Financial Summary for July 2013

Assessments

	Actual	Budget	Variance	
Current Collected	$ 690,916.84	$ 1,700,000.00	$ 1,009,083.16	
Delinquent Collected	$ 93,335.06	$ 671,787.08	$ 578,452.02	
Penalties Collected	$ 27,370.05	$ 23,296.62	$ (4,073.43)	
Sewer Debt Collected	$ 113,674.95	$ 281,686.22	$ 168,011.27	includes delinq
Total Collected	**$ 925,296.90**	**$ 2,676,769.92**	**$ 1,751,473.02**	

Capital Expenditures

	Actual	Budget	Variance
Budgeted-Facilities/Equip	$ 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)
Totals	**$ 20,513.74**	**$ 285,000.00**	**$ 264,486.26**

Operating Income/Expenses (ytd)

	Actual	Budget	Variance
Income / *Actual Assess Pymnt*	$ 2,121,446.90	$ 3,692,959.00	$ (1,571,512.10)
Expense	$ (1,544,346.38)	$ (2,891,098.00)	$ 1,346,751.62
Net Income (<depr)	**$ 577,100.52**	**$ 801,861.00**	**$ (224,760.48)**

Cash & Investments

	December 2012	June 2013	Inc./(Dec)
Cash	$ 1,545,016.89	$ 1,462,083.53	$ (82,933.36)
Debt Service Fund	$ 869,026.54	$ 873,422.28	$ 4,395.74
Restricted Road Funds	$ 92,068.70	$ 52,068.70	$ (40,000.00)
Act 833	$ 38,346.52	$ 38,346.52	$ -
FireWise	$ 8,898.59	$ 8,877.83	$ (20.76)
Undesignated Investments	$ 209,814.03	$ 209,076.23	$ (737.80)
Designated Reserve	$ 167,587.89	$ 167,587.89	$ -
Undesignated Reserve	$ 894,712.70	$ 894,712.70	$ -
Totals	**$ 3,825,471.86**	**$ 3,706,175.68**	**$ (119,296.18)**

Actual/Budget Comparison

	Actual	Budget	Variance
Income / *Actual Assess Pymnt*	$ 2,121,446.90	$ 3,692,959.00	$ (1,571,512.10)
Expense	$ (1,544,346.38)	$ (2,891,098.00)	$ 1,346,751.62
Net Income (<depr)	**$ 577,100.52**	**$ 801,861.00**	**$ (224,760.48)**
Capital Expenditures (CE)	$ (15,208.33)	$ (225,000.00)	$ 209,791.67
Net Income After Initial CE	**$ 561,892.19**	**$ 576,861.00**	**$ (14,968.81)**
CE - Equipment Reserve	$ -	$ (60,000.00)	
CE - Projects/Unbudgeted	$ (5,305.41)	$ -	$ (5,305.41)
Final Net Income	**$ 556,586.78**	**$ 516,861.00**	**$ (20,274.22)**

HOLIDAY ISLAND SUBURBAN IMPROVEMENT DISTRICT
SUMMARY BALANCE SHEET
7/31/2013

ASSETS		
Unrestricted Cash	1,545,016.89	
Restricted Cash	139,313.81	
Unrestricted Invested Funds	209,814.03	
Restricted Invested Funds	1,062,300.59	
Debt Service Funds	869,026.54	
Accounts Receivable	2,171,368.76	
Allowance for Uncollectable Debt	(585,936.00)	
Resale Inventory	55,113.37	
Prepaid Expense (Insurance)	70,907.65	
Land & Buildings	43,887,872.43	
Accumulated Depreciation	(22,023,165.05)	
	27,401,633.02	
LIABILITIES		
Short Term Payables		34,486.92
Long Term Payables		0.00
Bond Payable		5,218,648.56
Accrued Interest Payable (ANRC)		0.00
Fire Wise Grant		16,964.10
Contributed Capital		1,453,004.72
Retained Earnings		20,678,528.72
		27,401,633.02

Holiday Island Suburban Improvement District

Balance Sheet

For Period Ending 7/31/2013

	Book Value Jul 2013 Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	38,346.52
Cash in Checking- Revenue Fund	54,406.39
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	209,814.03
Debt Service (Treatment Plant)	869,026.54
Equipment Reserve - Restricted	167,587.89
Fire Wise	8,898.59
Money Market Demand Account	1,489,310.50
Petty Cash - Office	500.00
Restricted Road Funds	92,068.70
Undesignated Reserve - Restric	894,712.70
Allowance for Uncollectable As	(585,936.00)
AR - Water & Sewer Sales	95,439.71
Assessments Receivable - Curre	1,297,296.77
Assessments Receivable - Noncu	567,062.27
Assessments Receivable - Penal	(12,536.91)
Debt Service Receivable - Curr	151,007.94
Debt Service Receivable - Deli	73,098.98
Inventory - Beer	1,289.10
Inventory - Beverage	937.92
Inventory - Food	2,643.97
Inventory - Pro Shop	48,597.67
Inventory - Rec. Center	1,644.71
Prepaid Expenses	70,907.65
Total Current Assets	**$5,536,925.64**
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 7/31/2013

	Book Value Jul 2013 Actual
Total Fixed Assets	**$21,864,707.38**
Total Assets	**$27,401,633.02**

Liabilities

Current Liabilities

Payroll Liabilities

AR Dept of Workforce Services	1,648.76
LOPFI Payable	658.15
Accounts Payable	13,404.82
Accounts Payable - Health Dept	(4,664.30)
Accounts Payable - Other	1,025.00
Customer Deposits	3,317.45
Customer Donation	1,534.71
Gift Certificates - Pro Shops	2,193.10
Golf Tournament Prize Money	7,837.95
LOPFI Withholding	2.24
Sales Tax Payable	7,529.04
Total Current Liabilities	**$34,486.92**

Long Term Liabilities

Long Term Debt

Bonds Payable	5,218,648.56
Total Long Term Liabilities	**$5,218,648.56**
Total Liabilities	**$5,253,135.48**

Fund Balance

Suplus Carryover

Current Year Surplus (Deficit)	1,782,207.38
Contributed Capital - Grant	1,453,004.72
Retained Earnings	18,896,321.34
State Grant - Fire Wise	16,964.10
Total Fund Balance	**$22,148,497.54**
Total Liabilities and Equity	**$27,401,633.02**

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	40.75	247.80	600	352.20	41.3%
4970	Sale of Assets	6,010.97	6,010.97		(6,010.97)	
	Revenue	**$6,051.72**	**$7,508.77**	**$3,600**	**(3,908.77)**	
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	86.72	400.86	1,300	899.14	30.8%
6180	Dues and Fees	25.00	25.00	1,500	1,475.00	1.7%
6200	Emp Benefit - Hosp Ins	912.50	9,341.00		(9,341.00)	
6240	Emp Benefit - Retirement	475.90	2,711.32		(2,711.32)	
6280	Equipment Purchased < $5,000		146.00	3,500	3,354.00	4.2%
6500	Marketing	1,238.63	5,672.92	32,312	26,639.08	17.6%
6520	Miscellaneous		353.59	500	146.41	70.7%
6540	Notices and Ads	64.54	360.16	600	239.84	60.0%
5250	Overhead Burden		16,670.89	67,100	50,429.11	24.8%
6560	Payroll Tax Expense	730.80	4,624.76		(4,624.76)	
6580	Personnel Reimbursement		119.35	120	0.65	99.5%
6600	Postage		8,079.65	13,000	4,920.35	62.2%
6620	Purchased Services	823.29	11,398.46	26,500	15,101.54	43.0%
6640	Repair - Maint - Building		797.58	3,030	2,232.42	26.3%
6720	Repair - Maint - Equipment		187.91	1,000	812.09	18.8%
6840	Repair - Maint - Vehicles		129.36		(129.36)	
6980	Supplies	124.73	3,248.67	11,250	8,001.33	28.9%
7020	Telephone	440.69	2,993.35	5,500	2,506.65	54.4%
7040	Travel and Training	1,871.72	2,076.70	1,500	(576.70)	138.4%
7080	Unemployment	35.61	312.57		(312.57)	
7100	Utilitites	400.61	3,432.76	6,400	2,967.24	53.6%
5300	Wages	10,218.02	102,728.36	202,834	100,105.64	50.6%
	Expenses	**$17,448.76**	**$213,756.15**	**$398,946**	**185,189.85**	
	Revenue Less Expenditures	**($11,397.04)**	**($206,247.38)**	**($395,346)**		
	Net Change in Fund Balance	**($11,397.04)**	**($206,247.38)**	**($395,346)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	900.00	1,500.00	1,500		100.0%
4340	Late Charges on Water and Sewe	625.50	3,842.85	4,300	457.15	89.4%
4950	Other Income		0.99		(0.99)	
4200	Water Sales	37,999.49	182,330.18	324,000	141,669.82	56.3%
4240	Water Service Installation Cha	425.00	1,275.00	1,700	425.00	75.0%
4120	Water Tower Charge	1,563.00	10,707.00	18,200	7,493.00	58.8%
4220	Water Turn-On Charges	950.00	4,875.00	7,400	2,525.00	65.9%
	Revenue	**$42,462.99**	**$204,531.02**	**$357,100**	**152,568.98**	
Expenses						
6120	Chemicals and Fertilizer	12.35	727.57	2,700	1,972.43	26.9%
6180	Dues and Fees	24.36	1,143.92	800	(343.92)	143.0%
6200	Emp Benefit - Hosp Ins	437.23	5,681.10		(5,681.10)	
6240	Emp Benefit - Retirement	54.58	226.60		(226.60)	
6260	Engineering		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	688.23	3,800.22	6,500	2,699.78	58.5%
6420	Lab Fees		77.19		(77.19)	
6500	Marketing		176.73		(176.73)	
6540	Notices and Ads	9.75	58.75	750	691.25	7.8%
5250	Overhead Burden		5,652.58	37,532	31,879.42	15.1%
6560	Payroll Tax Expense	293.01	1,224.27		(1,224.27)	
6600	Postage		36.40		(36.40)	
6620	Purchased Services	77.02	772.69	3,720	2,947.31	20.8%
6640	Repair - Maint - Building			750	750.00	
6720	Repair - Maint - Equipment	19,321.79	28,347.91	18,000	(10,347.91)	157.5%
6780	Repair - Maint - Radio		955.98	3,500	2,544.02	27.3%
6820	Repair - Maint - Tires		957.66	2,200	1,242.34	43.5%
6840	Repair - Maint - Vehicles	13.92	1,266.21	2,000	733.79	63.3%
6760	Repair- Maint- Parts/Material	1,965.64	5,006.26		(5,006.26)	
6920	Safety			850	850.00	
6980	Supplies	14.25	395.77	1,000	604.23	39.6%
7020	Telephone	81.07	504.29	1,200	695.71	42.0%
7040	Travel and Training		394.11	1,500	1,105.89	26.3%
7080	Unemployment	57.83	444.49		(444.49)	
7060	Uniforms	161.26	1,058.34	1,800	741.66	58.8%
7100	Utilitites	11,043.34	58,748.22	98,600	39,851.78	59.6%
5300	Wages	3,976.19	30,172.34	101,966	71,793.66	29.6%
	Expenses	**$38,231.82**	**$157,900.55**	**$318,368**	**160,467.45**	
	Revenue Less Expenditures	**$4,231.17**	**$46,630.47**	**$38,732**		
	Net Change in Fund Balance	**$4,231.17**	**$46,630.47**	**$38,732**		

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	21,813.42	386,929.92		(386,929.92)	
4950	Other Income			238,570	238,570.00	
4300	Sewer Sales	27,994.84	158,934.23	283,581	124,646.77	56.0%
4320	Sewer Sales Installation Charg	600.00	3,150.00	2,500	(650.00)	126.0%
	Revenue	**$50,408.26**	**$549,014.15**	**$524,651**	**(24,363.15)**	
Expenses						
6120	Chemicals and Fertilizer		3,648.00	4,500	852.00	81.1%
6180	Dues and Fees		3,160.00	3,800	640.00	83.2%
6200	Emp Benefit - Hosp Ins	1,188.77	4,682.70		(4,682.70)	
6240	Emp Benefit - Retirement	277.90	1,120.55		(1,120.55)	
6260	Engineering			10,000	10,000.00	
6280	Equipment Purchased < $5,000		757.65	2,500	1,742.35	30.3%
6340	Fuel Expense	688.22	3,800.22	6,500	2,699.78	58.5%
8010	Interest Expense	12,333.67	86,335.69		(86,335.69)	
6420	Lab Fees	780.00	3,811.85	5,700	1,888.15	66.9%
6540	Notices and Ads	9.75	9.75	300	290.25	3.3%
5250	Overhead Burden		7,096.66	42,409	35,312.34	16.7%
6560	Payroll Tax Expense	628.98	2,660.58		(2,660.58)	
6600	Postage		18.93		(18.93)	
6620	Purchased Services	902.02	1,597.68	15,000	13,402.32	10.7%
6640	Repair - Maint - Building			1,200	1,200.00	
6720	Repair - Maint - Equipment		29,320.98	15,000	(14,320.98)	195.5%
6780	Repair - Maint - Radio			500	500.00	
6800	Repair - Maint - Sewer Plant	493.24	5,008.94	20,000	14,991.06	25.0%
6820	Repair - Maint - Tires		1,583.69		(1,583.69)	
6840	Repair - Maint - Vehicles	485.65	1,476.35	3,000	1,523.65	49.2%
6760	Repair- Maint- Parts/Material	388.61	1,894.09		(1,894.09)	
6920	Safety			850	850.00	
6980	Supplies		415.70	1,700	1,284.30	24.5%
7020	Telephone	112.73	746.52	1,200	453.48	62.2%
7040	Travel and Training		311.11	1,300	988.89	23.9%
7080	Unemployment	53.75	494.67		(494.67)	
7060	Uniforms			1,800	1,800.00	
7100	Utilitites	3,694.71	29,310.57	55,000	25,689.43	53.3%
5300	Wages	8,618.14	58,413.04	109,149	50,735.96	53.5%
	Expenses	**$30,656.14**	**$247,675.92**	**$301,408**	**53,732.08**	
	Revenue Less Expenditures	**$19,752.12**	**$301,338.23**	**$223,243**		
	Net Change in Fund Balance	**$19,752.12**	**$301,338.23**	**$223,243**		

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	40,000.00	40,000.00	45,000	5,000.00	88.9%
4820	Culvert Installation Income	420.49	1,489.28	1,250	(239.28)	119.1%
4800	Driveway Transitions			1,500	1,500.00	
4950	Other Income		1,624.09		(1,624.09)	
4840	Road Inspection Fee - Nonreund		750.00	500	(250.00)	150.0%
4970	Sale of Assets			500	500.00	
	Revenue	**$40,420.49**	**$43,863.37**	**$48,750**	**4,886.63**	
Expenses						
6080	Capital Improvements - Facilit		5,305.41		(5,305.41)	
6120	Chemicals and Fertilizer	110.18	110.18	250	139.82	44.1%
6180	Dues and Fees		387.50	750	362.50	51.7%
6200	Emp Benefit - Hosp Ins	1,183.50	4,734.00		(4,734.00)	
6240	Emp Benefit - Retirement	341.74	1,371.99		(1,371.99)	
6280	Equipment Purchased < $5,000	105.44	1,397.21	3,000	1,602.79	46.6%
6340	Fuel Expense	(2,468.12)	(342.10)	32,000	32,342.10	(1.1%)
6540	Notices and Ads		98.00	350	252.00	28.0%
5250	Overhead Burden		11,026.66	61,375	50,348.34	18.0%
6560	Payroll Tax Expense	1,028.87	4,205.73		(4,205.73)	
6620	Purchased Services	1,124.91	2,628.71	4,000	1,371.29	65.7%
6640	Repair - Maint - Building	17.00	114.80	350	235.20	32.8%
6740	Repair - Maint - Lubricants		1,331.58	2,500	1,168.42	53.3%
6780	Repair - Maint - Radio			750	750.00	
6650	Repair - Maint - Street Light		75.52	750	674.48	10.1%
6820	Repair - Maint - Tires	303.02	303.02	6,000	5,696.98	5.1%
6840	Repair - Maint - Vehicles	1,570.60	6,719.89	15,000	8,280.11	44.8%
6760	Repair- Maint- Parts/Material	649.24	4,447.62	8,000	3,552.38	55.6%
6880	Repair-Maint Road Materials			25,000	25,000.00	
6920	Safety			350	350.00	
6960	Snow / Ice Removal			8,000	8,000.00	
6980	Supplies	54.48	935.14	4,000	3,064.86	23.4%
7020	Telephone	201.08	930.54	1,500	569.46	62.0%
7080	Unemployment	291.06	1,441.83		(1,441.83)	
7060	Uniforms	135.66	978.39	3,000	2,021.61	32.6%
7100	Utilitites	280.01	5,129.17	8,500	3,370.83	60.3%
5300	Wages	13,843.47	89,050.87	195,850	106,799.13	45.5%
	Expenses	**$18,772.14**	**$142,381.66**	**$381,275**	**238,893.34**	
	Revenue Less Expenditures	**$21,648.35**	**($98,518.29)**	**($332,525)**		
	Net Change in Fund Balance	**$21,648.35**	**($98,518.29)**	**($332,525)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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		18,953.49	68,000	49,046.51	27.9%
7060	Uniforms			600	600.00	
	Expenses		**$21,525.91**	**$83,780**	**62,254.09**	
	Revenue Less Expenditures		**($21,525.91)**	**($83,780)**		
	Net Change in Fund Balance		**($21,525.91)**	**($83,780)**		

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	231.96	2,558.42	6,500	3,941.58	39.4%
4950	Other Income		9,421.00	10,000	579.00	94.2%
	Revenue	**$231.96**	**$19,657.04**	**$26,500**	**6,842.96**	
Expenses						
6000	Act 833	910.00	1,142.29	9,000	7,857.71	12.7%
6180	Dues and Fees		630.00	900	270.00	70.0%
6200	Emp Benefit - Hosp Ins	370.50	1,482.00		(1,482.00)	
6230	Emp Benefit - LOPFI	1,403.16	4,157.12		(4,157.12)	
6240	Emp Benefit - Retirement	279.61	1,090.93		(1,090.93)	
6340	Fuel Expense	949.25	4,643.62	10,000	5,356.38	46.4%
5250	Overhead Burden		9,886.39	43,862	33,975.61	22.5%
6560	Payroll Tax Expense	111.25	461.48		(461.48)	
6580	Personnel Reimbursement	4,059.00	7,519.00	18,000	10,481.00	41.8%
6600	Postage		23.76		(23.76)	
6620	Purchased Services	608.03	2,362.00	6,500	4,138.00	36.3%
6010	Reimbursable Expenditures		6,749.12	13,000	6,250.88	51.9%
6640	Repair - Maint - Building		744.74	4,500	3,755.26	16.5%
6720	Repair - Maint - Equipment	453.99	1,173.02	3,000	1,826.98	39.1%
6780	Repair - Maint - Radio		1,451.25	2,500	1,048.75	58.1%
6820	Repair - Maint - Tires			2,500	2,500.00	
6840	Repair - Maint - Vehicles		650.60	5,000	4,349.40	13.0%
6980	Supplies	428.41	966.29	4,500	3,533.71	21.5%
7020	Telephone	142.32	935.28	1,600	664.72	58.5%
7040	Travel and Training		19.00	2,000	1,981.00	1.0%
7080	Unemployment		436.14		(436.14)	
7060	Uniforms			900	900.00	
7100	Utilitites	210.95	3,029.60	6,500	3,470.40	46.6%
5300	Wages	7,690.27	52,835.25	94,773	41,937.75	55.7%
	Expenses	**$17,616.74**	**$102,388.88**	**$229,035**	**126,646.12**	
	Revenue Less Expenditures	**($17,384.78)**	**($82,731.84)**	**($202,535)**		
	Net Change in Fund Balance	**($17,384.78)**	**($82,731.84)**	**($202,535)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	15,919.52	33,264.96	35,000	1,735.04	95.0%
6180	Dues and Fees		506.50	600	93.50	84.4%
6200	Emp Benefit - Hosp Ins	1,626.00	6,504.00		(6,504.00)	
6240	Emp Benefit - Retirement	226.97	910.04		(910.04)	
6280	Equipment Purchased < $5,000			1,750	1,750.00	
6340	Fuel Expense	2,253.71	6,272.50	15,000	8,727.50	41.8%
5250	Overhead Burden		10,929.39	49,228	38,298.61	22.2%
6560	Payroll Tax Expense	985.51	3,822.60		(3,822.60)	
6620	Purchased Services		1,572.76	2,000	427.24	78.6%
6640	Repair - Maint - Building		46.21	200	153.79	23.1%
6720	Repair - Maint - Equipment	285.42	818.53		(818.53)	
6780	Repair - Maint - Radio			300	300.00	
6820	Repair - Maint - Tires		15.84	875	859.16	1.8%
6840	Repair - Maint - Vehicles		108.71	350	241.29	31.1%
6660	Repair - Maint- Line Repair	1,066.38	1,375.45	2,750	1,374.55	50.0%
6760	Repair- Maint- Parts/Material	328.02	11,169.64	23,150	11,980.36	48.2%
6920	Safety			200	200.00	
6940	Seed, Sod, and Soil		2,092.73	3,000	907.27	69.8%
6980	Supplies	41.51	1,492.10	2,000	507.90	74.6%
7020	Telephone	105.54	666.51	1,000	333.49	66.7%
7040	Travel and Training		266.71	600	333.29	44.5%
7080	Unemployment	235.10	1,157.45		(1,157.45)	
7060	Uniforms	159.12	1,047.56	2,760	1,712.44	38.0%
7100	Utilitites	439.64	6,295.89	13,000	6,704.11	48.4%
5300	Wages	13,424.17	80,290.90	177,626	97,335.10	45.2%
	Expenses	**$37,096.61**	**$170,626.98**	**$331,389**	**160,762.02**	
	Revenue Less Expenditures	**($37,096.61)**	**($170,626.98)**	**($331,389)**		
	Net Change in Fund Balance	**($37,096.61)**	**($170,626.98)**	**($331,389)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	2,413.88	2,526.71		(2,526.71)	
4530	Fee - Annual Golf			25,400	25,400.00	
4540	Fees - Green	14,043.77	42,031.07	69,000	26,968.93	60.9%
4560	Fees - Trail	540.00	24,371.00		(24,371.00)	
4570	Fees - User - w/o Activity Car	2,641.00	6,072.00	22,200	16,128.00	27.4%
4030	Individual Golf - Access Card	672.30	672.30		(672.30)	
4580	Lease - Golf Cart	967.00	11,365.00	13,200	1,835.00	86.1%
4140	Miscellaneous Income		280.00		(280.00)	
4950	Other Income	60.00	1,195.36	2,100	904.64	56.9%
4640	Pull Cart Rental			1,050	1,050.00	
4710	Range Balls	555.00	2,065.00	4,075	2,010.00	50.7%
4090	Range Card	125.00	822.50	1,550	727.50	53.1%
4600	Rent - Cart	4,858.00	14,439.24	36,200	21,760.76	39.9%
4610	Rent - Club	83.00	273.00	1,000	727.00	27.3%
4650	Sales - Beer	1,501.54	5,721.81	11,000	5,278.19	52.0%
4660	Sales - Beverage	1,334.37	5,857.73	11,000	5,142.27	53.3%
4670	Sales - Food	6,767.54	33,458.45	59,000	25,541.55	56.7%
4680	Sales - Merchandise	7,575.87	28,828.48	69,100	40,271.52	41.7%
4700	Storage - Cart	205.00	10,245.00	12,250	2,005.00	83.6%
4490	Tournament Management Fee		200.00		(200.00)	
4080	Weekly Access Card	203.00	359.00		(359.00)	
	Revenue	**$44,546.27**	**$190,783.65**	**$338,125**	**147,341.35**	
Expenses						
5000	Cost of Sales - Beer	1,427.67	3,598.13	5,500	1,901.87	65.4%
5050	Cost of Sales - Beverage	501.63	1,301.21	5,500	4,198.79	23.7%
5100	Cost of Sales - Food	4,241.96	16,578.33	28,250	11,671.67	58.7%
5150	Cost of Sales - Merchandise	4,430.71	20,447.68	41,405	20,957.32	49.4%
6140	Credit Cards Fees	408.00	1,787.43	3,518	1,730.57	50.8%
6180	Dues and Fees		3,471.00	3,950	479.00	87.9%
6200	Emp Benefit - Hosp Ins	813.00	3,252.00		(3,252.00)	
6240	Emp Benefit - Retirement	172.94	691.76		(691.76)	
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	(2,669.59)	(1,964.94)		1,964.94	
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	786.12	2,967.60		(2,967.60)	
6600	Postage		17.10		(17.10)	
6620	Purchased Services	412.36	18,077.52	24,800	6,722.48	72.9%
6640	Repair - Maint - Building	235.80	1,054.62	3,300	2,245.38	32.0%
6720	Repair - Maint - Equipment	473.18	8,922.15	3,300	(5,622.15)	270.4%
6820	Repair - Maint - Tires		197.71	300	102.29	65.9%
6840	Repair - Maint - Vehicles	39.75	39.75	900	860.25	4.4%
6980	Supplies	257.12	2,377.00	3,400	1,023.00	69.9%
7020	Telephone	75.03	809.04	1,800	990.96	44.9%
7040	Travel and Training	143.88	1,121.27	800	(321.27)	140.2%
7080	Unemployment	361.51	1,266.42		(1,266.42)	
7100	Utilitites	1,058.30	6,572.49	11,400	4,827.51	57.7%
5300	Wages	10,546.94	61,197.09	108,595	47,397.91	56.4%

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 2013 Actual	Annual Budget Jan 2013 Dec 2013 Budget	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
	Expenses	$23,716.31	$164,880.13	$280,793	115,912.87	
	Revenue Less Expenditures	$20,829.96	$25,903.52	$57,332		
	Net Change in Fund Balance	$20,829.96	$25,903.52	$57,332		

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	12.81	11.22		(11.22)	
4160	Contribution Income	1,445.12	1,445.12		(1,445.12)	
4020	Family Golf - Access Card	178.00	278.00		(278.00)	
4540	Fees - Green	4,493.00	13,168.26	17,925	4,756.74	73.5%
4550	Fees - Recreation	2,899.50	5,122.77	7,500	2,377.23	68.3%
4560	Fees - Trail	33.00	237.00	100	(137.00)	237.0%
4570	Fees - User - w/o Activity Car	2,120.50	5,488.50	9,525	4,036.50	57.6%
4030	Individual Golf - Access Card	133.00	183.00		(183.00)	
4950	Other Income	639.00	679.00		(679.00)	
4640	Pull Cart Rental	24.00	32.00		(32.00)	
4600	Rent - Cart	1,907.00	5,439.56	7,420	1,980.44	73.3%
4610	Rent - Club	200.00	446.00	700	254.00	63.7%
4630	Rent - Facilities Short Term	452.99	5,603.12	9,000	3,396.88	62.3%
4660	Sales - Beverage	778.91	1,706.30	3,000	1,293.70	56.9%
4670	Sales - Food	631.69	1,291.09	2,100	808.91	61.5%
4680	Sales - Merchandise	320.74	929.50	2,500	1,570.50	37.2%
4080	Weekly Access Card	130.00	180.00		(180.00)	
	Revenue	**$16,399.26**	**$42,240.44**	**$59,770**	**17,529.56**	
Expenses						
6120	Chemicals and Fertilizer	994.57	2,792.16	4,600	1,807.84	60.7%
5050	Cost of Sales - Beverage	80.14	69.33	2,000	1,930.67	3.5%
5100	Cost of Sales - Food	155.39	108.29	2,175	2,066.71	5.0%
5150	Cost of Sales - Merchandise	125.45	514.75	2,000	1,485.25	25.7%
6140	Credit Cards Fees	104.32	284.30	700	415.70	40.6%
6180	Dues and Fees			150	150.00	
6240	Emp Benefit - Retirement	71.11	237.73		(237.73)	
5200	Inventory Control	(31.99)	(31.52)		31.52	
6520	Miscellaneous			1,000	1,000.00	
5250	Overhead Burden		1,472.80	13,163	11,690.20	11.2%
6560	Payroll Tax Expense	710.42	2,002.12		(2,002.12)	
6580	Personnel Reimbursement	38.61	59.67	150	90.33	39.8%
6620	Purchased Services	322.88	8,158.40	12,200	4,041.60	66.9%
6640	Repair - Maint - Building	1,541.74	9,763.18	9,700	(63.18)	100.7%
6720	Repair - Maint - Equipment	205.78	1,040.95	3,200	2,159.05	32.5%
6780	Repair - Maint - Radio			32	32.00	
6840	Repair - Maint - Vehicles		25.45	240	214.55	10.6%
6760	Repair- Maint- Parts/Material	30.11	748.99	3,800	3,051.01	19.7%
6980	Supplies	997.05	2,525.31	3,300	774.69	76.5%
7020	Telephone	179.16	1,194.57	2,000	805.43	59.7%
7040	Travel and Training			75	75.00	
7080	Unemployment	473.64	1,321.13		(1,321.13)	
7060	Uniforms	30.39	103.91	175	71.09	59.4%
7100	Utilitites	2,085.23	7,702.17	15,000	7,297.83	51.3%
5300	Wages	9,286.38	33,776.48	61,779	28,002.52	54.7%
	Expenses	**$17,400.38**	**$73,870.17**	**$137,439**	**63,568.83**	
	Revenue Less Expenditures	**($1,001.12)**	**($31,629.73)**	**($77,669)**		
	Net Change in Fund Balance	**($1,001.12)**	**($31,629.73)**	**($77,669)**		

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	356.84	146,486.58	147,940	1,453.42	99.0%
	Revenue	**$356.84**	**$146,486.58**	**$147,940**	**1,453.42**	
Expenses						
6180	Dues and Fees		237.50	285	47.50	83.3%
6620	Purchased Services	314.62	68,664.53	69,350	685.47	99.0%
6640	Repair - Maint - Building	2,648.11	3,227.27	4,750	1,522.73	67.9%
7100	Utilitites	51.93	800.14	1,250	449.86	64.0%
	Expenses	**$3,014.66**	**$72,929.44**	**$75,635**	**2,705.56**	
	Revenue Less Expenditures	**($2,657.82)**	**$73,557.14**	**$72,305**		
	Net Change in Fund Balance	**($2,657.82)**	**$73,557.14**	**$72,305**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	1,696.02	13,645.26	16,000	2,354.74	85.3%
6200	Emp Benefit - Hosp Ins	813.00	3,252.00		(3,252.00)	
6280	Equipment Purchased < $5,000		256.71	1,800	1,543.29	14.3%
6340	Fuel Expense	1,420.75	1,965.68	3,500	1,534.32	56.2%
5250	Overhead Burden		3,278.75	14,533	11,254.25	22.6%
6560	Payroll Tax Expense	143.59	559.38		(559.38)	
6620	Purchased Services		585.00	850	265.00	68.8%
6640	Repair - Maint - Building		10.07	200	189.93	5.0%
6720	Repair - Maint - Equipment	691.05	1,005.26		(1,005.26)	
6780	Repair - Maint - Radio	18.48	18.48	100	81.52	18.5%
6820	Repair - Maint - Tires		370.93	1,500	1,129.07	24.7%
6840	Repair - Maint - Vehicles		27.23	100	72.77	27.2%
6660	Repair - Maint- Line Repair			4,000	4,000.00	
6760	Repair- Maint- Parts/Material	112.59	3,204.73	7,500	4,295.27	42.7%
6920	Safety			100	100.00	
6940	Seed, Sod, and Soil			650	650.00	
6980	Supplies	29.63	709.56	900	190.44	78.8%
7020	Telephone	41.27	298.09	600	301.91	49.7%
7080	Unemployment	109.55	428.22		(428.22)	
7060	Uniforms	53.04	278.44	960	681.56	29.0%
7100	Utilitites	480.04	6,380.76	10,000	3,619.24	63.8%
5300	Wages	2,148.04	13,909.52	28,652	14,742.48	48.5%
	Expenses	**$7,757.05**	**$50,184.07**	**$91,945**	**41,760.93**	
	Revenue Less Expenditures	**($7,757.05)**	**($50,184.07)**	**($91,945)**		
	Net Change in Fund Balance	**($7,757.05)**	**($50,184.07)**	**($91,945)**		

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	1.52	1.85		(1.85)	
4570	Fees - User - w/o Activity Car			551	551.00	
4630	Rent - Facilities Short Term	1,140.00	2,396.00	5,770	3,374.00	41.5%
	Revenue	**$1,141.52**	**$2,397.85**	**$6,321**	**3,923.15**	
Expenses						
6540	Notices and Ads		177.50		(177.50)	
6620	Purchased Services	363.61	1,452.79	6,400	4,947.21	22.7%
6640	Repair - Maint - Building	150.00	293.16	1,000	706.84	29.3%
6720	Repair - Maint - Equipment			200	200.00	
6760	Repair- Maint- Parts/Material			140	140.00	
6980	Supplies		62.09	200	137.91	31.0%
7020	Telephone	41.27	288.89	560	271.11	51.6%
7100	Utilitites	296.79	816.67	3,550	2,733.33	23.0%
	Expenses	**$851.67**	**$3,091.10**	**$12,050**	**8,958.90**	
	Revenue Less Expenditures	**$289.85**	**($693.25)**	**($5,729)**		
	Net Change in Fund Balance	**$289.85**	**($693.25)**	**($5,729)**		

Holiday Island Suburban Improvement District

Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	1,247.01	1,247.01	3,500	2,252.99	35.6%
	Revenue	**$1,247.01**	**$1,247.01**	**$3,500**	**2,252.99**	
Expenses						
5250	Overhead Burden		188.72	115	(73.72)	164.1%
6560	Payroll Tax Expense	45.91	149.79		(149.79)	
6620	Purchased Services	95.43	560.77	1,500	939.23	37.4%
6640	Repair - Maint - Building		4,020.78	2,400	(1,620.78)	167.5%
6720	Repair - Maint - Equipment		184.93	3,600	3,415.07	5.1%
6980	Supplies	53.09	329.24	1,800	1,470.76	18.3%
7080	Unemployment	30.62	99.88		(99.88)	
7100	Utilitites	997.24	6,214.46	11,400	5,185.54	54.5%
5300	Wages	600.30	3,372.03	7,220	3,847.97	46.7%
	Expenses	**$1,822.59**	**$15,120.60**	**$28,035**	**12,914.40**	
	Revenue Less Expenditures	**($575.58)**	**($13,873.59)**	**($24,535)**		
	Net Change in Fund Balance	**($575.58)**	**($13,873.59)**	**($24,535)**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	(42.00)	1,983,278.38	1,700,000	(283,278.38)	116.7%
4440	Assessment Income - Penalties	(104.00)	(1,119.74)	30,000	31,119.74	(3.7%)
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		3,000.00	7,000	4,000.00	42.9%
4020	Family Golf - Access Card		29,226.75	33,350	4,123.25	87.6%
4040	Family Recreation - Access Car	945.00	9,933.78	10,395	461.22	95.6%
4030	Individual Golf - Access Card	1,320.74	50,670.74	46,550	(4,120.74)	108.9%
4070	Individual Recreation - Access	210.00	1,610.00	3,275	1,665.00	49.2%
4960	Interest Income	1,824.45	12,677.08	20,000	7,322.92	63.4%
4140	Miscellaneous Income			12,000	12,000.00	
4950	Other Income	1,685.82	11,779.76		(11,779.76)	
4970	Sale of Assets			2,131	2,131.00	
4000	Security Fee	7,588.00	52,541.48	90,000	37,458.52	58.4%
4080	Weekly Access Card	73.00	73.00		(73.00)	
	Revenue	**$13,501.01**	**$2,175,208.48**	**$2,176,702**	**1,493.52**	
Expenses						
5540	Assessment Expense - Uncollect	361.75	2,384.60		(2,384.60)	
6200	Emp Benefit - Hosp Ins		12,099.00		(12,099.00)	
6240	Emp Benefit - Retirement		(231.29)		231.29	
6380	Insurance	7,370.50	60,757.57	100,000	39,242.43	60.8%
6400	Insurance - Workmen's Comp.	1,236.53	4,946.12		(4,946.12)	
6440	Legal Fees	7,143.85	47,442.64	35,000	(12,442.64)	135.6%
6520	Miscellaneous		706.00	100	(606.00)	706.0%
6620	Purchased Services		346.13	400	53.87	86.5%
6640	Repair - Maint - Building			500	500.00	
7000	Taxes - Real Estate and Person			85,000	85,000.00	
7020	Telephone		77.79		(77.79)	
	Expenses	**$16,112.63**	**$128,528.56**	**$221,000**	**92,471.44**	
	Revenue Less Expenditures	**($2,611.62)**	**$2,046,679.92**	**$1,955,702**		
	Net Change in Fund Balance	**($2,611.62)**	**$2,046,679.92**	**$1,955,702**		

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 2013 Actual	Annual Budget Jan 2013 Dec 2013	Annual Budget Jan 2013 Dec 2013 Variance	Jan 2013 Dec 2013 Percent of Budget
Unallocated						
Expenses						
5300	Wages	52.64				
	Expenses	**$52.64**				
	Revenue Less Expenditures	**($52.64)**				
	Net Change in Fund Balance	**($52.64)**				

Statement of Revenue and Expenditures

Acct No		Current Period Jul 2013 Jul 2013 Actual	Year-To-Date Jan 2013 Jul 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	22,162,280.35	20,330,419.30			
	Net Change in Fund Balance	(13,782.81)	1,818,078.24	801,861		
	Ending Fund Balance	22,148,497.54	22,148,497.54			

Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures

Report Options
Fund: Holiday Island Suburban Improvement District
Period: 7/1/2013 to 7/31/2013
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