

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
SUMMARY BALANCE SHEET
3/31/2015

ASSETS

Unrestricted Cash	1,620,844.97
Restricted Cash	80,359.42
Unrestricted Invested Funds	1,061.49
Restricted Invested Funds	1,304,774.17
Debt Service Funds	967,368.09
Accounts Receivable	1,750,030.80
Allowance for Uncollectable Debt	(40,000.00)
Resale Inventory	38,388.03
Prepaid Expense (Insurance)	30,745.92
Land & Buildings	44,621,848.77
Accumulated Depreciation	<u>(23,923,681.84)</u>
	26,451,739.82

LIABILITIES

Short Term Payables	178,212.29
Long Term Payables	307,560.49
Bond Payable	4,841,561.62
Accrued Interest Payable (ANRC)	
Fire Wise Grant	16,464.10
Contributed Capital	1,453,004.72
Retained Earnings	<u>19,654,936.60</u>
	26,451,739.82

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
AS OF MARCH, 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	240,899.86						
SEWER DEBT	37,754.61	BILLED (2/15) \$1,629,744	1,630	204	114	15	
DELIQ. ASSESS. COLLECTED	26,623.30	SEWER DEBT \$203,672 PRORATED SALES, COLLECTED & W/O	(244)	(35)	(27)	(5)	
PENALTIES COLLECTED (Billed 10/2014) \$48,553.12	8,255.61	TO COLLECT	1,386	169	87	10	1,652
TOTAL COLLECTED	313,533.38						

<u>CAPITAL EXPENDITURES</u>	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>BALANCE</u>	<u>COMMENTS</u>
BUDGETED - FACILITIES/EQ(NON REPLACEMENT)	15	523	508	(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>24</u>	<u>661</u>	<u>637</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	803	2,360	3,201	(841)	* BILLED ASSESSMENT BOOKED AS INCOME 2/15
EXPENSE	(2,915)	(671)	(671)	(2,915)	2,244	
NET INCOME	286	132	1,689	286	1,403	

<u>CASH/INVESTMENTS</u>	<u>Dec-14</u>	<u>Mar-15</u>	<u>INC/(DEC)</u>	<u>COMMENTS</u>
CASH	1,336	1,629		
DEBT SERVICE FUND	966	967		
RESTRICTED ROAD FUNDS ACT 833	40	40		CARROLL COUNTY - ROAD ALLOCATION
FIRE WISE FUND	57	23		RESTRICTED - FIRE EQUIPMENT / CAPITAL IMPROVEMENTS
CERTIFICATES OF DEPOSIT	10	10	260	INCREASE IN OPERATING CASH
EQUIPMENT RESERVE	7	1		
UNDESIGNATED RESERVE	267	275		NEW ACCOUNT IN 2004 (Reserved CD)
	1,031	1,029		NEW ACCOUNT IN 2004 (Reserved CD)
			<u>0</u>	INCREASE IN INVESTED RESERVES
TOTALS	3,714	3,974	260	NET INCREASE IN CASH / INVESTMENTS

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 ACTUAL / BUDGET COMPARISON
 FOR THE 3 MONTH PERIOD ENDED 3-31-15

	YTD CURRENT ASSESS BILLING ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME <i>(Includes Sewer Debt)</i>	2,360	3,201	(841)
EXPENSE	<u>(671)</u>	<u>(2,915)</u>	<u>2,244</u>
NET INCOME (< DEPR)	1,689	286	1,403
CAPITAL EXPENDITURES	<u>(9)</u>	<u>(523)</u>	<u>514</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u>\$1,680</u>	<u>(\$237)</u>	<u>\$1,917</u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(15)</u>	<u>(138)</u>	<u>123</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u>\$1,665</u>	<u>(\$375)</u>	<u>\$2,040</u>

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 ACTUAL / BUDGET COMPARISON (LESS ASSESSMENT BILLING / ADD ASSESSMENT PAYMENTS)
 FOR THE 3 MONTH PERIOD ENDED 3-31-15

	YTD CURRENT ASSESS PAYMENT ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	803	3,201	(2,398)
EXPENSE	<u>(671)</u>	<u>(2,915)</u>	<u>2,244</u>
NET INCOME (< DEPR)	132	286	(154)
CAPITAL EXPENDITURES	<u>(9)</u>	<u>(523)</u>	<u>514</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u>\$123</u>	<u>(\$237)</u>	<u>\$360</u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(15)</u>	<u>(138)</u>	<u>360</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u>\$108</u>	<u>(\$375)</u>	<u>\$720</u>

** Assessment Billing \$1,629,744.14

** Debt Service \$203,671.86

Payments: Assessment

Jan	0.75	Apr	July	Oct
Feb	1,005.51	May	Aug	Nov
Mar	239,893.60	June	Sep	Dec

Payments: Sewer Debt

Jan	0.00	Apr	July	Oct
Feb	108.50	May	Aug	Nov
Mar	34,783.79	June	Sep	Dec

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
 CAPITAL EXPENDITURE SUMMARY
 FOR THE 3 MONTH PERIOD ENDED 3-31-15

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	X 44,886	166.00
		Walkway around Dewatering Box	15,550		15,550	
			<u>65,550</u>	<u>5,114</u>	<u>60,436</u>	
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	X 410	172.00
			<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	10,567	X 4,433	172.00
		TOTALS	Budgeted <u>\$661,035</u>	<u>\$24,272</u>	<u>\$636,763</u>	
			Unbudgeted	<u>\$24,272</u>	<u>\$636,763</u>	

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
ACTUAL / BUDGET SUMMARY - BY DEPT.
FOR THE 3 MONTH PERIOD ENDED 3-31-15**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(60)	(393)	333	
99	G & A	1,672	1,605	67	
	TOTAL G & A	<u>1,612</u>	<u>1,212</u>	<u>400</u>	
02	WATER	(66)	83	(149)	
03	SEWER	212	10	202	
	TOTAL WATER /SEWER	<u>146</u>	<u>93</u>	<u>53</u>	<i>budget includes sewer debt billing</i>
04	ROADS	(79)	(332)	253	
05	SECURITY	0	(31)	31	
06	FIRE PROTECTION	(30)	(224)	194	
	TOTAL FIRE / SECURITY	<u>(30)</u>	<u>(255)</u>	<u>225</u>	
08	18 HOLE GOLF MAINT.	(70)	(336)	266	
09	18 HOLE PRO SHOP-GOLF COURSE	9	27	(18)	
12	9 HOLE GOLF MAINT.	(9)	(87)	78	
	TOTAL GOLF	<u>(70)</u>	<u>(396)</u>	<u>326</u>	
10	RECREATION	(16)	(73)	57	
18	CLUBHOUSE	(9)	(36)	27	
11	MARINA	135	76	59	
13	CAMPGROUND	0	(3)	3	
	TOTAL CONTRACT SERVICES	<u>135</u>	<u>73</u>	<u>62</u>	
	GRAND TOTALS	<u>1,689</u>	<u>286</u>	<u>1,403</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 3 MONTH PERIOD ENDED 3-31-14
EXCLUDE DEPRECIATION**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(91)	(411)	320	
99	G & A	1,785	1,739	46	<i>budget excludes assessment sewer debt</i>
	TOTAL G & A	1,694	1,328	366	
02	WATER	23	17	6	
03	SEWER	9	3	6	<i>budget excludes sewer debt billing</i>
	TOTAL WATER / SEWER	32	20	12	
04	ROADS	(97)	(351)	254	
05	SECURITY	0	(6)	6	
06	FIRE PROTECTION	(45)	(228)	183	
	TOTAL FIRE / SECURITY	(45)	(234)	189	
08	18 HOLE GOLF MAINT.	(74)	(317)	243	
09	18 HOLE PRO SHOP-GOLF COURSE	(4)	15	(19)	
12	9 HOLE GOLF MAINT.	(18)	(95)	77	
	TOTAL GOLF	(96)	(397)	301	
10	RECREATION	(22)	(83)	61	
18	CLUBHOUSE	(5)	(35)	30	
11	MARINA	75	68	7	
13	CAMPGROUND	0	(1)	1	
	TOTAL CONTRACT SERVICES	75	67	8	
	GRAND TOTALS	1,536	315	1,221	

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

Balance Sheet
For Period Ending 3/31/2015

		Book Value
		Mar 2015
		Actual
Assets		
Current Assets		
Other Current Assets		
Act 833 - Restricted Funds		22,535.30
Cash in Checking- Revenue Fund		70,551.13
Cash in P/R Checking		(992.24)
Change Box - Campground		50.00
Change Fund - 18-Hole Clubhous		500.00
Change Fund - Rec Center		300.00
Current Taxes Invested		1,061.49
Debt Service (Treatment Plant)		967,368.09
Equipment Reserve - Restricted		275,448.04
Fire Wise		9,631.42
Money Market Demand Account		1,549,936.08
Petty Cash - Office		500.00
Restricted Road Funds		40,068.70
Undesignated Reserve - Restrict		1,029,326.13
Utility Improvements		8,124.00
Allowance for Uncollectable As		(40,000.00)
AR - Water & Sewer Sales		72,710.87
Assessments Receivable - Curre		1,386,079.18
Assessments Receivable - Noncu		87,431.96
Assessments Receivable - Penal		25,416.39
Debt Service Receivable - Curr		168,676.82
Debt Service Receivable - Deli		9,715.58
Inventory - Beer		304.01
Inventory - Beverage		652.06
Inventory - Food		1,716.80
Inventory - Pro Shop		34,584.02
Inventory - Rec. Center		1,131.14
Prepaid Expenses		30,745.92
Total Current Assets		\$5,753,572.89
Fixed Assets		
Accumulated Depreciation		
Accumulated Depreciation		(23,923,681.84)
Fixed Assets		
Land		
Land		1,499,173.01
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		799,311.03
Restaurant		50,445.00
Sewer System		18,195,281.89
Streets and Roads		7,987,535.89
Water System		7,313,025.07
Machinery & Equipment		
Office Equipment		89,008.33

Balance Sheet
For Period Ending 3/31/2015

	Book Value
	Mar 2015
	Actual
Public Works-Machinery and Equ	993,430.91
Total Fixed Assets	\$20,698,166.93
Total Assets	\$26,451,739.82

Liabilities

Current Liabilities

Payroll Liabilities

Accounts Payable - Trade	22.53
AR Dept of Workforce Services	6,090.50
LOPFI Payable	524.68
MHBF Payable	12,676.00
Accounts Payable - Health Dept	(202.40)
Customer Deposits	2,865.05
Customer Donation	979.80
Gift Certificates - Pro Shops	370.11
Golf Tournament Prize Money	741.97
Sales Tax Payable	7,005.62
Wages Payable	147,138.43
Total Current Liabilities	\$178,212.29

Long Term Liabilities

Long Term Debt

Bonds Payable	4,841,561.62
Long Term Note Pay/Flotation	92,452.73
Long Term Notes Pay/Golf Equip	215,107.76
Total Long Term Liabilities	\$5,149,122.11
Total Liabilities	\$5,327,334.40

Fund Balance

Suplus Carryover

Retained Earnings	19,654,936.60
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,464.10
Total Fund Balance	\$21,124,405.42
Total Liabilities and Equity	\$26,451,739.82

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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Mar 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
Revenue & Expenditures						
Administrative Dept						
Revenue						
4950	Other Income	0.00	32,955.73	0	(32,955.73)	0.0%
	Revenue	\$0.00	\$32,955.73	\$0	(\$32,955.73)	
Expenses						
6020	Auditors' Fees	0.00	0.00	22,100	22,100.00	0.0%
6140	Credit Cards Fees	(81.78)	123.85	800	676.15	15.5%
6180	Dues and Fees	0.00	20.00	1,365	1,345.00	1.5%
6200	Emp Benefit - Hosp Ins	2,367.00	7,101.00	30,924	23,823.00	23.0%
6240	Emp Benefit - Retirement	490.56	1,471.68	9,633	8,161.32	15.3%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00	0.0%
6500	Marketing	303.09	6,316.91	25,000	18,683.09	25.3%
6520	Miscellaneous	40.00	96.20	6,200	6,103.80	1.6%
6540	Notices and Ads	0.00	59.50	1,200	1,140.50	5.0%
6560	Payroll Tax Expense	1,196.05	3,551.18	15,595	12,043.82	22.8%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	33.84	5,007.69	11,000	5,992.31	45.5%
6620	Purchased Services	11,459.00	14,229.14	21,752	7,522.86	65.4%
6640	Repair - Maint - Building	0.00	59.37	11,000	10,940.63	0.5%
6720	Repair - Maint - Equipment	49.90	49.90	660	610.10	7.6%
6840	Repair - Maint - Vehicles	151.48	151.48	300	148.52	50.5%
6980	Supplies	1,373.86	2,235.24	8,842	6,606.76	25.3%
7020	Telephone	854.36	2,719.48	9,750	7,030.52	27.9%
7040	Travel and Training	0.00	0.00	2,000	2,000.00	0.0%
7080	Unemployment	324.88	1,186.89	2,861	1,674.11	41.5%
7100	Utilitites	708.66	1,930.66	6,480	4,549.34	29.8%
5300	Wages	16,423.36	47,143.37	208,281	161,137.63	22.6%
	Expenses	\$35,694.26	\$93,453.54	\$398,863	\$305,409.46	
	Revenue Less Expenditures	(\$35,694.26)	(\$60,497.81)	(\$398,863)	\$0.00	
	Net Change in Fund Balance	(\$35,694.26)	(\$60,497.81)	(\$398,863)	\$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
		Mar 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Mar 2015	Mar 2015	Dec 2015	Dec 2015	Dec 2015
		Actual	Actual		Variance	Percent of Budget
Water Dept						
Revenue						
4260	Irrigation Service Income	300.00	300.00	900	600.00	33.3%
4340	Late Charges on Water and Sewe	994.43	2,863.55	6,000	3,136.45	47.7%
4950	Other Income	0.00	111.50	0	(111.50)	0.0%
4130	Utility Improvements	4,203.00	12,537.00	56,160	43,623.00	22.3%
4200	Water Sales	21,386.31	49,942.83	331,813	281,870.17	15.1%
4240	Water Service Installation Cha	850.00	1,700.00	1,700	0.00	100.0%
4120	Water Tower Charge	0.00	(7.00)	0	7.00	0.0%
4220	Water Turn-On Charges	1,025.00	2,425.00	6,600	4,175.00	36.7%
	Revenue	\$28,758.74	\$69,872.88	\$403,173	\$333,300.12	
Expenses						
6120	Chemicals and Fertilizer	0.00	688.00	1,500	812.00	45.9%
6160	Depreciation Expense	1,401.90	4,205.70	10,428	6,222.30	40.3%
6180	Dues and Fees	24.36	813.08	1,500	686.92	54.2%
6200	Emp Benefit - Hosp Ins	838.18	2,153.11	7,731	5,577.89	27.9%
6240	Emp Benefit - Retirement	46.26	173.61	1,063	889.39	16.3%
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	747.80	1,873.30	5,400	3,526.70	34.7%
6520	Miscellaneous	0.00	134.00	0	(134.00)	0.0%
6540	Notices and Ads	59.50	59.50	500	440.50	11.9%
6560	Payroll Tax Expense	339.87	1,111.11	7,139	6,027.89	15.6%
6600	Postage	5.75	5.75	0	(5.75)	0.0%
6620	Purchased Services	77.02	231.06	500	268.94	46.2%
6640	Repair - Maint - Building	0.00	0.00	1,500	1,500.00	0.0%
6720	Repair - Maint - Equipment	63,929.53	68,658.91	36,000	(32,658.91)	190.7%
6780	Repair - Maint - Radio	0.00	98.98	500	401.02	19.8%
6820	Repair - Maint - Tires	0.00	0.00	360	360.00	0.0%
6840	Repair - Maint - Vehicles	693.15	1,124.19	2,220	1,095.81	50.6%
6660	Repair - Maint- Line Repair	1,400.09	1,400.09	19,000	17,599.91	7.4%
6760	Repair- Maint- Parts/Material	3,178.12	7,094.44	17,000	9,905.56	41.7%
6920	Safety	0.00	0.00	500	500.00	0.0%
6980	Supplies	22.87	123.01	1,104	980.99	11.1%
7020	Telephone	103.17	309.22	1,320	1,010.78	23.4%
7040	Travel and Training	0.00	0.00	900	900.00	0.0%
7080	Unemployment	124.39	406.68	1,781	1,374.32	22.8%
7060	Uniforms	0.00	228.78	1,284	1,055.22	17.8%
7100	Utilities	10,668.11	30,397.39	93,400	63,002.61	32.5%
5300	Wages	4,722.19	14,676.55	93,318	78,641.45	15.7%
	Expenses	\$88,382.26	\$135,966.46	\$321,048	\$185,081.54	
	Revenue Less Expenditures	(\$59,623.52)	(\$66,093.58)	\$82,125	\$0.00	
	Net Change in Fund Balance	(\$59,623.52)	(\$66,093.58)	\$82,125	\$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
		Mar 2015 Mar 2015 Actual	Jan 2015 Mar 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	17,937.65	258,533.57	251,052	(7,481.57)	103.0%
4300	Sewer Sales	20,267.86	63,595.78	304,248	240,652.22	20.9%
4320	Sewer Sales Installation Chrg	1,200.00	2,400.00	2,400	0.00	100.0%
	Revenue	\$39,405.51	\$324,529.35	\$557,700	\$233,170.65	
Expenses						
6120	Chemicals and Fertilizer	560.00	3,124.78	12,500	9,375.22	25.0%
6160	Depreciation Expense	1,065.38	3,196.14	12,780	9,583.86	25.0%
6180	Dues and Fees	0.00	15.00	3,805	3,790.00	0.4%
6200	Emp Benefit - Hosp Ins	1,528.82	4,206.89	7,731	3,524.11	54.4%
6240	Emp Benefit - Retirement	292.04	860.40	1,063	202.60	80.9%
6260	Engineering	0.00	0.00	5,000	5,000.00	0.0%
6340	Fuel Expense	747.80	1,873.30	5,400	3,526.70	34.7%
6380	Insurance	316.84	316.84	0	(316.84)	0.0%
8010	Interest Expense	11,314.82	33,944.46	148,008	114,063.54	22.9%
6420	Lab Fees	452.00	2,573.00	7,680	5,107.00	33.5%
6540	Notices and Ads	132.01	175.51	200	24.49	87.8%
6560	Payroll Tax Expense	675.18	2,051.83	7,139	5,087.17	28.7%
6600	Postage	0.00	64.84	0	(64.84)	0.0%
6620	Purchased Services	612.16	1,142.70	15,000	13,857.30	7.6%
6640	Repair - Maint - Building	0.00	0.00	20,000	20,000.00	0.0%
6720	Repair - Maint - Equipment	3,864.24	10,154.63	16,800	6,645.37	60.4%
6800	Repair - Maint - Sewer Plant	15.55	625.69	18,200	17,574.31	3.4%
6820	Repair - Maint - Tires	0.00	0.00	360	360.00	0.0%
6840	Repair - Maint - Vehicles	0.00	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	0.00	2,605.03	0	(2,605.03)	0.0%
6920	Safety	0.00	0.00	500	500.00	0.0%
6980	Supplies	22.87	86.86	1,800	1,713.14	4.8%
7020	Telephone	106.72	325.00	1,320	995.00	24.6%
7040	Travel and Training	0.00	0.00	900	900.00	0.0%
7080	Unemployment	247.12	750.97	1,781	1,030.03	42.2%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilitites	5,533.26	16,246.63	59,820	43,573.37	27.2%
5300	Wages	9,335.74	27,827.87	93,318	65,490.13	29.8%
	Expenses	\$36,822.55	\$112,234.67	\$445,525	\$333,290.33	
	Revenue Less Expenditures	\$2,582.96	\$212,294.68	\$112,175	\$0.00	
	Net Change in Fund Balance	\$2,582.96	\$212,294.68	\$112,175	\$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
		Mar 2015 Mar 2015 Actual	Jan 2015 Mar 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
Road Dept						
Revenue						
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	0.00	732.00	1,200	468.00	61.0%
4950	Other Income	0.00	87.76	500	412.24	17.6%
4840	Road Inspection Fee - Nonreund	250.00	500.00	800	300.00	62.5%
	Revenue	\$250.00	\$1,319.76	\$43,000	\$41,680.24	
Expenses						
6120	Chemicals and Fertilizer	0.00	50.00	450	400.00	11.1%
6160	Depreciation Expense	1,069.38	3,208.14	12,864	9,655.86	24.9%
6180	Dues and Fees	0.00	577.51	600	22.49	96.3%
6200	Emp Benefit - Hosp Ins	1,996.50	5,989.50	26,118	20,128.50	22.9%
6240	Emp Benefit - Retirement	375.87	1,090.19	5,930	4,839.81	18.4%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00	0.0%
6340	Fuel Expense	(2,451.32)	(6,184.06)	39,000	45,184.06	(15.9%)
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	1,134.08	3,333.81	14,250	10,916.19	23.4%
6620	Purchased Services	329.04	1,037.12	4,500	3,462.88	23.0%
6640	Repair - Maint - Building	34.21	433.74	500	66.26	86.7%
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	0.00	41.72	6,000	5,958.28	0.7%
6840	Repair - Maint - Vehicles	630.84	1,645.89	11,000	9,354.11	15.0%
6760	Repair- Maint- Parts/Material	4,968.85	5,224.24	6,000	775.76	87.1%
6880	Repair-Maint Road Materials	0.00	2,617.54	20,006	17,388.46	13.1%
6920	Safety	0.00	344.51	250	(94.51)	137.8%
6960	Snow / Ice Removal	0.00	9,788.49	8,000	(1,788.49)	122.4%
6980	Supplies	113.33	1,307.23	3,000	1,692.77	43.6%
7020	Telephone	121.95	363.53	1,500	1,136.47	24.2%
7080	Unemployment	410.30	1,215.39	3,627	2,411.61	33.5%
7060	Uniforms	0.00	323.49	2,496	2,172.51	13.0%
7100	Utilitites	1,389.34	3,774.90	9,999	6,224.10	37.8%
5300	Wages	15,490.09	44,129.07	193,470	149,340.93	22.8%
	Expenses	\$25,612.46	\$80,632.85	\$375,660	\$295,027.15	
	Revenue Less Expenditures	(\$25,362.46)	(\$79,313.09)	(\$332,660)	\$0.00	
	Net Change in Fund Balance	(\$25,362.46)	(\$79,313.09)	(\$332,660)	\$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
		Mar 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
Public Safety Dept						
Expenses						
6620	Purchased Services	0.00	0.00	31,000	31,000.00	0.0%
	Expenses	\$0.00	\$0.00	\$31,000	\$31,000.00	
	Revenue Less Expenditures	\$0.00	\$0.00	(\$31,000)	\$0.00	
	Net Change in Fund Balance	\$0.00	\$0.00	(\$31,000)	\$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
		Mar 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
Fire Dept						
Revenue						
4920	Act. 833	0.00	0.00	10,000	10,000.00	0.0%
4160	Contribution Income	2,000.00	14,238.28	6,500	(7,738.28)	219.1%
4950	Other Income	0.00	0.00	8,500	8,500.00	0.0%
	Revenue	\$2,000.00	\$14,238.28	\$25,000	\$10,761.72	
Expenses						
6000	Act 833	499.00	499.00	9,000	8,501.00	5.5%
6160	Depreciation Expense	2,229.90	6,689.70	24,618	17,928.30	27.2%
6180	Dues and Fees	0.00	0.00	900	900.00	0.0%
6200	Emp Benefit - Hosp Ins	370.50	1,111.50	4,806	3,694.50	23.1%
6230	Emp Benefit - LOPFI	1,353.03	4,452.95	18,766	14,313.05	23.7%
6240	Emp Benefit - Retirement	308.64	946.47	4,919	3,972.53	19.2%
6340	Fuel Expense	612.95	1,604.50	10,000	8,395.50	16.0%
6520	Miscellaneous	0.00	0.00	75	75.00	0.0%
6540	Notices and Ads	137.90	159.60	0	(159.60)	0.0%
6560	Payroll Tax Expense	88.48	271.40	929	657.60	29.2%
6580	Personnel Reimbursement	0.00	3,023.00	18,000	14,977.00	16.8%
6600	Postage	0.00	9.46	0	(9.46)	0.0%
6620	Purchased Services	890.27	1,814.32	8,000	6,185.68	22.7%
6010	Reimbursable Expenditures	0.00	734.77	13,000	12,265.23	5.7%
6640	Repair - Maint - Building	0.00	691.18	4,750	4,058.82	14.6%
6720	Repair - Maint - Equipment	28.81	75.64	3,200	3,124.36	2.4%
6780	Repair - Maint - Radio	0.00	421.70	2,500	2,078.30	16.9%
6820	Repair - Maint - Tires	0.00	0.00	3,000	3,000.00	0.0%
6840	Repair - Maint - Vehicles	0.00	14.21	5,000	4,985.79	0.3%
6980	Supplies	94.01	370.80	5,000	4,629.20	7.4%
7020	Telephone	163.20	483.64	1,920	1,436.36	25.2%
7040	Travel and Training	200.00	232.95	2,600	2,367.05	9.0%
7080	Unemployment	170.86	524.08	1,904	1,379.92	27.5%
7060	Uniforms	0.00	72.11	900	827.89	8.0%
7100	Utilitites	860.97	2,003.07	7,500	5,496.93	26.7%
5300	Wages	6,172.81	18,212.01	109,249	91,036.99	16.7%
	Expenses	\$14,181.33	\$44,418.06	\$260,536	\$216,117.94	
	Revenue Less Expenditures	(\$12,181.33)	(\$30,179.78)	(\$235,536)	\$0.00	
	Net Change in Fund Balance	(\$12,181.33)	(\$30,179.78)	(\$235,536)	\$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
		Mar 2015 Mar 2015 Actual	Jan 2015 Mar 2015 Actual	Jan 2015 Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
18-Hole Course Maintenance						
Expenses						
6120	Chemicals and Fertilizer	783.00	783.00	30,000	29,217.00	2.6%
6160	Depreciation Expense	5,111.25	15,333.75	59,196	43,862.25	25.9%
6180	Dues and Fees	0.00	30.00	700	670.00	4.3%
6200	Emp Benefit - Hosp Ins	1,494.77	4,586.56	15,462	10,875.44	29.7%
6240	Emp Benefit - Retirement	117.77	354.05	2,546	2,191.95	13.9%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,400	3,400.00	0.0%
6340	Fuel Expense	342.77	1,735.22	14,000	12,264.78	12.4%
8010	Interest Expense	682.64	2,083.72	0	(2,083.72)	0.0%
6560	Payroll Tax Expense	853.70	2,511.93	11,862	9,350.07	21.2%
6620	Purchased Services	857.72	1,147.72	4,000	2,852.28	28.7%
6640	Repair - Maint - Building	0.00	112.45	4,000	3,887.55	2.8%
6720	Repair - Maint - Equipment	182.47	735.76	5,000	4,264.24	14.7%
6780	Repair - Maint - Radio	0.00	89.98	300	210.02	30.0%
6820	Repair - Maint - Tires	0.00	517.87	500	(17.87)	103.6%
6840	Repair - Maint - Vehicles	71.91	83.48	400	316.52	20.9%
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	187.47	392.91	4,000	3,607.09	9.8%
6980	Supplies	48.21	147.93	2,000	1,852.07	7.4%
7020	Telephone	123.73	366.15	1,500	1,133.85	24.4%
7040	Travel and Training	0.00	449.84	700	250.16	64.3%
7080	Unemployment	306.75	913.69	3,754	2,840.31	24.3%
7060	Uniforms	0.00	292.32	2,760	2,467.68	10.6%
7100	Utilitites	1,603.83	4,323.64	13,000	8,676.36	33.3%
5300	Wages	11,658.13	33,216.07	155,056	121,839.93	21.4%
	Expenses	\$24,426.12	\$70,208.04	\$339,336	\$269,127.96	
	Revenue Less Expenditures	(\$24,426.12)	(\$70,208.04)	(\$339,336)	\$0.00	
	Net Change in Fund Balance	(\$24,426.12)	(\$70,208.04)	(\$339,336)	\$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
		Mar 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Mar 2015	Mar 2015	Dec 2015	Dec 2015	Dec 2015
		Actual	Actual		Variance	Percent of Budget
18 Hole Course / Pro Shop						
Revenue						
4510	Cash Long/Short	7.95	22.65	0	(22.65)	0.0%
4540	Fees - Green	4,407.80	5,886.20	92,250	86,363.80	6.4%
4560	Fees - Trail	3,510.00	16,110.00	22,300	6,190.00	72.2%
4030	Individual Golf - Access Card	0.00	760.00	0	(760.00)	0.0%
4580	Lease - Golf Cart	5,285.00	6,210.00	14,700	8,490.00	42.2%
4950	Other Income	651.01	1,053.56	2,625	1,571.44	40.1%
4640	Pull Cart Rental	0.00	0.00	625	625.00	0.0%
4710	Range Balls	302.00	451.00	3,875	3,424.00	11.6%
4090	Range Card	280.00	555.00	1,500	945.00	37.0%
4600	Rent - Cart	1,259.20	1,900.80	35,150	33,249.20	5.4%
4610	Rent - Club	16.00	16.00	0	(16.00)	0.0%
4650	Sales - Beer	410.42	965.41	11,400	10,434.59	8.5%
4660	Sales - Beverage	590.12	1,565.13	12,200	10,634.87	12.8%
4670	Sales - Food	4,672.15	13,167.38	61,500	48,332.62	21.4%
4680	Sales - Merchandise	2,130.22	3,484.16	62,225	58,740.84	5.6%
4700	Storage - Cart	1,345.00	8,669.00	10,950	2,281.00	79.2%
	Revenue	\$24,866.87	\$60,816.29	\$331,300	\$270,483.71	
Expenses						
5000	Cost of Sales - Beer	263.42	782.84	5,130	4,347.16	15.3%
5050	Cost of Sales - Beverage	(447.75)	29.71	5,490	5,460.29	0.5%
5100	Cost of Sales - Food	1,406.65	6,520.05	27,675	21,154.95	23.6%
5150	Cost of Sales - Merchandise	1,746.73	2,869.22	40,732	37,862.78	7.0%
6140	Credit Cards Fees	149.46	581.61	3,875	3,293.39	15.0%
6180	Dues and Fees	0.00	235.00	3,525	3,290.00	6.7%
6200	Emp Benefit - Hosp Ins	813.00	2,439.00	10,656	8,217.00	22.9%
6240	Emp Benefit - Retirement	188.00	564.00	2,248	1,684.00	25.1%
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%
5200	Inventory Control	826.59	851.97	0	(851.97)	0.0%
6520	Miscellaneous	0.00	0.00	575	575.00	0.0%
6540	Notices and Ads	0.00	54.00	835	781.00	6.5%
6560	Payroll Tax Expense	538.52	1,837.51	9,912	8,074.49	18.5%
6620	Purchased Services	183.56	844.47	25,500	24,655.53	3.3%
6640	Repair - Maint - Building	2,357.00	2,912.44	4,200	1,287.56	69.3%
6720	Repair - Maint - Equipment	313.04	1,269.06	5,200	3,930.94	24.4%
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	92.58	1,113.52	2,475	1,361.48	45.0%
7020	Telephone	170.94	514.39	1,882	1,367.61	27.3%
7040	Travel and Training	0.00	0.00	1,200	1,200.00	0.0%
7080	Unemployment	194.50	669.96	3,748	3,078.04	17.9%
7060	Uniforms	0.00	0.00	900	900.00	0.0%
7100	Utilitites	1,057.62	3,350.96	12,500	9,149.04	26.8%
5300	Wages	7,310.50	23,995.40	129,565	105,569.60	18.5%
	Expenses	\$17,164.36	\$51,435.11	\$307,418	\$255,982.89	
	Revenue Less Expenditures	\$7,702.51	\$9,381.18	\$23,882	\$0.00	
	Net Change in Fund Balance	\$7,702.51	\$9,381.18	\$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
		Mar 2015 Mar 2015 Actual	Jan 2015 Mar 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
Recreation Center						
Revenue						
4510	Cash Long/Short	0.07	0.07	0	(0.07)	0.0%
4540	Fees - Green	1,216.00	1,765.00	17,925	16,160.00	9.8%
4550	Fees - Recreation	24.00	44.00	7,500	7,456.00	0.6%
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	296.00	422.00	6,000	5,578.00	7.0%
4610	Rent - Club	20.00	20.00	700	680.00	2.9%
4630	Rent - Facilities Short Term	855.00	1,510.00	8,000	6,490.00	18.9%
4660	Sales - Beverage	29.83	54.10	2,500	2,445.90	2.2%
4670	Sales - Food	2.56	14.71	2,000	1,985.29	0.7%
4680	Sales - Merchandise	113.01	146.69	2,500	2,353.31	5.9%
	Revenue	\$2,556.47	\$3,976.57	\$61,750	\$57,773.43	
Expenses						
6120	Chemicals and Fertilizer	0.00	0.00	4,600	4,600.00	0.0%
5050	Cost of Sales - Beverage	15.86	177.59	2,000	1,822.41	8.9%
5100	Cost of Sales - Food	0.00	83.70	2,175	2,091.30	3.8%
5150	Cost of Sales - Merchandise	70.75	91.92	2,000	1,908.08	4.6%
6140	Credit Cards Fees	13.42	49.00	700	651.00	7.0%
6180	Dues and Fees	0.00	0.00	950	950.00	0.0%
6240	Emp Benefit - Retirement	43.28	136.24	687	550.76	19.8%
6340	Fuel Expense	0.00	0.00	1,800	1,800.00	0.0%
5200	Inventory Control	1.40	92.11	0	(92.11)	0.0%
6520	Miscellaneous	0.00	0.00	140	140.00	0.0%
6540	Notices and Ads	0.00	109.20	0	(109.20)	0.0%
6560	Payroll Tax Expense	296.48	809.80	4,587	3,777.20	17.7%
6580	Personnel Reimbursement	0.00	0.00	400	400.00	0.0%
6620	Purchased Services	213.59	1,009.31	12,200	11,190.69	8.3%
6640	Repair - Maint - Building	488.86	1,008.88	6,500	5,491.12	15.5%
6720	Repair - Maint - Equipment	23.90	265.87	5,000	4,734.13	5.3%
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	81.76	3,000	2,918.24	2.7%
6980	Supplies	84.59	789.21	4,000	3,210.79	19.7%
7020	Telephone	149.10	450.30	2,000	1,549.70	22.5%
7040	Travel and Training	0.00	0.00	75	75.00	0.0%
7080	Unemployment	108.53	296.41	2,531	2,234.59	11.7%
7060	Uniforms	0.00	0.00	175	175.00	0.0%
7100	Utilitites	1,509.77	4,039.37	18,500	14,460.63	21.8%
5300	Wages	3,875.59	10,175.11	59,962	49,786.89	17.0%
	Expenses	\$6,895.12	\$19,665.78	\$134,254	\$114,588.22	
	Revenue Less Expenditures	(\$4,338.65)	(\$15,689.21)	(\$72,504)	\$0.00	
	Net Change in Fund Balance	(\$4,338.65)	(\$15,689.21)	(\$72,504)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period Mar 2015 Mar 2015 Actual	Year-To-Date Jan 2015 Mar 2015 Actual	Annual Budget Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget
Holiday Island Marina						
Revenue						
4100	Facilities Rental - Long Term	28,327.25	140,083.00	146,000	5,917.00	95.9%
	Revenue	\$28,327.25	\$140,083.00	\$146,000	\$5,917.00	
Expenses						
6180	Dues and Fees	40.00	215.00	475	260.00	45.3%
8010	Interest Expense	220.54	220.54	0	(220.54)	0.0%
6540	Notices and Ads	0.00	273.00	0	(273.00)	0.0%
6620	Purchased Services	175.00	2,655.03	60,000	57,344.97	4.4%
6640	Repair - Maint - Building	0.00	11.84	7,560	7,548.16	0.2%
6720	Repair - Maint - Equipment	0.00	0.00	500	500.00	0.0%
7020	Telephone	86.32	345.72	0	(345.72)	0.0%
7100	Utililities	295.91	913.35	1,441	527.65	63.4%
	Expenses	\$817.77	\$4,634.48	\$69,976	\$65,341.52	
	Revenue Less Expenditures	\$27,509.48	\$135,448.52	\$76,024	\$0.00	
	Net Change in Fund Balance	\$27,509.48	\$135,448.52	\$76,024	\$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
		Mar 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
9-Hole Course Maintenance						
Expenses						
6120	Chemicals and Fertilizer	262.60	262.60	16,000	15,737.40	1.6%
6160	Depreciation Expense	417.12	1,251.36	4,560	3,308.64	27.4%
6180	Dues and Fees	0.00	0.00	175	175.00	0.0%
6200	Emp Benefit - Hosp Ins	59.23	75.44	4,806	4,730.56	1.6%
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	15.30	20.24	1,994	1,973.76	1.0%
6620	Purchased Services	850.00	850.00	850	0.00	100.0%
6640	Repair - Maint - Building	0.00	0.00	150	150.00	0.0%
6720	Repair - Maint - Equipment	31.15	347.67	5,000	4,652.33	7.0%
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	0.00	0.00	400	400.00	0.0%
6840	Repair - Maint - Vehicles	0.00	11.81	200	188.19	5.9%
6660	Repair - Maint- Line Repair	2.99	2.99	4,000	3,997.01	0.1%
6920	Safety	0.00	0.00	200	200.00	0.0%
6940	Seed, Sod, and Soil	150.00	150.00	3,000	2,850.00	5.0%
6980	Supplies	0.00	54.19	600	545.81	9.0%
7020	Telephone	41.27	124.21	600	475.79	20.7%
7040	Travel and Training	0.00	196.94	400	203.06	49.2%
7080	Unemployment	5.60	7.41	933	925.59	0.8%
7060	Uniforms	0.00	0.00	600	600.00	0.0%
7100	Utilitites	1,830.42	5,017.48	9,000	3,982.52	55.7%
5300	Wages	219.78	289.71	26,067	25,777.29	1.1%
	Expenses	\$3,885.46	\$8,665.09	\$87,635	\$78,969.91	
	Revenue Less Expenditures	(\$3,885.46)	(\$8,665.09)	(\$87,635)	\$0.00	
	Net Change in Fund Balance	(\$3,885.46)	(\$8,665.09)	(\$87,635)	\$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
		Mar 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
Campground Recreation						
Revenue						
4510	Cash Long/Short	5.76	5.76	0	(5.76)	0.0%
4630	Rent - Facilities Short Term	291.00	291.00	7,582	7,291.00	3.8%
	Revenue	\$296.76	\$296.76	\$7,582	\$7,285.24	
Expenses						
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	123.81	492	368.19	25.2%
7100	Utilitites	25.22	75.66	2,664	2,588.34	2.8%
	Expenses	\$66.49	\$199.47	\$10,673	\$10,473.53	
	Revenue Less Expenditures	\$230.27	\$97.29	(\$3,091)	\$0.00	
	Net Change in Fund Balance	\$230.27	\$97.29	(\$3,091)	\$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
		Mar 2015	Jan 2015	Jan 2015	Jan 2015	Dec 2015
		Actual	Actual	Dec 2015	Variance	Percent of Budget
Clubhouse						
Expenses						
6180	Dues and Fees	0.00	0.00	600	600.00	0.0%
6560	Payroll Tax Expense	47.56	153.37	795	641.63	19.3%
6620	Purchased Services	87.73	280.99	1,500	1,219.01	18.7%
6640	Repair - Maint - Building	645.64	2,753.63	4,500	1,746.37	61.2%
6720	Repair - Maint - Equipment	52.43	394.18	4,500	4,105.82	8.8%
6980	Supplies	261.28	643.69	2,100	1,456.31	30.7%
7080	Unemployment	17.42	56.15	530	473.85	10.6%
7100	Utilitites	1,014.03	3,224.82	11,600	8,375.18	27.8%
5300	Wages	622.02	1,968.65	10,388	8,419.35	19.0%
	Expenses	\$2,748.11	\$9,475.48	\$36,513	\$27,037.52	
	Revenue Less Expenditures	(\$2,748.11)	(\$9,475.48)	(\$36,513)	\$0.00	
	Net Change in Fund Balance	(\$2,748.11)	(\$9,475.48)	(\$36,513)	\$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
		Mar 2015 Mar 2015 Actual	Jan 2015 Mar 2015 Actual	Jan 2015 Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	0.00	1,629,744.14	1,616,453	(13,291.14)	100.8%
4440	Assessment Income - Penalties	138.67	(173.33)	25,000	25,173.33	(0.7%)
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	24,550.00	24,550.00	25,575	1,025.00	96.0%
4040	Family Recreation - Access Car	1,620.00	1,620.00	8,100	6,480.00	20.0%
4030	Individual Golf - Access Card	25,055.00	25,055.00	46,875	21,820.00	53.5%
4070	Individual Recreation - Access	415.00	415.00	1,890	1,475.00	22.0%
4960	Interest Income	1,172.30	2,597.99	16,860	14,262.01	15.4%
4140	Miscellaneous Income	0.00	0.00	18,948	18,948.00	0.0%
4950	Other Income	2,327.42	5,953.83	0	(5,953.83)	0.0%
4000	Security Fee	7,588.00	22,585.14	90,000	67,414.86	25.1%
	Revenue	\$62,866.39	\$1,712,347.77	\$2,078,274	\$365,926.23	
Expenses						
5540	Assessment Expense - Uncollect	(104.00)	99.50	28,000	27,900.50	0.4%
6380	Insurance	8,051.30	34,053.90	103,824	69,770.10	32.8%
6400	Insurance - Workmen's Comp.	1,034.24	3,102.72	12,408	9,305.28	25.0%
8010	Interest Expense	0.00	166.99	0	(166.99)	0.0%
6440	Legal Fees	250.00	2,250.00	30,000	27,750.00	7.5%
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	353.10	353.10	1,502	1,148.90	23.5%
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%
	Expenses	\$9,584.64	\$40,049.96	\$244,710	\$204,660.04	
	Revenue Less Expenditures	\$53,281.75	\$1,672,297.81	\$1,833,564	\$0.00	
	Net Change in Fund Balance	\$53,281.75	\$1,672,297.81	\$1,833,564	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Mar 2015 Mar 2015 Actual	Year-To-Date Jan 2015 Mar 2015 Actual	Annual Budget Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget
Fund Balances					
Beginning Fund Balance	21,201,358.36	19,435,008.02	0	0.00	0.0%
Net Change in Fund Balance	(76,952.94)	1,689,397.40	590,632	0.00	0.0%
Ending Fund Balance	21,124,405.42	21,124,405.42	0	0.00	0.0%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options

Fund: Holiday Island Suburban Improvement District

Period: 3/1/2015 to 3/31/2015

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