

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
SUMMARY BALANCE SHEET  
1/31/2015

**ASSETS**

Unrestricted Cash	1,299,435.43
Restricted Cash	72,241.42
Unrestricted Invested Funds	768.88
Restricted Invested Funds	1,304,774.17
Debt Service Funds	955,021.04
Accounts Receivable	228,032.35
Allowance for Uncollectable Debt	(40,000.00)
Resale Inventory	35,778.17
Prepaid Expense (Insurance)	48,317.00
Land & Buildings	44,607,267.00
Accumulated Depreciation	<u>(23,901,378.35)</u>
	24,610,257.11

**LIABILITIES**

Short Term Payables	156,870.57
Long Term Payables	222,079.80
Bond Payable	4,879,891.86
Accrued Interest Payable (ANRC)	
Fire Wise Grant	16,464.10
Contributed Capital	1,453,004.72
Retained Earnings	<u>17,881,946.06</u>
	24,610,257.11

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
FINANCIAL SUMMARY  
AS OF JANUARY, 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	0.75						
		BILLED (3/14) \$1,665,161	0	0	114	15	
SEWER DEBT	824.69	SEWER DEBT \$208,971					
DELIQ. ASSESS. COLLECTED	8,887.31	PRORATED SALES, COLLECTED & W/O	(2)	0	(9)	(3)	
PENALTIES COLLECTED (Billed 10/2014) \$48,553.12	2,733.26	TO COLLECT	(2)	0	105	12	115
<b>TOTAL COLLECTED</b>	<b>12,446.01</b>						

<u>CAPITAL EXPENDITURES</u>	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>BALANCE</u>	<u>COMMENTS</u>
BUDGETED - FACILITIES/EQ(NON REPLACEMENT)	1	523	522	(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>10</u>	<u>661</u>	<u>651</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	109	109	3,201	(3,092)	* BILLED ASSESSMENT BOOKED AS INCOME 2/15
EXPENSE	(2,915)	(193)	(193)	(2,915)	2,722	
NET INCOME	<u>286</u>	<u>(84)</u>	<u>(84)</u>	<u>286</u>	<u>(370)</u>	

<u>CASH/INVESTMENTS</u>	<u>Dec-14</u>	<u>Jan-15</u>	<u>INC/(DEC)</u>	<u>COMMENTS</u>
CASH	1,336	1,299		
DEBT SERVICE FUND	966	955		
RESTRICTED ROAD FUNDS	40	40		
ACT 833	57	23		
FIRE WISE FUND	10	10	(82)	CARROLL COUNTY - ROAD ALLOCATION RESTRICTED - FIRE EQUIPMENT / CAPITAL IMPROVEMENTS <b>DECREASE IN OPERATING CASH</b>
CERTIFICATES OF DEPOSIT	7	1		
EQUIPMENT RESERVE	267	275		NEW ACCOUNT IN 2004 (Reserved CD)
UNDESIGNATED RESERVE	1,031	1,029		NEW ACCOUNT IN 2004 (Reserved CD)
			<u>0</u>	<b>INCREASE IN INVESTED RESERVES</b>
<b>TOTALS</b>	<u>3,714</u>	<u>3,632</u>	<u>(82)</u>	NET DECREASE IN CASH / INVESTMENTS

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET COMPARISON  
 FOR THE 1 MONTH PERIOD ENDED 1-31-15

	YTD CURRENT ASSESS BILLING ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	109	3,201	(3,092)
EXPENSE	<u>(193)</u>	<u>(2,915)</u>	<u>2,722</u>
NET INCOME (< DEPR)	(84)	286	(370)
CAPITAL EXPENDITURES	<u>(1)</u>	<u>(523)</u>	<u>522</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u><b>(\$85)</b></u>	<u><b>(\$237)</b></u>	<u><b>\$152</b></u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(9)</u>	<u>(138)</u>	<u>129</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u><b>(\$94)</b></u>	<u><b>(\$375)</b></u>	<u><b>\$281</b></u>

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET COMPARISON (LESS ASSESSMENT BILLING / ADD ASSESSMENT PAYMENTS)  
 FOR THE 1 MONTH PERIOD ENDED 1-31-15**

	YTD CURRENT ASSESS PAYMENT ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	109	3,201	(3,092)
EXPENSE	<u>(193)</u>	<u>(2,915)</u>	<u>2,722</u>
NET INCOME (< DEPR)	(84)	286	(370)
CAPITAL EXPENDITURES	<u>(1)</u>	<u>(523)</u>	<u>522</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u><b>(\$85)</b></u>	<u><b>(\$237)</b></u>	<u><b>\$152</b></u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(9)</u>	<u>(138)</u>	<u>366</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u><b>(\$94)</b></u>	<u><b>(\$375)</b></u>	<u><b>\$518</b></u>

\*\* Assessment Billing \$1,665,161

\*\* Debt Service \$208,971

*Payments: Assessment*

Jan	0.75	Apr	July	Oct
Feb		May	Aug	Nov
Mar		June	Sep	Dec

*Payments: Sewer Debt*

Jan	9,712.00	Apr	July	Oct
Feb		May	Aug	Nov
Mar		June	Sep	Dec

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
CAPITAL EXPENDITURE SUMMARY  
FOR THE 1 MONTH PERIOD ENDED 1-31-15**

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		70,000	
		9 Hole Booster Tank Rehab / Paint	30,250		30,250	
			<u>100,250</u>	<u>0</u>	<u>100,250</u>	
03	WASTEWATER	Lift Station Rehab (2)	50,000	5,114	44,886	
		Walkway around Dewatering Box	15,550		15,550	
			65,550	5,114	60,436	
04	ROADS	Contracted Road Improvements	180,900		180,900	
		County Restricted Funds	(40,000)		(40,000)	
		White River Lane	80,000		80,000	
		Dump Truck	75,000		75,000	
			<u>295,900</u>	<u>0</u>	<u>295,900</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	
			<u>54,000</u>	<u>8,590</u>	<u>45,410</u>	
11	MARINA	Flotation Replacement	50,000	0	50,000	
18	BALLROOM	Carpet-Paint-Doors-Deck	15,000	1,100	13,900	
		TOTALS	Budgeted <u>\$661,035</u>	<u>\$14,804</u>	<u>\$646,231</u>	
			Unbudgeted	<u>\$14,804</u>	<u>\$646,231</u>	

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
ACTUAL / BUDGET SUMMARY - BY DEPT.  
FOR THE 1 MONTH PERIOD ENDED 1-31-15**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(29)	(393)	364	
99	G & A	(11)	1,605	(1,616)	<i>budget excludes assessment sewer debt</i>
	TOTAL G & A	<u>(40)</u>	<u>1,212</u>	<u>(1,252)</u>	
02	WATER	(9)	83	(92)	<i>budget excludes sewer debt billing</i>
03	SEWER	13	10	3	
	TOTAL WATER /SEWER	<u>4</u>	<u>93</u>	<u>(89)</u>	
04	ROADS	(19)	(332)	313	
05	SECURITY	0	(31)	31	
06	FIRE PROTECTION	(16)	(224)	208	
	TOTAL FIRE / SECURITY	<u>(16)</u>	<u>(255)</u>	<u>239</u>	
08	18 HOLE GOLF MAINT.	(22)	(336)	314	
09	18 HOLE PRO SHOP-GOLF COURSE	8	27	(19)	
12	9 HOLE GOLF MAINT.	(2)	(87)	85	
	TOTAL GOLF	<u>(16)</u>	<u>(396)</u>	<u>380</u>	
10	RECREATION	(5)	(73)	68	
18	CLUBHOUSE	(4)	(36)	32	
11	MARINA	12	76	(64)	
13	CAMPGROUND	0	(3)	3	
	TOTAL CONTRACT SERVICES	<u>12</u>	<u>73</u>	<u>(61)</u>	
	GRAND TOTALS	<u>(84)</u>	<u>286</u>	<u>(370)</u>	

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

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET SUMMARY - BY DEPT.  
 FOR THE 1 MONTH PERIOD ENDED 1-31-14  
 EXCLUDE DEPRECIATION**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(39)	(411)	372	
99	G & A	3	1,739	(1,736)	<i>budget excludes assessment sewer debt</i>
	TOTAL G & A	<u>(36)</u>	<u>1,328</u>	<u>(1,364)</u>	
02	WATER	10	17	(7)	
03	SEWER	13	3	10	<i>budget excludes sewer debt billing</i>
	TOTAL WATER /SEWER	<u>23</u>	<u>20</u>	<u>3</u>	
04	ROADS	(47)	(351)	304	
05	SECURITY	0	(6)	6	
06	FIRE PROTECTION	(18)	(228)	210	
	TOTAL FIRE / SECURITY	<u>(18)</u>	<u>(234)</u>	<u>216</u>	
08	18 HOLE GOLF MAINT.	(19)	(317)	298	
09	18 HOLE PRO SHOP-GOLF COURSE	(1)	15	(16)	
12	9 HOLE GOLF MAINT.	(6)	(95)	89	
	TOTAL GOLF	<u>(26)</u>	<u>(397)</u>	<u>371</u>	
10	RECREATION	(6)	(83)	77	
18	CLUBHOUSE	(1)	(35)	34	
11	MARINA	20	68	(48)	
13	CAMPGROUND	0	(1)	1	
	TOTAL CONTRACT SERVICES	<u>20</u>	<u>67</u>	<u>(47)</u>	
	GRAND TOTALS	<u>(91)</u>	<u>315</u>	<u>(406)</u>	

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

**Balance Sheet**  
**For Period Ending 1/31/2015**

**Book Value**  
**Jan 2015**  
**Actual**

**Assets**

**Current Assets**

**Other Current Assets**

Act 833 - Restricted Funds	22,535.30
Cash in Checking- Revenue Fund	32,003.97
Cash in P/R Checking	(4,973.51)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	768.88
Debt Service (Treatment Plant)	955,021.04
Equipment Reserve - Restricted	275,448.04
Fire Wise	9,631.42
Money Market Demand Account	1,271,054.97
Petty Cash - Office	500.00
Restricted Road Funds	40,068.70
Undesignated Reserve - Restrict	1,029,326.13
Utility Improvements	6.00
Allowance for Uncollectable As	(40,000.00)
AR - Water & Sewer Sales	82,263.72
Assessments Receivable - Curre	(2,094.60)
Assessments Receivable - Noncu	104,905.89
Assessments Receivable - Penal	30,788.07
Debt Service Receivable - Curr	(54.25)
Debt Service Receivable - Deli	12,223.52
Inventory - Beer	426.64
Inventory - Beverage	392.43
Inventory - Food	2,147.68
Inventory - Pro Shop	31,592.39
Inventory - Rec. Center	1,219.03
Prepaid Expenses	48,317.00

**Total Current Assets** **\$3,904,368.46**

**Fixed Assets**

**Accumulated Depreciation**

Accumulated Depreciation	(23,901,378.35)
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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	789,843.60
Restaurant	50,445.00
Sewer System	18,190,167.55
Streets and Roads	7,987,535.89
Water System	7,313,025.07

**Machinery & Equipment**

Office Equipment	89,008.33
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**Balance Sheet**  
**For Period Ending 1/31/2015**

	<b>Book Value</b>
	<b>Jan 2015</b>
	<b>Actual</b>
Public Works-Machinery and Equ	993,430.91
<b>Total Fixed Assets</b>	<b>\$20,705,888.65</b>
<b>Total Assets</b>	<b>\$24,610,257.11</b>

**Liabilities**

**Current Liabilities**

**Payroll Liabilities**

AR Dept of Workforce Services	2,103.99
LOPFI Payable	538.65
MHBF Payable	546.00
Accounts Payable - Health Dept	(57.50)
Customer Deposits	2,940.05
Customer Donation	979.80
Gift Certificates - Pro Shops	231.11
Golf Tournament Prize Money	382.51
Sales Tax Payable	2,067.53
Wages Payable	147,138.43
<b>Total Current Liabilities</b>	<b>\$156,870.57</b>

**Long Term Liabilities**

**Long Term Debt**

Bonds Payable	4,879,891.86
Long Term Notes Pay/Golf Equip	222,079.80
<b>Total Long Term Liabilities</b>	<b>\$5,101,971.66</b>
<b>Total Liabilities</b>	<b>\$5,258,842.23</b>

**Fund Balance**

**Suplus Carryover**

Retained Earnings	17,881,946.06
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,464.10
<b>Total Fund Balance</b>	<b>\$19,351,414.88</b>
<b>Total Liabilities and Equity</b>	<b>\$24,610,257.11</b>

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Jan 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>Expenses</b>						
6020	Auditors' Fees	0.00	0.00	22,100	22,100.00	0.0%
6140	Credit Cards Fees	87.75	87.75	800	712.25	11.0%
6180	Dues and Fees	0.00	0.00	1,365	1,365.00	0.0%
6200	Emp Benefit - Hosp Ins	2,367.00	2,367.00	30,924	28,557.00	7.7%
6240	Emp Benefit - Retirement	490.56	490.56	9,633	9,142.44	5.1%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00	0.0%
6500	Marketing	780.13	780.13	25,000	24,219.87	3.1%
6520	Miscellaneous	0.00	0.00	6,200	6,200.00	0.0%
6540	Notices and Ads	59.50	59.50	1,200	1,140.50	5.0%
6560	Payroll Tax Expense	1,179.64	1,179.64	15,595	14,415.36	7.6%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	5,000.00	5,000.00	11,000	6,000.00	45.5%
6620	Purchased Services	2,246.28	2,246.28	21,752	19,505.72	10.3%
6640	Repair - Maint - Building	52.43	52.43	11,000	10,947.57	0.5%
6720	Repair - Maint - Equipment	0.00	0.00	660	660.00	0.0%
6840	Repair - Maint - Vehicles	0.00	0.00	300	300.00	0.0%
6980	Supplies	139.23	139.23	8,842	8,702.77	1.6%
7020	Telephone	866.38	866.38	9,750	8,883.62	8.9%
7040	Travel and Training	0.00	0.00	2,000	2,000.00	0.0%
7080	Unemployment	431.77	431.77	2,861	2,429.23	15.1%
7100	Utilitites	616.60	616.60	6,480	5,863.40	9.5%
5300	Wages	14,565.17	14,565.17	208,281	193,715.83	7.0%
	<b>Expenses</b>	<b>\$28,882.44</b>	<b>\$28,882.44</b>	<b>\$398,863</b>	<b>\$369,980.56</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$28,882.44)</b>	<b>(\$28,882.44)</b>	<b>(\$398,863)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$28,882.44)</b>	<b>(\$28,882.44)</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
		Jan 2015 Jan 2015 Actual	Jan 2015 Jan 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Water Dept</b>						
<b>Revenue</b>						
4260	Irrigation Service Income	0.00	0.00	900	900.00	0.0%
4340	Late Charges on Water and Sewe	810.35	810.35	6,000	5,189.65	13.5%
4950	Other Income	111.51	111.51	0	(111.51)	0.0%
4130	Utility Improvements	4,167.00	4,167.00	56,160	51,993.00	7.4%
4200	Water Sales	8,691.96	8,691.96	331,813	323,121.04	2.6%
4240	Water Service Installation Cha	425.00	425.00	1,700	1,275.00	25.0%
4120	Water Tower Charge	(7.00)	(7.00)	0	7.00	0.0%
4220	Water Turn-On Charges	875.00	875.00	6,600	5,725.00	13.3%
	<b>Revenue</b>	<b>\$15,073.82</b>	<b>\$15,073.82</b>	<b>\$403,173</b>	<b>\$388,099.18</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	0.00	0.00	1,500	1,500.00	0.0%
6160	Depreciation Expense	1,401.90	1,401.90	10,428	9,026.10	13.4%
6180	Dues and Fees	764.36	764.36	1,500	735.64	51.0%
6200	Emp Benefit - Hosp Ins	662.05	662.05	7,731	7,068.95	8.6%
6240	Emp Benefit - Retirement	58.44	58.44	1,063	1,004.56	5.5%
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	534.14	534.14	5,400	4,865.86	9.9%
6540	Notices and Ads	0.00	0.00	500	500.00	0.0%
6560	Payroll Tax Expense	380.60	380.60	7,139	6,758.40	5.3%
6620	Purchased Services	77.02	77.02	500	422.98	15.4%
6640	Repair - Maint - Building	0.00	0.00	1,500	1,500.00	0.0%
6720	Repair - Maint - Equipment	3,630.90	3,630.90	36,000	32,369.10	10.1%
6780	Repair - Maint - Radio	0.00	0.00	500	500.00	0.0%
6820	Repair - Maint - Tires	0.00	0.00	360	360.00	0.0%
6840	Repair - Maint - Vehicles	296.04	296.04	2,220	1,923.96	13.3%
6660	Repair - Maint- Line Repair	0.00	0.00	19,000	19,000.00	0.0%
6760	Repair- Maint- Parts/Material	931.29	931.29	17,000	16,068.71	5.5%
6920	Safety	0.00	0.00	500	500.00	0.0%
6980	Supplies	14.76	14.76	1,104	1,089.24	1.3%
7020	Telephone	103.03	103.03	1,320	1,216.97	7.8%
7040	Travel and Training	0.00	0.00	900	900.00	0.0%
7080	Unemployment	139.33	139.33	1,781	1,641.67	7.8%
7060	Uniforms	0.00	0.00	1,284	1,284.00	0.0%
7100	Utilitites	10,113.44	10,113.44	93,400	83,286.56	10.8%
5300	Wages	4,630.44	4,630.44	93,318	88,687.56	5.0%
	<b>Expenses</b>	<b>\$23,737.74</b>	<b>\$23,737.74</b>	<b>\$321,048</b>	<b>\$297,310.26</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$8,663.92)</b>	<b>(\$8,663.92)</b>	<b>\$82,125</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$8,663.92)</b>	<b>(\$8,663.92)</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
		Jan 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>Sewer Dept</b>						
<b>Revenue</b>						
4330	Debt Service - Sewer Treatment	20,127.88	20,127.88	251,052	230,924.12	8.0%
4300	Sewer Sales	25,040.54	25,040.54	304,248	279,207.46	8.2%
4320	Sewer Sales Installation Chrg	600.00	600.00	2,400	1,800.00	25.0%
	<b>Revenue</b>	<b>\$45,768.42</b>	<b>\$45,768.42</b>	<b>\$557,700</b>	<b>\$511,931.58</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	1,200.00	1,200.00	12,500	11,300.00	9.6%
6160	Depreciation Expense	1,065.38	1,065.38	12,780	11,714.62	8.3%
6180	Dues and Fees	0.00	0.00	3,805	3,805.00	0.0%
6200	Emp Benefit - Hosp Ins	1,334.45	1,334.45	7,731	6,396.55	17.3%
6240	Emp Benefit - Retirement	257.34	257.34	1,063	805.66	24.2%
6260	Engineering	0.00	0.00	5,000	5,000.00	0.0%
6340	Fuel Expense	534.14	534.14	5,400	4,865.86	9.9%
8010	Interest Expense	11,314.82	11,314.82	148,008	136,693.18	7.6%
6420	Lab Fees	616.00	616.00	7,680	7,064.00	8.0%
6540	Notices and Ads	0.00	0.00	200	200.00	0.0%
6560	Payroll Tax Expense	634.13	634.13	7,139	6,504.87	8.9%
6600	Postage	64.84	64.84	0	(64.84)	0.0%
6620	Purchased Services	77.02	77.02	15,000	14,922.98	0.5%
6640	Repair - Maint - Building	0.00	0.00	20,000	20,000.00	0.0%
6720	Repair - Maint - Equipment	0.00	0.00	16,800	16,800.00	0.0%
6800	Repair - Maint - Sewer Plant	525.40	525.40	18,200	17,674.60	2.9%
6820	Repair - Maint - Tires	0.00	0.00	360	360.00	0.0%
6840	Repair - Maint - Vehicles	66.30	66.30	2,220	2,153.70	3.0%
6660	Repair - Maint- Line Repair	0.00	0.00	1,000	1,000.00	0.0%
6760	Repair- Maint- Parts/Material	1,069.55	1,069.55	0	(1,069.55)	0.0%
6920	Safety	0.00	0.00	500	500.00	0.0%
6980	Supplies	13.71	13.71	1,800	1,786.29	0.8%
7020	Telephone	110.13	110.13	1,320	1,209.87	8.3%
7040	Travel and Training	0.00	0.00	900	900.00	0.0%
7080	Unemployment	232.07	232.07	1,781	1,548.93	13.0%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	5,591.81	5,591.81	59,820	54,228.19	9.3%
5300	Wages	8,337.71	8,337.71	93,318	84,980.29	8.9%
	<b>Expenses</b>	<b>\$33,044.80</b>	<b>\$33,044.80</b>	<b>\$445,525</b>	<b>\$412,480.20</b>	
	<b>Revenue Less Expenditures</b>	<b>\$12,723.62</b>	<b>\$12,723.62</b>	<b>\$112,175</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$12,723.62</b>	<b>\$12,723.62</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
		Jan 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>Road Dept</b>						
<b>Revenue</b>						
4160	Contribution Income	0.00	0.00	40,000	40,000.00	0.0%
4820	Culvert Installation Income	0.00	0.00	500	500.00	0.0%
4800	Driveway Transitions	228.00	228.00	1,200	972.00	19.0%
4950	Other Income	64.80	64.80	500	435.20	13.0%
4840	Road Inspection Fee - Nonreund	0.00	0.00	800	800.00	0.0%
	<b>Revenue</b>	<b>\$292.80</b>	<b>\$292.80</b>	<b>\$43,000</b>	<b>\$42,707.20</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	50.00	50.00	450	400.00	11.1%
6160	Depreciation Expense	1,069.38	1,069.38	12,864	11,794.62	8.3%
6180	Dues and Fees	552.51	552.51	600	47.49	92.1%
6200	Emp Benefit - Hosp Ins	1,996.50	1,996.50	26,118	24,121.50	7.6%
6240	Emp Benefit - Retirement	350.16	350.16	5,930	5,579.84	5.9%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00	0.0%
6340	Fuel Expense	(2,006.63)	(2,006.63)	39,000	41,006.63	(5.1%)
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	1,059.45	1,059.45	14,250	13,190.55	7.4%
6620	Purchased Services	554.04	554.04	4,500	3,945.96	12.3%
6640	Repair - Maint - Building	0.00	0.00	500	500.00	0.0%
6720	Repair - Maint - Equipment	22.89	22.89	0	(22.89)	0.0%
6740	Repair - Maint - Lubricants	0.00	0.00	1,800	1,800.00	0.0%
6780	Repair - Maint - Radio	0.00	0.00	250	250.00	0.0%
6650	Repair - Maint - Street Light	0.00	0.00	750	750.00	0.0%
6820	Repair - Maint - Tires	0.00	0.00	6,000	6,000.00	0.0%
6840	Repair - Maint - Vehicles	505.56	505.56	11,000	10,494.44	4.6%
6760	Repair- Maint- Parts/Material	0.00	0.00	6,000	6,000.00	0.0%
6880	Repair-Maint Road Materials	0.00	0.00	20,006	20,006.00	0.0%
6920	Safety	0.00	0.00	250	250.00	0.0%
6960	Snow / Ice Removal	0.00	0.00	8,000	8,000.00	0.0%
6980	Supplies	235.53	235.53	3,000	2,764.47	7.9%
7020	Telephone	119.75	119.75	1,500	1,380.25	8.0%
7080	Unemployment	387.75	387.75	3,627	3,239.25	10.7%
7060	Uniforms	0.00	0.00	2,496	2,496.00	0.0%
7100	Utilitites	1,209.66	1,209.66	9,999	8,789.34	12.1%
5300	Wages	13,068.00	13,068.00	193,470	180,402.00	6.8%
	<b>Expenses</b>	<b>\$19,174.55</b>	<b>\$19,174.55</b>	<b>\$375,660</b>	<b>\$356,485.45</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$18,881.75)</b>	<b>(\$18,881.75)</b>	<b>(\$332,660)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$18,881.75)</b>	<b>(\$18,881.75)</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
		Jan 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>Public Safety Dept</b>						
<b>Expenses</b>						
6620	Purchased Services	0.00	0.00	31,000	31,000.00	0.0%
	<b>Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,000</b>	<b>\$31,000.00</b>	
	<b>Revenue Less Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$31,000)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</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
		Jan 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>Fire Dept</b>						
<b>Revenue</b>						
4920	Act. 833	0.00	0.00	10,000	10,000.00	0.0%
4160	Contribution Income	0.00	0.00	6,500	6,500.00	0.0%
4950	Other Income	0.00	0.00	8,500	8,500.00	0.0%
	<b>Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000</b>	<b>\$25,000.00</b>	
<b>Expenses</b>						
6000	Act 833	0.00	0.00	9,000	9,000.00	0.0%
6160	Depreciation Expense	2,229.90	2,229.90	24,618	22,388.10	9.1%
6180	Dues and Fees	0.00	0.00	900	900.00	0.0%
6200	Emp Benefit - Hosp Ins	370.50	370.50	4,806	4,435.50	7.7%
6230	Emp Benefit - LOPFI	1,761.35	1,761.35	18,766	17,004.65	9.4%
6240	Emp Benefit - Retirement	316.86	316.86	4,919	4,602.14	6.4%
6340	Fuel Expense	583.79	583.79	10,000	9,416.21	5.8%
6520	Miscellaneous	0.00	0.00	75	75.00	0.0%
6540	Notices and Ads	21.70	21.70	0	(21.70)	0.0%
6560	Payroll Tax Expense	90.86	90.86	929	838.14	9.8%
6580	Personnel Reimbursement	3,023.00	3,023.00	18,000	14,977.00	16.8%
6620	Purchased Services	523.67	523.67	8,000	7,476.33	6.5%
6010	Reimbursable Expenditures	209.90	209.90	13,000	12,790.10	1.6%
6640	Repair - Maint - Building	95.18	95.18	4,750	4,654.82	2.0%
6720	Repair - Maint - Equipment	46.83	46.83	3,200	3,153.17	1.5%
6780	Repair - Maint - Radio	0.00	0.00	2,500	2,500.00	0.0%
6820	Repair - Maint - Tires	0.00	0.00	3,000	3,000.00	0.0%
6840	Repair - Maint - Vehicles	14.21	14.21	5,000	4,985.79	0.3%
6980	Supplies	269.30	269.30	5,000	4,730.70	5.4%
7020	Telephone	160.70	160.70	1,920	1,759.30	8.4%
7040	Travel and Training	8.95	8.95	2,600	2,591.05	0.3%
7080	Unemployment	175.46	175.46	1,904	1,728.54	9.2%
7060	Uniforms	0.00	0.00	900	900.00	0.0%
7100	Utilitites	531.62	531.62	7,500	6,968.38	7.1%
5300	Wages	5,619.83	5,619.83	109,249	103,629.17	5.1%
	<b>Expenses</b>	<b>\$16,053.61</b>	<b>\$16,053.61</b>	<b>\$260,536</b>	<b>\$244,482.39</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$16,053.61)</b>	<b>(\$16,053.61)</b>	<b>(\$235,536)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$16,053.61)</b>	<b>(\$16,053.61)</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
		Jan 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	0.00	0.00	30,000	30,000.00	0.0%
6160	Depreciation Expense	5,397.62	5,397.62	59,196	53,798.38	9.1%
6180	Dues and Fees	0.00	0.00	700	700.00	0.0%
6200	Emp Benefit - Hosp Ins	1,554.00	1,554.00	15,462	13,908.00	10.1%
6240	Emp Benefit - Retirement	117.40	117.40	2,546	2,428.60	4.6%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,400	3,400.00	0.0%
6340	Fuel Expense	354.56	354.56	14,000	13,645.44	2.5%
6560	Payroll Tax Expense	830.34	830.34	11,862	11,031.66	7.0%
6620	Purchased Services	290.00	290.00	4,000	3,710.00	7.3%
6640	Repair - Maint - Building	14.63	14.63	4,000	3,985.37	0.4%
6720	Repair - Maint - Equipment	80.11	80.11	5,000	4,919.89	1.6%
6780	Repair - Maint - Radio	0.00	0.00	300	300.00	0.0%
6820	Repair - Maint - Tires	511.37	511.37	500	(11.37)	102.3%
6840	Repair - Maint - Vehicles	0.00	0.00	400	400.00	0.0%
6660	Repair - Maint- Line Repair	0.00	0.00	5,000	5,000.00	0.0%
6920	Safety	0.00	0.00	200	200.00	0.0%
6940	Seed, Sod, and Soil	205.44	205.44	4,000	3,794.56	5.1%
6980	Supplies	0.00	0.00	2,000	2,000.00	0.0%
7020	Telephone	123.57	123.57	1,500	1,376.43	8.2%
7040	Travel and Training	274.84	274.84	700	425.16	39.3%
7080	Unemployment	303.92	303.92	3,754	3,450.08	8.1%
7060	Uniforms	0.00	0.00	2,760	2,760.00	0.0%
7100	Utilitites	1,430.36	1,430.36	13,000	11,569.64	11.0%
5300	Wages	10,222.98	10,222.98	155,056	144,833.02	6.6%
	<b>Expenses</b>	<b>\$21,711.14</b>	<b>\$21,711.14</b>	<b>\$339,336</b>	<b>\$317,624.86</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$21,711.14)</b>	<b>(\$21,711.14)</b>	<b>(\$339,336)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$21,711.14)</b>	<b>(\$21,711.14)</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
		Jan 2015 Jan 2015 Actual	Jan 2015 Jan 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	2.42	2.42	0	(2.42)	0.0%
4540	Fees - Green	818.00	818.00	92,250	91,432.00	0.9%
4560	Fees - Trail	9,240.00	9,240.00	22,300	13,060.00	41.4%
4030	Individual Golf - Access Card	760.00	760.00	0	(760.00)	0.0%
4580	Lease - Golf Cart	925.00	925.00	14,700	13,775.00	6.3%
4950	Other Income	402.55	402.55	2,625	2,222.45	15.3%
4640	Pull Cart Rental	0.00	0.00	625	625.00	0.0%
4710	Range Balls	103.00	103.00	3,875	3,772.00	2.7%
4090	Range Card	125.00	125.00	1,500	1,375.00	8.3%
4600	Rent - Cart	274.00	274.00	35,150	34,876.00	0.8%
4650	Sales - Beer	260.12	260.12	11,400	11,139.88	2.3%
4660	Sales - Beverage	520.03	520.03	12,200	11,679.97	4.3%
4670	Sales - Food	4,961.34	4,961.34	61,500	56,538.66	8.1%
4680	Sales - Merchandise	462.97	462.97	62,225	61,762.03	0.7%
4700	Storage - Cart	6,045.00	6,045.00	10,950	4,905.00	55.2%
	<b>Revenue</b>	<b>\$24,899.43</b>	<b>\$24,899.43</b>	<b>\$331,300</b>	<b>\$306,400.57</b>	
<b>Expenses</b>						
5000	Cost of Sales - Beer	437.71	437.71	5,130	4,692.29	8.5%
5050	Cost of Sales - Beverage	210.53	210.53	5,490	5,279.47	3.8%
5100	Cost of Sales - Food	2,411.44	2,411.44	27,675	25,263.56	8.7%
5150	Cost of Sales - Merchandise	344.78	344.78	40,732	40,387.22	0.8%
6140	Credit Cards Fees	131.68	131.68	3,875	3,743.32	3.4%
6180	Dues and Fees	0.00	0.00	3,525	3,525.00	0.0%
6200	Emp Benefit - Hosp Ins	813.00	813.00	10,656	9,843.00	7.6%
6240	Emp Benefit - Retirement	188.00	188.00	2,248	2,060.00	8.4%
6280	Equipment Purchased < \$5,000	0.00	0.00	5,000	5,000.00	0.0%
6340	Fuel Expense	0.00	0.00	3,275	3,275.00	0.0%
6520	Miscellaneous	0.00	0.00	575	575.00	0.0%
6540	Notices and Ads	0.00	0.00	835	835.00	0.0%
6560	Payroll Tax Expense	729.35	729.35	9,912	9,182.65	7.4%
6620	Purchased Services	227.16	227.16	25,500	25,272.84	0.9%
6640	Repair - Maint - Building	538.67	538.67	4,200	3,661.33	12.8%
6720	Repair - Maint - Equipment	65.20	65.20	5,200	5,134.80	1.3%
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%
6980	Supplies	764.16	764.16	2,475	1,710.84	30.9%
7020	Telephone	175.35	175.35	1,882	1,706.65	9.3%
7040	Travel and Training	0.00	0.00	1,200	1,200.00	0.0%
7080	Unemployment	266.95	266.95	3,748	3,481.05	7.1%
7060	Uniforms	0.00	0.00	900	900.00	0.0%
7100	Utilities	1,014.95	1,014.95	12,500	11,485.05	8.1%
5300	Wages	8,967.34	8,967.34	129,565	120,597.66	6.9%
	<b>Expenses</b>	<b>\$17,286.27</b>	<b>\$17,286.27</b>	<b>\$307,418</b>	<b>\$290,131.73</b>	
	<b>Revenue Less Expenditures</b>	<b>\$7,613.16</b>	<b>\$7,613.16</b>	<b>\$23,882</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$7,613.16</b>	<b>\$7,613.16</b>	<b>\$23,882</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
		Jan 2015 Actual	Jan 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015	Dec 2015 Variance
<b>Recreation Center</b>						
<b>Revenue</b>						
4540	Fees - Green	344.00	344.00	17,925	17,581.00	1.9%
4550	Fees - Recreation	12.00	12.00	7,500	7,488.00	0.2%
4560	Fees - Trail	0.00	0.00	100	100.00	0.0%
4570	Fees - User - w/o Activity Car	0.00	0.00	14,525	14,525.00	0.0%
4600	Rent - Cart	57.00	57.00	6,000	5,943.00	1.0%
4610	Rent - Club	0.00	0.00	700	700.00	0.0%
4630	Rent - Facilities Short Term	280.00	280.00	8,000	7,720.00	3.5%
4660	Sales - Beverage	11.87	11.87	2,500	2,488.13	0.5%
4670	Sales - Food	8.64	8.64	2,000	1,991.36	0.4%
4680	Sales - Merchandise	10.19	10.19	2,500	2,489.81	0.4%
	<b>Revenue</b>	<b>\$723.70</b>	<b>\$723.70</b>	<b>\$61,750</b>	<b>\$61,026.30</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	0.00	0.00	4,600	4,600.00	0.0%
5050	Cost of Sales - Beverage	13.05	13.05	2,000	1,986.95	0.7%
5100	Cost of Sales - Food	2.68	2.68	2,175	2,172.32	0.1%
5150	Cost of Sales - Merchandise	6.13	6.13	2,000	1,993.87	0.3%
6140	Credit Cards Fees	18.64	18.64	700	681.36	2.7%
6180	Dues and Fees	0.00	0.00	950	950.00	0.0%
6240	Emp Benefit - Retirement	44.59	44.59	687	642.41	6.5%
6340	Fuel Expense	0.00	0.00	1,800	1,800.00	0.0%
5200	Inventory Control	90.01	90.01	0	(90.01)	0.0%
6520	Miscellaneous	0.00	0.00	140	140.00	0.0%
6540	Notices and Ads	109.20	109.20	0	(109.20)	0.0%
6560	Payroll Tax Expense	231.64	231.64	4,587	4,355.36	5.0%
6580	Personnel Reimbursement	0.00	0.00	400	400.00	0.0%
6620	Purchased Services	136.15	136.15	12,200	12,063.85	1.1%
6640	Repair - Maint - Building	39.58	39.58	6,500	6,460.42	0.6%
6720	Repair - Maint - Equipment	241.97	241.97	5,000	4,758.03	4.8%
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	44.17	44.17	3,000	2,955.83	1.5%
6980	Supplies	598.57	598.57	4,000	3,401.43	15.0%
7020	Telephone	148.98	148.98	2,000	1,851.02	7.4%
7040	Travel and Training	0.00	0.00	75	75.00	0.0%
7080	Unemployment	84.78	84.78	2,531	2,446.22	3.3%
7060	Uniforms	0.00	0.00	175	175.00	0.0%
7100	Utilitites	987.66	987.66	18,500	17,512.34	5.3%
5300	Wages	2,617.44	2,617.44	59,962	57,344.56	4.4%
	<b>Expenses</b>	<b>\$5,415.24</b>	<b>\$5,415.24</b>	<b>\$134,254</b>	<b>\$128,838.76</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$4,691.54)</b>	<b>(\$4,691.54)</b>	<b>(\$72,504)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$4,691.54)</b>	<b>(\$4,691.54)</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
		Jan 2015 Jan 2015 Actual	Jan 2015 Jan 2015 Actual	Jan 2015 Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Holiday Island Marina</b>						
<b>Revenue</b>						
4100	Facilities Rental - Long Term	12,746.25	12,746.25	146,000	133,253.75	8.7%
	<b>Revenue</b>	<b>\$12,746.25</b>	<b>\$12,746.25</b>	<b>\$146,000</b>	<b>\$133,253.75</b>	
<b>Expenses</b>						
6180	Dues and Fees	150.00	150.00	475	325.00	31.6%
6540	Notices and Ads	218.00	218.00	0	(218.00)	0.0%
6620	Purchased Services	0.00	0.00	60,000	60,000.00	0.0%
6640	Repair - Maint - Building	0.00	0.00	7,560	7,560.00	0.0%
6720	Repair - Maint - Equipment	0.00	0.00	500	500.00	0.0%
7020	Telephone	173.08	173.08	0	(173.08)	0.0%
7100	Utililities	337.68	337.68	1,441	1,103.32	23.4%
	<b>Expenses</b>	<b>\$878.76</b>	<b>\$878.76</b>	<b>\$69,976</b>	<b>\$69,097.24</b>	
	<b>Revenue Less Expenditures</b>	<b>\$11,867.49</b>	<b>\$11,867.49</b>	<b>\$76,024</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$11,867.49</b>	<b>\$11,867.49</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
		Jan 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	0.00	0.00	16,000	16,000.00	0.0%
6160	Depreciation Expense	417.12	417.12	4,560	4,142.88	9.1%
6180	Dues and Fees	0.00	0.00	175	175.00	0.0%
6200	Emp Benefit - Hosp Ins	0.00	0.00	4,806	4,806.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	0.00	2,000	2,000.00	0.0%
6340	Fuel Expense	0.00	0.00	6,000	6,000.00	0.0%
6560	Payroll Tax Expense	0.00	0.00	1,994	1,994.00	0.0%
6620	Purchased Services	0.00	0.00	850	850.00	0.0%
6640	Repair - Maint - Building	0.00	0.00	150	150.00	0.0%
6720	Repair - Maint - Equipment	185.63	185.63	5,000	4,814.37	3.7%
6780	Repair - Maint - Radio	0.00	0.00	100	100.00	0.0%
6820	Repair - Maint - Tires	0.00	0.00	400	400.00	0.0%
6840	Repair - Maint - Vehicles	11.81	11.81	200	188.19	5.9%
6660	Repair - Maint- Line Repair	0.00	0.00	4,000	4,000.00	0.0%
6920	Safety	0.00	0.00	200	200.00	0.0%
6940	Seed, Sod, and Soil	0.00	0.00	3,000	3,000.00	0.0%
6980	Supplies	0.00	0.00	600	600.00	0.0%
7020	Telephone	41.27	41.27	600	558.73	6.9%
7040	Travel and Training	196.94	196.94	400	203.06	49.2%
7080	Unemployment	0.00	0.00	933	933.00	0.0%
7060	Uniforms	0.00	0.00	600	600.00	0.0%
7100	Utilitites	1,612.91	1,612.91	9,000	7,387.09	17.9%
5300	Wages	0.00	0.00	26,067	26,067.00	0.0%
	<b>Expenses</b>	<b>\$2,465.68</b>	<b>\$2,465.68</b>	<b>\$87,635</b>	<b>\$85,169.32</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$2,465.68)</b>	<b>(\$2,465.68)</b>	<b>(\$87,635)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$2,465.68)</b>	<b>(\$2,465.68)</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
		Jan 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>Campground Recreation</b>						
<b>Revenue</b>						
4630	Rent - Facilities Short Term	0.00	0.00	7,582	7,582.00	0.0%
	<b>Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,582</b>	<b>\$7,582.00</b>	
<b>Expenses</b>						
6620	Purchased Services	0.00	0.00	4,065	4,065.00	0.0%
6640	Repair - Maint - Building	0.00	0.00	3,000	3,000.00	0.0%
6720	Repair - Maint - Equipment	0.00	0.00	175	175.00	0.0%
6760	Repair- Maint- Parts/Material	0.00	0.00	140	140.00	0.0%
6980	Supplies	0.00	0.00	137	137.00	0.0%
7020	Telephone	41.27	41.27	492	450.73	8.4%
7100	Utilitites	25.22	25.22	2,664	2,638.78	0.9%
	<b>Expenses</b>	<b>\$66.49</b>	<b>\$66.49</b>	<b>\$10,673</b>	<b>\$10,606.51</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$66.49)</b>	<b>(\$66.49)</b>	<b>(\$3,091)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$66.49)</b>	<b>(\$66.49)</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
		Jan 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
<b>Clubhouse</b>						
<b>Expenses</b>						
6180	Dues and Fees	0.00	0.00	600	600.00	0.0%
6560	Payroll Tax Expense	52.17	52.17	795	742.83	6.6%
6620	Purchased Services	111.34	111.34	1,500	1,388.66	7.4%
6640	Repair - Maint - Building	1,709.94	1,709.94	4,500	2,790.06	38.0%
6720	Repair - Maint - Equipment	133.09	133.09	4,500	4,366.91	3.0%
6980	Supplies	0.00	0.00	2,100	2,100.00	0.0%
7080	Unemployment	19.09	19.09	530	510.91	3.6%
7100	Utilitites	973.85	973.85	11,600	10,626.15	8.4%
5300	Wages	645.53	645.53	10,388	9,742.47	6.2%
	<b>Expenses</b>	<b>\$3,645.01</b>	<b>\$3,645.01</b>	<b>\$36,513</b>	<b>\$32,867.99</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$3,645.01)</b>	<b>(\$3,645.01)</b>	<b>(\$36,513)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$3,645.01)</b>	<b>(\$3,645.01)</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
		Jan 2015 Jan 2015 Actual	Jan 2015 Jan 2015 Actual	Jan 2015 Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Non-Departmental/Control</b>						
<b>Revenue</b>						
4400	Assessment Income - Current	0.00	0.00	1,616,453	1,616,453.00	0.0%
4440	Assessment Income - Penalties	(208.00)	(208.00)	25,000	25,208.00	(0.8%)
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	0.00	7,200	7,200.00	0.0%
4020	Family Golf - Access Card	0.00	0.00	25,575	25,575.00	0.0%
4040	Family Recreation - Access Car	0.00	0.00	8,100	8,100.00	0.0%
4030	Individual Golf - Access Card	0.00	0.00	46,875	46,875.00	0.0%
4070	Individual Recreation - Access	0.00	0.00	1,890	1,890.00	0.0%
4960	Interest Income	674.13	674.13	16,860	16,185.87	4.0%
4140	Miscellaneous Income	0.00	0.00	18,948	18,948.00	0.0%
4950	Other Income	1,965.73	1,965.73	0	(1,965.73)	0.0%
4000	Security Fee	7,479.60	7,479.60	90,000	82,520.40	8.3%
	<b>Revenue</b>	<b>\$9,911.46</b>	<b>\$9,911.46</b>	<b>\$2,078,274</b>	<b>\$2,068,362.54</b>	
<b>Expenses</b>						
5540	Assessment Expense - Uncollect	361.75	361.75	28,000	27,638.25	1.3%
6380	Insurance	18,251.30	18,251.30	103,824	85,572.70	17.6%
6400	Insurance - Workmen's Comp.	1,034.24	1,034.24	12,408	11,373.76	8.3%
6440	Legal Fees	1,000.00	1,000.00	30,000	29,000.00	3.3%
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	0.00	1,502	1,502.00	0.0%
6640	Repair - Maint - Building	0.00	0.00	600	600.00	0.0%
7000	Taxes - Real Estate and Person	0.00	0.00	63,000	63,000.00	0.0%
	<b>Expenses</b>	<b>\$20,647.29</b>	<b>\$20,647.29</b>	<b>\$244,710</b>	<b>\$224,062.71</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$10,735.83)</b>	<b>(\$10,735.83)</b>	<b>\$1,833,564</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$10,735.83)</b>	<b>(\$10,735.83)</b>	<b>\$1,833,564</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
	Jan 2015 Jan 2015 Actual	Jan 2015 Jan 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Fund Balances</b>					
Beginning Fund Balance	19,435,008.02	19,435,008.02	0	0.00	0.0%
Net Change in Fund Balance	(83,593.14)	(83,593.14)	590,632	0.00	0.0%
Ending Fund Balance	19,351,414.88	19,351,414.88	0	0.00	0.0%



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

*Report Options*

Fund: Holiday Island Suburban Improvement District

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

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