

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
SUMMARY BALANCE SHEET  
10/31/2015

**ASSETS**

Unrestricted Cash	1,473,725.34
Restricted Cash	77,509.44
Unrestricted Invested Funds	5,338.04
Restricted Invested Funds	1,304,774.17
Debt Service Funds	1,044,652.00
Accounts Receivable	364,534.99
Allowance for Uncollectable Debt	(40,000.00)
Resale Inventory	43,421.23
Prepaid Expense (Insurance)	59,917.73
Land & Buildings	45,099,149.86
Accumulated Depreciation	<u>(24,002,746.35)</u>
	25,430,276.45

**LIABILITIES**

Short Term Payables	168,455.42
Long Term Payables	262,551.19
Bond Payable	4,705,824.42
Accrued Interest Payable (ANRC)	
Fire Wise Grant	16,464.10
Contributed Capital	1,453,004.72
Retained Earnings	<u>18,823,976.60</u>
	25,430,276.45

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
FINANCIAL SUMMARY  
AS OF OCTOBER, 2015**

<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	1,465,464.08						
SEWER DEBT	193,000.32	BILLED (2/15) \$1,629,744	1,630	204	114	15	
DELIQ. ASSESS. COLLECTED	75,536.55	SEWER DEBT \$203,672 PRORATED SALES, COLLECTED & W/O	<u>(1,466)</u>	<u>(185)</u>	<u>(80)</u>	<u>(12)</u>	
PENALTIES COLLECTED (Billed 10/2014) \$48,553.12	22,854.04	TO COLLECT	<u>164</u>	<u>19</u>	<u>34</u>	<u>3</u>	<u>220</u>
<b>TOTAL COLLECTED</b>	<u>1,756,854.99</u>						

<u>CAPITAL EXPENDITURES</u>	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>BALANCE</u>	<u>COMMENTS</u>
BUDGETED - FACILITIES/EQ(NON REPLACEMENT)	529	523	(6)	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
NON-BUDGETED	0	0	0	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
EQUIPMENT / RESERVE	9	138	129	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
OFFSET BY GRANTS/CONTRIBUTIONS	0	0	0	
	<u>538</u>	<u>661</u>	<u>123</u>	

<u>OPERATING INCOME/EXPENSES</u>						
	<u>FY-15 BUDGET</u>	<u>YTD ASSESS PAYMNT ACTUAL</u>	<u>YTD BILLING ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>VARIANCE</u>	<u>COMMENTS</u>
INCOME	3,201	3,335	3,512	3,201	311	* BILLED ASSESSMENT BOOKED AS INCOME 2/15
EXPENSE	<u>(2,915)</u>	<u>(2,654)</u>	<u>(2,654)</u>	<u>(2,915)</u>	<u>261</u>	
NET INCOME	<u>286</u>	<u>681</u>	<u>858</u>	<u>286</u>	<u>572</u>	

<u>CASH/INVESTMENTS</u>	<u>Dec-14</u>	<u>Oct-15</u>	<u>INC/(DEC)</u>	<u>COMMENTS</u>
CASH	1,336	1,474		
DEBT SERVICE FUND	966	1,045		
RESTRICTED ROAD FUNDS	40	0		CARROLL COUNTY - ROAD ALLOCATION
UTILITY IMPROVEMENTS		37		
ACT 833	57	33		RESTRICTED - FIRE EQUIPMENT / CAPITAL IMPROVEMENTS
FIRE WISE FUND	10	8	188	<b>DECREASE IN OPERATING CASH</b>
CERTIFICATES OF DEPOSIT	7	5		
EQUIPMENT RESERVE	267	275		NEW ACCOUNT IN 2004 (Reserved CD)
UNDESIGNATED RESERVE	1,031	1,029		NEW ACCOUNT IN 2004 (Reserved CD)
			<u>4</u>	<b>INCREASE IN INVESTED RESERVES</b>
<b>TOTALS</b>	<u>3,714</u>	<u>3,906</u>	<u>192</u>	NET DECREASE IN CASH / INVESTMENTS

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET COMPARISON  
 FOR THE 10 MONTH PERIOD ENDED 10-31-15**

	YTD CURRENT ASSESS BILLING ACTUAL	ANNUAL BUDGET	VARIANCE
<b>INCOME</b> <i>(Includes Sewer Debt)</i>	3,512	3,201	311
<b>EXPENSE</b>	<u>(2,654)</u>	<u>(2,915)</u>	<u>261</u>
<b>NET INCOME (&lt; DEPR)</b>	858	286	572
<b>CAPITAL EXPENDITURES</b>	<u>(529)</u>	<u>(523)</u>	<u>(6)</u>
<b>NET INCOME AFTER CAPITAL EXPENDITURES</b>	<u><b>\$329</b></u>	<u><b>(\$237)</b></u>	<u><b>\$566</b></u>
<b>CAPITAL EXPENDITURES - EQUIPMENT RESERVE</b>	<u>(9)</u>	<u>(138)</u>	<u>129</u>
<b>NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED</b>	<u><b>\$320</b></u>	<u><b>(\$375)</b></u>	<u><b>\$695</b></u>

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET COMPARISON (LESS ASSESSMENT BILLING / ADD ASSESSMENT PAYMENTS)  
 FOR THE 10 MONTH PERIOD ENDED 10-31-15**

	YTD CURRENT ASSESS PAYMENT ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	3,335	3,201	134
EXPENSE	<u>(2,654)</u>	<u>(2,915)</u>	<u>261</u>
NET INCOME (< DEPR)	681	286	395
CAPITAL EXPENDITURES	<u>(529)</u>	<u>(523)</u>	<u>(6)</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u><b>\$152</b></u>	<u><b>(\$237)</b></u>	<u><b>\$389</b></u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(9)</u>	<u>(138)</u>	<u>366</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u><b>\$143</b></u>	<u><b>(\$375)</b></u>	<u><b>\$755</b></u>

\*\* Assessment Billing \$1,629,744.14

\*\* Debt Service \$203,671.86

*Payments: Assessment*

Jan	0.75	Apr	193,639.90	July	126,368.56	Oct	534,449.22
Feb	1,005.51	May	90,037.69	Aug	59,544.97	Nov	
Mar	239,893.60	June	52,722.53	Sep	167,801.35	Dec	

*Payments: Sewer Debt*

Jan	0.00	Apr	43,133.20	July	9,673.81	Oct	67,051.14
Feb	108.50	May	10,948.88	Aug	5,401.13	Nov	
Mar	34,783.79	June	4,422.38	Sep	15,673.91	Dec	

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
CAPITAL EXPENDITURE SUMMARY  
FOR THE 10 MONTH PERIOD ENDED 10-31-15**

DEPT #	DEPT. NAME	PROJECT DESCRIPTION	ANNUAL BUDGETED	YTD ACTUAL	BAL	COMMENTS
01	ADMINISTRATION	Expense IBS Retail Registers	6,000	7,002	6,000	
		Repair Apartments / Appliances	10,000		10,000	
			<u>16,000</u>	0	<u>16,000</u>	
02	WATER	Telemetry Upgrade	70,000	59,060	10,940	
		9 Hole Booster Tank Rehab / Paint	30,250		30,250	
			<u>100,250</u>	59,060	<u>41,190</u>	
03	WASTEWATER	Lift Station Rehab (2)	50,000	60,361	X (10,361)	166.00
		Walkway around Dewatering Box	15,550	16,013	(463)	166.00
			<u>65,550</u>	76,374	<u>(10,824)</u>	
04	ROADS	Contracted Road Improvements	180,900	138,728	42,172	162.00
		County Restricted Funds	(40,000)		(40,000)	
		White River Lane	80,000	86,896	(6,896)	
		Dump Truck	75,000		75,000	
			<u>295,900</u>	225,624	<u>70,276</u>	
08	18 HOLE GOLF MAINTENANCE	Lease Payments - New Equipment	54,335		54,335	
09	18 HOLE PRO SHOP	HVAC	10,000		10,000	
10	RECREATION CENTER	Re-coat Bottom - Small Pool	15,000		15,000	
		Re-coat Bottom - Large Pool	30,000		30,000	
		Kubota Zero Turn Mower	9,000	8,590	X 410	172.00
			<u>54,000</u>	8,590	<u>45,410</u>	
11	MARINA	Flotation Replacement	50,000	143,027	(93,027)	172.00
18	BALLROOM	Carpet-Paint-Doors-Deck	15,000	24,920	X (9,920)	172.00
		TOTALS	Budgeted <u>\$661,035</u>	<u>\$537,595</u>	<u>\$123,440</u>	
			Unbudgeted	<u>\$537,595</u>	<u>\$123,440</u>	

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
ACTUAL / BUDGET SUMMARY - BY DEPT.  
FOR THE 10 MONTH PERIOD ENDED 10-31-15**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(303)	(393)	90	
99	G & A	1,710	1,605	105	
	TOTAL G & A	<u>1,407</u>	<u>1,212</u>	<u>195</u>	
02	WATER	(29)	83	(112)	
03	SEWER	176	10	166	
	TOTAL WATER /SEWER	<u>147</u>	<u>93</u>	<u>54</u>	<i>budget includes sewer debt billing</i>
04	ROADS	(237)	(332)	95	
05	SECURITY	(16)	(31)	15	
06	FIRE PROTECTION	(163)	(224)	61	
	TOTAL FIRE / SECURITY	<u>(179)</u>	<u>(255)</u>	<u>76</u>	
08	18 HOLE GOLF MAINT.	(300)	(336)	36	
09	18 HOLE - GOLF OPERATIONS	51	27	24	
12	9 HOLE GOLF MAINT.	(57)	(87)	30	
	TOTAL GOLF	<u>(306)</u>	<u>(396)</u>	<u>90</u>	
10	RECREATION	(63)	(73)	10	
18	CLUBHOUSE	(13)	(36)	23	
11	MARINA	101	76	25	
13	CAMPGROUND	1	(3)	4	
	TOTAL CONTRACT SERVICES	<u>102</u>	<u>73</u>	<u>29</u>	
	GRAND TOTALS	<u><u>858</u></u>	<u><u>286</u></u>	<u><u>572</u></u>	

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

**Balance Sheet**  
**For Period Ending 10/31/2015**

**Book Value**  
**Oct 2015**  
**Actual**

**Assets**

**Current Assets**

**Other Current Assets**

Act 833 - Restricted Funds	32,784.56
Cash in Checking- Revenue Fund	16,104.06
Cash in P/R Checking	(1,140.03)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	5,338.04
Debt Service (Treatment Plant)	1,044,652.00
Equipment Reserve - Restricted	275,448.04
Fire Wise	7,508.67
Money Market Demand Account	1,457,411.31
Petty Cash - Office	500.00
Undesignated Reserve - Restrict	1,029,326.13
Utility Improvements	37,216.21
Allowance for Uncollectable As	(40,000.00)
AR - Water & Sewer Sales	87,442.06
Assessments Receivable - Curre	163,917.79
Assessments Receivable - Noncu	33,513.53
Assessments Receivable - Penal	57,061.92
Debt Service Receivable - Curr	19,118.43
Debt Service Receivable - Deli	3,481.26
Inventory - Beer	432.56
Inventory - Beverage	425.62
Inventory - Food	2,233.37
Inventory - Pro Shop	38,353.48
Inventory - Rec. Center	1,976.20
Prepaid Expenses	59,917.73

**Total Current Assets**      **\$4,333,872.94**

**Fixed Assets**

**Accumulated Depreciation**

Accumulated Depreciation	(24,002,746.35)
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**Fixed Assets**

**Land**

Land	1,499,173.01
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**Buildings & Improvements**

18H Golf Course	1,337,682.26
9-Hole Golf Course	1,165,916.69
Buildings	4,180,374.68
Fire and Security Equipment an	1,010,664.01
Recreational Facilities	956,690.35
Restaurant	50,445.00
Sewer System	18,230,519.41
Streets and Roads	8,213,159.93
Water System	7,372,085.28

**Machinery & Equipment**

Office Equipment	89,008.33
Public Works-Machinery and Equ	993,430.91

**Balance Sheet**  
**For Period Ending 10/31/2015**

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	Book Value Oct 2015 Actual
<b>Total Fixed Assets</b>	<b>\$21,096,403.51</b>
<b>Total Assets</b>	<b>\$25,430,276.45</b>

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**Liabilities**

**Current Liabilities**

**Payroll Liabilities**

AR Dept of Workforce Services	560.09
LOPFI Payable	757.36
MHBF Payable	52.00
Accounts Payable - Health Dept	(322.40)
Customer Deposits	3,005.05
Customer Donation	979.80
Gift Certificates - Pro Shops	1,692.83
Golf Tournament Prize Money	7,057.87
Sales Tax Payable	7,534.39
Wages Payable	147,138.43
<b>Total Current Liabilities</b>	<b>\$168,455.42</b>

**Long Term Liabilities**

**Long Term Debt**

Bonds Payable	4,705,824.42
Long Term Note Pay/Flotation	74,697.72
Long Term Notes Pay/Golf Equip	187,853.47
<b>Total Long Term Liabilities</b>	<b>\$4,968,375.61</b>
<b>Total Liabilities</b>	<b>\$5,136,831.03</b>

**Fund Balance**

**Suplus Carryover**

Retained Earnings	18,823,976.60
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,464.10
<b>Total Fund Balance</b>	<b>\$20,293,445.42</b>
<b>Total Liabilities and Equity</b>	<b>\$25,430,276.45</b>



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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>Revenue &amp; Expenditures</b>						
<b>Administrative Dept</b>						
<b>Revenue</b>						
4950	Other Income	50.00	33,491.35	0	(33,491.35)	0.0%
	<b>Revenue</b>	<b>\$50.00</b>	<b>\$33,491.35</b>	<b>\$0</b>	<b>(\$33,491.35)</b>	
<b>Expenses</b>						
6500	Advertising	396.88	23,985.67	25,000	1,014.33	95.9%
6020	Auditors' Fees	0.00	23,113.03	22,100	(1,013.03)	104.6%
6140	Credit Cards Fees	(633.95)	98.40	800	701.60	12.3%
6180	Dues and Fees	0.00	59.00	1,365	1,306.00	4.3%
6200	Emp Benefit - Hosp Ins	1,996.50	22,435.00	30,924	8,489.00	72.5%
6240	Emp Benefit - Retirement	566.96	5,322.78	9,633	4,310.22	55.3%
6280	Equipment Purchased < \$5,000	4,505.19	7,504.22	3,000	(4,504.22)	250.1%
6520	Miscellaneous	0.00	5,740.49	6,200	459.51	92.6%
6540	Notices and Ads	0.00	1,189.35	1,200	10.65	99.1%
6560	Payroll Tax Expense	915.68	11,956.24	15,595	3,638.76	76.7%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	0.00	10,014.53	11,000	985.47	91.0%
6620	Purchased Services	2,319.57	38,736.65	21,752	(16,984.65)	178.1%
6640	Repair - Maint - Building	0.00	1,091.28	11,000	9,908.72	9.9%
6720	Repair - Maint - Equipment	0.00	541.29	660	118.71	82.0%
6820	Repair - Maint - Tires	0.00	20.00	0	(20.00)	0.0%
6840	Repair - Maint - Vehicles	169.15	1,406.52	300	(1,106.52)	468.8%
6980	Supplies	920.74	5,893.55	8,842	2,948.45	66.7%
7020	Telephone	882.90	8,776.19	9,750	973.81	90.0%
7040	Travel and Training	0.00	0.00	2,000	2,000.00	0.0%
7080	Unemployment	36.28	1,657.84	2,861	1,203.16	57.9%
7100	Utilitites	439.41	5,112.09	6,480	1,367.91	78.9%
5300	Wages	12,635.09	162,289.34	208,281	45,991.66	77.9%
	<b>Expenses</b>	<b>\$25,150.40</b>	<b>\$336,943.46</b>	<b>\$398,863</b>	<b>\$61,919.54</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$25,100.40)</b>	<b>(\$303,452.11)</b>	<b>(\$398,863)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$25,100.40)</b>	<b>(\$303,452.11)</b>	<b>(\$398,863)</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Annual Budget	Jan 2015	Dec 2015
		Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>Water Dept</b>						
<b>Revenue</b>						
4260	Irrigation Service Income	0.00	2,250.00	900	(1,350.00)	250.0%
4340	Late Charges on Water and Sewe	811.93	7,642.26	6,000	(1,642.26)	127.4%
4950	Other Income	31,528.92	31,640.42	0	(31,640.42)	0.0%
4130	Utility Improvements	4,272.00	42,243.00	56,160	13,917.00	75.2%
4200	Water Sales	31,524.02	251,774.72	331,813	80,038.28	75.9%
4240	Water Service Installation Cha	0.00	2,625.00	1,700	(925.00)	154.4%
4120	Water Tower Charge	0.00	(11.00)	0	11.00	0.0%
4220	Water Turn-On Charges	900.00	8,225.00	6,600	(1,625.00)	124.6%
	<b>Revenue</b>	<b>\$69,036.87</b>	<b>\$346,389.40</b>	<b>\$403,173</b>	<b>\$56,783.60</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	0.00	1,204.00	1,500	296.00	80.3%
6160	Depreciation Expense	1,401.90	14,019.00	10,428	(3,591.00)	134.4%
6180	Dues and Fees	102.48	1,721.98	1,500	(221.98)	114.8%
6200	Emp Benefit - Hosp Ins	807.59	8,224.52	7,731	(493.52)	106.4%
6240	Emp Benefit - Retirement	107.46	834.78	1,063	228.22	78.5%
6260	Engineering	0.00	0.00	10,000	10,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	0.00	1,500	1,500.00	0.0%
6300	Fire Hydrants	0.00	0.00	3,600	3,600.00	0.0%
6340	Fuel Expense	464.14	6,959.47	5,400	(1,559.47)	128.9%
6520	Miscellaneous	0.00	134.00	0	(134.00)	0.0%
6540	Notices and Ads	0.00	164.50	500	335.50	32.9%
6560	Payroll Tax Expense	378.74	3,925.37	7,139	3,213.63	55.0%
6600	Postage	0.00	5.75	0	(5.75)	0.0%
6620	Purchased Services	77.02	1,160.59	500	(660.59)	232.1%
6640	Repair - Maint - Building	0.00	266.14	1,500	1,233.86	17.7%
6720	Repair - Maint - Equipment	0.00	153,531.59	36,000	(117,531.59)	426.5%
6780	Repair - Maint - Radio	0.00	98.98	500	401.02	19.8%
6820	Repair - Maint - Tires	455.96	1,418.09	360	(1,058.09)	393.9%
6840	Repair - Maint - Vehicles	299.94	2,227.06	2,220	(7.06)	100.3%
6660	Repair - Maint- Line Repair	399.31	3,525.56	19,000	15,474.44	18.6%
6760	Repair- Maint- Parts/Material	1,394.63	26,964.74	17,000	(9,964.74)	158.6%
6920	Safety	140.00	398.08	500	101.92	79.6%
6980	Supplies	173.65	454.65	1,104	649.35	41.2%
7020	Telephone	320.14	2,160.65	1,320	(840.65)	163.7%
7040	Travel and Training	0.00	348.13	900	551.87	38.7%
7080	Unemployment	19.42	863.36	1,781	917.64	48.5%
7060	Uniforms	136.74	1,355.07	1,284	(71.07)	105.5%
7100	Utilitites	9,443.23	89,892.76	93,400	3,507.24	96.2%
5300	Wages	5,220.13	53,653.88	93,318	39,664.12	57.5%
	<b>Expenses</b>	<b>\$21,342.48</b>	<b>\$375,512.70</b>	<b>\$321,048</b>	<b>(\$54,464.70)</b>	
	<b>Revenue Less Expenditures</b>	<b>\$47,694.39</b>	<b>(\$29,123.30)</b>	<b>\$82,125</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$47,694.39</b>	<b>(\$29,123.30)</b>	<b>\$82,125</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Annual Budget	Jan 2015	Dec 2015
		Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>Sewer Dept</b>						
<b>Revenue</b>						
4330	Debt Service - Sewer Treatment	20,635.55	397,497.55	251,052	(146,445.55)	158.3%
4300	Sewer Sales	25,210.65	231,154.42	304,248	73,093.58	76.0%
4320	Sewer Sales Installation Chrg	1,200.00	4,800.00	2,400	(2,400.00)	200.0%
	<b>Revenue</b>	<b>\$47,046.20</b>	<b>\$633,451.97</b>	<b>\$557,700</b>	<b>(\$75,751.97)</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	1,020.78	10,483.12	12,500	2,016.88	83.9%
6160	Depreciation Expense	1,065.38	10,653.80	12,780	2,126.20	83.4%
6180	Dues and Fees	67.48	3,575.82	3,805	229.18	94.0%
6200	Emp Benefit - Hosp Ins	1,559.41	16,556.98	7,731	(8,825.98)	214.2%
6240	Emp Benefit - Retirement	340.00	3,245.95	1,063	(2,182.95)	305.4%
6260	Engineering	0.00	0.00	5,000	5,000.00	0.0%
6340	Fuel Expense	464.14	6,778.76	5,400	(1,378.76)	125.5%
8010	Interest Expense	11,051.28	111,566.96	148,008	36,441.04	75.4%
6420	Lab Fees	793.00	7,059.00	7,680	621.00	91.9%
6540	Notices and Ads	0.00	228.01	200	(28.01)	114.0%
6560	Payroll Tax Expense	682.74	7,203.89	7,139	(64.89)	100.9%
6600	Postage	0.00	64.84	0	(64.84)	0.0%
6620	Purchased Services	1,981.24	21,291.56	15,000	(6,291.56)	141.9%
6640	Repair - Maint - Building	0.00	247.30	20,000	19,752.70	1.2%
6720	Repair - Maint - Equipment	9,611.85	74,843.33	16,800	(58,043.33)	445.5%
6800	Repair - Maint - Sewer Plant	2,511.56	23,035.36	18,200	(4,835.36)	126.6%
6820	Repair - Maint - Tires	455.96	1,418.07	360	(1,058.07)	393.9%
6840	Repair - Maint - Vehicles	124.18	1,093.54	2,220	1,126.46	49.3%
6660	Repair - Maint- Line Repair	95.10	95.10	1,000	904.90	9.5%
6760	Repair- Maint- Parts/Material	0.00	3,004.14	0	(3,004.14)	0.0%
6920	Safety	140.00	383.11	500	116.89	76.6%
6980	Supplies	35.84	1,012.12	1,800	787.88	56.2%
7020	Telephone	133.12	1,380.54	1,320	(60.54)	104.6%
7040	Travel and Training	0.00	114.08	900	785.92	12.7%
7080	Unemployment	19.15	1,236.93	1,781	544.07	69.5%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	4,846.47	51,152.59	59,820	8,667.41	85.5%
5300	Wages	9,444.66	99,127.34	93,318	(5,809.34)	106.2%
	<b>Expenses</b>	<b>\$46,443.34</b>	<b>\$456,852.24</b>	<b>\$445,525</b>	<b>(\$11,327.24)</b>	
	<b>Revenue Less Expenditures</b>	<b>\$602.86</b>	<b>\$176,599.73</b>	<b>\$112,175</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$602.86</b>	<b>\$176,599.73</b>	<b>\$112,175</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Annual Budget	Jan 2015	Dec 2015
		Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>Road Dept</b>						
<b>Revenue</b>						
4160	Contribution Income	0.00	40,000.00	40,000	0.00	100.0%
4820	Culvert Installation Income	0.00	0.00	500	500.00	0.0%
4800	Driveway Transitions	0.00	1,068.60	1,200	131.40	89.1%
4950	Other Income	42.50	175.26	500	324.74	35.1%
4840	Road Inspection Fee - Nonreund	0.00	1,250.00	800	(450.00)	156.3%
	<b>Revenue</b>	<b>\$42.50</b>	<b>\$42,493.86</b>	<b>\$43,000</b>	<b>\$506.14</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	0.00	50.00	450	400.00	11.1%
6160	Depreciation Expense	1,069.38	10,693.80	12,864	2,170.20	83.1%
6180	Dues and Fees	0.00	895.51	600	(295.51)	149.3%
6200	Emp Benefit - Hosp Ins	2,367.00	21,941.00	26,118	4,177.00	84.0%
6240	Emp Benefit - Retirement	522.64	4,488.79	5,930	1,441.21	75.7%
6280	Equipment Purchased < \$5,000	0.00	250.00	3,000	2,750.00	8.3%
6340	Fuel Expense	(1,989.30)	6,142.67	39,000	32,857.33	15.8%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	1,046.94	11,239.17	14,250	3,010.83	78.9%
6600	Postage	0.00	5.95	0	(5.95)	0.0%
6620	Purchased Services	280.51	5,282.04	4,500	(782.04)	117.4%
6640	Repair - Maint - Building	0.00	480.42	500	19.58	96.1%
6720	Repair - Maint - Equipment	0.00	38.14	0	(38.14)	0.0%
6740	Repair - Maint - Lubricants	0.00	0.00	1,800	1,800.00	0.0%
6780	Repair - Maint - Radio	0.00	89.98	250	160.02	36.0%
6650	Repair - Maint - Street Light	0.00	192.78	750	557.22	25.7%
6820	Repair - Maint - Tires	636.14	1,536.56	6,000	4,463.44	25.6%
6840	Repair - Maint - Vehicles	677.76	11,997.83	11,000	(997.83)	109.1%
6760	Repair- Maint- Parts/Material	327.72	7,526.91	6,000	(1,526.91)	125.4%
6880	Repair-Maint Road Materials	0.00	19,752.08	20,006	253.92	98.7%
6920	Safety	0.00	471.62	250	(221.62)	188.6%
6960	Snow / Ice Removal	0.00	9,788.49	8,000	(1,788.49)	122.4%
6980	Supplies	139.10	2,829.79	3,000	170.21	94.3%
7020	Telephone	120.52	1,242.67	1,500	257.33	82.8%
7080	Unemployment	0.00	2,015.90	3,627	1,611.10	55.6%
7060	Uniforms	141.44	1,379.79	2,496	1,116.21	55.3%
7100	Utilitites	307.30	6,211.49	9,999	3,787.51	62.1%
5300	Wages	14,474.76	152,620.45	193,470	40,849.55	78.9%
	<b>Expenses</b>	<b>\$20,121.91</b>	<b>\$279,163.83</b>	<b>\$375,660</b>	<b>\$96,496.17</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$20,079.41)</b>	<b>(\$236,669.97)</b>	<b>(\$332,660)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$20,079.41)</b>	<b>(\$236,669.97)</b>	<b>(\$332,660)</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>Public Safety Dept</b>						
<b>Expenses</b>						
6620	Purchased Services	8,000.00	16,000.00	31,000	15,000.00	51.6%
	<b>Expenses</b>	<b>\$8,000.00</b>	<b>\$16,000.00</b>	<b>\$31,000</b>	<b>\$15,000.00</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$8,000.00)</b>	<b>(\$16,000.00)</b>	<b>(\$31,000)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$8,000.00)</b>	<b>(\$16,000.00)</b>	<b>(\$31,000)</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015 Oct 2015 Actual	Jan 2015 Oct 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Fire Dept</b>						
<b>Revenue</b>						
4920	Act. 833	0.00	16,177.42	10,000	(6,177.42)	161.8%
4160	Contribution Income	0.00	17,450.17	6,500	(10,950.17)	268.5%
4950	Other Income	40.00	40.00	8,500	8,460.00	0.5%
	<b>Revenue</b>	<b>\$40.00</b>	<b>\$33,667.59</b>	<b>\$25,000</b>	<b>(\$8,667.59)</b>	
<b>Expenses</b>						
6000	Act 833	2,478.10	10,678.85	9,000	(1,678.85)	118.7%
6160	Depreciation Expense	2,229.90	22,299.00	24,618	2,319.00	90.6%
6180	Dues and Fees	0.00	630.00	900	270.00	70.0%
6200	Emp Benefit - Hosp Ins	370.50	3,705.00	4,806	1,101.00	77.1%
6230	Emp Benefit - LOPFI	95.20	19,785.36	18,766	(1,019.36)	105.4%
6240	Emp Benefit - Retirement	340.48	3,354.59	4,919	1,564.41	68.2%
6280	Equipment Purchased < \$5,000	263.20	888.23	0	(888.23)	0.0%
6340	Fuel Expense	897.15	6,474.52	10,000	3,525.48	64.7%
6520	Miscellaneous	0.00	0.00	75	75.00	0.0%
6540	Notices and Ads	0.00	159.60	0	(159.60)	0.0%
6560	Payroll Tax Expense	128.18	1,192.64	929	(263.64)	128.4%
6580	Personnel Reimbursement	3,615.00	13,476.00	18,000	4,524.00	74.9%
6600	Postage	0.00	34.32	0	(34.32)	0.0%
6620	Purchased Services	1,199.86	5,447.60	8,000	2,552.40	68.1%
6010	Reimbursable Expenditures	0.00	2,008.52	13,000	10,991.48	15.5%
6640	Repair - Maint - Building	0.00	2,471.84	4,750	2,278.16	52.0%
6720	Repair - Maint - Equipment	2.95	3,259.33	3,200	(59.33)	101.9%
6780	Repair - Maint - Radio	0.00	504.65	2,500	1,995.35	20.2%
6820	Repair - Maint - Tires	0.00	1,078.78	3,000	1,921.22	36.0%
6840	Repair - Maint - Vehicles	653.15	3,455.23	5,000	1,544.77	69.1%
6940	Seed, Sod, and Soil	0.00	75.00	0	(75.00)	0.0%
6980	Supplies	1,459.50	5,072.35	5,000	(72.35)	101.4%
7020	Telephone	184.48	1,777.86	1,920	142.14	92.6%
7040	Travel and Training	33.00	913.76	2,600	1,686.24	35.1%
7080	Unemployment	0.00	1,008.04	1,904	895.96	52.9%
7060	Uniforms	0.00	464.62	900	435.38	51.6%
7100	Utilities	362.28	4,537.07	7,500	2,962.93	60.5%
5300	Wages	8,910.28	82,213.19	109,249	27,035.81	75.3%
	<b>Expenses</b>	<b>\$23,223.21</b>	<b>\$196,965.95</b>	<b>\$260,536</b>	<b>\$63,570.05</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$23,183.21)</b>	<b>(\$163,298.36)</b>	<b>(\$235,536)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$23,183.21)</b>	<b>(\$163,298.36)</b>	<b>(\$235,536)</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>18-Hole Course Maintenance</b>						
<b>Expenses</b>						
6120	Chemicals and Fertilizer	4,245.74	15,307.80	30,000	14,692.20	51.0%
6160	Depreciation Expense	5,111.25	51,112.50	59,196	8,083.50	86.3%
6180	Dues and Fees	0.00	550.00	700	150.00	78.6%
6200	Emp Benefit - Hosp Ins	1,198.55	11,868.69	15,462	3,593.31	76.8%
6240	Emp Benefit - Retirement	123.71	1,255.97	2,546	1,290.03	49.3%
6280	Equipment Purchased < \$5,000	0.00	3,731.37	3,400	(331.37)	109.7%
6340	Fuel Expense	1,210.80	11,459.27	14,000	2,540.73	81.9%
8010	Interest Expense	597.95	6,524.59	0	(6,524.59)	0.0%
6520	Miscellaneous	0.00	3,200.00	0	(3,200.00)	0.0%
6560	Payroll Tax Expense	1,732.39	10,553.07	11,862	1,308.93	89.0%
6620	Purchased Services	6,814.59	8,541.31	4,000	(4,541.31)	213.5%
6640	Repair - Maint - Building	828.72	1,631.64	4,000	2,368.36	40.8%
6720	Repair - Maint - Equipment	39.00	3,720.81	5,000	1,279.19	74.4%
6780	Repair - Maint - Radio	0.00	89.98	300	210.02	30.0%
6820	Repair - Maint - Tires	0.00	739.82	500	(239.82)	148.0%
6840	Repair - Maint - Vehicles	0.00	355.36	400	44.64	88.8%
6660	Repair - Maint- Line Repair	60.05	7,761.57	5,000	(2,761.57)	155.2%
6760	Repair- Maint- Parts/Material	0.00	52.57	0	(52.57)	0.0%
6920	Safety	0.00	57.12	200	142.88	28.6%
6940	Seed, Sod, and Soil	205.44	3,950.10	4,000	49.90	98.8%
6980	Supplies	969.27	2,272.23	2,000	(272.23)	113.6%
7020	Telephone	140.76	1,553.76	1,500	(53.76)	103.6%
7040	Travel and Training	0.00	449.84	700	250.16	64.3%
7080	Unemployment	107.65	1,950.78	3,754	1,803.22	52.0%
7060	Uniforms	121.28	1,417.58	2,760	1,342.42	51.4%
7100	Utilitites	684.34	9,384.29	13,000	3,615.71	72.2%
5300	Wages	23,040.07	140,752.77	155,056	14,303.23	90.8%
	<b>Expenses</b>	<b>\$47,231.56</b>	<b>\$300,244.79</b>	<b>\$339,336</b>	<b>\$39,091.21</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$47,231.56)</b>	<b>(\$300,244.79)</b>	<b>(\$339,336)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$47,231.56)</b>	<b>(\$300,244.79)</b>	<b>(\$339,336)</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Annual Budget	Jan 2015	Dec 2015
		Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>18 Hole Course-Golf Operations</b>						
<b>Revenue</b>						
4510	Cash Long/Short	(50.29)	(186.73)	0	186.73	0.0%
4530	Fee - Annual Golf	0.00	47.00	0	(47.00)	0.0%
4540	Fees - Green	11,270.71	81,674.23	92,250	10,575.77	88.5%
4560	Fees - Trail	100.00	18,950.00	22,300	3,350.00	85.0%
4030	Individual Golf - Access Card	0.00	760.00	0	(760.00)	0.0%
4580	Lease - Golf Cart	475.00	16,161.60	14,700	(1,461.60)	109.9%
4950	Other Income	627.90	3,608.92	2,625	(983.92)	137.5%
4640	Pull Cart Rental	0.00	0.00	625	625.00	0.0%
4710	Range Balls	443.00	3,586.00	3,875	289.00	92.5%
4090	Range Card	0.00	1,560.00	1,500	(60.00)	104.0%
4600	Rent - Cart	7,013.31	35,228.66	35,150	(78.66)	100.2%
4610	Rent - Club	110.00	482.00	0	(482.00)	0.0%
4970	Sale of Assets	0.00	675.00	0	(675.00)	0.0%
4650	Sales - Beer	1,430.09	10,424.12	11,400	975.88	91.4%
4660	Sales - Beverage	1,495.32	10,345.78	12,200	1,854.22	84.8%
4670	Sales - Food	9,918.12	65,109.48	61,500	(3,609.48)	105.9%
4680	Sales - Merchandise	8,162.66	36,887.81	62,225	25,337.19	59.3%
4700	Storage - Cart	277.91	11,023.75	10,950	(73.75)	100.7%
	<b>Revenue</b>	<b>\$41,273.73</b>	<b>\$296,337.62</b>	<b>\$331,300</b>	<b>\$34,962.38</b>	
<b>Expenses</b>						
5000	Cost of Sales - Beer	0.00	4,934.92	5,130	195.08	96.2%
5050	Cost of Sales - Beverage	305.51	2,657.98	5,490	2,832.02	48.4%
5100	Cost of Sales - Food	7,880.08	32,371.84	27,675	(4,696.84)	117.0%
5150	Cost of Sales - Merchandise	5,336.32	24,125.96	40,732	16,606.04	59.2%
6140	Credit Cards Fees	456.31	3,308.15	3,875	566.85	85.4%
6180	Dues and Fees	0.00	1,404.00	3,525	2,121.00	39.8%
6200	Emp Benefit - Hosp Ins	319.00	8,377.00	10,656	2,279.00	78.6%
6240	Emp Benefit - Retirement	188.00	1,974.00	2,248	274.00	87.8%
6280	Equipment Purchased < \$5,000	0.00	1,801.63	5,000	3,198.37	36.0%
6340	Fuel Expense	0.00	15.00	3,275	3,260.00	0.5%
5200	Inventory Control	4,601.21	1,181.54	0	(1,181.54)	0.0%
6440	Legal Fees	3,959.47	3,959.47	0	(3,959.47)	0.0%
6520	Miscellaneous	3,200.00	393.76	575	181.24	68.5%
6540	Notices and Ads	122.48	1,055.84	835	(220.84)	126.4%
6560	Payroll Tax Expense	901.22	7,552.64	9,912	2,359.36	76.2%
6600	Postage	0.00	10.98	0	(10.98)	0.0%
6620	Purchased Services	147.73	22,852.76	25,500	2,647.24	89.6%
6640	Repair - Maint - Building	259.09	4,857.99	4,200	(657.99)	115.7%
6720	Repair - Maint - Equipment	46.84	2,427.85	5,200	2,772.15	46.7%
6780	Repair - Maint - Radio	0.00	0.00	120	120.00	0.0%
6840	Repair - Maint - Vehicles	0.00	61.59	1,200	1,138.41	5.1%
6940	Seed, Sod, and Soil	0.00	459.03	0	(459.03)	0.0%
6980	Supplies	752.08	4,608.42	2,475	(2,133.42)	186.2%
7020	Telephone	193.76	1,881.48	1,882	0.52	100.0%
7040	Travel and Training	0.00	0.00	1,200	1,200.00	0.0%
7080	Unemployment	195.02	1,974.66	3,748	1,773.34	52.7%
7060	Uniforms	0.00	0.00	900	900.00	0.0%
7100	Utilities	1,030.26	9,857.98	12,500	2,642.02	78.9%
5300	Wages	12,051.86	100,846.31	129,565	28,718.69	77.8%
	<b>Expenses</b>	<b>\$41,946.24</b>	<b>\$244,952.78</b>	<b>\$307,418</b>	<b>\$62,465.22</b>	



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

Acct No	Current Period	Year-To-Date	Annual Budget	Jan 2015	Jan 2015
	Oct 2015	Jan 2015	Annual Budget	Jan 2015	Dec 2015
	Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
	Actual	Actual	Dec 2015	Variance	Budget
Revenue Less Expenditures	(\$672.51)	\$51,384.84	\$23,882	\$0.00	
Net Change in Fund Balance	(\$672.51)	\$51,384.84	\$23,882	\$0.00	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Annual Budget	Jan 2015	Dec 2015
		Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>Recreation Center</b>						
<b>Revenue</b>						
4510	Cash Long/Short	0.75	24.15	0	(24.15)	0.0%
4100	Facilities Rental - Long Term	0.00	1.68	0	(1.68)	0.0%
4540	Fees - Green	2,282.00	19,369.99	17,925	(1,444.99)	108.1%
4550	Fees - Recreation	71.00	11,072.50	7,500	(3,572.50)	147.6%
4560	Fees - Trail	18.00	84.00	100	16.00	84.0%
4570	Fees - User - w/o Activity Car	0.00	0.00	14,525	14,525.00	0.0%
4950	Other Income	119.89	1,944.08	0	(1,944.08)	0.0%
4640	Pull Cart Rental	0.00	21.00	0	(21.00)	0.0%
4600	Rent - Cart	657.00	6,278.59	6,000	(278.59)	104.6%
4610	Rent - Club	10.00	560.00	700	140.00	80.0%
4630	Rent - Facilities Short Term	1,291.99	5,996.76	8,000	2,003.24	75.0%
4660	Sales - Beverage	55.66	1,733.60	2,500	766.40	69.3%
4670	Sales - Food	24.66	1,293.40	2,000	706.60	64.7%
4680	Sales - Merchandise	94.15	1,919.89	2,500	580.11	76.8%
	<b>Revenue</b>	<b>\$4,625.10</b>	<b>\$50,299.64</b>	<b>\$61,750</b>	<b>\$11,450.36</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	1,152.39	3,414.93	4,600	1,185.07	74.2%
5050	Cost of Sales - Beverage	48.19	824.94	2,000	1,175.06	41.2%
5100	Cost of Sales - Food	7.33	862.38	2,175	1,312.62	39.6%
5150	Cost of Sales - Merchandise	43.56	1,004.06	2,000	995.94	50.2%
6140	Credit Cards Fees	57.22	611.01	700	88.99	87.3%
6180	Dues and Fees	35.00	35.00	950	915.00	3.7%
6240	Emp Benefit - Retirement	59.10	606.96	687	80.04	88.3%
6340	Fuel Expense	0.00	0.00	1,800	1,800.00	0.0%
5200	Inventory Control	0.02	13.50	0	(13.50)	0.0%
6520	Miscellaneous	0.00	182.22	140	(42.22)	130.2%
6540	Notices and Ads	0.00	214.20	0	(214.20)	0.0%
6560	Payroll Tax Expense	408.88	4,454.70	4,587	132.30	97.1%
6580	Personnel Reimbursement	0.00	39.78	400	360.22	9.9%
6620	Purchased Services	311.91	11,570.08	12,200	629.92	94.8%
6640	Repair - Maint - Building	704.43	6,316.24	6,500	183.76	97.2%
6720	Repair - Maint - Equipment	975.58	3,841.16	5,000	1,158.84	76.8%
6780	Repair - Maint - Radio	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	1,242.23	3,000	1,757.77	41.4%
6980	Supplies	186.86	4,014.41	4,000	(14.41)	100.4%
7020	Telephone	181.06	1,689.44	2,000	310.56	84.5%
7040	Travel and Training	0.00	104.13	75	(29.13)	138.8%
7080	Unemployment	99.55	1,563.18	2,531	967.82	61.8%
7060	Uniforms	0.00	0.00	175	175.00	0.0%
7100	Utilitites	1,099.15	12,846.25	18,500	5,653.75	69.4%
5300	Wages	5,344.86	57,820.23	59,962	2,141.77	96.4%
	<b>Expenses</b>	<b>\$10,715.09</b>	<b>\$113,271.03</b>	<b>\$134,254</b>	<b>\$20,982.97</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$6,089.99)</b>	<b>(\$62,971.39)</b>	<b>(\$72,504)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$6,089.99)</b>	<b>(\$62,971.39)</b>	<b>(\$72,504)</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>Holiday Island Marina</b>						
<b>Revenue</b>						
4100	Facilities Rental - Long Term	1,760.50	158,421.25	146,000	(12,421.25)	108.5%
	<b>Revenue</b>	<b>\$1,760.50</b>	<b>\$158,421.25</b>	<b>\$146,000</b>	<b>(\$12,421.25)</b>	
<b>Expenses</b>						
6180	Dues and Fees	0.00	365.00	475	110.00	76.8%
8010	Interest Expense	0.00	1,840.20	0	(1,840.20)	0.0%
6520	Miscellaneous	0.00	227.80	0	(227.80)	0.0%
6540	Notices and Ads	0.00	273.00	0	(273.00)	0.0%
6620	Purchased Services	6,295.64	48,775.12	60,000	11,224.88	81.3%
6640	Repair - Maint - Building	1,513.62	3,247.00	7,560	4,313.00	42.9%
6720	Repair - Maint - Equipment	0.00	0.00	500	500.00	0.0%
6980	Supplies	0.00	19.02	0	(19.02)	0.0%
7020	Telephone	0.00	420.80	0	(420.80)	0.0%
7100	Utilitites	79.96	2,236.16	1,441	(795.16)	155.2%
	<b>Expenses</b>	<b>\$7,889.22</b>	<b>\$57,404.10</b>	<b>\$69,976</b>	<b>\$12,571.90</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$6,128.72)</b>	<b>\$101,017.15</b>	<b>\$76,024</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$6,128.72)</b>	<b>\$101,017.15</b>	<b>\$76,024</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Jan 2015	Dec 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>9-Hole Course Maintenance</b>						
<b>Expenses</b>						
6120	Chemicals and Fertilizer	800.00	10,304.84	16,000	5,695.16	64.4%
6160	Depreciation Expense	417.12	4,171.20	4,560	388.80	91.5%
6180	Dues and Fees	0.00	125.00	175	50.00	71.4%
6200	Emp Benefit - Hosp Ins	370.50	3,686.36	4,806	1,119.64	76.7%
6280	Equipment Purchased < \$5,000	0.00	0.00	2,000	2,000.00	0.0%
6340	Fuel Expense	776.69	3,611.30	6,000	2,388.70	60.2%
6560	Payroll Tax Expense	121.14	1,213.57	1,994	780.43	60.9%
6620	Purchased Services	0.00	850.00	850	0.00	100.0%
6640	Repair - Maint - Building	0.00	28.15	150	121.85	18.8%
6720	Repair - Maint - Equipment	293.22	1,675.85	5,000	3,324.15	33.5%
6740	Repair - Maint - Lubricants	0.00	3.04	0	(3.04)	0.0%
6780	Repair - Maint - Radio	0.00	0.00	100	100.00	0.0%
6820	Repair - Maint - Tires	468.88	560.69	400	(160.69)	140.2%
6840	Repair - Maint - Vehicles	0.00	26.90	200	173.10	13.5%
6660	Repair - Maint- Line Repair	0.00	137.30	4,000	3,862.70	3.4%
6760	Repair- Maint- Parts/Material	0.00	50.00	0	(50.00)	0.0%
6920	Safety	0.00	0.00	200	200.00	0.0%
6940	Seed, Sod, and Soil	386.90	564.62	3,000	2,435.38	18.8%
6980	Supplies	149.27	625.81	600	(25.81)	104.3%
7020	Telephone	53.89	500.39	600	99.61	83.4%
7040	Travel and Training	0.00	196.94	400	203.06	49.2%
7080	Unemployment	0.00	431.98	933	501.02	46.3%
7060	Uniforms	0.00	0.00	600	600.00	0.0%
7100	Utilities	882.53	11,139.43	9,000	(2,139.43)	123.8%
5300	Wages	1,707.10	17,092.39	26,067	8,974.61	65.6%
	<b>Expenses</b>	<b>\$6,427.24</b>	<b>\$56,995.76</b>	<b>\$87,635</b>	<b>\$30,639.24</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$6,427.24)</b>	<b>(\$56,995.76)</b>	<b>(\$87,635)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$6,427.24)</b>	<b>(\$56,995.76)</b>	<b>(\$87,635)</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Annual Budget	Jan 2015	Dec 2015
		Oct 2015	Oct 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>Campground Recreation</b>						
<b>Revenue</b>						
4510	Cash Long/Short	0.03	6.90	0	(6.90)	0.0%
4630	Rent - Facilities Short Term	2,086.20	11,781.33	7,582	(4,199.33)	155.4%
	<b>Revenue</b>	<b>\$2,086.23</b>	<b>\$11,788.23</b>	<b>\$7,582</b>	<b>(\$4,206.23)</b>	
<b>Expenses</b>						
6620	Purchased Services	720.32	3,924.14	4,065	140.86	96.5%
6640	Repair - Maint - Building	99.19	3,546.57	3,000	(546.57)	118.2%
6720	Repair - Maint - Equipment	0.00	76.49	175	98.51	43.7%
6760	Repair- Maint- Parts/Material	0.00	44.94	140	95.06	32.1%
6980	Supplies	0.00	200.30	137	(63.30)	146.2%
7020	Telephone	53.68	499.57	492	(7.57)	101.5%
7100	Utilities	571.36	2,414.72	2,664	249.28	90.6%
	<b>Expenses</b>	<b>\$1,444.55</b>	<b>\$10,706.73</b>	<b>\$10,673</b>	<b>(\$33.73)</b>	
	<b>Revenue Less Expenditures</b>	<b>\$641.68</b>	<b>\$1,081.50</b>	<b>(\$3,091)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$641.68</b>	<b>\$1,081.50</b>	<b>(\$3,091)</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>Clubhouse</b>						
<b>Revenue</b>						
4160	Contribution Income	0.00	17,112.18	0	(17,112.18)	0.0%
4630	Rent - Facilities Short Term	(64.80)	4,190.43	0	(4,190.43)	0.0%
	<b>Revenue</b>	<b>(\$64.80)</b>	<b>\$21,302.61</b>	<b>\$0</b>	<b>(\$21,302.61)</b>	
<b>Expenses</b>						
6180	Dues and Fees	0.00	0.00	600	600.00	0.0%
6520	Miscellaneous	0.00	3,803.10	0	(3,803.10)	0.0%
6560	Payroll Tax Expense	55.27	632.65	795	162.35	79.6%
6620	Purchased Services	87.73	1,447.59	1,500	52.41	96.5%
6640	Repair - Maint - Building	466.18	6,966.55	4,500	(2,466.55)	154.8%
6720	Repair - Maint - Equipment	25.03	1,775.91	4,500	2,724.09	39.5%
6840	Repair - Maint - Vehicles	0.00	31.80	0	(31.80)	0.0%
6940	Seed, Sod, and Soil	116.25	116.25	0	(116.25)	0.0%
6980	Supplies	12.68	1,516.27	2,100	583.73	72.2%
7080	Unemployment	20.24	231.61	530	298.39	43.7%
7100	Utilitites	972.05	9,388.39	11,600	2,211.61	80.9%
5300	Wages	722.48	8,233.68	10,388	2,154.32	79.3%
	<b>Expenses</b>	<b>\$2,477.91</b>	<b>\$34,143.80</b>	<b>\$36,513</b>	<b>\$2,369.20</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$2,542.71)</b>	<b>(\$12,841.19)</b>	<b>(\$36,513)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$2,542.71)</b>	<b>(\$12,841.19)</b>	<b>(\$36,513)</b>	<b>\$0.00</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Oct 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>Non-Departmental/Control</b>						
<b>Revenue</b>						
4400	Assessment Income - Current	361.75	1,629,263.30	1,616,453	(12,810.30)	100.8%
4440	Assessment Income - Penalties	47,682.63	46,581.97	25,000	(21,581.97)	186.3%
4060	Combo Golf/Swim - Family Acces	0.00	0.00	14,975	14,975.00	0.0%
4050	Combo Golf/Swim - Individual A	0.00	0.00	4,375	4,375.00	0.0%
4330	Debt Service - Sewer Treatment	0.00	0.00	202,023	202,023.00	0.0%
4100	Facilities Rental - Long Term	0.00	600.00	7,200	6,600.00	8.3%
4020	Family Golf - Access Card	0.00	38,100.00	25,575	(12,525.00)	149.0%
4040	Family Recreation - Access Car	0.00	10,395.00	8,100	(2,295.00)	128.3%
4030	Individual Golf - Access Card	0.00	49,465.00	46,875	(2,590.00)	105.5%
4070	Individual Recreation - Access	0.00	2,095.00	1,890	(205.00)	110.8%
4960	Interest Income	1,653.77	12,767.33	16,860	4,092.67	75.7%
4140	Miscellaneous Income	0.00	0.00	18,948	18,948.00	0.0%
4950	Other Income	3,438.13	19,001.01	0	(19,001.01)	0.0%
4000	Security Fee	7,712.66	76,172.68	90,000	13,827.32	84.6%
	<b>Revenue</b>	<b>\$60,848.94</b>	<b>\$1,884,441.29</b>	<b>\$2,078,274</b>	<b>\$193,832.71</b>	
<b>Expenses</b>						
5540	Assessment Expense - Uncollect	0.00	3,212.09	28,000	24,787.91	11.5%
5000	Cost of Sales - Beer	1,619.63	1,619.63	0	(1,619.63)	0.0%
6240	Emp Benefit - Retirement	0.00	(1,103.03)	0	1,103.03	0.0%
6380	Insurance	7,930.04	89,212.37	103,824	14,611.63	85.9%
6400	Insurance - Workmen's Comp.	1,034.24	10,342.40	12,408	2,065.60	83.4%
8010	Interest Expense	0.00	166.99	0	(166.99)	0.0%
6440	Legal Fees	(686.97)	7,341.15	30,000	22,658.85	24.5%
6460	Licensing State of Arkansas -	0.00	23.75	0	(23.75)	0.0%
6520	Miscellaneous	0.00	374.50	5,201	4,826.50	7.2%
6540	Notices and Ads	0.00	0.00	175	175.00	0.0%
6620	Purchased Services	0.00	542.10	1,502	959.90	36.1%
6640	Repair - Maint - Building	0.00	120.88	600	479.12	20.1%
7000	Taxes - Real Estate and Person	62,091.28	62,091.28	63,000	908.72	98.6%
7100	Utilities	120.08	546.13	0	(546.13)	0.0%
	<b>Expenses</b>	<b>\$72,108.30</b>	<b>\$174,490.24</b>	<b>\$244,710</b>	<b>\$70,219.76</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$11,259.36)</b>	<b>\$1,709,951.05</b>	<b>\$1,833,564</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$11,259.36)</b>	<b>\$1,709,951.05</b>	<b>\$1,833,564</b>	<b>\$0.00</b>	

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

Acct No	Current Period Oct 2015 Oct 2015 Actual	Year-To-Date Jan 2015 Oct 2015 Actual	Annual Budget Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget
<b>Fund Balances</b>					
Beginning Fund Balance	20,401,221.60	19,435,008.02	0	0.00	0.0%
Net Change in Fund Balance	(107,776.18)	858,437.40	590,632	0.00	0.0%
Ending Fund Balance	20,293,445.42	20,293,445.42	0	0.00	0.0%



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

*Report Options*

Fund: Holiday Island Suburban Improvement District

Period: 10/1/2015 to 10/31/2015

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