

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
SUMMARY BALANCE SHEET
11/30/2014

ASSETS

Unrestricted Cash	1,519,656.82
Restricted Cash	102,423.11
Unrestricted Invested Funds	6,144.58
Restricted Invested Funds	1,298,068.25
Debt Service Funds	979,145.88
Accounts Receivable	311,130.43
Allowance for Uncollectable Debt	(45,000.00)
Resale Inventory	39,961.08
Prepaid Expense (Insurance)	60,550.17
Land & Buildings	44,102,974.62
Accumulated Depreciation	<u>(22,918,122.05)</u>
	25,456,932.89

LIABILITIES

Short Term Payables	127,348.91
Long Term Payables	233,157.48
Bond Payable	4,918,222.10
Accrued Interest Payable (ANRC)	
Fire Wise Grant	16,464.10
Contributed Capital	1,453,004.72
Retained Earnings	<u>18,708,735.58</u>
	25,456,932.89

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
AS OF NOVEMBER , 2014**

<u>ASSESSMENT - PAYMENTS</u>	<u>ACTUAL</u>		<u>CURRENT</u>	<u>SEWER DEBT</u>	<u>DELINQ</u>	<u>SEWER DEBT DELINQ</u>	<u>TOTAL</u>
CURRENT ASSESS. COLLECTED	1,494,366.45						
SEWER DEBT	200,714.70	BILLED (3/14) \$1,665,161 SEWER DEBT \$208,971 PRORATED SALES, COLLECTED & W/O	1,665	209	135	15	
DELIQ. ASSESS. COLLECTED	111,929.83		(1,666)	(209)	78	(28)	
PENALTIES COLLECTED (Billed 10/2013) \$138,023.73	34,394.97	TO COLLECT	(1)	0	213	(13)	199
TOTAL COLLECTED	1,841,405.95						

<u>CAPITAL EXPENDITURES</u>	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>BALANCE</u>	<u>COMMENTS</u>
BUDGETED - FACILITIES/EQ(NON REPLACEMENT)	348	314	(34)	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
NON-BUDGETED	0	0	0	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
EQUIPMENT / RESERVE	98	147	49	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
OFFSET BY GRANTS/CONTRIBUTIONS	0	0	0	
	<u>446</u>	<u>461</u>	<u>15</u>	

<u>OPERATING INCOME/EXPENSES</u>						
	<u>FY-14 BUDGET</u>	<u>YTD ASSESS PAYMNT ACTUAL</u>	<u>YTD BILLING ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>VARIANCE</u>	<u>COMMENTS</u>
INCOME	3,260	3,358	3,549	3,260	289	* BILLED ASSESSMENT BOOKED AS INCOME 2/14
EXPENSE	(2,945)	(2,727)	(2,727)	(2,945)	218	
NET INCOME	<u>315</u>	<u>631</u>	<u>822</u>	<u>315</u>	<u>507</u>	

<u>CASH/INVESTMENTS</u>	<u>Dec-13</u>	<u>Nov-14</u>	<u>INC/(DEC)</u>	<u>COMMENTS</u>
CASH	1,584	1,520		
DEBT SERVICE FUND	921	979		
RESTRICTED ROAD FUNDS	40	40		
ACT 833	41	53		
FIRE WISE FUND	10	10	6	CARROLL COUNTY - ROAD ALLOCATION RESTRICTED - FIRE EQUIPMENT / CAPITAL IMPROVEMENTS INCREASE IN OPERATING CASH
CERTIFICATES OF DEPOSIT	0	6		
EQUIPMENT RESERVE	267	267		
UNDESIGNATED RESERVE	1,031	1,031		NEW ACCOUNT IN 2004 (Reserved CD) NEW ACCOUNT IN 2004 (Reserved CD) INCREASE IN INVESTED RESERVES
			<u>6</u>	
TOTALS	<u>3,894</u>	<u>3,906</u>	<u>12</u>	NET INCREASE IN CASH / INVESTMENTS

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 ACTUAL / BUDGET COMPARISON
 FOR THE 11 MONTH PERIOD ENDED 11-30-14**

	YTD CURRENT ASSESS BILLING ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	3,549	3,260	289
EXPENSE	<u>(2,727)</u>	<u>(2,945)</u>	<u>218</u>
NET INCOME (< DEPR)	822	315	507
CAPITAL EXPENDITURES	<u>(348)</u>	<u>(314)</u>	<u>(34)</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u>\$474</u>	<u>\$1</u>	<u>\$473</u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(98)</u>	<u>(147)</u>	<u>49</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u>\$376</u>	<u>(\$146)</u>	<u>\$522</u>

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 ACTUAL / BUDGET COMPARISON (LESS ASSESSMENT BILLING / ADD ASSESSMENT PAYMENTS)
 FOR THE 11 MONTH PERIOD ENDED 11-30-14**

	YTD CURRENT ASSESS PAYMENT ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	3,358	3,260	98
EXPENSE	<u>(2,727)</u>	<u>(2,945)</u>	<u>218</u>
NET INCOME (< DEPR)	631	315	316
CAPITAL EXPENDITURES	<u>(348)</u>	<u>(314)</u>	<u>(34)</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u>\$283</u>	<u>\$1</u>	<u>\$282</u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(98)</u>	<u>(147)</u>	<u>48</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u>\$185</u>	<u>(\$146)</u>	<u>\$330</u>

** Assessment Billing \$1,665,161

** Debt Service \$208,971

Payments: Assessment

Jan	776.71	Apr	284,371.47	July	152,807.48	Oct	515,025.11
Feb	98.67	May	54,840.28	Aug	62,804.28	Nov	12,728.41
Mar	131,381.43	June	75,115.19	Sep	203,636.99	Dec	

Payments: Sewer Debt

Jan		Apr	59,833.83	July	6,422.80	Oct	63,421.63
Feb		May	8,533.38	Aug	5,531.33	Nov	1,168.69
Mar	18,845.65	June	8,059.42	Sep	17,806.59	Dec	

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
CAPITAL EXPENDITURE SUMMARY
FOR THE 11 MONTH PERIOD ENDED 11-30-14**

DEPT #	DEPT. NAME	PROJECT DESCRIPTION	ANNUAL BUDGETED	YTD ACTUAL	BAL	COMMENTS
01	ADMINISTRATION	Copy Machine Replacement	8,000	7,091	909	
		Golf Course Operations Analysis	<u>30,000</u>		<u>30,000</u>	
			38,000	<u>7,091</u>	30,909	
02	WATER	Equipment Trailer	6,000	5,170	830	
		Mini Excavator	53,825	50,621	3,204	
		Zero Turn Mower	<u>8,500</u>	<u>8,501</u>	<u>(1)</u>	
			68,325	✓ 64,292	4,033	
03	WASTEWATER	Dewatering Equipment	110,000	104,761	5,239	
04	ROADS	Contracted Road Improvements	190,000	197,793	(7,793)	
		County Restricted Funds	(40,000)		(40,000)	
		Bucket Truck (used)	30,000	✓ 7,500	22,500	
		Zero Turn Mower	<u>9,000</u>	✓ 8,501	499	
			189,000	<u>213,794</u>	(24,794)	
06	FIRE	Satellite Fire Station	50,000	32,626	17,374	
		HISID In-Kind	(5,000)		(5,000)	
		Act 833	(15,000)		(15,000)	
		HI Rural FD	(15,000)		(15,000)	
		HIFD Ladies Auxiliary	<u>(15,000)</u>		<u>(15,000)</u>	
			0	32,626	(32,626)	
08	18 HOLE GOLF MAINTENANCE	Contour Mower	40,000	✓ 17,331	22,669	
09	18 HOLE PRO SHOP	Air conditioners	14,000	5,861	8,139	
11	MARINA	Flotation Replacement	2,000	0	2,000	
TOTALS			Budgeted <u>\$461,325</u>	<u>\$445,756</u>	<u>\$15,569</u>	
			Unbudgeted \$0	<u>-</u>	<u>\$15,569</u>	
				<u>\$445,756</u>	<u>\$15,569</u>	

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
ACTUAL / BUDGET SUMMARY - BY DEPT.
FOR THE 11 MONTH PERIOD ENDED 11-30-14
EXCLUDE DEPRECIATION**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(347)	(411)	64	
99	G & A	1,933	1,739	194	<i>budget excludes assessment sewer debt</i>
	TOTAL G & A	<u>1,586</u>	<u>1,328</u>	<u>258</u>	
02	WATER	76	17	59	<i>budget excludes sewer debt billing</i>
03	SEWER	(15)	3	(18)	
	TOTAL WATER /SEWER	<u>61</u>	<u>20</u>	<u>41</u>	
04	ROADS	(268)	(351)	83	
05	SECURITY	(22)	(6)	(16)	
06	FIRE PROTECTION	(180)	(228)	48	
	TOTAL FIRE / SECURITY	<u>(202)</u>	<u>(234)</u>	<u>32</u>	
08	18 HOLE GOLF MAINT.	(308)	(317)	9	
09	18 HOLE PRO SHOP-GOLF COURSE	45	15	30	
12	9 HOLE GOLF MAINT.	(74)	(95)	21	
	TOTAL GOLF	<u>(337)</u>	<u>(397)</u>	<u>60</u>	
10	RECREATION	(68)	(83)	15	
18	CLUBHOUSE	(21)	(35)	14	
11	MARINA	74	68	6	
13	CAMPGROUND	(3)	(1)	(2)	
	TOTAL CONTRACT SERVICES	<u>71</u>	<u>67</u>	<u>4</u>	
	GRAND TOTALS	<u>822</u>	<u>315</u>	<u>507</u>	

Footnote: numbers are stated in thousands
(example- 10,000 would be stated as 10)

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 ACTUAL / BUDGET SUMMARY - BY DEPT.
 FOR THE 11 MONTH PERIOD ENDED 11-30-13
 EXCLUDE DEPRECIATION**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(310)	(395)	85	
99	G & A	2,070	1,956	114	<i>budget includes assessment</i>
	TOTAL G & A	<u>1,760</u>	<u>1,561</u>	<u>199</u>	
02	WATER	(6)	39	(45)	
03	SEWER	291	223	68	<i>budget includes sewer debt billing</i>
	TOTAL WATER /SEWER	<u>285</u>	<u>262</u>	<u>23</u>	
04	ROADS	(252)	(332)	80	
05	SECURITY	(41)	(84)	43	
06	FIRE PROTECTION	(130)	(202)	72	
	TOTAL FIRE / SECURITY	<u>(171)</u>	<u>(286)</u>	<u>115</u>	
08	18 HOLE GOLF MAINT.	(278)	(331)	53	
09	18 HOLE PRO SHOP-GOLF COURSE	20	57	(37)	
12	9 HOLE GOLF MAINT.	(75)	(92)	17	
	TOTAL GOLF	<u>(333)</u>	<u>(366)</u>	<u>33</u>	
10	RECREATION	(59)	(78)	19	
18	CLUBHOUSE	(23)	(25)	2	
11	MARINA	72	72	0	
13	CAMPGROUND	(1)	(6)	5	
	TOTAL CONTRACT SERVICES	<u>71</u>	<u>66</u>	<u>5</u>	
	GRAND TOTALS	<u>1,278</u>	<u>802</u>	<u>476</u>	

Footnote: numbers are stated in thousands
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**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
ACTUAL / BUDGET SUMMARY - BY DEPT.
FOR THE 11 MONTH PERIOD ENDED 11-30-2012**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(327)	(408)	81	
99	G & A	2,243	2,043	200	
	<i>TOTAL G & A</i>	<u>1,916</u>	<u>1,635</u>	<u>281</u>	
02	WATER	88	29	59	
03	SEWER	99	238	(139)	
	<i>TOTAL WATER /SEWER</i>	<u>187</u>	<u>267</u>	<u>(80)</u>	
04	ROADS	(238)	(390)	152	
16	VEHICLE MAINTENANCE	0	0	0	
	<i>TOTAL ROADS/MAINTENANCE</i>	<u>(238)</u>	<u>(390)</u>	<u>152</u>	
05	SECURITY	(55)	(84)	29	
06	FIRE PROTECTION	(156)	(228)	72	
	<i>TOTAL FIRE / SECURITY</i>	<u>(211)</u>	<u>(312)</u>	<u>101</u>	
08	18 HOLE GOLF MAINT.	(312)	(326)	14	
09	18 HOLE PRO SHOP-GOLF COURSE	45	65	(20)	
12	9 HOLE GOLF MAINT.	(74)	(84)	10	
	<i>TOTAL GOLF</i>	<u>(341)</u>	<u>(345)</u>	<u>4</u>	
10	RECREATION	(51)	(75)	24	
18	CLUBHOUSE	(20)	(23)	3	
11	MARINA	75	71	4	
13	CAMPGROUND	1	(2)	3	
	<i>TOTAL CONTRACT SERVICES</i>	<u>76</u>	<u>69</u>	<u>7</u>	
	GRAND TOTALS	<u><u>1,318</u></u>	<u><u>826</u></u>	<u><u>492</u></u>	

Footnote: numbers are stated in thousands
(example- 10,000 would be stated as 10)

Balance Sheet
For Period Ending 11/30/2014

	Book Value
	Nov 2014
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	52,609.34
Cash in Checking- Revenue Fund	40,578.14
Cash in P/R Checking	(385.35)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	6,144.58
Debt Service (Treatment Plant)	979,145.88
Equipment Reserve - Restricted	267,386.15
Fire Wise	9,745.07
Money Market Demand Account	1,478,114.03
Petty Cash - Office	500.00
Restricted Road Funds	40,068.70
Undesignated Reserve - Restrict	1,030,682.10
Allowance for Uncollectable As	(45,000.00)
AR - Water & Sewer Sales	58,251.11
Assessments Receivable - Curre	(780.43)
Assessments Receivable - Noncu	212,794.41
Assessments Receivable - Penal	53,996.00
Debt Service Receivable - Curr	(54.25)
Debt Service Receivable - Deli	(13,076.41)
Inventory - Beer	589.54
Inventory - Beverage	491.93
Inventory - Food	1,809.95
Inventory - Pro Shop	35,991.29
Inventory - Rec. Center	1,078.37
Prepaid Expenses	60,550.17
Total Current Assets	\$4,272,080.32
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(22,918,122.05)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,322,988.49
9-Hole Golf Course	1,165,916.69
Buildings	4,115,091.94
Fire and Security Equipment an	1,010,664.01
Recreational Facilities	780,153.61
Restaurant	50,445.00
Sewer System	18,060,718.49
Streets and Roads	7,789,742.65
Water System	7,248,733.38
Machinery & Equipment	
Office Equipment	81,917.43
Public Works-Machinery and Equ	977,429.92

Balance Sheet
For Period Ending 11/30/2014

	Book Value Nov 2014 Actual
Total Fixed Assets	\$21,184,852.57
Total Assets	\$25,456,932.89

Liabilities

Current Liabilities

Payroll Liabilities

Accounts Payable - Trade	3,360.75
AR Dept of Workforce Services	1,241.63
Dept of Finance & Admin	3,055.13
LOPFI Payable	642.56
Accounts Payable - Health Dept	90.10
Customer Deposits	3,406.25
Customer Donation	979.80
Gift Certificates - Pro Shops	3,642.31
Golf Tournament Prize Money	5,178.80
Sales Tax Payable	739.22
Wages Payable	105,012.36
Total Current Liabilities	\$127,348.91

Long Term Liabilities

Long Term Debt

Bonds Payable	4,918,222.10
Long Term Notes Payable	233,157.48
Total Long Term Liabilities	\$5,151,379.58
Total Liabilities	\$5,278,728.49

Fund Balance

Suplus Carryover

Current Year Surplus (Deficit)	(121,497.76)
Contributed Capital - Grant	1,453,004.72
Retained Earnings	18,830,233.34
State Grant - Fire Wise	16,464.10
Total Fund Balance	\$20,178,204.40
Total Liabilities and Equity	\$25,456,932.89

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Nov 2014 Nov 2014 Actual	Year-To-Date Jan 2014 Nov 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Revenue & Expenditures					
Administrative Dept					
Revenue					
4510	Cash Long/Short	0.00	0.54	0	(0.54) 0.0%
4950	Other Income	55.30	159.37	0	(159.37) 0.0%
4970	Sale of Assets	0.00	2,553.00	0	(2,553.00) 0.0%
	Revenue	\$55.30	\$2,712.91	\$0	(\$2,712.91)
Expenses					
6020	Auditors' Fees	0.00	22,091.73	25,740	3,648.27 85.8%
6060	Capital Improvements - Equipme	0.00	7,090.90	0	(7,090.90) 0.0%
6140	Credit Cards Fees	417.78	699.05	600	(99.05) 116.5%
6180	Dues and Fees	0.00	599.00	1,015	416.00 59.0%
6200	Emp Benefit - Hosp Ins	2,577.00	25,881.00	33,714	7,833.00 76.8%
6240	Emp Benefit - Retirement	475.90	5,860.80	9,783	3,922.20 59.9%
6280	Equipment Purchased < \$5,000	0.00	2,530.71	3,450	919.29 73.4%
6500	Marketing	1,436.02	26,425.56	25,000	(1,425.56) 105.7%
6520	Miscellaneous	12.84	233.84	1,200	966.16 19.5%
6540	Notices and Ads	0.00	946.00	200	(746.00) 473.0%
6560	Payroll Tax Expense	1,118.48	13,971.37	15,451	1,479.63 90.4%
6580	Personnel Reimbursement	0.00	0.00	600	600.00 0.0%
6600	Postage	0.00	8,014.77	14,000	5,985.23 57.2%
6620	Purchased Services	274.81	18,367.02	22,422	4,054.98 81.9%
6640	Repair - Maint - Building	78.72	7,822.18	20,000	12,177.82 39.1%
6720	Repair - Maint - Equipment	0.00	1,177.29	500	(677.29) 235.5%
6840	Repair - Maint - Vehicles	0.00	199.66	300	100.34 66.6%
6980	Supplies	462.18	6,438.37	10,000	3,561.63 64.4%
7020	Telephone	850.32	9,103.04	7,620	(1,483.04) 119.5%
7040	Travel and Training	0.00	0.00	3,700	3,700.00 0.0%
7080	Unemployment	24.82	2,448.90	3,273	824.10 74.8%
7100	Utilitites	470.11	5,724.22	6,000	275.78 95.4%
5300	Wages	15,479.88	191,253.93	206,251	14,997.07 92.7%
	Expenses	\$23,678.86	\$356,879.34	\$410,819	\$53,939.66
	Revenue Less Expenditures	(\$23,623.56)	(\$354,166.43)	(\$410,819)	\$0.00
	Net Change in Fund Balance	(\$23,623.56)	(\$354,166.43)	(\$410,819)	\$0.00

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014	Jan 2014	Jan 2014	Dec 2014	Dec 2014
		Actual	Actual	Dec 2014	Variance	
Water Dept						
Revenue						
4260	Irrigation Service Income	0.00	3,000.00	1,800	(1,200.00)	166.7%
4340	Late Charges on Water and Sewe	886.55	7,989.38	6,000	(1,989.38)	133.2%
4950	Other Income	0.00	2.01	0	(2.01)	0.0%
4830	Plumbing Inspection Fee	0.00	60.00	0	(60.00)	0.0%
4200	Water Sales	18,297.93	293,403.32	339,360	45,956.68	86.5%
4240	Water Service Installation Cha	0.00	2,125.00	2,550	425.00	83.3%
4120	Water Tower Charge	1,560.00	17,060.00	19,212	2,152.00	88.8%
4220	Water Turn-On Charges	675.00	8,675.00	5,700	(2,975.00)	152.2%
	Revenue	\$21,419.48	\$332,314.71	\$374,622	\$42,307.29	
Expenses						
6060	Capital Improvements - Equipme	0.00	64,291.69	0	(64,291.69)	0.0%
6120	Chemicals and Fertilizer	0.00	1,032.00	1,368	336.00	75.4%
6160	Depreciation Expense	869.00	9,560.64	13,089	3,528.36	73.0%
6180	Dues and Fees	24.36	1,222.72	1,500	277.28	81.5%
6200	Emp Benefit - Hosp Ins	752.52	4,451.15	9,756	5,304.85	45.6%
6240	Emp Benefit - Retirement	55.30	674.83	1,075	400.17	62.8%
6260	Engineering	0.00	0.00	21,000	21,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	108.60	0	(108.60)	0.0%
6300	Fire Hydrants	0.00	2,828.26	3,600	771.74	78.6%
6340	Fuel Expense	485.25	6,358.86	5,400	(958.86)	117.8%
6400	Insurance - Workmen's Comp.	0.00	0.00	619	619.00	0.0%
6520	Miscellaneous	0.00	70.21	0	(70.21)	0.0%
6540	Notices and Ads	0.00	53.44	500	446.56	10.7%
6560	Payroll Tax Expense	254.56	3,627.12	7,287	3,659.88	49.8%
6620	Purchased Services	237.52	1,075.02	750	(325.02)	143.3%
6640	Repair - Maint - Building	0.00	0.00	1,500	1,500.00	0.0%
6720	Repair - Maint - Equipment	0.00	26,852.00	36,929	10,077.00	72.7%
6820	Repair - Maint - Tires	227.12	460.61	360	(100.61)	127.9%
6840	Repair - Maint - Vehicles	499.08	5,515.48	1,500	(4,015.48)	367.7%
6660	Repair - Maint- Line Repair	1,915.96	30,185.31	15,444	(14,741.31)	195.5%
6760	Repair- Maint- Parts/Material	476.87	14,991.69	12,627	(2,364.69)	118.7%
6880	Repair-Maint Road Materials	0.00	0.00	6,720	6,720.00	0.0%
6920	Safety	0.00	20.94	500	479.06	4.2%
6980	Supplies	17.32	922.11	1,020	97.89	90.4%
7020	Telephone	241.08	1,516.66	1,044	(472.66)	145.3%
7040	Travel and Training	0.00	287.43	900	612.57	31.9%
7080	Unemployment	0.00	1,088.78	2,061	972.22	52.8%
7060	Uniforms	180.30	1,918.85	1,284	(634.85)	149.4%
7100	Utilitites	10,429.03	92,281.82	114,360	22,078.18	80.7%
5300	Wages	3,578.37	48,896.26	95,258	46,361.74	51.3%
	Expenses	\$20,243.64	\$320,292.48	\$357,451	\$37,158.52	
	Revenue Less Expenditures	\$1,175.84	\$12,022.23	\$17,171	\$0.00	
	Net Change in Fund Balance	\$1,175.84	\$12,022.23	\$17,171	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014 Nov 2014 Actual	Jan 2014 Nov 2014 Actual	Jan 2014 Dec 2014	Jan 2014 Dec 2014 Variance	Dec 2014 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	15,852.45	209,556.39	265,699	56,142.61	78.9%
4300	Sewer Sales	16,607.14	251,408.58	322,000	70,591.42	78.1%
4320	Sewer Sales Installation Chrg	0.00	2,400.00	2,400	0.00	100.0%
	Revenue	\$32,459.59	\$463,364.97	\$590,099	\$126,734.03	
Expenses						
6060	Capital Improvements - Equipme	0.00	76,550.00	0	(76,550.00)	0.0%
6080	Capital Improvements - Facilit	13,767.57	28,210.72	0	(28,210.72)	0.0%
6120	Chemicals and Fertilizer	0.00	9,061.00	5,400	(3,661.00)	167.8%
6160	Depreciation Expense	1,065.00	11,718.04	12,780	1,061.96	91.7%
6180	Dues and Fees	0.00	3,000.00	3,805	805.00	78.8%
6200	Emp Benefit - Hosp Ins	1,423.98	12,714.53	9,756	(2,958.53)	130.3%
6240	Emp Benefit - Retirement	283.97	3,473.82	1,075	(2,398.82)	323.1%
6260	Engineering	0.00	0.00	12,000	12,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	108.59	0	(108.59)	0.0%
6340	Fuel Expense	485.25	6,358.83	5,400	(958.83)	117.8%
6400	Insurance - Workmen's Comp.	0.00	0.00	814	814.00	0.0%
8010	Interest Expense	11,314.82	128,086.52	148,008	19,921.48	86.5%
6420	Lab Fees	54.06	6,860.76	11,100	4,239.24	61.8%
6540	Notices and Ads	0.00	53.43	200	146.57	26.7%
6560	Payroll Tax Expense	541.80	7,421.44	7,287	(134.44)	101.8%
6620	Purchased Services	77.02	12,716.95	12,000	(716.95)	106.0%
6640	Repair - Maint - Building	0.00	25.08	21,000	20,974.92	0.1%
6720	Repair - Maint - Equipment	12,077.23	68,680.04	38,375	(30,305.04)	179.0%
6800	Repair - Maint - Sewer Plant	143.52	40,113.85	19,200	(20,913.85)	208.9%
6820	Repair - Maint - Tires	227.12	460.61	360	(100.61)	127.9%
6840	Repair - Maint - Vehicles	187.44	3,941.77	1,500	(2,441.77)	262.8%
6660	Repair - Maint- Line Repair	0.00	2,924.20	1,000	(1,924.20)	292.4%
6760	Repair- Maint- Parts/Material	2.13	1,097.60	3,300	2,202.40	33.3%
6920	Safety	0.00	98.33	500	401.67	19.7%
6980	Supplies	17.32	1,621.68	1,800	178.32	90.1%
7020	Telephone	104.75	1,158.34	1,320	161.66	87.8%
7040	Travel and Training	0.00	564.21	900	335.79	62.7%
7080	Unemployment	0.00	1,671.76	2,061	389.24	81.1%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	4,842.22	53,548.55	51,600	(1,948.55)	103.8%
5300	Wages	7,557.15	101,249.35	95,258	(5,991.35)	106.3%
	Expenses	\$54,172.35	\$583,490.00	\$468,999	(\$114,491.00)	
	Revenue Less Expenditures	(\$21,712.76)	(\$120,125.03)	\$121,100	\$0.00	
	Net Change in Fund Balance	(\$21,712.76)	(\$120,125.03)	\$121,100	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014	Jan 2014	Jan 2014	Dec 2014	Dec 2014
		Actual	Actual	Dec 2014	Variance	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	250.00	1,250	1,000.00	20.0%
4800	Driveway Transitions	0.00	915.00	1,500	585.00	61.0%
4950	Other Income	0.00	6,513.57	0	(6,513.57)	0.0%
4840	Road Inspection Fee - Nonreund	250.00	1,500.00	1,250	(250.00)	120.0%
	Revenue	\$250.00	\$49,178.57	\$49,000	(\$178.57)	
Expenses						
6060	Capital Improvements - Equipme	0.00	16,000.99	0	(16,000.99)	0.0%
6080	Capital Improvements - Facilit	0.00	197,793.24	0	(197,793.24)	0.0%
6120	Chemicals and Fertilizer	0.00	0.00	450	450.00	0.0%
6160	Depreciation Expense	1,072.00	11,794.36	20,628	8,833.64	57.2%
6180	Dues and Fees	0.00	507.09	550	42.91	92.2%
6200	Emp Benefit - Hosp Ins	2,176.50	22,068.32	33,714	11,645.68	65.5%
6240	Emp Benefit - Retirement	349.88	4,233.60	5,938	1,704.40	71.3%
6280	Equipment Purchased < \$5,000	0.00	2,687.70	3,000	312.30	89.6%
6340	Fuel Expense	11,848.84	30,200.26	32,000	1,799.74	94.4%
6400	Insurance - Workmen's Comp.	0.00	0.00	4,693	4,693.00	0.0%
6520	Miscellaneous	0.00	134.83	0	(134.83)	0.0%
6540	Notices and Ads	0.00	324.19	200	(124.19)	162.1%
6560	Payroll Tax Expense	1,046.26	12,281.90	13,304	1,022.10	92.3%
6620	Purchased Services	238.84	4,525.69	4,000	(525.69)	113.1%
6640	Repair - Maint - Building	330.47	376.48	500	123.52	75.3%
6740	Repair - Maint - Lubricants	0.00	1,028.01	2,500	1,471.99	41.1%
6780	Repair - Maint - Radio	0.00	0.00	750	750.00	0.0%
6650	Repair - Maint - Street Light	0.00	41.25	750	708.75	5.5%
6820	Repair - Maint - Tires	2,325.50	3,893.48	6,000	2,106.52	64.9%
6840	Repair - Maint - Vehicles	2,034.11	10,333.51	15,000	4,666.49	68.9%
6760	Repair- Maint- Parts/Material	87.07	4,898.20	8,000	3,101.80	61.2%
6880	Repair-Maint Road Materials	504.79	13,872.85	25,000	11,127.15	55.5%
6920	Safety	0.00	0.00	500	500.00	0.0%
6960	Snow / Ice Removal	1,109.52	8,567.10	8,000	(567.10)	107.1%
6980	Supplies	440.83	2,941.55	3,000	58.45	98.1%
7020	Telephone	130.89	1,375.71	1,500	124.29	91.7%
7080	Unemployment	72.92	3,190.34	4,467	1,276.66	71.4%
7060	Uniforms	248.61	2,033.14	3,500	1,466.86	58.1%
7100	Utilitites	273.26	8,325.55	8,500	174.45	97.9%
5300	Wages	14,402.30	167,904.83	193,729	25,824.17	86.7%
	Expenses	\$38,692.59	\$531,334.17	\$400,173	(\$131,161.17)	
	Revenue Less Expenditures	(\$38,442.59)	(\$482,155.60)	(\$351,173)	\$0.00	
	Net Change in Fund Balance	(\$38,442.59)	(\$482,155.60)	(\$351,173)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Nov 2014	Nov 2014	Jan 2014	Dec 2014	Percent of
		Actual	Actual	Dec 2014	Variance	Budget
Public Safety Dept						
Expenses						
6360	Housing Allowance	0.00	0.00	6,000	6,000.00	0.0%
6520	Miscellaneous	0.00	18.54	0	(18.54)	0.0%
6620	Purchased Services	2,465.00	22,156.00	0	(22,156.00)	0.0%
	Expenses	\$2,465.00	\$22,174.54	\$6,000	(\$16,174.54)	
	Revenue Less Expenditures	(\$2,465.00)	(\$22,174.54)	(\$6,000)	\$0.00	
	Net Change in Fund Balance	(\$2,465.00)	(\$22,174.54)	(\$6,000)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014	Jan 2014	Annual Budget	Jan 2014	Dec 2014
		Nov 2014	Nov 2014	Jan 2014	Dec 2014	Percent of
		Actual	Actual	Dec 2014	Variance	Budget
Fire Dept						
Revenue						
4920	Act. 833	0.00	14,569.25	10,000	(4,569.25)	145.7%
4160	Contribution Income	5.00	1,775.52	6,500	4,724.48	27.3%
4950	Other Income	0.00	6,220.31	8,500	2,279.69	73.2%
	Revenue	\$5.00	\$22,565.08	\$25,000	\$2,434.92	
Expenses						
6000	Act 833	0.00	1,162.57	9,000	7,837.43	12.9%
6080	Capital Improvements - Facilit	127.89	32,753.98	0	(32,753.98)	0.0%
6160	Depreciation Expense	2,326.00	25,582.90	26,976	1,393.10	94.8%
6180	Dues and Fees	0.00	860.00	900	40.00	95.6%
6200	Emp Benefit - Hosp Ins	400.50	4,027.50	4,446	418.50	90.6%
6230	Emp Benefit - LOPFI	70.19	9,998.29	17,837	7,838.71	56.1%
6240	Emp Benefit - Retirement	271.55	3,385.56	4,919	1,533.44	68.8%
6340	Fuel Expense	684.28	8,360.85	10,000	1,639.15	83.6%
6400	Insurance - Workmen's Comp.	0.00	0.00	3,958	3,958.00	0.0%
6560	Payroll Tax Expense	108.44	1,350.22	836	(514.22)	161.5%
6580	Personnel Reimbursement	0.00	13,083.00	18,000	4,917.00	72.7%
6600	Postage	9.92	77.34	0	(77.34)	0.0%
6620	Purchased Services	1,760.31	6,686.91	7,000	313.09	95.5%
6010	Reimbursable Expenditures	586.04	4,712.86	13,000	8,287.14	36.3%
6640	Repair - Maint - Building	32.48	4,398.21	4,500	101.79	97.7%
6720	Repair - Maint - Equipment	6.86	1,467.03	3,200	1,732.97	45.8%
6780	Repair - Maint - Radio	0.00	822.40	2,500	1,677.60	32.9%
6820	Repair - Maint - Tires	0.00	15.00	3,000	2,985.00	0.5%
6840	Repair - Maint - Vehicles	4,688.55	6,478.26	5,000	(1,478.26)	129.6%
6980	Supplies	0.00	4,371.42	5,000	628.58	87.4%
7020	Telephone	162.47	1,678.30	1,600	(78.30)	104.9%
7040	Travel and Training	0.00	1,154.20	3,500	2,345.80	33.0%
7080	Unemployment	0.00	1,548.00	2,041	493.00	75.8%
7060	Uniforms	153.13	195.86	900	704.14	21.8%
7100	Utilitites	88.37	7,647.21	6,500	(1,147.21)	117.6%
5300	Wages	7,559.61	93,825.22	98,381	4,555.78	95.4%
	Expenses	\$19,036.59	\$235,643.09	\$252,994	\$17,350.91	
	Revenue Less Expenditures	(\$19,031.59)	(\$213,078.01)	(\$227,994)	\$0.00	
	Net Change in Fund Balance	(\$19,031.59)	(\$213,078.01)	(\$227,994)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Nov 2014 Nov 2014 Actual	Year-To-Date Jan 2014 Nov 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
18-Hole Course Maintenance					
Revenue					
4950 Other Income	0.00	5,960.60	0	(5,960.60)	0.0%
Revenue	\$0.00	\$5,960.60	\$0	(\$5,960.60)	
Expenses					
6080 Capital Improvements - Facilit	0.00	17,331.18	0	(17,331.18)	0.0%
6120 Chemicals and Fertilizer	19.55	20,831.59	30,000	9,168.41	69.4%
6160 Depreciation Expense	5,516.00	31,774.81	14,076	(17,698.81)	225.7%
6180 Dues and Fees	0.00	510.00	700	190.00	72.9%
6200 Emp Benefit - Hosp Ins	1,268.47	18,119.47	19,512	1,392.53	92.9%
6240 Emp Benefit - Retirement	114.56	2,540.28	3,011	470.72	84.4%
6280 Equipment Purchased < \$5,000	0.00	506.55	1,000	493.45	50.7%
6340 Fuel Expense	1,706.71	13,418.71	16,000	2,581.29	83.9%
6400 Insurance - Workmen's Comp.	0.00	0.00	2,105	2,105.00	0.0%
6520 Miscellaneous	0.00	506.00	0	(506.00)	0.0%
6540 Notices and Ads	0.00	63.00	0	(63.00)	0.0%
6560 Payroll Tax Expense	900.02	11,487.19	12,501	1,013.81	91.9%
6620 Purchased Services	53.50	11,524.88	4,000	(7,524.88)	288.1%
6640 Repair - Maint - Building	0.00	763.45	200	(563.45)	381.7%
6720 Repair - Maint - Equipment	186.21	14,253.68	17,000	2,746.32	83.8%
6780 Repair - Maint - Radio	0.00	314.93	300	(14.93)	105.0%
6820 Repair - Maint - Tires	340.11	645.12	1,000	354.88	64.5%
6840 Repair - Maint - Vehicles	346.32	588.93	400	(188.93)	147.2%
6660 Repair - Maint- Line Repair	11.05	3,809.67	4,000	190.33	95.2%
6760 Repair- Maint- Parts/Material	0.00	267.16	0	(267.16)	0.0%
6920 Safety	0.00	50.00	200	150.00	25.0%
6940 Seed, Sod, and Soil	0.00	3,074.46	3,500	425.54	87.8%
6980 Supplies	279.89	1,344.84	2,000	655.16	67.2%
7020 Telephone	126.41	1,285.24	1,500	214.76	85.7%
7040 Travel and Training	0.00	435.22	600	164.78	72.5%
7080 Unemployment	108.22	3,359.67	4,300	940.33	78.1%
7060 Uniforms	199.51	1,946.02	2,760	813.98	70.5%
7100 Utilitites	929.43	14,805.86	13,000	(1,805.86)	113.9%
5300 Wages	12,187.89	156,198.55	163,410	7,211.45	95.6%
Expenses	\$24,293.85	\$331,756.46	\$317,075	(\$14,681.46)	
Revenue Less Expenditures	(\$24,293.85)	(\$325,795.86)	(\$317,075)	\$0.00	
Net Change in Fund Balance	(\$24,293.85)	(\$325,795.86)	(\$317,075)	\$0.00	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014 Nov 2014 Actual	Jan 2014 Nov 2014 Actual	Jan 2014 Dec 2014	Jan 2014 Dec 2014 Variance	Dec 2014 Budget
18 Hole Course / Pro Shop						
Revenue						
4510	Cash Long/Short	(33.03)	(404.11)	0	404.11	0.0%
4540	Fees - Green	4,697.86	83,223.61	87,975	4,751.39	94.6%
4560	Fees - Trail	20.00	22,101.44	24,000	1,898.56	92.1%
4570	Fees - User - w/o Activity Car	0.00	5,423.97	0	(5,423.97)	0.0%
4030	Individual Golf - Access Card	0.00	3,570.00	0	(3,570.00)	0.0%
4580	Lease - Golf Cart	0.00	14,555.00	13,200	(1,355.00)	110.3%
4950	Other Income	401.95	2,828.95	2,100	(728.95)	134.7%
4640	Pull Cart Rental	0.00	0.00	525	525.00	0.0%
4710	Range Balls	111.00	3,704.50	3,475	(229.50)	106.6%
4090	Range Card	0.00	1,676.00	1,125	(551.00)	149.0%
4600	Rent - Cart	1,041.65	34,475.00	33,000	(1,475.00)	104.5%
4610	Rent - Club	0.00	617.00	0	(617.00)	0.0%
4650	Sales - Beer	578.14	11,080.68	10,450	(630.68)	106.0%
4660	Sales - Beverage	634.49	10,583.44	10,350	(233.44)	102.3%
4670	Sales - Food	4,485.90	59,411.07	56,800	(2,611.07)	104.6%
4680	Sales - Merchandise	4,359.45	48,540.92	61,800	13,259.08	78.5%
4700	Storage - Cart	480.00	11,389.99	11,100	(289.99)	102.6%
4490	Tournament Management Fee	0.00	600.00	0	(600.00)	0.0%
	Revenue	\$16,777.41	\$313,377.46	\$315,900	\$2,522.54	
Expenses						
6080	Capital Improvements - Facilit	0.00	5,861.46	0	(5,861.46)	0.0%
5000	Cost of Sales - Beer	216.84	6,806.29	5,225	(1,581.29)	130.3%
5050	Cost of Sales - Beverage	17.82	2,819.18	5,175	2,355.82	54.5%
5100	Cost of Sales - Food	2,938.08	29,337.62	28,400	(937.62)	103.3%
5150	Cost of Sales - Merchandise	2,815.96	34,579.97	43,260	8,680.03	79.9%
6140	Credit Cards Fees	395.85	3,806.55	3,302	(504.55)	115.3%
6180	Dues and Fees	0.00	3,853.00	4,150	297.00	92.8%
6200	Emp Benefit - Hosp Ins	888.00	8,913.00	9,756	843.00	91.4%
6240	Emp Benefit - Retirement	172.94	2,212.28	2,298	85.72	96.3%
6280	Equipment Purchased < \$5,000	0.00	971.02	4,500	3,528.98	21.6%
6340	Fuel Expense	0.00	0.00	3,275	3,275.00	0.0%
6400	Insurance - Workmen's Comp.	0.00	0.00	1,880	1,880.00	0.0%
5200	Inventory Control	(243.49)	3,442.72	0	(3,442.72)	0.0%
6520	Miscellaneous	0.00	31.51	0	(31.51)	0.0%
6540	Notices and Ads	42.25	530.56	250	(280.56)	212.2%
6560	Payroll Tax Expense	617.18	8,118.87	9,506	1,387.13	85.4%
6600	Postage	0.00	0.70	0	(0.70)	0.0%
6620	Purchased Services	212.98	23,598.10	25,050	1,451.90	94.2%
6640	Repair - Maint - Building	28.28	2,775.76	3,300	524.24	84.1%
6720	Repair - Maint - Equipment	0.00	4,532.35	2,400	(2,132.35)	188.8%
6780	Repair - Maint - Radio	0.00	0.00	120	120.00	0.0%
6820	Repair - Maint - Tires	0.00	0.00	1,200	1,200.00	0.0%
6840	Repair - Maint - Vehicles	195.35	2,511.25	1,200	(1,311.25)	209.3%
6980	Supplies	131.41	3,006.15	3,400	393.85	88.4%
7020	Telephone	175.94	1,854.99	1,610	(244.99)	115.2%
7040	Travel and Training	0.00	793.17	800	6.83	99.1%
7080	Unemployment	210.89	3,506.33	4,321	814.67	81.1%
7060	Uniforms	0.00	262.96	300	37.04	87.7%
7100	Utilitites	702.57	10,423.44	11,550	1,126.56	90.2%
5300	Wages	8,363.79	109,098.79	124,268	15,169.21	87.8%

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Nov 2014	Nov 2014	Jan 2014	Dec 2014	Percent of
		Actual	Actual	Dec 2014	Variance	Budget
	Expenses	\$17,882.64	\$273,648.02	\$300,496	\$26,847.98	
	Revenue Less Expenditures	(\$1,105.23)	\$39,729.44	\$15,404	\$0.00	
	Net Change in Fund Balance	(\$1,105.23)	\$39,729.44	\$15,404	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Nov 2014 Nov 2014 Actual	Year-To-Date Jan 2014 Nov 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Recreation Center					
Revenue					
4510	Cash Long/Short	2.02	39.23	0	(39.23) 0.0%
4160	Contribution Income	0.00	2,500.00	0	(2,500.00) 0.0%
4540	Fees - Green	1,919.00	22,718.00	17,925	(4,793.00) 126.7%
4550	Fees - Recreation	14.00	5,447.50	7,500	2,052.50 72.6%
4560	Fees - Trail	0.00	177.00	100	(77.00) 177.0%
4570	Fees - User - w/o Activity Car	0.00	6,880.50	9,525	2,644.50 72.2%
4140	Miscellaneous Income	0.00	423.00	0	(423.00) 0.0%
4950	Other Income	99.10	1,511.90	0	(1,511.90) 0.0%
4640	Pull Cart Rental	4.00	16.00	0	(16.00) 0.0%
4600	Rent - Cart	163.00	7,035.00	6,000	(1,035.00) 117.3%
4610	Rent - Club	40.00	660.00	700	40.00 94.3%
4630	Rent - Facilities Short Term	1,880.00	9,785.98	6,000	(3,785.98) 163.1%
4660	Sales - Beverage	20.03	2,166.51	2,500	333.49 86.7%
4670	Sales - Food	11.79	1,737.86	2,000	262.14 86.9%
4680	Sales - Merchandise	45.48	1,928.24	2,500	571.76 77.1%
4080	Weekly Access Card	0.00	155.00	0	(155.00) 0.0%
	Revenue	\$4,198.42	\$63,181.72	\$54,750	(\$8,431.72)
Expenses					
5540	Assessment Expense - Uncollect	0.00	112.15	0	(112.15) 0.0%
6120	Chemicals and Fertilizer	0.00	4,086.83	4,600	513.17 88.8%
5050	Cost of Sales - Beverage	11.84	712.06	2,000	1,287.94 35.6%
5100	Cost of Sales - Food	4.52	1,664.40	2,175	510.60 76.5%
5150	Cost of Sales - Merchandise	15.59	1,218.35	2,000	781.65 60.9%
6140	Credit Cards Fees	54.66	771.74	700	(71.74) 110.2%
6180	Dues and Fees	25.00	90.00	350	260.00 25.7%
6240	Emp Benefit - Retirement	50.14	700.63	626	(74.63) 111.9%
6280	Equipment Purchased < \$5,000	0.00	237.62	0	(237.62) 0.0%
6340	Fuel Expense	0.00	130.15	1,800	1,669.85 7.2%
6400	Insurance - Workmen's Comp.	0.00	0.00	594	594.00 0.0%
5200	Inventory Control	214.82	282.18	0	(282.18) 0.0%
6520	Miscellaneous	0.00	59.41	140	80.59 42.4%
6560	Payroll Tax Expense	332.67	5,109.67	3,979	(1,130.67) 128.4%
6580	Personnel Reimbursement	40.37	316.43	150	(166.43) 211.0%
6620	Purchased Services	404.77	11,964.82	12,200	235.18 98.1%
6640	Repair - Maint - Building	338.09	6,275.60	21,500	15,224.40 29.2%
6720	Repair - Maint - Equipment	154.86	1,767.57	7,000	5,232.43 25.3%
6780	Repair - Maint - Radio	0.00	0.00	32	32.00 0.0%
6840	Repair - Maint - Vehicles	0.00	293.30	240	(53.30) 122.2%
6760	Repair- Maint- Parts/Material	79.75	837.99	3,000	2,162.01 27.9%
6980	Supplies	0.00	3,738.30	3,000	(738.30) 124.6%
7020	Telephone	150.75	1,592.70	2,000	407.30 79.6%
7040	Travel and Training	0.00	0.00	75	75.00 0.0%
7080	Unemployment	85.12	2,863.51	2,360	(503.51) 121.3%
7060	Uniforms	0.00	0.00	175	175.00 0.0%
7100	Utilitites	394.44	19,595.74	15,500	(4,095.74) 126.4%
5300	Wages	4,348.69	66,793.60	52,019	(14,774.60) 128.4%
	Expenses	\$6,706.08	\$131,214.75	\$138,215	\$7,000.25
	Revenue Less Expenditures	(\$2,507.66)	(\$68,033.03)	(\$83,465)	\$0.00
	Net Change in Fund Balance	(\$2,507.66)	(\$68,033.03)	(\$83,465)	\$0.00

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Nov 2014	Nov 2014	Dec 2014	Dec 2014	Percent of
		Actual	Actual		Variance	Budget
Holiday Island Marina						
Revenue						
4100	Facilities Rental - Long Term	0.00	146,033.06	149,009	2,975.94	98.0%
4950	Other Income	0.00	7.00	0	(7.00)	0.0%
	Revenue	\$0.00	\$146,040.06	\$149,009	\$2,968.94	
Expenses						
6180	Dues and Fees	0.00	475.00	240	(235.00)	197.9%
6540	Notices and Ads	87.20	87.20	0	(87.20)	0.0%
6620	Purchased Services	30.81	69,160.58	71,328	2,167.42	97.0%
6640	Repair - Maint - Building	0.00	791.37	7,560	6,768.63	10.5%
6720	Repair - Maint - Equipment	0.00	0.00	500	500.00	0.0%
7100	Utilitites	83.08	1,215.74	1,310	94.26	92.8%
	Expenses	\$201.09	\$71,729.89	\$80,938	\$9,208.11	
	Revenue Less Expenditures	(\$201.09)	\$74,310.17	\$68,071	\$0.00	
	Net Change in Fund Balance	(\$201.09)	\$74,310.17	\$68,071	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014	Jan 2014	Jan 2014	Dec 2014	Dec 2014
		Actual	Actual	Dec 2014	Variance	Percent of Budget
9-Hole Course Maintenance						
Expenses						
6120	Chemicals and Fertilizer	0.00	14,655.88	16,000	1,344.12	91.6%
6160	Depreciation Expense	578.00	6,357.25	3,012	(3,345.25)	211.1%
6180	Dues and Fees	0.00	125.00	200	75.00	62.5%
6200	Emp Benefit - Hosp Ins	20.03	4,717.28	9,756	5,038.72	48.4%
6280	Equipment Purchased < \$5,000	0.00	261.55	800	538.45	32.7%
6340	Fuel Expense	0.00	6,036.09	5,000	(1,036.09)	120.7%
6400	Insurance - Workmen's Comp.	0.00	0.00	175	175.00	0.0%
6560	Payroll Tax Expense	5.52	1,403.94	2,055	651.06	68.3%
6620	Purchased Services	53.50	912.17	850	(62.17)	107.3%
6640	Repair - Maint - Building	340.56	799.22	150	(649.22)	532.8%
6720	Repair - Maint - Equipment	34.54	3,438.06	10,000	6,561.94	34.4%
6780	Repair - Maint - Radio	0.00	0.00	100	100.00	0.0%
6820	Repair - Maint - Tires	0.00	88.03	550	461.97	16.0%
6840	Repair - Maint - Vehicles	0.00	112.36	100	(12.36)	112.4%
6660	Repair - Maint- Line Repair	0.00	1,594.44	4,000	2,405.56	39.9%
6760	Repair- Maint- Parts/Material	0.00	67.18	0	(67.18)	0.0%
6920	Safety	0.00	46.25	100	53.75	46.3%
6940	Seed, Sod, and Soil	0.00	1,773.22	2,000	226.78	88.7%
6980	Supplies	194.15	292.13	900	607.87	32.5%
7020	Telephone	41.27	455.81	600	144.19	76.0%
7040	Travel and Training	0.00	85.00	300	215.00	28.3%
7080	Unemployment	0.00	798.09	1,085	286.91	73.6%
7060	Uniforms	0.00	449.63	600	150.37	74.9%
7100	Utilitites	742.72	9,583.17	10,000	416.83	95.8%
5300	Wages	78.72	19,868.28	26,859	6,990.72	74.0%
	Expenses	\$2,089.01	\$73,920.03	\$95,192	\$21,271.97	
	Revenue Less Expenditures	(\$2,089.01)	(\$73,920.03)	(\$95,192)	\$0.00	
	Net Change in Fund Balance	(\$2,089.01)	(\$73,920.03)	(\$95,192)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Nov 2014	Nov 2014	Dec 2014	Dec 2014	Percent of
		Actual	Actual		Variance	Budget
Campground Recreation						
Revenue						
4510	Cash Long/Short	0.90	14.86	0	(14.86)	0.0%
4630	Rent - Facilities Short Term	208.00	7,799.00	7,297	(502.00)	106.9%
	Revenue	\$208.90	\$7,813.86	\$7,297	(\$516.86)	
Expenses						
6340	Fuel Expense	0.00	24.01	0	(24.01)	0.0%
6620	Purchased Services	131.24	4,177.21	4,065	(112.21)	102.8%
6640	Repair - Maint - Building	0.00	2,580.10	1,000	(1,580.10)	258.0%
6720	Repair - Maint - Equipment	0.00	0.00	210	210.00	0.0%
6760	Repair- Maint- Parts/Material	0.00	66.06	140	73.94	47.2%
6980	Supplies	0.00	100.19	137	36.81	73.1%
7020	Telephone	41.27	453.97	511	57.03	88.8%
7100	Utilitites	446.65	3,150.65	2,120	(1,030.65)	148.6%
	Expenses	\$619.16	\$10,552.19	\$8,183	(\$2,369.19)	
	Revenue Less Expenditures	(\$410.26)	(\$2,738.33)	(\$886)	\$0.00	
	Net Change in Fund Balance	(\$410.26)	(\$2,738.33)	(\$886)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Nov 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Nov 2014	Nov 2014	Dec 2014	Dec 2014	Dec 2014
		Actual	Actual		Variance	Percent of Budget
Clubhouse						
Revenue						
4630	Rent - Facilities Short Term	0.00	3,324.02	0	(3,324.02)	0.0%
	Revenue	\$0.00	\$3,324.02	\$0	(\$3,324.02)	
Expenses						
6180	Dues and Fees	0.00	30.00	0	(30.00)	0.0%
6280	Equipment Purchased < \$5,000	564.87	564.87	0	(564.87)	0.0%
6560	Payroll Tax Expense	56.70	512.92	910	397.08	56.4%
6620	Purchased Services	117.16	1,009.39	1,500	490.61	67.3%
6640	Repair - Maint - Building	0.00	3,027.35	3,600	572.65	84.1%
6720	Repair - Maint - Equipment	700.80	1,944.23	3,600	1,655.77	54.0%
6980	Supplies	137.54	684.34	2,100	1,415.66	32.6%
7080	Unemployment	31.88	310.09	702	391.91	44.2%
7100	Utilitites	648.62	9,535.12	10,850	1,314.88	87.9%
5300	Wages	741.30	6,705.12	11,894	5,188.88	56.4%
	Expenses	\$2,998.87	\$24,323.43	\$35,156	\$10,832.57	
	Revenue Less Expenditures	(\$2,998.87)	(\$20,999.41)	(\$35,156)	\$0.00	
	Net Change in Fund Balance	(\$2,998.87)	(\$20,999.41)	(\$35,156)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget Jan 2014 Dec 2014	Annual Budget	Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
		Nov 2014 Nov 2014 Actual	Jan 2014 Nov 2014 Actual		Jan 2014 Dec 2014		
Non-Departmental/Control							
Revenue							
4400	Assessment Income - Current	309.75	1,656,870.91	1,667,398	10,527.09		99.4%
4440	Assessment Income - Penalties	4.34	47,154.61	45,000	(2,154.61)		104.8%
4060	Combo Golf/Swim - Family Acces	0.00	14,975.00	4,375	(10,600.00)		342.3%
4050	Combo Golf/Swim - Individual A	0.00	4,025.00	17,325	13,300.00		23.2%
4330	Debt Service - Sewer Treatment	0.00	208,971.00	208,793	(178.00)		100.1%
4100	Facilities Rental - Long Term	600.00	7,800.00	7,200	(600.00)		108.3%
4020	Family Golf - Access Card	0.00	25,575.00	29,350	3,775.00		87.1%
4040	Family Recreation - Access Car	0.00	7,965.00	9,855	1,890.00		80.8%
4030	Individual Golf - Access Card	0.00	47,198.36	49,475	2,276.64		95.4%
4070	Individual Recreation - Access	0.00	1,915.00	2,030	115.00		94.3%
4960	Interest Income	1,170.43	14,052.32	19,200	5,147.68		73.2%
4140	Miscellaneous Income	0.00	0.00	18,468	18,468.00		0.0%
4950	Other Income	2,271.02	19,429.60	0	(19,429.60)		0.0%
4000	Security Fee	7,642.20	83,396.18	90,000	6,603.82		92.7%
	Revenue	\$11,997.74	\$2,139,327.98	\$2,168,469	\$29,141.02		
Expenses							
5540	Assessment Expense - Uncollect	2,170.50	3,028.82	28,000	24,971.18		10.8%
6200	Emp Benefit - Hosp Ins	0.00	2,497.75	0	(2,497.75)		0.0%
6380	Insurance	7,826.14	96,844.55	99,192	2,347.45		97.6%
6400	Insurance - Workmen's Comp.	1,034.16	11,375.76	0	(11,375.76)		0.0%
8010	Interest Expense	0.00	(6,670.89)	0	6,670.89		0.0%
6440	Legal Fees	0.00	34,689.42	30,000	(4,689.42)		115.6%
6460	Licensing State of Arkansas -	0.00	15.00	0	(15.00)		0.0%
6520	Miscellaneous	0.00	1,313.78	100	(1,213.78)		1,313.8%
6540	Notices and Ads	0.00	156.90	0	(156.90)		0.0%
6620	Purchased Services	21.40	426.39	350	(76.39)		121.8%
6640	Repair - Maint - Building	0.00	0.00	480	480.00		0.0%
7000	Taxes - Real Estate and Person	0.00	62,314.62	63,000	685.38		98.9%
	Expenses	\$11,052.20	\$205,992.10	\$221,122	\$15,129.90		
	Revenue Less Expenditures	\$945.54	\$1,933,335.88	\$1,947,347	\$0.00		
	Net Change in Fund Balance	\$945.54	\$1,933,335.88	\$1,947,347	\$0.00		

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

Acct No	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
	Nov 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
	Nov 2014	Nov 2014	Jan 2014	Dec 2014	Percent of
	Actual	Actual	Dec 2014	Variance	Budget
Fund Balances					
Beginning Fund Balance	20,314,964.49	19,830,373.95	0	0.00	0.0%
Net Change in Fund Balance	(136,760.09)	376,211.45	641,333	0.00	0.0%
Ending Fund Balance	20,178,204.40	20,178,204.40	0	0.00	0.0%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 11/1/2014 to 11/30/2014

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