

RESOLUTION 2015-27
Fiscal Year 2015 Budget Amendment
Wednesday, October 14, 2015

WHEREAS, the Spring Lake Improvement District (hereinafter "District") was created by the Florida Legislature and codified in Chapter 1971-669, Laws of Florida, as amended by Chapter 2005-342, Laws of Florida, as amended by Chapter 2012-264, Laws of Florida, pursuant to the authority granted therein and;

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of the District, adopted a Budget for fiscal year 2014-2015, and;

WHEREAS, Section 10.02.06 of the District Financial Policies directs the Administrator to prepare budget amendments.

WHEREAS, the Board desires to amend the FY 2015 Budget.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SPRING LAKE IMPROVEMENT DISTRICT THE FOLLOWING:

1. The Fiscal Year 2015 Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 14th day of October 2014 and be reflected in the monthly and fiscal year end 9-30-2015 Financial Statements and Audit Report of the District.

Spring Lake Improvement District

By: 

Brian Acker, Chairman

Attest:

By: 

Tim McKenna, Asst. Secretary

Exhibit "A"
Budget Amendment
30-Sep-15

General Fund

Account	GL Code	Department	Increase	Decrease
Health Insurance	513230	04-Mosquito	689.55	
Health Insurance	513230	05-General Govt.	3,386.50	
Health Insurance	513230	01-Drainage		1,795.33
Salaries	513120	04-Mosquito		689.55
Salaries	513120	05-General Govt.		1,591.17
Worker's Comp	513240	01-Drainage	845.12	
Pension	513220	01-Drainage		845.12
Worker's Comp	513240	04-Mosquito	150.38	
Fica	513210	04-Mosquito		150.38
Worker's Comp	513240	05-General Govt.	1,215.27	
Salaries	513120	05-General Govt.		450.20
Fica	513210	05-General Govt.		155.99
Pension	513220	05-General Govt.		169.59
Unemployment	513251	05-General Govt.		439.49
Legal Advertising	513480	05-General Govt.	41.48	
Travel	513400	05-General Govt.		41.48
Legal	514315	05-General Govt.	5,155.00	
Tax Collection Fees	513318	05-General Govt.		5,155.00
Engineering	515310	01-Drainage	23,466.00	
Tax Collection Fees	513318	01-Drainage		21,193.02
SL Breeze	519410	05-General Govt.		2,272.98
Grant Management	538340	01-Drainage	375.00	
Training/Conferences	513550	01-Drainage		375.00
Telephone	513415	02-Parks	108.67	
Computer Services	513342	02-Parks		108.67
Electric Offices	513430	02-Parks	69.07	
Computer Services	513342	02-Parks		69.07
Electric Offices	513430	05-General Govt.	242.10	
Computer Services	513342	05-General Govt.		242.10
Office Supplies	513510	05-General Govt.	335.19	
Equipment Lease	513445	05-General Govt.		335.19
Uniform Rental	513527	01-Drainage	603.62	
Uniform Rental	513527	02-Parks	356.27	
Uniform Rental	513527	04-Mosquito	81.51	
Fuel & Lubricants	513525	01-Drainage		603.62
Fuel & Lubricants	513525	02-Parks		356.27
Fuel & Lubricants	513525	04-Mosquito		81.51
Shop Tools	538526	01-Drainage	342.13	
Shop Tools	538526	02-Parks	77.21	
Fuel & Lubricants	513525	01-Drainage		342.13
Vehicle Maintenance	538466	02-Parks		77.21

Operating Equipment	538527 01-Drainage	213.62	
Operating Equipment	538527 02-Parks	606.89	
Fuel & Lubricants	513525 01-Drainage		213.62
Vehicle Maintenance	538466 02-Parks		595.59
Electric Parks	572430 02-Parks		11.30
Janitorial	513345 02-Parks	61.46	
Parks Maintenance	572460 02-Parks		61.46
Canal Restoration	538465 01-Drainage	1,242.19	
Vehicle Maintenance	538466 01-Drainage		1,242.19
Capital Outlay	513600 01-Drainage	8,751.68	
Renewal & Replacement	513630 01-Drainage		8,751.68
Debt Interest - LOC	517726 01-Drainage	319.44	
Debt Interest - Waldron	517720 05-General Govt.		319.44
Equipment Lease	513445 05-General Govt.		35,896.44
Debt Service - Boom Mower	517718 05-General Govt.	35,896.44	
Equipment Lease	513445 05-General Govt.		15,361.01
Debt Principle - Dump Truck	517719 05-General Govt.	12,376.43	
Debt Interest - Dump Truck	517729 05-General Govt.	2,984.58	
Installment Purchases - Capital Lease	383100 01-Drainage	100,265.66	
Capital Outlay	513600 01-Drainage	100,265.66	
Legislative Appropriation	331620 08-319 Grant	171,205.97	
Engineering - STA	515310 08-319 Grant	171,205.97	
319 Grant Revenue	331390 08-319 Grant	728,331.33	
319 Grant Construction	538800 08-319 Grant	728,331.33	

Water Fund

Account	GL Code Department	Increase	Decrease
Health Insurance	513230 41-Water	6,086.48	
Salaries	513120 41-Water		3,419.76
Fica	513210 41-Water		261.63
Pension	513220 41-Water		1,188.89
Unemployment	513251 41-Water		1,216.20
Worker's Compensation	513240 41-Water	1,977.25	
Audit	513320 41-Water		1,977.25
Computer Services	513342 41-Water	2,595.78	
Fuel & Lubricants	513525 41-Water		2,198.71
Potable Water Quality	533348 41-Water		397.07
Electric Offices	513430 41-Water	242.00	
Electric Water Plant	533430 41-Water		242.00
Office Supplies	513510 41-Water	311.73	
Electric Water Plant	533430 41-Water		311.73
Operating Equipment	538527 41-Water	0.36	
Shop Toos	538526 41-Water		0.36
Capital Outlay	513600 41-Water	37,323.10	
Renewal & Replacement	513630 41-Water		37,323.10

Lot Mowing Fund**Account**

	GL Code	Department	Increase	Decrease
Electric Offices	513430	42-Lot Mowing	138.30	
Postage	513520	42-Lot Mowing		138.30
Uniform Rental	513527	42-Lot Mowing	261.39	
Operating Equipment	538527	42-Lot Mowing		261.39

Wastewater Fund**Account**

	GL Code	Department	Increase	Decrease
Grant Management	538340	43-Wastewater	1,465.00	
Renewal & Replacement	513630	43-Wastewater		1,465.00
Operating Equipment	538527	43-Wastewater	300.82	
Chemicals	537520	43-Wastewater		300.82
Sludge Removal	535435	43-Wastewater	115.00	
Maintenance Wastewater	535460	43-Wastewater		115.00
Capital Outlay	513600	43-Wastewater	6,285.00	
Renewal & Replacement	513630	43-Wastewater		6,285.00

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund and Department (Original)
001 - General Fund
From 10/1/2014 Through 9/30/2015

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent Used</u>
Income				
TAX ASSESSMENTS				
Drainage Assessments				
Drainage	427,395.19	480,351.00	(52,955.81)	88.97%
General Govt. Assessments				
General Government	378,827.47	422,845.00	(44,017.53)	89.59%
St Light Assessments				
Street Lights	29,140.57	29,600.00	(459.43)	98.44%
Mosquito Assessment				
Mosquito	9,713.49	14,487.00	(4,773.51)	67.04%
Parks Assessments				
Parks	138,582.25	158,745.00	(20,162.75)	87.29%
Total TAX ASSESSMENTS	<u>983,658.97</u>	<u>1,106,028.00</u>	<u>(122,369.03)</u>	<u>88.94%</u>
BILLING				
Mosquito on Water Bill				
Mosquito	23,770.81	19,866.00	3,904.81	119.65%
St Lights on Water Bill				
Street Lights	67,557.18	67,900.00	(342.82)	99.49%
County Right of Ways				
Parks	4,353.00	4,353.00	0.00	100.00%
Total BILLING	<u>95,680.99</u>	<u>92,119.00</u>	<u>3,561.99</u>	<u>103.87%</u>
OTHER REVENUE SOURCES				
Leg Appr 40% Match STA 319				
319 Grant	147,098.77	0.00	147,098.77	0.00%
Misc Park Revenue				
Parks	55.00	0.00	55.00	0.00%
Interest Income				
General Government	1,527.42	2,000.00	(472.58)	76.37%
Building Lease				
General Government	6,190.00	6,190.00	0.00	100.00%
Surplus Funds Forward				
Drainage	0.00	56,000.00	(56,000.00)	0.00%
Parks	0.00	33,000.00	(33,000.00)	0.00%
Contributions from Water				
Drainage	0.00	98,500.00	(98,500.00)	0.00%
General Government	0.00	92,000.00	(92,000.00)	0.00%
Total OTHER REVENUE SOURCES	<u>154,871.19</u>	<u>287,690.00</u>	<u>(132,818.81)</u>	<u>53.83%</u>
Total Income	<u>1,234,211.15</u>	<u>1,485,837.00</u>	<u>(251,625.85)</u>	<u>83.07%</u>
Expenses				
PERSONNEL				
Salaries				
Drainage	171,955.60	190,344.00	18,388.40	90.33%
Parks	54,214.37	66,459.00	12,244.63	81.57%
Mosquito	6,482.40	8,640.00	2,157.60	75.02%
General Government	65,711.63	67,753.00	2,041.37	96.98%
FICA				
Drainage	13,154.46	14,561.00	1,406.54	90.34%
Parks	4,147.50	5,084.00	936.50	81.57%
Mosquito	495.00	661.00	165.10	75.02%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund and Department (Original)
001 - General Fund
From 10/1/2014 Through 9/30/2015

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent Used
General Government	5,027.01	5,183.00	155.99	96.99%
Pension				
Drainage	9,461.39	10,609.00	1,147.61	89.18%
Parks	1,017.88	2,706.00	1,688.12	37.61%
Mosquito	72.17	158.00	85.83	45.67%
General Government	3,895.41	4,065.00	169.59	95.82%
Health Insurance				
Drainage	34,684.67	36,480.00	1,795.33	95.07%
Parks	10,935.42	18,573.00	7,637.58	58.87%
Mosquito	1,307.55	618.00	(689.55)	211.57%
General Government	13,254.50	9,868.00	(3,386.50)	134.31%
Worker's Compensation				
Drainage	7,066.12	6,221.00	(845.12)	113.58%
Parks	2,227.82	3,449.00	1,221.18	64.59%
Mosquito	266.38	116.00	(150.38)	229.63%
General Government	2,700.27	1,485.00	(1,215.27)	181.83%
Unemployment				
Drainage	0.00	1,536.00	1,536.00	0.00%
Parks	0.00	573.00	573.00	0.00%
Mosquito	0.00	61.00	61.00	0.00%
General Government	0.00	526.00	526.00	0.00%
Total PERSONNEL	408,078.45	455,729.00	47,650.55	89.54%
MANAGEMENT				
Supervisor Fees				
Parks	600.00	600.00	0.00	100.00%
General Government	2,100.00	2,100.00	0.00	100.00%
Audit				
General Government	3,378.50	10,000.00	6,621.50	33.78%
Accounting				
General Government	5,391.50	6,000.00	608.50	89.85%
Travel				
General Government	1,788.04	2,150.00	361.96	83.16%
Portal Hosting & Support				
General Government	1,800.00	1,800.00	0.00	100.00%
Legal Advertising				
Parks	17.92	100.00	82.08	17.92%
General Government	1,241.48	1,200.00	(41.48)	103.45%
Planning & Development				
General Government	2,157.86	2,500.00	342.14	86.31%
Memberships				
Parks	125.00	175.00	50.00	71.42%
General Government	1,745.00	1,750.00	5.00	99.71%
Training and Conferences				
Drainage	3,098.91	4,000.00	901.09	77.47%
Parks	72.40	1,000.00	927.60	7.24%
Mosquito	0.00	2,000.00	2,000.00	0.00%
General Government	2,830.98	3,000.00	169.02	94.36%
Attorney				
Parks	1,200.00	1,400.00	200.00	85.71%
General Government	4,200.00	4,900.00	700.00	85.71%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund and Department (Original)
001 - General Fund
From 10/1/2014 Through 9/30/2015

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent Used
Legal				
General Government	20,155.00	15,000.00	(5,155.00)	134.36%
Engineering				
Drainage	53,466.00	30,000.00	(23,466.00)	178.22%
319 Grant	171,205.97	0.00	(171,205.97)	0.00%
SL Breeze				
General Government	3,224.64	6,000.00	2,775.36	53.74%
Grant Management				
Drainage	35,035.00	34,660.00	(375.00)	101.08%
Total MANAGEMENT	314,834.20	130,335.00	(184,499.20)	241.56%
FEES				
Tax Collection Fees				
Drainage	12,806.98	34,000.00	21,193.02	37.66%
Parks	4,153.03	7,000.00	2,846.97	59.32%
Street Lights	873.20	2,500.00	1,626.80	34.92%
Mosquito	291.06	1,000.00	708.94	29.10%
General Government	11,351.57	17,500.00	6,148.43	64.86%
Recording Fees & Charges				
Parks	0.00	500.00	500.00	0.00%
General Government	0.00	500.00	500.00	0.00%
Total FEES	29,475.84	63,000.00	33,524.16	46.79%
OPERATING				
Computer Services				
Parks	443.34	1,000.00	556.66	44.33%
General Government	2,958.57	3,500.00	541.43	84.53%
Refuse Removal				
Parks	169.20	180.00	10.80	94.00%
General Government	592.20	630.00	37.80	94.00%
Pest Control				
Parks	352.20	400.00	47.80	88.05%
General Government	133.60	200.00	66.40	66.80%
Telephone				
Parks	1,508.67	1,400.00	(108.67)	107.76%
General Government	2,232.89	2,450.00	217.11	91.13%
Electric - Offices				
Parks	719.07	650.00	(69.07)	110.62%
General Government	2,517.10	2,275.00	(242.10)	110.64%
Equipment Lease				
General Government	67,596.57	68,500.00	903.43	98.68%
Insurance				
Drainage	34,135.36	34,135.36	0.00	100.00%
Parks	4,266.92	4,266.92	0.00	100.00%
Mosquito	609.56	609.56	0.00	100.00%
General Government	609.56	609.56	0.00	100.00%
Office Supplies				
Parks	1,113.67	1,200.00	86.33	92.80%
General Government	3,913.79	3,578.60	(335.19)	109.36%
Postage				
Parks	41.09	250.00	208.91	16.43%
General Government	836.10	1,000.00	163.90	83.61%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund and Department (Original)
001 - General Fund
From 10/1/2014 Through 9/30/2015

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent Used
Fuel & Lubricants				
Drainage	16,032.19	18,000.00	1,967.81	89.06%
Parks	8,568.66	9,000.00	431.34	95.20%
Mosquito	996.95	2,500.00	1,503.05	39.87%
Uniform Rental				
Drainage	2,703.62	2,100.00	(603.62)	128.74%
Parks	1,556.27	1,200.00	(356.27)	129.68%
Mosquito	381.51	300.00	(81.51)	127.17%
Chemicals				
Drainage	14,840.00	15,000.00	160.00	98.93%
Mosquito	7,492.80	10,000.00	2,507.20	74.92%
Electric - Pump Station				
Drainage	7,944.29	8,000.00	55.71	99.30%
Shop Tools and Supplies				
Drainage	5,242.13	4,900.00	(342.13)	106.98%
Parks	1,477.21	1,400.00	(77.21)	105.51%
Mosquito	461.47	700.00	238.53	65.92%
Operating Equipment				
Drainage	3,213.62	3,000.00	(213.62)	107.12%
Parks	3,606.89	3,000.00	(606.89)	120.22%
Mosquito	493.74	1,000.00	506.26	49.37%
Electric - St Lights				
Street Lights	91,867.19	95,000.00	3,132.81	96.70%
Electric - Parks & Median Signs				
Parks	2,680.98	3,000.00	319.02	89.36%
Total OPERATING	<u>294,308.98</u>	<u>304,935.00</u>	<u>10,626.02</u>	<u>96.52%</u>
MAINTENANCE				
Janitorial				
Parks	1,661.46	1,600.00	(61.46)	103.84%
General Government	760.23	800.00	39.77	95.02%
Building Maintenance				
General Government	4,724.75	6,000.00	1,275.25	78.74%
Maintenance-Pump Station				
Drainage	1,990.34	2,500.00	509.66	79.61%
Canal Restoration				
Drainage	16,042.19	14,800.00	(1,242.19)	108.39%
Maintenance - Vehicle				
Drainage	2,704.51	5,000.00	2,295.49	54.09%
Parks	1,327.20	2,000.00	672.80	66.36%
Mosquito	219.25	1,000.00	780.75	21.92%
Maintenance-Parks				
Parks	10,548.80	11,000.00	451.20	95.89%
Total MAINTENANCE	<u>39,978.73</u>	<u>44,700.00</u>	<u>4,721.27</u>	<u>89.44%</u>
CAPITAL OUTLAY				
Capital Outlay				
Drainage	113,571.68	104,820.00	(8,751.68)	108.34%
Parks	19,655.00	42,000.00	22,345.00	46.79%
Land Acquisition				
Drainage	33,240.51	56,000.00	22,759.49	59.35%
Total CAPITAL OUTLAY	<u>166,467.19</u>	<u>202,820.00</u>	<u>36,352.81</u>	<u>82.08%</u>

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund and Department (Original)
001 - General Fund
From 10/1/2014 Through 9/30/2015

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent Used</u>
DEBT SERVICE				
Debt Principle - Waldron				
General Government	82,914.22	83,000.00	85.78	99.89%
Debt Principle - HIB				
General Government	12,758.88	77,000.00	64,241.12	16.56%
Debt Interest - Waldron				
General Government	3,484.29	9,000.00	5,515.71	38.71%
Debt Interest - HIB				
General Government	10,345.53	21,000.00	10,654.47	49.26%
DEBT - INTEREST LINE OF CREDIT				
Drainage	319.44	0.00	(319.44)	0.00%
Total DEBT SERVICE	109,822.36	190,000.00	80,177.64	57.80%
RENEWAL & REPLACEMENT				
Renewal & Replacement				
Drainage	2,935.48	37,500.00	34,564.52	7.82%
Parks	0.00	5,000.00	5,000.00	0.00%
Mosquito	0.00	5,000.00	5,000.00	0.00%
Total RENEWAL & REPLACEMENT	2,935.48	47,500.00	44,564.52	6.18%
OTHER				
319 Grant Construction				
319 Grant	728,331.33	0.00	(728,331.33)	0.00%
Total OTHER	728,331.33	0.00	(728,331.33)	0.00%
RESERVE FUNDS				
Unreserved Funds				
General Government	0.00	8,720.00	8,720.00	0.00%
Due To Water Fund				
General Government	0.00	38,100.00	38,100.00	0.00%
Total RESERVE FUNDS	0.00	46,820.00	46,820.00	0.00%
Total Expenses	2,094,232.56	1,485,839.00	(608,393.56)	140.95%
Net Income	(860,021.41)	(2.00)	(860,019.41)	43,001,071.88%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
401 - Water Fund
From 10/1/2014 Through 9/30/2015

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Income				
BILLING				
Water Revenue	556,693.25	567,000.00	(10,306.75)	98.18%
Meter Fees	15.00	0.00	15.00	0.00%
Backflow Fees	417.00	0.00	417.00	0.00%
Total BILLING	557,125.25	567,000.00	(9,874.75)	98.26%
OTHER REVENUE SOURCES				
Interest Income	3,105.41	2,000.00	1,105.41	155.27%
Miscellaneous Income	5,773.85	9,000.00	(3,226.15)	64.15%
Total OTHER REVENUE SOURCES	8,879.26	11,000.00	(2,120.74)	80.72%
Total Income	566,004.51	578,000.00	(11,995.49)	97.92%
Expenses				
PERSONNEL				
Salaries	195,077.24	198,497.00	3,419.76	98.27%
FICA	14,923.37	15,185.00	261.63	98.27%
Pension	10,166.11	11,355.00	1,188.89	89.52%
Health Insurance	39,348.48	33,262.00	(6,086.48)	118.29%
Worker's Compensation	8,016.25	6,039.00	(1,977.25)	132.74%
Unemployment	0.00	1,573.00	1,573.00	0.00%
Total PERSONNEL	267,531.45	265,911.00	(1,620.45)	100.61%
MANAGEMENT				
Supervisor Fees	2,100.00	2,100.00	0.00	100.00%
Audit	2,810.75	5,000.00	2,189.25	56.21%
Legal Advertising	225.78	350.00	124.22	64.50%
Memberships	2,189.00	2,900.00	711.00	75.48%
Training and Conferences	2,909.38	5,000.00	2,090.62	58.18%
Attorney	4,200.00	4,900.00	700.00	85.71%
Engineering	0.00	5,000.00	5,000.00	0.00%
Total MANAGEMENT	14,434.91	25,250.00	10,815.09	57.17%
FEES				
Recording Fees & Charges	456.00	1,000.00	544.00	45.60%
Credit Card Fees	2,589.25	3,500.00	910.75	73.97%
Total FEES	3,045.25	4,500.00	1,454.75	67.67%
OPERATING				
Computer Services	10,095.78	7,500.00	(2,595.78)	134.61%
Refuse Removal	592.20	630.00	37.80	94.00%
Pest Control	133.60	200.00	66.40	66.80%
Telephone	4,885.51	4,950.00	64.49	98.69%
Electric - Offices	2,517.00	2,275.00	(242.00)	110.63%
Insurance	18,286.80	18,286.80	0.00	100.00%
Office Supplies	4,224.93	3,913.20	(311.73)	107.96%
Postage	4,493.83	4,500.00	6.17	99.86%
Fuel & Lubricants	5,301.29	7,500.00	2,198.71	70.68%
Uniform Rental	1,553.42	1,700.00	146.58	91.37%
Potable Water Quality	2,057.50	3,000.00	942.50	68.58%
Electric - Water Plant	12,398.69	13,000.00	601.31	95.37%
Building Lease	6,190.00	6,190.00	0.00	100.00%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
401 - Water Fund
From 10/1/2014 Through 9/30/2015

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Maintenance-Water Distribution	12,773.98	18,000.00	5,226.02	70.96%
Hydrant Testing	576.00	10,000.00	9,424.00	5.76%
Meter Costs	0.00	1,000.00	1,000.00	0.00%
Backflow Valves	9,998.20	10,000.00	1.80	99.98%
Chemicals	14,833.60	20,000.00	5,166.40	74.16%
Shop Tools and Supplies	3,758.02	4,200.00	441.98	89.47%
Operating Equipment	3,000.36	3,000.00	(0.36)	100.01%
Total OPERATING	117,670.71	139,845.00	22,174.29	84.14%
MAINTENANCE				
Janitorial	710.23	800.00	89.77	88.77%
Building Maintenance	1,622.05	2,000.00	377.95	81.10%
Maintenance-Water Plant	6,080.45	19,000.00	12,919.55	32.00%
Maintenance - Vehicle	3,217.34	4,000.00	782.66	80.43%
Total MAINTENANCE	11,630.07	25,800.00	14,169.93	45.08%
CAPITAL OUTLAY				
Capital Outlay	40,016.10	2,693.00	(37,323.10)	1,485.93%
Total CAPITAL OUTLAY	40,016.10	2,693.00	(37,323.10)	1,485.93%
RENEWAL & REPLACEMENT				
Renewal & Replacement	0.00	100,000.00	100,000.00	0.00%
Total RENEWAL & REPLACEMENT	0.00	100,000.00	100,000.00	0.00%
CONTRACTURAL SERVICES				
Contractural Services	1,350.00	3,962.00	2,612.00	34.07%
Total CONTRACTURAL SERVICES	1,350.00	3,962.00	2,612.00	34.07%
OTHER				
Cross Connection Control	10,038.00	10,038.00	0.00	100.00%
Miscellaneous Expense	(2,978.34)	0.00	2,978.34	0.00%
Total OTHER	7,059.66	10,038.00	2,978.34	70.33%
Total Expenses	462,738.15	577,999.00	115,260.85	80.06%
Net Income	103,266.36	1.00	103,265.36	10,326,635.94%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
402 - Lot Mowing Fund
From 10/1/2014 Through 9/30/2015

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Income				
BILLING				
Lot Mowing Assessments	199,838.21	223,276.00	(23,437.79)	89.50%
Lot Mow Billing	4,104.00	0.00	4,104.00	0.00%
Total BILLING	203,942.21	223,276.00	(19,333.79)	91.34%
OTHER REVENUE SOURCES				
Interest Income	324.38	250.00	74.38	129.75%
Surplus Funds Forward	0.00	43,000.00	(43,000.00)	0.00%
Total OTHER REVENUE SOURCES	324.38	43,250.00	(42,925.62)	0.75%
Total Income	204,266.59	266,526.00	(62,259.41)	76.64%
Expenses				
PERSONNEL				
Salaries	85,590.48	85,818.00	227.52	99.73%
FICA	6,547.77	6,565.00	17.23	99.73%
Pension	3,665.15	4,057.00	391.85	90.34%
Health Insurance	17,264.21	22,343.00	5,078.79	77.26%
Worker's Compensation	3,517.14	4,142.00	624.86	84.91%
Unemployment	0.00	731.00	731.00	0.00%
Total PERSONNEL	116,584.75	123,656.00	7,071.25	94.28%
MANAGEMENT				
Supervisor Fees	1,200.00	1,200.00	0.00	100.00%
Audit	2,810.75	5,000.00	2,189.25	56.21%
Legal Advertising	35.88	200.00	164.12	17.94%
Memberships	125.00	175.00	50.00	71.42%
Training and Conferences	144.80	1,000.00	855.20	14.48%
Attorney	2,400.00	2,800.00	400.00	85.71%
Total MANAGEMENT	6,716.43	10,375.00	3,658.57	64.74%
FEES				
Tax Collection Fees	5,999.49	10,000.00	4,000.51	59.99%
Recording Fees & Charges	0.00	2,000.00	2,000.00	0.00%
Total FEES	5,999.49	12,000.00	6,000.51	50.00%
OPERATING				
Computer Services	886.69	1,000.00	113.31	88.66%
Refuse Removal	338.40	360.00	21.60	94.00%
Pest Control	133.60	200.00	66.40	66.80%
Telephone	1,352.59	1,400.00	47.41	96.61%
Electric - Offices	1,438.30	1,300.00	(138.30)	110.63%
Insurance	3,047.80	3,047.80	0.00	100.00%
Office Supplies	2,228.03	2,352.20	124.17	94.72%
Postage	82.19	500.00	417.81	16.43%
Fuel & Lubricants	14,927.11	20,000.00	5,072.89	74.63%
Uniform Rental	1,461.39	1,200.00	(261.39)	121.78%
Shop Tools and Supplies	1,997.65	2,800.00	802.35	71.34%
Operating Equipment	1,245.74	3,000.00	1,754.26	41.52%
Total OPERATING	29,139.49	37,160.00	8,020.51	78.42%
MAINTENANCE				
Janitorial	760.21	800.00	39.79	95.02%
Maintenance - Vehicle	398.65	1,500.00	1,101.35	26.57%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
402 - Lot Mowing Fund
From 10/1/2014 Through 9/30/2015

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Maintenance-Lot Mowing	8,957.84	10,000.00	1,042.16	89.57%
Total MAINTENANCE	10,116.70	12,300.00	2,183.30	82.25%
CAPITAL OUTLAY				
Capital Outlay	70,188.77	71,035.00	846.23	98.80%
Total CAPITAL OUTLAY	70,188.77	71,035.00	846.23	98.81%
Total Expenses	238,745.63	266,526.00	27,780.37	89.58%
Net Income	<u>(34,479.04)</u>	<u>0.00</u>	<u>(34,479.04)</u>	<u>0.00%</u>

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
403 - Wastewater
From 10/1/2014 Through 9/30/2015

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Income				
BILLING				
Wastewater Revenue	85,128.46	90,735.00	(5,606.54)	93.82%
Total BILLING	85,128.46	90,735.00	(5,606.54)	93.82%
OTHER REVENUE SOURCES				
Miscellaneous Income	7,157.60	0.00	7,157.60	0.00%
Contributions from Water	0.00	75,000.00	(75,000.00)	0.00%
Total OTHER REVENUE SOURCES	7,157.60	75,000.00	(67,842.40)	9.54%
Total Income	92,286.06	165,735.00	(73,448.94)	55.68%
Expenses				
MANAGEMENT				
Engineering	62,122.00	65,500.00	3,378.00	94.84%
Grant Management	1,465.00	0.00	(1,465.00)	0.00%
Total MANAGEMENT	63,587.00	65,500.00	1,913.00	97.08%
OPERATING				
Insurance	503.00	560.00	57.00	89.82%
Office Supplies	347.30	650.00	302.70	53.43%
Fuel & Lubricants	0.00	550.00	550.00	0.00%
Wastewater Testing	4,020.00	7,800.00	3,780.00	51.53%
Electric - Wastewater Plant	3,612.69	4,750.00	1,137.31	76.05%
Step System	10,872.76	12,000.00	1,127.24	90.60%
Chemicals	1,465.03	2,700.00	1,234.97	54.26%
Operating Equipment	4,300.82	4,000.00	(300.82)	107.52%
Total OPERATING	25,121.60	33,010.00	7,888.40	76.10%
MAINTENANCE				
Sludge Removal	840.00	725.00	(115.00)	115.86%
Maintenance - Wastewater	26,689.96	32,500.00	5,810.04	82.12%
Total MAINTENANCE	27,529.96	33,225.00	5,695.04	82.86%
CAPITAL OUTLAY				
Capital Outlay	28,277.50	21,992.50	(6,285.00)	128.57%
Total CAPITAL OUTLAY	28,277.50	21,992.50	(6,285.00)	128.58%
RENEWAL & REPLACEMENT				
Renewal & Replacement	2,932.88	12,007.50	9,074.62	24.42%
Total RENEWAL & REPLACEMENT	2,932.88	12,007.50	9,074.62	24.43%
Total Expenses	147,448.94	165,735.00	18,286.06	88.97%
Net Income	(55,162.88)	0.00	(55,162.88)	0.00%