

RESOLUTION # 2022-15

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT ADOPTING THE FINAL 2021-22 FISCAL YEAR 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") as described in Chapter 2022-258, 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, amended, and *adopted* the final budget for the fiscal year ending September 30, 2022, during a publicly advertised meeting on November 16, 2022;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT, in public meeting assembled that the Final 2021-22 Fiscal Year (Exhibit A) be adopted and recognized as Resolution 2022-15.

PASSED AND DULY ADOPTED by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 16th day of November 2022.

BOARD OF COMMISSIONERS
IMMOKALEE WATER AND SEWER DISTRICT

BY: _____


Joseph Brister
Chairman

BY: _____


Bonnie Keen
Secretary

Innokale Water & Sewer District
EXHIBIT A

FINAL BUDGET
For the year ended September 30, 2022

	DEPT 10 WATER TREATMENT PLANT	DEPT 20 WASTEWATER PLANT	DEPT 30 WASTEWATER COLLECTION	DEPT 40 CUSTOMER SERVICE / ADMIN	DEPT 50 MAINTENANCE	DEPT 60 WATER DISTRIBUTION	FINAL BUDGET TOTAL
OPERATING REVENUES							
Water service							4,108,156.83
Wastewater service							5,983,043.35
Meter service charge							863,740.87
Late fees							86,025.00
Reconnect and transfer fees							106,230.00
Miscellaneous charges, fees and other income							278,564.11
Cross connection control fee							374,526.56
TOTAL OPERATING REVENUES							11,800,286.72
OPERATING EXPENSES							
Salaries and wages	274,569.39	586,004.08	367,471.55	721,389.86	197,784.41	580,202.51	2,727,421.80
Overtime	11,004.86	33,143.17	40,340.57	7,374.33	21,119.18	30,249.83	143,231.94
FICA	21,253.47	46,302.54	30,557.21	54,798.40	16,119.14	45,449.19	214,479.95
Unemployment taxes	83.20	452.42	200.63	767.76	157.02	473.05	2,134.08
Employer pension contribution	16,344.60	33,484.00	21,760.51	38,907.71	12,468.53	33,804.35	156,769.70
Health/life insurance	72,581.41	166,657.56	119,679.54	175,051.00	97,968.86	242,546.00	874,484.37
Workers' compensation	4,546.53	9,837.88	6,395.37	2,671.36	3,932.28	10,101.58	37,485.00
Legal services				183,562.67			183,562.67
Other Legal				3,241.58			3,241.58
Other professional services		6,281.40		122,015.88			128,297.28
Accounting/auditing				38,090.00			38,090.00
Engineering services		10,072.00	32,971.40	193,790.50		5,876.00	242,709.90
Travel and training	9,875.70	13,096.88	13,207.66	24,142.65	9,144.15	23,451.74	92,918.78
Telephone and fax	6,075.32	1,184.70	3,411.30	5,859.12	4,503.94	4,367.26	25,401.64
Postage and freight				42,460.05			42,460.05
Electric	223,623.38	212,201.43	51,472.70				487,297.51
Section 8 electric		2,769.63					2,769.63
General liability insurance	10,134.67	20,383.25	12,989.97	10,509.57	7,733.85	11,480.69	73,232.00
Comprehensive auto insurance	2,119.67	3,281.68	5,299.17	529.92	7,418.83	6,888.92	25,538.19
Other insurance	38,735.86	129,729.63	7,081.09	44,264.83	2,336.28	1,612.30	223,759.99
Equipment Repair & Maintenance	713.34	38,059.34	402.00		183.51	5,303.49	44,661.68
Section 8 Field Maintenance							
Repairs and Maintenance	143,610.81	203,586.94	119,163.94	2,018.00	4,497.42	64,712.44	537,589.55
Section 8 repairs							
Water meter and register replacements						236,712.94	236,712.94
Other contract services	29,866.29	167,775.46	8,345.07	78,750.11	6,653.56	16,219.88	307,610.37
Vehicle fuel	9,543.59	5,238.63	10,343.53	2,657.54	7,681.52	30,904.07	66,368.88
Vehicle Repair & Maintenance	3,080.35	4,854.61	3,672.10	193.00	1,366.08	14,469.95	27,636.09
Vehicle Lease Maintenance	21.67	268.32	1,035.88	838.29	775.55	283.56	3,223.27
Diesel Fuel Expense	5,773.39	7,027.24	4,234.57		2,861.22	1,657.47	21,553.89
Office Expense	586.84			35,242.30	366.98	19.99	36,216.11
Miscellaneous office expense				31,850.23			31,850.23
Miscellaneous bank fees				6,159.83			6,159.83

Immokalee Water & Sewer District
EXHIBIT A

FINAL BUDGET
For the year ended September 30, 2022

	DEPT 10 WATER TREATMENT PLANT	DEPT 20 WASTEWATER PLANT	DEPT 30 WASTEWATER COLLECTION	DEPT 40 CUSTOMER SERVICE / ADMIN	DEPT 50 MAINTENANCE	DEPT 60 WATER DISTRIBUTION	FINAL BUDGET TOTAL
Miscellaneous expense	-	-	-	4,074.25	-	-	4,074.25
Arrowhead assessment exp.	-	-	-	9,453.20	-	-	9,453.20
Advertising	-	-	-	175.00	-	-	26,148.76
Licenses and permits	4,075.00	21,898.76	14,961.79	-	310.27	-	217,456.47
Chemicals	98,326.80	103,857.61	34,891.90	-	12,194.85	104,921.79	271,385.51
Other materials	96,928.54	22,448.43	3,816.77	-	2,475.40	12,153.52	25,009.46
Tools	1,674.81	4,888.96	4,478.14	-	3,063.12	8,009.79	31,470.48
Safety & Security	5,473.29	7,675.54	-	2,770.60	-	-	99,162.00
Laboratory/ fees	24,323.00	74,839.00	-	-	-	-	207,101.27
Residuals management	-	207,101.27	-	-	-	-	8,662.58
Uniforms/clothing allowance	1,206.16	1,752.22	1,186.13	1,000.00	939.48	2,578.59	9,763.51
Memberships/periodicals/books	549.79	1,752.22	209.79	7,983.62	331.77	356.77	9,629.29
Hurricane Ian Supplies	-	331.77	-	9,629.29	-	-	-
TOTAL OPERATING EXPENSES	1,116,701.73	2,146,486.35	919,580.28	1,862,222.45	424,387.20	1,494,807.67	7,964,185.68

OPERATING PROFIT (LOSS)

3,836,101.04

CAPITAL CONTRIBUTIONS (OUTLAYS)

Contributed capital - grant - FDEP/EPA/DEO	-	768,249.57	-	-	-	-	768,249.57
Contributed capital - grant - USDA/VFHA	-	-	-	-	-	-	73,465.00
Contributed capital - customers	-	-	30,207.00	-	-	73,465.00	30,207.00
Contributed capital - developers	-	-	-	77,881.72	-	-	77,881.72
Contributed Capital - Special Assessments	-	-	-	8,830,258.54	-	-	8,830,258.54
Debt proceeds	-	-	-	-	-	-	944,000.00
Bond proceeds - USDA	-	944,000.00	-	-	-	-	944,000.00
Capital outlay	(146,170.00)	(1,753,196.45)	(828,123.28)	-	-	(126,923.22)	(2,854,412.95)
NET CAPITAL CONTRIBUTIONS (OUTLAYS)	(146,170.00)	(1,753,196.45)	(828,123.28)	8,908,140.26	-	(53,458.22)	7,869,648.88

OTHER NON-OPERATING REVENUES (EXPENSES)

Interest income	-	-	-	-	-	-	33,495.02
Gain (Loss) on disposal of assets	-	-	-	-	-	-	3,330.86
Other non-operating revenue	-	-	-	-	-	-	42,683.94
Interest expense	-	-	-	-	-	-	(949,988.29)
Bad debt expense	-	-	-	-	-	-	(11,500.83)
Principal Retirement - Bonds	-	-	-	-	-	-	(9,834,969.00)
Principal Retirement - Loans	-	-	-	-	-	-	(96,126.44)
Principal Retirement - Capital Lease	-	-	-	-	-	-	(43,861.32)
NET OTHER NON-OPERATING REVENUES (EXPENSES)	-	-	-	-	-	-	(10,856,934.06)

NET PROFIT (LOSS) BEFORE NET ASSETS

848,815.86

UNRESTRICTED NET ASSETS BROUGHT FORWARD - October 1, 2021
UNRESTRICTED NET ASSETS CARRYFORWARD - September 30, 2022

NET PROFIT (LOSS)

12,123,841.00
12,972,656.86
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	2022 ORIGINAL BUDGET	AMENDMENTS	2022 FINAL BUDGET
OPERATING REVENUES			
Water service	4,376,541.13	(268,384.30)	4,108,156.83
Wastewater service	6,212,742.54	(229,699.19)	5,983,043.35
Meter service charge	866,267.39	(2,526.52)	863,740.87
Late fees	84,979.60	1,045.40	86,025.00
Reconned and transfer fees	108,163.30	(1,933.30)	106,230.00
Miscellaneous charges, fees and other income	178,382.74	100,181.37	278,564.11
Cross connection control fee	377,350.82	(2,824.26)	374,526.56
TOTAL OPERATING REVENUES	12,204,427.52	(404,140.80)	11,800,286.72
OPERATING EXPENSES			
Salaries and wages	2,834,166.26	(106,744.46)	2,727,421.80
Overtime	148,600.22	(5,368.28)	143,231.94
FICA	228,181.64	(13,701.69)	214,479.95
Unemployment taxes	14,615.56	(12,481.48)	2,134.08
Employer pension contribution	178,965.99	(22,196.29)	156,769.70
Health/life insurance	755,593.45	118,890.92	874,484.37
Workers' compensation	37,485.00	-	37,485.00
Legal services	172,500.00	11,062.67	183,562.67
Other Legal	800,000.00	(796,758.42)	3,241.58
Other professional services	171,000.00	(42,702.72)	128,297.28
Accounting/auditing	60,000.00	(21,910.00)	38,090.00
Engineering services	400,000.00	(157,290.10)	242,709.90
Travel and training	99,700.00	(6,781.22)	92,918.78
Telephone and fax	20,800.00	4,601.64	25,401.64
Postage and freight	36,000.00	6,460.05	42,460.05
Electric	442,400.00	44,897.51	487,297.51
Section 8 electric	5,000.00	(2,230.37)	2,769.63
General liability insurance	73,232.00	-	73,232.00
Comprehensive auto insurance	25,436.00	102.19	25,538.19
Other insurance	220,466.00	3,293.99	223,759.99
Equipment Repair & Maintenance	104,895.51	(60,233.83)	44,661.68
Section 8 Field Maintenance	2,500.00	(2,500.00)	-
Repairs and Maintenance	685,180.64	(147,591.09)	537,589.55
Section 8 repairs	7,500.00	(7,500.00)	-
Water meter and register replacements	-	236,712.94	236,712.94
Other contract services	360,362.00	(52,751.63)	307,610.37
Vehicle fuel	53,705.74	12,663.14	66,368.88
Vehicle Repair & Maintenance	66,387.00	(38,750.91)	27,636.09
Vehicle Lease Maintenance	47,524.15	(44,300.88)	3,223.27
Diesel Fuel Expense	12,556.53	8,997.36	21,553.89
Office Expense	15,000.00	21,216.11	36,216.11
Miscellaneous office expense	65,000.00	(33,149.77)	31,850.23
Miscellaneous bank fees	9,000.00	(2,840.17)	6,159.83

	2022 ORIGINAL BUDGET	AMENDMENTS	2022 FINAL BUDGET
Miscellaneous expense	5,000.00	(5,000.00)	-
Arrowhead assessment exp.	-	4,074.25	4,074.25
Advertising	6,200.00	3,253.20	9,453.20
Licenses and permits	15,239.79	10,908.97	26,148.76
Chemicals	225,771.74	(8,315.27)	217,456.47
Other materials	430,607.46	(159,221.95)	271,385.51
Tools	24,949.48	59.98	25,009.46
Safety & Security	106,400.00	(7,238.00)	31,470.48
Laboratory fees	215,000.00	(7,898.73)	99,162.00
Residuals management	10,400.00	(1,737.42)	207,101.27
Uniforms/clothing allowance	19,225.00	(9,461.49)	8,662.58
Memberships/periodicals/books	-	9,629.29	9,763.51
Hurricane Ian Supplies	-	-	9,629.29
TOTAL OPERATING EXPENSES	9,212,547.15	(1,289,461.24)	7,964,185.68
OPERATING PROFIT (LOSS)	2,991,880.36	885,320.45	3,836,101.04
CAPITAL CONTRIBUTIONS (OUTLAYS)			
Contributed capital - grant - FDEP/EPAD/EO	1,460,500.00	(1,460,500.00)	-
Contributed capital - grant - USDA/FHA	1,229,088.00	(460,838.43)	768,249.57
Contributed capital - customers	70,000.00	3,465.00	73,465.00
Contributed capital - developers	70,000.00	(39,793.00)	30,207.00
Contributed Capital - Special Assessments	77,900.00	(18.28)	77,881.72
Debt proceeds	-	8,830,258.54	8,830,258.54
Bond proceeds - USDA	944,000.00	-	944,000.00
Capital outlay	(5,976,445.51)	3,122,032.56	(2,854,412.95)
NET CAPITAL CONTRIBUTIONS (OUTLAYS)	(2,124,957.51)	9,994,606.39	7,869,648.88
OTHER NON-OPERATING REVENUES (EXPENSES)			
Interest income	31,235.81	2,259.21	33,495.02
Gain (Loss) on disposal of assets	9,600.00	(6,269.14)	3,330.86
Other non-operating revenue	36,462.43	6,223.51	42,685.94
Interest expense	(939,623.10)	(10,365.19)	(949,988.29)
Bad debt expense	(20,000.00)	8,499.17	(11,500.83)
Principal Retirement - Bonds	(798,000.00)	(9,036,969.00)	(9,834,969.00)
Principal Retirement - Loans	(37,825.49)	(58,300.95)	(96,126.44)
Principal Retirement - Capital Lease	(43,861.32)	-	(43,861.32)
NET OTHER NON-OPERATING REVENUES (EXPENSES)	(1,762,011.58)	(9,094,922.38)	(10,856,934.06)
NET PROFIT (LOSS) BEFORE NET ASSETS	(895,088.82)	1,785,004.45	848,815.86
UNRESTRICTED NET ASSETS BROUGHT FORWARD	14,494,000.00	(2,370,159.00)	12,123,841.00
UNRESTRICTED NET ASSETS CARRYFORWARD - 5	13,598,911.18	(626,254.32)	12,972,656.86
NET PROFIT (LOSS)	-	-	-

	2022 ORIGINAL BUDGET	AMENDMENTS	2022 FINAL BUDGET
UNRESTRICTED NET ASSETS ANALYSIS			
Designated for Emergencies	941,631.00	-	941,631.00
Designated for Operations (6 months)	3,813,925.00	168,167.84	3,982,092.84
Designated for Vehicle Replacement	607,483.00	-	607,483.00
Designated for Capital Equipment	1,000,000.00	-	1,000,000.00
Designated for Future Capital Projects	3,523,000.00	-	3,523,000.00
Designated for Maintenance Reserve - Wastewater	3,569,382.00	(2,569,382.00)	1,000,000.00
Designated for Maintenance Reserve - Water	812,240.00	(312,240.00)	500,000.00
Transfer from (to) Operations	(895,088.82)	1,743,904.68	848,815.86
Undesignated	226,339.00	343,295.16	569,634.16
TOTAL UNRESTRICTED NET ASSETS	13,598,911.18	(626,254.32)	12,972,656.86

	2022 ORIGINAL BUDGET	AMENDMENTS	2022 FINAL BUDGET
Reconciliation of Budgetary Basis to GAAP:			
Net profit (loss) Before Net Assets (Non-GAAP Budgetary Basis)	(895,088.82)	1,743,904.68	848,815.86
Debt proceeds	(944,000.00)	(8,830,258.54)	(9,774,258.54)
Capital outlay	5,976,445.51	(3,122,032.56)	2,854,412.95
Depreciation	(2,000,000.00)	(533,835.48)	(2,533,835.48)
Assessments	(77,900.00)	18.28	(77,881.72)
Principal retirement - bonds	798,000.00	9,036,969.00	9,834,969.00
Principal retirement - SRF	37,825.49	58,300.95	96,126.44
Principal retirement - Capital lease	43,861.32	-	43,861.32
Increase in Net Position (GAAP Basis)	2,939,143.50	(1,646,933.67)	1,292,209.83
Net position - beginning of the year	43,500,000.00	(1,190,044.00)	42,309,956.00
Net position - end of the year	46,439,143.50	(2,836,977.67)	43,602,165.83