Financial Summary as of June, 2013

Assessments

	ACTUAL	BUDGET	VARIANCE
Current Collected	$ 548,909.70	$ 1,700,000.00	$ 1,151,090.30
Delinquesnt Collected	$ 93,335.06	$ 671,787.08	$ 578,452.02
Penalties Collected	$ 27,370.05	$ 23,296.62	$ (4,073.43)
Sewer Debt Collected	$ 109,211.26	$ 281,686.22	$ 172,474.96
Total Collected	**$ 778,826.07**	**$ 2,676,769.92**	**$ 1,897,943.85**

Capital Expenditures

	ACTUAL	BUDGET	VARIANCE
Budgeted-Facilities/Equipment	$ 15,208.33	$ 225,000.00	$ 209,791.67
Equipment Reserve		$ 60,000.00	$ 60,000.00
Projects / Unbudgeted	$ 5,305.41		$ (5,305.41)
Total Collected	**$ 20,513.74**	**$ 285,000.00**	**$ 264,486.26**

Operating Income / Expenses (ytd)

	ACTUAL	BUDGET	VARIANCE
Income / Actual Assess Pumnt	$ 1,763,918.15	$ 3,692,959.00	$ (1,929,040.85)
Expense	$ (1,315,062.06)	$ (2,891,098.00)	$ 1,576,035.94
Net Income (<depr)	**$ 448,856.09**	**$ 801,861.00**	**$ (353,004.91)**

Cash & Investments

	December 2012	June 2013	INC/(DEC)
Cash - Restricted	91,915.18	99,293.05	7,377.87
Cash - Unrestricted	1,367,344.07	1,462,083.53	94,739.46
Designated Reserves	100,000.00	167,587.89	67,587.89
Undesignated Reserves	1,167,717.47	1,103,788.93	(63,928.54)
Debt Service Fund	811,741.61	873,422.28	61,680.67
Totals	**3,538,718.33**	**3,706,175.68**	**167,457.35**

Actual/Budget Comparison

	ACTUAL	BUDGET	VARIANCE
Income / *Actual Assess Payment*	$ 1,763,918.15	$ 3,692,959.00	$ (1,929,040.85)
Expense	$ (1,315,062.06)	$ (2,891,098.00)	$ 1,576,035.94
Net Income (<depr)	**$ 448,856.09**	**$ 801,861.00**	**$ (353,004.91)**
Capital Expenditures (CE)	$ (15,208.33)	$ (225,000.00)	$ 209,791.67
Net Income After Initial CE	**$ 433,647.76**	**$ 576,861.00**	**$ (143,213.24)**
CE - Equipment Reserve		$ (60,000.00)	
CE - Projects/Unbudgeted	$ (5,305.41)		$ (5,305.41)
Final Net Income	**$ 428,342.35**	**$ 516,861.00**	**$ (148,518.65)**

Summary Balance Sheet, 06/30/13

ASSETS

Unrestricted Cash	1,462,083.53
Restricted Cash	99,293.05
Unrestricted Invested Funds	209,076.23
Restricted Invested Funds	1,062,300.59
Debt Service Funds	873,422.28
Accounts Receivable	2,310,341.24
Allowance for Uncollectable Debt	(585,936.00)
Resale Inventory	56,788.90
Prepaid Expense (Insurance)	79,514.68
Land & Buildings	43,887,872.43
Accumulated Depreciation	(22,023,165.05)
	27,431,591.88

LIABILITIES

Short Term Payables	33,783.51
Long Term Payables	0.00
Bond Payable	5,236,794.84
Accrued Interest Payable (ANRC)	0.00
Fire Wise Grant	16,964.10
Contributed Capital	1,453,004.72
Retained Earnings	20,691,044.71
	27,431,591.88

Holiday Island Suburban Improvement District

Comparative Payments - 2012 / 2013

Assessment Payments

	2013	2012
Current Collected	$ 548,909.70	$ 546,504.53
Delinquent Collected	$ 93,335.06	$ 59,031.63
Penalties Collected	$ 27,370.05	$ 16,815.04
Sewer Debt Collected	$ 109,211.26	$ 109,738.34
	$ 778,826.07	$ 732,089.54

Holiday Island Suburban Improvement District

Balance Sheet

For Period Ending 6/30/2013

	Book Value Jun 2013 Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	38,346.52
Cash in Checking- Revenue Fund	(977.22)
Cash in P/R Checking	(50.00)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	209,076.23
Debt Service (Treatment Plant)	873,422.28
Equipment Reserve - Restricted	167,587.89
Fire Wise	8,877.83
Money Market Demand Account	1,461,760.75
Petty Cash - Office	500.00
Restricted Road Funds	52,068.70
Undesignated Reserve - Restric	894,712.70
Allowance for Uncollectable As	(585,936.00)
AR - Water & Sewer Sales	87,743.02
Assessments Receivable - Curre	1,439,288.00
Assessments Receivable - Noncu	567,424.02
Assessments Receivable - Penal	(12,418.91)
Debt Service Receivable - Curr	155,471.63
Debt Service Receivable - Deli	72,833.48
Inventory - Beer	1,675.42
Inventory - Beverage	936.04
Inventory - Food	2,868.47
Inventory - Pro Shop	49,570.80
Inventory - Rec. Center	1,738.17
Prepaid Expenses	79,514.68
Total Current Assets	**$5,566,884.50**
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(22,023,165.05)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,185,504.90
9-Hole Golf Course	1,175,416.69
Buildings	4,115,091.94
Fire and Security Equipment an	995,368.01
Recreational Facilities	790,502.61
Restaurant	50,445.00
Sewer System	18,047,259.49
Streets and Roads	7,728,638.42
Water System	7,195,116.38
Machinery & Equipment	
Office Equipment	120,111.10
Public Works-Machinery and Equ	985,244.88

Holiday Island Suburban Improvement District

Balance Sheet

For Period Ending 6/30/2013

	Book Value Jun 2013 Actual
Total Fixed Assets	**$21,864,707.38**
Total Assets	**$27,431,591.88**

Liabilities

Current Liabilities

Payroll Liabilities

AR Dept of Workforce Services	5,754.13
LOPFI Payable	651.46
Accounts Payable	13,404.82
Accounts Payable - Health Dept	(5,130.20)
Accounts Payable - Other	1,025.00
Customer Deposits	3,317.45
Customer Donation	509.71
Gift Certificates - Pro Shops	2,023.22
Golf Tournament Prize Money	6,665.60
LOPFI Withholding	2.24
Sales Tax Payable	5,560.08
Total Current Liabilities	**$33,783.51**

Long Term Liabilities

Long Term Debt

Bonds Payable	5,236,794.84
Total Long Term Liabilities	**$5,236,794.84**
Total Liabilities	**$5,270,578.35**

Fund Balance

Suplus Carryover

Current Year Surplus (Deficit)	1,794,723.37
Contributed Capital - Grant	1,453,004.72
Retained Earnings	18,896,321.34
State Grant - Fire Wise	16,964.10
Total Fund Balance	**$22,161,013.53**
Total Liabilities and Equity	**$27,431,591.88**

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Revenue & Expenditures						
Administrative Dept						
Revenue						
4100	Facilities Rental - Long Term		1,250.00	3,000	1,750.00	41.7%
4950	Other Income		207.05	600	392.95	34.5%
	Revenue		**$1,457.05**	**$3,600**	**2,142.95**	
Expenses						
6020	Auditors' Fees		22,736.60	21,000	(1,736.60)	108.3%
6060	Capital Improvements - Equipme		15,208.33		(15,208.33)	
6140	Credit Cards Fees	23.69	314.14	1,300	985.86	24.2%
6180	Dues and Fees			1,500	1,500.00	
6200	Emp Benefit - Hosp Ins	2,809.50	8,428.50		(8,428.50)	
6240	Emp Benefit - Retirement	745.14	2,235.42		(2,235.42)	
6280	Equipment Purchased < $5,000		146.00	3,500	3,354.00	4.2%
6500	Marketing	1,475.65	4,434.29	32,312	27,877.71	13.7%
6520	Miscellaneous	6.47	353.59	500	146.41	70.7%
6540	Notices and Ads	35.62	295.62	600	304.38	49.3%
5250	Overhead Burden		16,670.89	67,100	50,429.11	24.8%
6560	Payroll Tax Expense	1,111.77	3,893.96		(3,893.96)	
6580	Personnel Reimbursement		119.35	120	0.65	99.5%
6600	Postage	0.55	8,079.65	13,000	4,920.35	62.2%
6620	Purchased Services	3,124.92	10,575.17	26,500	15,924.83	39.9%
6640	Repair and Maintenance - Build		797.58	3,030	2,232.42	26.3%
6720	Repair and Maintenance - Equip		187.91	1,000	812.09	18.8%
6840	Repair and Maintenance - Vehic		129.36		(129.36)	
6980	Supplies	67.36	3,123.94	11,250	8,126.06	27.8%
7020	Telephone	407.46	2,552.66	5,500	2,947.34	46.4%
7040	Travel and Training		204.98	1,500	1,295.02	13.7%
7080	Unemployment	28.89	276.96		(276.96)	
7100	Utilitites	294.37	3,032.15	6,400	3,367.85	47.4%
5300	Wages	15,469.20	92,510.34	202,834	110,323.66	45.6%
	Expenses	**$25,600.59**	**$196,307.39**	**$398,946**	**202,638.61**	
	Revenue Less Expenditures	**($25,600.59)**	**($194,850.34)**	**($395,346)**		
	Net Change in Fund Balance	**($25,600.59)**	**($194,850.34)**	**($395,346)**		

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Water Dept						
Revenue						
4260	Irrigation Service Income		600.00	1,500	900.00	40.0%
4340	Late Charges on Water and Sewe	570.51	3,217.35	4,300	1,082.65	74.8%
4950	Other Income		0.99		(0.99)	
4200	Water Sales	31,470.59	144,330.69	324,000	179,669.31	44.5%
4240	Water Service Installation Cha		850.00	1,700	850.00	50.0%
4120	Water Tower Charge	1,553.00	9,144.00	18,200	9,056.00	50.2%
4220	Water Turn-On Charges	650.00	3,925.00	7,400	3,475.00	53.0%
	Revenue	**$34,244.10**	**$162,068.03**	**$357,100**	**195,031.97**	
Expenses						
6120	Chemicals and Fertilizer	27.22	715.22	2,700	1,984.78	26.5%
6180	Dues and Fees	64.36	1,119.56	800	(319.56)	139.9%
6200	Emp Benefit - Hosp Ins	444.95	5,243.87		(5,243.87)	
6240	Emp Benefit - Retirement	56.79	172.02		(172.02)	
6260	Engineering	9,313.30	9,313.30	30,000	20,686.70	31.0%
6280	Equipment Purchased < $5,000		757.65		(757.65)	
6300	Fire Hydrants			3,000	3,000.00	
6340	Fuel Expense	605.33	3,111.99	6,500	3,388.01	47.9%
6420	Lab Fees		77.19		(77.19)	
6500	Marketing	176.73	176.73		(176.73)	
6540	Notices and Ads	49.00	49.00	750	701.00	6.5%
5250	Overhead Burden		5,652.58	37,532	31,879.42	15.1%
6560	Payroll Tax Expense	295.07	931.26		(931.26)	
6600	Postage		36.40		(36.40)	
6620	Purchased Services	76.66	695.67	3,720	3,024.33	18.7%
6640	Repair and Maintenance - Build			750	750.00	
6720	Repair and Maintenance - Equip	1,465.86	9,026.12	18,000	8,973.88	50.1%
6760	Repair and Maintenance - Parts	1,610.90	4,306.44		(4,306.44)	
6780	Repair and Maintenance - Radio	864.00	955.98	3,500	2,544.02	27.3%
6820	Repair and Maintenance - Tires	287.06	957.66	2,200	1,242.34	43.5%
6840	Repair and Maintenance - Vehic	201.19	1,252.29	2,000	747.71	62.6%
6920	Safety			850	850.00	
6980	Supplies	194.28	381.52	1,000	618.48	38.2%
7020	Telephone	80.56	423.22	1,200	776.78	35.3%
7040	Travel and Training	161.33	394.11	1,500	1,105.89	26.3%
7080	Unemployment	67.89	386.66		(386.66)	
7060	Uniforms	198.70	897.08	1,800	902.92	49.8%
7100	Utilitites	11,436.24	47,704.88	98,600	50,895.12	48.4%
5300	Wages	4,005.64	26,196.15	101,966	75,769.85	25.7%
	Expenses	**$31,683.06**	**$120,934.55**	**$318,368**	**197,433.45**	
	Revenue Less Expenditures	**$2,561.04**	**$41,133.48**	**$38,732**		
	Net Change in Fund Balance	**$2,561.04**	**$41,133.48**	**$38,732**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Sewer Dept						
Revenue						
4330	Debt Service - Sewer Treatment	20,617.41	365,116.50		(365,116.50)	
4950	Other Income			238,570	238,570.00	
4300	Sewer Sales	26,312.00	130,939.39	283,581	152,641.61	46.2%
4320	Sewer Sales Installation Charg		2,550.00	2,500	(50.00)	102.0%
	Revenue	**$46,929.41**	**$498,605.89**	**$524,651**	**26,045.11**	
Expenses						
6120	Chemicals and Fertilizer	1,200.00	3,648.00	4,500	852.00	81.1%
6180	Dues and Fees	3,160.00	3,160.00	3,800	640.00	83.2%
6200	Emp Benefit - Hosp Ins	1,181.05	3,493.93		(3,493.93)	
6240	Emp Benefit - Retirement	291.54	842.65		(842.65)	
6260	Engineering			10,000	10,000.00	
6280	Equipment Purchased < $5,000		757.65	2,500	1,742.35	30.3%
6340	Fuel Expense	605.33	3,112.00	6,500	3,388.00	47.9%
8010	Interest Expense	12,333.67	74,002.02		(74,002.02)	
6420	Lab Fees	690.00	3,031.85	5,700	2,668.15	53.2%
6540	Notices and Ads			300	300.00	
5250	Overhead Burden		7,096.66	42,409	35,312.34	16.7%
6560	Payroll Tax Expense	645.75	2,031.60		(2,031.60)	
6600	Postage		18.93		(18.93)	
6620	Purchased Services	76.66	695.66	15,000	14,304.34	4.6%
6640	Repair and Maintenance - Build			1,200	1,200.00	
6720	Repair and Maintenance - Equip		29,320.98	15,000	(14,320.98)	195.5%
6760	Repair and Maintenance - Parts		1,505.48		(1,505.48)	
6780	Repair and Maintenance - Radio			500	500.00	
6800	Repair and Maintenance - Sewer	1,360.54	4,515.70	20,000	15,484.30	22.6%
6820	Repair and Maintenance - Tires	913.09	1,583.69		(1,583.69)	
6840	Repair and Maintenance - Vehic		990.70	3,000	2,009.30	33.0%
6920	Safety			850	850.00	
6980	Supplies	240.39	415.70	1,700	1,284.30	24.5%
7020	Telephone	98.39	633.79	1,200	566.21	52.8%
7040	Travel and Training	161.32	311.11	1,300	988.89	23.9%
7080	Unemployment	88.11	440.92		(440.92)	
7060	Uniforms			1,800	1,800.00	
7100	Utilitites	3,847.05	25,615.86	55,000	29,384.14	46.6%
5300	Wages	8,834.59	49,794.90	109,149	59,354.10	45.6%
	Expenses	**$35,727.48**	**$217,019.78**	**$301,408**	**84,388.22**	
	Revenue Less Expenditures	**$11,201.93**	**$281,586.11**	**$223,243**		
	Net Change in Fund Balance	**$11,201.93**	**$281,586.11**	**$223,243**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Road Dept						
Revenue						
4160	Contribution Income			45,000	45,000.00	
4820	Culvert Installation Income	750.00	1,068.79	1,250	181.21	85.5%
4800	Driveway Transitions			1,500	1,500.00	
4950	Other Income		1,624.09		(1,624.09)	
4840	Road Inspection Fee - Nonreund	500.00	750.00	500	(250.00)	150.0%
4970	Sale of Assets			500	500.00	
	Revenue	**$1,250.00**	**$3,442.88**	**$48,750**	**45,307.12**	
Expenses						
6080	Capital Improvements - Facilit	5,305.41	5,305.41		(5,305.41)	
6120	Chemicals and Fertilizer			250	250.00	
6180	Dues and Fees		387.50	750	362.50	51.7%
6200	Emp Benefit - Hosp Ins	1,183.50	3,550.50		(3,550.50)	
6240	Emp Benefit - Retirement	347.17	1,030.25		(1,030.25)	
6280	Equipment Purchased < $5,000	468.58	1,291.77	3,000	1,708.23	43.1%
6340	Fuel Expense	(2,135.47)	2,126.02	32,000	29,873.98	6.6%
6540	Notices and Ads	98.00	98.00	350	252.00	28.0%
5250	Overhead Burden		11,026.66	61,375	50,348.34	18.0%
6560	Payroll Tax Expense	1,083.17	3,176.86		(3,176.86)	
6620	Purchased Services	153.32	1,503.80	4,000	2,496.20	37.6%
6640	Repair and Maintenance - Build	27.47	97.80	350	252.20	27.9%
6740	Repair and Maintenance - Lubri		1,331.58	2,500	1,168.42	53.3%
6760	Repair and Maintenance - Parts	1,062.61	3,798.38	8,000	4,201.62	47.5%
6780	Repair and Maintenance - Radio			750	750.00	
6880	Repair and Maintenance - Singl			25,000	25,000.00	
6650	Repair and Maintenance - Stree	75.52	75.52	750	674.48	10.1%
6820	Repair and Maintenance - Tires			6,000	6,000.00	
6840	Repair and Maintenance - Vehic	256.79	5,149.29	15,000	9,850.71	34.3%
6920	Safety			350	350.00	
6960	Snow / Ice Removal			8,000	8,000.00	
6980	Supplies	63.93	880.66	4,000	3,119.34	22.0%
7020	Telephone	116.69	729.46	1,500	770.54	48.6%
7080	Unemployment	388.11	1,150.77		(1,150.77)	
7060	Uniforms	170.55	842.73	3,000	2,157.27	28.1%
7100	Utilitites	353.07	4,849.16	8,500	3,650.84	57.0%
5300	Wages	14,553.09	75,207.40	195,850	120,642.60	38.4%
	Expenses	**$23,571.42**	**$123,609.52**	**$381,275**	**257,665.48**	
	Revenue Less Expenditures	**($22,321.42)**	**($120,166.64)**	**($332,525)**		
	Net Change in Fund Balance	**($22,321.42)**	**($120,166.64)**	**($332,525)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Public Safety Dept						
Expenses						
6340	Fuel Expense		1,572.42	9,180	7,607.58	17.1%
6360	Housing Allowance		1,000.00	6,000	5,000.00	16.7%
6620	Purchased Services	3,444.48	18,953.49	68,000	49,046.51	27.9%
7060	Uniforms			600	600.00	
	Expenses	**$3,444.48**	**$21,525.91**	**$83,780**	**62,254.09**	
	Revenue Less Expenditures	**($3,444.48)**	**($21,525.91)**	**($83,780)**		
	Net Change in Fund Balance	**($3,444.48)**	**($21,525.91)**	**($83,780)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Fire Dept						
Revenue						
4920	Act. 833		7,677.62	10,000	2,322.38	76.8%
4160	Contribution Income		2,326.46	6,500	4,173.54	35.8%
4950	Other Income	9,421.00	9,421.00	10,000	579.00	94.2%
	Revenue	**$9,421.00**	**$19,425.08**	**$26,500**	**7,074.92**	
Expenses						
6000	Act 833		232.29	9,000	8,767.71	2.6%
6180	Dues and Fees	630.00	630.00	900	270.00	70.0%
6200	Emp Benefit - Hosp Ins	370.50	1,111.50		(1,111.50)	
6230	Emp Benefit - LOPFI	1,376.98	2,753.96		(2,753.96)	
6240	Emp Benefit - Retirement	275.68	811.32		(811.32)	
6340	Fuel Expense	772.10	3,694.37	10,000	6,305.63	36.9%
5250	Overhead Burden		9,886.39	43,862	33,975.61	22.5%
6560	Payroll Tax Expense	110.11	350.23		(350.23)	
6580	Personnel Reimbursement		3,460.00	18,000	14,540.00	19.2%
6600	Postage	23.76	23.76		(23.76)	
6620	Purchased Services	491.18	1,753.97	6,500	4,746.03	27.0%
6010	Reimbursable Expenditures	2,246.36	6,749.12	13,000	6,250.88	51.9%
6640	Repair and Maintenance - Build	87.00	744.74	4,500	3,755.26	16.5%
6720	Repair and Maintenance - Equip	135.05	719.03	3,000	2,280.97	24.0%
6780	Repair and Maintenance - Radio	24.70	1,451.25	2,500	1,048.75	58.1%
6820	Repair and Maintenance - Tires			2,500	2,500.00	
6840	Repair and Maintenance - Vehic	140.89	650.60	5,000	4,349.40	13.0%
6980	Supplies	137.80	537.88	4,500	3,962.12	12.0%
7020	Telephone	137.74	792.96	1,600	807.04	49.6%
7040	Travel and Training	19.00	19.00	2,000	1,981.00	1.0%
7080	Unemployment	19.79	436.14		(436.14)	
7060	Uniforms			900	900.00	
7100	Utilitites	198.70	2,818.65	6,500	3,681.35	43.4%
5300	Wages	7,664.25	45,092.34	94,773	49,680.66	47.6%
	Expenses	**$14,861.59**	**$84,719.50**	**$229,035**	**144,315.50**	
	Revenue Less Expenditures	**($5,440.59)**	**($65,294.42)**	**($202,535)**		
	Net Change in Fund Balance	**($5,440.59)**	**($65,294.42)**	**($202,535)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
18-Hole Course Maintenance						
Expenses						
6120	Chemicals and Fertilizer	544.21	17,345.44	35,000	17,654.56	49.6%
6180	Dues and Fees	365.00	506.50	600	93.50	84.4%
6200	Emp Benefit - Hosp Ins	1,626.00	4,878.00		(4,878.00)	
6240	Emp Benefit - Retirement	232.31	683.07		(683.07)	
6280	Equipment Purchased < $5,000			1,750	1,750.00	
6340	Fuel Expense	1,532.93	4,018.79	15,000	10,981.21	26.8%
5250	Overhead Burden		10,929.39	49,228	38,298.61	22.2%
6560	Payroll Tax Expense	993.35	2,837.09		(2,837.09)	
6620	Purchased Services		1,572.76	2,000	427.24	78.6%
6640	Repair and Maintenance - Build		46.21	200	153.79	23.1%
6720	Repair and Maintenance - Equip	369.78	533.11		(533.11)	
6660	Repair and Maintenance - Line	92.36	309.07	2,750	2,440.93	11.2%
6760	Repair and Maintenance - Parts	215.48	10,841.62	23,150	12,308.38	46.8%
6780	Repair and Maintenance - Radio			300	300.00	
6820	Repair and Maintenance - Tires		15.84	875	859.16	1.8%
6840	Repair and Maintenance - Vehic		108.71	350	241.29	31.1%
6920	Safety			200	200.00	
6940	Seed, Sod, and Soil	697.58	2,092.73	3,000	907.27	69.8%
6980	Supplies	100.00	1,450.59	2,000	549.41	72.5%
7020	Telephone	98.85	560.97	1,000	439.03	56.1%
7040	Travel and Training		266.71	600	333.29	44.5%
7080	Unemployment	234.89	922.35		(922.35)	
7060	Uniforms	159.12	888.44	2,760	1,871.56	32.2%
7100	Utilitites	495.52	5,856.25	13,000	7,143.75	45.0%
5300	Wages	13,527.08	66,866.73	177,626	110,759.27	37.6%
	Expenses	**$21,284.46**	**$133,530.37**	**$331,389**	**197,858.63**	
	Revenue Less Expenditures	**($21,284.46)**	**($133,530.37)**	**($331,389)**		
	Net Change in Fund Balance	**($21,284.46)**	**($133,530.37)**	**($331,389)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
18 Hole Course / Pro Shop						
Revenue						
4510	Cash Long/Short	9.91	111.83		(111.83)	
4530	Fee - Annual Golf			25,400	25,400.00	
4540	Fees - Green	13,591.78	27,987.30	69,000	41,012.70	40.6%
4560	Fees - Trail	385.00	23,831.00		(23,831.00)	
4570	Fees - User - w/o Activity Car		3,431.00	22,200	18,769.00	15.5%
4580	Lease - Golf Cart	640.00	10,398.00	13,200	2,802.00	78.8%
4140	Miscellaneous Income		280.00		(280.00)	
4950	Other Income	20.00	1,135.36	2,100	964.64	54.1%
4640	Pull Cart Rental			1,050	1,050.00	
4710	Range Balls	591.00	1,510.00	4,075	2,565.00	37.1%
4090	Range Card	220.00	697.50	1,550	852.50	45.0%
4600	Rent - Cart	3,757.00	9,581.24	36,200	26,618.76	26.5%
4610	Rent - Club	46.00	190.00	1,000	810.00	19.0%
4650	Sales - Beer	1,651.43	4,220.27	11,000	6,779.73	38.4%
4660	Sales - Beverage	1,295.47	4,523.36	11,000	6,476.64	41.1%
4670	Sales - Food	7,846.24	26,690.91	59,000	32,309.09	45.2%
4680	Sales - Merchandise	5,770.01	21,252.61	69,100	47,847.39	30.8%
4700	Storage - Cart	185.00	10,040.00	12,250	2,210.00	82.0%
4490	Tournament Management Fee		200.00		(200.00)	
4080	Weekly Access Card		156.00		(156.00)	
	Revenue	**$36,008.84**	**$146,236.38**	**$338,125**	**191,888.62**	
Expenses						
5000	Cost of Sales - Beer	319.42	2,170.46	5,500	3,329.54	39.5%
5050	Cost of Sales - Beverage	98.11	799.58	5,500	4,700.42	14.5%
5100	Cost of Sales - Food	1,984.59	12,336.37	28,250	15,913.63	43.7%
5150	Cost of Sales - Merchandise	3,547.18	16,016.97	41,405	25,388.03	38.7%
6140	Credit Cards Fees	309.05	1,379.43	3,518	2,138.57	39.2%
6180	Dues and Fees	491.00	3,471.00	3,950	479.00	87.9%
6200	Emp Benefit - Hosp Ins	813.00	2,439.00		(2,439.00)	
6240	Emp Benefit - Retirement	172.94	518.82		(518.82)	
6280	Equipment Purchased < $5,000		3,761.87	3,000	(761.87)	125.4%
6340	Fuel Expense		321.39	3,900	3,578.61	8.2%
5200	Inventory Control	3,909.64	704.65		(704.65)	
6520	Miscellaneous			1,500	1,500.00	
6540	Notices and Ads		206.42	200	(6.42)	103.2%
5250	Overhead Burden		6,808.09	25,475	18,666.91	26.7%
6560	Payroll Tax Expense	735.74	2,181.48		(2,181.48)	
6600	Postage	7.60	17.10		(17.10)	
6620	Purchased Services	6,783.94	17,665.16	24,800	7,134.84	71.2%
6640	Repair and Maintenance - Build	232.63	818.82	3,300	2,481.18	24.8%
6720	Repair and Maintenance - Equip	1,069.09	8,448.97	3,300	(5,148.97)	256.0%
6820	Repair and Maintenance - Tires		197.71	300	102.29	65.9%
6840	Repair and Maintenance - Vehic			900	900.00	
6980	Supplies	884.52	2,119.88	3,400	1,280.12	62.3%
7020	Telephone	59.95	734.01	1,800	1,065.99	40.8%
7040	Travel and Training	239.85	977.39	800	(177.39)	122.2%
7080	Unemployment	327.96	904.91		(904.91)	
7100	Utilitites	972.65	5,514.19	11,400	5,885.81	48.4%
5300	Wages	9,888.89	50,650.15	108,595	57,944.85	46.6%
	Expenses	**$32,847.75**	**$141,163.82**	**$280,793**	**139,629.18**	

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
	Revenue Less Expenditures	$3,161.09	$5,072.56	$57,332		
	Net Change in Fund Balance	$3,161.09	$5,072.56	$57,332		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Recreation Center						
Revenue						
4510	Cash Long/Short	(5.88)	(1.59)		1.59	
4020	Family Golf - Access Card	100.00	100.00		(100.00)	
4540	Fees - Green	4,487.00	8,675.26	17,925	9,249.74	48.4%
4550	Fees - Recreation	1,786.00	2,223.27	7,500	5,276.73	29.6%
4560	Fees - Trail	51.00	204.00	100	(104.00)	204.0%
4570	Fees - User - w/o Activity Car	1,547.50	3,368.00	9,525	6,157.00	35.4%
4030	Individual Golf - Access Card		50.00		(50.00)	
4950	Other Income		40.00		(40.00)	
4640	Pull Cart Rental		8.00		(8.00)	
4600	Rent - Cart	1,392.00	3,532.56	7,420	3,887.44	47.6%
4610	Rent - Club	132.00	246.00	700	454.00	35.1%
4630	Rent - Facilities Short Term	1,500.36	5,150.13	9,000	3,849.87	57.2%
4660	Sales - Beverage	625.82	927.39	3,000	2,072.61	30.9%
4670	Sales - Food	399.87	659.40	2,100	1,440.60	31.4%
4680	Sales - Merchandise	245.01	608.76	2,500	1,891.24	24.4%
4080	Weekly Access Card		50.00		(50.00)	
	Revenue	**$12,260.68**	**$25,841.18**	**$59,770**	**33,928.82**	
Expenses						
6120	Chemicals and Fertilizer	529.20	1,797.59	4,600	2,802.41	39.1%
5050	Cost of Sales - Beverage	16.44	(10.81)	2,000	2,010.81	(0.5%)
5100	Cost of Sales - Food	(102.40)	(47.10)	2,175	2,222.10	(2.2%)
5150	Cost of Sales - Merchandise	136.28	389.30	2,000	1,610.70	19.5%
6140	Credit Cards Fees	74.41	179.98	700	520.02	25.7%
6180	Dues and Fees			150	150.00	
6240	Emp Benefit - Retirement	69.13	166.62		(166.62)	
5200	Inventory Control		0.47		(0.47)	
6520	Miscellaneous			1,000	1,000.00	
5250	Overhead Burden		1,472.80	13,163	11,690.20	11.2%
6560	Payroll Tax Expense	592.88	1,291.70		(1,291.70)	
6580	Personnel Reimbursement		21.06	150	128.94	14.0%
6620	Purchased Services	2,694.47	7,835.52	12,200	4,364.48	64.2%
6640	Repair and Maintenance - Build		8,221.44	9,700	1,478.56	84.8%
6720	Repair and Maintenance - Equip	733.99	835.17	3,200	2,364.83	26.1%
6760	Repair and Maintenance - Parts	82.56	718.88	3,800	3,081.12	18.9%
6780	Repair and Maintenance - Radio			32	32.00	
6840	Repair and Maintenance - Vehic	25.45	25.45	240	214.55	10.6%
6980	Supplies	(14.91)	1,528.26	3,300	1,771.74	46.3%
7020	Telephone	176.64	1,015.41	2,000	984.59	50.8%
7040	Travel and Training			75	75.00	
7080	Unemployment	395.27	847.49		(847.49)	
7060	Uniforms	73.52	73.52	175	101.48	42.0%
7100	Utilitites	715.95	5,616.94	15,000	9,383.06	37.4%
5300	Wages	7,750.21	24,490.10	61,779	37,288.90	39.6%
	Expenses	**$13,949.09**	**$56,469.79**	**$137,439**	**80,969.21**	
	Revenue Less Expenditures	**($1,688.41)**	**($30,628.61)**	**($77,669)**		
	Net Change in Fund Balance	**($1,688.41)**	**($30,628.61)**	**($77,669)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Holiday Island Marina						
Revenue						
4100	Facilities Rental - Long Term	585.25	146,129.74	147,940	1,810.26	98.8%
	Revenue	**$585.25**	**$146,129.74**	**$147,940**	**1,810.26**	
Expenses						
6180	Dues and Fees		237.50	285	47.50	83.3%
6620	Purchased Services	416.68	68,349.91	69,350	1,000.09	98.6%
6640	Repair and Maintenance - Build	54.38	579.16	4,750	4,170.84	12.2%
7100	Utilitites	85.03	748.21	1,250	501.79	59.9%
	Expenses	**$556.09**	**$69,914.78**	**$75,635**	**5,720.22**	
	Revenue Less Expenditures	**$29.16**	**$76,214.96**	**$72,305**		
	Net Change in Fund Balance	**$29.16**	**$76,214.96**	**$72,305**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
9-Hole Course Maintenance						
Expenses						
6120	Chemicals and Fertilizer	544.21	11,949.24	16,000	4,050.76	74.7%
6200	Emp Benefit - Hosp Ins	813.00	2,439.00		(2,439.00)	
6280	Equipment Purchased < $5,000	256.71	256.71	1,800	1,543.29	14.3%
6340	Fuel Expense		544.93	3,500	2,955.07	15.6%
5250	Overhead Burden		3,278.75	14,533	11,254.25	22.6%
6560	Payroll Tax Expense	99.87	415.79		(415.79)	
6620	Purchased Services		585.00	850	265.00	68.8%
6640	Repair and Maintenance - Build		10.07	200	189.93	5.0%
6720	Repair and Maintenance - Equip	293.35	314.21		(314.21)	
6660	Repair and Maintenance - Line			4,000	4,000.00	
6760	Repair and Maintenance - Parts	666.05	3,092.14	7,500	4,407.86	41.2%
6780	Repair and Maintenance - Radio			100	100.00	
6820	Repair and Maintenance - Tires	146.17	370.93	1,500	1,129.07	24.7%
6840	Repair and Maintenance - Vehic		27.23	100	72.77	27.2%
6920	Safety			100	100.00	
6940	Seed, Sod, and Soil			650	650.00	
6980	Supplies	100.00	679.93	900	220.07	75.5%
7020	Telephone	41.27	256.82	600	343.18	42.8%
7080	Unemployment	80.40	318.67		(318.67)	
7060	Uniforms	53.04	225.40	960	734.60	23.5%
7100	Utilitites	605.57	5,900.72	10,000	4,099.28	59.0%
5300	Wages	1,576.48	11,761.48	28,652	16,890.52	41.0%
	Expenses	**$5,276.12**	**$42,427.02**	**$91,945**	**49,517.98**	
	Revenue Less Expenditures	**($5,276.12)**	**($42,427.02)**	**($91,945)**		
	Net Change in Fund Balance	**($5,276.12)**	**($42,427.02)**	**($91,945)**		

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Campground Recreation						
Revenue						
4510	Cash Long/Short	0.33	0.33		(0.33)	
4570	Fees - User - w/o Activity Car			551	551.00	
4630	Rent - Facilities Short Term	930.00	1,256.00	5,770	4,514.00	21.8%
	Revenue	**$930.33**	**$1,256.33**	**$6,321**	**5,064.67**	
Expenses						
6540	Notices and Ads		177.50		(177.50)	
6620	Purchased Services	665.39	1,089.18	6,400	5,310.82	17.0%
6640	Repair and Maintenance - Build		143.16	1,000	856.84	14.3%
6720	Repair and Maintenance - Equip			200	200.00	
6760	Repair and Maintenance - Parts			140	140.00	
6980	Supplies	32.96	62.09	200	137.91	31.0%
7020	Telephone	41.27	247.62	560	312.38	44.2%
7100	Utilitites	170.55	519.88	3,550	3,030.12	14.6%
	Expenses	**$910.17**	**$2,239.43**	**$12,050**	**9,810.57**	
	Revenue Less Expenditures	**$20.16**	**($983.10)**	**($5,729)**		
	Net Change in Fund Balance	**$20.16**	**($983.10)**	**($5,729)**		

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Clubhouse						
Revenue						
4630	Rent - Facilities Short Term			3,500	3,500.00	
	Revenue			**$3,500**	**3,500.00**	
Expenses						
5250	Overhead Burden		188.72	115	(73.72)	164.1%
6560	Payroll Tax Expense	30.24	103.88		(103.88)	
6620	Purchased Services	58.03	465.34	1,500	1,034.66	31.0%
6640	Repair and Maintenance - Build		4,020.78	2,400	(1,620.78)	167.5%
6720	Repair and Maintenance - Equip	119.28	184.93	3,600	3,415.07	5.1%
6980	Supplies		276.15	1,800	1,523.85	15.3%
7080	Unemployment	20.17	69.26		(69.26)	
7100	Utilitites	913.17	5,217.22	11,400	6,182.78	45.8%
5300	Wages	395.37	2,771.73	7,220	4,448.27	38.4%
	Expenses	**$1,536.26**	**$13,298.01**	**$28,035**	**14,736.99**	
	Revenue Less Expenditures	**($1,536.26)**	**($13,298.01)**	**($24,535)**		
	Net Change in Fund Balance	**($1,536.26)**	**($13,298.01)**	**($24,535)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Non-Departmental/Control						
Revenue						
4400	Assessment Income - Current	(1,102.59)	1,983,320.38	1,700,000	(283,320.38)	116.7%
4440	Assessment Income - Penalties	(416.00)	(1,015.74)	30,000	31,015.74	(3.4%)
4060	Combo Golf/Swim - Family Acces		17,325.00	23,345	6,020.00	74.2%
4050	Combo Golf/Swim - Individual A		4,375.00	1,750	(2,625.00)	250.0%
4330	Debt Service - Sewer Treatment		(162.75)	196,906	197,068.75	(0.1%)
4100	Facilities Rental - Long Term	600.00	3,000.00	7,000	4,000.00	42.9%
4020	Family Golf - Access Card	905.00	29,226.75	33,350	4,123.25	87.6%
4040	Family Recreation - Access Car	3,453.78	8,988.78	10,395	1,406.22	86.5%
4030	Individual Golf - Access Card		49,350.00	46,550	(2,800.00)	106.0%
4070	Individual Recreation - Access	770.00	1,400.00	3,275	1,875.00	42.7%
4960	Interest Income	1,616.94	10,852.63	20,000	9,147.37	54.3%
4140	Miscellaneous Income			12,000	12,000.00	
4950	Other Income	1,661.42	10,093.94		(10,093.94)	
4970	Sale of Assets			2,131	2,131.00	
4000	Security Fee	7,577.16	44,953.48	90,000	45,046.52	49.9%
	Revenue	**$15,065.71**	**$2,161,707.47**	**$2,176,702**	**14,994.53**	
Expenses						
5540	Assessment Expense - Uncollect	1,447.00	2,022.85		(2,022.85)	
6200	Emp Benefit - Hosp Ins		12,099.00		(12,099.00)	
6240	Emp Benefit - Retirement		(231.29)		231.29	
6380	Insurance	7,370.52	53,387.07	100,000	46,612.93	53.4%
6400	Insurance - Workmen's Comp.	1,236.53	3,709.59		(3,709.59)	
6440	Legal Fees	7,819.18	40,298.79	35,000	(5,298.79)	115.1%
6520	Miscellaneous		706.00	100	(606.00)	706.0%
6620	Purchased Services		346.13	400	53.87	86.5%
6640	Repair and Maintenance - Build			500	500.00	
7000	Taxes - Real Estate and Person			85,000	85,000.00	
7020	Telephone	77.79	77.79		(77.79)	
	Expenses	**$17,951.02**	**$112,415.93**	**$221,000**	**108,584.07**	
	Revenue Less Expenditures	**($2,885.31)**	**$2,049,291.54**	**$1,955,702**		
	Net Change in Fund Balance	**($2,885.31)**	**$2,049,291.54**	**$1,955,702**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jun 2013 Jun 2013 Actual	Year-To-Date Jan 2013 Jun 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Fund Balances						
	Beginning Fund Balance	22,233,517.79	20,330,419.30			
	Net Change in Fund Balance	(72,504.26)	1,830,594.23	801,861		
	Ending Fund Balance	22,161,013.53	22,161,013.53			

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options
Fund: Holiday Island Suburban Improvement District
Period: 6/1/2013 to 6/30/2013
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