

RESOLUTION 2018-16  
Fiscal Year 2018 Budget Amendment  
Wednesday, October 17, 2018

**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 2017-2018, 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 2018 Budget.

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

1. The Fiscal Year 2018 Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 17th day of October, 2018 and be reflected in the monthly and fiscal year end 9-30-2018 Financial Statements and Audit Report of the District.

Spring Lake Improvement District

By: Bill Lawens  
Bill Lawens, Chairman

Attest:

By: Tim McKenna  
Tim McKenna, Secretary

	GL Code	Department	Increase	Decrease
<b>General Fund</b>				
<b>Drainage</b>				
Salaries	513120	01	3,652.00	
FICA	513210	01	298.00	
Pension	513220	01		935.00
Health Insurance	513230	01	1,558.00	
Worker's Comp	513240	01	318.00	
Unemployment	513251	01		1,137.00
Engineering	515310	01	7,100.00	
PS Electric	538430	01	160.00	
Fuel	513525	01	12,720.00	
Uniforms	513527	01	157.00	
Training	513550	01		500.00
Grant Mgmt	538340	01		3,900.00
Insurance	513450	01		1,000.00
Chemicals	537520	01		2,200.00
Shop Tools	538526	01		200.00
Op Equipment	538527	01		1,400.00
Tax Collection	513318	01		7,100.00
Vehicle Maint	538466	01		500.00
Renewal & Replace	513630	01		7,091.00
			<b>25,963.00</b>	<b>25,963.00</b>
Capital Outlay	513600	01	200,000.00	
Pump Station LP	538830	01	169,000.00	
Debt Proceeds	384000	01	(194,907.00)	
Pump Station LP	331625	01	(330,797.58)	
<b>Parks</b>				
Salaries	513120	02	2,550.00	
FICA	513210	02	208.00	
Pension	513220	02	660.00	
Health Insurance	513230	02		3,418.00
Electric Offices	513430	02	150.00	
Fuel	513525	02	2,900.00	
Uniforms	513527	02	70.00	
Capital Outlay	513600	02	5,800.00	
Parks Maint	572460	02		6,500.00
Renewal & Replace	513630	02		2,420.00
			<b>12,338.00</b>	<b>12,338.00</b>
<b>Mosquito</b>				
Health Insurance	513230	04	1,185.00	
Worker's Comp	513240	04	210.00	
Training	513550	04		500.00
Chemicals	537520	04		1,360.00
Fuel	513525	04	395.00	

Uniforms	513527 04	70.00	
		<b>1,860.00</b>	<b>1,860.00</b>

**General Government**

Salaries	513120 05	19,500.00	
FICA	513210 05	1,375.00	
Pension	513220 05	120.00	
Health Insurance	513230 05	8,000.00	
Worker's Comp	513240 05	1,700.00	
Accounting	513325 05	500.00	
Portal Hosting	513410 05		500.00
Legal	514315 05	2,900.00	
Electric Offices	513430 05	450.00	
Debt Interest HIB	517725 05	510.00	
Debt Principal PS Gen	517731 05	5,740.00	
Debt Interest PS Gen	517732 05	1,600.00	
Tax Collections	513318 05		3,895.00
Unreserved Funds	513900 05		38,000.00
		<b>42,395.00</b>	<b>42,395.00</b>

**Water**

Salaries	513120 41	4,800.00	
FICA	513210 41	500.00	
Health Insurance	513230 41	1,125.00	
Worker's Comp	513240 41	130.00	
Engineering	515310 41	5,180.00	
Telephone	513415 41	175.00	
Electric Offices	513430 41	500.00	
Fuel	513525 41	2,100.00	
Contractual Services	533340 41	200.00	
Potable Water Quality	533348 41	2,400.00	
Capital Outlay	513600 41	50,500.00	
Hydrants	533630 41		6,900.00
Chemicals	537520 41		3,000.00
Maint Water Plant	533460 41		6,030.00
Training & Conferences	513550 41		1,180.00
Renewal & Replace	513630 41		50,500.00
		<b>67,610.00</b>	<b>67,610.00</b>

**Lot Mowing**

Electric Offices	513430 42	300.00	
Capital Outlay	513600 42	3,600.00	
Uniform	513527 42		300.00
Renewal & Replace	513630 42		3,600.00
		<b>3,900.00</b>	<b>3,900.00</b>

**Wastewater**

Legal Advertising	513480 43	95.00	
Electric Offices	513430 43	150.00	
Fuel & Lubricants	513525 43	370.00	
Uniform Rental	513527 43	12.00	
Contractural Services	533340 43	2,000.00	
Wastewater Testing	535340 43	125.00	
Capital Outaly	513600 43	9,000.00	
Engineering	515310 43		11,752.00
		<b>11,752.00</b>	<b>11,752.00</b>
DEBT SRF WWT Construction	535650 43	143,368.81	

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
001 - General Fund  
From 10/1/2017 Through 9/30/2018

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
<b>Income</b>						
<b>TAX ASSESSMENTS</b>						
Drainage Assessments	453,928.56	469,984.00	0.00	469,984.00	(16,055.44)	96.58%
General Govt. Assessments	392,948.42	406,828.00	0.00	406,828.00	(13,879.58)	96.59%
St Light Assessments	27,067.71	28,050.00	0.00	28,050.00	(982.29)	96.50%
Mosquito Assessment	10,785.60	11,183.00	0.00	11,183.00	(397.40)	96.45%
Parks Assessments	<u>165,628.27</u>	<u>171,573.00</u>	<u>0.00</u>	<u>171,573.00</u>	<u>(5,944.73)</u>	<u>96.54%</u>
<b>Total TAX ASSESSMENTS</b>	<u>1,050,358.56</u>	<u>1,087,618.00</u>	<u>0.00</u>	<u>1,087,618.00</u>	<u>(37,259.44)</u>	<u>96.57%</u>
<b>BILLING</b>						
Mosquito on Water Bill	26,170.61	26,095.00	0.00	26,095.00	75.61	100.29%
St Lights on Water Bill	65,671.11	65,450.00	0.00	65,450.00	221.11	100.34%
County Right of Ways	4,353.00	4,353.00	0.00	4,353.00	0.00	100.00%
<b>Total BILLING</b>	<u>96,194.72</u>	<u>95,898.00</u>	<u>0.00</u>	<u>95,898.00</u>	<u>296.72</u>	<u>100.31%</u>
<b>OTHER REVENUE SOURCES</b>						
LP - Pump Station	330,797.58	0.00	330,797.58	330,797.58	0.00	100.00%
Pine Breeze Park Grant	39,475.00	0.00	39,500.00	39,500.00	(25.00)	99.94%
FEMA Grant - IRMA	3,937.50	0.00	0.00	0.00	3,937.50	0.00%
Interest Income	13,184.14	2,000.00	0.00	2,000.00	11,184.14	659.21%
Building Lease	6,190.00	6,190.00	0.00	6,190.00	0.00	100.00%
SRF-STA Project	152,489.00	0.00	0.00	0.00	152,489.00	0.00%
Miscellaneous Income	12,860.73	0.00	8,000.00	8,000.00	4,860.73	160.76%
Surplus Funds Forward	0.00	20,000.00	128,000.00	148,000.00	(148,000.00)	0.00%
Debt Proceeds	<u>194,907.00</u>	<u>0.00</u>	<u>194,907.00</u>	<u>194,907.00</u>	<u>0.00</u>	<u>100.00%</u>
<b>Total OTHER REVENUE SOURCES</b>	<u>753,840.95</u>	<u>28,190.00</u>	<u>701,204.58</u>	<u>729,394.58</u>	<u>24,446.37</u>	<u>103.35%</u>
<b>Total Income</b>	<u>1,900,394.23</u>	<u>1,211,706.00</u>	<u>701,204.58</u>	<u>1,912,910.58</u>	<u>(12,516.35)</u>	<u>99.35%</u>
<b>Expenses</b>						
<b>PERSONNEL</b>						
Salaries	335,059.83	309,888.00	25,702.00	335,590.00	530.17	99.84%
FICA	25,552.52	23,707.00	1,881.00	25,588.00	35.48	99.86%
Pension	16,997.33	17,249.00	(155.00)	17,094.00	96.67	99.43%
Health Insurance	74,299.15	69,180.00	7,325.00	76,505.00	2,205.85	97.12%
Worker's Compensation	13,361.56	12,233.00	2,228.00	14,461.00	1,099.44	92.40%
Unemployment	<u>0.00</u>	<u>2,414.00</u>	<u>(1,137.00)</u>	<u>1,277.00</u>	<u>1,277.00</u>	<u>0.00%</u>
<b>Total PERSONNEL</b>	<u>465,270.39</u>	<u>434,671.00</u>	<u>35,844.00</u>	<u>470,515.00</u>	<u>5,244.61</u>	<u>98.89%</u>
<b>MANAGEMENT</b>						
Supervisor Fees	2,400.00	2,400.00	0.00	2,400.00	0.00	100.00%

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
001 - General Fund  
From 10/1/2017 Through 9/30/2018

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Audit	6,000.00	6,000.00	0.00	6,000.00	0.00	100.00%
Accounting	10,050.00	9,600.00	500.00	10,100.00	50.00	99.50%
Travel	2,983.37	3,000.00	0.00	3,000.00	16.63	99.45%
Portal Hosting & Support	2,500.00	3,000.00	(500.00)	2,500.00	0.00	100.00%
Legal Advertising	245.07	400.00	0.00	400.00	154.93	61.27%
Planning & Development	4,088.28	5,000.00	0.00	5,000.00	911.72	81.77%
Memberships	2,292.25	2,400.00	0.00	2,400.00	107.75	95.51%
Training and Conferences	10,117.04	12,000.00	(1,000.00)	11,000.00	882.96	91.97%
Attorney	4,800.00	5,600.00	0.00	5,600.00	800.00	85.71%
Legal	9,379.27	1,500.00	7,900.00	9,400.00	20.73	99.78%
Engineering	27,072.50	20,000.00	7,100.00	27,100.00	27.50	99.90%
SL Breeze	2,968.18	3,000.00	0.00	3,000.00	31.82	98.94%
Grant Management	30,000.00	33,900.00	(3,900.00)	30,000.00	0.00	100.00%
<b>Total MANAGEMENT</b>	<b>114,895.96</b>	<b>107,800.00</b>	<b>10,100.00</b>	<b>117,900.00</b>	<b>3,004.04</b>	<b>97.45%</b>
<b>FEES</b>						
Assessment Methodology	18,525.00	0.00	25,000.00	25,000.00	6,475.00	74.10%
Tax Collection Fees	28,586.42	48,500.00	(10,995.00)	37,505.00	8,918.58	76.22%
Recording Fees & Charges	97.00	100.00	0.00	100.00	3.00	97.00%
<b>Total FEES</b>	<b>47,208.42</b>	<b>48,600.00</b>	<b>14,005.00</b>	<b>62,605.00</b>	<b>15,396.58</b>	<b>75.41%</b>
<b>OPERATING</b>						
Computer Services	2,465.42	3,000.00	0.00	3,000.00	534.58	82.18%
Refuse Removal	1,039.64	1,200.00	0.00	1,200.00	160.36	86.64%
Pest Control	433.00	480.00	0.00	480.00	47.00	90.21%
Telephone	3,430.18	3,765.00	0.00	3,765.00	334.82	91.11%
Electric - Offices	2,987.17	2,400.00	600.00	3,000.00	12.83	99.57%
Equipment Lease	2,452.76	2,500.00	0.00	2,500.00	47.24	98.11%
Insurance	39,734.10	40,950.00	(1,000.00)	39,950.00	215.90	99.46%
Office Supplies	4,669.21	4,800.00	0.00	4,800.00	130.79	97.28%
Postage	1,067.85	1,100.00	0.00	1,100.00	32.15	97.08%
Fuel & Lubricants	35,993.99	20,000.00	16,015.00	36,015.00	21.01	99.94%
Uniform Rental	3,574.46	3,280.00	297.00	3,577.00	2.54	99.93%
Chemicals	30,757.77	35,000.00	(3,560.00)	31,440.00	682.23	97.83%
Electric - Pump Station	10,155.47	10,000.00	160.00	10,160.00	4.53	99.96%
Shop Tools and Supplies	6,490.97	7,200.00	(200.00)	7,000.00	509.03	92.73%
Operating Equipment	8,868.44	10,750.00	(1,400.00)	9,350.00	481.56	94.85%
Electric - St Lights	91,226.91	92,000.00	0.00	92,000.00	773.09	99.16%
Electric - Parks & Median Signs	2,415.88	2,500.00	0.00	2,500.00	84.12	96.64%
<b>Total OPERATING</b>	<b>247,763.22</b>	<b>240,925.00</b>	<b>10,912.00</b>	<b>251,837.00</b>	<b>4,073.78</b>	<b>98.38%</b>
<b>MAINTENANCE</b>						
Janitorial	2,191.13	2,400.00	0.00	2,400.00	208.87	91.30%
Building Maintenance	971.50	2,500.00	0.00	2,500.00	1,528.50	38.86%

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L Board Report**  
**001 - General Fund**  
**From 10/1/2017 Through 9/30/2018**

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Maintenance-Pump Station	2,448.37	2,500.00	0.00	2,500.00	51.63	97.93%
Maintenance- Canal	4,944.78	5,000.00	0.00	5,000.00	55.22	98.90%
Maintenance - Vehicle	3,208.98	4,500.00	(500.00)	4,000.00	791.02	80.22%
Maintenance-Parks	12,639.22	20,000.00	(7,270.00)	12,730.00	90.78	99.29%
<b>Total MAINTENANCE</b>	<b>26,403.98</b>	<b>36,900.00</b>	<b>(7,770.00)</b>	<b>29,130.00</b>	<b>2,726.02</b>	<b>90.64%</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	275,546.70	0.00	276,020.00	276,020.00	473.30	99.83%
<b>Total CAPITAL OUTLAY</b>	<b>275,546.70</b>	<b>0.00</b>	<b>276,020.00</b>	<b>276,020.00</b>	<b>473.30</b>	<b>99.83%</b>
<b>DEBT SERVICE</b>						
Debt-SRF STA Loan	70,748.00	75,756.00	0.00	75,756.00	5,008.00	93.39%
Debt Principal-CSB 10 Yr	12,012.75	13,000.00	0.00	13,000.00	987.25	92.41%
Debt Principal-Dump Truck	41,425.80	42,000.00	0.00	42,000.00	574.20	98.63%
Debt Interest - HIB	13,505.01	13,000.00	510.00	13,510.00	4.99	99.96%
Debt Interest - Dump Truck	731.35	800.00	0.00	800.00	68.65	91.42%
Debt Principal - PS Gen	5,734.42	0.00	5,740.00	5,740.00	5.58	99.90%
Debt Interest - PS Gen	1,599.40	0.00	1,600.00	1,600.00	0.60	99.96%
<b>Total DEBT SERVICE</b>	<b>145,756.73</b>	<b>144,556.00</b>	<b>7,850.00</b>	<b>152,406.00</b>	<b>6,649.27</b>	<b>95.64%</b>
<b>RENEWAL &amp; REPLACEMENT</b>						
Renewal & Replacement	13,916.39	90,000.00	(52,961.00)	37,039.00	23,122.61	37.57%
<b>Total RENEWAL &amp; REPLACEMENT</b>	<b>13,916.39</b>	<b>90,000.00</b>	<b>(52,961.00)</b>	<b>37,039.00</b>	<b>23,122.61</b>	<b>37.57%</b>
<b>OTHER</b>						
Due To Water Fund	0.00	38,100.00	0.00	38,100.00	38,100.00	0.00%
Pump Station LP Project	278,444.29	0.00	279,000.00	279,000.00	555.71	99.80%
Pine Breeze Park Bathroom	39,475.00	0.00	39,500.00	39,500.00	25.00	99.94%
<b>Total OTHER</b>	<b>317,919.29</b>	<b>38,100.00</b>	<b>318,500.00</b>	<b>356,600.00</b>	<b>38,680.71</b>	<b>89.15%</b>
<b>RESERVE FUNDS</b>						
Unreserved Funds	1,692.50	70,154.00	(68,000.00)	2,154.00	461.50	78.57%
<b>Total RESERVE FUNDS</b>	<b>1,692.50</b>	<b>70,154.00</b>	<b>(68,000.00)</b>	<b>2,154.00</b>	<b>461.50</b>	<b>78.57%</b>
<b>Total Expenses</b>	<b>1,656,373.58</b>	<b>1,211,706.00</b>	<b>544,500.00</b>	<b>1,756,206.00</b>	<b>99,832.42</b>	<b>94.32%</b>
<b>Net Income</b>	<b>244,020.65</b>	<b>0.00</b>	<b>156,704.58</b>	<b>156,704.58</b>	<b>87,316.07</b>	<b>155.72%</b>

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L Board Report**  
**401 - Water Fund**  
**From 10/1/2017 Through 9/30/2018**

	<u>Current Year - Actual</u>	<u>YTD Budget - Original</u>	<u>YTD Budget - Revised</u>	<u>Total Budget</u>	<u>Total Budget - Variance</u>	<u>%</u>
<b>Income</b>						
<b>BILLING</b>						
Impact Fees	3,300.00	0.00	0.00	0.00	3,300.00	0.00%
Water Revenue	574,122.93	575,000.00	0.00	575,000.00	(877.07)	99.85%
Meter Fees	5,170.00	0.00	0.00	0.00	5,170.00	0.00%
Backflow Fees	895.00	0.00	0.00	0.00	895.00	0.00%
<b>Total BILLING</b>	<u>583,487.93</u>	<u>575,000.00</u>	<u>0.00</u>	<u>575,000.00</u>	<u>8,487.93</u>	<u>101.48%</u>
<b>OTHER REVENUE SOURCES</b>						
Interest Income	15,836.39	2,000.00	0.00	2,000.00	13,836.39	791.82%
Disposition of Fixed Assets	1,815.00	0.00	0.00	0.00	1,815.00	0.00%
Miscellaneous Income	5,812.77	8,000.00	0.00	8,000.00	(2,187.23)	72.66%
Surplus Funds Forward	0.00	4,356.00	281,000.00	285,356.00	(285,356.00)	0.00%
<b>Total OTHER REVENUE SOURCES</b>	<u>23,464.16</u>	<u>14,356.00</u>	<u>281,000.00</u>	<u>295,356.00</u>	<u>(271,891.84)</u>	<u>7.94%</u>
<b>Total Income</b>	<u>606,952.09</u>	<u>589,356.00</u>	<u>281,000.00</u>	<u>870,356.00</u>	<u>(263,403.91)</u>	<u>69.74%</u>
<b>Expenses</b>						
<b>PERSONNEL</b>						
Salaries	225,445.85	219,701.00	5,800.00	225,501.00	55.15	99.98%
FICA	17,287.63	16,807.00	500.00	17,307.00	19.37	99.89%
Pension	11,501.16	12,798.00	0.00	12,798.00	1,296.84	89.87%
Health Insurance	50,274.18	49,152.00	1,125.00	50,277.00	2.82	99.99%
Worker's Compensation	9,041.04	8,912.00	130.00	9,042.00	0.96	99.99%
Unemployment	0.00	1,655.00	0.00	1,655.00	1,655.00	0.00%
<b>Total PERSONNEL</b>	<u>313,549.86</u>	<u>309,025.00</u>	<u>7,555.00</u>	<u>316,580.00</u>	<u>3,030.14</u>	<u>99.04%</u>
<b>MANAGEMENT</b>						
Supervisor Fees	1,800.00	1,800.00	0.00	1,800.00	0.00	100.00%
Audit	4,000.00	4,000.00	0.00	4,000.00	0.00	100.00%
Legal Advertising	199.30	300.00	0.00	300.00	100.70	66.43%
Memberships	1,783.25	2,500.00	0.00	2,500.00	716.75	71.33%
Training and Conferences	3,255.26	5,000.00	(1,180.00)	3,820.00	564.74	85.22%
Attorney	3,600.00	4,200.00	0.00	4,200.00	600.00	85.71%
Engineering	7,680.00	2,500.00	5,180.00	7,680.00	0.00	100.00%
<b>Total MANAGEMENT</b>	<u>22,317.81</u>	<u>20,300.00</u>	<u>4,000.00</u>	<u>24,300.00</u>	<u>1,982.19</u>	<u>91.84%</u>
<b>FEES</b>						
Recording Fees & Charges	263.50	350.00	0.00	350.00	86.50	75.29%
<b>Total FEES</b>	<u>263.50</u>	<u>350.00</u>	<u>0.00</u>	<u>350.00</u>	<u>86.50</u>	<u>75.29%</u>
<b>OPERATING</b>						
Computer Services	8,415.46	10,000.00	0.00	10,000.00	1,584.54	84.15%
Refuse Removal	779.73	900.00	0.00	900.00	120.27	86.64%
Pest Control	140.00	160.00	0.00	160.00	20.00	87.50%
Telephone	4,871.80	4,705.00	175.00	4,880.00	8.20	99.83%
Electric - Offices	2,240.31	1,800.00	500.00	2,300.00	59.69	97.40%



**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L Board Report**  
**401 - Water Fund**  
**From 10/1/2017 Through 9/30/2018**

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Insurance	18,921.00	19,500.00	0.00	19,500.00	579.00	97.03%
Office Supplies	3,582.10	3,600.00	0.00	3,600.00	17.90	99.50%
Postage	4,503.65	5,000.00	0.00	5,000.00	496.35	90.07%
Fuel & Lubricants	7,019.20	5,000.00	2,100.00	7,100.00	80.80	98.86%
Uniform Rental	2,296.23	3,050.00	0.00	3,050.00	753.77	75.29%
Contractual Services	1,200.00	1,000.00	200.00	1,200.00	0.00	100.00%
Potable Water Quality	5,372.00	3,000.00	2,400.00	5,400.00	28.00	99.48%
Electric - Water Plant	11,708.35	12,000.00	0.00	12,000.00	291.65	97.57%
Building Lease	6,190.00	6,190.00	0.00	6,190.00	0.00	100.00%
Hydrant Testing	3,064.65	10,000.00	(6,900.00)	3,100.00	35.35	98.86%
Meter Costs	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
Backflow Valves	8,766.00	10,000.00	0.00	10,000.00	1,234.00	87.66%
Chemicals	11,898.60	15,000.00	(3,000.00)	12,000.00	101.40	99.16%
Shop Tools and Supplies	4,744.26	4,800.00	0.00	4,800.00	55.74	98.84%
Operating Equipment	4,092.65	7,000.00	0.00	7,000.00	2,907.35	58.47%
<b>Total OPERATING</b>	<b>109,805.99</b>	<b>123,705.00</b>	<b>(4,525.00)</b>	<b>119,180.00</b>	<b>9,374.01</b>	<b>92.13%</b>
<b>MAINTENANCE</b>						
Janitorial	730.48	800.00	0.00	800.00	69.52	91.31%
Building Maintenance	939.47	1,000.00	0.00	1,000.00	60.53	93.95%
Maintenance-Water Plant	5,963.98	16,000.00	(6,030.00)	9,970.00	4,006.02	59.82%
Maintenance-Water Distribution	19,666.98	20,000.00	0.00	20,000.00	333.02	98.33%
Maintenance - Vehicle	3,106.53	4,000.00	0.00	4,000.00	893.47	77.66%
<b>Total MAINTENANCE</b>	<b>30,407.44</b>	<b>41,800.00</b>	<b>(6,030.00)</b>	<b>35,770.00</b>	<b>5,362.56</b>	<b>85.01%</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	330,472.45	0.00	330,500.00	330,500.00	27.55	99.99%
<b>Total CAPITAL OUTLAY</b>	<b>330,472.45</b>	<b>0.00</b>	<b>330,500.00</b>	<b>330,500.00</b>	<b>27.55</b>	<b>99.99%</b>
<b>DEBT SERVICE</b>						
Capital Lease Interest (Backhoe)	1,533.24	1,600.00	0.00	1,600.00	66.76	95.83%
Capital Lease - Backhoe	26,037.72	27,000.00	0.00	27,000.00	962.28	96.44%
<b>Total DEBT SERVICE</b>	<b>27,570.96</b>	<b>28,600.00</b>	<b>0.00</b>	<b>28,600.00</b>	<b>1,029.04</b>	<b>96.40%</b>
<b>RENEWAL &amp; REPLACEMENT</b>						
Renewal & Replacement	3,036.31	62,977.00	(50,500.00)	12,477.00	9,440.69	24.34%
<b>Total RENEWAL &amp; REPLACEMENT</b>	<b>3,036.31</b>	<b>62,977.00</b>	<b>(50,500.00)</b>	<b>12,477.00</b>	<b>9,440.69</b>	<b>24.34%</b>
<b>OTHER</b>						
Cross Connection Control	0.00	2,600.00	0.00	2,600.00	2,600.00	0.00%
<b>Total OTHER</b>	<b>0.00</b>	<b>2,600.00</b>	<b>0.00</b>	<b>2,600.00</b>	<b>2,600.00</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>837,424.32</b>	<b>589,357.00</b>	<b>281,000.00</b>	<b>870,357.00</b>	<b>32,932.68</b>	<b>96.22%</b>
<b>Net Income</b>	<b>(230,472.23)</b>	<b>(1.00)</b>	<b>0.00</b>	<b>(1.00)</b>	<b>(230,471.23)</b>	<b>...23.44%</b>

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
401 - Water Fund  
From 10/1/2017 Through 9/30/2018

<u>Current Year - Actual</u>	<u>YTD Budget - Original</u>	<u>YTD Budget - Revised</u>	<u>Total Budget</u>	<u>Total Budget - Variance</u>	<u>%</u>
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**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L Board Report**  
**402 - Lot Mowing Fund**  
**From 10/1/2017 Through 9/30/2018**

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
<b>Income</b>						
<b>BILLING</b>						
Lot Mowing Assessments	231,090.97	245,647.00	0.00	245,647.00	(14,556.03)	94.07%
Lot Mow Billing	400.00	0.00	0.00	0.00	400.00	0.00%
<b>Total BILLING</b>	<b>231,490.97</b>	<b>245,647.00</b>	<b>0.00</b>	<b>245,647.00</b>	<b>(14,156.03)</b>	<b>94.24%</b>
<b>OTHER REVENUE SOURCES</b>						
Interest Income	4,262.30	250.00	0.00	250.00	4,012.30	...04.92%
Surplus Funds Forward	0.00	1,965.00	3,200.00	5,165.00	(5,165.00)	0.00%
<b>Total OTHER REVENUE SOURCES</b>	<b>4,262.30</b>	<b>2,215.00</b>	<b>3,200.00</b>	<b>5,415.00</b>	<b>(1,152.70)</b>	<b>78.71%</b>
<b>Total Income</b>	<b>235,753.27</b>	<b>247,862.00</b>	<b>3,200.00</b>	<b>251,062.00</b>	<b>(15,308.73)</b>	<b>93.90%</b>
<b>Expenses</b>						
<b>PERSONNEL</b>						
Salaries	63,615.68	70,468.00	3,200.00	73,668.00	10,052.32	86.35%
FICA	4,888.16	5,391.00	0.00	5,391.00	502.84	90.67%
Pension	3,309.15	4,132.00	0.00	4,132.00	822.85	80.09%
Health Insurance	14,465.06	20,477.00	0.00	20,477.00	6,011.94	70.64%
Worker's Compensation	2,601.32	4,228.00	0.00	4,228.00	1,626.68	61.53%
Unemployment	0.00	572.00	0.00	572.00	572.00	0.00%
<b>Total PERSONNEL</b>	<b>88,879.37</b>	<b>105,268.00</b>	<b>3,200.00</b>	<b>108,468.00</b>	<b>19,588.63</b>	<b>81.94%</b>
<b>MANAGEMENT</b>						
Supervisor Fees	1,200.00	1,200.00	0.00	1,200.00	0.00	100.00%
Audit	3,000.00	3,500.00	0.00	3,500.00	500.00	85.71%
Legal Advertising	17.46	200.00	0.00	200.00	182.54	8.73%
Memberships	100.00	100.00	0.00	100.00	0.00	100.00%
Training and Conferences	0.00	500.00	0.00	500.00	500.00	0.00%
Attorney	2,400.00	2,800.00	0.00	2,800.00	400.00	85.71%
<b>Total MANAGEMENT</b>	<b>6,717.46</b>	<b>8,300.00</b>	<b>0.00</b>	<b>8,300.00</b>	<b>1,582.54</b>	<b>80.93%</b>
<b>FEES</b>						
Tax Collection Fees	5,839.79	7,500.00	0.00	7,500.00	1,660.21	77.86%
Recording Fees & Charges	0.00	1,100.00	0.00	1,100.00	1,100.00	0.00%
<b>Total FEES</b>	<b>5,839.79</b>	<b>8,600.00</b>	<b>0.00</b>	<b>8,600.00</b>	<b>2,760.21</b>	<b>67.90%</b>
<b>OPERATING</b>						
Computer Services	1,000.00	1,000.00	0.00	1,000.00	0.00	100.00%
Refuse Removal	519.82	600.00	0.00	600.00	80.18	86.64%
Pest Control	105.00	120.00	0.00	120.00	15.00	87.50%
Telephone	1,291.59	1,470.00	0.00	1,470.00	178.41	87.86%
Electric - Offices	1,493.56	1,200.00	300.00	1,500.00	6.44	99.57%
Insurance	3,153.50	3,250.00	0.00	3,250.00	96.50	97.03%
Office Supplies	2,400.00	2,400.00	0.00	2,400.00	0.00	100.00%
Postage	60.47	100.00	0.00	100.00	39.53	60.47%
Fuel & Lubricants	17,624.94	20,000.00	0.00	20,000.00	2,375.06	88.12%
Uniform Rental	2,299.64	3,400.00	(300.00)	3,100.00	800.36	74.18%

**Spring Lake Improvement District**  
Statement of Revenues and Expenditures - P&L Board Report  
402 - Lot Mowing Fund  
From 10/1/2017 Through 9/30/2018

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Shop Tools and Supplies	2,760.81	3,200.00	0.00	3,200.00	439.19	86.28%
Operating Equipment	2,641.10	3,000.00	0.00	3,000.00	358.90	88.04%
<b>Total OPERATING</b>	<b>35,350.43</b>	<b>39,740.00</b>	<b>0.00</b>	<b>39,740.00</b>	<b>4,389.57</b>	<b>88.95%</b>
<b>MAINTENANCE</b>						
Janitorial	730.10	800.00	0.00	800.00	69.90	91.26%
Maintenance - Vehicle	611.09	1,000.00	0.00	1,000.00	388.91	61.11%
Maintenance-Lot Mowing	9,995.95	10,000.00	0.00	10,000.00	4.05	99.96%
<b>Total MAINTENANCE</b>	<b>11,337.14</b>	<b>11,800.00</b>	<b>0.00</b>	<b>11,800.00</b>	<b>462.86</b>	<b>96.08%</b>
<b>CAPITAL OUTLAY</b>						
Capital Outlay	46,991.06	0.00	47,050.00	47,050.00	58.94	99.87%
<b>Total CAPITAL OUTLAY</b>	<b>46,991.06</b>	<b>0.00</b>	<b>47,050.00</b>	<b>47,050.00</b>	<b>58.94</b>	<b>99.87%</b>
<b>RENEWAL &amp; REPLACEMENT</b>						
Renewal & Replacement	14,168.63	74,154.00	(47,050.00)	27,104.00	12,935.37	52.28%
<b>Total RENEWAL &amp; REPLACEMENT</b>	<b>14,168.63</b>	<b>74,154.00</b>	<b>(47,050.00)</b>	<b>27,104.00</b>	<b>12,935.37</b>	<b>52.28%</b>
<b>Total Expenses</b>	<b>209,283.88</b>	<b>247,862.00</b>	<b>3,200.00</b>	<b>251,062.00</b>	<b>41,778.12</b>	<b>83.36%</b>
<b>Net Income</b>	<b>26,469.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,469.39</b>	<b>0.00%</b>

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L Board Report**  
**403 - Wastewater**  
**From 10/1/2017 Through 9/30/2018**

	<u>Current Year - Actual</u>	<u>YTD Budget - Original</u>	<u>YTD Budget - Revised</u>	<u>Total Budget</u>	<u>Total Budget - Variance</u>	<u>%</u>
<b>Income</b>						
<b>BILLING</b>						
Wastewater Revenue	211,512.10	210,000.00	0.00	210,000.00	1,512.10	100.72%
Total BILLING	211,512.10	210,000.00	0.00	210,000.00	1,512.10	100.72%
<b>OTHER REVENUE SOURCES</b>						
Interest Income	1,217.15	0.00	0.00	0.00	1,217.15	0.00%
SRF- Wastewater	70,594.00	0.00	0.00	0.00	70,594.00	0.00%
Total OTHER REVENUE SOURCES	71,811.15	0.00	0.00	0.00	71,811.15	0.00%
<b>Total Income</b>	<b>283,323.25</b>	<b>210,000.00</b>	<b>0.00</b>	<b>210,000.00</b>	<b>73,323.25</b>	<b>134.92%</b>
<b>Expenses</b>						
<b>PERSONNEL</b>						
Salaries	36,597.25	45,855.00	0.00	45,855.00	9,257.75	79.81%
FICA	2,811.80	3,508.00	0.00	3,508.00	696.20	80.15%
Pension	1,890.46	2,655.00	0.00	2,655.00	764.54	71.20%
Health Insurance	8,263.64	10,226.00	0.00	10,226.00	1,962.36	80.81%
Worker's Compensation	1,486.09	1,898.00	0.00	1,898.00	411.91	78.30%
Unemployment	0.00	340.00	0.00	340.00	340.00	0.00%
Total PERSONNEL	51,049.24	64,482.00	0.00	64,482.00	13,432.76	79.17%
<b>MANAGEMENT</b>						
Supervisor Fees	600.00	600.00	0.00	600.00	0.00	100.00%
Audit	0.00	500.00	0.00	500.00	500.00	0.00%
Legal Advertising	194.96	100.00	95.00	195.00	0.04	99.98%
Memberships	100.00	100.00	0.00	100.00	0.00	100.00%
Attorney	1,200.00	1,400.00	0.00	1,400.00	200.00	85.71%
Legal	20,135.00	15,000.00	10,000.00	25,000.00	4,865.00	80.54%
Engineering	3,800.00	20,000.00	(11,752.00)	8,248.00	4,448.00	46.07%
Grant Management	15,000.00	17,580.00	0.00	17,580.00	2,580.00	85.32%
Total MANAGEMENT	41,029.96	55,280.00	(1,657.00)	53,623.00	12,593.04	76.52%
<b>OPERATING</b>						
Computer Services	500.00	500.00	0.00	500.00	0.00	100.00%
Refuse Removal	259.91	300.00	0.00	300.00	40.09	86.64%
Pest Control	35.00	40.00	0.00	40.00	5.00	87.50%
Telephone	645.72	735.00	0.00	735.00	89.28	87.85%
Electric - Offices	746.61	600.00	150.00	750.00	3.39	99.55%
Insurance	1,261.40	1,300.00	0.00	1,300.00	38.60	97.03%
Office Supplies	1,195.36	1,200.00	0.00	1,200.00	4.64	99.61%
Fuel & Lubricants	869.34	500.00	370.00	870.00	0.66	99.92%
Uniform Rental	831.29	820.00	12.00	832.00	0.71	99.91%
Contractual Services	12,000.00	10,000.00	2,000.00	12,000.00	0.00	100.00%
Wastewater Testing	1,625.00	1,500.00	125.00	1,625.00	0.00	100.00%
Electric - Wastewater Plant	2,667.08	4,000.00	0.00	4,000.00	1,332.92	66.68%
Step System	11,299.87	20,000.00	0.00	20,000.00	8,700.13	56.50%
Chemicals	4,491.20	5,500.00	0.00	5,500.00	1,008.80	81.66%
Shop Tools and Supplies	776.69	800.00	0.00	800.00	23.31	97.09%

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L Board Report**  
**403 - Wastewater**  
**From 10/1/2017 Through 9/30/2018**

	<u>Current Year - Actual</u>	<u>YTD Budget - Original</u>	<u>YTD Budget - Revised</u>	<u>Total Budget</u>	<u>Total Budget - Variance</u>	<u>%</u>
Operating Equipment	2,775.16	4,000.00	0.00	4,000.00	1,224.84	69.38%
Total OPERATING	41,979.63	51,795.00	2,657.00	54,452.00	12,472.37	77.09%
<b>MAINTENANCE</b>						
Sludge Removal	882.00	6,000.00	0.00	6,000.00	5,118.00	14.70%
Maintenance - Wastewater	6,081.24	10,000.00	0.00	10,000.00	3,918.76	60.81%
Total MAINTENANCE	6,963.24	16,000.00	0.00	16,000.00	9,036.76	43.52%
<b>CAPITAL OUTLAY</b>						
Capital Outlay	8,899.99	0.00	9,000.00	9,000.00	100.01	98.89%
Total CAPITAL OUTLAY	8,899.99	0.00	9,000.00	9,000.00	100.01	98.89%
<b>RENEWAL &amp; REPLACEMENT</b>						
Renewal & Replacement	0.00	12,443.00	(10,000.00)	2,443.00	2,443.00	0.00%
Total RENEWAL & REPLACEMENT	0.00	12,443.00	(10,000.00)	2,443.00	2,443.00	0.00%
<b>OTHER</b>						
Due To Water Fund	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Debt-SRF Wastewater Plant	143,368.81	0.00	143,368.81	143,368.81	0.00	100.00%
Total OTHER	143,368.81	10,000.00	143,368.81	153,368.81	10,000.00	93.48%
Total Expenses	293,290.87	210,000.00	143,368.81	353,368.81	60,077.94	83.00%
Net Income	<u>(9,967.62)</u>	<u>0.00</u>	<u>(143,368.81)</u>	<u>(143,368.81)</u>	<u>133,401.19</u>	<u>6.95%</u>