

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
SUMMARY BALANCE SHEET  
9/30/2015

**ASSETS**

Unrestricted Cash	1,089,847.09
Restricted Cash	73,566.64
Unrestricted Invested Funds	4,529.42
Restricted Invested Funds	1,304,774.17
Debt Service Funds	988,952.83
Accounts Receivable	934,379.78
Allowance for Uncollectable Debt	(40,000.00)
Resale Inventory	47,244.63
Prepaid Expense (Insurance)	72,841.48
Land & Buildings	45,097,149.29
Accumulated Depreciation	<u>(23,991,451.42)</u>
	25,581,833.91

**LIABILITIES**

Short Term Payables	188,557.09
Long Term Payables	266,481.12
Bond Payable	4,725,253.10
Accrued Interest Payable (ANRC)	
Fire Wise Grant	16,464.10
Contributed Capital	1,453,004.72
Retained Earnings	<u>18,932,073.78</u>
	25,581,833.91

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
FINANCIAL SUMMARY  
AS OF SEPTEMBER, 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	931,014.86						
SEWER DEBT	125,949.18	BILLED (2/15) \$1,629,744 SEWER DEBT \$203,672	1,630	204	114	15	
DELIQ. ASSESS. COLLECTED	58,094.87	PRORATED SALES, COLLECTED & W/O	(935)	(120)	(63)	(10)	
PENALTIES COLLECTED	16,733.17	TO COLLECT	695	84	51	5	835
(Billed 10/2014) \$48,553.12							
<b>TOTAL COLLECTED</b>	<b>1,131,792.08</b>						

<u>CAPITAL EXPENDITURES</u>	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>BALANCE</u>	<u>COMMENTS</u>
BUDGETED - FACILITIES/EQ(NON REPLACEMENT)	521	523	2	(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	
	<b>530</b>	<b>661</b>	<b>131</b>	

<u>OPERATING INCOME/EXPENSES</u>						
	<u>FY-15 BUDGET</u>	<u>YTD ASSESS PAYMNT ACTUAL</u>	<u>YTD BILLING ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>VARIANCE</u>	<u>COMMENTS</u>
INCOME	3,201	2,507	3,286	3,201	85	* BILLED ASSESSMENT BOOKED AS INCOME 2/15
EXPENSE	(2,915)	(2,319)	(2,319)	(2,915)	596	
NET INCOME	<b>286</b>	<b>188</b>	<b>967</b>	<b>286</b>	<b>681</b>	

<u>CASH/INVESTMENTS</u>	<u>Dec-14</u>	<u>Sep-15</u>	<u>INC/(DEC)</u>	<u>COMMENTS</u>
CASH	1,336	1,090		
DEBT SERVICE FUND	966	989		
RESTRICTED ROAD FUNDS	40	0		CARROLL COUNTY - ROAD ALLOCATION
UTILITY IMPROVEMENTS		33		
ACT 833	57	33		RESTRICTED - FIRE EQUIPMENT / CAPITAL IMPROVEMENTS
FIRE WISE FUND	10	8	(256)	<b>DECREASE IN OPERATING CASH</b>
CERTIFICATES OF DEPOSIT	7	5		
EQUIPMENT RESERVE	267	275		NEW ACCOUNT IN 2004 (Reserved CD)
UNDESIGNATED RESERVE	1,031	1,029		NEW ACCOUNT IN 2004 (Reserved CD)
			<b>4</b>	<b>INCREASE IN INVESTED RESERVES</b>
<b>TOTALS</b>	<b>3,714</b>	<b>3,462</b>	<b>(252)</b>	NET DECREASE IN CASH / INVESTMENTS

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET COMPARISON  
 FOR THE 9 MONTH PERIOD ENDED 9-30-15

	YTD CURRENT ASSESS BILLING ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME <i>(Includes Sewer Debt)</i>	3,286	3,201	85
EXPENSE	<u>(2,319)</u>	<u>(2,915)</u>	<u>596</u>
NET INCOME (< DEPR)	967	286	681
CAPITAL EXPENDITURES	<u>(521)</u>	<u>(523)</u>	<u>2</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u><b>\$446</b></u>	<u><b>(\$237)</b></u>	<u><b>\$683</b></u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(9)</u>	<u>(138)</u>	<u>129</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u><b>\$437</b></u>	<u><b>(\$375)</b></u>	<u><b>\$812</b></u>

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 ACTUAL / BUDGET COMPARISON (LESS ASSESSMENT BILLING / ADD ASSESSMENT PAYMENTS)  
 FOR THE 9 MONTH PERIOD ENDED 9-30-15

	YTD CURRENT ASSESS PAYMENT ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	2,507	3,201	(694)
EXPENSE	<u>(2,319)</u>	<u>(2,915)</u>	<u>596</u>
NET INCOME (< DEPR)	188	286	(98)
CAPITAL EXPENDITURES	<u>(521)</u>	<u>(523)</u>	<u>2</u>
NET INCOME AFTER CAPITAL EXPENDITURES	<u>(\$333)</u>	<u>(\$237)</u>	<u>(\$96)</u>
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	<u>(9)</u>	<u>(138)</u>	<u>366</u>
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	<u>(\$342)</u>	<u>(\$375)</u>	<u>\$270</u>

\*\* Assessment Billing \$1,629,744.14

\*\* Debt Service \$203,671.86

*Payments: Assessment*

Jan	0.75	Apr	193,639.90	July	126,368.56	Oct
Feb	1,005.51	May	90,037.69	Aug	59,544.97	Nov
Mar	239,893.60	June	52,722.53	Sep	167,801.35	Dec

*Payments: Sewer Debt*

Jan	0.00	Apr	43,133.20	July	9,673.81	Oct
Feb	108.50	May	10,948.88	Aug	5,401.13	Nov
Mar	34,783.79	June	4,422.38	Sep	15,673.91	Dec

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
 CAPITAL EXPENDITURE SUMMARY  
 FOR THE 9 MONTH PERIOD ENDED 9-30-15

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	57,059	12,941	
		9 Hole Booster Tank Rehab / Paint	30,250		30,250	
			<u>100,250</u>	<u>57,059</u>	<u>43,191</u>	
03	WASTEWATER	Lift Station Rehab (2)	50,000	54,611	X (4,611)	166.00
		Walkway around Dewatering Box	15,550	16,013	(463)	166.00
			<u>65,550</u>	<u>70,624</u>	<u>(5,074)</u>	
04	ROADS	Contracted Road Improvements	180,900	138,728	42,172	162.00
		County Restricted Funds	(40,000)		(40,000)	
		White River Lane	80,000	86,896	(6,896)	
		Dump Truck	75,000		75,000	
			<u>295,900</u>	<u>225,624</u>	<u>70,276</u>	
08	18 HOLE GOLF MAINTENANCE	Lease Payments - New Equipment	54,335		54,335	
09	18 HOLE PRO SHOP	HVAC	10,000		10,000	
10	RECREATION CENTER	Re-coat Bottom - Small Pool	15,000		15,000	
		Re-coat Bottom - Large Pool	30,000		30,000	
		Kubota Zero Turn Mower	9,000	8,590	X 410	172.00
			<u>54,000</u>	<u>8,590</u>	<u>45,410</u>	
11	MARINA	Flotation Replacement	50,000	143,027	(93,027)	172.00
18	BALLROOM	Carpet-Paint-Doors-Deck	15,000	24,920	X (9,920)	172.00
		TOTALS	Budgeted <u>\$661,035</u>	<u>\$529,844</u>	<u>\$131,191</u>	
			Unbudgeted	<u>\$529,844</u>	<u>\$131,191</u>	

**HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT  
ACTUAL / BUDGET SUMMARY - BY DEPT.  
FOR THE 9 MONTH PERIOD ENDED 9-30-15**

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(278)	(393)	115	
99	G & A	1,721	1,605	116	
	TOTAL G & A	<u>1,443</u>	<u>1,212</u>	<u>231</u>	
02	WATER	(76)	83	(159)	
03	SEWER	176	10	166	
	TOTAL WATER /SEWER	<u>100</u>	<u>93</u>	<u>7</u>	<i>budget includes sewer debt billing</i>
04	ROADS	(217)	(332)	115	
05	SECURITY	(8)	(31)	23	
06	FIRE PROTECTION	(140)	(224)	84	
	TOTAL FIRE / SECURITY	<u>(148)</u>	<u>(255)</u>	<u>107</u>	
08	18 HOLE GOLF MAINT.	(253)	(336)	83	
09	18 HOLE PRO SHOP-GOLF COURSE	52	27	25	
12	9 HOLE GOLF MAINT.	(50)	(87)	37	
	TOTAL GOLF	<u>(251)</u>	<u>(396)</u>	<u>145</u>	
10	RECREATION	(57)	(73)	16	
18	CLUBHOUSE	(10)	(36)	26	
11	MARINA	107	76	31	
13	CAMPGROUND	0	(3)	3	
	TOTAL CONTRACT SERVICES	<u>107</u>	<u>73</u>	<u>34</u>	
	GRAND TOTALS	<u><u>967</u></u>	<u><u>286</u></u>	<u><u>681</u></u>	

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

**Balance Sheet**  
**For Period Ending 9/30/2015**

		Book Value Sep 2015 Actual
<b>Assets</b>		
<b>Current Assets</b>		
<b>Other Current Assets</b>		
Act 833 - Restricted Funds		32,784.56
Cash in Checking- Revenue Fund		38,331.79
Cash in P/R Checking		(3,433.32)
Change Box - Campground		50.00
Change Fund - 18-Hole Clubhous		500.00
Change Fund - Rec Center		300.00
Current Taxes Invested		4,529.42
Debt Service (Treatment Plant)		988,952.83
Equipment Reserve - Restricted		275,448.04
Fire Wise		7,771.87
Money Market Demand Account		1,053,598.62
Petty Cash - Office		500.00
Undesignated Reserve - Restrict		1,029,326.13
Utility Improvements		33,010.21
Allowance for Uncollectable As		(40,000.00)
AR - Water & Sewer Sales		83,702.57
Assessments Receivable - Curre		694,950.76
Assessments Receivable - Noncu		50,955.21
Assessments Receivable - Penal		15,500.16
Debt Service Receivable - Curr		83,832.57
Debt Service Receivable - Deli		5,438.51
Inventory - Beer		1,053.41
Inventory - Beverage		527.90
Inventory - Food		2,554.76
Inventory - Pro Shop		41,088.78
Inventory - Rec. Center		2,019.78
Prepaid Expenses		72,841.48
<b>Total Current Assets</b>		<b>\$4,476,136.04</b>
<b>Fixed Assets</b>		
<b>Accumulated Depreciation</b>		
Accumulated Depreciation		(23,991,451.42)
<b>Fixed Assets</b>		
<b>Land</b>		
Land		1,499,173.01
<b>Buildings &amp; Improvements</b>		
18H Golf Course		1,337,682.26
9-Hole Golf Course		1,165,916.69
Buildings		4,180,374.68
Fire and Security Equipment an		1,010,664.01
Recreational Facilities		956,690.35
Restaurant		50,445.00
Sewer System		18,230,519.41
Streets and Roads		8,213,159.93
Water System		7,370,084.71
<b>Machinery &amp; Equipment</b>		
Office Equipment		89,008.33
Public Works-Machinery and Equ		993,430.91

**Balance Sheet**  
**For Period Ending 9/30/2015**

	Book Value Sep 2015 Actual
<b>Total Fixed Assets</b>	<b>\$21,105,697.87</b>
<b>Total Assets</b>	<b>\$25,581,833.91</b>

**Liabilities**

**Current Liabilities**

**Payroll Liabilities**

Accounts Payable - Trade	4,307.59
AR Dept of Workforce Services	2,683.27
LOPFI Payable	760.37
MHBF Payable	13,170.00
Accounts Payable - Health Dept	(341.30)
Customer Deposits	2,945.05
Customer Donation	979.80
Gift Certificates - Pro Shops	1,592.83
Golf Tournament Prize Money	8,556.56
Sales Tax Payable	6,764.49
Wages Payable	147,138.43
<b>Total Current Liabilities</b>	<b>\$188,557.09</b>

**Long Term Liabilities**

**Long Term Debt**

Bonds Payable	4,725,253.10
Long Term Note Pay/Flotation	74,697.72
Long Term Notes Pay/Golf Equip	191,783.40
<b>Total Long Term Liabilities</b>	<b>\$4,991,734.22</b>
<b>Total Liabilities</b>	<b>\$5,180,291.31</b>

**Fund Balance**

**Suplus Carryover**

Retained Earnings	18,932,073.78
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,464.10
<b>Total Fund Balance</b>	<b>\$20,401,542.60</b>
<b>Total Liabilities and Equity</b>	<b>\$25,581,833.91</b>



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

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2015
		Sep 2015 Sep 2015 Actual	Jan 2015 Sep 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Revenue &amp; Expenditures</b>						
<b>Administrative Dept</b>						
<b>Revenue</b>						
4950	Other Income	0.00	33,441.35	0	(33,441.35)	0.0%
	<b>Revenue</b>	<b>\$0.00</b>	<b>\$33,441.35</b>	<b>\$0</b>	<b>(\$33,441.35)</b>	
<b>Expenses</b>						
6500	Advertising	332.70	23,588.79	25,000	1,411.21	94.4%
6020	Auditors' Fees	0.00	23,113.03	22,100	(1,013.03)	104.6%
6140	Credit Cards Fees	32.37	732.35	800	67.65	91.5%
6180	Dues and Fees	39.00	59.00	1,365	1,306.00	4.3%
6200	Emp Benefit - Hosp Ins	1,996.50	20,438.50	30,924	10,485.50	66.1%
6240	Emp Benefit - Retirement	566.96	4,755.82	9,633	4,877.18	49.4%
6280	Equipment Purchased < \$5,000	0.00	2,999.03	3,000	0.97	100.0%
6520	Miscellaneous	3,975.00	5,740.49	6,200	459.51	92.6%
6540	Notices and Ads	1,129.85	1,189.35	1,200	10.65	99.1%
6560	Payroll Tax Expense	898.63	11,040.56	15,595	4,554.44	70.8%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	0.00	10,014.53	11,000	985.47	91.0%
6620	Purchased Services	178.59	36,417.08	21,752	(14,665.08)	167.4%
6640	Repair - Maint - Building	143.38	1,091.28	11,000	9,908.72	9.9%
6720	Repair - Maint - Equipment	0.00	541.29	660	118.71	82.0%
6820	Repair - Maint - Tires	0.00	20.00	0	(20.00)	0.0%
6840	Repair - Maint - Vehicles	0.00	1,237.37	300	(937.37)	412.5%
6980	Supplies	367.74	4,972.81	8,842	3,869.19	56.2%
7020	Telephone	953.80	7,893.29	9,750	1,856.71	81.0%
7040	Travel and Training	0.00	0.00	2,000	2,000.00	0.0%
7080	Unemployment	30.03	1,621.56	2,861	1,239.44	56.7%
7100	Utilitites	498.58	4,672.68	6,480	1,807.32	72.1%
5300	Wages	12,412.25	149,654.25	208,281	58,626.75	71.9%
	<b>Expenses</b>	<b>\$23,555.38</b>	<b>\$311,793.06</b>	<b>\$398,863</b>	<b>\$87,069.94</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$23,555.38)</b>	<b>(\$278,351.71)</b>	<b>(\$398,863)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$23,555.38)</b>	<b>(\$278,351.71)</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
		Sep 2015 Sep 2015 Actual	Jan 2015 Sep 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	2,571.00	900	(1,671.00)	285.7%
4340	Late Charges on Water and Sewe	497.61	6,830.33	6,000	(830.33)	113.8%
4950	Other Income	0.00	111.50	0	(111.50)	0.0%
4130	Utility Improvements	4,287.00	37,971.00	56,160	18,189.00	67.6%
4200	Water Sales	29,717.50	220,250.70	331,813	111,562.30	66.4%
4240	Water Service Installation Cha	0.00	2,625.00	1,700	(925.00)	154.4%
4120	Water Tower Charge	0.00	(11.00)	0	11.00	0.0%
4220	Water Turn-On Charges	900.00	7,325.00	6,600	(725.00)	111.0%
	<b>Revenue</b>	<b>\$35,402.11</b>	<b>\$277,673.53</b>	<b>\$403,173</b>	<b>\$125,499.47</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	0.00	1,204.00	1,500	296.00	80.3%
6160	Depreciation Expense	1,401.90	12,617.10	10,428	(2,189.10)	121.0%
6180	Dues and Fees	318.36	1,619.50	1,500	(119.50)	108.0%
6200	Emp Benefit - Hosp Ins	781.43	7,416.93	7,731	314.07	95.9%
6240	Emp Benefit - Retirement	112.02	727.32	1,063	335.68	68.4%
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	557.52	6,495.33	5,400	(1,095.33)	120.3%
6520	Miscellaneous	0.00	134.00	0	(134.00)	0.0%
6540	Notices and Ads	35.00	164.50	500	335.50	32.9%
6560	Payroll Tax Expense	381.46	3,546.63	7,139	3,592.37	49.7%
6600	Postage	0.00	5.75	0	(5.75)	0.0%
6620	Purchased Services	77.02	1,083.57	500	(583.57)	216.7%
6640	Repair - Maint - Building	217.98	266.14	1,500	1,233.86	17.7%
6720	Repair - Maint - Equipment	1,599.39	153,531.59	36,000	(117,531.59)	426.5%
6780	Repair - Maint - Radio	0.00	98.98	500	401.02	19.8%
6820	Repair - Maint - Tires	197.10	962.13	360	(602.13)	267.3%
6840	Repair - Maint - Vehicles	437.17	1,927.12	2,220	292.88	86.8%
6660	Repair - Maint- Line Repair	0.00	3,126.25	19,000	15,873.75	16.5%
6760	Repair- Maint- Parts/Material	4,253.92	25,570.11	17,000	(8,570.11)	150.4%
6920	Safety	14.97	258.08	500	241.92	51.6%
6980	Supplies	0.00	281.00	1,104	823.00	25.5%
7020	Telephone	124.22	1,840.51	1,320	(520.51)	139.4%
7040	Travel and Training	0.00	348.13	900	551.87	38.7%
7080	Unemployment	26.42	843.94	1,781	937.06	47.4%
7060	Uniforms	158.12	1,218.33	1,284	65.67	94.9%
7100	Utilitites	9,475.08	80,449.53	93,400	12,950.47	86.1%
5300	Wages	5,247.09	48,433.75	93,318	44,884.25	51.9%
	<b>Expenses</b>	<b>\$25,416.17</b>	<b>\$354,170.22</b>	<b>\$321,048</b>	<b>(\$33,122.22)</b>	
	<b>Revenue Less Expenditures</b>	<b>\$9,985.94</b>	<b>(\$76,496.69)</b>	<b>\$82,125</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$9,985.94</b>	<b>(\$76,496.69)</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
		Sep 2015 Sep 2015 Actual	Jan 2015 Sep 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Sewer Dept</b>						
<b>Revenue</b>						
4330	Debt Service - Sewer Treatment	20,025.70	376,862.00	251,052	(125,810.00)	150.1%
4300	Sewer Sales	22,668.90	205,943.77	304,248	98,304.23	67.7%
4320	Sewer Sales Installation Chrg	0.00	3,600.00	2,400	(1,200.00)	150.0%
	<b>Revenue</b>	<b>\$42,694.60</b>	<b>\$586,405.77</b>	<b>\$557,700</b>	<b>(\$28,705.77)</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	0.00	9,462.34	12,500	3,037.66	75.7%
6160	Depreciation Expense	1,065.38	9,588.42	12,780	3,191.58	75.0%
6180	Dues and Fees	93.00	3,508.34	3,805	296.66	92.2%
6200	Emp Benefit - Hosp Ins	1,585.57	14,997.57	7,731	(7,266.57)	194.0%
6240	Emp Benefit - Retirement	331.68	2,905.95	1,063	(1,842.95)	273.4%
6260	Engineering	0.00	0.00	5,000	5,000.00	0.0%
6340	Fuel Expense	557.51	6,314.62	5,400	(914.62)	116.9%
6380	Insurance	(316.84)	0.00	0	0.00	0.0%
8010	Interest Expense	11,051.28	100,515.68	148,008	47,492.32	67.9%
6420	Lab Fees	984.00	6,266.00	7,680	1,414.00	81.6%
6540	Notices and Ads	0.00	228.01	200	(28.01)	114.0%
6560	Payroll Tax Expense	683.06	6,521.15	7,139	617.85	91.3%
6600	Postage	0.00	64.84	0	(64.84)	0.0%
6620	Purchased Services	1,583.02	19,310.32	15,000	(4,310.32)	128.7%
6640	Repair - Maint - Building	139.23	247.30	20,000	19,752.70	1.2%
6720	Repair - Maint - Equipment	27,400.09	65,231.48	16,800	(48,431.48)	388.3%
6800	Repair - Maint - Sewer Plant	3,547.84	20,523.80	18,200	(2,323.80)	112.8%
6820	Repair - Maint - Tires	197.09	962.11	360	(602.11)	267.3%
6840	Repair - Maint - Vehicles	296.25	969.36	2,220	1,250.64	43.7%
6660	Repair - Maint- Line Repair	0.00	0.00	1,000	1,000.00	0.0%
6760	Repair- Maint- Parts/Material	68.39	3,004.14	0	(3,004.14)	0.0%
6920	Safety	0.00	243.11	500	256.89	48.6%
6980	Supplies	319.19	976.28	1,800	823.72	54.2%
7020	Telephone	291.04	1,247.42	1,320	72.58	94.5%
7040	Travel and Training	0.00	114.08	900	785.92	12.7%
7080	Unemployment	26.36	1,217.78	1,781	563.22	68.4%
7060	Uniforms	0.00	0.00	1,200	1,200.00	0.0%
7100	Utilities	4,642.46	46,306.12	59,820	13,513.88	77.4%
5300	Wages	9,457.41	89,682.68	93,318	3,635.32	96.1%
	<b>Expenses</b>	<b>\$64,003.01</b>	<b>\$410,408.90</b>	<b>\$445,525</b>	<b>\$35,116.10</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$21,308.41)</b>	<b>\$175,996.87</b>	<b>\$112,175</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$21,308.41)</b>	<b>\$175,996.87</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
		Sep 2015 Sep 2015 Actual	Jan 2015 Sep 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Road Dept</b>						
<b>Revenue</b>						
4160	Contribution Income	0.00	40,000.00	40,000	0.00	100.0%
4820	Culvert Installation Income	0.00	0.00	500	500.00	0.0%
4800	Driveway Transitions	0.00	1,068.60	1,200	131.40	89.1%
4950	Other Income	5.00	132.76	500	367.24	26.6%
4840	Road Inspection Fee - Nonreund	0.00	1,250.00	800	(450.00)	156.3%
	<b>Revenue</b>	<b>\$5.00</b>	<b>\$42,451.36</b>	<b>\$43,000</b>	<b>\$548.64</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	0.00	50.00	450	400.00	11.1%
6160	Depreciation Expense	1,069.38	9,624.42	12,864	3,239.58	74.8%
6180	Dues and Fees	0.00	895.51	600	(295.51)	149.3%
6200	Emp Benefit - Hosp Ins	2,367.00	19,574.00	26,118	6,544.00	74.9%
6240	Emp Benefit - Retirement	522.81	3,966.15	5,930	1,963.85	66.9%
6280	Equipment Purchased < \$5,000	250.00	250.00	3,000	2,750.00	8.3%
6340	Fuel Expense	(2,145.40)	8,131.97	39,000	30,868.03	20.9%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	1,036.84	10,192.23	14,250	4,057.77	71.5%
6600	Postage	0.00	5.95	0	(5.95)	0.0%
6620	Purchased Services	479.56	5,001.53	4,500	(501.53)	111.1%
6640	Repair - Maint - Building	0.00	480.42	500	19.58	96.1%
6720	Repair - Maint - Equipment	0.00	38.14	0	(38.14)	0.0%
6740	Repair - Maint - Lubricants	0.00	0.00	1,800	1,800.00	0.0%
6780	Repair - Maint - Radio	0.00	89.98	250	160.02	36.0%
6650	Repair - Maint - Street Light	0.00	192.78	750	557.22	25.7%
6820	Repair - Maint - Tires	0.00	900.42	6,000	5,099.58	15.0%
6840	Repair - Maint - Vehicles	3,509.68	11,320.07	11,000	(320.07)	102.9%
6760	Repair- Maint- Parts/Material	107.46	7,199.19	6,000	(1,199.19)	120.0%
6880	Repair-Maint Road Materials	3,064.40	19,752.08	20,006	253.92	98.7%
6920	Safety	0.00	471.62	250	(221.62)	188.6%
6960	Snow / Ice Removal	0.00	9,788.49	8,000	(1,788.49)	122.4%
6980	Supplies	444.43	2,690.69	3,000	309.31	89.7%
7020	Telephone	120.52	1,122.15	1,500	377.85	74.8%
7080	Unemployment	0.00	2,015.90	3,627	1,611.10	55.6%
7060	Uniforms	141.44	1,238.35	2,496	1,257.65	49.6%
7100	Utilitites	325.19	5,904.19	9,999	4,094.81	59.0%
5300	Wages	14,342.60	138,145.69	193,470	55,324.31	71.4%
	<b>Expenses</b>	<b>\$25,635.91</b>	<b>\$259,041.92</b>	<b>\$375,660</b>	<b>\$116,618.08</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$25,630.91)</b>	<b>(\$216,590.56)</b>	<b>(\$332,660)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$25,630.91)</b>	<b>(\$216,590.56)</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
		Sep 2015	Jan 2015	Annual Budget	Jan 2015	Dec 2015
		Sep 2015	Sep 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>Public Safety Dept</b>						
<b>Expenses</b>						
6620	Purchased Services	0.00	8,000.00	31,000	23,000.00	25.8%
	<b>Expenses</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	<b>\$31,000</b>	<b>\$23,000.00</b>	
	<b>Revenue Less Expenditures</b>	<b>\$0.00</b>	<b>(\$8,000.00)</b>	<b>(\$31,000)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$0.00</b>	<b>(\$8,000.00)</b>	<b>(\$31,000)</b>	<b>\$0.00</b>	

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

Acct No	Current Period Sep 2015 Sep 2015 Actual	Year-To-Date Jan 2015 Sep 2015 Actual	Annual Budget Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget
<b>Fire Dept</b>					
<b>Revenue</b>					
4920 Act. 833	0.00	16,177.42	10,000	(6,177.42)	161.8%
4160 Contribution Income	75.00	17,450.17	6,500	(10,950.17)	268.5%
4950 Other Income	0.00	0.00	8,500	8,500.00	0.0%
<b>Revenue</b>	<b>\$75.00</b>	<b>\$33,627.59</b>	<b>\$25,000</b>	<b>(\$8,627.59)</b>	
<b>Expenses</b>					
6000 Act 833	595.00	8,200.75	9,000	799.25	91.1%
6160 Depreciation Expense	2,229.90	20,069.10	24,618	4,548.90	81.5%
6180 Dues and Fees	0.00	630.00	900	270.00	70.0%
6200 Emp Benefit - Hosp Ins	370.50	3,334.50	4,806	1,471.50	69.4%
6230 Emp Benefit - LOPFI	95.21	19,690.16	18,766	(924.16)	104.9%
6240 Emp Benefit - Retirement	324.56	3,014.11	4,919	1,904.89	61.3%
6280 Equipment Purchased < \$5,000	625.03	625.03	0	(625.03)	0.0%
6340 Fuel Expense	782.13	5,577.37	10,000	4,422.63	55.8%
6420 Lab Fees	(102.00)	0.00	0	0.00	0.0%
6520 Miscellaneous	0.00	0.00	75	75.00	0.0%
6540 Notices and Ads	0.00	159.60	0	(159.60)	0.0%
6560 Payroll Tax Expense	128.69	1,064.46	929	(135.46)	114.6%
6580 Personnel Reimbursement	0.00	9,861.00	18,000	8,139.00	54.8%
6600 Postage	0.00	34.32	0	(34.32)	0.0%
6620 Purchased Services	910.05	4,247.74	8,000	3,752.26	53.1%
6010 Reimbursable Expenditures	0.00	2,008.52	13,000	10,991.48	15.5%
6640 Repair - Maint - Building	673.00	2,471.84	4,750	2,278.16	52.0%
6720 Repair - Maint - Equipment	276.69	3,256.38	3,200	(56.38)	101.8%
6780 Repair - Maint - Radio	0.00	504.65	2,500	1,995.35	20.2%
6820 Repair - Maint - Tires	0.00	1,078.78	3,000	1,921.22	36.0%
6840 Repair - Maint - Vehicles	1,852.33	2,802.08	5,000	2,197.92	56.0%
6940 Seed, Sod, and Soil	0.00	75.00	0	(75.00)	0.0%
6980 Supplies	27.03	3,612.85	5,000	1,387.15	72.3%
7020 Telephone	184.48	1,593.38	1,920	326.62	83.0%
7040 Travel and Training	33.00	880.76	2,600	1,719.24	33.9%
7080 Unemployment	20.06	1,008.04	1,904	895.96	52.9%
7060 Uniforms	(640.00)	464.62	900	435.38	51.6%
7100 Utilites	466.88	4,174.79	7,500	3,325.21	55.7%
5300 Wages	8,945.64	73,302.91	109,249	35,946.09	67.1%
<b>Expenses</b>	<b>\$17,798.18</b>	<b>\$173,742.74</b>	<b>\$260,536</b>	<b>\$86,793.26</b>	
<b>Revenue Less Expenditures</b>	<b>(\$17,723.18)</b>	<b>(\$140,115.15)</b>	<b>(\$235,536)</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$17,723.18)</b>	<b>(\$140,115.15)</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
		Sep 2015 Sep 2015 Actual	Jan 2015 Sep 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>18-Hole Course Maintenance</b>						
<b>Expenses</b>						
6120	Chemicals and Fertilizer	0.00	11,062.06	30,000	18,937.94	36.9%
6160	Depreciation Expense	5,111.25	46,001.25	59,196	13,194.75	77.7%
6180	Dues and Fees	20.00	550.00	700	150.00	78.6%
6200	Emp Benefit - Hosp Ins	1,183.50	10,670.14	15,462	4,791.86	69.0%
6240	Emp Benefit - Retirement	122.69	1,132.26	2,546	1,413.74	44.5%
6280	Equipment Purchased < \$5,000	0.00	3,731.37	3,400	(331.37)	109.7%
6340	Fuel Expense	1,144.18	10,248.47	14,000	3,751.53	73.2%
8010	Interest Expense	610.17	5,926.64	0	(5,926.64)	0.0%
6520	Miscellaneous	3,200.00	3,200.00	0	(3,200.00)	0.0%
6560	Payroll Tax Expense	1,118.56	8,820.68	11,862	3,041.32	74.4%
6620	Purchased Services	79.00	1,726.72	4,000	2,273.28	43.2%
6640	Repair - Maint - Building	0.00	802.92	4,000	3,197.08	20.1%
6720	Repair - Maint - Equipment	67.66	3,681.81	5,000	1,318.19	73.6%
6780	Repair - Maint - Radio	0.00	89.98	300	210.02	30.0%
6820	Repair - Maint - Tires	0.00	739.82	500	(239.82)	148.0%
6840	Repair - Maint - Vehicles	104.55	355.36	400	44.64	88.8%
6660	Repair - Maint- Line Repair	26.23	7,701.52	5,000	(2,701.52)	154.0%
6760	Repair- Maint- Parts/Material	0.00	52.57	0	(52.57)	0.0%
6920	Safety	47.02	57.12	200	142.88	28.6%
6940	Seed, Sod, and Soil	3,187.26	3,744.66	4,000	255.34	93.6%
6980	Supplies	149.97	1,302.96	2,000	697.04	65.1%
7020	Telephone	140.76	1,413.00	1,500	87.00	94.2%
7040	Travel and Training	0.00	449.84	700	250.16	64.3%
7080	Unemployment	117.87	1,843.13	3,754	1,910.87	49.1%
7060	Uniforms	121.28	1,296.30	2,760	1,463.70	47.0%
7100	Utilitites	1,133.60	8,699.95	13,000	4,300.05	66.9%
5300	Wages	15,016.77	117,712.70	155,056	37,343.30	75.9%
	<b>Expenses</b>	<b>\$32,702.32</b>	<b>\$253,013.23</b>	<b>\$339,336</b>	<b>\$86,322.77</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$32,702.32)</b>	<b>(\$253,013.23)</b>	<b>(\$339,336)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$32,702.32)</b>	<b>(\$253,013.23)</b>	<b>(\$339,336)</b>	<b>\$0.00</b>	

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

Acct No	Current Period Sep 2015 Sep 2015 Actual	Year-To-Date Jan 2015 Sep 2015 Actual	Annual Budget Jan 2015 Dec 2015	Annual Budget Jan 2015 Dec 2015 Variance	Jan 2015 Dec 2015 Percent of Budget	
<b>18 Hole Course / Pro Shop</b>						
<b>Revenue</b>						
4510	Cash Long/Short	(29.36)	(136.44)	0	136.44	0.0%
4530	Fee - Annual Golf	0.00	47.00	0	(47.00)	0.0%
4540	Fees - Green	9,322.72	70,403.52	92,250	21,846.48	76.3%
4560	Fees - Trail	170.00	18,850.00	22,300	3,450.00	84.5%
4030	Individual Golf - Access Card	0.00	760.00	0	(760.00)	0.0%
4580	Lease - Golf Cart	1,175.00	15,686.60	14,700	(986.60)	106.7%
4950	Other Income	260.90	2,981.02	2,625	(356.02)	113.6%
4640	Pull Cart Rental	0.00	0.00	625	625.00	0.0%
4710	Range Balls	403.00	3,143.00	3,875	732.00	81.1%
4090	Range Card	25.00	1,560.00	1,500	(60.00)	104.0%
4600	Rent - Cart	5,832.66	28,215.35	35,150	6,934.65	80.3%
4610	Rent - Club	40.00	372.00	0	(372.00)	0.0%
4970	Sale of Assets	0.00	675.00	0	(675.00)	0.0%
4650	Sales - Beer	1,702.63	8,994.03	11,400	2,405.97	78.9%
4660	Sales - Beverage	1,562.84	8,850.46	12,200	3,349.54	72.5%
4670	Sales - Food	8,790.32	55,191.36	61,500	6,308.64	89.7%
4680	Sales - Merchandise	4,533.69	28,725.15	62,225	33,499.85	46.2%
4700	Storage - Cart	224.99	10,745.84	10,950	204.16	98.1%
	<b>Revenue</b>	<b>\$34,014.39</b>	<b>\$255,063.89</b>	<b>\$331,300</b>	<b>\$76,236.11</b>	
<b>Expenses</b>						
5000	Cost of Sales - Beer	518.90	4,934.92	5,130	195.08	96.2%
5050	Cost of Sales - Beverage	(127.43)	2,352.47	5,490	3,137.53	42.9%
5100	Cost of Sales - Food	2,502.96	24,491.76	27,675	3,183.24	88.5%
5150	Cost of Sales - Merchandise	3,135.55	18,789.64	40,732	21,942.36	46.1%
6140	Credit Cards Fees	402.19	2,851.84	3,875	1,023.16	73.6%
6180	Dues and Fees	35.00	1,404.00	3,525	2,121.00	39.8%
6200	Emp Benefit - Hosp Ins	1,183.50	8,058.00	10,656	2,598.00	75.6%
6240	Emp Benefit - Retirement	188.00	1,786.00	2,248	462.00	79.4%
6280	Equipment Purchased < \$5,000	0.00	1,801.63	5,000	3,198.37	36.0%
6340	Fuel Expense	0.00	15.00	3,275	3,260.00	0.5%
5200	Inventory Control	(3,918.00)	(3,419.67)	0	3,419.67	0.0%
6520	Miscellaneous	(2,806.24)	(2,806.24)	575	3,381.24	(488.0%)
6540	Notices and Ads	0.00	933.36	835	(98.36)	111.8%
6560	Payroll Tax Expense	817.85	6,651.42	9,912	3,260.58	67.1%
6600	Postage	0.00	10.98	0	(10.98)	0.0%
6620	Purchased Services	3,058.69	22,705.03	25,500	2,794.97	89.0%
6640	Repair - Maint - Building	217.35	4,598.90	4,200	(398.90)	109.5%
6720	Repair - Maint - Equipment	256.50	2,381.01	5,200	2,818.99	45.8%
6780	Repair - Maint - Radio	0.00	0.00	120	120.00	0.0%
6840	Repair - Maint - Vehicles	61.59	61.59	1,200	1,138.41	5.1%
6940	Seed, Sod, and Soil	0.00	459.03	0	(459.03)	0.0%
6980	Supplies	273.48	3,856.34	2,475	(1,381.34)	155.8%
7020	Telephone	193.76	1,687.72	1,882	194.28	89.7%
7040	Travel and Training	0.00	0.00	1,200	1,200.00	0.0%
7080	Unemployment	188.13	1,779.64	3,748	1,968.36	47.5%
7060	Uniforms	0.00	0.00	900	900.00	0.0%
7100	Utilitites	875.10	8,827.72	12,500	3,672.28	70.6%
5300	Wages	11,084.66	88,794.45	129,565	40,770.55	68.5%
	<b>Expenses</b>	<b>\$18,141.54</b>	<b>\$203,006.54</b>	<b>\$307,418</b>	<b>\$104,411.46</b>	
	<b>Revenue Less Expenditures</b>	<b>\$15,872.85</b>	<b>\$52,057.35</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
	Sep 2015 Sep 2015 Actual	Jan 2015 Sep 2015 Actual	Jan 2015 Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
Net Change in Fund Balance	\$15,872.85	\$52,057.35	\$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
		Sep 2015 Sep 2015 Actual	Jan 2015 Sep 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Recreation Center</b>						
<b>Revenue</b>						
4510	Cash Long/Short	2.64	23.40	0	(23.40)	0.0%
4100	Facilities Rental - Long Term	0.00	1.68	0	(1.68)	0.0%
4540	Fees - Green	2,325.00	17,087.99	17,925	837.01	95.3%
4550	Fees - Recreation	981.50	11,001.50	7,500	(3,501.50)	146.7%
4560	Fees - Trail	18.00	66.00	100	34.00	66.0%
4570	Fees - User - w/o Activity Car	0.00	0.00	14,525	14,525.00	0.0%
4950	Other Income	96.20	1,824.19	0	(1,824.19)	0.0%
4640	Pull Cart Rental	0.00	21.00	0	(21.00)	0.0%
4600	Rent - Cart	676.00	5,621.59	6,000	378.41	93.7%
4610	Rent - Club	30.00	550.00	700	150.00	78.6%
4630	Rent - Facilities Short Term	575.00	4,704.77	8,000	3,295.23	58.8%
4660	Sales - Beverage	116.45	1,677.94	2,500	822.06	67.1%
4670	Sales - Food	75.23	1,268.74	2,000	731.26	63.4%
4680	Sales - Merchandise	192.02	1,825.74	2,500	674.26	73.0%
	<b>Revenue</b>	<b>\$5,088.04</b>	<b>\$45,674.54</b>	<b>\$61,750</b>	<b>\$16,075.46</b>	
<b>Expenses</b>						
6120	Chemicals and Fertilizer	716.71	2,262.54	4,600	2,337.46	49.2%
5050	Cost of Sales - Beverage	146.92	776.75	2,000	1,223.25	38.8%
5100	Cost of Sales - Food	12.41	855.05	2,175	1,319.95	39.3%
5150	Cost of Sales - Merchandise	64.37	960.50	2,000	1,039.50	48.0%
6140	Credit Cards Fees	94.61	553.79	700	146.21	79.1%
6180	Dues and Fees	0.00	0.00	950	950.00	0.0%
6240	Emp Benefit - Retirement	65.38	547.86	687	139.14	79.7%
6340	Fuel Expense	0.00	0.00	1,800	1,800.00	0.0%
5200	Inventory Control	31.62	13.48	0	(13.48)	0.0%
6520	Miscellaneous	0.00	182.22	140	(42.22)	130.2%
6540	Notices and Ads	0.00	214.20	0	(214.20)	0.0%
6560	Payroll Tax Expense	458.05	4,045.82	4,587	541.18	88.2%
6580	Personnel Reimbursement	0.00	39.78	400	360.22	9.9%
6620	Purchased Services	1,419.75	11,258.17	12,200	941.83	92.3%
6640	Repair - Maint - Building	0.00	5,611.81	6,500	888.19	86.3%
6720	Repair - Maint - Equipment	0.00	2,865.58	5,000	2,134.42	57.3%
6780	Repair - Maint - Radio	0.00	0.00	32	32.00	0.0%
6840	Repair - Maint - Vehicles	0.00	0.00	240	240.00	0.0%
6760	Repair- Maint- Parts/Material	60.74	1,242.23	3,000	1,757.77	41.4%
6980	Supplies	597.93	3,827.55	4,000	172.45	95.7%
7020	Telephone	181.06	1,508.38	2,000	491.62	75.4%
7040	Travel and Training	0.00	104.13	75	(29.13)	138.8%
7080	Unemployment	150.47	1,463.63	2,531	1,067.37	57.8%
7060	Uniforms	0.00	0.00	175	175.00	0.0%
7100	Utilitites	1,462.92	11,747.10	18,500	6,752.90	63.5%
5300	Wages	5,987.30	52,475.37	59,962	7,486.63	87.5%
	<b>Expenses</b>	<b>\$11,450.24</b>	<b>\$102,555.94</b>	<b>\$134,254</b>	<b>\$31,698.06</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$6,362.20)</b>	<b>(\$56,881.40)</b>	<b>(\$72,504)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$6,362.20)</b>	<b>(\$56,881.40)</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
		Sep 2015 Sep 2015 Actual	Jan 2015 Sep 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	0.00	156,660.75	146,000	(10,660.75)	107.3%
	<b>Revenue</b>	<b>\$0.00</b>	<b>\$156,660.75</b>	<b>\$146,000</b>	<b>(\$10,660.75)</b>	
<b>Expenses</b>						
6180	Dues and Fees	0.00	365.00	475	110.00	76.8%
8010	Interest Expense	204.96	1,840.20	0	(1,840.20)	0.0%
6520	Miscellaneous	0.00	227.80	0	(227.80)	0.0%
6540	Notices and Ads	0.00	273.00	0	(273.00)	0.0%
6620	Purchased Services	5,932.97	42,479.48	60,000	17,520.52	70.8%
6640	Repair - Maint - Building	1,380.55	1,733.38	7,560	5,826.62	22.9%
6720	Repair - Maint - Equipment	0.00	0.00	500	500.00	0.0%
6980	Supplies	0.00	19.02	0	(19.02)	0.0%
7020	Telephone	74.96	420.80	0	(420.80)	0.0%
7100	Utilities	27.05	2,156.20	1,441	(715.20)	149.6%
	<b>Expenses</b>	<b>\$7,620.49</b>	<b>\$49,514.88</b>	<b>\$69,976</b>	<b>\$20,461.12</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$7,620.49)</b>	<b>\$107,145.87</b>	<b>\$76,024</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$7,620.49)</b>	<b>\$107,145.87</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
		Sep 2015	Jan 2015	Jan 2015	Dec 2015	Dec 2015
		Sep 2015	Sep 2015	Jan 2015	Dec 2015	Percent of
		Actual	Actual	Dec 2015	Variance	Budget
<b>9-Hole Course Maintenance</b>						
<b>Expenses</b>						
6120	Chemicals and Fertilizer	0.00	9,504.84	16,000	6,495.16	59.4%
6160	Depreciation Expense	417.12	3,754.08	4,560	805.92	82.3%
6180	Dues and Fees	0.00	125.00	175	50.00	71.4%
6200	Emp Benefit - Hosp Ins	370.50	3,315.86	4,806	1,490.14	69.0%
6280	Equipment Purchased < \$5,000	0.00	0.00	2,000	2,000.00	0.0%
6340	Fuel Expense	0.00	2,834.61	6,000	3,165.39	47.2%
6560	Payroll Tax Expense	119.85	1,092.43	1,994	901.57	54.8%
6620	Purchased Services	0.00	850.00	850	0.00	100.0%
6640	Repair - Maint - Building	0.00	28.15	150	121.85	18.8%
6720	Repair - Maint - Equipment	44.17	1,382.63	5,000	3,617.37	27.7%
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	91.81	400	308.19	23.0%
6840	Repair - Maint - Vehicles	0.00	26.90	200	173.10	13.5%
6660	Repair - Maint- Line Repair	10.31	137.30	4,000	3,862.70	3.4%
6760	Repair- Maint- Parts/Material	0.00	50.00	0	(50.00)	0.0%
6920	Safety	0.00	0.00	200	200.00	0.0%
6940	Seed, Sod, and Soil	0.00	177.72	3,000	2,822.28	5.9%
6980	Supplies	7.00	476.54	600	123.46	79.4%
7020	Telephone	53.89	446.50	600	153.50	74.4%
7040	Travel and Training	0.00	196.94	400	203.06	49.2%
7080	Unemployment	0.00	431.98	933	501.02	46.3%
7060	Uniforms	0.00	0.00	600	600.00	0.0%
7100	Utilitites	909.95	10,256.90	9,000	(1,256.90)	114.0%
5300	Wages	1,690.31	15,385.29	26,067	10,681.71	59.0%
	<b>Expenses</b>	<b>\$3,623.10</b>	<b>\$50,568.52</b>	<b>\$87,635</b>	<b>\$37,066.48</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$3,623.10)</b>	<b>(\$50,568.52)</b>	<b>(\$87,635)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$3,623.10)</b>	<b>(\$50,568.52)</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
		Sep 2015 Sep 2015 Actual	Jan 2015 Sep 2015 Actual	Jan 2015 Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Campground Recreation</b>						
<b>Revenue</b>						
4510	Cash Long/Short	1.11	6.87	0	(6.87)	0.0%
4630	Rent - Facilities Short Term	2,575.00	9,695.13	7,582	(2,113.13)	127.9%
	<b>Revenue</b>	<b>\$2,576.11</b>	<b>\$9,702.00</b>	<b>\$7,582</b>	<b>(\$2,120.00)</b>	
<b>Expenses</b>						
6620	Purchased Services	566.61	3,203.82	4,065	861.18	78.8%
6640	Repair - Maint - Building	0.00	3,447.38	3,000	(447.38)	114.9%
6720	Repair - Maint - Equipment	0.00	76.49	175	98.51	43.7%
6760	Repair- Maint- Parts/Material	0.00	44.94	140	95.06	32.1%
6980	Supplies	0.00	200.30	137	(63.30)	146.2%
7020	Telephone	53.68	445.89	492	46.11	90.6%
7100	Utilitites	480.43	1,843.36	2,664	820.64	69.2%
	<b>Expenses</b>	<b>\$1,100.72</b>	<b>\$9,262.18</b>	<b>\$10,673</b>	<b>\$1,410.82</b>	
	<b>Revenue Less Expenditures</b>	<b>\$1,475.39</b>	<b>\$439.82</b>	<b>(\$3,091)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$1,475.39</b>	<b>\$439.82</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
		Sep 2015 Sep 2015 Actual	Jan 2015 Sep 2015 Actual	Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Clubhouse</b>						
<b>Revenue</b>						
4160	Contribution Income	0.00	17,112.18	0	(17,112.18)	0.0%
4630	Rent - Facilities Short Term	0.00	4,255.23	0	(4,255.23)	0.0%
	<b>Revenue</b>	<b>\$0.00</b>	<b>\$21,367.41</b>	<b>\$0</b>	<b>(\$21,367.41)</b>	
<b>Expenses</b>						
6180	Dues and Fees	0.00	0.00	600	600.00	0.0%
6520	Miscellaneous	3,803.10	3,803.10	0	(3,803.10)	0.0%
6560	Payroll Tax Expense	51.17	577.38	795	217.62	72.6%
6620	Purchased Services	87.72	1,359.86	1,500	140.14	90.7%
6640	Repair - Maint - Building	31.62	6,500.37	4,500	(2,000.37)	144.5%
6720	Repair - Maint - Equipment	156.24	1,750.88	4,500	2,749.12	38.9%
6840	Repair - Maint - Vehicles	31.80	31.80	0	(31.80)	0.0%
6980	Supplies	0.00	1,503.59	2,100	596.41	71.6%
7080	Unemployment	18.74	211.37	530	318.63	39.9%
7100	Utilitites	875.09	8,416.34	11,600	3,183.66	72.6%
5300	Wages	669.04	7,511.20	10,388	2,876.80	72.3%
	<b>Expenses</b>	<b>\$5,724.52</b>	<b>\$31,665.89</b>	<b>\$36,513</b>	<b>\$4,847.11</b>	
	<b>Revenue Less Expenditures</b>	<b>(\$5,724.52)</b>	<b>(\$10,298.48)</b>	<b>(\$36,513)</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>(\$5,724.52)</b>	<b>(\$10,298.48)</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
		Sep 2015 Sep 2015 Actual	Jan 2015 Sep 2015 Actual	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	2,792.25	1,628,901.55	1,616,453	(12,448.55)	100.8%
4440	Assessment Income - Penalties	338.00	(1,100.66)	25,000	26,100.66	(4.4%)
4060	Combo Golf/Swim - Family Acces	0.00	0.00	14,975	14,975.00	0.0%
4050	Combo Golf/Swim - Individual A	0.00	0.00	4,375	4,375.00	0.0%
4330	Debt Service - Sewer Treatment	0.00	0.00	202,023	202,023.00	0.0%
4100	Facilities Rental - Long Term	0.00	600.00	7,200	6,600.00	8.3%
4020	Family Golf - Access Card	0.00	38,100.00	25,575	(12,525.00)	149.0%
4040	Family Recreation - Access Car	0.00	10,395.00	8,100	(2,295.00)	128.3%
4030	Individual Golf - Access Card	0.00	49,465.00	46,875	(2,590.00)	105.5%
4070	Individual Recreation - Access	0.00	2,095.00	1,890	(205.00)	110.8%
4960	Interest Income	1,007.03	11,113.56	16,860	5,746.44	65.9%
4140	Miscellaneous Income	0.00	0.00	18,948	18,948.00	0.0%
4950	Other Income	389.00	15,562.88	0	(15,562.88)	0.0%
4000	Security Fee	7,734.34	68,460.02	90,000	21,539.98	76.1%
	<b>Revenue</b>	<b>\$12,260.62</b>	<b>\$1,823,592.35</b>	<b>\$2,078,274</b>	<b>\$254,681.65</b>	
<b>Expenses</b>						
5540	Assessment Expense - Uncollect	(1,243.50)	3,212.09	28,000	24,787.91	11.5%
6240	Emp Benefit - Retirement	(1,103.03)	(1,103.03)	0	1,103.03	0.0%
6380	Insurance	7,930.04	81,282.33	103,824	22,541.67	78.3%
6400	Insurance - Workmen's Comp.	1,034.24	9,308.16	12,408	3,099.84	75.0%
8010	Interest Expense	0.00	166.99	0	(166.99)	0.0%
6440	Legal Fees	1,020.00	8,028.12	30,000	21,971.88	26.8%
6460	Licensing State of Arkansas -	0.00	23.75	0	(23.75)	0.0%
6520	Miscellaneous	374.50	374.50	5,201	4,826.50	7.2%
6540	Notices and Ads	0.00	0.00	175	175.00	0.0%
6620	Purchased Services	(29.42)	542.10	1,502	959.90	36.1%
6640	Repair - Maint - Building	0.00	120.88	600	479.12	20.1%
7000	Taxes - Real Estate and Person	0.00	0.00	63,000	63,000.00	0.0%
7100	Utilities	146.07	426.05	0	(426.05)	0.0%
	<b>Expenses</b>	<b>\$8,128.90</b>	<b>\$102,381.94</b>	<b>\$244,710</b>	<b>\$142,328.06</b>	
	<b>Revenue Less Expenditures</b>	<b>\$4,131.72</b>	<b>\$1,721,210.41</b>	<b>\$1,833,564</b>	<b>\$0.00</b>	
	<b>Net Change in Fund Balance</b>	<b>\$4,131.72</b>	<b>\$1,721,210.41</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
	Sep 2015 Sep 2015 Actual	Jan 2015 Sep 2015 Actual	Jan 2015 Jan 2015 Dec 2015	Jan 2015 Dec 2015 Variance	Dec 2015 Percent of Budget
<b>Fund Balances</b>					
Beginning Fund Balance	20,514,327.21	19,435,008.02	0	0.00	0.0%
Net Change in Fund Balance	(112,784.61)	966,534.58	590,632	0.00	0.0%
Ending Fund Balance	20,401,542.60	20,401,542.60	0	0.00	0.0%



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

*Report Options*

Fund: Holiday Island Suburban Improvement District

Period: 9/1/2015 to 9/30/2015

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