

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
SUMMARY BALANCE SHEET  
8/31/2015

**ASSETS**

Unrestricted Cash	1,055,832.34
Restricted Cash	69,950.67
Unrestricted Invested Funds	4,229.86
Restricted Invested Funds	1,304,774.17
Debt Service Funds	983,745.09
Accounts Receivable	1,120,093.94
Allowance for Uncollectable Debt	(40,000.00)
Resale Inventory	45,633.23
Prepaid Expense (Insurance)	81,805.76
Land & Buildings	45,061,496.51
Accumulated Depreciation	<u>(24,031,371.56)</u>
	25,656,190.01

**LIABILITIES**

Short Term Payables	175,434.41
Long Term Payables	272,961.68
Bond Payable	4,744,681.78
Accrued Interest Payable (ANRC)	
Fire Wise Grant	16,464.10
Contributed Capital	1,453,004.72
Retained Earnings	<u>18,993,643.32</u>
	25,656,190.01

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
FINANCIAL SUMMARY  
AS OF AUGUST, 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	763,213.51						
SEWER DEBT	110,116.77	BILLED (2/15) \$1,629,744 SEWER DEBT \$203,672 PRORATED SALES, COLLECTED & W/O	1,630	204	114	15	
DELIQ. ASSESS. COLLECTED	56,467.36		(769)	(105)	(61)	(9)	
PENALTIES COLLECTED (Billed 10/2014) \$48,553.12	16,379.17	TO COLLECT	861	99	53	6	1,019
<b>TOTAL COLLECTED</b>	<b>946,176.81</b>						

<u>CAPITAL EXPENDITURES</u>	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>BALANCE</u>	<u>COMMENTS</u>
BUDGETED - FACILITIES/EQ(NON REPLACEMENT)	459	523	64	(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>468</u>	<u>661</u>	<u>193</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	2,192	3,153	3,201	(48)	* BILLED ASSESSMENT BOOKED AS INCOME 2/15
EXPENSE	(2,915)	(2,125)	(2,125)	(2,915)	790	
NET INCOME	<u>286</u>	<u>67</u>	<u>1,028</u>	<u>286</u>	<u>742</u>	

<u>CASH/INVESTMENTS</u>	<u>Dec-14</u>	<u>Aug-15</u>	<u>INC/(DEC)</u>	<u>COMMENTS</u>
CASH	1,336	1,056		
DEBT SERVICE FUND	966	984		
RESTRICTED ROAD FUNDS	40	0		CARROLL COUNTY - ROAD ALLOCATION
UTILITY IMPROVEMENTS		29		
ACT 833	57	33		RESTRICTED - FIRE EQUIPMENT / CAPITAL IMPROVEMENTS
FIRE WISE FUND	10	8	(299)	<b>DECREASE IN OPERATING CASH</b>
CERTIFICATES OF DEPOSIT	7	4		
EQUIPMENT RESERVE	267	275		NEW ACCOUNT IN 2004 (Reserved CD)
UNDESIGNATED RESERVE	1,031	1,029		NEW ACCOUNT IN 2004 (Reserved CD)
			<u>3</u>	<b>INCREASE IN INVESTED RESERVES</b>
<b>TOTALS</b>	<u>3,714</u>	<u>3,418</u>	<u>(296)</u>	NET DECREASE IN CASH / INVESTMENTS

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET COMPARISON  
 FOR THE 8 MONTH PERIOD ENDED 8-31-15

	YTD CURRENT ASSESS BILLING ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME <i>(Includes Sewer Debt)</i>	3,153	3,201	(48)
EXPENSE	<u>(2,125)</u>	<u>(2,915)</u>	<u>790</u>
NET INCOME (< DEPR)	1,028	286	742
CAPITAL EXPENDITURES	<u>(459)</u>	<u>(523)</u>	<u>64</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u><b>\$569</b></u>	<u><b>(\$237)</b></u>	<u><b>\$806</b></u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(9)</u>	<u>(138)</u>	<u>129</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u><b>\$560</b></u>	<u><b>(\$375)</b></u>	<u><b>\$935</b></u>

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET COMPARISON (LESS ASSESSMENT BILLING / ADD ASSESSMENT PAYMENTS)  
 FOR THE 8 MONTH PERIOD ENDED 8-31-15**

	YTD CURRENT ASSESS PAYMENT ACTUAL	ANNUAL BUDGET	VARIANCE
<b>INCOME</b>	2,192	3,201	(1,009)
<b>EXPENSE</b>	<u>(2,125)</u>	<u>(2,915)</u>	<u>790</u>
<b>NET INCOME (&lt; DEPR)</b>	67	286	(219)
<b>CAPITAL EXPENDITURES</b>	<u>(459)</u>	<u>(523)</u>	<u>64</u>
<b>NET INCOME AFTER CAPITAL EXPENDITURES</b>	<u><b>(\$392)</b></u>	<u><b>(\$237)</b></u>	<u><b>(\$155)</b></u>
<b>CAPITAL EXPENDITURES - EQUIPMENT RESERVE</b>	<u>(9)</u>	<u>(138)</u>	<u>366</u>
<b>NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED</b>	<u><b>(\$401)</b></u>	<u><b>(\$375)</b></u>	<u><b>\$211</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
Feb	1,005.51	May	90,037.69	Aug	59,544.97	Nov
Mar	239,893.60	June	52,722.53	Sep		Dec

*Payments: Sewer Debt*

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

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 CAPITAL EXPENDITURE SUMMARY  
 FOR THE 8 MONTH PERIOD ENDED 8-31-15

DEPT #	DEPT. NAME	PROJECT DESCRIPTION	ANNUAL BUDGETED	YTD ACTUAL	BAL	COMMENTS
01	ADMINISTRATION	IBS Retail Registers	6,000		6,000	
		Repair Apartments / Appliances	10,000		10,000	
			<u>16,000</u>	<u>0</u>	<u>16,000</u>	
02	WATER	Telemetry Upgrade	70,000	38,709	31,291	
		9 Hole Booster Tank Rehab / Paint	30,250		30,250	
			<u>100,250</u>	<u>38,709</u>	<u>61,541</u>	
03	WASTEWATER	Lift Station Rehab (2)	50,000	28,816	21,184	166.00
		Walkway around Dewatering Box	15,550	16,013	(463)	166.00
			<u>65,550</u>	<u>44,829</u>	<u>20,721</u>	
04	ROADS	Contracted Road Improvements	180,900	135,728	45,172	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>	<u>222,624</u>	<u>73,276</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	410	172.00
			<u>54,000</u>	<u>8,590</u>	<u>45,410</u>	
11	MARINA	Flotation Replacement	50,000	128,724	(78,724)	172.00
18	BALLROOM	Carpet-Paint-Doors-Deck	15,000	24,920	(9,920)	172.00
		TOTALS	Budgeted <u>\$661,035</u>	<u>\$468,396</u>	<u>\$192,639</u>	
			Unbudgeted	<u>\$468,396</u>	<u>\$192,639</u>	

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
ACTUAL / BUDGET SUMMARY - BY DEPT.  
FOR THE 8 MONTH PERIOD ENDED 8-31-15**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(255)	(393)	138	
99	G & A	1,717	1,605	112	
	TOTAL G & A	<u>1,462</u>	<u>1,212</u>	<u>250</u>	
02	WATER	(92)	83	(175)	
03	SEWER	190	10	180	
	TOTAL WATER /SEWER	<u>98</u>	<u>93</u>	<u>5</u>	<i>budget includes sewer debt billing</i>
04	ROADS	(198)	(332)	134	
05	SECURITY	(8)	(31)	23	
06	FIRE PROTECTION	(139)	(224)	85	
	TOTAL FIRE / SECURITY	<u>(147)</u>	<u>(255)</u>	<u>108</u>	
08	18 HOLE GOLF MAINT.	(230)	(336)	106	
09	18 HOLE PRO SHOP-GOLF COURSE	36	27	9	
12	9 HOLE GOLF MAINT.	(51)	(87)	36	
	TOTAL GOLF	<u>(245)</u>	<u>(396)</u>	<u>151</u>	
10	RECREATION	(51)	(73)	22	
18	CLUBHOUSE	(5)	(36)	31	
11	MARINA	115	76	39	
13	CAMPGROUND	(1)	(3)	2	
	TOTAL CONTRACT SERVICES	<u>114</u>	<u>73</u>	<u>41</u>	
	GRAND TOTALS	<u><u>1,028</u></u>	<u><u>286</u></u>	<u><u>742</u></u>	

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

**Balance Sheet**  
**For Period Ending 8/31/2015**

	<b>Book Value</b>
	<b>Aug 2015</b>
	<b>Actual</b>
<b>Assets</b>	
<b>Current Assets</b>	
<b>Other Current Assets</b>	
Act 833 - Restricted Funds	32,784.56
Cash in Checking- Revenue Fund	1,314.46
Cash in P/R Checking	(4,931.21)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	4,229.86
Debt Service (Treatment Plant)	983,745.09
Equipment Reserve - Restricted	275,448.04
Fire Wise	8,346.90
Money Market Demand Account	1,058,099.09
Petty Cash - Office	500.00
Undesignated Reserve - Restrict	1,029,326.13
Utility Improvements	28,819.21
Allowance for Uncollectable As	(40,000.00)
AR - Water & Sewer Sales	86,347.46
Assessments Receivable - Curre	860,581.61
Assessments Receivable - Noncu	52,582.72
Assessments Receivable - Penal	15,854.16
Debt Service Receivable - Curr	99,180.98
Debt Service Receivable - Deli	5,547.01
Inventory - Beer	854.15
Inventory - Beverage	547.39
Inventory - Food	2,316.15
Inventory - Pro Shop	39,799.77
Inventory - Rec. Center	2,115.77
Prepaid Expenses	81,805.76
<b>Total Current Assets</b>	<b>\$4,626,065.06</b>
<b>Fixed Assets</b>	
<b>Accumulated Depreciation</b>	
Accumulated Depreciation	(24,031,371.56)
<b>Fixed Assets</b>	
<b>Land</b>	
Land	1,499,173.01
<b>Buildings &amp; Improvements</b>	
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	942,387.70
Restaurant	50,445.00
Sewer System	18,230,519.41
Streets and Roads	8,210,159.93
Water System	7,351,734.58
<b>Machinery &amp; Equipment</b>	
Office Equipment	89,008.33
Public Works-Machinery and Equ	993,430.91

**Balance Sheet**  
**For Period Ending 8/31/2015**

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	Book Value Aug 2015 Actual
<b>Total Fixed Assets</b>	<b>\$21,030,124.95</b>
<b>Total Assets</b>	<b>\$25,656,190.01</b>

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**Liabilities**

**Current Liabilities**

**Payroll Liabilities**

Accounts Payable - Trade	4,307.59
AR Dept of Workforce Services	2,105.19
LOPFI Payable	732.89
MHBF Payable	52.00
Accounts Payable - Health Dept	(361.70)
Customer Deposits	2,945.05
Customer Donation	979.80
Gift Certificates - Pro Shops	1,987.83
Golf Tournament Prize Money	8,892.53
Sales Tax Payable	6,654.80
Wages Payable	147,138.43
<b>Total Current Liabilities</b>	<b>\$175,434.41</b>

**Long Term Liabilities**

**Long Term Debt**

Bonds Payable	4,744,681.78
Long Term Note Pay/Flotation	77,260.57
Long Term Notes Pay/Golf Equip	195,701.11
<b>Total Long Term Liabilities</b>	<b>\$5,017,643.46</b>
<b>Total Liabilities</b>	<b>\$5,193,077.87</b>

**Fund Balance**

**Suplus Carryover**

Retained Earnings	18,993,643.32
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,464.10
<b>Total Fund Balance</b>	<b>\$20,463,112.14</b>
<b>Total Liabilities and Equity</b>	<b>\$25,656,190.01</b>



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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Aug 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>Revenue &amp; Expenditures</b>						
<b>Administrative Dept</b>						
<b>Revenue</b>						
4950	Other Income	485.62	33,441.35	0	(33,441.35)	0.0%
	<b>Revenue</b>	<b>\$485.62</b>	<b>\$33,441.35</b>	<b>\$0</b>	<b>(\$33,441.35)</b>	
<b>Expenses</b>						
6020	Auditors' Fees	1,462.50	23,113.03	22,100	(1,013.03)	104.6%
6140	Credit Cards Fees	100.00	699.98	800	100.02	87.5%
6180	Dues and Fees	0.00	20.00	1,365	1,345.00	1.5%
6200	Emp Benefit - Hosp Ins	1,873.00	18,442.00	30,924	12,482.00	59.6%
6240	Emp Benefit - Retirement	509.66	4,188.86	9,633	5,444.14	43.5%
6280	Equipment Purchased < \$5,000	0.00	2,999.03	3,000	0.97	100.0%
6500	Marketing	6,719.81	23,256.09	25,000	1,743.91	93.0%
6520	Miscellaneous	0.00	1,765.49	6,200	4,434.51	28.5%
6540	Notices and Ads	0.00	59.50	1,200	1,140.50	5.0%
6560	Payroll Tax Expense	1,212.89	10,141.93	15,595	5,453.07	65.0%
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	3,334.61	36,238.49	21,752	(14,486.49)	166.6%
6640	Repair - Maint - Building	549.00	947.90	11,000	10,052.10	8.6%
6720	Repair - Maint - Equipment	118.91	541.29	660	118.71	82.0%
6820	Repair - Maint - Tires	0.00	20.00	0	(20.00)	0.0%
6840	Repair - Maint - Vehicles	837.35	1,237.37	300	(937.37)	412.5%
6980	Supplies	1,569.67	4,605.07	8,842	4,236.93	52.1%
7020	Telephone	896.98	6,939.49	9,750	2,810.51	71.2%
7040	Travel and Training	0.00	0.00	2,000	2,000.00	0.0%
7080	Unemployment	33.26	1,591.53	2,861	1,269.47	55.6%
7100	Utilitites	564.86	4,174.10	6,480	2,305.90	64.4%
5300	Wages	16,643.61	137,242.00	208,281	71,039.00	65.9%
	<b>Expenses</b>	<b>\$36,426.11</b>	<b>\$288,237.68</b>	<b>\$398,863</b>	<b>\$110,625.32</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$35,940.49)</b>	<b>(\$254,796.33)</b>	<b>(\$398,863)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$35,940.49)</b>	<b>(\$254,796.33)</b>	<b>(\$398,863)</b>	<b>\$0.00</b>	

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

Acct No	Current Period Aug 2015 Aug 2015 Actual	Year-To-Date Jan 2015 Aug 2015 Actual	Annual Budget Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget
<b>Water Dept</b>					
<b>Revenue</b>					
4260	Irrigation Service Income	300.00	2,571.00	900	(1,671.00) 285.7%
4340	Late Charges on Water and Sewe	1,103.44	6,332.72	6,000	(332.72) 105.5%
4950	Other Income	0.00	111.50	0	(111.50) 0.0%
4130	Utility Improvements	4,254.00	33,684.00	56,160	22,476.00 60.0%
4200	Water Sales	30,139.53	190,533.20	331,813	141,279.80 57.4%
4240	Water Service Installation Cha	425.00	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	675.00	6,425.00	6,600	175.00 97.3%
	<b>Revenue</b>	<b>\$36,896.97</b>	<b>\$242,271.42</b>	<b>\$403,173</b>	<b>\$160,901.58</b>
<b>Expenses</b>					
6120	Chemicals and Fertilizer	0.00	1,204.00	1,500	296.00 80.3%
6160	Depreciation Expense	6,953.64	16,766.94	10,428	(6,338.94) 160.8%
6180	Dues and Fees	59.08	1,301.14	1,500	198.86 86.7%
6200	Emp Benefit - Hosp Ins	522.96	6,635.50	7,731	1,095.50 85.8%
6240	Emp Benefit - Retirement	107.58	615.30	1,063	447.70 57.9%
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	696.65	5,937.81	5,400	(537.81) 110.0%
6520	Miscellaneous	0.00	134.00	0	(134.00) 0.0%
6540	Notices and Ads	70.00	129.50	500	370.50 25.9%
6560	Payroll Tax Expense	362.36	3,165.17	7,139	3,973.83 44.3%
6600	Postage	0.00	5.75	0	(5.75) 0.0%
6620	Purchased Services	77.02	1,006.55	500	(506.55) 201.3%
6640	Repair - Maint - Building	48.16	48.16	1,500	1,451.84 3.2%
6720	Repair - Maint - Equipment	80,584.83	151,932.20	36,000	(115,932.20) 422.0%
6780	Repair - Maint - Radio	0.00	98.98	500	401.02 19.8%
6820	Repair - Maint - Tires	225.12	765.03	360	(405.03) 212.5%
6840	Repair - Maint - Vehicles	180.49	1,489.95	2,220	730.05 67.1%
6660	Repair - Maint- Line Repair	0.00	3,126.25	19,000	15,873.75 16.5%
6760	Repair- Maint- Parts/Material	5,429.95	21,316.19	17,000	(4,316.19) 125.4%
6920	Safety	0.00	243.11	500	256.89 48.6%
6980	Supplies	34.50	281.00	1,104	823.00 25.5%
7020	Telephone	103.08	1,716.29	1,320	(396.29) 130.0%
7040	Travel and Training	0.00	348.13	900	551.87 38.7%
7080	Unemployment	25.81	817.52	1,781	963.48 45.9%
7060	Uniforms	205.60	1,060.21	1,284	223.79 82.6%
7100	Utilitites	8,894.77	70,974.45	93,400	22,425.55 76.0%
5300	Wages	5,076.00	43,186.66	93,318	50,131.34 46.3%
	<b>Expenses</b>	<b>\$109,657.60</b>	<b>\$334,305.79</b>	<b>\$321,048</b>	<b>(\$13,257.79)</b>
	<b>Revenue Less Expenditures</b>	<b>(\$72,760.63)</b>	<b>(\$92,034.37)</b>	<b>\$82,125</b>	<b>\$0.00</b>
	<b>Net Change in Fund Balance</b>	<b>(\$72,760.63)</b>	<b>(\$92,034.37)</b>	<b>\$82,125</b>	<b>\$0.00</b>

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

Acct No		Current Period Aug 2015 Aug 2015 Actual	Year-To-Date Jan 2015 Aug 2015 Actual	Annual Budget Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget
<b>Sewer Dept</b>						
<b>Revenue</b>						
4330	Debt Service - Sewer Treatment	19,507.96	356,836.30	251,052	(105,784.30)	142.1%
4300	Sewer Sales	22,494.03	183,274.87	304,248	120,973.13	60.2%
4320	Sewer Sales Installation Chrg	600.00	3,600.00	2,400	(1,200.00)	150.0%
	<b>Revenue</b>	<b>\$42,601.99</b>	<b>\$543,711.17</b>	<b>\$557,700</b>	<b>\$13,988.83</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	3,000.78	9,462.34	12,500	3,037.66	75.7%
6160	Depreciation Expense	8,523.04	15,980.70	12,780	(3,200.70)	125.0%
6180	Dues and Fees	59.08	3,415.34	3,805	389.66	89.8%
6200	Emp Benefit - Hosp Ins	1,720.54	13,412.00	7,731	(5,681.00)	173.5%
6240	Emp Benefit - Retirement	354.87	2,574.27	1,063	(1,511.27)	242.2%
6260	Engineering	0.00	0.00	5,000	5,000.00	0.0%
6340	Fuel Expense	696.65	5,757.11	5,400	(357.11)	106.6%
6380	Insurance	0.00	316.84	0	(316.84)	0.0%
8010	Interest Expense	11,051.28	89,464.40	148,008	58,543.60	60.4%
6420	Lab Fees	616.00	5,282.00	7,680	2,398.00	68.8%
6540	Notices and Ads	0.00	228.01	200	(28.01)	114.0%
6560	Payroll Tax Expense	697.41	5,838.09	7,139	1,300.91	81.8%
6600	Postage	0.00	64.84	0	(64.84)	0.0%
6620	Purchased Services	5,348.02	17,727.30	15,000	(2,727.30)	118.2%
6640	Repair - Maint - Building	108.07	108.07	20,000	19,891.93	0.5%
6720	Repair - Maint - Equipment	(62,816.91)	37,831.39	16,800	(21,031.39)	225.2%
6800	Repair - Maint - Sewer Plant	5,937.26	16,975.96	18,200	1,224.04	93.3%
6820	Repair - Maint - Tires	225.12	765.02	360	(405.02)	212.5%
6840	Repair - Maint - Vehicles	163.35	673.11	2,220	1,546.89	30.3%
6660	Repair - Maint- Line Repair	0.00	0.00	1,000	1,000.00	0.0%
6760	Repair- Maint- Parts/Material	0.00	2,935.75	0	(2,935.75)	0.0%
6920	Safety	0.00	243.11	500	256.89	48.6%
6980	Supplies	14.87	657.09	1,800	1,142.91	36.5%
7020	Telephone	129.79	956.38	1,320	363.62	72.5%
7040	Travel and Training	34.08	114.08	900	785.92	12.7%
7080	Unemployment	24.36	1,191.42	1,781	589.58	66.9%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilities	5,224.76	41,663.66	59,820	18,156.34	69.6%
5300	Wages	9,690.27	80,225.27	93,318	13,092.73	86.0%
	<b>Expenses</b>	<b>(\$9,197.31)</b>	<b>\$353,863.55</b>	<b>\$445,525</b>	<b>\$91,661.45</b>	
	<b>Revenue Less Expenditures</b>	<b>\$51,799.30</b>	<b>\$189,847.62</b>	<b>\$112,175</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$51,799.30</b>	<b>\$189,847.62</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
		Aug 2015 Aug 2015 Actual	Jan 2015 Aug 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Road Dept</b>						
<b>Revenue</b>						
4160	Contribution Income	40,000.00	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	0.00	127.76	500	372.24	25.6%
4840	Road Inspection Fee - Nonreund	0.00	1,250.00	800	(450.00)	156.3%
	<b>Revenue</b>	<b>\$40,000.00</b>	<b>\$42,446.36</b>	<b>\$43,000</b>	<b>\$553.64</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	0.00	50.00	450	400.00	11.1%
6160	Depreciation Expense	8,578.36	16,064.02	12,864	(3,200.02)	124.9%
6180	Dues and Fees	0.00	895.51	600	(295.51)	149.3%
6200	Emp Benefit - Hosp Ins	2,367.00	17,207.00	26,118	8,911.00	65.9%
6240	Emp Benefit - Retirement	522.37	3,443.34	5,930	2,486.66	58.1%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00	0.0%
6340	Fuel Expense	(2,452.22)	10,277.37	39,000	28,722.63	26.4%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	1,049.99	9,155.39	14,250	5,094.61	64.2%
6600	Postage	5.95	5.95	0	(5.95)	0.0%
6620	Purchased Services	287.79	4,521.97	4,500	(21.97)	100.5%
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	38.68	900.42	6,000	5,099.58	15.0%
6840	Repair - Maint - Vehicles	667.15	7,810.39	11,000	3,189.61	71.0%
6760	Repair- Maint- Parts/Material	92.84	7,091.73	6,000	(1,091.73)	118.2%
6880	Repair-Maint Road Materials	2,756.23	16,687.68	20,006	3,318.32	83.4%
6920	Safety	127.11	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	86.34	2,246.26	3,000	753.74	74.9%
7020	Telephone	123.80	1,001.63	1,500	498.37	66.8%
7080	Unemployment	0.00	2,015.90	3,627	1,611.10	55.6%
7060	Uniforms	176.05	1,096.91	2,496	1,399.09	43.9%
7100	Utilitites	349.20	5,579.00	9,999	4,420.00	55.8%
5300	Wages	14,514.62	123,803.09	193,470	69,666.91	64.0%
	<b>Expenses</b>	<b>\$29,291.26</b>	<b>\$240,914.99</b>	<b>\$375,660</b>	<b>\$134,745.01</b>	
	<b>Revenue Less Expenditures</b>	<b>\$10,708.74</b>	<b>(\$198,468.63)</b>	<b>(\$332,660)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$10,708.74</b>	<b>(\$198,468.63)</b>	<b>(\$332,660)</b>	<b>\$0.00</b>	

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

Acct No	Current Period Aug 2015 Aug 2015 Actual	Year-To-Date Jan 2015 Aug 2015 Actual	Annual Budget Jan 2015 Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget
<b>Public Safety Dept</b>					
<b>Expenses</b>					
6620 Purchased Services	8,000.00	8,000.00	31,000	23,000.00	25.8%
<b>Expenses</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$31,000</b>	<b>\$23,000.00</b>	
<b>Revenue Less Expenditures</b>	<b>(\$8,000.00)</b>	<b>(\$8,000.00)</b>	<b>(\$31,000)</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$8,000.00)</b>	<b>(\$8,000.00)</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
		Aug 2015 Aug 2015 Actual	Jan 2015 Aug 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	4,978.89	16,177.42	10,000	(6,177.42)	161.8%
4160	Contribution Income	734.95	17,375.17	6,500	(10,875.17)	267.3%
4950	Other Income	0.00	0.00	8,500	8,500.00	0.0%
	<b>Revenue</b>	<b>\$5,713.84</b>	<b>\$33,552.59</b>	<b>\$25,000</b>	<b>(\$8,552.59)</b>	
<b>Expenses</b>						
6000	Act 833	3,368.00	7,605.75	9,000	1,394.25	84.5%
6160	Depreciation Expense	18,604.90	34,214.20	24,618	(9,596.20)	139.0%
6180	Dues and Fees	0.00	630.00	900	270.00	70.0%
6200	Emp Benefit - Hosp Ins	370.50	2,964.00	4,806	1,842.00	61.7%
6230	Emp Benefit - LOPFI	1,193.17	19,594.95	18,766	(828.95)	104.4%
6240	Emp Benefit - Retirement	315.61	2,689.55	4,919	2,229.45	54.7%
6340	Fuel Expense	729.67	4,795.24	10,000	5,204.76	48.0%
6420	Lab Fees	0.00	102.00	0	(102.00)	0.0%
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	118.46	935.77	929	(6.77)	100.7%
6580	Personnel Reimbursement	0.00	9,861.00	18,000	8,139.00	54.8%
6600	Postage	24.86	34.32	0	(34.32)	0.0%
6620	Purchased Services	319.49	3,337.69	8,000	4,662.31	41.7%
6010	Reimbursable Expenditures	110.00	2,008.52	13,000	10,991.48	15.5%
6640	Repair - Maint - Building	279.33	1,798.84	4,750	2,951.16	37.9%
6720	Repair - Maint - Equipment	668.83	2,979.69	3,200	220.31	93.1%
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	195.40	949.75	5,000	4,050.25	19.0%
6940	Seed, Sod, and Soil	75.00	75.00	0	(75.00)	0.0%
6980	Supplies	1,384.63	3,585.82	5,000	1,414.18	71.7%
7020	Telephone	186.71	1,408.90	1,920	511.10	73.4%
7040	Travel and Training	37.00	847.76	2,600	1,752.24	32.6%
7080	Unemployment	53.99	987.98	1,904	916.02	51.9%
7060	Uniforms	0.00	1,104.62	900	(204.62)	122.7%
7100	Utilitites	381.56	3,707.91	7,500	3,792.09	49.4%
5300	Wages	8,240.23	64,357.27	109,249	44,891.73	58.9%
	<b>Expenses</b>	<b>\$36,657.34</b>	<b>\$172,319.56</b>	<b>\$260,536</b>	<b>\$88,216.44</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$30,943.50)</b>	<b>(\$138,766.97)</b>	<b>(\$235,536)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$30,943.50)</b>	<b>(\$138,766.97)</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
		Aug 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>18-Hole Course Maintenance</b>						
<b>Expenses</b>						
6120	Chemicals and Fertilizer	575.00	11,062.06	30,000	18,937.94	36.9%
6160	Depreciation Expense	15,226.81	51,005.56	59,196	8,190.44	86.2%
6180	Dues and Fees	0.00	530.00	700	170.00	75.7%
6200	Emp Benefit - Hosp Ins	1,387.39	9,486.64	15,462	5,975.36	61.4%
6240	Emp Benefit - Retirement	118.51	1,009.57	2,546	1,536.43	39.7%
6280	Equipment Purchased < \$5,000	0.00	3,731.37	3,400	(331.37)	109.7%
6340	Fuel Expense	2,859.98	9,104.29	14,000	4,895.71	65.0%
8010	Interest Expense	622.35	5,316.47	0	(5,316.47)	0.0%
6560	Payroll Tax Expense	1,036.79	7,702.12	11,862	4,159.88	64.9%
6620	Purchased Services	500.00	1,647.72	4,000	2,352.28	41.2%
6640	Repair - Maint - Building	139.67	802.92	4,000	3,197.08	20.1%
6720	Repair - Maint - Equipment	1,039.37	3,614.15	5,000	1,385.85	72.3%
6780	Repair - Maint - Radio	0.00	89.98	300	210.02	30.0%
6820	Repair - Maint - Tires	15.00	739.82	500	(239.82)	148.0%
6840	Repair - Maint - Vehicles	0.00	250.81	400	149.19	62.7%
6660	Repair - Maint- Line Repair	1,790.07	7,675.29	5,000	(2,675.29)	153.5%
6760	Repair- Maint- Parts/Material	0.00	52.57	0	(52.57)	0.0%
6920	Safety	0.00	10.10	200	189.90	5.1%
6940	Seed, Sod, and Soil	0.00	557.40	4,000	3,442.60	13.9%
6980	Supplies	216.34	1,152.99	2,000	847.01	57.6%
7020	Telephone	135.99	1,272.24	1,500	227.76	84.8%
7040	Travel and Training	0.00	449.84	700	250.16	64.3%
7080	Unemployment	112.54	1,725.26	3,754	2,028.74	46.0%
7060	Uniforms	150.40	1,175.02	2,760	1,584.98	42.6%
7100	Utilitites	853.01	7,566.35	13,000	5,433.65	58.2%
5300	Wages	14,015.35	102,695.93	155,056	52,360.07	66.2%
	<b>Expenses</b>	<b>\$40,794.57</b>	<b>\$230,426.47</b>	<b>\$339,336</b>	<b>\$108,909.53</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$40,794.57)</b>	<b>(\$230,426.47)</b>	<b>(\$339,336)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$40,794.57)</b>	<b>(\$230,426.47)</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
		Aug 2015 Aug 2015 Actual	Jan 2015 Aug 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>18 Hole Course / Pro Shop</b>						
<b>Revenue</b>						
4510	Cash Long/Short	18.96	(107.08)	0	107.08	0.0%
4530	Fee - Annual Golf	47.00	47.00	0	(47.00)	0.0%
4540	Fees - Green	10,470.60	61,080.80	92,250	31,169.20	66.2%
4560	Fees - Trail	125.00	18,680.00	22,300	3,620.00	83.8%
4030	Individual Golf - Access Card	0.00	760.00	0	(760.00)	0.0%
4580	Lease - Golf Cart	1,185.00	14,511.60	14,700	188.40	98.7%
4950	Other Income	400.00	2,720.12	2,625	(95.12)	103.6%
4640	Pull Cart Rental	0.00	0.00	625	625.00	0.0%
4710	Range Balls	400.00	2,740.00	3,875	1,135.00	70.7%
4090	Range Card	200.00	1,535.00	1,500	(35.00)	102.3%
4600	Rent - Cart	4,051.17	22,382.69	35,150	12,767.31	63.7%
4610	Rent - Club	180.00	332.00	0	(332.00)	0.0%
4970	Sale of Assets	0.00	675.00	0	(675.00)	0.0%
4650	Sales - Beer	1,345.49	7,291.40	11,400	4,108.60	64.0%
4660	Sales - Beverage	1,268.98	7,287.62	12,200	4,912.38	59.7%
4670	Sales - Food	7,122.01	46,401.04	61,500	15,098.96	75.4%
4680	Sales - Merchandise	4,400.09	24,191.46	62,225	38,033.54	38.9%
4700	Storage - Cart	240.00	10,520.85	10,950	429.15	96.1%
	<b>Revenue</b>	<b>\$31,454.30</b>	<b>\$221,049.50</b>	<b>\$331,300</b>	<b>\$110,250.50</b>	
<b>Expenses</b>						
5000	Cost of Sales - Beer	758.07	4,416.02	5,130	713.98	86.1%
5050	Cost of Sales - Beverage	334.81	2,479.90	5,490	3,010.10	45.2%
5100	Cost of Sales - Food	4,095.15	21,988.80	27,675	5,686.20	79.5%
5150	Cost of Sales - Merchandise	2,931.33	15,654.09	40,732	25,077.91	38.4%
6140	Credit Cards Fees	481.06	2,449.65	3,875	1,425.35	63.2%
6180	Dues and Fees	0.00	1,369.00	3,525	2,156.00	38.8%
6200	Emp Benefit - Hosp Ins	689.50	6,874.50	10,656	3,781.50	64.5%
6240	Emp Benefit - Retirement	188.00	1,598.00	2,248	650.00	71.1%
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	(181.75)	498.33	0	(498.33)	0.0%
6520	Miscellaneous	0.00	0.00	575	575.00	0.0%
6540	Notices and Ads	180.00	933.36	835	(98.36)	111.8%
6560	Payroll Tax Expense	831.37	5,833.57	9,912	4,078.43	58.9%
6600	Postage	10.98	10.98	0	(10.98)	0.0%
6620	Purchased Services	3,199.91	19,646.34	25,500	5,853.66	77.0%
6640	Repair - Maint - Building	1,057.50	4,381.55	4,200	(181.55)	104.3%
6720	Repair - Maint - Equipment	422.29	2,124.51	5,200	3,075.49	40.9%
6780	Repair - Maint - Radio	0.00	0.00	120	120.00	0.0%
6840	Repair - Maint - Vehicles	0.00	0.00	1,200	1,200.00	0.0%
6940	Seed, Sod, and Soil	0.00	459.03	0	(459.03)	0.0%
6980	Supplies	1,228.53	3,582.86	2,475	(1,107.86)	144.8%
7020	Telephone	197.83	1,493.96	1,882	388.04	79.4%
7040	Travel and Training	0.00	0.00	1,200	1,200.00	0.0%
7080	Unemployment	206.60	1,591.51	3,748	2,156.49	42.5%
7060	Uniforms	0.00	0.00	900	900.00	0.0%
7100	Utilitites	976.68	7,952.62	12,500	4,547.38	63.6%
5300	Wages	11,261.77	77,709.79	129,565	51,855.21	60.0%
	<b>Expenses</b>	<b>\$28,869.63</b>	<b>\$184,865.00</b>	<b>\$307,418</b>	<b>\$122,553.00</b>	
	<b>Revenue Less Expenditures</b>	<b>\$2,584.67</b>	<b>\$36,184.50</b>	<b>\$23,882</b>	<b>\$0.00</b>	



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

Acct No	Current Period Aug 2015 Aug 2015 Actual	Year-To-Date Jan 2015 Aug 2015 Actual	Annual Budget Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget
Net Change in Fund Balance	\$2,584.67	\$36,184.50	\$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
		Aug 2015 Aug 2015 Actual	Jan 2015 Aug 2015 Actual	Jan 2015 Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Recreation Center</b>						
<b>Revenue</b>						
4510	Cash Long/Short	(6.20)	20.76	0	(20.76)	0.0%
4100	Facilities Rental - Long Term	0.00	1.68	0	(1.68)	0.0%
4540	Fees - Green	2,241.00	14,762.99	17,925	3,162.01	82.4%
4550	Fees - Recreation	1,828.50	10,020.00	7,500	(2,520.00)	133.6%
4560	Fees - Trail	15.00	48.00	100	52.00	48.0%
4570	Fees - User - w/o Activity Car	0.00	0.00	14,525	14,525.00	0.0%
4950	Other Income	0.00	1,727.99	0	(1,727.99)	0.0%
4640	Pull Cart Rental	0.00	21.00	0	(21.00)	0.0%
4600	Rent - Cart	1,041.00	4,945.59	6,000	1,054.41	82.4%
4610	Rent - Club	130.00	520.00	700	180.00	74.3%
4630	Rent - Facilities Short Term	(3,610.23)	4,129.77	8,000	3,870.23	51.6%
4660	Sales - Beverage	304.52	1,561.49	2,500	938.51	62.5%
4670	Sales - Food	240.92	1,193.51	2,000	806.49	59.7%
4680	Sales - Merchandise	308.64	1,633.72	2,500	866.28	65.3%
	<b>Revenue</b>	<b>\$2,493.15</b>	<b>\$40,586.50</b>	<b>\$61,750</b>	<b>\$21,163.50</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	1,110.55	1,545.83	4,600	3,054.17	33.6%
5050	Cost of Sales - Beverage	232.08	629.83	2,000	1,370.17	31.5%
5100	Cost of Sales - Food	308.18	842.64	2,175	1,332.36	38.7%
5150	Cost of Sales - Merchandise	183.29	896.13	2,000	1,103.87	44.8%
6140	Credit Cards Fees	162.06	459.18	700	240.82	65.6%
6180	Dues and Fees	0.00	0.00	950	950.00	0.0%
6240	Emp Benefit - Retirement	67.21	482.48	687	204.52	70.2%
6340	Fuel Expense	0.00	0.00	1,800	1,800.00	0.0%
5200	Inventory Control	0.86	(18.14)	0	18.14	0.0%
6520	Miscellaneous	182.22	182.22	140	(42.22)	130.2%
6540	Notices and Ads	35.00	214.20	0	(214.20)	0.0%
6560	Payroll Tax Expense	535.73	3,587.77	4,587	999.23	78.2%
6580	Personnel Reimbursement	39.78	39.78	400	360.22	9.9%
6620	Purchased Services	1,576.08	9,838.42	12,200	2,361.58	80.6%
6640	Repair - Maint - Building	1,312.83	5,611.81	6,500	888.19	86.3%
6720	Repair - Maint - Equipment	2,067.61	2,865.58	5,000	2,134.42	57.3%
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	1,181.49	3,000	1,818.51	39.4%
6980	Supplies	377.54	3,229.62	4,000	770.38	80.7%
7020	Telephone	179.13	1,327.32	2,000	672.68	66.4%
7040	Travel and Training	0.00	104.13	75	(29.13)	138.8%
7080	Unemployment	196.09	1,313.16	2,531	1,217.84	51.9%
7060	Uniforms	0.00	0.00	175	175.00	0.0%
7100	Utilitites	1,733.02	10,284.18	18,500	8,215.82	55.6%
5300	Wages	7,002.97	46,488.07	59,962	13,473.93	77.5%
	<b>Expenses</b>	<b>\$17,302.23</b>	<b>\$91,105.70</b>	<b>\$134,254</b>	<b>\$43,148.30</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$14,809.08)</b>	<b>(\$50,519.20)</b>	<b>(\$72,504)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$14,809.08)</b>	<b>(\$50,519.20)</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
		Aug 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>Holiday Island Marina</b>						
<b>Revenue</b>						
4100	Facilities Rental - Long Term	0.00	156,660.75	146,000	(10,660.75)	107.3%
	<b>Revenue</b>	<b>\$0.00</b>	<b>\$156,660.75</b>	<b>\$146,000</b>	<b>(\$10,660.75)</b>	
<b>Expenses</b>						
6180	Dues and Fees	0.00	365.00	475	110.00	76.8%
8010	Interest Expense	443.44	1,635.24	0	(1,635.24)	0.0%
6520	Miscellaneous	227.80	227.80	0	(227.80)	0.0%
6540	Notices and Ads	0.00	273.00	0	(273.00)	0.0%
6620	Purchased Services	6,441.07	36,546.51	60,000	23,453.49	60.9%
6640	Repair - Maint - Building	86.59	352.83	7,560	7,207.17	4.7%
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	345.84	0	(345.84)	0.0%
7100	Utilitites	405.34	2,129.15	1,441	(688.15)	147.8%
	<b>Expenses</b>	<b>\$7,604.24</b>	<b>\$41,894.39</b>	<b>\$69,976</b>	<b>\$28,081.61</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$7,604.24)</b>	<b>\$114,766.36</b>	<b>\$76,024</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$7,604.24)</b>	<b>\$114,766.36</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
		Aug 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Aug 2015	Aug 2015	Dec 2015	Dec 2015	Percent of
		Actual	Actual		Variance	Budget
<b>9-Hole Course Maintenance</b>						
<b>Expenses</b>						
6120	Chemicals and Fertilizer	2,466.51	9,504.84	16,000	6,495.16	59.4%
6160	Depreciation Expense	4,623.25	7,543.09	4,560	(2,983.09)	165.4%
6180	Dues and Fees	0.00	125.00	175	50.00	71.4%
6200	Emp Benefit - Hosp Ins	166.61	2,945.36	4,806	1,860.64	61.3%
6280	Equipment Purchased < \$5,000	0.00	0.00	2,000	2,000.00	0.0%
6340	Fuel Expense	1,446.60	2,834.61	6,000	3,165.39	47.2%
6560	Payroll Tax Expense	48.21	972.58	1,994	1,021.42	48.8%
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	624.14	1,338.46	5,000	3,661.54	26.8%
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	91.81	91.81	400	308.19	23.0%
6840	Repair - Maint - Vehicles	0.00	26.90	200	173.10	13.5%
6660	Repair - Maint- Line Repair	0.00	126.99	4,000	3,873.01	3.2%
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	27.72	177.72	3,000	2,822.28	5.9%
6980	Supplies	157.16	469.54	600	130.46	78.3%
7020	Telephone	53.68	392.61	600	207.39	65.4%
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	Utilitites	830.93	9,346.95	9,000	(346.95)	103.9%
5300	Wages	685.69	13,694.98	26,067	12,372.02	52.5%
	<b>Expenses</b>	<b>\$11,222.31</b>	<b>\$51,151.55</b>	<b>\$87,635</b>	<b>\$36,483.45</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$11,222.31)</b>	<b>(\$51,151.55)</b>	<b>(\$87,635)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$11,222.31)</b>	<b>(\$51,151.55)</b>	<b>(\$87,635)</b>	<b>\$0.00</b>	

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

Acct No		Current Period Aug 2015 Aug 2015 Actual	Year-To-Date Jan 2015 Aug 2015 Actual	Annual Budget Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget
<b>Campground Recreation</b>						
<b>Revenue</b>						
4510	Cash Long/Short	0.00	5.76	0	(5.76)	0.0%
4630	Rent - Facilities Short Term	675.00	7,120.13	7,582	461.87	93.9%
	<b>Revenue</b>	<b>\$675.00</b>	<b>\$7,125.89</b>	<b>\$7,582</b>	<b>\$456.11</b>	
<b>Expenses</b>						
6620	Purchased Services	116.61	2,637.21	4,065	1,427.79	64.9%
6640	Repair - Maint - Building	210.46	3,447.38	3,000	(447.38)	114.9%
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	42.25	200.30	137	(63.30)	146.2%
7020	Telephone	53.68	392.21	492	99.79	79.7%
7100	Utilitites	529.73	1,362.93	2,664	1,301.07	51.2%
	<b>Expenses</b>	<b>\$952.73</b>	<b>\$8,161.46</b>	<b>\$10,673</b>	<b>\$2,511.54</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$277.73)</b>	<b>(\$1,035.57)</b>	<b>(\$3,091)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$277.73)</b>	<b>(\$1,035.57)</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
		Aug 2015 Aug 2015 Actual	Jan 2015 Aug 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 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	4,255.23	4,255.23	0	(4,255.23)	0.0%
	<b>Revenue</b>	<b>\$4,255.23</b>	<b>\$21,367.41</b>	<b>\$0</b>	<b>(\$21,367.41)</b>	
<b>Expenses</b>						
6180	Dues and Fees	0.00	0.00	600	600.00	0.0%
6560	Payroll Tax Expense	65.91	526.21	795	268.79	66.2%
6620	Purchased Services	162.21	1,272.14	1,500	227.86	84.8%
6640	Repair - Maint - Building	2,425.50	6,468.75	4,500	(1,968.75)	143.8%
6720	Repair - Maint - Equipment	674.53	1,594.64	4,500	2,905.36	35.4%
6980	Supplies	220.14	1,503.59	2,100	596.41	71.6%
7080	Unemployment	24.13	192.63	530	337.37	36.3%
7100	Utilitites	924.07	7,541.25	11,600	4,058.75	65.0%
5300	Wages	861.41	6,842.16	10,388	3,545.84	65.9%
	<b>Expenses</b>	<b>\$5,357.90</b>	<b>\$25,941.37</b>	<b>\$36,513</b>	<b>\$10,571.63</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$1,102.67)</b>	<b>(\$4,573.96)</b>	<b>(\$36,513)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$1,102.67)</b>	<b>(\$4,573.96)</b>	<b>(\$36,513)</b>	<b>\$0.00</b>	

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

Acct No		Current Period Aug 2015 Aug 2015 Actual	Year-To-Date Jan 2015 Aug 2015 Actual	Annual Budget Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget
<b>Non-Departmental/Control</b>						
<b>Revenue</b>						
4400	Assessment Income - Current	361.75	1,626,109.30	1,616,453	(9,656.30)	100.6%
4440	Assessment Income - Penalties	(104.00)	(1,438.66)	25,000	26,438.66	(5.8%)
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	500.00	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	1,198.83	10,106.53	16,860	6,753.47	59.9%
4140	Miscellaneous Income	0.00	0.00	18,948	18,948.00	0.0%
4950	Other Income	1,856.85	15,173.88	0	(15,173.88)	0.0%
4000	Security Fee	7,674.72	60,725.68	90,000	29,274.32	67.5%
	<b>Revenue</b>	<b>\$11,488.15</b>	<b>\$1,811,331.73</b>	<b>\$2,078,274</b>	<b>\$266,942.27</b>	
<b>Expenses</b>						
5540	Assessment Expense - Uncollect	361.75	4,455.59	28,000	23,544.41	15.9%
6380	Insurance	7,930.04	73,352.29	103,824	30,471.71	70.7%
6400	Insurance - Workmen's Comp.	1,034.24	8,273.92	12,408	4,134.08	66.7%
8010	Interest Expense	0.00	166.99	0	(166.99)	0.0%
6440	Legal Fees	(690.00)	7,008.12	30,000	22,991.88	23.4%
6460	Licensing State of Arkansas -	0.00	23.75	0	(23.75)	0.0%
6520	Miscellaneous	0.00	0.00	5,201	5,201.00	0.0%
6540	Notices and Ads	0.00	0.00	175	175.00	0.0%
6620	Purchased Services	0.00	571.52	1,502	930.48	38.1%
6640	Repair - Maint - Building	0.00	120.88	600	479.12	20.1%
7000	Taxes - Real Estate and Person	0.00	0.00	63,000	63,000.00	0.0%
7100	Utilitites	180.03	279.98	0	(279.98)	0.0%
	<b>Expenses</b>	<b>\$8,816.06</b>	<b>\$94,253.04</b>	<b>\$244,710</b>	<b>\$150,456.96</b>	
	<b>Revenue Less Expenditures</b>	<b>\$2,672.09</b>	<b>\$1,717,078.69</b>	<b>\$1,833,564</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$2,672.09</b>	<b>\$1,717,078.69</b>	<b>\$1,833,564</b>	<b>\$0.00</b>	

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

Acct No	Current Period Aug 2015 Aug 2015 Actual	Year-To-Date Jan 2015 Aug 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	20,618,802.56	19,435,008.02	0	0.00	0.0%
Net Change in Fund Balance	(155,690.42)	1,028,104.12	590,632	0.00	0.0%
Ending Fund Balance	20,463,112.14	20,463,112.14	0	0.00	0.0%



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

*Report Options*

Fund: Holiday Island Suburban Improvement District

Period: 8/1/2015 to 8/31/2015

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