

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
SUMMARY BALANCE SHEET  
6/30/2014

**ASSETS**

Unrestricted Cash	1,324,037.02
Restricted Cash	155,658.86
Unrestricted Invested Funds	3,519.30
Restricted Invested Funds	1,298,068.25
Debt Service Funds	947,504.06
Accounts Receivable	1,414,095.79
Allowance for Uncollectable Debt	(45,000.00)
Resale Inventory	43,885.04
Prepaid Expense (Insurance)	91,867.48
Land & Buildings	43,852,749.03
Accumulated Depreciation	<u>(22,821,334.05)</u>
	26,265,050.78

**LIABILITIES**

Short Term Payables	126,539.37
Long Term Payables	(4,527.88)
Bond Payable	5,050,306.58
Accrued Interest Payable (ANRC)	23,662.38
Fire Wise Grant	16,464.10
Contributed Capital	1,453,004.72
Retained Earnings	<u>19,599,601.51</u>
	26,265,050.78

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

ASSESSMENT - PAYMENTS	ACTUAL	CURRENT	SEWER DEBT	DELINQ	SEWER DEBT DELINQ	TOTAL
CURRENT ASSESS. COLLECTED	546,583.75	1,665	209	135	15	
SEWER DEBT	101,218.59					
DELIQ. ASSESS. COLLECTED	61,866.95	(551)	(93)	(66)	(9)	
PENALTIES COLLECTED	19,025.53	1,114	116	69	6	1,305
(Billed 10/2013) \$138,023.73						
TOTAL COLLECTED	728,694.82					

CAPITAL EXPENDITURES	YTD ACTUAL	ANNUAL BUDGET	BALANCE	COMMENTS
BUDGETED - FACILITIES/EQ(NON REPLACEMENT)	76	314	238	(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	
	156	461	305	

OPERATING INCOME/EXPENSES	YTD BILLING ACTUAL	ANNUAL BUDGET	VARIANCE	COMMENTS
INCOME	2,851	3,260	(409)	* BILLED ASSESSMENT BOOKED AS INCOME 2/14
EXPENSE	(1,561)	(2,945)	1,384	
NET INCOME	1,290	315	975	

CASH/INVESTMENTS	Dec-13	Jun-14	INC/(DEC)	COMMENTS
CASH	1,384	1,385		
DEBT SERVICE FUND	921	948		
RESTRICTED ROAD FUNDS	40	40		
ACT 833	41	45		
FIRE WISE FUND	10	10	(168)	CARROLL COUNTY - ROAD ALLOCATION RESTRICTED - FIRE EQUIPMENT / CAPITAL IMPROVEMENTS DECREASE IN OPERATING CASH
CERTIFICATES OF DEPOSIT	0	3		
EQUIPMENT RESERVE	267	267		NEW ACCOUNT IN 2004 (Reserved CD)
UNDESIGNATED RESERVE	1,031	1,031	3	NEW ACCOUNT IN 2004 (Reserved CD) INCREASE IN INVESTED RESERVES
TOTALS	3,894	3,729	(165)	NET DECREASE IN CASH / INVESTMENTS

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET COMPARISON  
 FOR THE 6 MONTH PERIOD ENDED 6-30-14

	YTD CURRENT ASSESS BILLING ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	2,851	3,260	(409)
EXPENSE	<u>(1,561)</u>	<u>(2,945)</u>	<u>1,384</u>
NET INCOME (< DEPR)	1,290	315	975
CAPITAL EXPENDITURES	<u>(76)</u>	<u>(314)</u>	<u>238</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u>\$1,214</u>	<u>\$1</u>	<u>\$1,213</u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(80)</u>	<u>(147)</u>	<u>67</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u>\$1,134</u>	<u>(\$146)</u>	<u>\$1,280</u>

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET COMPARISON (LESS ASSESSMENT BILLING / ADD ASSESSMENT PAYMENTS)  
 FOR THE 6 MONTH PERIOD ENDED 6-30-14

	YTD CURRENT ASSESS PAYMENT ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	1,619	3,260	(1,641)
EXPENSE	(1,561)	(2,945)	1,384
NET INCOME (< DEPR)	58	315	(257)
CAPITAL EXPENDITURES	(76)	(314)	238
NET INCOME AFTER CAPITAL EXPENDITURES	(\$18)	\$1	(\$19)
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	(80)	(147)	66
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	(\$98)	(\$146)	\$47

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

\*\* Debt Service \$208,971

Payments: Assessment		Payments: Sewer Debt	
Jan	776.71	Apr	59,833.83
Feb	98.67	May	8,533.38
Mar	131,381.43	June	18,845.65
July	284,371.47	July	59,833.83
Aug	54,840.28	Aug	8,533.38
Sep	75,115.19	Sep	8,059.42

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET SUMMARY - BY DEPT.  
 FOR THE 6 MONTH PERIOD ENDED 6-30-14  
 EXCLUDE DEPRECIATION

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(187)	(411)	224	
99	G & A	1,824	1,739	85	
	TOTAL G & A	1,637	1,328	309	
02	WATER	47	17	30	
03	SEWER	(19)	3	(22)	
	TOTAL WATER/SEWER	28	20	8	
04	ROADS	(126)	(351)	225	
05	SECURITY	(6)	(6)	0	
06	FIRE PROTECTION	(86)	(228)	142	
	TOTAL FIRE/SECURITY	(92)	(234)	142	
08	18 HOLE GOLF MAINT.	(152)	(317)	165	
09	18 HOLE PRO SHOP-GOLF COURSE	15	15	0	
12	9 HOLE GOLF MAINT.	(42)	(95)	53	
	TOTAL GOLF	(179)	(397)	218	
10	RECREATION	(39)	(83)	44	
18	CLUBHOUSE	(12)	(35)	23	
11	MARINA	75	68	7	
13	CAMPGROUND	(2)	(1)	(1)	
	TOTAL CONTRACT SERVICES	73	67	6	
	GRAND TOTALS	1,290	315	975	

budget excludes assessment sewer debt

budget excludes sewer debt billing

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

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 CAPITAL EXPENDITURE SUMMARY  
 FOR THE 6 MONTH PERIOD ENDED 6-30-14

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	7,091	30,000	
			<u>38,000</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	58,800	131,200	
		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>67,301</u>	<u>121,699</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	17,331	22,669	
09	18 HOLE PRO SHOP	Air conditioners	14,000	0	14,000	
11	MARINA	Flotation Replacement	2,000	0	2,000	
TOTALS			Budgeted \$461,325	\$156,015	\$305,310	
			Unbudgeted \$0	-	\$305,310	
				<u>\$156,015</u>	<u>\$305,310</u>	

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
ACTUAL / BUDGET SUMMARY - BY DEPT.  
FOR THE 6 MONTH PERIOD ENDED 6-30-13  
EXCLUDE DEPRECIATION**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(195)	(395)	200	
99	G & A	2,049	1,956	93	budget includes assessment
	TOTAL G & A	<u>1,854</u>	<u>1,561</u>	<u>293</u>	
02	WATER	41	39	2	
03	SEWER	281	223	58	budget includes sewer debt billing
	TOTAL WATER/SEWER	<u>322</u>	<u>262</u>	<u>60</u>	
04	ROADS	(120)	(332)	212	
05	SECURITY	(21)	(84)	63	
06	FIRE PROTECTION	(65)	(202)	137	
	TOTAL FIRE / SECURITY	<u>(86)</u>	<u>(286)</u>	<u>200</u>	
08	18 HOLE GOLF MAINT.	(134)	(331)	197	
09	18 HOLE PRO SHOP-GOLF COURSE	5	57	(52)	
12	9 HOLE GOLF MAINT.	(42)	(92)	50	
	TOTAL GOLF	<u>(171)</u>	<u>(366)</u>	<u>195</u>	
10	RECREATION	(31)	(78)	47	
18	CLUBHOUSE	(12)	(25)	13	
11	MARINA	76	72	4	
13	CAMPGROUND	(1)	(6)	5	
	TOTAL CONTRACT SERVICES	<u>75</u>	<u>66</u>	<u>9</u>	
	GRAND TOTALS	<u>1,831</u>	<u>802</u>	<u>1,029</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 6 MONTH PERIOD ENDED 6-30-2012**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(179)	(408)	229	
99	G & A	2,463	2,043	420	
	TOTAL G & A	<u>2,284</u>	<u>1,635</u>	<u>649</u>	
02	WATER	48	29	19	
03	SEWER	43	238	(195)	
	TOTAL WATER/SEWER	<u>91</u>	<u>267</u>	<u>(176)</u>	
04	ROADS	(34)	(390)	356	
16	VEHICLE MAINTENANCE	0	0	0	
	TOTAL ROADS/MAINTENANCE	<u>(34)</u>	<u>(390)</u>	<u>356</u>	
05	SECURITY	(33)	(84)	51	
06	FIRE PROTECTION	(68)	(228)	160	
	TOTAL FIRE / SECURITY	<u>(101)</u>	<u>(312)</u>	<u>211</u>	
08	18 HOLE GOLF MAINT.	(169)	(326)	157	
09	18 HOLE PRO SHOP-GOLF COURSE	26	65	(39)	
12	9 HOLE GOLF MAINT.	(38)	(84)	46	
	TOTAL GOLF	<u>(181)</u>	<u>(345)</u>	<u>164</u>	
10	RECREATION	(30)	(75)	45	
18	CLUBHOUSE	(10)	(23)	13	
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>2,097</u>	<u>826</u>	<u>1,271</u>	

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



**Balance Sheet**  
**For Period Ending 6/30/2014**

	<b>Book Value</b>
	<b>Jun 2014</b>
	<b>Actual</b>
<b>Assets</b>	
<b>Current Assets</b>	
<b>Other Current Assets</b>	
Act 833 - Restricted Funds	45,110.19
ANRC Bond Sinking Fund	60,959.90
Cash in Checking- Revenue Fund	(14,148.88)
Cash in P/R Checking	(4,144.27)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	3,519.30
Debt Service (Treatment Plant)	947,504.06
Equipment Reserve - Restricted	267,386.15
Fire Wise	9,520.07
Money Market Demand Account	1,340,980.17
Petty Cash - Office	500.00
Restricted Road Funds	40,068.70
Undesignated Reserve - Restric	1,030,682.10
Allowance for Uncollectable As	(45,000.00)
AR - Water & Sewer Sales	87,770.95
Assessments Receivable - Curre	1,113,644.93
Assessments Receivable - Noncu	69,164.48
Assessments Receivable - Penal	21,471.65
Debt Service Receivable - Curr	115,705.49
Debt Service Receivable - Deli	6,338.29
Inventory - Beer	1,362.24
Inventory - Beverage	1,131.88
Inventory - Food	3,063.77
Inventory - Pro Shop	36,587.08
Inventory - Rec. Center	1,740.07
Prepaid Expenses	91,867.48
<b>Total Current Assets</b>	<b>\$5,233,635.80</b>
<b>Fixed Assets</b>	
<b>Accumulated Depreciation</b>	
Accumulated Depreciation	(22,821,334.05)
<b>Fixed Assets</b>	
<b>Land</b>	
Land	1,499,173.01
<b>Buildings &amp; Improvements</b>	
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
<b>Machinery &amp; Equipment</b>	
Office Equipment	81,917.43

**Balance Sheet**  
**For Period Ending 6/30/2014**

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	<b>Book Value</b>
	<b>Jun 2014</b>
	<b>Actual</b>
Public Works-Machinery and Equ	977,429.92
<b>Total Fixed Assets</b>	<b>\$21,031,414.98</b>
<b>Total Assets</b>	<b>\$26,265,050.78</b>

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**Liabilities**

**Current Liabilities**

**Payroll Liabilities**

Accounts Payable - Trade	412.00
LOPFI Payable	669.45
MHBF Payable	(2,273.00)
Accounts Payable - Health Dept	400.60
Accrued Interest Payable (ANRC)	23,662.38
Customer Deposits	4,190.25
Customer Donation	2,891.97
Gift Certificates - Pro Shops	2,852.80
Golf Tournament Prize Money	9,183.47
Sales Tax Payable	3,199.47
Wages Payable	105,012.36
<b>Total Current Liabilities</b>	<b>\$150,201.75</b>

**Long Term Liabilities**

**Long Term Debt**

Bonds Payable	5,050,306.58
Long Term Notes Payable	(4,527.88)
<b>Total Long Term Liabilities</b>	<b>\$5,045,778.70</b>
<b>Total Liabilities</b>	<b>\$5,195,980.45</b>

**Fund Balance**

**Suplus Carryover**

Current Year Surplus (Deficit)	759,285.17
Contributed Capital - Grant	1,453,004.72
Retained Earnings	18,840,316.34
State Grant - Fire Wise	16,464.10
<b>Total Fund Balance</b>	<b>\$21,069,070.33</b>
<b>Total Liabilities and Equity</b>	<b>\$26,265,050.78</b>

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

Acct No		Current Period	Year-To-Date	Annual Budget	Jan 2014	Jan 2014
		Jun 2014 Jun 2014 Actual	Jan 2014 Jun 2014 Actual	Jan 2014 Dec 2014	Jan 2014 Dec 2014 Variance	Dec 2014 Percent of Budget
<b>Revenue &amp; Expenditures</b>						
<b>Administrative Dept</b>						
<b>Revenue</b>						
4510	Cash Long/Short		0.54			(0.54)
4950	Other Income	0.25	24.09			(24.09)
4970	Sale of Assets	500.00	2,553.00			(2,553.00)
	<b>Revenue</b>	<b>\$500.25</b>	<b>\$2,577.63</b>			<b>(2,577.63)</b>
<b>Expenses</b>						
6020	Auditors' Fees		18,516.20	25,740	7,223.80	71.9%
6060	Capital Improvements - Equipme		7,090.90		(7,090.90)	
6140	Credit Cards Fees	80.92	306.10	600	293.90	51.0%
6180	Dues and Fees	560.00	560.00	1,015	455.00	55.2%
6200	Emp Benefit - Hosp Ins	2,166.00	12,996.00	33,714	20,718.00	38.5%
6240	Emp Benefit - Retirement	475.90	3,243.35	9,783	6,539.65	33.2%
6280	Equipment Purchased < \$5,000		1,981.54	3,450	1,468.46	57.4%
6500	Marketing	3,039.76	10,482.90	25,000	14,517.10	41.9%
6520	Miscellaneous		188.31	1,200	1,011.69	15.7%
6540	Notices and Ads		105.00	200	95.00	52.5%
6560	Payroll Tax Expense	1,126.90	7,728.33	15,451	7,722.67	50.0%
6580	Personnel Reimbursement			600	600.00	
6600	Postage		3,013.71	14,000	10,986.29	21.5%
6620	Purchased Services	1,162.79	9,756.72	22,422	12,665.28	43.5%
6010	Reimbursable Expenditures		269.94		(269.94)	
6640	Repair - Maint - Building	281.12	850.33	20,000	19,149.67	4.3%
6720	Repair - Maint - Equipment			500	500.00	
6840	Repair - Maint - Vehicles		338.63	300	(38.63)	112.9%
6980	Supplies	289.82	2,850.80	10,000	7,149.20	28.5%
7020	Telephone	763.95	4,698.30	7,620	2,921.70	61.7%
7040	Travel and Training			3,700	3,700.00	
7080	Unemployment	28.00	2,676.47	3,273	596.53	81.8%
7100	Utilites	404.90	3,335.18	6,000	2,664.82	55.6%
5300	Wages	15,451.65	105,349.54	206,251	100,901.46	51.1%
	<b>Expenses</b>	<b>\$25,831.71</b>	<b>\$196,338.25</b>	<b>\$410,819</b>	<b>214,480.75</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$25,331.46)</b>	<b>(\$193,760.62)</b>	<b>(\$410,819)</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$25,331.46)</b>	<b>(\$193,760.62)</b>	<b>(\$410,819)</b>		

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014	
		Jun 2014	Jan 2014				Jan 2014
		Jun 2014	Jun 2014	Jan 2014	Dec 2014	Variance	Percent of Budget
		Actual	Actual	Dec 2014			
<b>Water Dept</b>							
<b>Revenue</b>							
4260	Irrigation Service Income		3,600.00	1,800	(1,800.00)		200.0%
4340	Late Charges on Water and Sewe	670.30	3,988.63	6,000	2,011.37		66.5%
4830	Plumbing Inspection Fee		60.00		(60.00)		
4200	Water Sales	29,522.43	146,565.75	339,360	192,794.25		43.2%
4240	Water Service Installation Cha		2,125.00	2,550	425.00		83.3%
4120	Water Tower Charge	1,567.00	9,205.00	19,212	10,007.00		47.9%
4220	Water Turn-On Charges	925.00	5,075.00	5,700	625.00		89.0%
	<b>Revenue</b>	<b>\$32,684.73</b>	<b>\$170,619.38</b>	<b>\$374,622</b>	<b>204,002.62</b>		
<b>Expenses</b>							
6060	Capital Improvements - Equipme		64,291.69		(64,291.69)		
6120	Chemicals and Fertilizer		516.00	1,368	852.00		37.7%
6160	Depreciation Expense			13,089	13,089.00		
6180	Dues and Fees	24.36	1,011.56	1,500	488.44		67.4%
6200	Emp Benefit - Hosp Ins	201.91	1,179.79	9,756	8,576.21		12.1%
6240	Emp Benefit - Retirement	58.70	364.44	1,075	710.56		33.9%
6260	Engineering			21,000	21,000.00		
6280	Equipment Purchased < \$5,000	108.60	108.60		(108.60)		
6300	Fire Hydrants	626.11	1,483.86	3,600	2,116.14		41.2%
6340	Fuel Expense	599.61	3,414.43	5,400	1,985.57		63.2%
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	291.46	2,125.85	7,287	5,161.15		29.2%
6620	Purchased Services	77.02	607.62	750	142.38		81.0%
6640	Repair - Maint - Building			1,500	1,500.00		
6720	Repair - Maint - Equipment	1,068.80	19,482.02	36,929	17,446.98		52.8%
6820	Repair - Maint - Tires		233.49	360	126.51		64.9%
6840	Repair - Maint - Vehicles	440.91	1,346.85	1,500	153.15		89.8%
6660	Repair - Maint- Line Repair	5,322.16	10,146.79	15,444	5,297.21		65.7%
6760	Repair- Maint- Parts/Material	775.00	6,723.09	12,627	5,903.91		53.2%
6880	Repair-Maint Road Materials			6,720	6,720.00		
6920	Safety			500	500.00		
6980	Supplies	116.04	769.75	1,020	250.25		75.5%
7020	Telephone	104.80	521.44	1,044	522.56		49.9%
7040	Travel and Training	135.43	287.43	900	612.57		31.9%
7080	Unemployment	61.50	1,161.71	2,061	899.29		56.4%
7060	Uniforms	395.65	1,086.64	1,284	197.36		84.6%
7100	Utilitites	10,232.09	42,524.37	114,360	71,835.63		37.2%
5300	Wages	3,876.90	28,180.98	95,258	67,077.02		29.6%
	<b>Expenses</b>	<b>\$24,517.05</b>	<b>\$187,638.61</b>	<b>\$357,451</b>	<b>169,812.39</b>		
	<b>Revenue Less Expenditures</b>	<b>\$8,167.68</b>	<b>(\$17,019.23)</b>	<b>\$17,171</b>			
	<b>Net Change in Fund Balance</b>	<b>\$8,167.68</b>	<b>(\$17,019.23)</b>	<b>\$17,171</b>			

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Jun 2014 Jun 2014 Actual	Jan 2014 Jun 2014 Actual	Jan 2014 Dec 2014	Jan 2014 Dec 2014 Variance	Dec 2014 Percent of Budget
<b>Sewer Dept</b>						
<b>Revenue</b>						
4330	Debt Service - Sewer Treatment	19,910.07	111,329.56	265,699	154,369.44	41.9%
4300	Sewer Sales	25,113.54	131,852.97	322,000	190,147.03	40.9%
4320	Sewer Sales Installation Chrg		3,000.00	2,400	(600.00)	125.0%
	<b>Revenue</b>	<b>\$45,023.61</b>	<b>\$246,182.53</b>	<b>\$590,099</b>	<b>343,916.47</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer		4,945.00	5,400	455.00	91.6%
6160	Depreciation Expense			12,780	12,780.00	
6180	Dues and Fees			3,805	3,805.00	
6200	Emp Benefit - Hosp Ins	881.09	5,318.21	9,756	4,437.79	54.5%
6240	Emp Benefit - Retirement	290.12	1,895.71	1,075	(820.71)	176.3%
6260	Engineering			12,000	12,000.00	
6280	Equipment Purchased < \$5,000	108.59	108.59		(108.59)	
6340	Fuel Expense	599.60	3,414.42	5,400	1,985.58	63.2%
6400	Insurance - Workmen's Comp.			814	814.00	
8010	Interest Expense	11,574.49	70,473.74	148,008	77,534.26	47.6%
6420	Lab Fees	741.00	3,926.00	11,100	7,174.00	35.4%
6540	Notices and Ads			200	200.00	
6560	Payroll Tax Expense	603.91	4,210.01	7,287	3,076.99	57.8%
6620	Purchased Services	2,115.06	12,287.61	12,000	(287.61)	102.4%
6640	Repair - Maint - Building		9.63	21,000	20,990.37	0.0%
6720	Repair - Maint - Equipment	12,492.14	24,213.31	38,375	14,161.69	63.1%
6800	Repair - Maint - Sewer Plant	4,353.65	38,048.19	19,200	(18,848.19)	198.2%
6820	Repair - Maint - Tires		233.49	360	126.51	64.9%
6840	Repair - Maint - Vehicles	198.58	591.82	1,500	908.18	39.5%
6660	Repair - Maint- Line Repair	2,300.00	2,924.20	1,000	(1,924.20)	292.4%
6760	Repair- Maint- Parts/Material		842.14	3,300	2,457.86	25.5%
6920	Safety		98.33	500	401.67	19.7%
6980	Supplies	281.20	1,370.77	1,800	429.23	76.2%
7020	Telephone	108.48	626.98	1,320	693.02	47.5%
7040	Travel and Training	135.43	564.21	900	335.79	62.7%
7080	Unemployment	70.10	1,820.86	2,061	240.14	88.3%
7060	Uniforms			1,200	1,200.00	
7100	Utilitites	4,235.02	30,724.28	51,600	20,875.72	59.5%
5300	Wages	8,188.12	56,804.90	95,258	38,453.10	59.6%
	<b>Expenses</b>	<b>\$49,276.58</b>	<b>\$265,452.40</b>	<b>\$468,999</b>	<b>203,546.60</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$4,252.97)</b>	<b>(\$19,269.87)</b>	<b>\$121,100</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$4,252.97)</b>	<b>(\$19,269.87)</b>	<b>\$121,100</b>		

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Jun 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Jun 2014	Jun 2014	Dec 2014	Dec 2014	Percent of Budget
		Actual	Actual	Dec 2014	Variance	
<b>Road Dept</b>						
<b>Revenue</b>						
4160	Contribution Income		40,000.00	45,000	5,000.00	88.9%
4820	Culvert Installation Income			1,250	1,250.00	
4800	Driveway Transitions		801.00	1,500	699.00	53.4%
4950	Other Income		6,212.57		(6,212.57)	
4840	Road Inspection Fee - Nonreund		500.00	1,250	750.00	40.0%
	<b>Revenue</b>		<b>\$47,513.57</b>	<b>\$49,000</b>	<b>1,486.43</b>	
<b>Expenses</b>						
6060	Capital Improvements - Equipme		8,500.99		(8,500.99)	
6080	Capital Improvements - Facilit		58,800.00		(58,800.00)	
6120	Chemicals and Fertilizer			450	450.00	
6160	Depreciation Expense			20,628	20,628.00	
6180	Dues and Fees	150.00	507.09	550	42.91	92.2%
6200	Emp Benefit - Hosp Ins	1,828.50	10,971.00	33,714	22,743.00	32.5%
6240	Emp Benefit - Retirement	344.94	2,332.72	5,938	3,605.28	39.3%
6280	Equipment Purchased < \$5,000		1,187.70	3,000	1,812.30	39.6%
6340	Fuel Expense	14,369.38	28,349.80	32,000	3,650.20	88.6%
6400	Insurance - Workmen's Comp.			4,693	4,693.00	
6520	Miscellaneous		134.83		(134.83)	
6540	Notices and Ads	112.00	224.00	200	(24.00)	112.0%
6560	Payroll Tax Expense	917.84	6,600.04	13,304	6,703.96	49.6%
6620	Purchased Services	537.79	2,441.99	4,000	1,558.01	61.0%
6640	Repair - Maint - Building			500	500.00	
6720	Repair - Maint - Equipment		299.24		(299.24)	
6740	Repair - Maint - Lubricants		587.46	2,500	1,912.54	23.5%
6780	Repair - Maint - Radio			750	750.00	
6650	Repair - Maint - Street Light		33.13	750	716.87	4.4%
6820	Repair - Maint - Tires	241.95	468.91	6,000	5,531.09	7.8%
6840	Repair - Maint - Vehicles	517.65	4,489.79	15,000	10,510.21	29.9%
6760	Repair- Maint- Parts/Material	1,012.14	2,897.47	8,000	5,102.53	36.2%
6880	Repair-Maint Road Materials	281.30	2,550.47	25,000	22,449.53	10.2%
6920	Safety			500	500.00	
6960	Snow / Ice Removal		5,201.80	8,000	2,798.20	65.0%
6980	Supplies	263.19	2,511.24	3,000	488.76	83.7%
7020	Telephone	127.79	741.80	1,500	758.20	49.5%
7080	Unemployment	198.10	3,274.73	4,467	1,192.27	73.3%
7060	Uniforms	197.05	954.98	3,500	2,545.02	27.3%
7100	Utilitites	376.84	6,687.37	8,500	1,812.63	78.7%
5300	Wages	12,607.46	89,931.45	193,729	103,797.55	46.4%
	<b>Expenses</b>	<b>\$34,083.92</b>	<b>\$240,680.00</b>	<b>\$400,173</b>	<b>159,493.00</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$34,083.92)</b>	<b>(\$193,166.43)</b>	<b>(\$351,173)</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$34,083.92)</b>	<b>(\$193,166.43)</b>	<b>(\$351,173)</b>		

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

Acct No	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
	Jun 2014 Jun 2014 Actual	Jan 2014 Jun 2014 Actual	Jan 2014 Jan 2014 Dec 2014	Jan 2014 Dec 2014 Variance	Dec 2014 Percent of Budget
<b>Public Safety Dept</b>					
<b>Expenses</b>					
6360	Housing Allowance		6,000	6,000.00	
6520	Miscellaneous		18.54	(18.54)	
6620	Purchased Services	6,090.00	6,090.00	(6,090.00)	
	<b>Expenses</b>	<b>\$6,090.00</b>	<b>\$6,108.54</b>	<b>\$6,000</b>	<b>(108.54)</b>
	<b>Revenue Less Expenditures</b>	<b>(\$6,090.00)</b>	<b>(\$6,108.54)</b>	<b>(\$6,000)</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$6,090.00)</b>	<b>(\$6,108.54)</b>	<b>(\$6,000)</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Jun 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Actual	Actual	Dec 2014	Variance	Percent of Budget
<b>Fire Dept</b>						
<b>Revenue</b>						
4920	Act. 833		7,070.10	10,000	2,929.90	70.7%
4160	Contribution Income		294.94	6,500	6,205.06	4.5%
4950	Other Income	4,829.00	5,483.33	8,500	3,016.67	64.5%
	<b>Revenue</b>	<b>\$4,829.00</b>	<b>\$12,848.37</b>	<b>\$25,000</b>	<b>12,151.63</b>	
<b>Expenses</b>						
6000	Act 833	6,142.00	6,142.00	9,000	2,858.00	68.2%
6160	Depreciation Expense			26,976	26,976.00	
6180	Dues and Fees	230.00	860.00	900	40.00	95.6%
6200	Emp Benefit - Hosp Ins	337.50	2,025.00	4,446	2,421.00	45.5%
6230	Emp Benefit - LOPFI	1,507.52	8,572.84	17,837	9,264.16	48.1%
6240	Emp Benefit - Retirement	279.11	1,862.05	4,919	3,056.95	37.9%
6340	Fuel Expense	920.50	3,913.13	10,000	6,086.87	39.1%
6400	Insurance - Workmen's Comp.			3,958	3,958.00	
6560	Payroll Tax Expense	113.35	743.01	836	92.99	88.9%
6580	Personnel Reimbursement		4,638.00	18,000	13,362.00	25.8%
6600	Postage	44.78	44.78		(44.78)	
6620	Purchased Services	82.93	1,531.92	7,000	5,468.08	21.9%
6010	Reimbursable Expenditures	1,090.04	3,136.03	13,000	9,863.97	24.1%
6640	Repair - Maint - Building	290.07	1,867.22	4,500	2,632.78	41.5%
6720	Repair - Maint - Equipment	306.00	618.68	3,200	2,581.32	19.3%
6780	Repair - Maint - Radio	181.96	743.87	2,500	1,756.13	29.8%
6820	Repair - Maint - Tires		15.00	3,000	2,985.00	0.5%
6840	Repair - Maint - Vehicles	225.88	470.53	5,000	4,529.47	9.4%
6980	Supplies	454.22	2,157.55	5,000	2,842.45	43.2%
7020	Telephone	158.95	860.27	1,600	739.73	53.8%
7040	Travel and Training		110.49	3,500	3,389.51	3.2%
7080	Unemployment		1,836.05	2,041	204.95	90.0%
7060	Uniforms		42.73	900	857.27	4.7%
7100	Utilitites	1,446.76	5,551.46	6,500	948.54	85.4%
5300	Wages	7,875.85	51,569.86	98,381	46,811.14	52.4%
	<b>Expenses</b>	<b>\$21,687.42</b>	<b>\$99,312.47</b>	<b>\$252,994</b>	<b>153,681.53</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$16,858.42)</b>	<b>(\$86,464.10)</b>	<b>(\$227,994)</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$16,858.42)</b>	<b>(\$86,464.10)</b>	<b>(\$227,994)</b>		



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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014 Dec 2014 Percent of Budget
		Jun 2014 Jun 2014 Actual	Jan 2014 Jun 2014 Actual		Jan 2014 Dec 2014 Variance	
<b>18-Hole Course Maintenance</b>						
<b>Revenue</b>						
4950	Other Income		5,844.40		(5,844.40)	
	<b>Revenue</b>		<b>\$5,844.40</b>		<b>(5,844.40)</b>	
<b>Expenses</b>						
6060	<del>6080</del> Capital Improvements - Facilit	17,331.18	17,331.18		(17,331.18)	
6120	Chemicals and Fertilizer	10,423.59	15,839.52	30,000	14,160.48	52.8%
6160	Depreciation Expense			14,076	14,076.00	
6180	Dues and Fees	50.00	490.00	700	210.00	70.0%
6200	Emp Benefit - Hosp Ins	1,491.00	8,946.00	19,512	10,566.00	45.8%
6240	Emp Benefit - Retirement	237.58	1,511.44	3,011	1,499.56	50.2%
6280	Equipment Purchased < \$5,000		245.01	1,000	754.99	24.5%
6340	Fuel Expense	2,101.21	6,831.01	16,000	9,168.99	42.7%
6400	Insurance - Workmen's Comp.			2,105	2,105.00	
6520	Miscellaneous	500.00	506.00		(506.00)	
6540	Notices and Ads		63.00		(63.00)	
6560	Payroll Tax Expense	935.27	5,866.12	12,501	6,634.88	46.9%
6620	Purchased Services		9,862.72	4,000	(5,862.72)	246.6%
6640	Repair - Maint - Building	6.94	262.73	200	(62.73)	131.4%
6720	Repair - Maint - Equipment	333.68	10,179.31	17,000	6,820.69	59.9%
6780	Repair - Maint - Radio	134.97	314.93	300	(14.93)	105.0%
6820	Repair - Maint - Tires		249.14	1,000	750.86	24.9%
6840	Repair - Maint - Vehicles		206.97	400	193.03	51.7%
6660	Repair - Maint- Line Repair	14.46	1,216.44	4,000	2,783.56	30.4%
6760	Repair- Maint- Parts/Material		267.16		(267.16)	
6920	Safety		50.00	200	150.00	25.0%
6940	Seed, Sod, and Soil		2,129.60	3,500	1,370.40	60.8%
6980	Supplies	457.33	871.11	2,000	1,128.89	43.6%
7020	Telephone	128.17	660.71	1,500	839.29	44.0%
7040	Travel and Training		435.22	600	164.78	72.5%
7080	Unemployment	217.78	2,888.96	4,300	1,411.04	67.2%
7060	Uniforms	269.83	955.49	2,760	1,804.51	34.6%
7100	Utilitites	768.51	7,336.20	13,000	5,663.80	56.4%
5300	Wages	12,722.66	79,662.88	163,410	83,747.12	48.8%
	<b>Expenses</b>	<b>\$48,124.16</b>	<b>\$175,178.85</b>	<b>\$317,075</b>	<b>141,896.15</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$48,124.16)</b>	<b>(\$169,334.45)</b>	<b>(\$317,075)</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$48,124.16)</b>	<b>(\$169,334.45)</b>	<b>(\$317,075)</b>		

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Jun 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Actual	Actual	Dec 2014	Variance	Percent of Budget
<b>18 Hole Course / Pro Shop</b>						
<b>Revenue</b>						
4510	Cash Long/Short	(6.38)	0.02		(0.02)	
4540	Fees - Green	8,613.78	31,299.25	87,975	56,675.75	35.6%
4560	Fees - Trail	320.00	21,751.44	24,000	2,248.56	90.6%
4570	Fees - User - w/o Activity Car	3,053.97	3,278.97		(3,278.97)	
4030	Individual Golf - Access Card		2,175.00		(2,175.00)	
4580	Lease - Golf Cart	932.00	11,797.00	13,200	1,403.00	89.4%
4140	Miscellaneous Income	20.00	20.00		(20.00)	
4950	Other Income	60.00	778.00	2,100	1,322.00	37.0%
4640	Pull Cart Rental			525	525.00	
4710	Range Balls	579.00	1,654.00	3,475	1,821.00	47.6%
4090	Range Card	70.00	700.00	1,125	425.00	62.2%
4600	Rent - Cart	4,477.31	13,353.70	33,000	19,646.30	40.5%
4610	Rent - Club	30.00	342.00		(342.00)	
4630	Rent - Facilities Short Term	16.00	16.00		(16.00)	
4650	Sales - Beer	1,446.10	4,588.11	10,450	5,861.89	43.9%
4660	Sales - Beverage	1,270.23	4,937.35	10,350	5,412.65	47.7%
4670	Sales - Food	7,016.26	27,379.00	56,800	29,421.00	48.2%
4680	Sales - Merchandise	4,271.78	20,121.45	61,800	41,678.55	32.6%
4700	Storage - Cart	320.00	10,180.00	11,100	920.00	91.7%
4490	Tournament Management Fee		200.00		(200.00)	
	<b>Revenue</b>	<b>\$32,490.05</b>	<b>\$154,571.29</b>	<b>\$315,900</b>	<b>161,328.71</b>	
<b>Expenses</b>						
5000	Cost of Sales - Beer	648.41	3,173.46	5,225	2,051.54	60.7%
5050	Cost of Sales - Beverage	(237.78)	405.45	5,175	4,769.55	7.8%
5100	Cost of Sales - Food	2,138.38	12,087.69	28,400	16,312.31	42.6%
5150	Cost of Sales - Merchandise	2,617.79	16,776.76	43,260	26,483.24	38.8%
6140	Credit Cards Fees	425.07	1,573.80	3,302	1,728.20	47.7%
6180	Dues and Fees		2,855.00	4,150	1,295.00	68.8%
6200	Emp Benefit - Hosp Ins	745.50	4,473.00	9,756	5,283.00	45.8%
6240	Emp Benefit - Retirement	172.94	1,261.11	2,298	1,036.89	54.9%
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	(883.75)	1,957.16		(1,957.16)	
6540	Notices and Ads	132.31	235.53	250	14.47	94.2%
6560	Payroll Tax Expense	752.17	4,259.45	9,506	5,246.55	44.8%
6600	Postage		0.70		(0.70)	
6620	Purchased Services	59.59	15,783.87	25,050	9,266.13	63.0%
6640	Repair - Maint - Building	437.86	777.43	3,300	2,522.57	23.6%
6720	Repair - Maint - Equipment	526.72	2,691.74	2,400	(291.74)	112.2%
6780	Repair - Maint - Radio			120	120.00	
6820	Repair - Maint - Tires			1,200	1,200.00	
6840	Repair - Maint - Vehicles		1,501.91	1,200	(301.91)	125.2%
6980	Supplies	351.29	1,846.04	3,400	1,553.96	54.3%
7020	Telephone	182.51	964.04	1,610	645.96	59.9%
7040	Travel and Training		793.17	800	6.83	99.1%
7080	Unemployment	337.71	2,241.20	4,321	2,079.80	51.9%
7060	Uniforms			300	300.00	
7100	Utilitites	913.35	5,943.99	11,550	5,606.01	51.5%
5300	Wages	10,080.57	57,168.79	124,268	67,099.21	46.0%

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

Acct No		Current Period	Year-To-Date	Annual Budget	Jan 2014	Jan 2014
		Jun 2014	Jan 2014	Jan 2014	Dec 2014	Dec 2014
		Jun 2014	Jun 2014	Jan 2014	Dec 2014	Dec 2014
		Actual	Actual	Dec 2014	Variance	Percent of Budget
	Expenses	\$19,400.64	\$139,149.29	\$300,496	161,346.71	
	Revenue Less Expenditures	\$13,089.41	\$15,422.00	\$15,404		
	Net Change in Fund Balance	\$13,089.41	\$15,422.00	\$15,404		

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

Acct No	Current Period Jun 2014 Jun 2014 Actual	Year-To-Date Jan 2014 Jun 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
<b>Recreation Center</b>					
<b>Revenue</b>					
4510	Cash Long/Short	7.40	9.02	(9.02)	
4160	Contribution Income		2,500.00	(2,500.00)	
4540	Fees - Green	3,691.00	8,001.00	17,925	9,924.00 44.6%
4550	Fees - Recreation	1,319.00	1,585.00	7,500	5,915.00 21.1%
4560	Fees - Trail		165.00	100	(65.00) 165.0%
4570	Fees - User - w/o Activity Car	1,441.50	1,844.50	9,525	7,680.50 19.4%
4140	Miscellaneous Income	423.00	423.00		(423.00)
4950	Other Income	25.00	35.40		(35.40)
4640	Pull Cart Rental	8.00	8.00		(8.00)
4600	Rent - Cart	1,207.00	2,495.00	6,000	3,505.00 41.6%
4610	Rent - Club	170.00	350.00	700	350.00 50.0%
4630	Rent - Facilities Short Term	2,595.00	7,370.00	6,000	(1,370.00) 122.8%
4660	Sales - Beverage	465.01	758.92	2,500	1,741.08 30.4%
4670	Sales - Food	438.70	598.26	2,000	1,401.74 29.9%
4680	Sales - Merchandise	342.27	703.62	2,500	1,796.38 28.1%
4080	Weekly Access Card		78.00		(78.00)
	<b>Revenue</b>	<b>\$12,132.88</b>	<b>\$26,924.72</b>	<b>\$54,750</b>	<b>27,825.28</b>
<b>Expenses</b>					
6120	Chemicals and Fertilizer		1,216.66	4,600	3,383.34 26.4%
5050	Cost of Sales - Beverage	(175.64)	(80.43)	2,000	2,080.43 (4.0%)
5100	Cost of Sales - Food	32.28	187.23	2,175	1,987.77 8.6%
5150	Cost of Sales - Merchandise	112.15	288.44	2,000	1,711.56 14.4%
6140	Credit Cards Fees	53.98	166.73	700	533.27 23.8%
6180	Dues and Fees		30.00	350	320.00 8.6%
6240	Emp Benefit - Retirement	59.79	322.30	626	303.70 51.5%
6280	Equipment Purchased < \$5,000		237.62		(237.62)
6340	Fuel Expense			1,800	1,800.00
6400	Insurance - Workmen's Comp.			594	594.00
5200	Inventory Control	6.38	(90.25)		90.25
6520	Miscellaneous	31.64	59.41	140	80.59 42.4%
6560	Payroll Tax Expense	594.36	2,265.28	3,979	1,713.72 56.9%
6580	Personnel Reimbursement		127.47	150	22.53 85.0%
6620	Purchased Services	728.21	7,549.02	12,200	4,650.98 61.9%
6640	Repair - Maint - Building	126.50	5,007.42	21,500	16,492.58 23.3%
6720	Repair - Maint - Equipment	165.26	634.45	7,000	6,365.55 9.1%
6780	Repair - Maint - Radio			32	32.00
6840	Repair - Maint - Vehicles		293.30	240	(53.30) 122.2%
6760	Repair- Maint- Parts/Material	184.16	667.52	3,000	2,332.48 22.3%
6980	Supplies	830.01	2,415.08	3,000	584.92 80.5%
7020	Telephone	139.09	856.63	2,000	1,143.37 42.8%
7040	Travel and Training			75	75.00
7080	Unemployment	396.25	1,504.46	2,360	855.54 63.7%
7060	Uniforms			175	175.00
7100	Utlilities	1,031.65	12,358.44	15,500	3,141.56 79.7%
5300	Wages	7,769.39	29,611.57	52,019	22,407.43 56.9%
	<b>Expenses</b>	<b>\$12,085.46</b>	<b>\$65,628.35</b>	<b>\$138,215</b>	<b>72,586.65</b>
	<b>Revenue Less Expenditures</b>	<b>\$47.42</b>	<b>(\$38,703.63)</b>	<b>(\$83,465)</b>	
	<b>Net Change in Fund Balance</b>	<b>\$47.42</b>	<b>(\$38,703.63)</b>	<b>(\$83,465)</b>	

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Jun 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Actual	Actual	Dec 2014	Variance	Percent of Budget
<b>Holiday Island Marina</b>						
<b>Revenue</b>						
4100	Facilities Rental - Long Term		145,577.93	149,009	3,431.07	97.7%
4950	Other Income		7.00		(7.00)	
	<b>Revenue</b>		<b>\$145,584.93</b>	<b>\$149,009</b>	<b>3,424.07</b>	
<b>Expenses</b>						
6180	Dues and Fees	150.00	475.00	240	(235.00)	197.9%
6620	Purchased Services	291.63	68,253.00	71,328	3,075.00	95.7%
6640	Repair - Maint - Building	156.00	782.50	7,560	6,777.50	10.4%
6720	Repair - Maint - Equipment			500	500.00	
7020	Telephone		217.92		(217.92)	
7100	Utilitites	81.86	633.29	1,310	676.71	48.3%
	<b>Expenses</b>	<b>\$679.49</b>	<b>\$70,361.71</b>	<b>\$80,938</b>	<b>10,576.29</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$679.49)</b>	<b>\$75,223.22</b>	<b>\$68,071</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$679.49)</b>	<b>\$75,223.22</b>	<b>\$68,071</b>		

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Jun 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Actual	Actual	Dec 2014	Variance	Percent of Budget
<b>9-Hole Course Maintenance</b>						
<b>Expenses</b>						
6120	Chemicals and Fertilizer	6,267.90	11,669.83	16,000	4,330.17	72.9%
6160	Depreciation Expense			3,012	3,012.00	
6180	Dues and Fees	50.00	125.00	200	75.00	62.5%
6200	Emp Benefit - Hosp Ins	337.50	4,065.00	9,756	5,691.00	41.7%
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	246.75	1,005.20	2,055	1,049.80	48.9%
6620	Purchased Services			850	850.00	
6640	Repair - Maint - Building		266.57	150	(116.57)	177.7%
6720	Repair - Maint - Equipment	132.90	1,940.92	10,000	8,059.08	19.4%
6780	Repair - Maint - Radio			100	100.00	
6820	Repair - Maint - Tires		88.03	550	461.97	16.0%
6840	Repair - Maint - Vehicles		37.38	100	62.62	37.4%
6660	Repair - Maint- Line Repair	9.79	409.79	4,000	3,590.21	10.2%
6760	Repair- Maint- Parts/Material		67.18		(67.18)	
6920	Safety		46.25	100	53.75	46.3%
6940	Seed, Sod, and Soil		650.00	2,000	1,350.00	32.5%
6980	Supplies		27.44	900	872.56	3.0%
7020	Telephone	41.27	249.42	600	350.58	41.6%
7040	Travel and Training		85.00	300	215.00	28.3%
7080	Unemployment	162.34	667.97	1,085	417.03	61.6%
7060	Uniforms	67.46	282.37	600	317.63	47.1%
7100	Utilitites	517.33	6,433.08	10,000	3,566.92	64.3%
5300	Wages	3,281.52	14,438.44	26,859	12,420.56	53.8%
	<b>Expenses</b>	<b>\$11,114.76</b>	<b>\$42,554.87</b>	<b>\$95,192</b>	<b>52,637.13</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$11,114.76)</b>	<b>(\$42,554.87)</b>	<b>(\$95,192)</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$11,114.76)</b>	<b>(\$42,554.87)</b>	<b>(\$95,192)</b>		

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Jun 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Actual	Actual	Dec 2014	Variance	Percent of Budget
<b>Campground Recreation</b>						
<b>Revenue</b>						
4510	Cash Long/Short	0.02	12.58		(12.58)	
4630	Rent - Facilities Short Term	1,113.00	2,790.00	7,297	4,507.00	38.2%
	<b>Revenue</b>	<b>\$1,113.02</b>	<b>\$2,802.58</b>	<b>\$7,297</b>	<b>4,494.42</b>	
<b>Expenses</b>						
6620	Purchased Services	566.61	1,758.13	4,065	2,306.87	43.3%
6640	Repair - Maint - Building		2,504.45	1,000	(1,504.45)	250.4%
6720	Repair - Maint - Equipment			210	210.00	
6760	Repair- Maint- Parts/Material	66.06	66.06	140	73.94	47.2%
6980	Supplies		15.29	137	121.71	11.2%
7020	Telephone	41.27	247.62	511	263.38	48.5%
7100	Utilitites	328.57	655.34	2,120	1,464.66	30.9%
	<b>Expenses</b>	<b>\$1,002.51</b>	<b>\$5,246.89</b>	<b>\$8,183</b>	<b>2,936.11</b>	
	<b>Revenue Less Expenditures</b>	<b>\$110.51</b>	<b>(\$2,444.31)</b>	<b>(\$886)</b>		
	<b>Net Change in Fund Balance</b>	<b>\$110.51</b>	<b>(\$2,444.31)</b>	<b>(\$886)</b>		

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Jun 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Actual	Actual	Dec 2014	Dec 2014	Percent of Budget
<b>Clubhouse</b>						
<b>Expenses</b>						
6180	Dues and Fees		30.00		(30.00)	
6560	Payroll Tax Expense	37.59	215.00	910	695.00	23.6%
6620	Purchased Services	(118.25)	1,380.63	1,500	119.37	92.0%
6640	Repair - Maint - Building	370.05	527.91	3,600	3,072.09	14.7%
6720	Repair - Maint - Equipment		1,142.67	3,600	2,457.33	31.7%
6980	Supplies	123.19	239.12	2,100	1,860.88	11.4%
7080	Unemployment	25.05	143.33	702	558.67	20.4%
7100	Utilitites	864.59	5,310.55	10,850	5,539.45	48.9%
5300	Wages	491.26	2,810.64	11,894	9,083.36	23.6%
	<b>Expenses</b>	<b>\$1,793.48</b>	<b>\$11,799.85</b>	<b>\$35,156</b>	<b>23,356.15</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$1,793.48)</b>	<b>(\$11,799.85)</b>	<b>(\$35,156)</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$1,793.48)</b>	<b>(\$11,799.85)</b>	<b>(\$35,156)</b>		



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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2014
		Jun 2014	Jan 2014	Jan 2014	Jan 2014	Dec 2014
		Actual	Actual	Dec 2014	Variance	Percent of Budget
<b>Non-Departmental/Control</b>						
<b>Revenue</b>						
4400	Assessment Income - Current	(2,363.31)	1,660,438.66	1,667,398	6,959.34	99.6%
4440	Assessment Income - Penalties	(364.00)	(770.17)	45,000	45,770.17	(1.7%)
4060	Combo Golf/Swim - Family Acces	850.00	14,975.00	4,375	(10,600.00)	342.3%
4050	Combo Golf/Swim - Individual A		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	600.00	4,200.00	7,200	3,000.00	58.3%
4020	Family Golf - Access Card		24,850.00	29,350	4,500.00	84.7%
4040	Family Recreation - Access Car	2,835.00	7,290.00	9,855	2,565.00	74.0%
4030	Individual Golf - Access Card		47,175.00	49,475	2,300.00	95.4%
4070	Individual Recreation - Access	840.00	1,750.00	2,030	280.00	86.2%
4960	Interest Income	1,390.37	7,151.74	19,200	12,048.26	37.2%
4140	Miscellaneous Income			18,468	18,468.00	
4950	Other Income	1,751.98	10,130.58		(10,130.58)	
4670	Sales - Food	16.27	16.27		(16.27)	
4000	Security Fee	7,615.10	45,182.12	90,000	44,817.88	50.2%
	<b>Revenue</b>	<b>\$13,171.41</b>	<b>\$2,035,385.20</b>	<b>\$2,168,469</b>	<b>133,083.80</b>	
<b>Expenses</b>						
5540	Assessment Expense - Uncollect	1,798.06	(259.36)	28,000	28,259.36	(0.9%)
6380	Insurance	7,769.49	57,657.24	99,192	41,534.76	58.1%
6400	Insurance - Workmen's Comp.	1,236.53	6,407.33		(6,407.33)	
8010	Interest Expense		34.11		(34.11)	
6440	Legal Fees	5,439.78	143,996.96	30,000	(113,996.96)	480.0%
6460	Licensing State of Arkansas -		15.00		(15.00)	
6520	Miscellaneous		1,313.78	100	(1,213.78)	1,313.8%
6540	Notices and Ads	98.00	156.90		(156.90)	
6620	Purchased Services	353.10	434.50	350	(84.50)	124.1%
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	
	<b>Expenses</b>	<b>\$16,694.96</b>	<b>\$211,057.14</b>	<b>\$221,122</b>	<b>10,064.86</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$3,523.55)</b>	<b>\$1,824,328.06</b>	<b>\$1,947,347</b>		
	<b>Net Change in Fund Balance</b>	<b>(\$3,523.55)</b>	<b>\$1,824,328.06</b>	<b>\$1,947,347</b>		

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

Acct No	Current Period Jun 2014 Jun 2014 Actual	Year-To-Date Jan 2014 Jun 2014 Actual	Annual Budget Jan 2014 Dec 2014	Annual Budget Jan 2014 Dec 2014 Variance	Jan 2014 Dec 2014 Percent of Budget
<b>Fund Balances</b>					
Beginning Fund Balance	21,199,507.52	19,934,722.95			
Net Change in Fund Balance	(130,437.19)	1,134,347.38	641,333		
Ending Fund Balance	21,069,070.33	21,069,070.33			

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

*Report Options*

Fund: Holiday Island Suburban Improvement District

Period: 6/1/2014 to 6/30/2014

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