HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
SUMMARY BALANCE SHEET
3/31/2013

ASSETS

Unrestricted Cash	1,455,921.77
Restricted Cash	92,703.13
Unrestricted Invested Funds	274,843.97
Restricted Invested Funds	994,712.70
Debt Service Funds	808,748.59
Accounts Receivable	2,759,215.90
Allowance for Uncollectable Debt	(585,936.00)
Resale Inventory	53,163.21
Prepaid Expense (Insurance)	27,511.41
Land & Buildings	43,887,872.43
Accumulated Depreciation	(22,023,165.05)
	27,745,592.06

LIABILITIES

Short Term Payables	21,594.79
Long Term Payables	0.00
Bond Payable	5,291,233.67
Accrued Interest Payable (ANRC)	0.00
Fire Wise Grant	16,964.10
Encumberd Funds-Sewer Debt	0.00
Contributed Capital	1,453,004.72
Retained Earnings	20,962,794.78
	27,745,592.06

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
AS OF MARCH, 2013

ASSESSMENT - PAYMENTS	ACTUAL
CURRENT ASSESS. COLLECTED	202,720.58
SEWER DEBT	36,293.96
DELIQ. ASSESS. COLLECTED	57,937.36
PENALTIES COLLECTED	17,315.74
(Billed 10/2013) $139,603.55	
TOTAL COLLECTED	314,267.64

	CURRENT	SEWER DEBT	DELINQ	SEWER DEBT DELINQ	PN	TOTAL
BILLED (2/13) $1,984,567.10	1,985	254	672	85	18	
SEWER DEBT $253,824.90						
PRORATED SALES, COLLECTED & W/O	(203)	(30)	(63)	(8)	(18)	
TO COLLECT	1,782	224	609	77	0	2,692

CAPITAL EXPENDITURES	YTD ACTUAL	ANNUAL BUDGET	BALANCE	COMMENTS
BUDGETED - FACILITIES/EQ(NON REPLACEMENT)	0	225	225	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
NON-BUDGETED	0	0	0	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
EQUIPMENT RESERVE	15	60	45	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
SEWER DEBT FUNDS - OFFSET	0	0	0	(SEE ATTACHED CAPITAL EXPENDITURE SUMMARY)
OFFSET BY GRANTS/CONTRIBUTIONS	0	0	0	
	15	285	270	

OPERATING INCOME/EXPENSES

	FY-13 BUDGET	YTD ASSESS PAYMNT ACTUAL	YTD BILLING ACTUAL	ANNUAL BUDGET	VARIANCE	COMMENTS
INCOME	3,693	719	2,723	3,693	(970)	* BILLED ASSESSMENT BOOKED AS INCOME 2/13
EXPENSE	(2,891)	(605)	(605)	(2,891)	2,286	
NET INCOME	802	114	2,118	802	1,316	

CASH/INVESTMENTS	Dec-12	Mar-13	INC/(DEC)	COMMENTS
CASH	1,367	1,456		
DEBT SERVICE FUND	812	809		
RESTRICTED ROAD FUNDS	52	52		CARROLL COUNTY - ROAD ALLOCATION
ACT 833	31	32		RESTRICTED - FIRE EQUIPMENT / CAPITAL IMPOVEMENTS
FIRE WISE FUND	9	9	87	***INCREASE IN OPERATING CASH***
CERTIFICATES OF DEPOSIT	273	274		
EQUIPMENT RESERVE	100	100		NEW ACCOUNT IN 2004 (Reserved CD)
UNDESIGNATED RESERVE	895	895		NEW ACCOUNT IN 2004 (Reserved CD)
			1	***INCREASE IN INVESTED RESERVES***
TOTALS	3,539	3,627	88	NET INCREASE IN CASH / INVESTMENTS

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
ACTUAL / BUDGET COMPARISON
FOR THE 3 MONTH PERIOD ENDED 3-31-13

	YTD CURRENT ASSESS BILLING ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	2,723	3,693	(970)
EXPENSE	(605)	(2,891)	2,286
NET INCOME (< DEPR)	2,118	802	1,316
CAPITAL EXPENDITURES	(15)	(225)	210
NET INCOME AFTER CAPITAL EXPENDITURES	**$2,103**	**$577**	**$1,526**
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	0	(60)	60
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	**$2,103**	**$517**	**$1,586**

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
ACTUAL / BUDGET COMPARISON (LESS ASSESSMENT BILLING / ADD ASSESSMENT PAYMENTS)
FOR THE 3 MONTH PERIOD ENDED 3-31-13

	YTD CURRENT ASSESS PAYMENT ACTUAL	ANNUAL BUDGET	VARIANCE
INCOME	719	3,693	(2,974)
EXPENSE	(605)	(2,891)	2,286
NET INCOME (< DEPR)	114	802	(688)
CAPITAL EXPENDITURES	(15)	(225)	210
NET INCOME AFTER CAPITAL EXPENDITURES	**$99**	**$577**	**($478)**
CAPITAL EXPENDITURES - EQUIPMENT RESERVE	0	(60)	0
NET INCOME AFTER EQUIPMENT RESERVE / NON BUDGETED	**$99**	**$517**	**($478)**

** Assessment Billing $1,984,567.10
*** Debt Service $253,824.90*

Payments:

Jan	*2,972.15*	Apr	July	Oct
Feb	4,307.50	May	Aug	Nov
Mar	227,599.73	June	Sep	Dec

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
ACTUAL / BUDGET SUMMARY - BY DEPT.
FOR THE3 MONTH PERIOD ENDED 3-31-13
EXCLUDE DEPRECIATION

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(77)	(395)	318	
99	G & A	*2,006*	1,956	50	*budget includes assessment*
	TOTAL G & A	*1,929*	*1,561*	*368*	
02	WATER	26	39	(13)	
03	SEWER	*281*	223	58	*budget includes sewer debt billing*
	TOTAL WATER /SEWER	*307*	*262*	*45*	
04	ROADS	(47)	(332)	285	
05	SECURITY	(8)	(84)	76	
06	FIRE PROTECTION	(38)	(202)	164	
	TOTAL FIRE / SECURITY	*(46)*	*(286)*	*240*	
08	18 HOLE GOLF MAINT.	(59)	(331)	272	
09	18 HOLE PRO SHOP-GOLF COURSE	(2)	57	(59)	
12	9 HOLE GOLF MAINT.	(15)	(92)	77	
	TOTAL GOLF	*(76)*	*(366)*	*290*	
10	RECREATION	(20)	(78)	58	
18	CLUBHOUSE	(8)	(25)	17	
11	MARINA	79	72	7	
13	CAMPGROUND	0	(6)	6	
	TOTAL CONTRACT SERVICES	*79*	*66*	*13*	
	GRAND TOTALS	2,118	802	1,316	

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

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
CAPITAL EXPENDITURE SUMMARY
FOR THE 3 MONTH PERIOD ENDED 3-31-13

DEPT #	DEPT. NAME	PROJECT DESCRIPTION		ANNUAL BUDGETED	YTD ACTUAL	BAL	COMMENTS
1	ADMINISTRATION	Computer System		25,000	15,208	9,792	
02	WATER						
04	ROADS	Chip & Seal Program		200,000		200,000	
08	18 HOLE GOLF MAINTENANCE	Mowing Equipment		60,000		60,000	
		TOTALS	Budgeted	$285,000	$15,208	$269,792	
			Unbudgeted	$0	-	$0	
					$15,208	$269,792	

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
ACTUAL / BUDGET SUMMARY - BY DEPT.
FOR THE 3 MONTH PERIOD ENDED 3-31-2012

#	DEPARTMENT NAME	YTD ACTUAL	Annual BUDGET	VARIANCE	COMMENTS
01	ADMINISTRATIVE	(82)	(408)	326	
99	G & A	2,423	2,043	380	
	TOTAL G & A	*2,341*	*1,635*	*706*	
02	WATER	6	29	(23)	
03	SEWER	35	238	(203)	
	TOTAL WATER /SEWER	*41*	*267*	*(226)*	
04	ROADS	75	(390)	465	
16	VEHICLE MAINTENANCE	0	0	0	
	TOTAL ROADS/MAINTENANCE	75	(390)	465	
05	SECURITY	(17)	(84)	67	
06	FIRE PROTECTION	(51)	(228)	177	
	TOTAL FIRE / SECURITY	*(68)*	*(312)*	*244*	
08	18 HOLE GOLF MAINT.	(79)	(326)	247	
09	18 HOLE PRO SHOP-GOLF COURSE	8	65	(57)	
12	9 HOLE GOLF MAINT.	(22)	(84)	62	
	TOTAL GOLF	*(93)*	*(345)*	*252*	
10	RECREATION	(10)	(75)	65	
18	CLUBHOUSE	(6)	(23)	17	
11	MARINA	78	71	7	
13	CAMPGROUND	0	(2)	2	
	TOTAL CONTRACT SERVICES	*78*	*69*	*9*	
	GRAND TOTALS	2,358	826	1,532	

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

ASSETS		
Current Assets:		
100.	- Act 833 - Restricted Funds	31,668.90
101.	- Cash in Checking - Revenue Fund	29,452.99
102.	- Cash in P/R Checking	-23,703.39
103.	- Change Box - Campground	50.00
104.	- Change Fund - 18-Hole Clubhouse	500.00
106.	- Change Fund - Rec Center	300.00
107.	- Current Taxes Invested	274,843.97
108.	- Equipment Reserve - Restricted Funds	100,000.00
111.	- Money Market Demand Account	1,448,822.17
112.	- Petty Cash - Office	500.00
113.	- Undesignated Reserve - Restricted Funds	894,712.70
114.	- Fire Wise	8,956.42
116.	- Debt Service (Treatment Plant) Restricted Funds	808,748.59
117.	- Cash in Checking - WWTP Construction	9.11
118.	- Restricted Road Funds	52,068.70
122.	- AR - Water & Sewer Sales	67,194.91
124.	- Debt Service Receivable - Current	224,259.42
125.	- Debt Service Receivable - Delinquent	77,433.48
126.	- Assessments Receivable - Current	1,781,708.71
127.	- Assessments Receivable - Noncurrent	609,059.97
128.	- Assessments Receivable - Penalties	-440.59
129.	- Allowance for Uncollectable Assessments	-585,936.00
130.	- Prepaid Expenses	27,511.41
140.	- Inventory - Beer	342.35
142.	- Inventory - Beverage	368.33
144.	- Inventory - Food	1,842.14
146.	- Inventory - Pro Shop	48,644.05
148.	- Inventory - Rec. Center	1,966.34
	Total Current Assets	5,880,884.68
NonCurrent Assets:		
160.	- Land	1,499,173.01
162.	- Streets and Roads	7,728,638.42
164.	- Water System	7,195,116.38
166.	- Sewer System	18,047,259.49
170.	- 18H Golf Course	1,185,504.90
172.	- Recreational Facilities	790,502.61
176.	- 9-Hole Golf Course	1,175,416.69
178.	- Fire and Security Equipment and Facilities	995,368.01
180.	- Public Works-Machinery and Equipment	985,244.88
182.	- Office Equipment	120,111.10
184.	- Buildings	4,115,091.94
188.	- Restaurant	50,445.00
190.	- Accumulated Depreciation	-22,023,165.05
Total Assets		27,745,592.06
LIABILITIES & NET ASSETS		
LIABILITIES		
Current Liabilities:		
200.	- Accounts Payable	13,404.82
202.	- Accounts Payable - Health Dept.	-5,193.50

222.	- Sales Tax Payable	7,635.00
224.	- LOPFI Withholding	628.07
226.	- Customer Deposits	3,317.45
227.	- Customer Donation	509.71
228.	- Gift Certificates - Pro Shops	403.07
230.	- Golf Tournament Prize Money	890.17
	Total Current Liabilities	21,594.79
NonCurrent Liabilities:		
250.	- Bonds Payable	5,291,233.67
	Total NonCurrent Liabilities	5,291,233.67
Total Liabilities		5,312,828.46
NET ASSETS		
300.	- Retained Earnings	18,860,450.48
310.	- Contributed Capital - Grant	1,453,004.72
315.	- State Grant - Fire Wise	16,964.10
399.	- Current Earnings	2,102,344.30
Total Net Assets		22,432,763.60
Total Liabilities & Net Assets		27,745,592.06

REVENUE			
400.	- Security Fee	22,330.40	.8
402.	- Family Golf - Access Card	13,925.00	.5
403.	- Individual Golf - Access Card	26,450.00	.9
404.	- Family Recreation - Access Card	1,080.00	
405.	- Combo Golf/Swim - Individual Access Card	2,450.00	
406.	- Combo Golf/Swim - Family Access Card	8,900.00	.3
407.	- Individual Recreation - Access Card	210.00	
408.	- Weekly Access Card	206.00	
409.	- Range Card	250.00	
410.	- Facilities Rental - Long Term	144,478.80	5.3
412.	- Water Tower Charge	4,522.00	.1
416.	- Contribution Income	1,007.62	
420.	- Water Sales	67,667.21	2.4
422.	- Water Turn-On Charges	1,700.00	
424.	- Water Service Installation Charge	850.00	
426.	- Irrigation Service Income	600.00	
430.	- Sewer Sales	63,721.58	2.3
432.	- Sewer Sales Installation Charge	1,950.00	
433.	- Debt Service - Sewer Treatment Plant	307,984.04	11.3
434.	- Late Charges on Water and Sewer	1,829.92	
440.	- Assessment Income - Current	1,979,660.47	72.7
444.	- Assessment Income - Penalties	-1,207.42	
451.	- Cash Long/Short	-237.29	
454.	- Fees - Green	3,424.76	.1
455.	- Fees - Recreation	31.27	
456.	- Fees - Trail	18,097.00	.6
457.	- Fees - User - w/o Activity Card	1,875.00	
458.	- Lease - Golf Cart	2,803.00	.1
460.	- Rent - Cart	4,523.56	.1
461.	- Rent - Club	38.00	
463.	- Rent - Facilities Short Term	1,189.77	
465.	- Sales - Beer	815.68	
466.	- Sales - Beverage	1,364.63	
467.	- Sales - Food	8,006.68	.2
468.	- Sales - Merchandise	6,331.78	.2
470.	- Storage - Cart	8,560.00	.3
471.	- Range Balls	314.00	
482.	- Culvert Installation Income	4.62	
492.	- Act. 833	1,000.00	
495.	- Other Income	8,386.13	.3
496.	- Interest Income	5,766.72	.2
Total Revenue		2,722,860.93	
EXPENSE			
500.	- Cost of Sales - Beer	568.72	
505.	- Cost of Sales - Beverage	337.61	
510.	- Cost of Sales - Food	4,572.26	.7
515.	- Cost of Sales - Merchandise	5,660.33	.9
520.	- Inventory Control	970.58	.1
525.	- Overhead Burden	71,633.94	11.5
530.	- Wages	208,965.53	33.6

554.	- Assessment Expense - Uncollectable	-1,213.98	-.1
600.	- Act 833	232.29	
601.	- Reimbursable Expenditures	1,528.84	.2
606.	- Capital Improvements - Equipment	15,208.33	2.4
612.	- Chemicals and Fertilizer	6,934.06	1.1
614.	- Credit Cards Fees	626.98	.1
618.	- Dues and Fees	1,661.48	.2
620.	- Emp Ben - Hosp Ins. Control	12,099.00	1.9
624.	- Emp Ben - Retirement Contribution - Control	-2,749.80	-.4
628.	- Equipment Purchased < $5,000	5,423.17	.8
634.	- Fuel Expense	354.39	
636.	- Housing Allowance	750.00	.1
638.	- Insurance	31,809.93	5.1
642.	- Lab Fees	1,231.91	.1
644.	- Legal Fees	19,387.68	3.1
650.	- Marketing	1,069.38	.1
652.	- Miscellaneous	327.93	
654.	- Notices and Ads	242.46	
658.	- Personnel Reimbursement	140.41	
660.	- Postage	4,125.33	.6
662.	- Purchased Services	87,481.75	14.0
664.	- Repair and Maintenance - Building	11,065.91	1.7
666.	- Repair and Maintenance - Line Repairs Parts	75.66	
672.	- Repair and Maintenance - Equipment	6,573.58	1.0
674.	- Repair and Maintenance - Lubricants	339.74	
676.	- Repair and Maintenance - Parts and Material Used	12,005.98	1.9
678.	- Repair and Maintenance - Radio	771.10	.1
680.	- Repair and Maintenance - Sewer Plant	2,089.34	.3
682.	- Repair and Maintenance - Tires	767.09	.1
684.	- Repair and Maintenance - Vehicles	5,824.76	.9
698.	- Supplies	4,615.97	.7
702.	- Telephone	3,780.08	.6
704.	- Travel and Training	980.28	.1
706.	- Uniforms	1,227.58	.1
710.	- Utilitites	54,018.04	8.7
801.	- Interest Expense	37,001.01	5.9
Total Expense		620,516.63	
NET INCOME		**2,102,344.30**	

HISID Water

Profit & Loss

All Governmental Funds

01 - Administrative

01/01/2013 through 03/31/2013

REVENUE			
410.	- Facilities Rental - Long Term	1,000.00	86.9
495.	- Other Income	150.00	13.0
Total Revenue		1,150.00	
EXPENSE			
525.	- Overhead Burden	16,670.89	17.7
530.	- Wages	45,838.04	48.7
606.	- Capital Improvements - Equipment	15,208.33	16.1
614.	- Credit Cards Fees	70.84	
628.	- Equipment Purchased < $5,000	146.00	.1
650.	- Marketing	1,069.38	1.1
652.	- Miscellaneous	271.93	.2
658.	- Personnel Reimbursement	119.35	.1
660.	- Postage	4,060.50	4.3
662.	- Purchased Services	3,483.81	3.7
664.	- Repair and Maintenance - Building	797.58	.8
672.	- Repair and Maintenance - Equipment	187.91	.1
684.	- Repair and Maintenance - Vehicles	129.36	.1
698.	- Supplies	2,660.65	2.8
702.	- Telephone	1,264.59	1.3
704.	- Travel and Training	204.98	.2
710.	- Utilitites	1,773.51	1.8
Total Expense		93,957.65	
NET INCOME		**-92,807.65**	

HISID Water

Profit & Loss

All Governmental Funds

02 - Water Department

01/01/2013 through 03/31/2013

REVENUE			
412.	- Water Tower Charge	4,522.00	5.8
420.	- Water Sales	67,667.21	87.6
422.	- Water Turn-On Charges	1,700.00	2.2
424.	- Water Service Installation Charge	850.00	1.1
426.	- Irrigation Service Income	600.00	.7
434.	- Late Charges on Water and Sewer	1,829.92	2.3
495.	- Other Income	.99	
Total Revenue		77,170.12	
EXPENSE			
525.	- Overhead Burden	5,652.58	11.3
530.	- Wages	13,561.37	27.3
618.	- Dues and Fees	1,006.48	2.0
628.	- Equipment Purchased < $5,000	757.65	1.5
634.	- Fuel Expense	1,424.16	2.8
660.	- Postage	36.40	
662.	- Purchased Services	465.69	.9
672.	- Repair and Maintenance - Equipment	4,403.73	8.8
676.	- Repair and Maintenance - Parts and Material Used	2,587.77	5.2
682.	- Repair and Maintenance - Tires	383.54	.7
684.	- Repair and Maintenance - Vehicles	973.17	1.9
698.	- Supplies	143.51	.2
702.	- Telephone	161.07	.3
704.	- Travel and Training	74.79	.1
706.	- Uniforms	387.36	.7
710.	- Utilitites	17,567.86	35.4
Total Expense		49,587.13	
NET INCOME		**27,582.99**	

HISID Water

Profit & Loss

All Governmental Funds

03 - Sewer Department

01/01/2013 through 03/31/2013

REVENUE			
430.	- Sewer Sales	63,721.58	17.0
432.	- Sewer Sales Installation Charge	1,950.00	.5
433.	- Debt Service - Sewer Treatment Plant	308,092.54	82.4
Total Revenue		373,764.12	
EXPENSE			
525.	- Overhead Burden	7,096.66	7.6
530.	- Wages	24,120.70	25.9
612.	- Chemicals and Fertilizer	1,288.00	1.3
628.	- Equipment Purchased < $5,000	757.65	.8
634.	- Fuel Expense	1,424.16	1.5
642.	- Lab Fees	1,231.91	1.3
660.	- Postage	18.93	
662.	- Purchased Services	465.68	.5
672.	- Repair and Maintenance - Equipment	943.18	1.0
676.	- Repair and Maintenance - Parts and Material Used	1,500.00	1.6
680.	- Repair and Maintenance - Sewer Plant	2,089.34	2.2
682.	- Repair and Maintenance - Tires	383.55	.4
684.	- Repair and Maintenance - Vehicles	973.17	1.0
698.	- Supplies	141.28	.1
702.	- Telephone	284.24	.3
704.	- Travel and Training	74.79	
710.	- Utilitites	13,267.05	14.2
801.	- Interest Expense	37,001.01	39.7
Total Expense		93,061.30	
NET INCOME		**280,702.82**	

REVENUE			
482.	- Culvert Installation Income	4.62	.2
495.	- Other Income	1,624.09	99.7
Total Revenue		1,628.71	
EXPENSE			
525.	- Overhead Burden	11,026.66	22.5
530.	- Wages	34,903.31	71.3
618.	- Dues and Fees	237.50	.4
634.	- Fuel Expense	-6,704.60	-13.6
662.	- Purchased Services	742.31	1.5
664.	- Repair and Maintenance - Building	23.38	
674.	- Repair and Maintenance - Lubricants	339.74	.6
676.	- Repair and Maintenance - Parts and Material Used	766.15	1.5
684.	- Repair and Maintenance - Vehicles	3,269.94	6.6
698.	- Supplies	499.43	1.0
702.	- Telephone	359.99	.7
706.	- Uniforms	362.86	.7
710.	- Utilitites	3,119.64	6.3
Total Expense		48,946.31	
NET INCOME		**-47,317.60**	

REVENUE			
Total Revenue		.00	
EXPENSE			
634.	- Fuel Expense	1,307.14	15.6
636.	- Housing Allowance	750.00	8.9
662.	- Purchased Services	6,283.41	75.3
Total Expense		8,340.55	
NET INCOME		-8,340.55	

HISID Water

Profit & Loss

All Governmental Funds

06 - Fire

01/01/2013 through 03/31/2013

REVENUE			
416.	- Contribution Income	1,007.62	50.1
492.	- Act. 833	1,000.00	49.8
Total Revenue		2,007.62	
EXPENSE			
525.	- Overhead Burden	8,509.40	21.2
530.	- Wages	22,702.45	56.7
600.	- Act 833	232.29	.5
601.	- Reimbursable Expenditures	1,528.84	3.8
634.	- Fuel Expense	1,831.73	4.5
662.	- Purchased Services	568.33	1.4
664.	- Repair and Maintenance - Building	633.35	1.5
672.	- Repair and Maintenance - Equipment	464.47	1.1
678.	- Repair and Maintenance - Radio	771.10	1.9
684.	- Repair and Maintenance - Vehicles	389.66	.9
698.	- Supplies	239.02	.5
702.	- Telephone	366.65	.9
710.	- Utilitites	1,731.83	4.3
Total Expense		39,969.12	
NET INCOME		**-37,961.50**	

HISID Water

Profit & Loss

All Governmental Funds

08 - 18-Hole Golf Course

01/01/2013 through 03/31/2013

REVENUE			
Total Revenue		.00	
EXPENSE			
525.	- Overhead Burden	10,929.39	18.5
530.	- Wages	30,508.39	51.7
612.	- Chemicals and Fertilizer	4,968.53	8.4
634.	- Fuel Expense	802.58	1.3
662.	- Purchased Services	1,219.34	2.0
664.	- Repair and Maintenance - Building	36.64	
666.	- Repair and Maintenance - Line Repairs Parts	75.66	.1
672.	- Repair and Maintenance - Equipment	150.95	.2
676.	- Repair and Maintenance - Parts and Material Used	5,572.81	9.4
684.	- Repair and Maintenance - Vehicles	89.46	.1
698.	- Supplies	69.80	.1
702.	- Telephone	246.46	.4
704.	- Travel and Training	266.71	.4
706.	- Uniforms	411.06	.6
710.	- Utilitites	3,643.22	6.1
Total Expense		58,991.00	
NET INCOME		**-58,991.00**	

HISID Water

Profit & Loss

All Governmental Funds

09 - 18 Hole Course / Pro Shop

01/01/2013 through 03/31/2013

REVENUE			
408.	- Weekly Access Card	156.00	.2
409.	- Range Card	250.00	.4
451.	- Cash Long/Short	-241.14	-.4
454.	- Fees - Green	2,507.50	4.5
456.	- Fees - Trail	18,085.00	32.8
457.	- Fees - User - w/o Activity Card	1,245.00	2.2
458.	- Lease - Golf Cart	2,803.00	5.0
460.	- Rent - Cart	4,125.00	7.4
461.	- Rent - Club	14.00	
465.	- Sales - Beer	815.68	1.4
466.	- Sales - Beverage	1,277.07	2.3
467.	- Sales - Food	7,974.21	14.4
468.	- Sales - Merchandise	6,189.86	11.2
470.	- Storage - Cart	8,560.00	15.5
471.	- Range Balls	314.00	.5
495.	- Other Income	1,037.27	1.8
Total Revenue		55,112.45	
EXPENSE			
500.	- Cost of Sales - Beer	568.72	.9
505.	- Cost of Sales - Beverage	234.60	.4
510.	- Cost of Sales - Food	4,442.41	7.7
515.	- Cost of Sales - Merchandise	5,499.19	9.5
520.	- Inventory Control	970.12	1.6
525.	- Overhead Burden	6,808.09	11.8
530.	- Wages	22,531.14	39.1
614.	- Credit Cards Fees	511.33	.8
618.	- Dues and Fees	330.00	.5
628.	- Equipment Purchased < $5,000	3,761.87	6.5
634.	- Fuel Expense	269.22	.4
654.	- Notices and Ads	92.96	.1
660.	- Postage	9.50	
662.	- Purchased Services	7,195.94	12.4
664.	- Repair and Maintenance - Building	352.70	.6
672.	- Repair and Maintenance - Equipment	336.83	.5
698.	- Supplies	338.84	.5
702.	- Telephone	366.33	.6
704.	- Travel and Training	359.01	.6
710.	- Utilitites	2,605.19	4.5
Total Expense		57,583.99	
NET INCOME		**-2,471.54**	

HISID Water

Profit & Loss

All Governmental Funds

10 - Recreation Center

01/01/2013 through 03/31/2013

REVENUE			
408.	- Weekly Access Card	50.00	1.4
451.	- Cash Long/Short	3.85	.1
454.	- Fees - Green	917.26	25.7
455.	- Fees - Recreation	31.27	.8
456.	- Fees - Trail	12.00	.3
457.	- Fees - User - w/o Activity Card	630.00	17.7
460.	- Rent - Cart	398.56	11.1
461.	- Rent - Club	24.00	.6
463.	- Rent - Facilities Short Term	1,189.77	33.4
466.	- Sales - Beverage	87.56	2.4
467.	- Sales - Food	32.47	.9
468.	- Sales - Merchandise	141.92	3.9
495.	- Other Income	40.00	1.1
Total Revenue		3,558.66	
EXPENSE			
505.	- Cost of Sales - Beverage	103.01	.4
510.	- Cost of Sales - Food	129.85	.5
515.	- Cost of Sales - Merchandise	161.14	.6
520.	- Inventory Control	.46	
525.	- Overhead Burden	1,472.80	6.2
530.	- Wages	7,872.96	33.3
614.	- Credit Cards Fees	44.81	.1
658.	- Personnel Reimbursement	21.06	
662.	- Purchased Services	3,183.65	13.4
664.	- Repair and Maintenance - Building	5,870.71	24.8
676.	- Repair and Maintenance - Parts and Material Used	256.15	1.0
698.	- Supplies	359.15	1.5
702.	- Telephone	477.53	2.0
710.	- Utilitites	3,682.47	15.5
Total Expense		23,635.75	
NET INCOME		**-20,077.09**	

HISID Water

Profit & Loss

All Governmental Funds

11 - Holiday Island Marina

01/01/2013 through 03/31/2013

REVENUE			
410.	- Facilities Rental - Long Term	142,878.80	100.0
Total Revenue		142,878.80	
EXPENSE			
618.	- Dues and Fees	87.50	.1
662.	- Purchased Services	62,794.79	99.0
664.	- Repair and Maintenance - Building	31.26	
710.	- Utilitites	455.17	.7
Total Expense		63,368.72	
NET INCOME		**79,510.08**	

HISID Water

Profit & Loss

All Governmental Funds

12 - 9-Hole Golf Course

01/01/2013 through 03/31/2013

REVENUE			
Total Revenue		.00	
EXPENSE			
525.	- Overhead Burden	3,278.75	21.7
530.	- Wages	5,513.36	36.5
612.	- Chemicals and Fertilizer	677.53	4.4
662.	- Purchased Services	500.00	3.3
664.	- Repair and Maintenance - Building	10.07	
672.	- Repair and Maintenance - Equipment	20.86	.1
676.	- Repair and Maintenance - Parts and Material Used	1,323.10	8.7
698.	- Supplies	52.14	.3
702.	- Telephone	129.41	.8
706.	- Uniforms	66.30	.4
710.	- Utilitites	3,528.16	23.3
Total Expense		15,099.68	
NET INCOME		**-15,099.68**	

REVENUE			
Total Revenue		.00	
EXPENSE			
654.	- Notices and Ads	149.50	34.2
702.	- Telephone	123.81	28.3
710.	- Utilitites	163.48	37.4
Total Expense		436.79	
NET INCOME		**-436.79**	

REVENUE			
Total Revenue		.00	
EXPENSE			
525.	- Overhead Burden	188.72	2.4
530.	- Wages	1,413.81	18.1
662.	- Purchased Services	232.67	2.9
664.	- Repair and Maintenance - Building	3,310.22	42.4
672.	- Repair and Maintenance - Equipment	65.65	.8
698.	- Supplies	112.15	1.4
710.	- Utilitites	2,480.46	31.7
Total Expense		7,803.68	
NET INCOME		**-7,803.68**	

HISID Water

Profit & Loss

All Governmental Funds

99 - Non-Departmental/Control

01/01/2013 through 03/31/2013

REVENUE			
400.	- Security Fee	22,330.40	1.0
402.	- Family Golf - Access Card	13,925.00	.6
403.	- Individual Golf - Access Card	26,450.00	1.2
404.	- Family Recreation - Access Card	1,080.00	
405.	- Combo Golf/Swim - Individual Access Card	2,450.00	.1
406.	- Combo Golf/Swim - Family Access Card	8,900.00	.4
407.	- Individual Recreation - Access Card	210.00	
410.	- Facilities Rental - Long Term	600.00	
433.	- Debt Service - Sewer Treatment Plant	-108.50	
440.	- Assessment Income - Current	1,979,660.47	95.8
444.	- Assessment Income - Penalties	-1,207.42	
495.	- Other Income	5,533.78	.2
496.	- Interest Income	5,766.72	.2
Total Revenue		2,065,590.45	
EXPENSE			
554.	- Assessment Expense - Uncollectable	-1,213.98	-2.0
620.	- Emp Ben - Hosp Ins. Control	12,099.00	20.2
624.	- Emp Ben - Retirement Contribution - Control	-2,749.80	-4.6
638.	- Insurance	31,809.93	53.2
644.	- Legal Fees	19,387.68	32.4
652.	- Miscellaneous	56.00	
662.	- Purchased Services	346.13	.5
Total Expense		59,734.96	
NET INCOME		**2,005,855.49**	