20	117,492	60,072.80	48.9%
	Expenses	\$15,906.85	\$106,430.42	\$252,746	\$146,315.58	
	Revenue Less Expenditures	(\$13,206.85)	(\$94,225.42)	(\$144,696)	\$0.00	
	Net Change in Fund Balance	(\$13,206.85)	(\$94,225.42)	(\$144,696)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Dec 2017	Percent of Budget
Restaurant - Golf Operations						
Revenue						
4650	Sales - Beer	2,906.05	12,581.96	16,050	3,468.04	78.4%
4660	Sales - Beverage	2,047.11	9,941.63	14,300	4,358.37	69.5%
4670	Sales - Food	15,843.65	89,166.39	117,800	28,633.61	75.7%
	Revenue	\$20,796.81	\$111,689.98	\$148,150	\$36,460.02	
	Gross Profit	\$20,796.81	\$111,689.98	\$148,150	\$0.00	
Expenses						
6500	Advertising	0.00	221.00	0	(221.00)	0.0%
5000	Cost of Sales - Beer	1,024.90	5,935.11	5,620	(315.11)	105.6%
5050	Cost of Sales - Beverage	142.89	2,520.03	4,290	1,769.97	58.7%
5100	Cost of Sales - Food	6,404.25	38,301.16	49,440	11,138.84	77.5%
6180	Dues and Fees	0.00	680.00	730	50.00	93.2%
6200	Emp Benefit - Hosp Ins	307.00	2,149.00	4,044	1,895.00	53.1%
6240	Emp Benefit - Retirement	0.00	0.00	1,083	1,083.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	129.71	0	(129.71)	0.0%
6400	Insurance - Workmen's Comp.	94.16	659.12	564	(95.12)	116.9%
6520	Miscellaneous	0.00	171.03	0	(171.03)	0.0%
6540	Notices and Ads	0.00	73.50	420	346.50	17.5%
6560	Payroll Tax Expense	435.49	2,791.05	4,105	1,313.95	68.0%
6620	Purchased Services	239.75	631.95	0	(631.95)	0.0%
6640	Repair - Maint - Building	0.00	65.00	1,800	1,735.00	3.6%
6720	Repair - Maint - Equipment	260.03	1,185.73	1,800	614.27	65.9%
6980	Supplies	401.28	1,870.40	3,000	1,129.60	62.3%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	15.46	73.63	1,200	1,126.37	6.1%
7060	Uniforms	0.00	187.54	250	62.46	75.0%
7100	Utilitites	718.19	4,984.50	4,800	(184.50)	103.8%
5300	Wages	5,794.25	36,114.82	53,659	17,544.18	67.3%
	Expenses	\$15,837.65	\$98,744.28	\$137,105	\$38,360.72	
	Revenue Less Expenditures	\$4,959.16	\$12,945.70	\$11,045	\$0.00	
	Net Change in Fund Balance	\$4,959.16	\$12,945.70	\$11,045	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Variance	Percent of Budget
18-Hole Course Maintenance						
Revenue						
4160	Contribution Income	76.00	1,320.00	0	(1,320.00)	0.0%
	Revenue	\$76.00	\$1,320.00	\$0	(\$1,320.00)	
	Gross Profit	\$76.00	\$1,320.00	\$0	\$0.00	
Expenses						
6120	Chemicals and Fertilizer	0.00	31,087.80	45,000	13,912.20	69.1%
6180	Dues and Fees	0.00	440.00	875	435.00	50.3%
6200	Emp Benefit - Hosp Ins	1,522.53	8,739.09	16,200	7,460.91	53.9%
6240	Emp Benefit - Retirement	491.99	2,633.19	4,382	1,748.81	60.1%
6280	Equipment Purchased < \$5,000	382.31	2,587.29	3,400	812.71	76.1%
6340	Fuel Expense	1,257.14	9,880.56	13,500	3,619.44	73.2%
6400	Insurance - Workmen's Comp.	204.02	1,428.14	2,105	676.86	67.8%
8010	Interest Expense	0.00	2,442.80	5,906	3,463.20	41.4%
6560	Payroll Tax Expense	1,221.06	7,978.40	13,969	5,990.60	57.1%
6620	Purchased Services	139.66	7,216.26	7,000	(216.26)	103.1%
6640	Repair - Maint - Building	65.00	65.00	450	385.00	14.4%
6720	Repair - Maint - Equipment	1,514.09	7,375.80	11,000	3,624.20	67.1%
6780	Repair - Maint - Radio	0.00	0.00	400	400.00	0.0%
6820	Repair - Maint - Tires	0.00	759.33	900	140.67	84.4%
6840	Repair - Maint - Vehicles	0.00	757.61	600	(157.61)	126.3%
6660	Repair - Maint- Line Repair	273.69	4,781.76	9,000	4,218.24	53.1%
6920	Safety	0.00	48.67	400	351.33	12.2%
6940	Seed, Sod, and Soil	0.00	8,049.46	15,000	6,950.54	53.7%
6980	Supplies	111.43	1,691.91	2,600	908.09	65.1%
7020	Telephone	154.07	1,003.46	2,940	1,936.54	34.1%
7040	Travel and Training	0.00	0.00	1,100	1,100.00	0.0%
7080	Unemployment	28.36	140.45	3,034	2,893.55	4.6%
7060	Uniforms	0.00	1,097.69	1,860	762.31	59.0%
7100	Utilitites	2,192.62	7,360.57	25,000	17,639.43	29.4%
5300	Wages	16,467.16	100,711.65	182,817	82,105.35	55.1%
	Expenses	\$26,025.13	\$208,276.89	\$369,438	\$161,161.11	
	Revenue Less Expenditures	(\$25,949.13)	(\$206,956.89)	(\$369,438)	\$0.00	
	Net Change in Fund Balance	(\$25,949.13)	(\$206,956.89)	(\$369,438)	\$0.00	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017 Jul 2017 Actual	Jan 2017 Jul 2017 Actual	Jan 2017 Jan 2017 Dec 2017	Jan 2017 Dec 2017 Variance	Dec 2017 Percent of Budget
18 Hole Course-Golf Operations						
Revenue						
4510	Cash Long/Short	(10.73)	(248.04)	0	248.04	0.0%
4020	Family Golf - Access Card	0.00	23,110.00	0	(23,110.00)	0.0%
4540	Fees - Green	16,775.87	59,628.95	97,950	38,321.05	60.9%
4560	Fees - Trail	250.00	16,025.35	19,300	3,274.65	83.0%
4030	Individual Golf - Access Card	0.00	44,550.00	81,270	36,720.00	54.8%
4580	Lease - Golf Cart	475.00	12,268.36	18,450	6,181.64	66.5%
4950	Other Income	323.25	1,102.13	2,625	1,522.87	42.0%
4640	Pull Cart Rental	0.00	370.40	900	529.60	41.2%
4710	Range Balls	776.00	2,929.50	4,125	1,195.50	71.0%
4090	Range Card	40.00	1,440.00	1,625	185.00	88.6%
4600	Rent - Cart	7,075.80	23,444.72	39,600	16,155.28	59.2%
4610	Rent - Club	530.00	880.00	0	(880.00)	0.0%
4680	Sales - Merchandise	4,974.13	22,212.33	53,500	31,287.67	41.5%
4700	Storage - Cart	225.00	8,991.40	11,050	2,058.60	81.4%
	Revenue	\$31,434.32	\$216,705.10	\$330,395	\$113,689.90	
	Gross Profit	\$31,434.32	\$216,705.10	\$330,395	\$0.00	
Expenses						
6500	Advertising	200.00	2,027.53	5,000	2,972.47	40.6%
6060	Capital Improvements - Equipme	0.00	1,751.41	0	(1,751.41)	0.0%
6080	Capital Improvements - Facilit	0.00	84.99	0	(84.99)	0.0%
5150	Cost of Sales - Merchandise	1,849.65	13,589.75	33,605	20,015.25	40.4%
6140	Credit Cards Fees	765.33	3,622.83	4,391	768.17	82.5%
6180	Dues and Fees	0.00	674.00	3,525	2,851.00	19.1%
6200	Emp Benefit - Hosp Ins	678.00	4,746.00	8,946	4,200.00	53.1%
6240	Emp Benefit - Retirement	192.30	1,442.25	2,500	1,057.75	57.7%
6280	Equipment Purchased < \$5,000	0.00	938.26	5,000	4,061.74	18.8%
6340	Fuel Expense	0.00	215.46	3,275	3,059.54	6.6%
6400	Insurance - Workmen's Comp.	31.39	219.73	1,316	1,096.27	16.7%
5200	Inventory Control	1.95	616.19	0	(616.19)	0.0%
6520	Miscellaneous	0.00	0.00	575	575.00	0.0%
6540	Notices and Ads	16.00	66.50	835	768.50	8.0%
6560	Payroll Tax Expense	640.40	4,592.48	7,590	2,997.52	60.5%
6600	Postage	0.00	15.66	0	(15.66)	0.0%
6620	Purchased Services	3,373.06	19,085.09	25,500	6,414.91	74.8%
6640	Repair - Maint - Building	0.00	508.34	4,200	3,691.66	12.1%
6720	Repair - Maint - Equipment	87.18	1,246.37	5,200	3,953.63	24.0%
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	0.00	3,448.40	3,850	401.60	89.6%
7020	Telephone	223.16	1,478.55	2,282	803.45	64.8%
7040	Travel and Training	0.00	870.74	1,200	329.26	72.6%
7080	Unemployment	19.01	80.27	2,042	1,961.73	3.9%
7060	Uniforms	0.00	101.07	900	798.93	11.2%
7100	Utilitites	644.42	3,271.52	12,500	9,228.48	26.2%
5300	Wages	8,596.82	54,361.11	99,220	44,858.89	54.8%
	Expenses	\$17,318.67	\$119,054.50	\$234,472	\$115,417.50	
	Revenue Less Expenditures	\$14,115.65	\$97,650.60	\$95,923	\$0.00	
	Net Change in Fund Balance	\$14,115.65	\$97,650.60	\$95,923	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Variance	Percent of Budget
Recreation Center						
Revenue						
4510	Cash Long/Short	(3.22)	7.38	0	(7.38)	0.0%
4160	Contribution Income	0.00	5,091.77	0	(5,091.77)	0.0%
4020	Family Golf - Access Card	0.00	4,190.00	23,275	19,085.00	18.0%
4040	Family Recreation - Access Car	0.00	9,530.00	10,000	470.00	95.3%
4540	Fees - Green	5,244.00	12,765.00	17,925	5,160.00	71.2%
4550	Fees - Recreation	5,029.86	9,035.05	7,500	(1,535.05)	120.5%
4560	Fees - Trail	27.00	85.00	100	15.00	85.0%
4570	Fees - User - w/o Activity Car	0.00	0.00	4,525	4,525.00	0.0%
4030	Individual Golf - Access Card	0.00	4,890.00	0	(4,890.00)	0.0%
4070	Individual Recreation - Access	0.00	1,520.00	0	(1,520.00)	0.0%
4950	Other Income	956.18	970.58	0	(970.58)	0.0%
4640	Pull Cart Rental	0.00	24.00	0	(24.00)	0.0%
4600	Rent - Cart	1,325.00	3,801.00	6,000	2,199.00	63.4%
4610	Rent - Club	100.00	230.00	700	470.00	32.9%
4630	Rent - Facilities Short Term	2,665.00	8,612.50	3,220	(5,392.50)	267.5%
4660	Sales - Beverage	623.68	1,468.07	1,500	31.93	97.9%
4670	Sales - Food	627.22	1,446.47	1,500	53.53	96.4%
4680	Sales - Merchandise	382.90	1,148.90	1,500	351.10	76.6%
	Revenue	\$16,977.62	\$64,815.72	\$77,745	\$12,929.28	
	Gross Profit	\$16,977.62	\$64,815.72	\$77,745	\$0.00	
Expenses						
6120	Chemicals and Fertilizer	1,422.03	1,701.67	4,600	2,898.33	37.0%
5050	Cost of Sales - Beverage	20.17	889.00	1,045	156.00	85.1%
5100	Cost of Sales - Food	227.48	1,162.36	1,064	(98.36)	109.2%
5150	Cost of Sales - Merchandise	133.51	55.85	1,056	1,000.15	5.3%
6140	Credit Cards Fees	109.12	292.41	700	407.59	41.8%
6180	Dues and Fees	0.00	30.00	950	920.00	3.2%
6240	Emp Benefit - Retirement	72.15	388.38	726	337.62	53.5%
6280	Equipment Purchased < \$5,000	0.00	773.42	0	(773.42)	0.0%
6340	Fuel Expense	0.00	0.00	1,800	1,800.00	0.0%
6400	Insurance - Workmen's Comp.	78.47	549.29	594	44.71	92.5%
5200	Inventory Control	422.88	870.99	0	(870.99)	0.0%
6520	Miscellaneous	0.00	33.68	140	106.32	24.1%
6560	Payroll Tax Expense	534.52	2,452.77	5,248	2,795.23	46.7%
6580	Personnel Reimbursement	93.02	403.08	400	(3.08)	100.8%
6620	Purchased Services	2,457.01	12,252.56	12,500	247.44	98.0%
6640	Repair - Maint - Building	301.20	6,652.79	7,000	347.21	95.0%
6720	Repair - Maint - Equipment	57.67	57.67	5,000	4,942.33	1.2%
6780	Repair - Maint - Radlo	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	0.00	1,193.29	4,000	2,806.71	29.8%
6980	Supplies	818.81	3,343.29	5,000	1,656.71	66.9%
7020	Telephone	201.57	1,316.69	2,500	1,183.31	52.7%
7040	Travel and Training	0.00	250.00	75	(175.00)	333.3%
7080	Unemployment	27.95	85.18	2,067	1,981.82	4.1%
7060	Uniforms	0.00	0.00	175	175.00	0.0%
7100	Utilitites	1,499.91	6,019.72	18,500	12,480.28	32.5%
5300	Wages	6,987.56	31,494.11	68,598	37,103.89	45.9%
	Expenses	\$15,465.03	\$72,268.20	\$144,010	\$71,741.80	
	Revenue Less Expenditures	\$1,512.59	(\$7,452.48)	(\$66,265)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
	Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
	Actual	Actual	Dec 2017	Variance	Percent of Budget
Net Change in Fund Balance	\$1,512.59	(\$7,452.48)	(\$66,265)	\$0.00	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Variance	Percent of Budget
Holiday Island Marina						
Revenue						
4100	Facilities Rental - Long Term	1,065.34	167,785.13	183,246	15,460.87	91.6%
	Revenue	\$1,065.34	\$167,785.13	\$183,246	\$15,460.87	
	Gross Profit	\$1,065.34	\$167,785.13	\$183,246	\$0.00	
Expenses						
6180	Dues and Fees	0.00	325.00	325	0.00	100.0%
8010	Interest Expense	(2,543.90)	605.49	1,673	1,067.51	36.2%
6520	Miscellaneous	0.00	18,508.20	0	(18,508.20)	0.0%
6620	Purchased Services	3,650.90	45,722.65	72,075	26,352.35	63.4%
6640	Repair - Maint - Building	0.00	5,226.95	6,920	1,693.05	75.5%
6720	Repair - Maint - Equipment	400.00	941.65	500	(441.65)	188.3%
7020	Telephone	127.67	146.19	0	(146.19)	0.0%
7100	Utilitites	655.11	1,659.31	1,185	(474.31)	140.0%
	Expenses	\$2,289.78	\$73,135.44	\$82,678	\$9,542.56	
	Revenue Less Expenditures	(\$1,224.44)	\$94,649.69	\$100,568	\$0.00	
	Net Change in Fund Balance	(\$1,224.44)	\$94,649.69	\$100,568	\$0.00	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Dec 2017	Percent of Budget
9-Hole Course Maintenance						
Expenses						
6200	Emp Benefit - Hosp Ins	12.47	163.91	0	(163.91)	0.0%
6560	Payroll Tax Expense	4.65	65.29	0	(65.29)	0.0%
7020	Telephone	64.95	405.57	0	(405.57)	0.0%
7080	Unemployment	0.24	1.45	0	(1.45)	0.0%
7100	Utilitites	1,600.64	7,887.21	0	(7,887.21)	0.0%
5300	Wages	64.87	908.18	0	(908.18)	0.0%
	Expenses	\$1,747.82	\$9,431.61	\$0	(\$9,431.61)	
	Revenue Less Expenditures	(\$1,747.82)	(\$9,431.61)	\$0	\$0.00	
	Net Change in Fund Balance	(\$1,747.82)	(\$9,431.61)	\$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 2017
		Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Variance	Percent of Budget
Campground Recreation						
Revenue						
4510	Cash Long/Short	0.53	4.87	0	(4.87)	0.0%
4630	Rent - Facilities Short Term	3,104.00	8,343.30	10,940	2,596.70	76.3%
	Revenue	\$3,104.53	\$8,348.17	\$10,940	\$2,591.83	
	Gross Profit	\$3,104.53	\$8,348.17	\$10,940	\$0.00	
Expenses						
6620	Purchased Services	566.61	2,443.08	4,515	2,071.92	54.1%
6640	Repair - Maint - Building	145.03	409.15	1,000	590.85	40.9%
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	16.32	107.36	220	112.64	48.8%
7020	Telephone	64.95	405.57	1,128	722.43	36.0%
7100	Utilitites	737.31	1,773.02	3,564	1,790.98	49.7%
	Expenses	\$1,530.22	\$5,138.18	\$10,707	\$5,568.82	
	Revenue Less Expenditures	\$1,574.31	\$3,209.99	\$233	\$0.00	
	Net Change in Fund Balance	\$1,574.31	\$3,209.99	\$233	\$0.00	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Variance	Percent of Budget
Clubhouse						
Revenue						
4630	Rent - Facilities Short Term	0.00	0.00	4,780	4,780.00	0.0%
	Revenue	\$0.00	\$0.00	\$4,780	\$4,780.00	
	Gross Profit	\$0.00	\$0.00	\$4,780	\$0.00	
Expenses						
6060	Capital Improvements - Equipme	0.00	1,670.00	0	(1,670.00)	0.0%
6080	Capital Improvements - Facilit	0.00	16,428.78	0	(16,428.78)	0.0%
6560	Payroll Tax Expense	82.40	529.20	624	94.80	84.8%
6620	Purchased Services	496.11	1,168.66	1,500	331.34	77.9%
6640	Repair - Maint - Building	0.00	1,326.32	3,500	2,173.68	37.9%
6720	Repair - Maint - Equipment	0.00	910.41	3,500	2,589.59	26.0%
6980	Supplies	121.70	376.81	2,100	1,723.19	17.9%
7080	Unemployment	4.30	14.76	227	212.24	6.5%
7100	Utilitites	1,194.34	6,014.31	11,600	5,585.69	51.8%
5300	Wages	1,076.90	6,832.57	8,161	1,328.43	83.7%
	Expenses	\$2,975.75	\$35,271.82	\$31,212	(\$4,059.82)	
	Revenue Less Expenditures	(\$2,975.75)	(\$35,271.82)	(\$26,432)	\$0.00	
	Net Change in Fund Balance	(\$2,975.75)	(\$35,271.82)	(\$26,432)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Jul 2017 Jul 2017 Actual	Year-To-Date Jan 2017 Jul 2017 Actual	Annual Budget Jan 2017 Dec 2017	Annual Budget Jan 2017 Dec 2017 Variance	Jan 2017 Dec 2017 Percent of Budget
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	1,807.68	1,757,708.96	1,712,942	(44,766.96)	102.6%
4440	Assessment Income - Penalties	1,427.40	837.40	25,000	24,162.60	3.3%
4160	Contribution Income	0.00	5,940.00	24,000	18,060.00	24.8%
4330	Debt Service - Sewer Treatment	0.00	201,302.22	195,877	(5,425.22)	102.8%
4960	Interest Income	3,230.85	11,757.58	18,204	6,446.42	64.6%
4950	Other Income	6,977.30	21,659.67	0	(21,659.67)	0.0%
4970	Sale of Assets	0.00	1,904.00	0	(1,904.00)	0.0%
4000	Security Fee	7,745.18	53,457.46	90,000	36,542.54	59.4%
4140	Storm Damage Reimbursement	0.00	0.00	20,508	20,508.00	0.0%
	Revenue	\$21,188.41	\$2,054,567.29	\$2,086,531	\$31,963.71	
	Gross Profit	\$21,188.41	\$2,054,567.29	\$2,086,531	\$0.00	
Expenses						
6500	Advertising	900.00	10,390.96	25,800	15,409.04	40.3%
5540	Assessment Expense - Uncollect	0.00	3,849.50	28,000	24,150.50	13.7%
6380	Insurance	8,995.66	59,430.70	105,999	46,568.30	56.1%
6400	Insurance - Workmen's Comp.	(0.03)	(0.21)	0	0.21	0.0%
8010	Interest Expense	0.00	(29.11)	0	29.11	0.0%
6440	Legal Fees	7,342.21	14,925.21	20,400	5,474.79	73.2%
6460	Licensing State of Arkansas -	0.00	0.00	48	48.00	0.0%
6520	Miscellaneous	15.02	(198.50)	1,440	1,638.50	(13.8%)
6540	Notices and Ads	0.00	0.00	175	175.00	0.0%
6560	Payroll Tax Expense	0.00	346.89	0	(346.89)	0.0%
6620	Purchased Services	0.00	5,078.27	1,855	(3,223.27)	273.8%
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	25,424.69	97,177.45	0	(97,177.45)	0.0%
6980	Supplies	0.00	31.79	0	(31.79)	0.0%
7000	Taxes - Real Estate and Person	0.00	0.00	63,500	63,500.00	0.0%
7080	Unemployment	0.00	182.21	0	(182.21)	0.0%
	Expenses	\$42,677.55	\$191,185.16	\$278,417	\$87,231.84	
	Revenue Less Expenditures	(\$21,489.14)	\$1,863,382.13	\$1,808,114	\$0.00	
	Net Change in Fund Balance	(\$21,489.14)	\$1,863,382.13	\$1,808,114	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		Jul 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Dec 2017	Percent of Budget
Unallocated						
Expenses						
6200	Emp Benefit - Hosp Ins	6,732.50	6,732.50	0	(6,732.50)	0.0%
	Expenses	\$6,732.50	\$6,732.50	\$0	(\$6,732.50)	
	Revenue Less Expenditures	(\$6,732.50)	(\$6,732.50)	\$0	\$0.00	
	Net Change in Fund Balance	(\$6,732.50)	(\$6,732.50)	\$0	\$0.00	

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No	Current Period Jul 2017 Jul 2017 Actual	Year-To-Date Jan 2017 Jul 2017 Actual	Annual Budget Jan 2017 Dec 2017	Annual Budget Jan 2017 Dec 2017 Variance	Jan 2017 Dec 2017 Percent of Budget
Fund Balances					
Beginning Fund Balance	20,900,502.58	19,317,725.10	0	0.00	0.0%
Net Change In Fund Balance	(54,345.26)	1,528,432.22	978,003	0.00	0.0%
Ending Fund Balance	20,846,157.32	20,846,157.32	0	0.00	0.0%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 7/1/2017 to 7/31/2017

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