RESOLUTION # 2022-07

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT AMENDING FISCAL YEAR 2021-2022 BUDGET

WHEREAS, the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT (hereinafter referred to as the "Board") is empowered to construct, operate and maintain a Water and Sewer System (the "System") pursuant to Chapter No. 98-495, Laws of Florida, as amended by Chapters 2005-298, 2015-205, and 2021-263, Laws of Florida; and

WHEREAS, the Board is authorized and empowered to make rules and regulations for its own government and proceedings; and

WHEREAS, the Board met, reviewed the requested changes to adjust Beginning Net Assets to actual, adjust Revenues projections to align with mid-year results, adjust Expenses as needed, update Capital Purchases for requested changes and amended the budget for the Fiscal Year ending September 30, 2022 with these changes, during a publicly advertised meeting on June 22, 2022.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT, in public meeting assembled that the following Fiscal Year 2021-2022 Amended Budget be adopted as specifically noticed in Exhibit A and recognized as Resolution 2022-07:

If any phase or portion of this Resolution is held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion.

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 22nd day of June, 2022.

BOARD OF COMMISSIONERS IMMOKALEE WATER AND SEWER DISTRICT

BY

Joseph Brister

Chairman

BY:

Bonnie Keen

Secretary

Exhibit A
Immokalee Water & Sewer District

BUDGET For the year ended September 30, 2022

Amendment 1

Miscellaneous bank fees	Miscellaneous office expense	Office supplies	Diesel Fuel Expense	Vehicle Lease	Vehicle Repair & Maintenance	Vehicle fuel	Other contract services	Water meter and register replacements	Section 8 repairs	Repairs and Maintenance	Section 8 Field Maintenance	Equipment Repair & Maintenance	Other insurance	Comprehensive auto insurance	General liability insurance	Section 8 electric	Electric	Postage and freight	Telephone and fax	Travel and training	Engineering services	Accounting/auditing	Other professional services	Other Legal	Legal services	Workers' compensation	Health/life insurance	Employer pension contribution	Unemployment taxes	FICA	Overtime	Salaries and wages	OPERATING EXPENSES	TOTAL OPER	Cross connection control fee	Miscellaneous charges, fees and other income	Reconnect and transfer fees	Late rees	Meter service charge	Material Service	Wastewater service	Water service	OPERATING REVENUES		
																																		TOTAL OPERATING REVENUES		neome								V TRE F	۵
		•	2,783.88	•	9,000.00	8,849.06	29,000.00	•	•	190,000.00	•	24,895.51	37,790.61	2,119.66	10 134.67		172,000.00	,	5,700.80	8,000.00						6,328.00	82,813.56	18,535.28	513.71	23,632.49	14,827.06	299,094.34												WATER TREATMENT V PLANT	DEPT 10
•		1	13,000.00	871.52	5,000.00	6,500.00	250,000.00	1	7,500.00	300,000.00	2,500.00	30,000.00	129,784.86	3,179.50	20,383.25	5,000.00	210,000.00		3,000.00	16,000.00		,			,	12,408.80	170,718.84	37,506.26	1,063.01	47,820.48	47,245.50	577,858.88												WASTEWATER PLANT	DEPT 20
•	ı	1	4,200.00	1,414.00	12,000.00	10,000.00	9,500.00	•	i	160,000.00	•	10,000.00	6,943.93	5,299.17	12,989.97	•	42,000.00		3,800.00	12,000.00	•				1	8,410.00	123,681.10	24,399.39	492.62	31,109.22	35,696.60	370,959.87												WASTEWATER COLLECTION	DEPT 30
8,000.00	45,000.00	15,000.00		2,106.04	250.00	2,400.00	50,000.00	•	i	2,500.00			43,471.04	529.92	10,509.57	,		40,000.00	5,000.00	25,000.00	440,000.00	60,000.00	131,000.00		172,500.00	4,526.20	181,115.00	40,200.38	1,083.03	51,255.49	1,149.70	666,856.65												CUSTOMER SERVICE / ADMIN MAINTENANCE	DEPT 40
•		•	800.00	2,000.00	6,000.00	7,500.00	6,500.00	•		12,000.00		10,000.00	2,118.88	7,418.83	7,733.85				3,800.00	21,200.00						5,410.00	105,811.44	14,967.39	589.84	19,083.42	7,935.86	244,020.56												MAINTENANCE	DEPT 50
	•	•	1,703.65	1,018.59	19,137.00	32,356.68	9,084.00	120,000.00	1	126,823,39	ı	20,000.00	1,856.68	6,888.92	11,480.69	•	2,400.00		4,850.00	20,000.00	1				•	12,702.00	242,453.51	38,857.29	773.35	49,543.04	47,245.50	600,375.96			1									WATER DISTRIBUTION	DEPT 60
8,000.00	45,000.00	15,000.00	22,487.53	7,410.15	51,387.00	67,605.74	354,084.00	120,000.00	7,500.00	791,323.39	2,500.00	94,895.51	221,966.00	25,436.00	73,232.00	5,000.00	426,400.00	40,000.00	26,150.80	102,200.00	440,000.00	60,000.00	131,000.00		172,500.00	49,785.00	906,593.45	174,465.99	4,515.56	222,444.14	154,100.22	2,759,166.26		11,919,427.52	377,350.82	277.26.74	95,163.30	20,779.00	000,207,57	or 292 998	6.062.742.54	4,226,541.13		TOTAL	

BUDGET
For the year ended September 30, 2022 Amendment 1

NET PROFIT (LOSS)	UNRESTRICTED NET ASSETS BROUGHT FORWARD - October 1, 2021 UNRESTRICTED NET ASSETS CARRYFORWARD - September 30, 2022	NET PROFIT (LOSS) BEFORE NET ASSETS	Principal Retirement - Bonds Principal Retirement - Loans Principal Retirement - Capital Lease Principal Retirement - Capital Lease NET OTHER NON-OPERATING REVENUES (EXPENSES)	OTHER NON-OPERATING REVENUES (EXPENSES) Interest income Gain (Loss) on disposal of assets Other non-operating revenue Interest expense Red Jehr expense	NET CAPITAL CONTRIBUTIONS (OUTLAYS)	Bond proceeds - USDA Capital outlay	Contributed capital - developers Contributed Capital - Special Assessments Debt proceeds - Capital lease	Contributed capital - customers	CAPITAL CONTRIBUTIONS (OUTLAYS) Contributed capital - grant - FDEP/EPA/DEO Contributed capital - grant - USDA/FHA	OPERATING PROFIT (LOSS)	TOTAL OPERATING EXPENSES	Memberships/periodicals/books	Uniforms/clothing allowance	Residuals management	Laboratory fees	Other materials Toole	Chemicals	Licenses and permits	Arrowhead assessment exp. Advertising	Miscellaneous expense		
) - October 1, 2021 eptember 30, 2022		NSES)		(227,723.50)	(227,723.50)					1,194,137.31	1,150.00	1,200.00		30,400,00	109,522.15	99,771.74	3,789.79		•	WATER TREATMENT PLANT	DEPT 10
					(1,142,040.00)	944,000.00 (2,851,040.00)			765,000.00		2,444,440.90	1,700.00	2,400.00	300,000.00	85,000.00	39,300.00	110,000.00	7,000.00		,	WASTEWATER PLANT	DEPT 20
					(325,424.01)	(1,820,924.01)	53,000.00	35 000 00	\$1,460,500.00		950,995.87	600.00	1,500.00		,	41,000.00	16,000.00	500.00			WASTEWATER COLLECTION	DEPT 30
						(450,000.00)					2,024,703.02	13,000.00	800.00	ı	•	, ,	,	250.00	6,200.00	5,000.00	CUSTOMER SERVICE / ADMIN	DEPT 40
					-	•					509,990.07	600.00	1,500.00	•	•	2,000.00		1,000.00		•	MAINTENANCE	DEPT 50
ı	11	1	1		(316,082.00)	(885,170.00)	53,000,00	70,000.00	464,088.00	ı	1,488,510.56	1,175.00	3,000.00	•		14,000,00		200.00		,	WATER DISTRIBUTION	DEPT 60
0.00	12,123,841.00 11,354,804.73	(769,036.27)	(1,076,000.00) (37,825.49) (43,861.32) (1,692,316.55)	26,235.81 9,600.00 36,462.43 (606,927.98)	(2,383,369.51)	944,000.00 (6,234,857.51)	77,900.00	70,000.00 70,000.00	1,460,500.00 1,729,088.00	3,306,649.79	8,612,777.73	18,225.00	10,400.00	300,000.00	115,400.00	26.285.00	225,771.74	12,739.79	6,200.00	5,000.00	TOTAL	

Immokalee Water & Sewer District

BUDGET

Amendment 1

For the year ended September 30, 2022

 PLANT	TREATMENT	WATER	DEPT 10	
PLANT	WASTEWATER		DEPT 20	
COLLECTION	WASTEWATER		DEPT 30	
SER VICE / ADMIN	WASTEWATER WASTEWATER CUSTOMER WATER		DEPT 40	
MAINTENANCE			DEPT 50	
DISTRIBUTION	WATER		DEPT 60	
TOTA				

UNRESTRICTED NET ASSETS ANALYSIS

Designated for Future Capital Projects Designated for Capital Equipment Designated for Operations (6 months) Designated for Emergencies Designated for Vehicle Replacement

Designated for Maintenance Reserve - Wastewater

Designated for Maintenance Reserve - Water Transfer from (to) Operations

Undesignated

(769,036.27) 245,338.14 11,354,804.73

3,523,000.00

1,000,000.00 00.000,000

500,000.00

4,306,388.87

607,483.00 941,631.00

TOTAL UNRESTRICTED NET ASSETS

Net position - end of the year Net position - beginning of the year Increase in Net Position (GAAP Basis) Principal retirement - Capital lease Principal retirement - SRF Principal retirement - bonds Assessments Depreciation Capital outlay Debt proceeds Net profit (loss) Before Net Assets (Non-GAAP Budgetary Basis) Reconciliation of Budgetary Basis to GAAP: Principal Retirement is the reduction of Long Term Payables Principal Retirement is the reduction of Long Term Payables Collection of Assessments are a reduction of Assessments Receivable Capital outlay are assets which are expensed by depreciating them over the life of the asset. Principal Retirement is the reduction of Long Term Payables Depreciation is the expensing of capital assets over the useful life Debt proceeds are recognized as Long Term Liabilities 45,911,564.05 42,309,956.00 43,861.32 3,601,608.05 (944,000.00) 6,234,857.51 (2,000,000.00) (77,900.00) 1,076,000.00 (769,036.27) 37,825.49