

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

	Current Period	Year-To-Date	Annual Budget		Jan 2020
	Oct 2020 Oct 2020 Actual	Jan 2020 Oct 2020 Actual	Annual Budget Jan 2020 Dec 2020	Jan 2020 Dec 2020 Variance	Dec 2020 Percent of Budget
<b>Revenue &amp; Expenditures</b>					
<b>18 Hole Course-Golf Operations</b>					
<b>Revenue</b>					
Cash Long/Short	13.65	4.90	0.00	(4.90)	0.00%
Family Golf - Access Card	0.00	16,523.32	0.00	(16,523.32)	0.00%
Fees - Green	12,795.15	66,224.97	187,000.00	120,775.03	35.41%
Individual Golf - Access Card	264.95	48,584.78	0.00	(48,584.78)	0.00%
Other Income	0.00	280.48	1,200.00	919.52	23.37%
Pass - Golf Cart	0.00	11,479.04	15,000.00	3,520.96	76.53%
Private Cart Fee	10.28	14,706.85	15,000.00	293.15	98.05%
Pull Cart Rental	0.00	0.00	1,075.00	1,075.00	0.00%
Range Balls	551.65	1,901.62	5,500.00	3,598.38	34.57%
Range Card	0.00	1,480.35	2,750.00	1,269.65	53.83%
Rent - Cart	4,346.06	23,179.98	45,000.00	21,820.02	51.51%
Rent - Club	0.00	18.69	0.00	(18.69)	0.00%
Rent - Facilities Short Term	50.00	1,718.70	0.00	(1,718.70)	0.00%
Sales - Merchandise	1,790.44	10,747.81	50,000.00	39,252.19	21.50%
Storage - Cart	50.00	5,584.60	10,665.00	5,080.40	52.36%
Tournament Management Fee	1,345.68	1,345.68	0.00	(1,345.68)	0.00%
<b>Revenue</b>	<b>\$21,217.86</b>	<b>\$203,781.77</b>	<b>\$333,190.00</b>	<b>\$129,408.23</b>	
<b>Gross Profit</b>	<b>\$21,217.86</b>	<b>\$203,781.77</b>	<b>\$333,190.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Advertising	0.00	2,036.00	5,000.00	2,964.00	40.72%
Cost of Sales - Merchandise	435.30	2,657.35	25,000.00	22,342.65	10.63%
Credit Cards Fees	937.26	5,986.89	5,075.00	(911.89)	117.97%
Dues and Fees	120.00	873.34	1,500.00	626.66	58.22%
Emp Benefit - Hosp Ins	711.97	7,018.21	8,174.00	1,155.79	85.86%
Emp Benefit - Retirement	296.75	2,123.60	2,375.00	251.40	89.41%
Equipment Purchased < \$5,000	0.00	384.13	7,500.00	7,115.87	5.12%
Insurance - Workmen's Comp.	100.67	956.37	942.00	(14.37)	101.53%
Legal Fees	0.00	(434.00)	0.00	434.00	0.00%
Miscellaneous	0.00	0.00	575.00	575.00	0.00%
Notices and Ads	0.00	0.00	500.00	500.00	0.00%
Payroll Tax Expense	974.63	6,764.24	8,448.00	1,683.76	80.07%
Personnel Reimbursement	0.00	434.00	0.00	(434.00)	0.00%
Purchased Services	1,546.83	22,802.60	25,500.00	2,697.40	89.42%
Repair - Maint - Building	0.00	607.05	4,200.00	3,592.95	14.45%
Repair - Maint - Equipment	0.00	317.16	5,200.00	4,882.84	6.10%
Repair - Maint - Radio	0.00	0.00	120.00	120.00	0.00%
Repair - Maint - Vehicles	0.00	27.89	500.00	472.11	5.58%
Supplies	3.84	2,311.54	4,825.00	2,513.46	47.91%
Telephone	370.60	2,952.89	2,282.00	(670.89)	129.40%
Travel and Training	0.00	0.00	1,200.00	1,200.00	0.00%
Unemployment	38.75	348.69	1,092.00	743.31	31.93%
Uniforms	0.00	0.00	900.00	900.00	0.00%
Utilitites	337.79	4,119.37	7,500.00	3,380.63	54.92%
Wages	12,977.07	87,750.65	112,012.00	24,261.35	78.34%
<b>Expenses</b>	<b>\$18,851.46</b>	<b>\$150,037.97</b>	<b>\$230,420.00</b>	<b>\$80,382.03</b>	
<b>Revenue Less Expenditures</b>	<b>\$2,366.40</b>	<b>\$53,743.80</b>	<b>\$102,770.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$2,366.40</b>	<b>\$53,743.80</b>	<b>\$102,770.00</b>	<b>\$0.00</b>	

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	Oct 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Oct 2020 Actual	Oct 2020 Actual	Jan 2020 Dec 2020	Dec 2020 Variance	Percent of Budget
<b>18-Hole Course Maintenance</b>					
<b>Revenue</b>					
Contribution Income	300.00	1,800.00	0.00	(1,800.00)	0.00%
<b>Revenue</b>	<b>\$300.00</b>	<b>\$1,800.00</b>	<b>\$0.00</b>	<b>(\$1,800.00)</b>	
<b>Gross Profit</b>	<b>\$300.00</b>	<b>\$1,800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Capital Improvements - Equipme	0.00	0.00	30,000.00	30,000.00	0.00%
Capital Improvements - Facilit	0.00	15,000.00	15,000.00	0.00	100.00%
Chemicals and Fertilizer	944.52	58,131.68	62,000.00	3,868.32	93.76%
Dues and Fees	0.00	875.00	700.00	(175.00)	125.00%
Emp Benefit - Hosp Ins	1,883.59	15,334.85	17,883.00	2,548.15	85.75%
Emp Benefit - Retirement	925.96	6,054.47	5,012.00	(1,042.47)	120.80%
Equipment Purchased < \$5,000	1,314.13	2,092.17	3,400.00	1,307.83	61.53%
Fuel Expense	842.42	10,452.55	18,975.00	8,522.45	55.09%
Insurance - Workmen's Comp.	134.23	1,308.74	2,542.00	1,233.26	51.48%
Interest Expense	556.37	6,081.39	8,400.00	2,318.61	72.40%
Payroll Tax Expense	1,503.68	11,223.96	15,545.00	4,321.04	72.20%
Purchased Services	0.00	9,387.37	7,000.00	(2,387.37)	134.11%
Repair - Maint - Building	0.00	798.34	450.00	(348.34)	177.41%
Repair - Maint - Equipment	129.77	7,908.21	11,000.00	3,091.79	71.89%
Repair - Maint - Radio	0.00	0.00	400.00	400.00	0.00%
Repair - Maint - Tires	0.00	1,897.11	900.00	(997.11)	210.79%
Repair - Maint - Vehicles	0.00	790.76	600.00	(190.76)	131.79%
Repair - Maint- Line Repair	0.00	4,357.75	9,000.00	4,642.25	48.42%
Rolling Stock Replacement (dep	4,094.14	40,941.40	10,852.00	(30,089.40)	377.27%
Safety	0.00	290.98	400.00	109.02	72.75%
Seed, Sod, and Soil	0.00	10,298.47	15,000.00	4,701.53	68.66%
Supplies	154.35	2,437.98	2,600.00	162.02	93.77%
Telephone	143.60	1,377.35	2,940.00	1,562.65	46.85%
Travel and Training	0.00	1,173.59	2,500.00	1,326.41	46.94%
Unemployment	3.65	312.51	954.00	641.49	32.76%
Uniforms	0.00	572.28	1,000.00	427.72	57.23%
Utilitites	2,159.97	19,985.13	20,000.00	14.87	99.93%
Wages	20,283.83	143,190.54	203,202.00	60,011.46	70.47%
<b>Expenses</b>	<b>\$35,074.21</b>	<b>\$372,274.58</b>	<b>\$468,255.00</b>	<b>\$95,980.42</b>	
<b>Revenue Less Expenditures</b>	<b>(\$34,774.21)</b>	<b>(\$370,474.58)</b>	<b>(\$468,255.00)</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$34,774.21)</b>	<b>(\$370,474.58)</b>	<b>(\$468,255.00)</b>	<b>\$0.00</b>	

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	Oct 2020 Actual	Oct 2020 Actual	Jan 2020 Dec 2020	Dec 2020 Variance	Percent of Budget
<b>Administrative Dept</b>					
<b>Revenue</b>					
Facilities Rental - Long Term	300.00	2,100.00	0.00	(2,100.00)	0.00%
Other Income	0.00	150.85	0.00	(150.85)	0.00%
Sale of Assets	0.00	3,500.00	0.00	(3,500.00)	0.00%
<b>Revenue</b>	<b>\$300.00</b>	<b>\$5,750.85</b>	<b>\$0.00</b>	<b>(\$5,750.85)</b>	
<b>Gross Profit</b>	<b>\$300.00</b>	<b>\$5,750.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Advertising	(522.00)	0.00	0.00	0.00	0.00%
Auditors' Fees	0.00	20,389.10	26,282.00	5,892.90	77.58%
Capital Improvements - Facilit	603.26	0.00	0.00	0.00	0.00%
Credit Cards Fees	800.69	4,389.27	1,320.00	(3,069.27)	332.52%
Dues and Fees	0.00	199.39	684.00	484.61	29.15%
Emp Benefit - Hosp Ins	1,670.60	16,706.00	20,047.00	3,341.00	83.33%
Emp Benefit - Retirement	1,271.87	9,339.73	10,988.00	1,648.27	85.00%
Equipment Purchased < \$5,000	0.00	0.00	5,000.00	5,000.00	0.00%
Insurance - Workmen's Comp.	176.17	1,761.70	188.00	(1,573.70)	937.07%
Miscellaneous	(603.26)	(4,166.71)	1,800.00	5,966.71	(231.48%)
Notices and Ads	0.00	0.00	960.00	960.00	0.00%
Payroll Tax Expense	2,642.62	18,834.80	21,934.00	3,099.20	85.87%
Postage	5,010.00	6,517.01	15,000.00	8,482.99	43.45%
Purchased Services	517.06	12,086.29	32,136.00	20,049.71	37.61%
Repair - Maint - Building	24.03	561.38	4,550.00	3,988.62	12.34%
Repair - Maint - Equipment	366.43	880.82	960.00	79.18	91.75%
Repair - Maint - Vehicles	0.00	138.41	400.00	261.59	34.60%
Safety	0.00	18.42	0.00	(18.42)	0.00%
Supplies	448.47	9,128.42	8,313.00	(815.42)	109.81%
Telephone	299.59	15,474.92	10,228.00	(5,246.92)	151.30%
Travel and Training	0.00	0.00	1,200.00	1,200.00	0.00%
Unemployment	1.98	336.51	931.00	594.49	36.15%
Utilitites	483.04	5,732.56	7,740.00	2,007.44	74.06%
Wages	35,101.10	230,777.17	298,068.00	67,290.83	77.42%
<b>Expenses</b>	<b>\$48,291.65</b>	<b>\$349,105.19</b>	<b>\$468,729.00</b>	<b>\$119,623.81</b>	
<b>Revenue Less Expenditures</b>	<b>(\$47,991.65)</b>	<b>(\$343,354.34)</b>	<b>(\$468,729.00)</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$47,991.65)</b>	<b>(\$343,354.34)</b>	<b>(\$468,729.00)</b>	<b>\$0.00</b>	

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	Oct 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Oct 2020 Actual	Oct 2020 Actual	Jan 2020 Dec 2020	Dec 2020 Variance	Percent of Budget
<b>Campground Recreation</b>					
<b>Revenue</b>					
Cash Long/Short	0.00	30.79	0.00	(30.79)	0.00%
Rent - Facilities Short Term	2,771.00	18,555.75	12,600.00	(5,955.75)	147.27%
<b>Revenue</b>	<b>\$2,771.00</b>	<b>\$18,586.54</b>	<b>\$12,600.00</b>	<b>(\$5,986.54)</b>	
<b>Gross Profit</b>	<b>\$2,771.00</b>	<b>\$18,586.54</b>	<b>\$12,600.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Advertising	0.00	0.00	1,000.00	1,000.00	0.00%
Capital Improvements - Facilit	0.00	0.00	10,000.00	10,000.00	0.00%
Purchased Services	620.40	4,361.18	5,365.00	1,003.82	81.29%
Repair - Maint - Building	0.00	4.21	500.00	495.79	0.84%
Repair - Maint - Equipment	0.00	0.00	175.00	175.00	0.00%
Repair- Maint- Parts/Material	0.00	0.00	105.00	105.00	0.00%
Supplies	0.00	0.00	200.00	200.00	0.00%
Telephone	0.00	627.76	1,200.00	572.24	52.31%
Utilitites	336.66	3,284.39	3,770.00	485.61	87.12%
<b>Expenses</b>	<b>\$957.06</b>	<b>\$8,277.54</b>	<b>\$22,315.00</b>	<b>\$14,037.46</b>	
<b>Revenue Less Expenditures</b>	<b>\$1,813.94</b>	<b>\$10,309.00</b>	<b>(\$9,715.00)</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$1,813.94</b>	<b>\$10,309.00</b>	<b>(\$9,715.00)</b>	<b>\$0.00</b>	

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	Oct 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Oct 2020 Actual	Oct 2020 Actual	Jan 2020 Dec 2020	Dec 2020 Variance	Percent of Budget
<b>Clubhouse</b>					
<b>Revenue</b>					
Rent - Facilities Short Term	0.00	598.82	7,500.00	6,901.18	7.98%
<b>Revenue</b>	<b>\$0.00</b>	<b>\$598.82</b>	<b>\$7,500.00</b>	<b>\$6,901.18</b>	
<b>Gross Profit</b>	<b>\$0.00</b>	<b>\$598.82</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Advertising	0.00	0.00	2,000.00	2,000.00	0.00%
Insurance - Workmen's Comp.	0.00	0.00	603.00	603.00	0.00%
Payroll Tax Expense	40.56	313.52	0.00	(313.52)	0.00%
Purchased Services	72.10	1,506.24	1,980.00	473.76	76.07%
Repair - Maint - Building	860.00	1,061.40	4,500.00	3,438.60	23.59%
Repair - Maint - Equipment	0.00	367.07	2,400.00	2,032.93	15.29%
Supplies	0.00	131.88	2,300.00	2,168.12	5.73%
Telephone	51.83	496.11	0.00	(496.11)	0.00%
Unemployment	3.71	28.69	126.00	97.31	22.77%
Utilities	111.43	3,593.96	9,600.00	6,006.04	37.44%
Wages	530.00	4,060.38	7,880.00	3,819.62	51.53%
<b>Expenses</b>	<b>\$1,669.63</b>	<b>\$11,559.25</b>	<b>\$31,389.00</b>	<b>\$19,829.75</b>	
<b>Revenue Less Expenditures</b>	<b>(\$1,669.63)</b>	<b>(\$10,960.43)</b>	<b>(\$23,889.00)</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$1,669.63)</b>	<b>(\$10,960.43)</b>	<b>(\$23,889.00)</b>	<b>\$0.00</b>	

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	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2020
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	Oct 2020 Actual	Oct 2020 Actual	Jan 2020 Dec 2020	Dec 2020 Variance	Percent of Budget
<b>Fire Dept</b>					
<b>Revenue</b>					
Act 833	0.00	16,276.19	16,000.00	(276.19)	101.73%
Contribution Income	(6,000.00)	1,750.00	1,000.00	(750.00)	175.00%
Other Income	0.00	1,747.12	1,000.00	(747.12)	174.71%
<b>Revenue</b>	<b>(\$6,000.00)</b>	<b>\$19,773.31</b>	<b>\$18,000.00</b>	<b>(\$1,773.31)</b>	
<b>Gross Profit</b>	<b>(\$6,000.00)</b>	<b>\$19,773.31</b>	<b>\$18,000.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Act 833	328.70	903.75	8,300.00	7,396.25	10.89%
Capital Improvements - Facilit	0.00	0.00	22,000.00	22,000.00	0.00%
Dues and Fees	0.00	658.33	800.00	141.67	82.29%
Emp Benefit - Hosp Ins	989.46	8,234.98	11,100.00	2,865.02	74.19%
Emp Benefit - LOPFI	153.38	17,381.79	28,220.00	10,838.21	61.59%
Emp Benefit - Retirement	306.12	2,244.88	5,643.00	3,398.12	39.78%
Equipment Purchased < \$5,000	0.00	0.00	4,000.00	4,000.00	0.00%
Fuel Expense	406.60	4,091.45	8,000.00	3,908.55	51.14%
Insurance - Workmen's Comp.	75.50	755.00	4,708.00	3,953.00	16.04%
Payroll Tax Expense	206.52	1,597.89	3,362.00	1,764.11	47.53%
Personnel Reimbursement	2,956.00	12,129.00	16,000.00	3,871.00	75.81%
PPE	6,000.00	6,000.00	6,000.00	0.00	100.00%
Purchased Services	207.14	2,760.36	3,000.00	239.64	92.01%
Repair - Maint - Building	32.30	1,165.85	4,200.00	3,034.15	27.76%
Repair - Maint - Equipment	0.00	2,359.89	3,800.00	1,440.11	62.10%
Repair - Maint - Radio	269.94	993.79	3,000.00	2,006.21	33.13%
Repair - Maint - Tires	0.00	3,049.08	2,800.00	(249.08)	108.90%
Repair - Maint - Vehicles	1,398.43	5,874.64	4,700.00	(1,174.64)	124.99%
Rolling Stock Replacement (dep	2,324.40	23,244.00	21,318.00	(1,926.00)	109.03%
Supplies	0.00	980.05	2,000.00	1,019.95	49.00%
Telephone	437.93	2,919.97	3,420.00	500.03	85.38%
Travel and Training	40.00	711.62	3,000.00	2,288.38	23.72%
Unemployment	7.97	196.00	432.00	236.00	45.37%
Uniforms	0.00	834.55	900.00	65.45	92.73%
Utilitites	269.04	2,888.74	7,000.00	4,111.26	41.27%
Wages	11,344.55	84,463.16	118,172.00	33,708.84	71.47%
<b>Expenses</b>	<b>\$27,753.98</b>	<b>\$186,438.77</b>	<b>\$295,875.00</b>	<b>\$109,436.23</b>	
<b>Revenue Less Expenditures</b>	<b>(\$33,753.98)</b>	<b>(\$166,665.46)</b>	<b>(\$277,875.00)</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$33,753.98)</b>	<b>(\$166,665.46)</b>	<b>(\$277,875.00)</b>	<b>\$0.00</b>	

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<b>Holiday Island Marina</b>					
<b>Revenue</b>					
Facilities Rental - Long Term	850.89	191,018.64	192,534.00	1,515.36	99.21%
Other Income	0.00	20,648.90	0.00	(20,648.90)	0.00%
<b>Revenue</b>	<b>\$850.89</b>	<b>\$211,667.54</b>	<b>\$192,534.00</b>	<b>(\$19,133.54)</b>	
<b>Gross Profit</b>	<b>\$850.89</b>	<b>\$211,667.54</b>	<b>\$192,534.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Advertising	0.00	451.54	0.00	(451.54)	0.00%
Capital Improvements - Facilit	0.00	0.00	64,000.00	64,000.00	0.00%
Dues and Fees	150.00	475.00	325.00	(150.00)	146.15%
Purchased Services	6,775.30	65,761.13	85,100.00	19,338.87	77.28%
Repair - Maint - Building	0.00	5,400.00	19,200.00	13,800.00	28.13%
Repair - Maint - Equipment	0.00	181.90	500.00	318.10	36.38%
Safety	0.00	4,018.24	0.00	(4,018.24)	0.00%
Telephone	0.00	118.42	0.00	(118.42)	0.00%
Utilitites	(28.89)	819.81	1,185.00	365.19	69.18%
<b>Expenses</b>	<b>\$6,896.41</b>	<b>\$77,226.04</b>	<b>\$170,310.00</b>	<b>\$93,083.96</b>	
<b>Revenue Less Expenditures</b>	<b>(\$6,045.52)</b>	<b>\$134,441.50</b>	<b>\$22,224.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$6,045.52)</b>	<b>\$134,441.50</b>	<b>\$22,224.00</b>	<b>\$0.00</b>	

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

	Current Period	Year-To-Date	Annual Budget	Jan 2020	Dec 2020
	Oct 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Oct 2020 Actual	Oct 2020 Actual	Jan 2020 Dec 2020	Dec 2020 Variance	Percent of Budget
<b>Non-Departmental/Control</b>					
<b>Revenue</b>					
Assessment Income - Current	857.44	2,091,366.17	1,929,127.00	(162,239.17)	108.41%
Assessment Income - Penalties	99,939.70	107,014.04	40,000.00	(67,014.04)	267.54%
Debt Service - Sewer Treatment	0.00	209,554.73	199,744.00	(9,810.73)	104.91%
Fees - Green	0.00	85.00	0.00	(85.00)	0.00%
Interest Income	6,366.46	37,855.36	52,000.00	14,144.64	72.80%
Other Income	5,711.47	65,478.07	39,000.00	(26,478.07)	167.89%
Security Fee	7,967.40	79,430.10	93,600.00	14,169.90	84.86%
<b>Revenue</b>	<b>\$120,842.47</b>	<b>\$2,590,783.47</b>	<b>\$2,353,471.00</b>	<b>(\$237,312.47)</b>	
<b>Gross Profit</b>	<b>\$120,842.47</b>	<b>\$2,590,783.47</b>	<b>\$2,353,471.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Advertising	1,044.00	13,867.00	20,800.00	6,933.00	66.67%
Assessment Expense - Uncollect	0.00	(1,483.41)	75,000.00	76,483.41	(1.98%)
Chilli Cook-Off Expense	0.00	620.94	0.00	(620.94)	0.00%
Covid - 19 Expense	310.26	20,326.22	0.00	(20,326.22)	0.00%
Dues and Fees	500.00	500.00	0.00	(500.00)	0.00%
Insurance	11,334.57	121,156.63	141,104.00	19,947.37	85.86%
Insurance - Workmen's Comp.	0.00	(838.92)	0.00	838.92	0.00%
Legal Fees	(379.06)	4,368.62	20,400.00	16,031.38	21.41%
Licensing State of Arkansas -	0.00	42.00	0.00	(42.00)	0.00%
Miscellaneous	0.00	3,476.00	1,440.00	(2,036.00)	241.39%
Notices and Ads	0.00	0.00	175.00	175.00	0.00%
Other Expense	30.00	120.00	0.00	(120.00)	0.00%
Payroll Tax Expense	0.00	46.58	0.00	(46.58)	0.00%
Purchased Services	315.98	11,574.39	12,223.00	648.61	94.69%
Repair- Maint- Parts/Material	0.00	0.00	5,000.00	5,000.00	0.00%
Safety	0.00	41.13	0.00	(41.13)	0.00%
Supplies	547.50	632.99	0.00	(632.99)	0.00%
Taxes - Real Estate and Person	48,233.35	48,233.35	40,000.00	(8,233.35)	120.58%
<b>Expenses</b>	<b>\$61,936.60</b>	<b>\$222,683.52</b>	<b>\$316,142.00</b>	<b>\$93,458.48</b>	
<b>Revenue Less Expenditures</b>	<b>\$58,905.87</b>	<b>\$2,368,099.95</b>	<b>\$2,037,329.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$58,905.87</b>	<b>\$2,368,099.95</b>	<b>\$2,037,329.00</b>	<b>\$0.00</b>	



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

	Current Period	Year-To-Date	Annual Budget	Jan 2020	Jan 2020
	Oct 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Oct 2020	Oct 2020	Jan 2020	Dec 2020	Percent of
	Actual	Actual	Dec 2020	Variance	Budget
<b>Public Safety Dept</b>					
<b>Expenses</b>					
Purchased Services	4,000.00	36,000.00	48,000.00	12,000.00	75.00%
<b>Expenses</b>	<b>\$4,000.00</b>	<b>\$36,000.00</b>	<b>\$48,000.00</b>	<b>\$12,000.00</b>	
<b>Revenue Less Expenditures</b>	<b>(\$4,000.00)</b>	<b>(\$36,000.00)</b>	<b>(\$48,000.00)</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$4,000.00)</b>	<b>(\$36,000.00)</b>	<b>(\$48,000.00)</b>	<b>\$0.00</b>	

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

	Current Period	Year-To-Date	Annual Budget	Jan 2020	Jan 2020
	Oct 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Oct 2020	Oct 2020	Jan 2020	Dec 2020	Percent of Budget
	Actual	Actual	Dec 2020	Variance	
<b>Recreation Center</b>					
<b>Revenue</b>					
Cash Long/Short	0.00	18.42	0.00	(18.42)	0.00%
Family Golf - Access Card	0.00	2,189.73	5,000.00	2,810.27	43.79%
Family Recreation - Access Car	0.00	7,073.07	12,000.00	4,926.93	58.94%
Fees - Green	2,349.53	12,034.95	18,000.00	5,965.05	66.86%
Fees - Recreation	335.25	7,352.81	5,000.00	(2,352.81)	147.06%
Individual Golf - Access Card	0.00	957.00	5,000.00	4,043.00	19.14%
Individual Recreation - Access	0.00	1,631.70	2,000.00	368.30	81.59%
Other Income	122.72	434.64	0.00	(434.64)	0.00%
Private Cart Fee	0.00	50.00	100.00	50.00	50.00%
Pull Cart Rental	0.00	4.00	0.00	(4.00)	0.00%
Rent - Cart	939.65	6,471.80	7,500.00	1,028.20	86.29%
Rent - Club	40.00	90.00	700.00	610.00	12.86%
Rent - Facilities Short Term	0.00	311.80	3,000.00	2,688.20	10.39%
Sales - Beverage	31.01	825.86	2,000.00	1,174.14	41.29%
Sales - Food	7.79	800.67	2,500.00	1,699.33	32.03%
Sales - Merchandise	1.75	784.34	1,500.00	715.66	52.29%
<b>Revenue</b>	<b>\$3,827.70</b>	<b>\$41,030.79</b>	<b>\$64,300.00</b>	<b>\$23,269.21</b>	
<b>Gross Profit</b>	<b>\$3,827.70</b>	<b>\$41,030.79</b>	<b>\$64,300.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Advertising	0.00	174.00	0.00	(174.00)	0.00%
Capital Improvements - Facilit	0.00	7,999.32	20,000.00	12,000.68	40.00%
Chemicals and Fertilizer	1,451.24	4,003.19	4,000.00	(3.19)	100.08%
Cost of Sales - Beverage	8.69	206.09	600.00	393.91	34.35%
Cost of Sales - Food	0.81	263.78	600.00	336.22	43.96%
Cost of Sales - Merchandise	59.36	474.59	750.00	275.41	63.28%
Credit Cards Fees	126.52	790.28	700.00	(90.28)	112.90%
Dues and Fees	35.00	63.33	350.00	286.67	18.09%
Emp Benefit - Retirement	77.61	393.29	595.00	201.71	66.10%
Equipment Purchased < \$5,000	0.00	0.00	3,000.00	3,000.00	0.00%
Insurance - Workmen's Comp.	50.34	503.40	1,036.00	532.60	48.59%
Miscellaneous	0.00	0.00	140.00	140.00	0.00%
Payroll Tax Expense	540.69	3,595.63	4,678.00	1,082.37	76.86%
Personnel Reimbursement	0.00	200.48	600.00	399.52	33.41%
Purchased Services	733.40	12,561.26	15,000.00	2,438.74	83.74%
Repair - Maint - Building	0.00	577.99	5,000.00	4,422.01	11.56%
Repair - Maint - Equipment	0.00	14.00	5,000.00	4,986.00	0.28%
Repair - Maint - Vehicles	0.00	0.00	210.00	210.00	0.00%
Repair- Maint- Parts/Material	0.00	1,646.58	4,000.00	2,353.42	41.16%
Rolling Stock Replacement (dep	143.17	1,878.79	0.00	(1,878.79)	0.00%
Safety	0.00	203.30	0.00	(203.30)	0.00%
Supplies	0.00	2,076.01	5,000.00	2,923.99	41.52%
Telephone	191.39	2,154.24	3,000.00	845.76	71.81%
Travel and Training	0.00	0.00	300.00	300.00	0.00%
Unemployment	17.35	237.02	737.00	499.98	32.16%
Utilitites	572.95	7,615.34	15,000.00	7,384.66	50.77%
Wages	7,067.61	46,406.19	61,152.00	14,745.81	75.89%
<b>Expenses</b>	<b>\$11,076.13</b>	<b>\$94,038.10</b>	<b>\$151,448.00</b>	<b>\$57,409.90</b>	
<b>Revenue Less Expenditures</b>	<b>(\$7,248.43)</b>	<b>(\$53,007.31)</b>	<b>(\$87,148.00)</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$7,248.43)</b>	<b>(\$53,007.31)</b>	<b>(\$87,148.00)</b>	<b>\$0.00</b>	

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

	Current Period	Year-To-Date	Annual Budget		Jan 2020
	Oct 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Oct 2020 Actual	Oct 2020 Actual	Jan 2020 Dec 2020	Dec 2020 Variance	Percent of Budget
<b>Restaurant - Golf Operations</b>					
<b>Revenue</b>					
Sales - Beer	796.91	6,920.07	18,000.00	11,079.93	38.44%
Sales - Beverage	356.00	4,504.30	20,000.00	15,495.70	22.52%
Sales - Food	6,060.05	76,704.72	155,000.00	78,295.28	49.49%
<b>Revenue</b>	<b>\$7,212.96</b>	<b>\$88,129.09</b>	<b>\$193,000.00</b>	<b>\$104,870.91</b>	
<b>Gross Profit</b>	<b>\$7,212.96</b>	<b>\$88,129.09</b>	<b>\$193,000.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Advertising	0.00	548.00	0.00	(548.00)	0.00%
Cost of Sales - Beer	383.90	3,502.12	7,000.00	3,497.88	50.03%
Cost of Sales - Beverage	(105.95)	1,747.18	3,600.00	1,852.82	48.53%
Cost of Sales - Food	3,581.73	45,365.62	42,000.00	(3,365.62)	108.01%
Credit Cards Fees	0.00	1,260.98	0.00	(1,260.98)	0.00%
Dues and Fees	0.00	335.00	450.00	115.00	74.44%
Emp Benefit - Hosp Ins	0.00	1,693.94	3,700.00	2,006.06	45.78%
Emp Benefit - Retirement	0.00	0.00	1,456.00	1,456.00	0.00%
Fuel Expense	0.00	37.51	0.00	(37.51)	0.00%
Insurance - Workmen's Comp.	50.34	587.29	1,252.00	664.71	46.91%
Notices and Ads	0.00	0.00	420.00	420.00	0.00%
Payroll Tax Expense	546.85	4,576.23	5,090.00	513.77	89.91%
Purchased Services	100.40	2,234.21	890.00	(1,344.21)	251.03%
Repair - Maint - Building	390.00	661.92	2,070.00	1,408.08	31.98%
Repair - Maint - Equipment	0.00	1,096.62	2,070.00	973.38	52.98%
Repair - Maint - Vehicles	0.00	30.19	0.00	(30.19)	0.00%
Rolling Stock Replacement (dep	292.20	2,474.91	3,506.00	1,031.09	70.59%
Supplies	633.36	7,690.76	6,000.00	(1,690.76)	128.18%
Unemployment	0.76	204.71	560.00	355.29	36.56%
Utilitites	548.59	7,294.66	7,500.00	205.34	97.26%
Wages	6,602.85	51,337.59	66,538.00	15,200.41	77.16%
<b>Expenses</b>	<b>\$13,025.03</b>	<b>\$132,679.44</b>	<b>\$154,102.00</b>	<b>\$21,422.56</b>	
<b>Revenue Less Expenditures</b>	<b>(\$5,812.07)</b>	<b>(\$44,550.35)</b>	<b>\$38,898.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$5,812.07)</b>	<b>(\$44,550.35)</b>	<b>\$38,898.00</b>	<b>\$0.00</b>	

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

	Current Period	Year-To-Date	Annual Budget	Jan 2020	Jan 2020
	Oct 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Oct 2020 Actual	Oct 2020 Actual	Jan 2020 Dec 2020	Dec 2020 Variance	Percent of Budget
<b>Road Dept</b>					
<b>Revenue</b>					
Contribution Income	0.00	20,000.00	40,000.00	20,000.00	50.00%
Culvert Installation Income	0.00	0.00	500.00	500.00	0.00%
Driveway Transitions	0.00	0.00	1,200.00	1,200.00	0.00%
Other Income	0.00	1,715.00	500.00	(1,215.00)	343.00%
Road Inspection Fee - Nonreund	0.00	1,900.00	800.00	(1,100.00)	237.50%
Sale of Assets	0.00	600.00	0.00	(600.00)	0.00%
<b>Revenue</b>	<b>\$0.00</b>	<b>\$24,215.00</b>	<b>\$43,000.00</b>	<b>\$18,785.00</b>	
<b>Gross Profit</b>	<b>\$0.00</b>	<b>\$24,215.00</b>	<b>\$43,000.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Capital Improvements - Equipme	0.00	6,250.00	8,500.00	2,250.00	73.53%
Capital Improvements - Facilit	138,644.16	173,943.15	327,000.00	153,056.85	53.19%
Chemicals and Fertilizer	0.00	0.00	200.00	200.00	0.00%
Dues and Fees	150.00	525.00	1,000.00	475.00	52.50%
Emp Benefit - Hosp Ins	1,516.44	16,878.16	23,747.00	6,868.84	71.07%
Emp Benefit - Retirement	516.78	3,789.72	7,063.00	3,273.28	53.66%
Equipment Purchased < \$5,000	1,931.34	2,261.96	3,000.00	738.04	75.40%
Fuel Expense	(1,242.89)	172.23	20,000.00	19,827.77	0.86%
Insurance - Workmen's Comp.	117.45	1,174.50	3,861.00	2,686.50	30.42%
Notices and Ads	0.00	390.69	500.00	109.31	78.14%
Payroll Tax Expense	1,222.72	10,379.15	15,226.00	4,846.85	68.17%
Purchased Services	3,379.52	4,302.20	4,500.00	197.80	95.60%
Repair - Maint - Building	0.00	236.55	500.00	263.45	47.31%
Repair - Maint - Equipment	0.00	69.48	0.00	(69.48)	0.00%
Repair - Maint - Radio	0.00	0.00	250.00	250.00	0.00%
Repair - Maint - Street Light	0.00	216.95	700.00	483.05	30.99%
Repair - Maint - Tires	0.00	943.05	5,000.00	4,056.95	18.86%
Repair - Maint - Vehicles	52.70	3,517.01	10,200.00	6,682.99	34.48%
Repair- Maint- Parts/Material	127.41	3,207.00	6,000.00	2,793.00	53.45%
Repair-Maint Road Materials	2,254.06	13,472.06	10,000.00	(3,472.06)	134.72%
Rolling Stock Replacement (dep	1,485.16	14,851.60	18,458.00	3,606.40	80.46%
Safety	0.00	1,947.98	250.00	(1,697.98)	779.19%
Snow / Ice Removal	0.00	0.00	12,000.00	12,000.00	0.00%
Supplies	0.00	2,187.74	2,500.00	312.26	87.51%
Telephone	155.51	1,326.91	3,000.00	1,673.09	44.23%
Unemployment	0.00	274.90	673.00	398.10	40.85%
Uniforms	123.63	1,174.63	2,000.00	825.37	58.73%
Utilitites	248.95	4,570.95	7,500.00	2,929.05	60.95%
Wages	16,488.67	122,609.25	207,127.00	84,517.75	59.20%
<b>Expenses</b>	<b>\$167,171.61</b>	<b>\$390,672.82</b>	<b>\$700,755.00</b>	<b>\$310,082.18</b>	
<b>Revenue Less Expenditures</b>	<b>(\$167,171.61)</b>	<b>(\$366,457.82)</b>	<b>(\$657,755.00)</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$167,171.61)</b>	<b>(\$366,457.82)</b>	<b>(\$657,755.00)</b>	<b>\$0.00</b>	

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

	Current Period	Year-To-Date	Annual Budget	Jan 2020	Jan 2020
	Oct 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Oct 2020 Actual	Oct 2020 Actual	Jan 2020 Dec 2020	Dec 2020 Variance	Percent of Budget
<b>Sewer Dept</b>					
<b>Revenue</b>					
Debt Service - Sewer Treatment	20,164.07	209,008.01	220,000.00	10,991.99	95.00%
Sewer Sales	30,251.83	296,780.28	335,682.00	38,901.72	88.41%
Sewer Sales Installation Charg	0.00	6,600.00	3,000.00	(3,600.00)	220.00%
<b>Revenue</b>	<b>\$50,415.90</b>	<b>\$512,388.29</b>	<b>\$558,682.00</b>	<b>\$46,293.71</b>	
<b>Gross Profit</b>	<b>\$50,415.90</b>	<b>\$512,388.29</b>	<b>\$558,682.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Capital Improvements - Facilit	0.00	10,929.18	12,000.00	1,070.82	91.08%
Chemicals and Fertilizer	2,940.25	19,583.47	20,300.00	716.53	96.47%
Dues and Fees	27.35	8,327.85	5,925.00	(2,402.85)	140.55%
Emp Benefit - Hosp Ins	519.87	8,918.13	10,024.00	1,105.87	88.97%
Emp Benefit - Retirement	333.68	3,396.83	5,297.00	1,900.17	64.13%
Engineering	0.00	0.00	5,000.00	5,000.00	0.00%
Equipment Purchased < \$5,000	0.00	1,098.53	3,800.00	2,701.47	28.91%
Fuel Expense	364.98	3,603.07	5,400.00	1,796.93	66.72%
Insurance - Workmen's Comp.	67.11	671.10	2,072.00	1,400.90	32.39%
Interest Expense	8,186.04	81,136.25	105,600.00	24,463.75	76.83%
Lab Fees	970.55	7,000.95	9,500.00	2,499.05	73.69%
Notices and Ads	0.00	0.00	300.00	300.00	0.00%
Payroll Tax Expense	877.78	8,250.61	9,949.00	1,698.39	82.93%
Purchased Services	1,046.52	16,575.05	15,000.00	(1,575.05)	110.50%
Repair - Maint - Building	0.00	930.13	2,500.00	1,569.87	37.21%
Repair - Maint - Equipment	0.00	12,579.17	15,000.00	2,420.83	83.86%
Repair - Maint - Sewer Plant	1,353.00	20,888.24	25,200.00	4,311.76	82.89%
Repair - Maint - Tires	0.00	991.07	1,160.00	168.93	85.44%
Repair - Maint - Vehicles	131.57	538.18	2,220.00	1,681.82	24.24%
Repair - Maint- Line Repair	0.00	0.00	1,800.00	1,800.00	0.00%
Repair- Maint- Parts/Material	0.00	1,933.00	5,400.00	3,467.00	35.80%
Rolling Stock Replacement (dep	31.49	314.90	378.00	63.10	83.31%
Safety	0.00	2,030.02	1,000.00	(1,030.02)	203.00%
Seed, Sod, and Soil	0.00	1,004.08	0.00	(1,004.08)	0.00%
Supplies	0.00	1,372.16	3,000.00	1,627.84	45.74%
Telephone	38.56	739.17	2,940.00	2,200.83	25.14%
Travel and Training	0.00	430.14	1,900.00	1,469.86	22.64%
Unemployment	0.00	155.48	411.00	255.52	37.83%
Uniforms	0.00	0.00	600.00	600.00	0.00%
Utilities	3,716.32	43,835.95	60,000.00	16,164.05	73.06%
Wages	11,647.52	101,479.00	130,056.00	28,577.00	78.03%
<b>Expenses</b>	<b>\$32,252.59</b>	<b>\$358,711.71</b>	<b>\$463,732.00</b>	<b>\$105,020.29</b>	
<b>Revenue Less Expenditures</b>	<b>\$18,163.31</b>	<b>\$153,676.58</b>	<b>\$94,950.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$18,163.31</b>	<b>\$153,676.58</b>	<b>\$94,950.00</b>	<b>\$0.00</b>	

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

	Current Period	Year-To-Date		Annual Budget	Jan 2020
	Oct 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Oct 2020 Actual	Oct 2020 Actual	Jan 2020 Dec 2020	Dec 2020 Variance	Percent of Budget
<b>Water Dept</b>					
<b>Revenue</b>					
Irrigation Service Income	300.00	1,800.00	1,000.00	(800.00)	180.00%
Late Charges on Water and Sewe	(90.36)	2,745.73	7,500.00	4,754.27	36.61%
Sale of Assets	0.00	300.00	0.00	(300.00)	0.00%
Water Sales	46,191.58	446,395.74	510,892.00	64,496.26	87.38%
Water Service Installation Cha	700.00	8,400.00	5,000.00	(3,400.00)	168.00%
Water Turn-On Charges	900.00	10,280.00	12,500.00	2,220.00	82.24%
<b>Revenue</b>	<b>\$48,001.22</b>	<b>\$469,921.47</b>	<b>\$536,892.00</b>	<b>\$66,970.53</b>	
<b>Gross Profit</b>	<b>\$48,001.22</b>	<b>\$469,921.47</b>	<b>\$536,892.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Capital Improvements - Facilit	0.00	109,460.70	110,993.00	1,532.30	98.62%
Chemicals and Fertilizer	0.00	770.66	1,250.00	479.34	61.65%
Dues and Fees	24.36	711.10	1,275.00	563.90	55.77%
Emp Benefit - Hosp Ins	469.59	4,595.71	10,024.00	5,428.29	45.85%
Emp Benefit - Retirement	302.19	1,298.65	5,297.00	3,998.35	24.52%
Engineering	0.00	0.00	15,000.00	15,000.00	0.00%
Equipment Purchased < \$5,000	0.00	8,757.02	3,800.00	(4,957.02)	230.45%
Fire Hydrants	0.00	0.00	5,000.00	5,000.00	0.00%
Fuel Expense	364.97	3,603.05	7,800.00	4,196.95	46.19%
Insurance - Workmen's Comp.	67.11	671.10	2,072.00	1,400.90	32.39%
Miscellaneous	0.00	15.00	0.00	(15.00)	0.00%
Notices and Ads	0.00	0.00	500.00	500.00	0.00%
Payroll Tax Expense	874.32	5,287.90	9,949.00	4,661.10	53.15%
Purchased Services	39.76	1,822.51	500.00	(1,322.51)	364.50%
Repair - Maint - Building	0.00	0.00	1,000.00	1,000.00	0.00%
Repair - Maint - Equipment	604.92	9,219.76	20,400.00	11,180.24	45.19%
Repair - Maint - Radio	0.00	0.00	500.00	500.00	0.00%
Repair - Maint - Tires	0.00	4,327.34	1,160.00	(3,167.34)	373.05%
Repair - Maint - Vehicles	198.76	3,091.45	3,000.00	(91.45)	103.05%
Repair - Maint- Line Repair	0.00	19,049.76	25,800.00	6,750.24	73.84%
Repair- Maint- Parts/Material	1,269.69	37,029.28	25,200.00	(11,829.28)	146.94%
Rolling Stock Replacement (dep	638.56	6,385.60	7,662.00	1,276.40	83.34%
Safety	0.00	1,721.96	1,000.00	(721.96)	172.20%
Supplies	75.61	1,671.84	2,400.00	728.16	69.66%
Telephone	548.73	6,601.73	7,200.00	598.27	91.69%
Travel and Training	0.00	115.00	1,900.00	1,785.00	6.05%
Unemployment	5.61	118.75	411.00	292.25	28.89%
Uniforms	126.37	1,457.66	1,284.00	(173.66)	113.52%
Utilitites	8,992.42	88,849.56	113,400.00	24,550.44	78.35%
Wages	11,585.76	67,999.45	130,056.00	62,056.55	52.28%
<b>Expenses</b>	<b>\$26,188.73</b>	<b>\$384,632.54</b>	<b>\$515,833.00</b>	<b>\$131,200.46</b>	
<b>Revenue Less Expenditures</b>	<b>\$21,812.49</b>	<b>\$85,288.93</b>	<b>\$21,059.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$21,812.49</b>	<b>\$85,288.93</b>	<b>\$21,059.00</b>	<b>\$0.00</b>	

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

	<b>Current Period</b>	<b>Year-To-Date</b>	<b>Annual Budget</b>	<b>Jan 2020</b>	<b>Jan 2020</b>
	<b>Oct 2020</b>	<b>Jan 2020</b>	<b>Annual Budget</b>	<b>Jan 2020</b>	<b>Dec 2020</b>
	<b>Oct 2020</b>	<b>Oct 2020</b>	<b>Jan 2020</b>	<b>Dec 2020</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Dec 2020</b>	<b>Variance</b>	<b>Budget</b>
<b>Fund Balances</b>					
Beginning Fund Balance	21,024,945.23	19,405,450.67	0.00	0.00	0.00%
Net Change in Fund Balance	(205,405.09)	1,414,089.47	275,864.00	0.00	0.00%
Ending Fund Balance	20,819,540.14	20,819,540.14	0.00	0.00	0.00%

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

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*Report Options*

Period: 10/1/2020 to 10/31/2020

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual



**Holiday Island Suburban Improvement District**  
**Balance Sheet**  
**For Period Ending 10/31/2020**

	<b>Book Value</b>
	<b>Oct 2020</b>
	<b>Actual</b>
<b>Assets</b>	
<b>Current Assets</b>	
<b>Other Current Assets</b>	
Act 833 - Restricted Funds	51,005.23
Cash in Checking- Revenue Fund	(222,803.83)
Cash in P/R Checking	(1,988.24)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	450.00
Change Fund - Rec Center	200.00
Credit Card Receipts	125,204.87
Current Taxes Invested	117,403.48
Debt Service (Treatment Plant)	1,295,585.81
Equipment Reserve - Restricted	240,633.40
Fire Wise	8,150.97
Money Market Demand Account	2,379,859.82
Petty Cash - Office	500.00
Restricted Fire Dept Funds	58,500.00
Restricted Road Funds	40,000.00
Undesignated Reserve - Restrict	1,169,423.50
Utility Improvements	49,653.15
Water Escrow Deposits	54,628.72
Allowance for Uncollectable As	(101,077.55)
AR - Water & Sewer Sales	102,685.00
Assessments Receivable - Curre	386,783.55
Assessments Receivable - Noncu	204,447.83
Assessments Receivable - Penal	165,738.29
Debt Service Receivable - Curr	41,910.64
Debt Service Receivable - Deli	24,491.07
Inventory - Beer	830.50
Inventory - Beverage	710.52
Inventory - Food	2,366.75
Inventory - Pro Shop	37,556.29
Inventory - Rec. Center	854.10
Prepaid Expenses	85,672.97
<b>Total Current Assets</b>	<b>\$6,319,426.84</b>
<b>Fixed Assets</b>	
<b>Accumulated Depreciation</b>	
Accumulated Depreciation	(29,367,097.25)
<b>Fixed Assets</b>	
<b>Land</b>	
Land	1,499,173.01
<b>Buildings &amp; Improvements</b>	
18H Golf Course	1,551,882.96
9-Hole Golf Course	1,143,916.69
Buildings	4,360,663.70
Fire and Security Equipment an	1,168,013.01
Recreational Facilities	1,173,212.79
Restaurant	67,977.00
Sewer System	18,325,742.77
Streets and Roads	9,248,455.68
Water System	8,112,391.81

**Holiday Island Suburban Improvement District**  
**Balance Sheet**  
**For Period Ending 10/31/2020**

	<b>Book Value</b>
	<b>Oct 2020</b>
	<b>Actual</b>
<hr/>	
<b>Machinery &amp; Equipment</b>	
Office Equipment	89,008.33
Public Works-Machinery and Equ	1,095,075.99
<b>Total Fixed Assets</b>	<b>\$18,468,416.49</b>
<b>Other Assets</b>	
<b>Other Assets</b>	
Deferred Outflows of Resources	50,708.00
<b>Total Other Assets</b>	<b>\$50,708.00</b>
<b>Total Assets</b>	<b>\$24,838,551.33</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Accounts Payable - Trade	29,008.73
AR Dept of Workforce Services	79.78
Dept of Finance & Admin	4,779.00
EFTPS Payable	9,407.29
MHBF Payable	2,501.45
Accounts Payable - Health Dept	(10.20)
Customer Deposits	3,155.05
Customer Donation	3,450.00
Gift Certificates - Pro Shops	19.38
Golf Tournament Prize Money	3,937.28
Sales Tax Payable	1,552.46
Tipped Wages Payable	129.18
Water Escrow Deposits	54,728.72
<b>Total Current Liabilities</b>	<b>\$112,738.12</b>
<b>Long Term Liabilities</b>	
<b>Other Liabilities</b>	
Bonds Payable	3,448,389.81
Long Term Notes Pay/Golf Equip	119,121.26
Deferred Inflows of Resources	51,074.00
Net Pension Liability	287,688.00
<b>Total Long Term Liabilities</b>	<b>\$3,906,273.07</b>
<b>Total Liabilities</b>	<b>\$4,019,011.19</b>
<b>Fund Balance</b>	
<b>Suplus Carryover</b>	
Retained Earnings	19,349,571.32
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
<b>Total Fund Balance</b>	<b>\$20,819,540.14</b>
<b>Total Liabilities and Equity</b>	<b>\$24,838,551.33</b>

**Income Statement**  
**1/1/2020 to 10/31/2020**

	Jan 2020	Oct 2020	Actual
<b>Revenue</b>			
<b>Other Revenue</b>			
Security Fee	79,430.10		
Family Golf - Access Card	18,713.05		
Individual Golf - Access Card	49,541.78		
Family Recreation - Access Car	7,073.07		
Individual Recreation - Access	1,631.70		
Range Card	1,480.35		
Facilities Rental - Long Term	193,118.64		
Contribution Income	23,550.00		
Chilli Cook-Off Income	0.00		
Water Sales	446,395.74		
Water Turn-On Charges	10,280.00		
Water Service Installation Cha	8,400.00		
Irrigation Service Income	1,800.00		
Sewer Sales	296,780.28		
Sewer Sales Installation Charg	6,600.00		
Debt Service - Sewer Treatment	418,562.74		
Late Charges on Water and Sewe	2,745.73		
Assessment Income - Current	2,091,366.17		
Assessment Income - Penalties	107,014.04		
Tournament Management Fee	1,345.68		
Cash Long/Short	54.11		
Fees - Green	78,344.92		
Fees - Recreation	7,352.81		
Private Cart Fee	14,756.85		
Pass - Golf Cart	11,479.04		
Rent - Cart	29,651.78		
Rent - Club	108.69		
Rent - Facilities Short Term	21,185.07		
Pull Cart Rental	4.00		
Sales - Beer	6,920.07		
Sales - Beverage	5,330.16		
Sales - Food	77,505.39		
Sales - Merchandise	11,532.15		
Storage - Cart	5,584.60		
Range Balls	1,901.62		
Road Inspection Fee - Nonreund	1,900.00		
Act 833	16,276.19		
Other Income	90,455.06		
Interest Income	37,855.36		
Sale of Assets	4,400.00		
<b>Revenue</b>	<b>\$4,188,426.94</b>		
<b>Gross Profit</b>	<b>\$4,188,426.94</b>		

**Expenses**

**Other Expense**

Cost of Sales - Beer	3,502.12
Cost of Sales - Beverage	1,953.27
Cost of Sales - Food	45,629.40
Cost of Sales - Merchandise	3,131.94

**Holiday Island Suburban Improvement District**  
**Income Statement**  
**1/1/2020 to 10/31/2020**

	<b>Jan 2020</b>
	<b>Oct 2020</b>
	<b>Actual</b>
Wages	940,073.38
Assessment Expense - Uncollect	(1,483.41)
Act 833	903.75
PPE	6,000.00
Auditors' Fees	20,389.10
Capital Improvements - Equipme	6,250.00
Capital Improvements - Facilit	317,332.35
Chemicals and Fertilizer	82,489.00
Chilli Cook-Off Expense	620.94
Credit Cards Fees	12,427.42
Rolling Stock Replacement (dep	90,091.20
Dues and Fees	13,543.34
Emp Benefit - Hosp Ins	79,379.98
Emp Benefit - LOPFI	17,381.79
Emp Benefit - Retirement	28,641.17
Equipment Purchased < \$5,000	14,593.81
Fuel Expense	21,959.86
Insurance	121,156.63
Insurance - Workmen's Comp.	7,550.28
Lab Fees	7,000.95
Legal Fees	3,934.62
Licensing State of Arkansas -	42.00
Advertising	17,076.54
Miscellaneous	(675.71)
Notices and Ads	390.69
Payroll Tax Expense	70,870.51
Personnel Reimbursement	12,763.48
Postage	6,517.01
Purchased Services	203,734.79
Repair - Maint - Building	12,004.82
Repair - Maint - Street Light	216.95
Repair - Maint- Line Repair	23,407.51
Repair - Maint - Equipment	34,994.08
Repair- Maint- Parts/Material	43,815.86
Repair - Maint - Radio	993.79
Repair - Maint - Sewer Plant	20,888.24
Repair - Maint - Tires	11,207.65
Repair - Maint - Vehicles	14,008.53
Repair-Maint Road Materials	13,472.06
Safety	10,272.03
Covid - 19 Expense	20,326.22
Seed, Sod, and Soil	11,302.55
Supplies	30,621.37
Taxes - Real Estate and Person	48,233.35
Telephone	34,789.47
Travel and Training	2,430.35
Uniforms	4,039.12
Unemployment	2,213.26
Utilitites	192,590.42
Other Expense	120.00
Interest Expense	87,217.64
<b>Expenses</b>	<b>\$2,774,337.47</b>

**Holiday Island Suburban Improvement District**  
**Income Statement**  
**1/1/2020 to 10/31/2020**

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	<b>Jan 2020</b>
	<b>Oct 2020</b>
	<b>Actual</b>
<b>Income (Loss) From Operations</b>	<b>\$1,414,089.47</b>
<b>Net Income (Loss)</b>	<b>\$1,414,089.47</b>

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**Holiday Island Suburban Improvement District**  
**Statement of Cash Flows**  
**1/1/2020 to 10/31/2020**

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**Cash Flow From Operating Activities**

**Cash From Revenue**

Act 833	16,276.19
Assessment Income - Current	1,292.97
Assessment Income - Penalties	305.32
Cash Long/Short	54.11
Chilli Cook-Off Income	3,350.00
Contribution Income	23,550.00
Debt Service - Sewer Treatment	325.50
Facilities Rental - Long Term	193,118.64
Family Golf - Access Card	18,713.05
Family Recreation - Access Car	7,073.07
Fees - Green	78,328.10
Fees - Recreation	7,352.81
Individual Golf - Access Card	49,541.78
Individual Recreation - Access	1,631.70
Interest Income	43,053.15
Other Income	89,333.06
Pass - Golf Cart	11,479.04
Private Cart Fee	14,812.92
Pull Cart Rental	4.00
Range Balls	1,901.62
Range Card	1,480.35
Rent - Cart	29,639.63
Rent - Club	108.69
Rent - Facilities Short Term	20,855.07
Road Inspection Fee - Nonreund	1,900.00
Sale of Assets	4,400.00
Sales - Beer	6,850.95
Sales - Beverage	5,311.76
Sales - Food	76,202.01
Sales - Merchandise	11,435.70
Storage - Cart	5,584.60
Tournament Management Fee	1,345.68

**Cash From Revenue Totals** \$726,611.47

**Cash Used to Pay Expenses**

Act 833	903.75
Advertising	27,046.54
Assessment Expense - Uncollect	(1,483.41)
Auditors' Fees	20,389.10
Capital Improvements - Equipme	6,250.00
Capital Improvements - Facilit	353,062.66
Chemicals and Fertilizer	84,149.00
Chilli Cook-Off Expense	620.94
Covid - 19 Expense	16,791.09
Credit Cards Fees	12,427.42
Dues and Fees	13,243.34
Emp Benefit - Hosp Ins	76,975.74
Emp Benefit - LOPFI	17,381.79
Emp Benefit - Retirement	28,641.17
Equipment Purchased < \$5,000	14,688.08
Fuel Expense	21,196.27
Insurance	10,801.00

**Holiday Island Suburban Improvement District**  
**Statement of Cash Flows**  
**1/1/2020 to 10/31/2020**

Interest Expense	90,253.79
Lab Fees	7,734.67
Legal Fees	3,128.12
Licensing State of Arkansas -	42.00
Miscellaneous	2,020.18
Notices and Ads	277.19
Other Expense	120.00
Payroll Tax Expense	67,710.91
Personnel Reimbursement	12,329.48
Postage	1,525.89
PPE	6,000.00
Purchased Services	220,603.14
Repair - Maint - Building	12,947.97
Repair - Maint - Equipment	34,305.54
Repair - Maint - Radio	1,315.14
Repair - Maint - Sewer Plant	21,668.24
Repair - Maint - Street Light	198.07
Repair - Maint - Tires	11,890.13
Repair - Maint - Vehicles	14,832.68
Repair - Maint- Line Repair	23,411.20
Repair- Maint- Parts/Material	49,225.32
Repair-Maint Road Materials	11,218.00
Safety	6,385.13
Seed, Sod, and Soil	11,302.55
Supplies	31,440.84
Taxes - Real Estate and Person	48,233.35
Telephone	35,023.15
Travel and Training	2,783.74
Unemployment	2,508.11
Uniforms	3,747.68
Utilitites	189,171.66
Wages	1,008,922.17

**Cash Used to Pay Expenses Totals \$2,635,360.52**

**Cash Used to Purchase(Sell) Current Assets**

AR - Water & Sewer Sales	(1,071,485.28)
Assessments Receivable - Curre	(1,701,392.85)
Assessments Receivable - Noncu	(106,782.82)
Assessments Receivable - Penal	(35,409.47)
Debt Service Receivable - Curr	(177,345.96)
Debt Service Receivable - Deli	(10,416.34)
Inventory - Beer	2,921.10
Inventory - Beverage	2,133.72
Inventory - Food	44,986.32
Inventory - Pro Shop	6,950.77
Prepaid Expenses	146,081.86

**Cash Used to Purchase(Sell) Current Assets Totals (\$2,899,758.95**

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**Cash Used to Repay(Create) Current Liabilities**

Accounts Payable - Health Dept	6,426.66
Accrued Interest Payable (ANRC	17,528.08
Customer Deposits	(20.00)
Customer Donation	895.79
Gift Certificates - Pro Shops	(2,590.50)
Golf Tournament Prize Money	(2,929.16)

**Holiday Island Suburban Improvement District**  
**Statement of Cash Flows**  
**1/1/2020 to 10/31/2020**

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MHBF Payable	704.08
Sales Tax Payable	34,078.38
Tipped Wages Payable	(8.74)
Water Escrow Deposits	(8,665.89)
<b>Cash Used to Repay(Create) Current Liabilities Totals</b>	<b>\$45,418.70</b>
<b>Cash Flow From Operating Activities Totals</b>	<b>\$945,591.20</b>

**Cash Flow From Investing Activities**

**Decreases**

18H Golf Course	59.32
<b>Decreases Totals</b>	<b>\$59.32</b>
<b>Cash Flow From Investing Activities Totals</b>	<b>(\$59.32)</b>

**Cash Flow From Financing Activities**

**Decreases**

Bonds Payable	262,634.58
Long Term Notes Pay/Golf Equip	24,495.61
<b>Decreases Totals</b>	<b>\$287,130.19</b>
<b>Cash Flow From Financing Activities Totals</b>	<b>(\$287,130.19)</b>
<b>Net Increase (Decrease) Totals</b>	<b>\$658,401.69</b>
<b>(1/1/2020) Totals</b>	<b>\$4,708,055.19</b>
<b>(10/31/2020) Totals</b>	<b>\$5,366,456.88</b>