

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
SUMMARY BALANCE SHEET
4/30/2014

ASSETS

Unrestricted Cash	1,581,878.15
Restricted Cash	151,802.66
Unrestricted Invested Funds	2,696.14
Restricted Invested Funds	1,298,068.25
Debt Service Funds	955,319.38
Accounts Receivable	1,563,499.09
Allowance for Uncollectable Debt	(45,000.00)
Resale Inventory	38,129.31
Prepaid Expense (Insurance)	31,058.27
Land & Buildings	43,852,749.03
Accumulated Depreciation	<u>(22,821,334.05)</u>
	26,608,866.23

LIABILITIES

Short Term Payables	126,064.82
Long Term Payables	0.00
Bond Payable	5,088,117.50
Accrued Interest Payable (ANRC)	23,662.38
Fire Wise Grant	16,464.10
Contributed Capital	1,453,004.72
Retained Earnings	<u>19,901,552.71</u>
	26,608,866.23

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 FINANCIAL SUMMARY
 AS OF APRIL, 2014

ASSESSMENT - PAYMENTS	ACTUAL	CURRENT	SEWER DEBT	DELINQ	TOTAL
CURRENT ASSESS. COLLECTED	416,628.28	1,665	209	135	15
SEWER DEBT	84,463.04				
		BILLED (3/14) \$1,665,161			
		SEWER DEBT \$208,971			
DELIQ. ASSESS. COLLECTED	51,048.43	(419)	(77)	(53)	(7)
		PRORATED SALES, COLLECTED & W/O			
PENALTIES COLLECTED	15,851.62	1,246	132	82	8
(Billed 10/2013) \$138,023.73					
TOTAL COLLECTED	567,991.37				1,468

CAPITAL EXPENDITURES	YTD ACTUAL	ANNUAL BUDGET	BALANCE	COMMENTS
BUDGETED - FACILITIES/EQ(NON REPLACEMENT)		314	314	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
NON-BUDGETED	0	0	0	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
EQUIPMENT / RESERVE	80	147	67	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
OFFSET BY GRANTS/CONTRIBUTIONS	0	0	0	
	80	461	381	

OPERATING INCOME/EXPENSES	YTD BILLING ACTUAL	ANNUAL BUDGET	VARIANCE	COMMENTS
INCOME	2,577	3,260	(683)	* BILLED ASSESSMENT BOOKED AS INCOME 2/14
EXPENSE	(1,061)	(2,945)	1,884	
NET INCOME	1,516	315	1,201	

CASH/INVESTMENTS	Dec-13	Apr-14	INC/(DEC)	COMMENTS
CASH	1,584	1,643		
DEBT SERVICE FUND	921	955		
RESTRICTED ROAD FUNDS	40	40		CARROLL COUNTY - ROAD ALLOCATION
ACT 833	41	41		RESTRICTED - FIRE EQUIPMENT / CAPITAL IMPROVEMENTS
FIRE WISE FUND	10	10		INCREASE IN OPERATING CASH
CERTIFICATES OF DEPOSIT	0	3		
EQUIPMENT RESERVE	267	267		NEW ACCOUNT IN 2004 (Reserved CD)
UNDESIGNATED RESERVE	1,031	1,031		NEW ACCOUNT IN 2004 (Reserved CD)
			3	INCREASE IN INVESTED RESERVES
TOTALS	3,894	3,990	96	NET INCREASE IN CASH / INVESTMENTS

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 ACTUAL / BUDGET COMPARISON
 FOR THE 4 MONTH PERIOD ENDED 4-30-14

	YTD CURRENT ASSESS BILLING ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	2,577	3,260	(683)
EXPENSE	(1,061)	(2,945)	1,884
NET INCOME (< DEPR)	1,516	315	1,201
CAPITAL EXPENDITURES	(7)	(314)	307
NET INCOME AFTER CAPITAL EXPENDITURES	<u>\$1,509</u>	<u>\$1</u>	<u>\$1,508</u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	(73)	(147)	74
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u>\$1,436</u>	<u>(\$146)</u>	<u>\$1,582</u>

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 ACTUAL / BUDGET COMPARISON (LESS ASSESSMENT BILLING / ADD ASSESSMENT PAYMENTS)
 FOR THE 4 MONTH PERIOD ENDED 4-30-14

	YTD CURRENT ASSESS PAYMENT ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	1,328	3,260	(1,932)
EXPENSE	(1,061)	(2,945)	1,884
NET INCOME (< DEPR)	267	315	(48)
CAPITAL EXPENDITURES	(7)	(314)	307
NET INCOME AFTER CAPITAL EXPENDITURES	<u>\$260</u>	<u>\$1</u>	<u>\$259</u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	(73)	(147)	73
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u>\$187</u>	<u>(\$146)</u>	<u>\$332</u>

** Assessment Billing \$1,665,161

** Debt Service \$208,971

Payments: Assessment

Jan	776.71	Apr	284,371.47	July
Feb	98.67	May		Aug
Mar	131,381.43	June		Sep

Payments: Sewer Debt

Jan		Apr		July
Feb		May		Aug
Mar	18,845.65	June		Sep

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 ACTUAL / BUDGET SUMMARY - BY DEPT.
 FOR THE 4 MONTH PERIOD ENDED 4-30-14
 EXCLUDE DEPRECIATION

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(117)	(411)	294	
99	G & A	1,823	1,739	84	budget excludes assessment sewer debt
	TOTAL G & A	1,706	1,328	378	
02	WATER	26	17	9	
03	SEWER	(4)	3	(7)	
	TOTAL WATER/SEWER	22	20	2	budget excludes sewer debt billing
04	ROADS	(73)	(351)	278	
05	SECURITY	0	(6)	6	
06	FIRE PROTECTION	(59)	(228)	169	
	TOTAL FIRE / SECURITY	(59)	(234)	175	
08	18 HOLE GOLF MAINT.	(96)	(317)	221	
09	18 HOLE PRO SHOP-GOLF COURSE	1	15	(14)	
12	9 HOLE GOLF MAINT.	(23)	(95)	72	
	TOTAL GOLF	(118)	(397)	279	
10	RECREATION	(27)	(83)	56	
18	CLUBHOUSE	(9)	(35)	26	
11	MARINA	76	68	8	
13	CAMPGROUND	(2)	(1)	(1)	
	TOTAL CONTRACT SERVICES	74	67	7	
	GRAND TOTALS	1,516	315	1,201	

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

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 CAPITAL EXPENDITURE SUMMARY
 FOR THE 4 MONTH PERIOD ENDED 4-30-14

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	30,000		30,000	
			<u>38,000</u>	<u>7,091</u>	<u>30,909</u>	
02	WATER	Equipment Trailer	6,000	5,170	830	
		Mini Excavator	53,825	50,621	3,204	
		Zero Turn Mower	8,500	8,501	(1)	
			<u>68,325</u>	<u>64,292</u>	<u>4,033</u>	
03	WASTEWATER	Dewatering Equipment	110,000	-	110,000	
04	ROADS	Contracted Road Improvements	190,000		190,000	
		County Restricted Funds	(40,000)		(40,000)	
		Bucket Truck (used)	30,000		30,000	
		Zero Turn Mower	9,000	8,501	499	
			<u>189,000</u>	<u>8,501</u>	<u>180,499</u>	
06	FIRE	Satellite Fire Station	50,000		50,000	
		HISID In-Kind	(5,000)		(5,000)	
		Act 833	(15,000)		(15,000)	
		HI Rural FD	(15,000)		(15,000)	
		HIFD Ladies Auxiliary	(15,000)		(15,000)	
			<u>0</u>	<u>0</u>	<u>0</u>	
08	18 HOLE GOLF MAINTENANCE	Contour Mower	40,000	0	40,000	
09	18 HOLE PRO SHOP	Air conditioners	14,000	0	14,000	
11	MARINA	Flotation Replacement	2,000	0	2,000	
TOTALS			<u>\$461,325</u>	<u>\$79,884</u>	<u>\$381,441</u>	
			Budgeted	-		
			Unbudgeted	<u>\$79,884</u>	<u>\$381,441</u>	

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 ACTUAL / BUDGET SUMMARY - BY DEPT.
 FOR THE 4 MONTH PERIOD ENDED 4-30-13
 EXCLUDE DEPRECIATION

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(122)	(395)	273	
99	G & A	2,044	1,956	88	budget includes assessment
	TOTAL G & A	1,922	1,561	361	
02	WATER	36	39	(3)	
03	SEWER	288	223	65	
	TOTAL WATER/SEWER	324	262	62	budget includes sewer debt billing
04	ROADS	(63)	(332)	269	
05	SECURITY	(12)	(84)	72	
06	FIRE PROTECTION	(50)	(202)	152	
	TOTAL FIRE / SECURITY	(62)	(286)	224	
08	18 HOLE GOLF MAINT.	(85)	(331)	246	
09	18 HOLE PRO SHOP-GOLF COURSE	6	57	(51)	
12	9 HOLE GOLF MAINT.	(24)	(92)	68	
	TOTAL GOLF	(103)	(366)	263	
10	RECREATION	(23)	(78)	55	
18	CLUBHOUSE	(10)	(25)	15	
11	MARINA	77	72	5	
13	CAMPGROUND	(1)	(6)	5	
	TOTAL CONTRACT SERVICES	76	66	10	
	GRAND TOTALS	2,061	802	1,259	

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 4 MONTH PERIOD ENDED 4-30-2012

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(130)	(408)	278	
99	G & A	2,453	2,043	410	
	TOTAL G & A	<u>2,323</u>	<u>1,635</u>	<u>688</u>	
02	WATER	12	29	(17)	
03	SEWER	17	238	(221)	
	TOTAL WATER /SEWER	<u>29</u>	<u>267</u>	<u>(238)</u>	
04	ROADS	(14)	(390)	376	
16	VEHICLE MAINTENANCE	0	0	0	
	TOTAL ROADS/MAINTENANCE	<u>(14)</u>	<u>(390)</u>	<u>376</u>	
05	SECURITY	(22)	(84)	62	
06	FIRE PROTECTION	(71)	(228)	157	
	TOTAL FIRE / SECURITY	<u>(93)</u>	<u>(312)</u>	<u>219</u>	
08	18 HOLE GOLF MAINT.	(112)	(326)	214	
09	18 HOLE PRO SHOP-GOLF COURSE	12	65	(53)	
12	9 HOLE GOLF MAINT.	(33)	(84)	51	
	TOTAL GOLF	<u>(133)</u>	<u>(345)</u>	<u>212</u>	
10	RECREATION	(21)	(75)	54	
18	CLUBHOUSE	(8)	(23)	15	
11	MARINA	78	71	7	
13	CAMPGROUND	0	(2)	2	
	TOTAL CONTRACT SERVICES	<u>78</u>	<u>69</u>	<u>9</u>	
	GRAND TOTALS	<u>2,161</u>	<u>826</u>	<u>1,335</u>	

Footnote: numbers are stated in thousands
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Balance Sheet
For Period Ending 4/30/2014

		Book Value
		Apr 2014
		Actual
Assets		
Current Assets		
Other Current Assets		
Act 833 - Restricted Funds		41,253.99
ANRC Bond Sinking Fund		60,959.90
Cash in Checking- Revenue Fund		28,265.91
Cash in P/R Checking		(3,527.42)
Change Box - Campground		50.00
Change Fund - 18-Hole Clubhous		500.00
Change Fund - Rec Center		300.00
Current Taxes Invested		2,696.14
Debt Service (Treatment Plant)		955,319.38
Equipment Reserve - Restricted		267,386.15
Fire Wise		9,520.07
Money Market Demand Account		1,555,789.66
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		71,071.51
Assessments Receivable - Curre		1,245,562.90
Assessments Receivable - Noncu		82,402.81
Assessments Receivable - Penal		25,104.89
Debt Service Receivable - Curr		131,632.06
Debt Service Receivable - Deli		7,724.92
Inventory - Beer		783.35
Inventory - Beverage		597.79
Inventory - Food		2,628.07
Inventory - Pro Shop		33,053.15
Inventory - Rec. Center		1,066.95
Prepaid Expenses		31,058.27
Total Current Assets		\$5,577,451.25
Fixed Assets		
Accumulated Depreciation		
Accumulated Depreciation		(22,821,334.05)
Fixed Assets		
Land		
Land		1,499,173.01
Buildings & Improvements		
18H Golf Course		1,072,762.90
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

Balance Sheet
For Period Ending 4/30/2014

	Book Value
	Apr 2014
	Actual
Public Works-Machinery and Equ	977,429.92
Total Fixed Assets	\$21,031,414.98
Total Assets	\$26,608,866.23

Liabilities

Current Liabilities

Payroll Liabilities

AR Dept of Workforce Services	2,369.21
LOPFI Payable	636.72
Accounts Payable - Health Dept	499.90
Accrued Interest Payable (ANRC	23,662.38
Customer Deposits	4,190.25
Customer Donation	965.97
Gift Certificates - Pro Shops	2,038.00
Golf Tournament Prize Money	3,402.22
Sales Tax Payable	6,950.19
Wages Payable	105,012.36
Total Current Liabilities	\$149,727.20

Long Term Liabilities

Long Term Debt

Bonds Payable	5,088,117.50
Total Long Term Liabilities	\$5,088,117.50
Total Liabilities	\$5,237,844.70

Fund Balance

Suplus Carryover

Current Year Surplus (Deficit)	1,061,236.37
Contributed Capital - Grant	1,453,004.72
Retained Earnings	18,840,316.34
State Grant - Fire Wise	16,464.10
Total Fund Balance	\$21,371,021.53
Total Liabilities and Equity	\$26,608,866.23

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 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					
4950 Other Income	(161.73)	13.27		(13.27)	
Revenue	(\$161.73)	\$13.27		(13.27)	
Expenses					
6020 Auditors' Fees		340.00	25,740	25,400.00	1.3%
6060 Capital Improvements - Equipme				(7,090.90)	
6140 Credit Cards Fees	46.64	90.46	600	509.54	15.1%
6180 Dues and Fees			1,015	1,015.00	
6200 Emp Benefit - Hosp Ins	2,166.00	8,664.00	33,714	25,050.00	25.7%
6240 Emp Benefit - Retirement	475.90	2,291.55	9,783	7,491.45	23.4%
6280 Equipment Purchased < \$5,000	986.65	986.65	3,450	2,463.35	28.6%
6500 Marketing	890.02	3,485.18	25,000	21,514.82	13.9%
6520 Miscellaneous		166.78	1,200	1,033.22	13.9%
6540 Notices and Ads			200	200.00	
6560 Payroll Tax Expense	1,145.27	5,461.58	15,451	9,989.42	35.3%
6580 Personnel Reimbursement			600	600.00	
6600 Postage		3,006.20	14,000	10,993.80	21.5%
6620 Purchased Services	2,621.23	7,508.60	22,422	14,913.40	33.5%
6010 Reimbursable Expenditures	269.94	269.94		(269.94)	
6640 Repair - Maint - Building	170.75	494.49	20,000	19,505.51	2.5%
6720 Repair - Maint - Equipment			500	500.00	
6840 Repair - Maint - Vehicles	177.14	177.14	300	122.86	59.0%
6980 Supplies	64.55	1,969.45	10,000	8,030.55	19.7%
7020 Telephone	733.49	3,031.35	7,620	4,588.65	39.8%
7040 Travel and Training			3,700	3,700.00	
7080 Unemployment	191.07	2,611.83	3,273	661.17	79.8%
7100 Utilitites	455.01	2,567.65	6,000	3,432.35	42.8%
5300 Wages	15,691.83	74,276.97	206,251	131,974.03	36.0%
Expenses	\$26,085.49	\$124,490.72	\$410,819	286,328.28	
Revenue Less Expenditures	(\$26,247.22)	(\$124,477.45)	(\$410,819)		
Net Change in Fund Balance	(\$26,247.22)	(\$124,477.45)	(\$410,819)		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Water Dept						
Revenue						
4260	Irrigation Service Income	1,200.00	1,200.00	1,800	600.00	66.7%
4340	Late Charges on Water and Sewe	639.37	2,642.98	6,000	3,357.02	44.0%
4830	Plumbing Inspection Fee		60.00		(60.00)	
4200	Water Sales	22,180.59	92,221.98	339,360	247,138.02	27.2%
4240	Water Service Installation Cha		1,275.00	2,550	1,275.00	50.0%
4120	Water Tower Charge	1,538.00	6,084.00	19,212	13,128.00	31.7%
4220	Water Turn-On Charges	1,250.00	3,275.00	5,700	2,425.00	57.5%
	Revenue	\$26,807.96	\$106,758.96	\$374,622	267,863.04	
Expenses						
6060	Capital Improvements - Equipme	8,500.99	64,291.69		(64,291.69)	
6120	Chemicals and Fertilizer			1,368	1,368.00	
6160	Depreciation Expense			13,089	13,089.00	
6180	Dues and Fees	189.36	962.84	1,500	537.16	64.2%
6200	Emp Benefit - Hosp Ins	182.49	782.00	9,756	8,974.00	8.0%
6240	Emp Benefit - Retirement	59.08	250.63	1,075	824.37	23.3%
6260	Engineering			21,000	21,000.00	
6300	Fire Hydrants			3,600	3,600.00	
6340	Fuel Expense	588.26	2,266.72	5,400	3,133.28	42.0%
6400	Insurance - Workmen's Comp.			619	619.00	
6520	Miscellaneous		70.21		(70.21)	
6540	Notices and Ads			500	500.00	
6560	Payroll Tax Expense	326.59	1,504.40	7,287	5,782.60	20.6%
6620	Purchased Services	77.02	453.58	750	296.42	60.5%
6640	Repair - Maint - Building			1,500	1,500.00	
6720	Repair - Maint - Equipment	7,653.75	18,355.63	36,929	18,573.37	49.7%
6820	Repair - Maint - Tires		233.49	360	126.51	64.9%
6840	Repair - Maint - Vehicles	104.38	767.37	1,500	732.63	51.2%
6660	Repair - Maint- Line Repair	131.25	4,824.63	15,444	10,619.37	31.2%
6760	Repair- Maint- Parts/Material	496.33	4,328.78	12,627	8,298.22	34.3%
6880	Repair-Maint Road Materials			6,720	6,720.00	
6920	Safety			500	500.00	
6980	Supplies	206.63	591.36	1,020	428.64	58.0%
7020	Telephone	86.92	329.69	1,044	714.31	31.6%
7040	Travel and Training	152.00	152.00	900	748.00	16.9%
7080	Unemployment	217.26	1,002.50	2,061	1,058.50	48.6%
7060	Uniforms	186.94	504.05	1,284	779.95	39.3%
7100	Utilitites	9,090.67	23,179.47	114,360	91,180.53	20.3%
5300	Wages	4,329.74	19,925.41	95,258	75,332.59	20.9%
	Expenses	\$32,579.66	\$144,776.45	\$357,451	212,674.55	
	Revenue Less Expenditures	(\$5,771.70)	(\$38,017.49)	\$17,171		
	Net Change in Fund Balance	(\$5,771.70)	(\$38,017.49)	\$17,171		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	17,613.41	73,017.53	265,699	192,681.47	27.5%
4300	Sewer Sales	20,404.88	85,434.18	322,000	236,565.82	26.5%
4320	Sewer Sales Installation Chrg		1,200.00	2,400	1,200.00	50.0%
	Revenue	\$38,018.29	\$159,651.71	\$590,099	430,447.29	
Expenses						
6120	Chemicals and Fertilizer	535.00	2,694.00	5,400	2,706.00	49.9%
6160	Depreciation Expense			12,780	12,780.00	
6180	Dues and Fees			3,805	3,805.00	
6200	Emp Benefit - Hosp Ins	900.51	3,550.00	9,756	6,206.00	36.4%
6240	Emp Benefit - Retirement	274.38	1,326.30	1,075	(251.30)	123.4%
6260	Engineering			12,000	12,000.00	
6340	Fuel Expense	588.26	2,266.73	5,400	3,133.27	42.0%
6400	Insurance - Workmen's Comp.			814	814.00	
8010	Interest Expense	11,831.19	47,324.76	148,008	100,683.24	32.0%
6420	Lab Fees	842.00	2,383.00	11,100	8,717.00	21.5%
6540	Notices and Ads			200	200.00	
6560	Payroll Tax Expense	620.65	2,986.97	7,287	4,300.03	41.0%
6620	Purchased Services	2,377.52	2,659.08	12,000	9,340.92	22.2%
6640	Repair - Maint - Building		9.63	21,000	20,990.37	0.0%
6720	Repair - Maint - Equipment	3,546.10	11,582.87	38,375	26,792.13	30.2%
6800	Repair - Maint - Sewer Plant	15,154.73	19,129.86	19,200	70.14	99.6%
6820	Repair - Maint - Tires		233.49	360	126.51	64.9%
6840	Repair - Maint - Vehicles	237.04	393.24	1,500	1,106.76	26.2%
6660	Repair - Maint- Line Repair		624.20	1,000	375.80	62.4%
6760	Repair- Maint- Parts/Material	11.73	842.14	3,300	2,457.86	25.5%
6920	Safety			500	500.00	
6980	Supplies	161.06	1,030.21	1,800	769.79	57.2%
7020	Telephone	98.76	410.97	1,320	909.03	31.1%
7040	Travel and Training	428.78	428.78	900	471.22	47.6%
7080	Unemployment	216.01	1,658.00	2,061	403.00	80.4%
7060	Uniforms			1,200	1,200.00	
7100	Utilitites	4,631.84	21,874.49	51,600	29,725.51	42.4%
5300	Wages	8,413.08	40,227.79	95,258	55,030.21	42.2%
	Expenses	\$50,868.64	\$163,636.51	\$468,999	305,362.49	
	Revenue Less Expenditures	(\$12,850.35)	(\$3,984.80)	\$121,100		
	Net Change in Fund Balance	(\$12,850.35)	(\$3,984.80)	\$121,100		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Road Dept						
Revenue						
4160	Contribution Income	40,000.00	40,000.00	45,000	5,000.00	88.9%
4820	Culvert Installation Income			1,250	1,250.00	
4800	Driveway Transitions	315.00	315.00	1,500	1,185.00	21.0%
4950	Other Income		6,212.57		(6,212.57)	
4840	Road Inspection Fee - Nonreund	250.00	500.00	1,250	750.00	40.0%
	Revenue	\$40,565.00	\$47,027.57	\$49,000	1,972.43	
Expenses						
6060	Capital Improvements - Equipme	8,500.99	8,500.99		(8,500.99)	
6120	Chemicals and Fertilizer			450	450.00	
6160	Depreciation Expense			20,628	20,628.00	
6180	Dues and Fees	150.00	357.09	550	192.91	64.9%
6200	Emp Benefit - Hosp Ins	1,828.50	7,314.00	33,714	26,400.00	21.7%
6240	Emp Benefit - Retirement	342.88	1,642.84	5,938	4,295.16	27.7%
6280	Equipment Purchased < \$5,000			3,000	3,000.00	
6340	Fuel Expense	(2,167.74)	15,950.68	32,000	16,049.32	49.8%
6400	Insurance - Workmen's Comp.			4,693	4,693.00	
6540	Notices and Ads	56.00	112.00	200	88.00	56.0%
6560	Payroll Tax Expense	914.70	4,764.36	13,304	8,539.64	35.8%
6620	Purchased Services	154.04	996.18	4,000	3,003.82	24.9%
6640	Repair - Maint - Building			500	500.00	
6720	Repair - Maint - Equipment		299.24		(299.24)	
6740	Repair - Maint - Lubricants			2,500	2,500.00	
6780	Repair - Maint - Radio			750	750.00	
6650	Repair - Maint - Street Light			750	750.00	
6820	Repair - Maint - Tires		226.96	6,000	5,773.04	3.8%
6840	Repair - Maint - Vehicles	413.34	3,396.24	15,000	11,603.76	22.6%
6760	Repair- Maint- Parts/Material	693.07	1,847.01	8,000	6,152.99	23.1%
6880	Repair-Maint Road Materials		2,269.17	25,000	22,730.83	9.1%
6920	Safety			500	500.00	
6960	Snow / Ice Removal		5,201.80	8,000	2,798.20	65.0%
6980	Supplies	92.46	1,425.06	3,000	1,574.94	47.5%
7020	Telephone	116.69	487.82	1,500	1,012.18	32.5%
7080	Unemployment	393.70	2,798.15	4,467	1,668.85	62.6%
7060	Uniforms	168.50	589.43	3,500	2,910.57	16.8%
7100	Utilitites	819.78	5,879.52	8,500	2,620.48	69.2%
5300	Wages	12,566.30	64,716.53	193,729	129,012.47	33.4%
	Expenses	\$25,043.21	\$128,775.07	\$400,173	271,397.93	
	Revenue Less Expenditures	\$15,521.79	(\$81,747.50)	(\$351,173)		
	Net Change in Fund Balance	\$15,521.79	(\$81,747.50)	(\$351,173)		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Public Safety Dept					
Expenses					
6360	Housing Allowance		6,000	6,000.00	
6520	Miscellaneous	18.54		(18.54)	
	Expenses	\$18.54	\$6,000	5,981.46	
	Revenue Less Expenditures	(\$18.54)	(\$6,000)		
	Net Change in Fund Balance	(\$18.54)	(\$6,000)		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Fire Dept						
Revenue						
4920	Act. 833	3,213.90	3,213.90	10,000	6,786.10	32.1%
4160	Contribution Income		25.00	6,500	6,475.00	0.4%
4950	Other Income		654.33	8,500	7,845.67	7.7%
	Revenue	\$3,213.90	\$3,893.23	\$25,000	21,106.77	
Expenses						
6000	Act 833			9,000	9,000.00	
6160	Depreciation Expense			26,976	26,976.00	
6180	Dues and Fees			900	900.00	
6200	Emp Benefit - Hosp Ins	337.50	1,350.00	4,446	3,096.00	30.4%
6230	Emp Benefit - LOPFI	1,507.52	5,557.80	17,837	12,279.20	31.2%
6240	Emp Benefit - Retirement	271.02	1,311.92	4,919	3,607.08	26.7%
6340	Fuel Expense	507.55	2,349.60	10,000	7,650.40	23.5%
6400	Insurance - Workmen's Comp.			3,958	3,958.00	
6560	Payroll Tax Expense	107.76	521.90	836	314.10	62.4%
6580	Personnel Reimbursement	4,638.00	4,638.00	18,000	13,362.00	25.8%
6620	Purchased Services	593.78	1,295.49	7,000	5,704.51	18.5%
6010	Reimbursable Expenditures			13,000	13,000.00	
6640	Repair - Maint - Building	493.82	1,577.15	4,500	2,922.85	35.0%
6720	Repair - Maint - Equipment		207.75	3,200	2,992.25	6.5%
6780	Repair - Maint - Radio	301.91	561.91	2,500	1,938.09	22.5%
6820	Repair - Maint - Tires		15.00	3,000	2,985.00	0.5%
6840	Repair - Maint - Vehicles		214.05	5,000	4,785.95	4.3%
6980	Supplies	319.39	1,352.31	5,000	3,647.69	27.0%
7020	Telephone	137.74	558.78	1,600	1,041.22	34.9%
7040	Travel and Training	12.00	110.49	3,500	3,389.51	3.2%
7080	Unemployment	214.70	1,657.22	2,041	383.78	81.2%
7060	Uniforms		42.73	900	857.27	4.7%
7100	Utilitites	508.16	3,843.31	6,500	2,656.69	59.1%
5300	Wages	7,490.82	36,203.19	98,381	62,177.81	36.8%
	Expenses	\$17,441.67	\$63,368.60	\$252,994	189,625.40	
	Revenue Less Expenditures	(\$14,227.77)	(\$59,475.37)	(\$227,994)		
	Net Change in Fund Balance	(\$14,227.77)	(\$59,475.37)	(\$227,994)		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 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		5,844.40	(5,844.40)	
	Revenue		\$5,844.40	(5,844.40)	
Expenses					
6120	Chemicals and Fertilizer	482.00	3,499.06	30,000	26,500.94 11.7%
6160	Depreciation Expense			14,076	14,076.00
6180	Dues and Fees			700	700.00
6200	Emp Benefit - Hosp Ins	1,491.00	5,964.00	19,512	13,548.00 30.6%
6240	Emp Benefit - Retirement	232.14	1,036.65	3,011	1,974.35 34.4%
6280	Equipment Purchased < \$5,000			1,000	1,000.00
6340	Fuel Expense	483.67	2,975.89	16,000	13,024.11 18.6%
6400	Insurance - Workmen's Comp.			2,105	2,105.00
6520	Miscellaneous		6.00		(6.00)
6540	Notices and Ads		63.00		(63.00)
6560	Payroll Tax Expense	985.04	3,950.83	12,501	8,550.17 31.6%
6620	Purchased Services	857.72	9,857.72	4,000	(5,857.72) 246.4%
6640	Repair - Maint - Building			200	200.00
6720	Repair - Maint - Equipment	625.75	8,323.34	17,000	8,676.66 49.0%
6780	Repair - Maint - Radio	179.96	179.96	300	120.04 60.0%
6820	Repair - Maint - Tires			1,000	1,000.00
6840	Repair - Maint - Vehicles	62.25	121.25	400	278.75 30.3%
6660	Repair - Maint- Line Repair	468.13	468.72	4,000	3,531.28 11.7%
6760	Repair- Maint- Parts/Material		67.19		(67.19)
6920	Safety			200	200.00
6940	Seed, Sod, and Soil	1,389.80	2,129.60	3,500	1,370.40 60.8%
6980	Supplies		396.83	2,000	1,603.17 19.8%
7020	Telephone	98.85	414.03	1,500	1,085.97 27.6%
7040	Travel and Training	10.00	435.22	600	164.78 72.5%
7080	Unemployment	451.34	2,264.45	4,300	2,035.55 52.7%
7060	Uniforms	163.68	532.21	2,760	2,227.79 19.3%
7100	Utililties	928.48	5,523.63	13,000	7,476.37 42.5%
5300	Wages	13,373.42	53,632.57	163,410	109,777.43 32.8%
	Expenses	\$22,283.23	\$101,842.15	\$317,075	215,232.85
	Revenue Less Expenditures	(\$22,283.23)	(\$95,997.75)	(\$317,075)	
	Net Change in Fund Balance	(\$22,283.23)	(\$95,997.75)	(\$317,075)	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Apr 2014 Apr 2014 Actual	Jan 2014 Apr 2014 Actual	Jan 2014 Dec 2014	Jan 2014 Dec 2014 Variance	Dec 2014 Percent of Budget
18 Hole Course / Pro Shop						
Revenue						
4510	Cash Long/Short	22.49	10.63		(10.63)	
4540	Fees - Green	9,269.79	12,196.77	87,975	75,778.23	13.9%
4560	Fees - Trail	3,510.00	20,796.44	24,000	3,203.56	86.7%
4570	Fees - User - w/o Activity Car		100.00		(100.00)	
4030	Individual Golf - Access Card		2,175.00		(2,175.00)	
4580	Lease - Golf Cart	4,660.00	9,570.00	13,200	3,630.00	72.5%
4950	Other Income	160.00	660.00	2,100	1,440.00	31.4%
4640	Pull Cart Rental			525	525.00	
4710	Range Balls	420.00	749.00	3,475	2,726.00	21.6%
4090	Range Card	350.00	630.00	1,125	495.00	56.0%
4600	Rent - Cart	3,647.71	4,870.81	33,000	28,129.19	14.8%
4610	Rent - Club	191.00	191.00		(191.00)	
4650	Sales - Beer	968.25	1,855.82	10,450	8,594.18	17.8%
4660	Sales - Beverage	1,065.59	2,505.88	10,350	7,844.12	24.2%
4670	Sales - Food	5,110.64	14,147.53	56,800	42,652.47	24.9%
4680	Sales - Merchandise	3,611.90	11,170.81	61,800	50,629.19	18.1%
4700	Storage - Cart	1,160.00	9,440.00	11,100	1,660.00	85.0%
	Revenue	\$34,147.37	\$91,069.69	\$315,900	224,830.31	
Expenses						
5000	Cost of Sales - Beer	639.90	1,761.99	5,225	3,463.01	33.7%
5050	Cost of Sales - Beverage	345.48	206.57	5,175	4,968.43	4.0%
5100	Cost of Sales - Food	1,932.43	7,200.19	28,400	21,199.81	25.4%
5150	Cost of Sales - Merchandise	3,272.09	11,365.73	43,260	31,894.27	26.3%
6140	Credit Cards Fees	294.27	779.27	3,302	2,522.73	23.6%
6180	Dues and Fees		345.00	4,150	3,805.00	8.3%
6200	Emp Benefit - Hosp Ins	745.50	2,982.00	9,756	6,774.00	30.6%
6240	Emp Benefit - Retirement	172.94	915.23	2,298	1,382.77	39.8%
6280	Equipment Purchased < \$5,000		378.00	4,500	4,122.00	8.4%
6340	Fuel Expense			3,275	3,275.00	
6400	Insurance - Workmen's Comp.			1,880	1,880.00	
5200	Inventory Control	1,566.33	1,235.37		(1,235.37)	
6520	Miscellaneous		59.82		(59.82)	
6540	Notices and Ads		51.61	250	198.39	20.6%
6560	Payroll Tax Expense	694.73	2,814.88	9,506	6,691.12	29.6%
6600	Postage		0.70		(0.70)	
6620	Purchased Services	7,087.45	11,131.81	25,050	13,918.19	44.4%
6640	Repair - Maint - Building		339.57	3,300	2,960.43	10.3%
6720	Repair - Maint - Equipment	271.56	1,553.68	2,400	846.32	64.7%
6780	Repair - Maint - Radio			120	120.00	
6820	Repair - Maint - Tires			1,200	1,200.00	
6840	Repair - Maint - Vehicles	542.93	542.93	1,200	657.07	45.2%
6980	Supplies	628.53	1,397.13	3,400	2,002.87	41.1%
7020	Telephone	142.12	623.63	1,610	986.37	38.7%
7040	Travel and Training	380.15	763.17	800	36.83	95.4%
7080	Unemployment	299.39	1,605.65	4,321	2,715.35	37.2%
7060	Uniforms			300	300.00	
7100	Utilites	1,068.43	4,110.99	11,550	7,439.01	35.6%
5300	Wages	9,329.60	37,788.90	124,268	86,479.10	30.4%
	Expenses	\$29,413.83	\$89,953.82	\$300,496	210,542.18	
	Revenue Less Expenditures	\$4,733.54	\$1,115.87	\$15,404		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
	Apr 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
	Apr 2014	Apr 2014	Jan 2014	Dec 2014	Percent of
	Actual	Actual	Dec 2014	Variance	Budget
Net Change in Fund Balance	\$4,733.54	\$1,115.87	\$15,404		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 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		0.40	(0.40)	
4160	Contribution Income	2,500.00	2,500.00	(2,500.00)	
4540	Fees - Green	1,601.00	2,750.00	17,925	15,175.00 15.3%
4550	Fees - Recreation	28.00	44.00	7,500	7,456.00 0.6%
4560	Fees - Trail	102.00	165.00	100	(65.00) 165.0%
4570	Fees - User - w/o Activity Car		259.00	9,525	9,266.00 2.7%
4600	Rent - Cart	336.00	623.00	6,000	5,377.00 10.4%
4610	Rent - Club	60.00	110.00	700	590.00 15.7%
4630	Rent - Facilities Short Term	965.00	3,375.00	6,000	2,625.00 56.3%
4660	Sales - Beverage	103.68	142.34	2,500	2,357.66 5.7%
4670	Sales - Food	30.19	55.95	2,000	1,944.05 2.8%
4680	Sales - Merchandise	107.73	177.97	2,500	2,322.03 7.1%
4080	Weekly Access Card		78.00		(78.00)
	Revenue	\$5,833.60	\$10,280.66	\$54,750	44,469.34
Expenses					
6120	Chemicals and Fertilizer	326.53	326.53	4,600	4,273.47 7.1%
5050	Cost of Sales - Beverage	(187.52)	(161.39)	2,000	2,161.39 (8.1%)
5100	Cost of Sales - Food	(156.70)	(92.39)	2,175	2,267.39 (4.2%)
5150	Cost of Sales - Merchandise	57.67	87.65	2,000	1,912.35 4.4%
6140	Credit Cards Fees	33.26	75.61	700	624.39 10.8%
6180	Dues and Fees		30.00	350	320.00 8.6%
6240	Emp Benefit - Retirement	57.61	203.88	626	422.12 32.6%
6340	Fuel Expense			1,800	1,800.00
6400	Insurance - Workmen's Comp.			594	594.00
5200	Inventory Control	19.97	4.79		(4.79)
6520	Miscellaneous		27.77	140	112.23 19.8%
6560	Payroll Tax Expense	396.42	1,175.18	3,979	2,803.82 29.5%
6580	Personnel Reimbursement	73.71	73.71	150	76.29 49.1%
6620	Purchased Services	2,706.40	4,889.94	12,200	7,310.06 40.1%
6640	Repair - Maint - Building	83.78	1,324.18	21,500	20,175.82 6.2%
6720	Repair - Maint - Equipment			7,000	7,000.00
6780	Repair - Maint - Radio			32	32.00
6840	Repair - Maint - Vehicles			240	240.00
6760	Repair- Maint- Parts/Material		147.18	3,000	2,852.82 4.9%
6980	Supplies	439.57	1,092.26	3,000	1,907.74 36.4%
7020	Telephone	137.74	564.30	2,000	1,435.70 28.2%
7040	Travel and Training			75	75.00
7080	Unemployment	264.31	783.49	2,360	1,576.51 33.2%
7060	Uniforms			175	175.00
7100	Utilities	1,226.94	10,877.84	15,500	4,622.16 70.2%
5300	Wages	5,182.28	15,361.98	52,019	36,657.02 29.5%
	Expenses	\$10,661.97	\$36,792.51	\$138,215	101,422.49
	Revenue Less Expenditures	(\$4,828.37)	(\$26,511.85)	(\$83,465)	
	Net Change in Fund Balance	(\$4,828.37)	(\$26,511.85)	(\$83,465)	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Holiday Island Marina						
Revenue						
4100	Facilities Rental - Long Term	2,052.36	144,993.35	149,009	4,015.65	97.3%
4950	Other Income	1,224.00	7.00		(7.00)	
	Revenue	\$3,276.36	\$145,000.35	\$149,009	4,008.65	
Expenses						
6180	Dues and Fees	150.00	325.00	240	(85.00)	135.4%
6620	Purchased Services	1,060.40	67,146.51	71,328	4,181.49	94.1%
6640	Repair - Maint - Building	501.50	501.50	7,560	7,058.50	6.6%
6720	Repair - Maint - Equipment			500	500.00	
7020	Telephone		217.92		(217.92)	
7100	Utililities	113.68	456.73	1,310	853.27	34.9%
	Expenses	\$1,825.58	\$68,647.66	\$80,938	12,290.34	
	Revenue Less Expenditures	\$1,450.78	\$76,352.69	\$68,071		
	Net Change in Fund Balance	\$1,450.78	\$76,352.69	\$68,071		

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014	Jan 2014
		Apr 2014 Apr 2014 Actual	Jan 2014 Apr 2014 Actual	Jan 2014 Dec 2014	Jan 2014 Dec 2014 Variance	Dec 2014	Percent of Budget
9-Hole Course Maintenance							
Expenses							
6120	Chemicals and Fertilizer	308.70	3,485.06	16,000	12,514.94		21.8%
6160	Depreciation Expense			3,012	3,012.00		
6180	Dues and Fees			200	200.00		
6200	Emp Benefit - Hosp Ins	745.50	2,982.00	9,756	6,774.00		30.6%
6280	Equipment Purchased < \$5,000			800	800.00		
6340	Fuel Expense			5,000	5,000.00		
6400	Insurance - Workmen's Comp.			175	175.00		
6560	Payroll Tax Expense	152.75	532.67	2,055	1,522.33		25.9%
6620	Purchased Services			850	850.00		
6640	Repair - Maint - Building	243.04	266.57	150	(116.57)		177.7%
6720	Repair - Maint - Equipment	390.71	1,209.70	10,000	8,790.30		12.1%
6780	Repair - Maint - Radio			100	100.00		
6820	Repair - Maint - Tires			550	550.00		
6840	Repair - Maint - Vehicles	37.38	37.38	100	62.62		37.4%
6660	Repair - Maint- Line Repair			4,000	4,000.00		
6760	Repair- Maint- Parts/Material		67.18		(67.18)		
6920	Safety			100	100.00		
6940	Seed, Sod, and Soil		650.00	2,000	1,350.00		32.5%
6980	Supplies	10.49	10.49	900	889.51		1.2%
7020	Telephone	41.27	165.86	600	434.14		27.6%
7040	Travel and Training	10.00	85.00	300	215.00		28.3%
7080	Unemployment	101.84	355.11	1,085	729.89		32.7%
7060	Uniforms	40.92	163.76	600	436.24		27.3%
7100	Utilitites	1,066.12	5,236.69	10,000	4,763.31		52.4%
5300	Wages	2,245.34	7,956.98	26,859	18,902.02		29.6%
	Expenses	\$5,394.06	\$23,204.45	\$95,192	71,987.55		
	Revenue Less Expenditures	(\$5,394.06)	(\$23,204.45)	(\$95,192)			
	Net Change in Fund Balance	(\$5,394.06)	(\$23,204.45)	(\$95,192)			

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Campground Recreation						
Revenue						
4510	Cash Long/Short	10.96	10.96		(10.96)	
4630	Rent - Facilities Short Term	929.00	929.00	7,297	6,368.00	12.7%
	Revenue	\$939.96	\$939.96	\$7,297	6,357.04	
Expenses						
6620	Purchased Services	624.91	624.91	4,065	3,440.09	15.4%
6640	Repair - Maint - Building	2,504.45	2,504.45	1,000	(1,504.45)	250.4%
6720	Repair - Maint - Equipment			210	210.00	
6760	Repair- Maint- Parts/Material			140	140.00	
6980	Supplies			137	137.00	
7020	Telephone	41.27	165.08	511	345.92	32.3%
7100	Utilities	49.10	124.76	2,120	1,995.24	5.9%
	Expenses	\$3,219.73	\$3,419.20	\$8,183	4,763.80	
	Revenue Less Expenditures	(\$2,279.77)	(\$2,479.24)	(\$886)		
	Net Change in Fund Balance	(\$2,279.77)	(\$2,479.24)	(\$886)		

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Apr 2014 Apr 2014 Actual	Jan 2014 Apr 2014 Actual	Jan 2014 Dec 2014	Jan 2014 Dec 2014 Variance	Dec 2014 Percent of Budget
Clubhouse						
Expenses						
6180	Dues and Fees		30.00		(30.00)	
6560	Payroll Tax Expense	29.38	140.58	910	769.42	15.4%
6620	Purchased Services	1,177.40	1,411.15	1,500	88.85	94.1%
6640	Repair - Maint - Building		157.86	3,600	3,442.14	4.4%
6720	Repair - Maint - Equipment	1,116.57	1,142.67	3,600	2,457.33	31.7%
6980	Supplies	11.28	80.97	2,100	2,019.03	3.9%
7080	Unemployment	19.59	93.72	702	608.28	13.4%
7100	Utilitites	1,037.09	4,008.06	10,850	6,841.94	36.9%
5300	Wages	384.09	1,837.80	11,894	10,056.20	15.5%
	Expenses	\$3,775.40	\$8,902.81	\$35,156	26,253.19	
	Revenue Less Expenditures	(\$3,775.40)	(\$8,902.81)	(\$35,156)		
	Net Change in Fund Balance	(\$3,775.40)	(\$8,902.81)	(\$35,156)		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	(2,759.84)	1,662,401.16	1,667,398	4,996.84	99.7%
4440	Assessment Income - Penalties	(104.00)	(310.84)	45,000	45,310.84	(0.7%)
4060	Combo Golf/Swim - Family Acces	7,900.00	12,700.00	4,375	(8,325.00)	290.3%
4050	Combo Golf/Swim - Individual A	875.00	4,025.00	17,325	13,300.00	23.2%
4330	Debt Service - Sewer Treatment		208,971.00	208,793	(178.00)	100.1%
4100	Facilities Rental - Long Term	1,200.00	3,000.00	7,200	4,200.00	41.7%
4020	Family Golf - Access Card	9,725.00	24,850.00	29,350	4,500.00	84.7%
4040	Family Recreation - Access Car	810.00	1,755.00	9,855	8,100.00	17.8%
4030	Individual Golf - Access Card	19,650.00	46,225.00	49,475	3,250.00	93.4%
4070	Individual Recreation - Access	280.00	560.00	2,030	1,470.00	27.6%
4960	Interest Income	1,605.35	4,603.72	19,200	14,596.28	24.0%
4140	Miscellaneous Income			18,468	18,468.00	
4950	Other Income	2,316.24	7,538.29		(7,538.29)	
4000	Security Fee	7,572.74	30,000.70	90,000	59,999.30	33.3%
	Revenue	\$49,070.49	\$2,006,319.03	\$2,168,469	162,149.97	
Expenses						
5540	Assessment Expense - Uncollect	361.75	(2,679.17)	28,000	30,679.17	(9.6%)
6380	Insurance	7,427.13	40,560.14	99,192	58,631.86	40.9%
6400	Insurance - Workmen's Comp.	1,034.16	4,136.64		(4,136.64)	
8010	Interest Expense	34.11	34.11		(34.11)	
6440	Legal Fees	125.00	137,886.68	30,000	(107,886.68)	459.6%
6520	Miscellaneous	1,142.95	1,313.78	100	(1,213.78)	1,313.8%
6540	Notices and Ads		58.90		(58.90)	
6620	Purchased Services		60.00	350	290.00	17.1%
6640	Repair - Maint - Building			480	480.00	
6980	Supplies		1,300.68		(1,300.68)	
7000	Taxes - Real Estate and Person			63,000	63,000.00	
	Expenses	\$10,125.10	\$182,671.76	\$221,122	38,450.24	
	Revenue Less Expenditures	\$38,945.39	\$1,823,647.27	\$1,947,347		
	Net Change in Fund Balance	\$38,945.39	\$1,823,647.27	\$1,947,347		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No	Current Period Apr 2014 Apr 2014 Actual	Year-To-Date Jan 2014 Apr 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
Fund Balances					
Beginning Fund Balance	21,408,027.90	19,934,722.95			
Net Change In Fund Balance	(37,006.37)	1,436,298.58	641,333		
Ending Fund Balance	21,371,021.53	21,371,021.53			

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 4/1/2014 to 4/30/2014

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