

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT

JULY 8, 2022

AGENDA PACKAGE

<https://meet.goto.com/cshoemaker>

Call-in Information 571-317-3122 Conference ID: 424-147-405



210 N. UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FLORIDA 33071

Sun'n Lake of Sebring Improvement District
Inframark, Infrastructure Management Services
210 North University Drive, Suite 702 • Coral Springs, Florida 33071
Telephone: (954) 603-0033 • Fax: (954) 345-1292

July 1, 2022

Board of Supervisors
Sun'n Lake of Sebring Improvement District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Sun'n Lake of Sebring Improvement District is scheduled for **Friday July 8, 2022 at 9:00 a.m.** at the **Community Center, 3500 Edgewater Drive, Sebring, FL 33872**. Anyone wishing to listen to and/or participate in the meeting can do so by calling **571-317-3122** and entering conference ID **424-147-405** or via <https://meet.goto.com/cshoemaker>. Following is the advance agenda for the meeting:

Following is the meeting agenda:

- 1. Call to order – President Brooks**
- 2. Pledge of Allegiance**
- 3. Announcements:**
 - The next regular meeting of the Board of Supervisors will take place Friday, **July 22, 2022, at 9:00 a.m.** at the Community Center, 3500 Edgewater Drive, Sebring, FL 33872
 - Please silence or turn off your cell phone
- 4. Consent Agenda**
 - A.** Minutes of the Board of Supervisors Regular meeting held June 17, 2022
 - B.** Treasurer's Report, May 2022
- 5. Public Comment**
- 6. Message from Commissioner Scott Kirouac**
- 7. Action Agenda**
 - A.** Public Hearing - Stormwater Facilities Plan
 - B.** Utility Rate Case Presentation
 - C.** ARPA Sub-Recipient Agreements
- 8. Add-on items**
- 9. Petitions and Communications**
- 10. Staff Reports**
 - A.** Golf Report
 - i.* Tanglewood Agreement
 - B.** General Counsel
 - C.** General Manager

11. Follow Up Items

- A. July 8th – New Website Construction Update
- B. Code Enforcement Reorganization
- C. Return of Recycle Cans

12. New Business

13. Discussion to/from Board

14. Budget Workshop

- A. Third Workshop – All Funds – Includes any revisions from the second workshop, from the residents on the rates being approved.
 - i. Capital Recap
 - ii. Budget Summary
 - iii. Capital Plan
 - iv. Golf Budget
 - v. Utility Budget
 - vi. General Fund Budget

15. Future Meetings

- A. July 22nd – Draft 2023 Meeting Schedule
- B. FY 20 -FY 21 Audit

16. Adjournment

Any supporting material for the items listed above not included in the agenda package will be provided as soon as they are available, or they will be distributed at the meeting. I look forward to seeing you at the meeting, but in the meantime if you have any questions, please contact me.

Sincerely,

Chris Shoemaker

Chris Shoemaker
General Manager

Fourth Order of Business

4A

Minute of Meeting 6.17.22
Under Separate Cover

4B

TREASURER'S REPORT

As of May 31, 2022

(unaudited)



Sun 'n Lake of Sebring Improvement District

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Sun 'n Lake of Sebring Improvement District
General Fund Income Statement
For the Month Ending May 31, 2022

Target: 67%

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET COMPARISON		
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET VARIANCE	PRIOR YEAR MONTH ACTUAL	ACTUALS VARIANCE	YTD ACTUAL	YTD BUDGET	VARIANCE	PRIOR YTD ACTUALS	ACTUALS VARIANCE	AMENDED ANNUAL BUDGET	YTD vs BUDGET VARIANCE	% OF BUDGET
	Revenues:												
Assessments	\$ 166,481	\$ 100,000	\$ 66,481	\$ 173,826	\$ (7,345)	\$ 3,611,108	\$ 3,345,000	\$ 266,108	\$ 3,559,438	\$ 51,670	\$ 3,430,000	\$ 181,108	105%
Investment Earnings	1,654	2,083	(429)	1,644	10	10,466	16,667	(6,200)	13,829	(3,362)	25,000	(14,534)	42%
Penalty & Interest on Assessments	17,164	4,583	12,580	14,684	2,480	51,539	36,667	14,873	156,128	(104,588)	55,000	(3,461)	94%
Memberships	6,825	3,333	3,492	6,050	775	42,450	26,667	15,783	42,995	(545)	40,000	2,450	106%
Charges for Billing Services	1,437	256	1,181	2,665	(1,229)	25,057	8,333	16,724	39,157	(14,100)	8,500	16,557	295%
Special Events / Advertising	47	1,667	(1,620)	-	47	835	13,333	(12,498)	10,006	(9,170)	20,000	(19,165)	4%
Community Center Rental	470	833	(363)	1,050	(580)	5,194	6,667	(1,473)	5,460	(266)	10,000	(4,806)	52%
Miscellaneous	13,264	6,354	6,910	17,614	(4,350)	89,780	50,833	38,946	79,464	10,316	76,250	13,530	118%
Total Operating Revenues	207,341	119,110	88,231	217,532	(10,191)	3,836,430	3,504,166	332,264	3,906,476	(70,046)	3,664,750	171,680	105%
Operating Expenditures													
Administration	25,179	35,787	10,609	55,540	30,361	231,133	291,800	60,667	295,145	64,012	434,950	203,817	53%
Community Services	8,498	16,798	8,299	13,004	4,505	74,555	135,383	60,828	113,621	39,066	202,575	128,020	37%
Recreation Services	23,679	27,833	4,154	19,719	(3,960)	198,775	219,167	20,392	166,080	(32,695)	348,000	149,225	57%
Finance	26,105	26,479	375	19,787	(6,318)	210,691	213,083	2,392	196,848	(13,843)	316,000	105,309	67%
Code Enforcement	7,533	8,438	905	6,607	(926)	61,037	67,650	6,613	57,346	(3,691)	101,400	40,363	60%
Public Safety - Security	16,529	19,387	2,858	16,968	439	144,282	155,100	10,818	134,389	(9,893)	232,650	88,368	62%
Buildings & Grounds	28,208	25,942	(2,266)	25,312	(2,896)	198,277	207,533	9,256	197,079	(1,198)	311,300	113,023	64%
Roads & Drainage	65,243	114,158	48,914	115,437	50,194	1,510,909	913,261	(597,647)	567,278	(943,631)	1,369,900	(141,009)	110%
Equipment & Vehicle Maintenance	8,853	5,550	(3,303)	6,902	(1,950)	52,427	44,400	(8,027)	42,171	(10,256)	66,600	14,173	79%
Total Expenditures	209,827	280,372	70,545	279,277	69,450	2,682,085	2,247,377	(434,707)	1,769,956	(912,129)	3,383,375	701,290	79%
Excess of Revenues over Operating Expenditures Before Transfers	(2,486)	(161,262)	158,776	(61,745)	59,258	1,154,345	1,256,789	(102,444)	2,136,520	(982,175)	281,375	872,970	410%
Capital Projects & Equip. Expenditures													
Administration	-	-	-	-	-	-	40,000	40,000	8,664	8,664	40,000	40,000	0%
Recreation Services	-	-	-	-	-	-	390,000	390,000	16,689	16,689	390,000	390,000	0%
Public Safety - Security	-	-	-	-	-	-	30,000	30,000	-	-	30,000	30,000	0%
Buildings & Grounds	-	-	-	-	-	-	-	-	65,507	65,507	-	-	0%
Roads & Drainage	-	-	-	-	-	375	85,000	84,625	146,121	145,746	435,000	434,625	0%
Equipment & Vehicle Maintenance	12,713	-	(12,713)	-	(12,713)	12,713	-	(12,713)	-	(12,713)	-	(12,713)	0%
Transfer Out - Golf Capital	-	-	-	14,221	14,221	-	-	-	337,819	337,819	-	-	0%
Total Capital Projects & Equip.	12,713	-	(12,713)	14,221	1,508	13,088	545,000	531,912	574,800	561,711	895,000	881,912	1%
Other Revenues													
Transfer In	-	-	-	-	-	-	-	-	-	-	252,950	(252,950)	0%
Disposition of Fixed Assets	-	-	-	-	-	-	-	-	240,000	(240,000)	-	-	0%
Proceeds from Land Sales	-	-	-	-	-	125,952	-	125,952	-	125,952	-	125,952	0%
Prior Year's Fund Balance	-	-	-	-	-	-	-	-	-	-	379,000	(379,000)	0%
Total Other Revenues	-	-	-	-	-	125,952	-	125,952	240,000	(114,048)	631,950	(505,998)	20%
Other Expenditures													
Contingency	-	-	-	-	-	-	-	-	-	-	18,325	18,325	0%
Total Other Expenditures	-	-	-	-	-	-	-	-	-	-	18,325	18,325	0%
Net change in Fund Balance	\$ (15,200)	\$ (161,262)	\$ 146,062	\$ (75,966)	\$ 60,766	1,267,208	711,789	555,419	1,801,720	(534,512)	-	1,267,208	
Fund balance as of Oct 01, 2021						3,912,497							
Fund Balance as of May 31, 2022						\$ 5,179,705							

Sun 'n Lake of Sebring Improvement District
General Fund Income Statement (By Month)
For the Month Ending May 31, 2022

	Actual October 2021	Actual November 2021	Actual December 2021	Actual January 2022	Actual February 2022	Actual March 2022	Actual April 2022	Actual May 2022	Forecast June 2022	Forecast July 2022	Forecast August 2022	Forecast September 2022	Annual Total	Amended Annual Budget	Variance	% of Budget		
Revenues:																		
Assessments	\$ 57,207	\$ 2,127,515	\$ 389,477	\$ 249,690	\$ 155,433	\$ 365,382	\$ 99,923	\$ 166,481	\$ -	\$ -	\$ -	\$ -	\$ 3,611,108	\$ 3,430,000	\$ 181,108	105%		
Investment Earnings	1,510	1,559	1,504	1,515	1,539	471	714	1,654	2,083	2,083	2,083	2,083	18,800	25,000	(6,200)	75%		
Penalty & Interest on Assessments	3,579	1,192	4,507	2,288	4,396	12,434	5,979	17,164	4,583	4,583	4,583	4,583	69,873	55,000	14,873	127%		
Memberships	4,550	5,125	2,725	3,550	6,225	8,250	5,200	6,825	3,333	3,333	3,333	3,333	55,783	40,000	15,783	139%		
Charges for Billing Services	3,428	2,457	4,654	619	4,539	6,208	1,716	1,437	81	28	31	27	25,224	8,500	16,724	297%		
Special Events / Advertising	-	-	93	344	-	36	315	-	1,667	1,667	1,667	1,667	7,455	20,000	(12,545)	37%		
Community Center Rental	435	400	1,479	1,035	870	435	70	470	833	833	833	833	8,527	10,000	(1,473)	85%		
Miscellaneous	8,672	15,984	9,439	9,351	4,910	17,147	11,013	13,264	6,354	6,354	6,354	6,354	115,196	76,250	38,946	151%		
Total Operating Revenues	79,381	2,154,232	413,879	268,392	177,913	410,363	124,929	207,295	18,936	18,882	18,885	18,881	3,911,967	3,664,750	247,217	107%		
Operating Expenditures																		
Administration	39,857	37,328	21,105	25,598	24,889	31,588	25,589	25,179	35,787	35,787	35,787	35,788	374,283	434,950	60,667	86%		
Community Services	7,407	12,644	9,694	8,353	7,649	11,842	8,468	8,498	16,798	16,798	16,798	16,798	141,747	202,575	60,828	70%		
Recreation Services	21,873	24,998	30,711	19,824	25,371	29,017	23,301	23,679	47,333	27,333	27,333	26,833	327,608	348,000	20,392	94%		
Finance	21,798	49,521	15,258	32,162	26,835	20,959	18,054	26,105	23,229	23,229	23,229	33,229	313,608	316,000	2,392	99%		
Code Enforcement	7,950	7,369	6,947	7,087	7,244	8,198	8,710	7,533	8,438	8,438	8,438	8,438	94,787	101,400	6,613	93%		
Public Safety - Security	14,157	18,964	18,786	21,049	15,995	20,003	18,799	16,529	19,387	19,387	19,387	19,388	221,832	232,650	10,818	95%		
Buildings & Grounds	27,572	22,394	22,463	24,309	25,903	28,385	19,044	28,208	25,942	25,942	25,942	25,942	302,044	311,300	9,256	97%		
Roads & Drainage	108,272	64,306	62,087	66,420	146,833	535,250	462,497	65,243	114,158	114,158	114,158	114,166	1,967,547	1,369,900	(597,647)	144%		
Equipment & Vehicle Maintenance	4,378	6,039	4,894	6,253	6,486	10,439	5,085	8,853	5,550	5,550	5,550	5,550	74,627	66,600	(8,027)	112%		
Total Expenditures	253,264	243,562	191,945	211,054	287,205	695,681	589,547	209,827	296,622	276,622	276,622	286,131	3,818,082	3,383,375	(434,707)	113%		
Excess of Revenues over Operating Expenditures Before Transfers	(173,883)	1,910,669	221,934	57,338	(109,292)	(285,317)	(464,618)	(2,533)	(277,687)	(257,740)	(257,737)	(267,250)	93,885	281,375	(187,490)	33%		
Capital Projects & Equip. Expenditures																		
Administration	-	-	-	-	-	-	-	-	-	-	-	40,000	40,000	40,000	-	100%		
Recreation Services	-	-	-	-	-	-	-	-	-	-	-	390,000	390,000	390,000	-	100%		
Public Safety - Security	-	-	-	-	-	-	-	-	-	-	-	30,000	30,000	30,000	-	100%		
Buildings & Grounds	635	-	(635)	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Roads & Drainage	-	-	-	-	-	-	375	-	-	-	-	434,625	435,000	435,000	-	100%		
Equipment & Vehicle Maintenance	-	-	-	-	-	-	-	12,713	-	-	-	-	12,713	-	(12,713)	0%		
Total Capital Projects & Equip.	635	-	(635)	-	-	-	375	12,713	-	-	-	894,625	907,713	895,000	(12,713)	101%		
Other Revenues																		
Transfer In	-	-	-	-	-	-	-	-	-	-	-	252,950	252,950	252,950	-	100%		
Proceeds from Land Sales	-	33,287	48,897	43,768	-	-	-	-	-	-	-	-	125,952	-	125,952	0%		
Prior Year's Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	379,000	(379,000)	0%		
Total Other Revenues	-	33,287	48,897	43,768	-	-	-	-	-	-	-	-	252,950	378,902	631,950	(253,048)	60%	
Other Expenditures																		
Contingency	-	-	-	-	-	-	-	-	-	-	-	18,325	18,325	18,325	-	100%		
Total Other Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	18,325	18,325	18,325	-	100%	
Net change in Fund Balance	\$ (174,518)	\$ 1,943,957	\$ 271,466	\$ 101,105	\$ (109,292)	\$ (285,317)	\$ (464,993)	\$ (15,246)	\$ (277,687)	\$ (257,740)	\$ (257,737)	\$ (927,250)	(453,252)	\$ -	\$ (453,252)			
Fund balance as of Oct 01, 2021													3,912,497					
Fund Balance as of May 31, 2022														3,459,245				

Sun 'n Lake of Sebring Improvement District
Utility Fund Income Statement
For the Month Ending May 31, 2022

Target: 67%

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET COMPARISON		
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET VARIANCE	PRIOR YEAR MONTH ACTUAL	ACTUALS VARIANCE	YTD ACTUALS	YTD BUDGET	BUDGET VARIANCE	PRIOR YTD ACTUALS	ACTUALS VARIANCE	AMENDED ANNUAL BUDGET	YTD vs BUDGET VARIANCE	% OF BUDGET
Revenues:													
Water Revenue	\$ 90,012	\$ 84,104	\$ 5,908	\$ 91,209	\$ (1,197)	\$ 695,290	\$ 672,833	\$ 22,457	\$ 675,359	\$ 19,931	\$ 1,009,250	\$ (313,960)	69%
Sewer Revenue	126,365	116,667	9,698	126,483	(118)	1,011,669	933,333	78,335	960,683	50,986	1,400,000	(388,331)	72%
Investment Earnings	1,471	2,083	(612)	2,121	(650)	12,804	16,667	(3,863)	20,062	(7,258)	25,000	(12,196)	51%
Other Income	70,700	29,927	40,773	40,155	30,544	396,682	239,417	157,266	378,272	18,411	359,125	37,557	110%
Total Revenues	288,548	232,781	55,767	259,969	28,579	2,116,445	1,862,250	254,195	2,034,376	82,069	2,793,375	(676,930)	76%
Operating Expenses													
Customer Service	16,368	21,579	5,211	18,847	2,478	135,450	172,633	37,183	154,308	18,858	258,950	123,500	52%
Operations	209,197	179,440	(29,758)	92,688	(116,509)	990,415	1,035,579	45,164	813,167	(177,248)	1,732,838	742,423	57%
Total Expenses	225,566	201,019	(24,547)	111,535	(114,031)	1,125,864	1,208,212	82,348	967,475	(158,389)	1,991,788	865,923	57%
Excess of Revenues over Expenses Before Transfers	62,982	31,763	31,220	148,434	(85,452)	990,581	654,038	336,543	1,066,901	(76,321)	801,587	188,993	124%
Capital Projects & Equip. Expenses													
Customer Service & Operations	-	21,885	21,885	51,638	51,638	97,282	423,771	326,489	229,743	132,461	511,812	414,531	19%
Total Capital Projects & Equip.	-	21,885	21,885	51,638	51,638	97,282	423,771	326,489	229,743	132,461	511,812	414,531	19%
Other Revenues													
Transfer In	-	-	-	-	-	-	-	-	-	-	2,795,902	(2,795,902)	0%
Prior Year's Reserves	-	-	-	-	-	-	2,750,000	(2,750,000)	-	-	2,750,000	(2,750,000)	0%
Total Other Revenues	-	-	-	-	-	-	2,750,000	(2,750,000)	-	-	5,545,902	(5,545,902)	0%
Reserves / Other Expenses													
Transfer Out - URRIF	-	-	-	-	-	-	-	-	-	-	2,950,000	2,950,000	0%
Transfer Out - Deer Run Golf Irrigation	-	-	-	-	-	-	2,200,000	2,200,000	-	-	2,200,000	2,200,000	0%
Transfer Out	-	8,333	8,333	-	-	-	16,667	16,667	-	-	685,677	685,677	0%
Total Other Expenses	-	8,333	8,333	-	-	-	2,216,667	2,216,667	-	-	5,835,677	5,835,677	0%
Net Income (Loss)	\$ 62,982	\$ 1,544	\$ 61,438	\$ 96,796	\$ (33,814)	893,299	763,600	129,699	837,159	56,140	-	893,299	
Total Net Assets as of Oct 01, 2021						14,392,316							
Total Net Assets as of May 31, 2022						\$ 15,285,615							

Sun 'n Lake of Sebring Improvement District
Utility Fund Income Statement (By Month)
For the Month Ending May 31, 2022

	Actual October 2021	Actual November 2021	Actual December 2021	Actual January 2022	Actual February 2022	Actual March 2022	Actual April 2022	Actual May 2022	Forecast June 2022	Forecast July 2022	Forecast August 2022	Forecast September 2022	Annual Total	Amended Annual Budget	Variance	% of Budget
Revenues:																
Water Revenue	\$ 116,439	\$ 112,110	\$ 21,538	\$ 87,155	\$ 85,731	\$ 94,090	\$ 88,215	\$ 90,012	\$ 84,104	\$ 84,104	\$ 84,104	\$ 84,104	\$ 1,031,707	\$ 1,009,250	\$ 22,457	102%
Sewer Revenue	137,945	114,163	124,387	124,608	123,869	132,531	127,801	126,365	116,667	116,667	116,667	116,667	1,478,335	1,400,000	78,335	106%
Investment Earnings	2,045	2,097	2,022	2,131	2,089	368	580	1,471	2,083	2,083	2,083	2,083	21,137	25,000	(3,863)	85%
Other Income	24,813	65,849	40,223	54,501	11,814	42,572	86,210	70,700	29,927	29,927	29,927	29,927	516,391	359,125	157,266	144%
Total Revenues	281,242	294,219	188,171	268,396	223,502	269,561	302,806	288,548	232,781	232,781	232,781	232,781	3,047,570	2,793,375	254,195	109%
Operating Expenses																
Customer Service	20,805	15,060	14,620	21,085	13,500	19,948	14,063	16,368	21,579	21,579	21,579	21,579	221,767	258,950	37,183	86%
Operations	115,455	67,390	89,903	134,021	117,157	151,572	105,718	209,197	173,690	176,190	173,690	173,690	1,687,673	1,732,838	45,164	97%
Total Expenses	136,260	82,450	104,524	155,106	130,657	171,520	119,781	225,566	195,269	197,769	195,269	195,269	1,909,440	1,991,788	82,348	96%
Excess of Revenues over Expenses Before Transfers	144,982	211,769	83,647	113,289	92,845	98,041	183,025	62,982	37,513	35,013	37,513	37,512	1,138,130	801,587	336,543	142%
Capital Projects & Equip. Expenses																
Customer Service & Operations	668	-	(146)	-	-	90,942	5,818	-	21,885	21,885	21,885	348,874	511,812	511,812	0	100%
Total Capital Projects & Equip.	668	-	(146)	-	-	90,942	5,818	-	21,885	21,885	21,885	348,874	511,812	511,812	0	100%
Other Revenues																
Transfer In	-	-	-	-	-	-	-	-	-	-	-	2,795,902	2,795,902	2,795,902	-	100%
Prior Year's Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	2,750,000	(2,750,000)	0%
Total Other Revenues	-	-	-	-	-	-	-	-	-	-	-	2,795,902	2,795,902	5,545,902	(2,750,000)	50%
Reserves / Other Expenses																
Transfer Out - URRIF	-	-	-	-	-	-	-	-	-	-	-	2,950,000	2,950,000	2,950,000	-	100%
Transfer Out - Deer Run Golf Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	2,200,000	2,200,000	0%
Transfer Out - Capital Project	-	-	-	-	-	-	-	-	8,333	8,333	8,333	644,010	669,010	685,677	16,667	98%
Total Other Expenses	-	-	-	-	-	-	-	-	8,333	8,333	8,333	3,594,010	3,619,010	5,835,677	2,216,667	62%
Net Income (Loss)	\$ 144,314	\$ 211,769	\$ 83,794	\$ 113,289	\$ 92,845	\$ 7,099	\$ 177,207	\$ 62,982	\$ 7,294	\$ 4,794	\$ 7,294	\$(1,109,471)	\$(196,790)	\$ -	\$(196,790)	
Total Net Assets as of Oct 01, 2021													14,392,316			
Total Net Assets as of May 31, 2022													<u>\$ 14,195,526</u>			

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
CASH AND INVESTMENT SUMMARY
TD BANK, CERTIFICATES OF DEPOSIT, AND LOCAL GOVERNMENT INVESTMENT POOL (LGIP)**

Description	Interest Rate	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022
TD Bank													
General Fund account	0.15%	\$ 887,816	\$ 488,341	\$ 625,092	\$ 285,119	\$ 38,047	\$ 195,653	\$ 1,887,391	\$ 1,898,010	\$ 1,999,045	\$ 1,795,036	\$ 1,508,845	\$ 767,103
Credit Card clearing acct	0.15%	2,591	1,890	6,157	5,756	5,284	4,821	4,386	4,012	3,601	3,002	2,045	1,433
Payroll account	0.15%	5,421	5,421	5,421	29,289	5,421	5,421	5,421	20,811	17,051	23,814	8,596	190
Utility Fund acct - Operating	0.15%	1,604,896	1,599,589	1,805,001	1,787,405	1,847,716	1,998,291	2,222,698	2,319,667	2,318,307	2,584,592	2,901,145	3,210,095
Utility Fund acct - Impact Fees	0.15%	522,164	522,164	522,164	661,964	661,964	661,964	661,964	661,964	661,964	722,544	752,544	766,144
Utility Fund acct - CIP	0.15%	371,623	383,629	408,237	280,443	287,248	305,248	312,048	327,693	329,075	1,425,421	1,425,458	1,425,579
Utility Fund acct - Customer Deposits	0.15%	163,625	162,350	163,525	163,225	166,825	166,500	167,075	167,700	168,850	169,025	170,575	170,000
Clearing bank account	0.15%	168,042	144,259	165,262	130,877	209,408	1,898,770	512,022	272,058	235,198	637,122	160,119	233,699
Total TD BANK		3,726,179	3,307,644	3,700,859	3,344,078	3,221,913	5,236,668	5,773,007	5,671,915	5,733,091	7,360,556	6,929,326	6,574,245
Certificates of Deposit													
GF - Heartland (1/17/22)	0.35%	104,266	104,296	104,327	104,357	104,387	104,417	104,447	104,478	104,499	104,519	104,541	104,562
GF-Servis 1st (2/25/2022)	2.00%	770,188	771,454	772,765	774,077	775,350	776,667	777,943	779,265	780,588	-	-	-
UF-CIP Servis 1st (2/25/2022)	2.00%	1,129,609	1,131,466	1,133,388	1,135,313	1,137,179	1,139,111	1,140,984	1,142,922	1,144,863	-	-	-
Total Certificates of Deposit		2,004,064	2,007,216	2,010,479	2,013,747	2,016,916	2,020,195	2,023,374	2,026,664	2,029,951	104,519	104,541	104,562
LGIP													
Prime - General Fund	0.85%	527,857	527,945	527,990	528,028	528,071	528,115	528,173	528,238	528,300	528,431	528,628	529,008
Prime - CIP	0.85%	271,650	271,695	271,739	271,758	271,780	271,803	271,833	271,846	271,878	271,946	272,047	272,243
Water Walker GF - FDIC Pool	0.72%	2,574,544	2,574,883	2,075,084	2,075,256	2,075,422	2,075,589	2,075,729	2,075,812	2,075,943	2,076,221	2,076,716	2,077,968
Water Walker CIP - FDIC Pool	0.72%	1,778,488	1,778,722	1,778,890	1,779,038	1,779,180	1,779,323	1,779,443	1,779,514	1,779,627	1,779,865	1,780,289	1,781,363
Total LGIP		5,152,539	5,153,245	4,653,703	4,654,081	4,654,453	4,654,829	4,655,177	4,655,410	4,655,748	4,656,462	4,657,679	4,660,582
Total TD Bank, CD's & LGIP		\$ 10,882,782	\$ 10,468,105	\$ 10,365,042	\$ 10,011,906	\$ 9,893,282	\$ 11,911,693	\$ 12,451,557	\$ 12,353,989	\$ 12,418,791	\$ 12,121,537	\$ 11,691,546	\$ 11,339,389

Sun 'n Lake of Sebring Improvement District

Delinquent Assessments by Owners

Includes Maintenance Assessments and Bonds

As of May 31, 2022

Owner	Prior	2016	2017	2018	2019	2020	2021	Total
1000 SUN N LAKE OF SEBRING	91,748	8,198	7,587	6,983	6,376	5,769	5,162	131,823
1210 LANDS AVAILABLE FOR TAXES	33,090	4,016	4,466	3,903	3,564	2,970	2,727	54,737
1350 AUKLAND PASTURES LLC	3,092,166	327,924	395,357	340,796	306,372	185,225	186,321	4,834,161
1400 NRP OF SNL, LLC	0	0	14,590	6,376	5,821	5,267	4,914	36,968
1401 EVERYTHING CHANGES LLC	18,056	1,693	183,892	81,427	74,346	66,690	62,237	488,341
1410 DFC LOAN FUNDING CO LLC	924,870	86,718	114,743	96,086	87,729	50,808	47,960	1,408,915
3200 AMERICAN LAND LLC	117,440	12,954	17,236	14,415	13,161	7,568	7,145	189,919
3500 COMIAN XI TAX LIEN FUND LL	146,009	14,277	36,832	24,816	23,010	16,217	15,214	276,377
3600 INA GROUP LLC	94,227	8,835	8,181	7,526	6,872	6,217	13,567	145,427
4350 VOYAGER PACIFIC FUND I LLC	95,048	9,473	11,019	9,520	8,692	7,864	7,079	148,695
4460 ML CAPITAL LLC	0	0	0	0	0	0	298	298
4850 VERDOT VI LLC	27,860	2,338	2,913	2,474	2,259	2,044	1,843	41,732
4900 WILTON VENTURES INC	0	0	6,632	2,898	2,646	2,394	2,234	16,804
4950 FRANCES A WIMBERLY	0	0	2,996	1,932	1,764	1,596	1,485	9,773
5000 OSCAR ZAPATA	20	0	1,768	773	706	1,037	967	5,271
5100 SOUTHERN HOMES OF POLK	0	0	0	0	0	0	-4	-4
5250 MARIE EVANS MURAT	0	0	3,979	1,739	1,588	1,436	1,340	10,082
5300 GULSHAN + VISHAN NAGPAL	0	0	2,996	1,932	1,764	1,596	1,485	9,773
5350 JHONSON NAPOLEON	0	0	6,190	2,705	2,470	2,234	2,085	15,683
5800 WARREN + AGNES YAP	0	0	3,537	1,546	1,411	1,277	1,191	8,962

Owner	Prior	2016	2017	2018	2019	2020	2021	Total
6150 GENESIS CUSTOM BUILDERS I	7,763	2,254	5,832	3,076	2,653	2,401	2,219	26,198
6200 GGH 18 LLC	56,157	3,759	4,978	4,165	3,806	2,184	2,062	77,111
6302 CHRISTOPHER ROBERTS	0	0	21,222	9,274	8,467	7,661	7,148	53,772
6450 JNT ENTERPRISES II INC	0	0	5,305	2,318	2,117	1,915	1,787	13,443
6700 RAMSIDTOR PROPERTIES INC	0	0	0	0	0	-17	0	-17
6750 ANA MARIA GAUDI	7,406	1,191	5,867	3,719	3,396	2,609	2,445	26,631
6800 FLORIDA TERRA INVESTORS	0	0	2,211	966	882	798	745	5,601
6900 FLORIDA CATTLE COMPANY I	0	0	9,050	4,733	4,322	3,910	3,643	25,659
7100 CS PARADISO HOLDINGS LLC	149,617	17,695	23,129	19,420	17,731	10,157	9,588	247,337
7250 PASTOR ANGULO ET AL	23,224	1,693	8,984	5,306	4,845	3,819	3,573	51,443
7300 L STEVE SERVICE INC	0	0	0	0	5,733	5,194	5,198	16,125
7550 CORDERO HOLDINGS LLC	0	0	3,095	1,352	1,235	1,117	1,042	7,842
7600 J + M FL PROPERTIES	0	0	3,537	1,546	1,411	1,277	1,191	8,962
7750 D J INTERNATIONAL CORP	0	0	3,537	1,546	1,411	1,277	1,191	8,962
7800 575 EAST 137TH STREET	0	0	0	0	0	798	745	1,543
7900 A-1 PROPERTY HOLDINGS LLC	0	0	3,979	1,739	1,588	1,436	1,340	10,082
7950 C K E PROPERTIES INC	194,794	19,697	22,106	22,105	17,470	18,028	11,002	305,202
8000 INDIVIDUAL RECORDED DEED	9,151,587	1,038,881	1,873,396	1,460,793	1,361,062	1,030,935	1,147,173	17,063,827
8100 JACQUES + SABINE ALEXAND	0	0	1,768	773	706	638	596	4,481
8300 CAYARD REALTY INC	4,851	794	4,480	3,091	2,822	2,244	2,099	20,382
8355 LATIN AMERICAN INVESTORS	31,236	1,966	28,654	13,557	12,378	10,545	9,852	108,187
8360 ALUMNI PARTNERS II LLC	42,666	3,712	8,680	6,543	5,974	5,405	4,936	77,917
8400 RORI COOMBS	40,625	11,797	15,416	12,946	11,820	6,772	6,392	105,768
8450 GERMAN + NILDA FRANCISC	547	4,016	7,463	5,836	5,328	4,167	3,841	31,197

Owner	Prior	2016	2017	2018	2019	2020	2021	Total
8500 STOCKBRIDGE CAPITAL LLC	819,861	76,872	101,134	84,800	77,424	44,420	41,933	1,246,444
8650 SAM C HOMICIL	0	0	2,211	966	882	798	745	5,601
9000 CFD	0	0	42,001	18,547	16,934	15,481	14,445	107,409
9100 LOODY DELICE	212,097	18,460	26,079	21,521	19,647	11,582	10,925	320,311
9200 MATHILDE NEISSANT	20,969	1,965	5,222	3,317	3,028	2,381	2,252	39,134
9300 DEEPAK G PATEL	0	0	0	0	0	0	2,302	2,302
9400 PEROLD + COLETTE PIERRE	0	0	2,653	1,159	1,058	958	894	6,721
9650 CAROLLE SAINT-PHARD	0	0	2,211	966	882	798	745	5,601
9750 OSCAR + IBELISSE SARDINAS	0	0	3,836	2,512	2,293	2,075	1,931	12,647
9800 BALDWIN A SHIELDS	60,677	8,031	10,874	8,966	8,187	6,099	5,603	108,437
9900 SOUTHERN HOMESITES INC	35,675	3,932	7,385	5,764	5,263	3,454	3,245	64,719
	15,500,287	1,693,140	3,091,210	2,341,169	2,163,307	1,581,524	1,680,078	28,050,716

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENDITURES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

**001 - GENERAL FUND
EXPENDITURES: ADMINISTRATION (51302)**

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
511001 P/R-Board of Supervisors	\$ 1,500	\$ 1,500	\$ -	\$ 1,800	\$ 300	\$ 11,400	\$ 12,000	\$ 600	\$ 11,700	\$ 300	\$ 18,000	\$ 6,600
512001 Payroll-Salaries	6,590	7,521	931	6,818	228	50,325	60,167	9,842	74,942	24,617	90,250	39,925
521001 FICA Taxes	591	688	96	640	49	5,712	5,500	(212)	7,058	1,346	8,250	2,538
522020 Retirement Benefits	237	621	384	173	(64)	1,157	4,967	3,810	5,400	4,243	7,450	6,293
523001 Life and Health Insurance	1,810	2,083	273	1,204	(606)	5,151	16,667	11,515	12,254	7,102	25,000	19,849
524001 Workers' Compensation	176	208	33	172	(4)	1,405	1,667	261	1,376	(29)	2,500	1,095
525001 Unemployment Compensation	-	208	208	-	-	-	1,667	1,667	2,078	2,078	2,500	2,500
531013 ProfServ-Engineering	523	1,250	728	2,613	2,090	5,390	10,000	4,610	8,773	3,383	15,000	9,610
531075 ProfServ-Consultants	-	2,500	2,500	-	-	31,758	20,000	(11,758)	25,183	(6,575)	30,000	(1,758)
531175 Legal Fees	1,291	5,000	3,709	2,007	716	22,178	40,000	17,822	33,841	11,663	60,000	37,822
531177 Legal Fees - Foreclosures & Liens	1,350	4,583	3,233	32,403	31,053	6,350	36,667	30,317	40,818	34,468	55,000	48,650
534393 IT Support	6,340	2,083	(4,256)	2,300	(4,040)	27,960	16,667	(11,294)	15,747	(12,214)	25,000	(2,960)
540008 Travel & Training	-	208	208	-	-	1,385	1,667	282	-	(1,385)	2,500	1,115
541003 Communication - Telephone	551	583	32	701	150	3,555	4,667	1,112	4,157	601	7,000	3,445
541010 Postage	-	83	83	157	157	796	667	(129)	817	21	1,000	204
543048 Utilities	937	1,042	105	815	(122)	6,850	8,333	1,483	6,715	(135)	12,500	5,650
544025 Rentals & Leases	984	750	(234)	276	(709)	4,584	6,000	1,416	4,497	(87)	9,000	4,416
545010 Liability/Property Insurance	1,777	1,750	(27)	1,254	(524)	14,219	14,000	(219)	10,030	(4,188)	21,000	6,781
547005 Printing and Stationery	-	125	125	-	-	-	1,000	1,000	-	-	1,500	1,500
548002 Legal Advertising	-	292	292	120	120	925	2,333	1,409	932	7	3,500	2,576
548005 Promotions	-	500	500	-	-	6,585	4,000	(2,585)	5,701	(883)	6,000	(585)
549999 Miscellaneous Expenses	-	-	-	-	-	33	-	(33)	-	(33)	-	(33)
551001 Office Expense	502	2,083	1,581	1,468	966	16,780	16,667	(113)	17,482	702	25,000	8,220
552028 Op Supplies - Uniforms	-	125	125	591	591	-	1,000	1,000	749	749	1,500	1,500
554020 Dues, Licenses, Subscriptions	20	-	(20)	30	10	6,637	5,500	(1,137)	4,896	(1,741)	5,500	(1,137)
564043 Capital Outlay	-	-	-	-	-	-	40,000	40,000	-	-	40,000	40,000
Total Administration	\$ 25,179	\$ 35,787	\$ 10,609	\$ 55,540	\$ 30,361	\$ 231,133	\$ 331,800	\$ 100,667	\$ 295,145	\$ 64,012	\$ 474,950	\$ 243,817

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENDITURES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

**001 - GENERAL FUND
EXPENDITURES: FINANCE (51308)**

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
512001 Payroll-Salaries	\$ 12,475	\$ 13,313	\$ 837	\$ 11,790	\$ (685)	\$ 50,813	\$ 106,500	\$ 55,687	\$ 98,546	\$ 47,734	\$ 159,750	\$ 108,937
512080 Payroll-Processing Fee	912	-	(912)	-	(912)	5,248	-	(5,248)	-	(5,248)	-	(5,248)
521001 FICA Taxes	805	1,008	204	834	29	3,409	8,067	4,658	7,036	3,628	12,100	8,691
522020 Retirement Benefits	721	792	70	707	(14)	2,433	6,333	3,901	5,883	3,450	9,500	7,068
523001 Life and Health Insurance	1,425	3,833	2,408	3,661	2,236	11,604	30,667	19,062	29,287	17,682	46,000	34,396
524001 Workers' Compensation	176	208	33	172	(4)	1,405	1,667	261	1,376	(29)	2,500	1,095
532006 Accounting/Auditing Fees	2,500	3,250	750	-	(2,500)	10,000	10,750	750	10,750	750	10,750	750
532007 Financial/Recording Services	4,928	-	(4,928)	-	(4,928)	37,831	-	(37,831)	-	(37,831)	-	(37,831)
534002 Contractual Labor	676	-	(676)	-	(676)	18,955	-	(18,955)	-	(18,955)	-	(18,955)
534393 IT Support	684	1,458	774	675	(9)	14,317	11,667	(2,651)	11,799	(2,518)	17,500	3,183
540008 Travel & Training	-	625	625	505	505	3,544	5,000	1,456	2,905	(638)	7,500	3,956
541003 Communication - Telephone	40	117	77	126	86	544	933	389	683	139	1,400	856
541010 Postage	82	542	460	3	(79)	5,908	4,333	(1,574)	4,648	(1,260)	6,500	592
545010 Liability/Property Insurance	254	250	(4)	179	(75)	2,031	2,000	(31)	1,433	(598)	3,000	969
549044 Misc-Property Taxes	-	-	-	-	-	38,157	15,000	(23,157)	12,615	(25,542)	25,000	(13,157)
551001 Office Expense	427	1,083	657	1,135	708	4,492	8,667	4,174	9,326	4,834	13,000	8,508
554020 Dues, Licenses, Subscriptions	-	-	-	-	-	-	1,500	1,500	560	560	1,500	1,500
Total Finance	\$ 26,105	\$ 26,479	\$ 375	\$ 19,787	\$ (6,318)	\$ 210,691	\$ 213,083	\$ 2,392	\$ 196,848	\$ (13,843)	\$ 316,000	\$ 105,309

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENDITURES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

001 - GENERAL FUND

EXPENDITURES: COMMUNITY SERVICES (51601)

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
512001 Payroll-Salaries	\$ 4,715	\$ 4,831	\$ 116	\$ 4,286	\$ (429)	\$ 40,335	\$ 38,650	\$ (1,685)	\$ 35,810	\$ (4,524)	\$ 57,975	\$ 17,640
521001 FICA Taxes	341	367	26	309	(32)	2,854	2,933	80	2,607	(247)	4,400	1,546
522020 Retirement Benefits	283	288	5	257	(26)	2,309	2,300	(9)	2,139	(170)	3,450	1,141
523001 Life and Health Insurance	1,412	1,396	(16)	1,313	(99)	11,266	11,167	(99)	10,422	(843)	16,750	5,484
524001 Workers' Compensation	176	208	33	172	(4)	1,405	1,667	261	1,376	(29)	2,500	1,095
540008 Travel & Training	53	83	30	-	(53)	189	667	478	-	(189)	1,000	811
541003 Communication - Telephone	75	125	50	75	-	545	1,000	455	600	55	1,500	955
541010 Postage	-	-	-	-	-	15	-	(15)	-	(15)	-	(15)
545010 Liability/Property Insurance	254	250	(4)	179	(75)	2,031	2,000	(31)	1,433	(598)	3,000	969
547005 Printing and Stationery	1,185	1,458	273	890	(295)	7,909	11,667	3,758	13,371	5,462	17,500	9,591
548005 Promotions	-	2,917	2,917	-	-	960	23,333	22,373	10,255	9,295	35,000	34,040
548035 Advertising & Marketing	-	4,583	4,583	5,522	5,522	3,661	36,667	33,006	34,494	30,833	55,000	51,339
551001 Office Expense	5	292	286	-	(5)	126	2,333	2,207	286	160	3,500	3,374
554020 Dues, Licenses, Subscriptions	-	-	-	-	-	951	1,000	49	828	(123)	1,000	49
Total Community Services	\$ 8,498	\$ 16,798	\$ 8,299	\$ 13,004	\$ 4,505	\$ 74,555	\$ 135,383	\$ 60,828	\$ 113,621	\$ 39,066	\$ 202,575	\$ 128,020

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENDITURES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

**001 - GENERAL FUND
EXPENDITURES: CODE ENFORCEMENT (52110)**

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
512001 Payroll-Salaries	\$ 4,459	\$ 4,454	\$ (4)	\$ 4,109	\$ (350)	\$ 35,727	\$ 35,633	\$ (93)	\$ 34,357	\$ (1,370)	\$ 53,450	\$ 17,723
521001 FICA Taxes	310	342	31	285	(25)	2,510	2,733	224	2,415	(95)	4,100	1,590
522020 Retirement Benefits	268	271	3	247	(21)	2,127	2,167	39	2,032	(95)	3,250	1,123
523001 Life and Health Insurance	1,661	1,646	(15)	1,549	(112)	13,275	13,167	(109)	12,447	(828)	19,750	6,475
524001 Workers' Compensation	176	208	33	172	(4)	1,405	1,667	261	1,376	(29)	2,500	1,095
531166 Special Magistrate	-	417	417	-	-	20	3,333	3,313	1,667	1,647	5,000	4,980
540004 Fuel, Gasoline and Oil	126	83	(43)	-	(126)	743	667	(77)	366	(377)	1,000	257
540008 Travel & Training	-	167	167	-	-	-	1,333	1,333	-	-	2,000	2,000
541003 Communication - Telephone	31	33	3	67	36	203	267	64	251	48	400	197
541010 Postage	-	42	42	-	-	173	333	160	279	105	500	327
545010 Liability/Property Insurance	254	250	(4)	179	(75)	2,031	2,000	(31)	1,433	(598)	3,000	969
546156 Repairs & Maintenance	6	208	202	-	(6)	41	1,667	1,625	-	(41)	2,500	2,459
552025 Operating Supplies	243	292	48	-	(243)	2,323	2,333	11	525	(1,797)	3,500	1,177
552028 Op Supplies - Uniforms	-	25	25	-	-	215	200	(15)	148	(67)	300	85
554020 Dues, Licenses, Subscriptions	-	-	-	-	-	243	150	(93)	50	(193)	150	(93)
Total Code Enforcement	\$ 7,533	\$ 8,438	\$ 905	\$ 6,607	\$ (925)	\$ 61,037	\$ 67,650	\$ 6,613	\$ 57,346	\$ (3,691)	\$ 101,400	\$ 40,363

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENDITURES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

001 - GENERAL FUND

EXPENDITURES: PUBLIC SAFETY - SECURITY (52910)

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
512001 Payroll-Salaries	\$ 10,347	\$ 14,206	\$ 3,860	\$ 11,738	\$ 1,392	\$ 98,507	\$ 113,650	\$ 15,143	\$ 93,407	\$ (5,100)	\$ 170,475	\$ 71,968
521001 FICA Taxes	761	1,088	326	873	112	7,320	8,700	1,380	6,955	(365)	13,050	5,730
522020 Retirement Benefits	188	302	114	262	74	2,039	2,417	377	2,129	90	3,625	1,586
523001 Life and Health Insurance	1,468	1,458	(10)	1,434	(35)	11,927	11,667	(260)	11,469	(457)	17,500	5,573
524001 Workers' Compensation	351	417	65	344	(7)	2,811	3,333	522	2,753	(58)	5,000	2,189
540004 Fuel, Gasoline and Oil	1,967	1,000	(967)	1,433	(534)	13,285	8,000	(5,285)	9,057	(4,228)	12,000	(1,285)
540008 Travel & Training	-	42	42	62	62	330	333	3	62	(268)	500	170
541003 Communication - Telephone	65	125	60	121	55	562	1,000	438	626	64	1,500	938
545010 Liability/Property Insurance	254	250	(4)	179	(75)	2,031	2,000	(31)	1,433	(598)	3,000	969
546156 Repairs & Maintenance	1,034	208	(825)	494	(540)	2,481	1,667	(814)	3,164	683	2,500	19
551001 Office Expense	94	208	114	859	765	1,385	1,667	281	2,132	747	2,500	1,115
552028 Op Supplies - Uniforms	-	83	83	-	-	1,604	667	(937)	1,201	(403)	1,000	(604)
564043 Capital Outlay	-	-	-	-	-	-	30,000	30,000	-	-	30,000	30,000
Total Public Safety - Security	\$ 16,529	\$ 19,387	\$ 2,858	\$ 17,798	\$ 1,269	\$ 144,282	\$ 185,100	\$ 40,818	\$ 134,389	\$ (9,893)	\$ 262,650	\$ 118,368

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENDITURES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

001 - GENERAL FUND

EXPENDITURES: BUILDING/GROUND MAINTENANCE (53967)

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
512001 Payroll-Salaries	\$ 6,885	\$ 7,850	\$ 965	\$ 6,148	\$ (737)	\$ 67,116	\$ 62,800	\$ (4,316)	\$ 51,257	\$ (15,859)	\$ 94,200	\$ 27,084
521001 FICA Taxes	455	600	145	415	(40)	4,625	4,800	175	3,505	(1,120)	7,200	2,575
522020 Retirement Benefits	288	408	120	369	80	2,941	3,267	325	3,045	104	4,900	1,959
523001 Life and Health Insurance	3,855	3,083	(772)	2,969	(886)	29,528	24,667	(4,861)	23,755	(5,773)	37,000	7,472
524001 Workers' Compensation	176	208	33	172	(4)	1,405	1,667	261	1,376	(29)	2,500	1,095
534002 Contractual Labor	-	2,917	2,917	5,058	5,058	13,159	23,333	10,175	24,523	11,364	35,000	21,841
540004 Fuel, Gasoline and Oil	260	83	(177)	74	(186)	1,802	667	(1,135)	597	(1,205)	1,000	(802)
541003 Communication - Telephone	50	83	33	63	13	488	667	179	501	14	1,000	513
543048 Utilities	1,290	1,167	(123)	963	(327)	9,203	9,333	130	7,507	(1,696)	14,000	4,797
543082 Waste Removal	701	833	132	-	(701)	4,779	6,667	1,888	2,410	(2,369)	10,000	5,221
545010 Liability/Property Insurance	508	500	(8)	358	(150)	4,062	4,000	(62)	2,866	(1,197)	6,000	1,938
546156 Repairs & Maintenance	9,165	3,750	(5,415)	1,711	(7,454)	27,793	30,000	2,207	29,280	1,486	45,000	17,207
546300 Landscape Maintenance	-	2,083	2,083	5,400	5,400	11,584	16,667	5,082	28,803	17,218	25,000	13,416
552025 Operating Supplies	640	1,250	610	1,462	823	10,515	10,000	(515)	11,746	1,232	15,000	4,485
552028 Op Supplies - Uniforms	-	83	83	148	148	139	667	528	521	382	1,000	861
552041 General Chemicals	3,934	1,042	(2,893)	-	(3,934)	9,139	8,333	(806)	5,387	(3,752)	12,500	3,361
564006 Cap Outlay - Equipment	-	-	-	-	-	-	-	-	65,507	65,507	-	-
Total Building/Ground Maintenance	\$ 28,208	\$ 25,942	\$ (2,266)	\$ 25,312	\$ (2,896)	\$ 198,277	\$ 207,533	\$ 9,256	\$ 262,586	\$ 64,309	\$ 311,300	\$ 113,023

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENDITURES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

001 - GENERAL FUND

EXPENDITURES: ROAD & DRAINAGE MAINTENANCE (54120)

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
512001 Payroll-Salaries	\$ 25,880	\$ 24,813	\$ (1,068)	\$ 21,831	\$ (4,050)	\$ 196,119	\$ 198,500	\$ 2,381	\$ 181,968	\$ (14,150)	\$ 297,750	\$ 101,631
521001 FICA Taxes	1,667	1,896	229	1,543	(124)	13,824	15,167	1,342	12,987	(837)	22,750	8,926
522020 Retirement Benefits	802	1,417	615	1,039	237	8,516	11,333	2,818	8,531	16	17,000	8,484
523001 Life and Health Insurance	8,662	8,500	(162)	8,139	(523)	69,355	68,000	(1,355)	65,124	(4,231)	102,000	32,645
524001 Workers' Compensation	1,054	1,250	196	1,032	(22)	8,433	10,000	1,567	8,258	(175)	15,000	6,567
531013 ProfServ-Engineering	5,060	4,167	(893)	7,205	2,145	53,775	33,333	(20,442)	46,008	(7,768)	50,000	(3,775)
540004 Fuel, Gasoline and Oil	2,963	1,458	(1,504)	2,001	(962)	17,493	11,667	(5,826)	10,527	(6,966)	17,500	7
541003 Communication - Telephone	865	500	(365)	244	(621)	6,017	4,000	(2,017)	3,944	(2,073)	6,000	(17)
543062 Utilities - Street Lights	5,412	5,208	(203)	5,139	(273)	42,359	41,667	(692)	40,489	(1,870)	62,500	20,141
544025 Rentals & Leases	-	292	292	-	-	3,040	2,333	(707)	2,301	(739)	3,500	460
545010 Liability/Property Insurance	1,016	1,000	(16)	716	(299)	8,125	8,000	(125)	5,732	(2,393)	12,000	3,875
546019 R&M-Drainage	9,643	25,333	15,690	55,206	45,563	313,047	202,661	(110,386)	116,524	(196,523)	304,000	(9,047)
546156 Repairs & Maintenance	1,158	6,250	5,092	7,677	6,519	38,445	50,000	11,555	37,026	(1,419)	75,000	36,555
546917 Road/Sidewalk Maintenance	-	29,167	29,167	-	-	705,600	233,333	(472,267)	-	(705,600)	350,000	(355,600)
552025 Operating Supplies	1,063	1,458	396	1,774	711	17,181	11,667	(5,515)	10,891	(6,291)	17,500	319
552028 Op Supplies - Uniforms	-	200	200	-	-	1,139	1,600	461	2,276	1,136	2,400	1,261
552170 Road Materials & Supplies	-	1,250	1,250	1,892	1,892	8,440	10,000	1,560	14,694	6,253	15,000	6,560
563037 Improvements Other Than Bldgs	-	-	-	-	-	-	-	-	-	-	350,000	350,000
564043 Capital Outlay	-	-	-	-	-	375	85,000	84,625	-	(375)	85,000	84,625
Total Road & Drainage Maintenance	\$ 65,243	\$ 114,158	\$ 48,914	\$ 115,437	\$ 50,194	\$ 1,511,284	\$ 998,261	\$ (513,022)	\$ 567,278	\$ (944,006)	\$ 1,804,900	\$ 293,616

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENDITURES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

001 - GENERAL FUND

EXPENDITURES: EQUIPMENT & VEHICLE MAINTENANCE (54910)

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
512001 Payroll-Salaries	\$ 2,722	\$ 2,954	\$ 232	\$ 2,621	\$ (101)	\$ 22,909	\$ 23,633	\$ 724	\$ 23,143	\$ 234	\$ 35,450	\$ 12,541
521001 FICA Taxes	188	225	37	190	2	1,607	1,800	193	1,721	114	2,700	1,093
522020 Retirement Benefits	163	179	16	157	(6)	1,375	1,433	59	1,262	(113)	2,150	775
523001 Life and Health Insurance	1,288	792	(496)	743	(546)	10,292	6,333	(3,959)	5,466	(4,827)	9,500	(792)
524001 Workers' Compensation	176	208	33	172	(4)	1,405	1,667	261	1,376	(29)	2,500	1,095
541003 Communication - Telephone	25	25	-	25	-	225	200	(25)	175	(50)	300	75
545010 Liability/Property Insurance	254	250	(4)	179	(75)	2,031	2,000	(31)	1,433	(598)	3,000	969
552025 Operating Supplies	4,037	833	(3,203)	2,816	(1,221)	12,466	6,667	(5,799)	7,118	(5,348)	10,000	(2,466)
552028 Op Supplies - Uniforms	-	83	83	-	-	116	667	551	478	362	1,000	884
564043 Capital Outlay	12,713	-	(12,713)	-	(12,713)	12,713	-	(12,713)	-	(12,713)	-	(12,713)
Total Equipment & Vehicle Maintenance	\$ 21,566	\$ 5,550	\$ (16,016)	\$ 6,902	\$ (14,664)	\$ 65,140	\$ 44,400	\$ (20,740)	\$ 42,171	\$ (22,969)	\$ 66,600	\$ 1,460

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENDITURES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

001 - GENERAL FUND

EXPENDITURES: RECREATION SERVICES (57235)

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
512001 Payroll-Salaries	\$ 8,631	\$ 8,938	\$ 306	\$ 5,743	\$ (2,889)	\$ 78,276	\$ 71,500	\$ (6,776)	\$ 53,919	\$ (24,357)	\$ 107,250	\$ 28,974
521001 FICA Taxes	617	675	58	413	(204)	5,608	5,400	(208)	3,972	(1,637)	8,100	2,492
522020 Retirement Benefits	208	200	(8)	168	(40)	1,688	1,600	(88)	1,472	(216)	2,400	712
523001 Life and Health Insurance	2,723	3,229	506	1,544	(1,179)	19,629	25,833	6,204	12,395	(7,234)	38,750	19,121
524001 Workers' Compensation	176	208	33	172	(4)	1,405	1,667	261	1,376	(29)	2,500	1,095
531021 ProfServ-Instructors	1,225	1,250	25	925	(300)	6,900	10,000	3,100	6,900	-	15,000	8,100
534026 Contracts-Janitorial Services	-	208	208	-	-	-	1,667	1,667	981	981	2,500	2,500
534393 IT Support	113	375	262	113	(0)	3,831	3,000	(831)	2,712	(1,118)	4,500	669
540008 Travel & Training	-	42	42	-	-	778	333	(445)	-	(778)	500	(278)
541003 Communication - Telephone	178	708	530	723	545	6,490	5,667	(823)	5,572	(918)	8,500	2,010
541010 Postage	-	42	42	2	2	-	333	333	121	121	500	500
543079 Utility - Recreation Facilities	1,419	1,500	81	1,157	(262)	13,957	12,000	(1,957)	11,808	(2,149)	18,000	4,043
543082 Waste Removal	422	458	36	410	(12)	2,956	3,667	711	3,280	324	5,500	2,544
543084 Utilities - Community Center	562	1,083	522	646	84	4,211	8,667	4,456	4,992	781	13,000	8,789
545010 Liability/Property Insurance	508	500	(8)	358	(150)	4,062	4,000	(62)	2,866	(1,197)	6,000	1,938
546300 Landscape Maintenance	-	625	625	381	381	3,557	5,000	1,443	3,016	(542)	7,500	3,943
546355 R&M-Site Facilities	4,945	3,750	(1,195)	2,042	(2,903)	19,610	30,000	10,390	24,488	4,878	45,000	25,390
546510 Pool Replacement Parts	-	417	417	495	495	-	3,333	3,333	495	495	5,000	5,000
549052 Special Events	-	1,000	1,000	204	204	6,965	8,000	1,035	1,594	(5,371)	31,500	24,535
549066 Misc-Licenses & Permits	-	500	500	360	360	-	500	500	360	360	500	500
551001 Office Expense	1,571	1,458	(112)	1,985	414	15,618	11,667	(3,952)	18,100	2,482	17,500	1,882
552028 Op Supplies - Uniforms	-	42	42	-	-	114	333	220	-	(114)	500	386
552041 General Chemicals	381	625	244	371	(10)	3,118	5,000	1,883	3,003	(114)	7,500	4,383
564043 Capital Outlay	-	-	-	-	-	-	390,000	390,000	-	-	390,000	390,000
Total Recreation Services	\$ 23,679	\$ 27,833	\$ 4,154	\$ 18,211	\$ (5,468)	\$ 198,775	\$ 609,167	\$ 410,392	\$ 163,422	\$ (35,352)	\$ 738,000	\$ 539,225

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENDITURES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

001 - GENERAL FUND

EXPENDITURES: CONTINENCY, RESERVES, OTHER (58000-58999)

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
568900 Reserve - Contingency	-	-	-	-	-	-	-	-	-	-	18,325	18,325
591027 Transfer Out - Golf Capital	-	-	-	14,221	14,221	-	-	-	337,819	337,819	-	-
Total Contingency, Reserves, Other	\$ -	\$ -	\$ -	\$ 14,221	\$ 14,221	\$ -	\$ -	\$ -	\$ 337,819	\$ 337,819	\$ 18,325	\$ 18,325

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENSES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

**402 - UTILITY FUND
FINANCIAL SUMMARY**

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
Revenues Summary												
All Revenues	\$ 288,548	\$ 232,781	\$ 55,767	\$ 259,969	\$ 28,579	\$ 2,116,445	\$ 4,612,250	\$ (2,495,805)	\$ 2,034,376	\$ 82,069	\$ 8,339,277	\$ (6,222,832)
Total Revenues	288,548	232,781	55,767	259,969	28,579	2,116,445	4,612,250	(2,495,805)	2,034,376	82,069	8,339,277	(6,222,832)
Expenses Summary												
Customer Service	16,368	21,579	5,211	18,847	2,478	135,972	172,633	36,661	154,308	18,336	259,450	123,478
Operations	209,197	201,325	(7,872)	144,326	(64,871)	1,087,174	1,459,350	372,176	1,042,910	(44,265)	2,244,150	1,156,976
Contingency / Reserves / Other	-	8,333	8,333	-	-	-	2,216,667	2,216,667	-	-	5,835,677	5,835,677
Total Expenses	225,566	231,237	5,672	163,173	(62,393)	1,223,146	3,848,650	2,625,504	1,197,218	(25,928)	8,339,277	7,116,131
Revenues Over / (Under) Expenses	\$ 62,982	\$ 1,544	\$ 61,438	\$ 96,796	\$ (33,814)	\$ 893,299	\$ 763,600	\$ 129,699	\$ 837,159	\$ 56,140	\$ -	\$ 893,299

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENSES REPORT (UNAUDITED)
 AS OF: MAY 31, 2022

402 - UTILITY FUND
REVENUES / OTHER SOURCES

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
Revenues												
343315 Unmetered Sales - Water	\$ 571	\$ 771	\$ (200)	\$ 701	\$ (129)	\$ 4,769	\$ 6,167	\$ (1,397)	\$ 5,174	\$ (405)	\$ 9,250	\$ (4,481)
343320 Metered Sales - Water	89,441	83,333	6,108	90,508	(1,068)	690,521	666,667	23,854	670,186	20,335	1,000,000	(309,479)
343530 Metered Sales - Sewer	126,365	116,667	9,698	126,483	(118)	1,011,669	933,333	78,335	960,683	50,986	1,400,000	(388,331)
343640 Meter Fees	9,845	1,906	7,939	2,745	7,100	33,796	15,250	18,546	30,115	3,681	22,875	10,921
343645 Penalties	1,118	1,250	(132)	1,463	(345)	8,037	10,000	(1,963)	11,315	(3,278)	15,000	(6,963)
343699 Misc. Service Revenue	6,447	5,833	613	6,722	(276)	52,378	46,667	5,712	53,910	(1,532)	70,000	(17,622)
361001 Interest - Investments	1,471	2,083	(612)	2,121	(650)	12,804	16,667	(3,863)	20,062	(7,258)	25,000	(12,196)
369900 Other Miscellaneous Revenues	25	146	(121)	75	(50)	7,851	1,167	6,685	825	7,026	1,750	6,101
369951 Impact Fees - Sewer	8,800	5,000	3,800	7,200	1,600	68,920	40,000	28,920	60,800	8,120	60,000	8,920
369952 Impact Fees - Water	4,800	2,500	2,300	3,600	1,200	35,260	20,000	15,260	30,400	4,860	30,000	5,260
369970 Connection Fees - W/S	38,405	11,875	26,530	17,100	21,305	180,530	95,000	85,530	162,200	18,330	142,500	38,030
369976 Backflow Fees	1,260	1,417	(157)	1,250	10	9,910	11,333	(1,423)	11,230	(1,320)	17,000	(7,090)
Total Revenues	288,548	232,781	55,767	259,969	28,579	2,116,445	1,862,250	254,195	2,016,899	99,546	2,793,375	(676,930)
Other Sources												
381000 Interfund Transfer - In	-	-	-	-	-	-	-	-	-	-	2,795,902	(2,795,902)
381500 Use of Fund Balance	-	-	-	-	-	-	2,750,000	(2,750,000)	-	-	2,750,000	(2,750,000)
Total Other Sources	-	-	-	-	-	-	2,750,000	(2,750,000)	-	-	5,545,902	(5,545,902)
Total Revenues & Other Sources	\$ 288,548	\$ 232,781	\$ 55,767	\$ 259,969	\$ 28,579	\$ 2,116,445	\$ 4,612,250	\$ (2,495,805)	\$ 2,016,899	\$ 99,546	\$ 8,339,277	\$ (6,222,832)

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENSES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

402 - UTILITY FUND

EXPENSES: CUSTOMER SERVICE (53610)

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
512001 Payroll-Salaries	\$ 9,003	\$ 10,104	\$ 1,102	\$ 8,944	\$ (59)	\$ 61,367	\$ 80,833	\$ 19,467	\$ 74,850	\$ 13,484	\$ 121,250	\$ 59,884
512080 Payroll-Processing Fee	912	-	(912)	-	(912)	5,248	-	(5,248)	-	(5,248)	-	(5,248)
521001 FICA Taxes	626	765	139	640	14	4,276	6,117	1,841	5,387	1,112	9,175	4,899
522020 Retirement Benefits	431	600	169	537	106	2,630	4,800	2,170	4,465	1,834	7,200	4,570
523001 Life and Health Insurance	1,480	3,146	1,666	2,990	1,511	12,703	25,167	12,464	21,186	8,483	37,750	25,047
524001 Workers' Compensation	176	208	33	172	(4)	1,405	1,667	261	1,376	(29)	2,500	1,095
534393 IT Support	676	1,708	1,032	675	(1)	14,727	13,667	(1,060)	16,027	1,301	20,500	5,773
540008 Travel & Training	-	125	125	-	-	35	1,000	965	309	274	1,500	1,465
541003 Communication - Telephone	25	146	121	135	110	400	1,167	767	1,078	679	1,750	1,350
541010 Postage	1,664	1,542	(122)	1,582	(82)	13,195	12,333	(862)	11,472	(1,723)	18,500	5,305
543048 Utilities	-	333	333	195	195	1,508	2,667	1,159	1,508	1	4,000	2,492
544025 Rentals & Leases	984	1,000	16	1,926	942	5,823	8,000	2,177	6,405	583	12,000	6,177
545010 Liability/Property Insurance	180	156	(23)	140	(40)	1,436	1,250	(186)	1,119	(317)	1,875	439
551001 Office Expense	213	1,708	1,495	496	283	10,698	13,667	2,968	8,707	(1,991)	20,500	9,802
552028 Op Supplies - Uniforms	-	38	38	416	416	-	300	300	416	416	450	450
573020 Bad Debt Expenses	-	-	-	-	-	522	-	(522)	-	(522)	500	(22)
Total Customer Service	\$ 16,368	\$ 21,579	\$ 5,211	\$ 18,847	\$ 2,478	\$ 135,972	\$ 172,633	\$ 36,661	\$ 154,308	\$ 18,336	\$ 259,450	\$ 123,478

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENSES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

**402 - UTILITY FUND
EXPENSES: OPERATIONS (53815)**

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
512001 Payroll-Salaries	\$ 25,201	\$ 64,840	\$ 39,639	\$ 22,299	\$ (2,902)	\$ 199,935	\$ 316,068	\$ 116,133	\$ 218,736	\$ 18,801	\$ 575,429	\$ 375,494
521001 FICA Taxes	1,866	2,563	697	1,689	(177)	14,893	20,500	5,607	16,385	1,492	30,750	15,857
522020 Retirement Benefits	1,046	1,958	912	484	(562)	7,778	15,667	7,889	9,645	1,867	23,500	15,722
523001 Life and Health Insurance	3,923	8,313	4,390	3,582	(341)	33,963	66,500	32,537	41,693	7,730	99,750	65,787
524001 Workers' Compensation	703	833	131	688	(15)	5,622	6,667	1,045	5,505	(117)	10,000	4,378
531013 ProfServ-Engineering	6,231	3,333	(2,898)	3,080	(3,151)	20,614	26,667	6,053	21,093	479	40,000	19,386
531075 ProfServ-Consultants	-	5,917	5,917	-	-	-	11,833	11,833	-	-	35,500	35,500
532006 Accounting/Auditing Fees	2,500	3,250	750	-	(2,500)	10,000	10,750	750	10,750	750	10,750	750
532007 Financial/Recording Services	4,928	-	(4,928)	-	(4,928)	37,831	-	(37,831)	-	(37,831)	-	(37,831)
534002 Contractual Labor	-	-	-	1,276	1,276	21,945	-	(21,945)	1,276	(20,669)	-	(21,945)
534393 IT Support	158	417	259	403	245	6,032	3,333	(2,699)	4,424	(1,608)	5,000	(1,032)
540004 Fuel, Gasoline and Oil	2,109	1,458	(651)	1,721	(388)	12,966	11,667	(1,299)	12,402	(564)	17,500	4,534
540008 Travel & Training	-	417	417	(100)	(100)	2,010	3,333	1,323	570	(1,440)	5,000	2,990
541003 Communication - Telephone	881	833	(48)	936	55	6,684	6,667	(17)	5,992	(692)	10,000	3,316
543034 Sludge Disposal	(875)	2,083	2,958	2,209	3,083	36,740	16,667	(20,073)	13,463	(23,277)	25,000	(11,740)
543048 Utilities	12,368	11,667	(701)	12,422	54	94,595	93,333	(1,262)	95,834	1,239	140,000	45,405
543082 Waste Removal	902	625	(277)	438	(464)	5,146	5,000	(146)	3,504	(1,642)	7,500	2,354
544011 Equipment Rental	-	417	417	-	-	-	3,333	3,333	-	-	5,000	5,000
545010 Liability/Property Insurance	3,411	3,385	(25)	2,659	(752)	34,776	27,083	(7,693)	21,270	(13,506)	40,625	5,849
546104 R&M-Vehicles	970	625	(345)	88	(883)	5,249	5,000	(249)	3,907	(1,342)	7,500	2,251
546186 R&M - Equip/Water	28,723	8,333	(20,389)	337	(28,386)	97,769	66,667	(31,103)	66,875	(30,894)	100,000	2,231
546187 R&M - Equip/Sewer	4,410	7,083	2,673	3,976	(435)	53,697	56,667	2,970	65,511	11,814	85,000	31,303
546189 Liftstation/Manhole Repairs	13,378	8,333	(5,044)	14,785	1,408	32,693	66,667	33,973	68,743	36,050	100,000	67,307
549066 Misc-Licenses & Permits	-	2,500	2,500	450	450	-	2,500	2,500	450	450	5,000	5,000
551001 Office Expense	259	708	449	1,234	975	7,159	5,667	(1,493)	7,398	239	8,500	1,341
552028 Op Supplies - Uniforms	1,987	750	(1,237)	461	(1,526)	6,821	6,000	(821)	4,960	(1,860)	9,000	2,179
552180 Operating Supplies - Water	20,221	12,756	(7,465)	967	(19,254)	42,228	34,011	(8,216)	2,395	(39,832)	85,033	42,806
552181 Operating Supplies - Sewer	66,258	12,500	(53,758)	4,112	(62,147)	98,469	37,500	(60,969)	17,739	(80,730)	87,500	(10,969)
552185 Chemicals - Water	1,312	1,667	355	2,879	1,568	9,038	13,333	4,295	9,763	725	20,000	10,962
552186 Chemicals - Sewer	4,708	4,167	(541)	3,494	(1,213)	27,261	33,333	6,072	35,077	7,816	50,000	22,739
552200 Low Pressure Pumps	332	5,000	4,668	5,249	4,917	42,245	40,000	(2,245)	32,992	(9,253)	60,000	17,755
552250 Testing - Water	335	1,250	915	216	(119)	2,742	10,000	7,258	4,551	1,809	15,000	12,258
552251 Testing - Sewer	954	1,458	504	654	(300)	12,702	11,667	(1,035)	9,703	(2,999)	17,500	4,798
554020 Dues, Licenses, Subscriptions	-	-	-	-	-	812	1,500	688	560	(252)	1,500	688
563101 Infiltration Line Repairs	-	-	-	-	-	58,420	250,000	191,580	-	(58,420)	250,000	191,580

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENSES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

402 - UTILITY FUND

EXPENSES: OPERATIONS (53815)

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
563102 Liftstation Rehabilitation	-	6,917	6,917	-	-	-	13,833	13,833	-	-	41,500	41,500
563110 Automatic Line Flushing	-	3,333	3,333	-	-	-	6,667	6,667	-	-	20,000	20,000
563115 Reline Woods & Waters Lift Station	-	2,969	2,969	-	-	-	5,937	5,937	-	-	17,812	17,812
563120 Grease Control Unit 23	-	3,333	3,333	-	-	-	6,667	6,667	-	-	20,000	20,000
563125 Replace Manholes Cover and Rings	-	2,000	2,000	-	-	-	4,000	4,000	-	-	12,000	12,000
564006 Cap Outlay - Equipment	-	-	-	-	-	32,522	120,000	87,478	42,582	10,061	120,000	87,478
564134 Valve Replacement	-	-	-	1,640	1,640	5,818	10,000	4,182	1,640	(4,178)	10,000	4,182
564280 Meter System Replacement	-	3,333	3,333	-	-	-	6,667	6,667	-	-	20,000	20,000
Total Operations	\$ 209,197	\$ 201,325	\$ (7,872)	\$ 94,328	\$ (114,869)	\$ 1,087,174	\$ 1,459,350	\$ 372,176	\$ 857,389	\$ (229,785)	\$ 2,244,150	\$ 1,156,976

**SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
REVENUES & EXPENSES REPORT (UNAUDITED)
AS OF: MAY 31, 2022**

402 - UTILITY FUND

EXPENSES: CONTINENCY, RESERVES, OTHER (58000-58999)

	CURRENT MONTH COMPARISON					YEAR TO DATE COMPARISON					ANNUAL BUDGET	
	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	BUDGET \$ VARIANCE	PRIOR YR MONTH ACTUAL	ACTUAL \$ VARIANCE	YTD ACTUAL	YTD BUDGET	BUDGET \$ VARIANCE	PRIOR YR YTD ACTUAL	ACTUAL \$ VARIANCE	ANNUAL BUDGET	YTD vs. BUDGET \$ VARIANCE
591000 Operating Transfers-Out	\$ -	\$ 8,333	\$ 8,333	\$ -	\$ -	\$ -	\$ 16,667	\$ 16,667	\$ -	\$ -	\$ 50,000	\$ 50,000
591006 Transfer Out - URRIF	-	-	-	-	-	-	-	-	-	-	2,950,000	2,950,000
591007 Transfer Out - Deer Run Golf Course Irrig	-	-	-	-	-	-	2,200,000	2,200,000	-	-	2,200,000	2,200,000
591030 Transfer Out - Capital Project	-	-	-	-	-	-	-	-	-	-	635,677	635,677
Total Contingency, Reserves, Other	\$ -	\$ 8,333	\$ 8,333	\$ -	\$ -	\$ -	\$ 2,216,667	\$ 2,216,667	\$ -	\$ -	\$ 5,835,677	\$ 5,835,677

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
AP PAYMENT REPORT
 FOR THE PERIOD FROM 5/01/2022 TO 5/31/2022

BANK: TD Bank - Operating GF
FUND # 001

VENDOR	INVOICE # / GL #	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	PAYMENT INFORMATION				AMOUNT PAID
					DATE	TYPE	NO.	STATUS	
V00290 - ACCESS SAFETY COMPLIANCE TRAINING INC									
	I-103-SNL 001-540008-57235-5000	CPR/AED/FIRST AID COURSE Travel & Training	4/20/2022	\$625.00	5/2/2022	Check	1287	Posted	
								Check Amount >>>>	\$625.00
			*** VENDOR TOTALS ***				1 CHECK		\$625.00
V00094 - ADAPCO, LLC									
	I-131338 001-552041-53967-5000	FYFANON/MAL EW 40.9% General Chemicals	5/13/2022	\$3,796.40	5/17/2022	Check	1339	Posted	
								Check Amount >>>>	\$3,796.40
			*** VENDOR TOTALS ***				1 CHECK		\$3,796.40
V00145 - AMERICA FIRST AIR CONDITIONING AND HEATING									
	I-05232022 001-133516-1000	AIR UNIT/INSTALL-RESTAURANT Due To/From Golf Capital	5/26/2022	\$49,200.00	5/27/2022	Check	1371	Posted	
								Check Amount >>>>	\$24,600.00
	I-05232022 001-133516-1000	AIR UNIT/INSTALL-RESTAURANT Due To/From Golf Capital	5/26/2022	\$49,200.00	5/27/2022	Check	1375	Posted	
								Check Amount >>>>	\$24,600.00
			*** VENDOR TOTALS ***				2 CHECKS		\$49,200.00
V00141 - ANSWERCONNECT									
	I-1676706 ACH 402-551001-53815-5000	Service April 2022 Office Expense	5/1/2022	\$323.98	5/1/2022	ACH	DD694	Posted	
								ACH Amount >>>>	\$323.98
			*** VENDOR TOTALS ***				1 ACH		\$323.98
V00010 - AUTOZONE, INC									
	I-1203866425 001-552025-52910-5000	Cleaning Supplies Operating Supplies	4/24/2022	\$30.06	5/4/2022	Check	1292	Posted	
								Check Amount >>>>	\$30.06
			*** VENDOR TOTALS ***				1 CHECK		\$30.06

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
AP PAYMENT REPORT
 FOR THE PERIOD FROM 5/01/2022 TO 5/31/2022

BANK: TD Bank - Operating GF
FUND # 001

VENDOR	INVOICE # / GL #	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	PAYMENT INFORMATION				AMOUNT PAID
					DATE	TYPE	NO.	STATUS	
V00011 - BAGWELL LUMBER CO. OF AVON PARK, INC									
	I-365485	METAL DOOR/PANEL	4/30/2022		5/23/2022	Check	1340	Posted	
	402-546186-53815-5000	R&M - Equip/Water		\$375.00					
	402-546187-53815-5000	R&M - Equip/Sewer		\$1,044.75					
								Check Amount >>>>	\$1,419.75
				*** VENDOR TOTALS ***			1 CHECK		\$1,419.75
V00276 - BAKER & SONS SEPTIC INSTALLATIONS LLC									
	I-2428	SEPTIC TANK INSTALL	4/27/2022		5/23/2022	Check	1341	Posted	
	001-546156-53967-5000	Repairs & Maintenance		\$9,000.00					
								Check Amount >>>>	\$9,000.00
				*** VENDOR TOTALS ***			1 CHECK		\$9,000.00
V00012 - BASSETT ELECTRONICS AND AUDIO									
	I-T051122A	MEETING EQUIPMENT/SET UP	5/9/2022		5/16/2022	Check	1327	Posted	
	001-534393-51302-5000	It Support		\$1,173.90					
								Check Amount >>>>	\$1,173.90
				*** VENDOR TOTALS ***			1 CHECK		\$1,173.90
V00013 - BEAR HOLLOW SOD, INC									
	I-8112	SOD- 2 PALLETS	4/11/2022		5/16/2022	Check	1328	Posted	
	001-546300-53967-5000	Landscape Maintenance		\$150.00					
								Check Amount >>>>	\$150.00
				*** VENDOR TOTALS ***			1 CHECK		\$150.00
V00016 - BROOKER FENCE COMPANY INC									
	I-22-222	Single Lekk Latch	5/3/2022		5/10/2022	Check	1299	Posted	
	001-546156-53967-5000	Repairs & Maintenance		\$45.00					
								Check Amount >>>>	\$45.00
				*** VENDOR TOTALS ***			1 CHECK		\$45.00
V00111 - BUTWELL STONE & SOIL, INC									

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
AP PAYMENT REPORT
 FOR THE PERIOD FROM 5/01/2022 TO 5/31/2022

BANK: TD Bank - Operating GF
FUND # 001

VENDOR	INVOICE # / GL #	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	PAYMENT INFORMATION				AMOUNT PAID
					DATE	TYPE	NO.	STATUS	
	I-22046-A 001-133514-1000	LIMEROCK Due To/From Country Club	2/22/2022	\$375.00	5/2/2022	Check	1288	Posted	
								Check Amount >>>>	\$375.00
			*** VENDOR TOTALS ***				1 CHECK		\$375.00
V00177 - CAPITAL ONE									
	I-1642000801 ACH 001-549052-57235-5000	PURCHASES APRIL 2022 Special Events - Misc-Special Events	5/7/2022	\$106.43	5/17/2022	Check	1335	Posted	
								Check Amount >>>>	\$106.43
			*** VENDOR TOTALS ***				1 CHECK		\$106.43
V00080 - CENTURYLINK									
	I-040122-4228 ACH 402-541003-53815-5000	SERVICE APRIL 2022 Communication - Telephone	4/1/2022	\$71.63	5/31/2022	ACH	DD712	Posted	
								ACH Amount >>>>	\$71.63
	I-050122-4228 ACH 402-541003-53815-5000	SERVICE MAY 2022 Communication - Telephone	5/1/2022	\$72.03	5/31/2022	ACH	DD713	Posted	
								ACH Amount >>>>	\$72.03
			*** VENDOR TOTALS ***				2 ACHS		\$143.66
R001 - CHANDEANNA MCVICKER									
	I-043022-R 001-221120-2000	REFUND- COMM CENTER DEPOSIT Park & Community Center Deposit	4/30/2022	\$300.00	5/10/2022	Check	1300	Posted	
								Check Amount >>>>	\$300.00
			*** VENDOR TOTALS ***				1 CHECK		\$300.00
V00082 - CHASE CARD SERVICES									
	I-050122 ACH 402-552025-53815-5000	PURCHASES 4/2/22-5/1/22 Operating Supplies - Harbor Freight	5/1/2022	\$124.60	5/20/2022	ACH	DD735	Posted	
	001-552025-54120-5000	Operating Supplies - Apple.Com		\$2.99					
	001-551001-51302-5000	Office Expense - Zoom		\$14.99					
	402-552028-53815-5000	Op Supplies - Uniforms - Amazon Refund		(\$409.90)					

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
AP PAYMENT REPORT
 FOR THE PERIOD FROM 5/01/2022 TO 5/31/2022

BANK: TD Bank - Operating GF
FUND # 001

VENDOR	INVOICE # / GL #	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	PAYMENT INFORMATION				
					DATE	TYPE	NO.	STATUS	AMOUNT PAID
	402-546104-53815-5000	R&M-Vehicles - Amazon- Floor Mats		\$128.95					
	001-546156-54120-5000	Repairs & Maintenance - Amazon- Floor Mats		\$72.99					
	402-552028-53815-5000	Op Supplies - Uniforms - Amazon- Boots		\$409.90					
	402-546104-53610-5000	R&M-Vehicles - Amazon - Seat Cover		\$149.00					
	402-546104-53815-5000	R&M-Vehicles - Amazon		\$108.95					
	402-546104-53815-5000	R&M-Vehicles - Florida Signs		\$520.00					
	001-546355-57235-5000	R&M-Site Facilities - Amazon- Access Cards		\$599.00					
	001-552025-53967-5000	Operating Supplies - Amazon Sugar		\$38.00					
	402-552028-53815-5000	Op Supplies - Uniforms - Amazon- Boots		\$214.95					
	001-552025-53967-5000	Operating Supplies - Amazon- Misc Supplies		\$289.57					
	001-551001-57235-5000	Office Expense - Amazon- Mop & Bucket		\$31.49					
	001-546355-57235-5000	R&M-Site Facilities - Amazon- Cleaners		\$48.49					
	001-546355-57235-5000	R&M-Site Facilities - Amazon- Cleaner		\$20.00					
	001-546355-57235-5000	R&M-Site Facilities - Amazon- Bathroom Supply		\$72.28					
	001-546355-57235-5000	R&M-Site Facilities - Amazon- Toilet Seat Covers		\$61.76					
	001-546355-57235-5000	R&M-Site Facilities - Amazon- Misc Supplies		\$72.12					
	001-546355-57235-5000	R&M-Site Facilities - Amazon- Misc Supplies		\$181.48					
	001-552025-53967-5000	Operating Supplies - Amazon- Misc Supplies		\$51.93					
	001-546355-57235-5000	R&M-Site Facilities - Amazon- Misc Supplies		\$41.35					
	001-552025-53967-5000	Operating Supplies - Amazon- Misc Supplies		\$260.20					
	001-551001-51302-5000	Office Expense - Amazon- Misc Supplies		\$83.96					
	001-551001-51302-5000	Office Expense - Amazon- Misc Supplies		\$55.96					
	001-551001-51302-5000	Office Expense - Amazon- Misc Supplies		\$31.98					
	001-551001-57235-5000	Office Expense - Hobby Hill Floristy		\$89.23					
	001-551001-52910-5000	Office Expense - Background Check		\$25.00					
	001-551001-57235-5000	Office Expense - Idville		\$571.97					
	001-540008-51601-5000	Travel & Training - Prometric		\$53.00					
	001-546355-57235-5000	R&M-Site Facilities - Treetop Products		\$2,896.47					
	402-546104-53815-5000	R&M-Vehicles - Ole South Salvage		(\$300.00)					
	402-552028-53815-5000	Op Supplies - Uniforms - Rocky Brand Credit		(\$47.65)					
	402-552028-53815-5000	Op Supplies - Uniforms - Rocky Brand Credit		(\$136.53)					
	402-552028-53815-5000	Op Supplies - Uniforms - Rocky Brand - Boots		\$682.65					
	402-552028-53815-5000	Op Supplies - Uniforms - Rocky Brand Credit		\$136.53					
	402-552028-53815-5000	Op Supplies - Uniforms - Lebos- Boots		\$214.99					

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
AP PAYMENT REPORT
 FOR THE PERIOD FROM 5/01/2022 TO 5/31/2022

BANK: TD Bank - Operating GF
FUND # 001

VENDOR	INVOICE # / GL #	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	PAYMENT INFORMATION				AMOUNT PAID
					DATE	TYPE	NO.	STATUS	
	001-554020-51302-5000	Dues, Licenses, Subscriptions - Adobe		\$14.99					
	001-551001-51302-5000	Office Expense - Awwa.Org		\$75.00					
	001-554020-51302-5000	Dues, Licenses, Subscriptions - Apple.Com		\$5.38					
	001-551001-57235-5000	Office Expense - Eig-Constantcontact.Com		\$546.00					
								ACH Amount >>>>	\$8,104.02
				*** VENDOR TOTALS ***				1 ACH	\$8,104.02
V00264 - CHRIS SHOEMAKER									
	I-118890987	Reimbursement for Cleaning Supplies	4/25/2022		5/2/2022	Check	1289	Posted	
	001-546355-57235-5000	R&M-Site Facilities		\$193.31					
								Check Amount >>>>	\$193.31
				*** VENDOR TOTALS ***				1 CHECK	\$193.31
V00024 - CINTAS CORPORATION #074									
	I-9175170799	WATER COOLER AGREEMENT	5/1/2022		5/11/2022	Check	1306	Posted	
	001-551001-57235-5000	Office Expense		\$135.00					
								Check Amount >>>>	\$135.00
	I-4117724414	UNIFORMS	4/27/2022		5/23/2022	Check	1342	Posted	
	001-133514-1000	Due To/From Country Club		\$62.04					
	402-552028-53815-5000	Op Supplies - Uniforms		\$173.28					
	I-4118366515	UNIFORMS	5/4/2022		5/23/2022	Check	1342	Posted	
	001-133514-1000	Due To/From Country Club		\$62.04					
	402-552028-53815-5000	Op Supplies - Uniforms		\$173.28					
	I-4119056879	UNIFORMS	5/11/2022		5/23/2022	Check	1342	Posted	
	001-133514-1000	Due To/From Country Club		\$62.04					
	402-552028-53815-5000	Op Supplies - Uniforms		\$173.28					
								Check Amount >>>>	\$705.96
				*** VENDOR TOTALS ***				2 CHECKS	\$840.96
V00070 - CLARKE PEST CONTROL SERVICES, INC									
	I-197263	RODENT CONTROL	4/1/2022		5/10/2022	Check	1301	Posted	
	001-133514-1000	Due To/From Country Club		\$50.00					
								Check Amount >>>>	\$50.00

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
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					DATE	TYPE	NO.	STATUS	
	I-198027 001-133514-1000	RODENT CONTROL Due To/From Country Club	5/6/2022	\$175.00	5/23/2022	Check	1343	Posted	
	I-198409 001-133514-1000	Rodent Control Due To/From Country Club	5/1/2022	\$50.00	5/23/2022	Check	1343	Posted	
								Check Amount >>>>	\$225.00
			*** VENDOR TOTALS ***				2 CHECKS		\$275.00
V00028 - COMCAST COMMUNICATIONS									
	I-041422-5397 ACH 001-541003-54120-5000	SERVICE 4/18 -5/17/22 Communication - Telephone	4/14/2022	\$181.12	5/5/2022	ACH	DD689	Posted	
								ACH Amount >>>>	\$181.12
	I-04112022-0076 ACH 402-541003-53815-5000	SERVICE 4/25 - 5/24/22 Communication - Telephone	4/11/2022	\$215.28	5/2/2022	ACH	DD697	Posted	
								ACH Amount >>>>	\$215.28
	I-041722-0654 ACH 001-541003-57235-5000	Service- 5/1/22-5/30/22 Communication - Telephone	4/17/2022	\$153.35	5/2/2022	ACH	DD698	Posted	
								ACH Amount >>>>	\$153.35
	I-042022-4232 ACH 001-541003-51302-5000 001-541003-51308-5000 402-541003-53815-5000 001-541003-51601-5000	SERVICE 5/3/22-6/2/22 Communication - Telephone Communication - Telephone Communication - Telephone Communication - Telephone	4/20/2022	\$520.92 \$39.95 \$99.80 \$24.95	5/11/2022	ACH	DD699	Posted	
								ACH Amount >>>>	\$685.62
	I-04252022-1158 ACH 001-541003-57235-5000	REC/FITNESS CTR 5/8/22-6/7/22 Communication - Telephone	4/25/2022	\$549.28	5/9/2022	ACH	DD700	Posted	
								ACH Amount >>>>	\$549.28
	I-05012022-4229 ACH 001-541003-54120-5000	Service 5/4/22-6/3/22 Communication - Telephone	5/1/2022	\$448.72	5/22/2022	ACH	DD707	Posted	
								ACH Amount >>>>	\$448.72
			*** VENDOR TOTALS ***				6 ACHS		\$2,233.37

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					DATE	TYPE	NO.	STATUS	AMOUNT PAID
V00149 - CORE & MAIN LP									
	I-Q239041	PVC PIPES	4/20/2022		5/23/2022	Check	1344	Posted	
	402-552180-53815-5000	Operating Supplies - Water		\$867.12					
	I-Q239035	PVC	5/4/2022		5/23/2022	Check	1344	Posted	
	402-552180-53815-5000	Operating Supplies - Water		\$831.12					
								Check Amount >>>>	\$1,698.24
				*** VENDOR TOTALS ***			1 CHECK		\$1,698.24
V00030 - CREATIVE PRINTING OF CENTRAL FL, INC									
	I-22-0530	NEWSLETTER VOL 13- ISSUE 5- JUNE 2022	5/18/2022		5/23/2022	Check	1345	Posted	
	001-547005-51601-5000	Printing And Stationery		\$1,185.00					
								Check Amount >>>>	\$1,185.00
				*** VENDOR TOTALS ***			1 CHECK		\$1,185.00
V00157 - DAVID F. SCHUMACHER, P.A									
	I-0069	Legal Services Feb 2022	5/6/2022		5/11/2022	Check	1307	Posted	
	001-531175-51302-5000	Legal Fees		\$2,489.94					
	I-0070	Legal Services March 2022	5/6/2022		5/11/2022	Check	1307	Posted	
	001-531175-51302-5000	Legal Fees		\$1,891.07					
								Check Amount >>>>	\$4,381.01
				*** VENDOR TOTALS ***			1 CHECK		\$4,381.01
V00286 - DEANNA SHEIKHA									
	I-03/12/2022	COMMUNITY CTR/PICNIC PAV DEPOSIT RE	4/13/2022		5/2/2022	Check	1286	Posted	
	001-221120-57235-1000	Park & Community Center Deposit		\$400.00					
								Check Amount >>>>	\$400.00
				*** VENDOR TOTALS ***			1 CHECK		\$400.00
V00129 - DJ'S POOL SERVICE, LLC									
	I-82209	April 2022 Services	4/1/2022		5/2/2022	Check	1290	Posted	
	001-546355-57235-5000	R&M-Site Facilities		\$840.00					
								Check Amount >>>>	\$840.00

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					DATE	TYPE	NO.	STATUS	
	I-82386 001-552041-57235-5000	POOL CHEMICALS- ACID/CHLORINE General Chemicals	4/30/2022	\$381.00	5/16/2022	Check	1321	Posted	
								Check Amount >>>>	\$381.00
			*** VENDOR TOTALS ***				2 CHECKS		\$1,221.00
V00066 - DUKE ENERGY									
	I-04252022 ACH 001-543048-51302-5000 001-543084-57235-5000 402-543048-53815-5000 001-543048-53967-5000 001-543062-54120-5000 001-543079-57235-5000 001-133514-1000	SERVICE MARCH-APRIL 2022 Utilities Utilities - Community Center Utilities Utilities Utilities - Street Lights Utility - Recreation Facilities Due To/From Country Club	4/25/2022	\$937.11 \$561.65 \$12,367.77 \$1,290.06 \$5,411.77 \$1,419.21 \$240.85	5/23/2022	ACH	DD719	Posted	
								ACH Amount >>>>	\$22,228.42
							1 ACH		\$22,228.42
V00163 - ENVIRO-TECH OF AMERICA INC.									
	I-129044 402-552186-53815-5000	FOG REMEDIATION - 4/15/22-5/14/22 Chemicals - Sewer	4/26/2022	\$1,500.00	5/23/2022	Check	1346	Posted	
								Check Amount >>>>	\$1,500.00
							1 CHECK		\$1,500.00
V00038 - EXCAVATION POINT, INC.									
	I-00064403 402-543082-53815-5000	WASTE SERVICES Waste Removal	4/29/2022	\$370.00	5/4/2022	Check	1293	Posted	
								Check Amount >>>>	\$370.00
							1 CHECK		\$370.00
V00091 - FERGUSON ENTERPRISES, INC									
	I-1951290 402-552181-53815-5000 I-1951037	PVC Operating Supplies - Sewer MTR GASKET/COUPLING	4/22/2022 4/22/2022	\$1,880.76	5/23/2022 5/23/2022	Check Check	1347 1347	Posted Posted	

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					DATE	TYPE	NO.	STATUS	
	402-552181-53815-5000	Operating Supplies - Sewer		\$268.00					
								Check Amount >>>>	\$2,148.76
				*** VENDOR TOTALS ***				1 CHECK	\$2,148.76
V00296 - FLORIDA FERTILIZER COMPANY INC									
	I-INV0025023 001-552041-53967-5000	HERBICIDE General Chemicals	4/28/2022	\$1,260.00	5/11/2022	Check	1308	Posted	
								Check Amount >>>>	\$1,260.00
				*** VENDOR TOTALS ***				1 CHECK	\$1,260.00
V00151 - GAIL MATTULINA									
	I-0029 001-531021-57235-5000	Yoga Instruction - April 2022 Profserv-Instructors	4/30/2022	\$350.00	5/4/2022	Check	1294	Posted	
								Check Amount >>>>	\$350.00
				*** VENDOR TOTALS ***				1 CHECK	\$350.00
V00294 - GE INVESTMENTS OF POLK COUNTY									
	I-05032022 800-220200-2000	Duplicate Assessment Payments - Refund Refunds/Overpayments	5/3/2022	\$2,584.59	5/11/2022	Check	1309	Posted	
								Check Amount >>>>	\$2,584.59
				*** VENDOR TOTALS ***				1 CHECK	\$2,584.59
V00295 - GREEN TEE IRRIGATION LLC									
	I-15373 302-549900-57209-5000	Bond Payment - Irrigation Work Misc-Contingency	4/29/2022	\$27,500.00	5/27/2022	Check	1372	Posted	
								Check Amount >>>>	\$27,500.00
				*** VENDOR TOTALS ***				1 CHECK	\$27,500.00
V00093 - GRIFFIN & KAMPMAN AIR & ELECTRICAL SERVICES									
	I-2575-145114 001-546355-57235-5000	Power/AC repairs R&M-Site Facilities	4/20/2022	\$360.00	5/2/2022	Check	1291	Posted	
	I-2575-145204 001-546355-57235-5000	Transformer Plug Repair R&M-Site Facilities	4/20/2022	\$266.81	5/2/2022	Check	1291	Posted	

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					DATE	TYPE	NO.	STATUS	AMOUNT PAID
								Check Amount >>>> \$626.81	
	I-2575-145404 402-546186-53815-5000	Repairs R&M - Equip/Water	4/27/2022	\$297.50	5/23/2022	Check	1348	Posted	
	I-2575-145488 402-546187-53815-5000	BLOWER REPAIRS R&M - Equip/Sewer	5/11/2022	\$177.89	5/23/2022	Check	1348	Posted	
								Check Amount >>>> \$475.39	
				*** VENDOR TOTALS ***			2 CHECKS	\$1,102.20	
V00142 - GROUP ONE SAFETY & SECURITY									
	I-86563 001-546355-57235-5000	Monitoring Radio Intrusion 6/1/22-8/31/22 R&M-Site Facilities	5/4/2022	\$90.00	5/16/2022	Check	1322	Posted	
								Check Amount >>>> \$90.00	
				*** VENDOR TOTALS ***			1 CHECK	\$90.00	
V00055 - HIGHLANDS COUNTY BD. OF C. COMMISSIONERS									
	I-052022-FSA 001-155110-1000	FSA BENEFITS MAY 2022 Prepaid Insurance Hcbocc	5/13/2022	\$190.00	5/16/2022	Check	1329	Posted	
								Check Amount >>>> \$190.00	
	I-052022-INS 001-155110-1000	INSURANCE BENEFITS MAY 2022 Prepaid Insurance Hcbocc	5/13/2022	\$35,100.42	5/17/2022	Check	1336	Posted	
								Check Amount >>>> \$35,100.42	
				*** VENDOR TOTALS ***			2 CHECKS	\$35,290.42	
V00003 - HOME DEPOT CREDIT SERVICES									
	I-04282022-4120 001-552025-53967-5000	Purchases 3/29/22-4/18/22 Operating Supplies	4/28/2022	\$148.56	5/27/2022	ACH	DD711	Posted	
	001-552170-54120-5000	Road Materials & Supplies		\$470.50					
	001-552170-54120-5000	Road Materials & Supplies		\$83.13					
	001-552025-53967-5000	Operating Supplies		\$124.33					
	001-546156-54120-5000	Repairs & Maintenance		\$536.43					
	001-546156-54120-5000	Repairs & Maintenance		(\$536.43)					
	001-546156-54120-5000	Repairs & Maintenance		\$64.97					

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					DATE	TYPE	NO.	STATUS	AMOUNT PAID
	001-552025-54910-5000	Operating Supplies		\$54.89					
	001-546156-54120-5000	Repairs & Maintenance		\$499.00					
								ACH Amount >>>>	\$1,445.38
				*** VENDOR TOTALS ***				1 ACH	\$1,445.38
V00255 - HYDROCORP									
	I-0059647-IN	ANNUAL FEE OCT 2020-SEPT 2021	11/2/2020		5/23/2022	Check	1349	Posted	
	402-546186-53815-5000	R&M - Equip/Water		\$495.00					
	I-0064900-IN	DEVICE TESTING	12/2/2021		5/23/2022	Check	1349	Posted	
	402-546186-53815-5000	R&M - Equip/Water		\$1,260.00					
	I-0064899-IN	DEVICE TESTING	12/2/2021		5/23/2022	Check	1349	Posted	
	402-546186-53815-5000	R&M - Equip/Water		\$5,800.00					
								Check Amount >>>>	\$7,555.00
				*** VENDOR TOTALS ***				1 CHECK	\$7,555.00
V00002 - INFRAMARK									
	I-77677	MANAGEMENT SERVICES MAY 2022	5/16/2022		5/23/2022	Check	1350	Posted	
	001-532007-51308-5000	Financial/Recording Services		\$4,927.59					
	402-532007-53815-5000	Financial/Recording Services		\$4,927.58					
	001-551001-51308-5000	Office Expense		\$1.08					
	001-541010-51308-5000	Postage		\$47.17					
								Check Amount >>>>	\$9,903.42
				*** VENDOR TOTALS ***				1 CHECK	\$9,903.42
V00114 - JAN AND JEFF SERVICES, INC									
	I-4064	FLOW METER SENSOR CARD INSTALL	4/26/2022		5/23/2022	Check	1351	Posted	
	402-546187-53815-5000	R&M - Equip/Sewer		\$750.00					
								Check Amount >>>>	\$750.00
				*** VENDOR TOTALS ***				1 CHECK	\$750.00
V00039 - JOHN DEERE FINANCIAL									
	I-2637572 ACH	05/2022 Equipment Lease - JDF Golf	4/21/2022		5/1/2022	ACH	DD695	Posted	
	001-133516-1000	Due To/From Golf Capital		\$2,757.62					

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					DATE	TYPE	NO.	STATUS	
									ACH Amount >>>> \$2,757.62
	I-2637564 ACH 001-133516-1000	05/2022 Equipment Lease - JDF Golf Due To/From Golf Capital	4/21/2022	\$11,463.65	5/1/2022	ACH	DD696	Posted	
									ACH Amount >>>> \$11,463.65
				*** VENDOR TOTALS ***			2 ACHS		\$14,221.27
V00298 - JUNOPI, LLC									
	I-INV-9420 001-534393-51302-5000	IT SERVICES 03/16/2022 It Support	5/11/2022	\$607.50	5/16/2022	Check	1330	Posted	
									Check Amount >>>> \$607.50
				*** VENDOR TOTALS ***			1 CHECK		\$607.50
V00058 - KDL UNDERGROUND & DEVELOPMENT, INC									
	I-22-0511-01 402-546186-53815-5000	WATER MAIN REPAIRS R&M - Equip/Water	5/11/2022	\$18,755.00	5/23/2022	Check	1352	Posted	
									Check Amount >>>> \$18,755.00
				*** VENDOR TOTALS ***			1 CHECK		\$18,755.00
V00284 - KURT E. OLSEN									
	I-022422-CREMONA 001-531013-54120-5000	PRO SRVS - SCRUB JAY PRESERVE Profserv-Engineering	2/24/2022	\$450.00	5/4/2022	Check	1295	Posted	
									Check Amount >>>> \$450.00
				*** VENDOR TOTALS ***			1 CHECK		\$450.00
V00059 - LABCORP OF AMERICA HOLDINGS									
	I-72911492 001-551001-57235-5000 001-551001-52910-5000 402-551001-53815-5000 001-552025-54120-5000 001-551001-51302-5000	Employee Testing Office Expense Office Expense Office Expense Operating Supplies Office Expense - Random Program	4/30/2022	\$50.00 \$75.00 \$50.00 \$50.00 \$50.00	5/11/2022	Check	1310	Posted	
									Check Amount >>>> \$275.00

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					DATE	TYPE	NO.	
*** VENDOR TOTALS ***					1 CHECK			\$275.00
V00135 - MARIE BUEHLER								
	I-04/2022 001-531021-57235-5000	Water Aerobics Instruction- April 2022 Profserv-Instructors	4/30/2022	\$325.00	5/16/2022	Check	1323	Posted
					Check Amount >>>>			\$325.00
*** VENDOR TOTALS ***					1 CHECK			\$325.00
V00110 - MASTRY ENGINE CENTER, LLC								
	I-INV862418 402-546187-53815-5000	SVC CONTRACT 05/2022 R&M - Equip/Sewer	5/5/2022	\$1,296.25	5/23/2022	Check	1353	Posted
					Check Amount >>>>			\$1,296.25
*** VENDOR TOTALS ***					1 CHECK			\$1,296.25
V00131 - MAXX ENVIRONMENTAL, LLC								
	I-22015 402-546189-53815-5000	LIFT STATION- ELEMENTARY SCHOOL- WE Liftstation/Manhole Repairs	2/28/2022	\$13,140.00	5/23/2022	Check	1354	Posted
					Check Amount >>>>			\$13,140.00
*** VENDOR TOTALS ***					1 CHECK			\$13,140.00
V00156 - MID FLORIDA IT, INC								
	I-16852 001-534002-51302-5000 001-534393-57235-5000 001-534393-51308-5000 402-534393-53610-5000 402-534393-53815-5000	SERVICES MAY 2022 Contractual Labor It Support It Support It Support It Support	5/2/2022	\$676.23 \$112.78 \$684.48 \$676.23 \$142.58	5/4/2022	Check	1296	Posted
					Check Amount >>>>			\$2,292.30
	I-16879 001-534393-51302-5000	IT SERVICES- AUDIO SWITCH/USB HUB It Support	5/5/2022	\$128.15	5/11/2022	Check	1311	Posted
	I-16892 001-534393-51302-5000	IT Support- S2 Node Repairs It Support	5/5/2022	\$162.50	5/11/2022	Check	1311	Posted
	I-16755	IT Support	5/5/2022		5/11/2022	Check	1311	Posted

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					DATE	TYPE	NO.	STATUS	
	001-534393-51302-5000	It Support		\$4,875.00					
								Check Amount >>>>	\$5,165.65
				*** VENDOR TOTALS ***			2 CHECKS		\$7,457.95
V00160 - MUTUAL OF OMAHA INSURANCE COMPANY									
	I-001363949567 ACH 001-217250-2000	Period 6/1/2022-6/30/2022 Life Insurance Payable	5/16/2022		5/31/2022	ACH	DD714	Posted	
				\$832.15				ACH Amount >>>>	\$832.15
				*** VENDOR TOTALS ***			1 ACH		\$832.15
R002 - NADIA EDOUARD									
	I-05022022 001-221120-2000	COMMUNITY CENTER DEPOSIT REFUND Park & Community Center Deposit	5/2/2022		5/10/2022	Check	1302	Posted	
				\$100.00				Check Amount >>>>	\$100.00
				*** VENDOR TOTALS ***			1 CHECK		\$100.00
V00299 - ODP BUSINESS SOLUTIONS LLC									
	I-50006111743 001-551001-51302-5000	SHREDDING Office Expense	4/29/2022		5/16/2022	Check	1331	Posted	
				\$64.99				Check Amount >>>>	\$64.99
	I-241780118001 402-551001-53610-5000	DUSTER/FOLERS/NOTES Office Expense	5/6/2022		5/23/2022	Check	1355	Posted	
				\$63.95				Check Amount >>>>	\$63.95
				*** VENDOR TOTALS ***			2 CHECKS		\$128.94
V00154 - ODYSSEY MANUFACTURING COMPANY									
	I-14212 402-552186-53815-5000	Chemicals Chemicals - Sewer	4/1/2022		5/23/2022	Check	1356	Posted	
				\$405.15					
	I-15427 402-552185-53815-5000	CHEMICALS Chemicals - Water	4/15/2022		5/23/2022	Check	1356	Posted	
				\$316.35					
	I-15929 402-552186-53815-5000	CHEMICALS Chemicals - Sewer	4/21/2022		5/23/2022	Check	1356	Posted	
				\$115.63					

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VENDOR	INVOICE # / GL #	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	PAYMENT INFORMATION				AMOUNT PAID
					DATE	TYPE	NO.	STATUS	
	I-16598 402-552185-53815-5000	Hypochlorite Solution Chemicals - Water	4/29/2022	\$304.33	5/23/2022	Check	1356	Posted	
	I-16597 402-552186-53815-5000	Hypochlorite Solution Chemicals - Sewer	4/29/2022	\$253.45	5/23/2022	Check	1356	Posted	
								Check Amount >>>>	\$1,394.91
	I-15426 402-552186-53815-5000	CHEMICALS Chemicals - Sewer	4/15/2022	\$227.55	5/24/2022	Check	1365	Posted	
								Check Amount >>>>	\$227.55
			*** VENDOR TOTALS ***				2 CHECKS		\$1,622.46
V00062 - OFFICE DEPOT, INC									
	I-241257493001 001-552025-52110-5000	USB Cables Operating Supplies	4/28/2022	\$34.98	5/11/2022	Check	1312	Posted	
	I-241255511001 001-552025-52110-5000	Pens/Ink/Envelopes Operating Supplies	4/29/2022	\$41.06	5/11/2022	Check	1312	Posted	
	001-552025-52110-5000	Operating Supplies		\$205.52					
	001-551001-51302-5000	Office Expense		\$17.52					
	I-241257494001 001-552025-52110-5000	Manila Folders Operating Supplies	4/29/2022	\$57.75	5/11/2022	Check	1312	Posted	
								Check Amount >>>>	\$356.83
							1 CHECK		\$356.83
V00138 - O'REILLY AUTOMOTIVE STORES, INC									
					5/16/2022	Check	1324	Voided	
								Check Amount >>>>	\$0.00
	I-5055-326601 001-546156-52110-5000	Bulb - Chev Silverado Repairs & Maintenance	4/26/2022	\$8.44	5/16/2022	Check	1325	Posted	
	I-5055-324214 001-546156-54120-5000	RESISTOR/MISC PARTS Repairs & Maintenance	4/7/2022	\$63.63	5/16/2022	Check	1325	Posted	
	I-5055-324084 402-546104-53815-5000	BATTERY R&M-Vehicles	4/6/2022	\$123.50	5/16/2022	Check	1325	Posted	
	I-5055-323807	A/T FILTER	4/4/2022		5/16/2022	Check	1325	Posted	

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					DATE	TYPE	NO.	STATUS	AMOUNT PAID
	001-546156-54120-5000	Repairs & Maintenance		\$38.00					
	I-5055-324127	STARTER	4/6/2022		5/16/2022	Check	1325	Posted	
	001-546156-54120-5000	Repairs & Maintenance		\$143.46					
	I-5055-323860	BULB/BATTERY	4/4/2022		5/16/2022	Check	1325	Posted	
	001-546156-54120-5000	Repairs & Maintenance		\$162.17					
	I-5055-326747	FUEL CAP	4/27/2022		5/16/2022	Check	1325	Posted	
	001-546156-54120-5000	Repairs & Maintenance		\$15.97					
	I-5055-324227	BATTERY	4/7/2022		5/16/2022	Check	1325	Posted	
	402-546187-53815-5000	R&M - Equip/Sewer		\$160.29					
	I-FINANCE-2021	FEES FY 2021	5/16/2022		5/16/2022	Check	1325	Posted	
	001-133514-1000	Due To/From Country Club		\$18.87					
	001-551001-52910-5000	Office Expense		\$18.88					
	I-5055-300415 CR	Payment of Credit Memo 000008	5/16/2022		5/16/2022	Check	1325	Posted	
				(\$42.00)					
	I-5055-306277 CR	Payment of Credit Memo 000009	5/16/2022		5/16/2022	Check	1325	Posted	
				(\$43.66)					
	I-5055-309397 CR	Payment of Credit Memo 000010	5/16/2022		5/16/2022	Check	1325	Posted	
				(\$10.00)					
	I-5055-310096 CR	Payment of Credit Memo 000011	5/16/2022		5/16/2022	Check	1325	Posted	
				(\$22.00)					
	I-OPCM-33578	Payment of Credit Memo 000012	5/16/2022		5/16/2022	Check	1325	Posted	
				(\$153.99)					
	I-5055-310231 CR	Payment of Credit Memo 000013	5/16/2022		5/16/2022	Check	1325	Posted	
				(\$14.64)					
	I-5055-317459 CR	Payment of Credit Memo 000014	5/16/2022		5/16/2022	Check	1325	Posted	
				(\$22.00)					
	I-5055-318572 CR	Payment of Credit Memo 000015	5/16/2022		5/16/2022	Check	1325	Posted	
				(\$54.00)					
	I-5055-321240 CR	Payment of Credit Memo 000017	5/16/2022		5/16/2022	Check	1325	Posted	
				(\$170.43)					
	I-5055-323877 CR	Payment of Credit Memo 000018	5/16/2022		5/16/2022	Check	1325	Posted	
				(\$32.00)					
								Check Amount >>>>	\$188.49
	I-5055-326208	Misc Parts	4/22/2022		5/16/2022	Check	1326	Posted	

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					DATE	TYPE	NO.	STATUS	
	001-546156-52910-5000	Repairs & Maintenance		\$144.99					
	I-5055-326888	OIL FILTERS/GREASE GUN	4/28/2022		5/16/2022	Check	1326	Posted	
	001-546156-54120-5000	Repairs & Maintenance		\$67.23					
	I-5055-326630	AIR BLOW GUN/PLUG/BLOW GUN	4/26/2022		5/16/2022	Check	1326	Posted	
	001-546156-54120-5000	Repairs & Maintenance		\$40.16					
	I-5055-324858	OIL FILTERS	4/12/2022		5/16/2022	Check	1326	Posted	
	001-546156-54120-5000	Repairs & Maintenance		\$8.92					
	I-5055-324905 CR	Payment of Credit Memo 000019	5/16/2022		5/16/2022	Check	1326	Posted	
				(\$40.00)					
	I-5055-324985 CR	Payment of Credit Memo 000020	5/16/2022		5/16/2022	Check	1326	Posted	
				(\$22.00)					
								Check Amount >>>>	\$199.30
	I-5055-323195	Misc Parts/Supplies	3/30/2022		5/23/2022	Check	1357	Posted	
	402-546104-53815-5000	R&M-Vehicles		\$556.23					
	402-552181-53815-5000	Operating Supplies - Sewer		\$556.23					
	I-5055-328230	CERAMIC PADS/BRAKE ROTOR	5/9/2022		5/23/2022	Check	1357	Posted	
	001-546156-54120-5000	Repairs & Maintenance		\$136.68					
	I-5055-327081	BULB	4/29/2022		5/23/2022	Check	1357	Posted	
	001-552025-54910-5000	Operating Supplies		\$16.88					
								Check Amount >>>>	\$1,266.02
				*** VENDOR TOTALS ***			4 CHECKS		\$1,653.81
V00162 - PACE ANALYTICAL SERVICES, LLC									
	I-2235483288	Testing 4/27/22	5/3/2022		5/23/2022	Check	1358	Posted	
	402-552251-53815-5000	Testing - Sewer		\$108.00					
	I-2235483287	Testing 4/27/22	5/3/2022		5/23/2022	Check	1358	Posted	
	402-552251-53815-5000	Testing - Sewer		\$123.00					
	I-2235484253	Testing 5/4/2022	5/10/2022		5/23/2022	Check	1358	Posted	
	402-552251-53815-5000	Testing - Sewer		\$123.00					
	I-2235484612	Testing - 5/10/22	5/11/2022		5/23/2022	Check	1358	Posted	
	402-552250-53815-5000	Testing - Water		\$55.00					
	I-2235484613	Testing 5/10/22	5/11/2022		5/23/2022	Check	1358	Posted	
	402-552250-53815-5000	Testing - Water		\$40.00					

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					DATE	TYPE	NO.	STATUS	
					Check Amount >>>> \$449.00				
*** VENDOR TOTALS ***					1 CHECK				\$449.00
V00074 - PETTY CASH									
	I-04302022	PETTY CASH REIMBURSE- MAR & APRIL 20	4/30/2022		5/10/2022	Check	1303	Posted	
	001-549052-57235-5000	Special Events - Supplies- Easter Hunt		\$23.68					
	402-551001-53610-5000	Office Expense - Uts Lien		\$10.00					
	402-551001-53610-5000	Office Expense - Uts Lien		\$20.00					
	001-549052-57235-5000	Special Events - Walmart- Misc Supplies		\$8.61					
	001-540008-57235-5000	Travel & Training - Mileage Reimbursement		\$67.51					
	001-540008-51601-5000	Travel & Training - Mileage Reimbursement		\$67.51					
					Check Amount >>>> \$197.31				
*** VENDOR TOTALS ***					1 CHECK				\$197.31
V00065 - POLSTON ENGINEERING, INC									
	I-13115	ENG FEES- DRIVEWAY PERMITS- APRIL 20	5/11/2022		5/16/2022	Check	1332	Posted	
	001-531013-54120-5000	Profserv-Engineering		\$2,255.00					
	I-13113	ENG FEES- DRAINAGE- APRIL 2022	5/11/2022		5/16/2022	Check	1332	Posted	
	001-531013-54120-5000	Profserv-Engineering		\$852.50					
	I-13112	ENG FEES- UTILITIES- APRIL 2022	5/11/2022		5/16/2022	Check	1332	Posted	
	402-531013-53815-5000	Profserv-Engineering		\$990.00					
	I-13114	ENG FEES- ROADS- APRIL 2022	5/11/2022		5/16/2022	Check	1332	Posted	
	001-531013-54120-5000	Profserv-Engineering		\$1,072.50					
					Check Amount >>>> \$5,170.00				
	I-13116	ENG FEES- INFRASTRUCTURE- APRIL 2022	5/11/2022		5/17/2022	Check	1337	Posted	
	001-531013-54120-5000	Profserv-Engineering		\$8,772.50					
					Check Amount >>>> \$8,772.50				
*** VENDOR TOTALS ***					2 CHECKS				\$13,942.50
V00119 - PRODUCTIVITY PLUS ACCOUNT									
	I-04252022 ACH	PURCHASES 3/25/22-4/8/22	4/25/2022		5/20/2022	ACH	DD705	Posted	
	001-552025-54910-5000	Operating Supplies		\$48.70					
	001-552025-54120-5000	Operating Supplies		\$168.78					

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					DATE	TYPE	NO.	STATUS	
	001-552025-54120-5000	Operating Supplies		\$473.99					
	001-552025-54120-5000	Operating Supplies		\$2,308.83					
	001-552025-54120-5000	Operating Supplies		\$818.59					
								ACH Amount >>>>	\$3,818.89
				*** VENDOR TOTALS ***			1 ACH		\$3,818.89
V00084 - PURCHASE POWER									
	I-05182022-7429	POSTAGE METER	5/18/2022		5/27/2022	Check	1373	Posted	
	001-155200-1000	Prepaid Postage		\$2,000.00					
								Check Amount >>>>	\$2,000.00
				*** VENDOR TOTALS ***			1 CHECK		\$2,000.00
V00159 - REDWIRE LLC									
	I-430432 ACH	Additional Services- Panel/Controller Repairs	3/29/2022		5/16/2022	ACH	DD706	Posted	
	001-546355-57235-5000	R&M-Site Facilities		\$677.75					
								ACH Amount >>>>	\$677.75
	I-438199 ACH	System Maint/Support June 2022	5/25/2022		5/25/2022	ACH	DD720	Posted	
	001-546355-57235-5000	R&M-Site Facilities		\$207.80					
								ACH Amount >>>>	\$207.80
				*** VENDOR TOTALS ***			2 ACHS		\$885.55
V00147 - SAFETY-KLEEN SYSTEMS, INC									
	I-88808912	SERVICE 5/6/2022	5/6/2022		5/26/2022	Check	1367	Posted	
	001-540004-54120-5000	Fuel, Gasoline And Oil		\$122.63					
	001-133514-1000	Due To/From Country Club		\$122.62					
								Check Amount >>>>	\$245.25
				*** VENDOR TOTALS ***			1 CHECK		\$245.25
V00265 - SESSUMS LAW GROUP P.A.									
	I-38605	Services April 2022	4/30/2022		5/11/2022	Check	1313	Posted	
	001-531175-51302-5000	Legal Fees		\$530.50					
								Check Amount >>>>	\$530.50

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					DATE	TYPE	NO. STATUS	
*** VENDOR TOTALS ***					1 CHECK			\$530.50
V00107 - SHRED-IT								
	I-8001460996 001-551001-51302-5000	Shredding Services Office Expense	4/30/2022		5/11/2022	Check	1314	Posted
				\$228.00				Check Amount >>>> \$228.00
*** VENDOR TOTALS ***					1 CHECK			\$228.00
V00139 - SOLITUDE LAKE MANAGEMENT, LLC								
	I-PI-A00806226 001-552186-53967-5000	LAKE/POND MGMT - MAY 2022 Chemicals - Sewer	5/1/2022		5/23/2022	Check	1359	Posted
				\$137.79				Check Amount >>>> \$137.79
*** VENDOR TOTALS ***					1 CHECK			\$137.79
V00017 - SOMERS IRRIGATION, INC.								
	I-136564 402-552181-53815-5000	PARTS/SUPPLIES Operating Supplies - Sewer	4/27/2022		5/23/2022	Check	1360	Posted
				\$337.84				Check Amount >>>> \$337.84
*** VENDOR TOTALS ***					1 CHECK			\$337.84
V00021 - STRATEGIC BUSINESS SOLUTIONS								
	I-1976 001-534393-51308-5000	IT Support - Assessments Database It Support	5/4/2022		5/11/2022	Check	1315	Posted
				\$240.00				Check Amount >>>> \$240.00
*** VENDOR TOTALS ***					1 CHECK			\$240.00
V00027 - TAYLOR OIL CO, INC.								
	I-05012022 001-142350-1000	FUEL PURCHASES APRIL 2022 Inventories - Fuel	5/1/2022		5/10/2022	Check	1304	Posted
				\$13,738.78				Check Amount >>>> \$13,738.78
	I-39544 001-142350-1000	FUEL PURCHASE Inventories - Fuel	5/3/2022		5/11/2022	Check	1316	Posted
				\$1,256.70				

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					DATE	TYPE	NO.	STATUS	
	I-39637 001-142350-1000	FUEL Inventories - Fuel	5/6/2022	\$1,266.27	5/11/2022	Check	1316	Posted	
								Check Amount >>>>	\$2,522.97
	I-39640 001-142350-1000	Gasoline- 5/10/22 Inventories - Fuel	5/10/2022	\$923.78	5/16/2022	Check	1333	Posted	
	I-18819 001-142350-1000	FUEL PURCHASE Inventories - Fuel	5/11/2022	\$1,401.84	5/16/2022	Check	1333	Posted	
	I-39652 001-142350-1000	FUEL 5/13/22 Inventories - Fuel	5/13/2022	\$2,157.10	5/16/2022	Check	1333	Posted	
								Check Amount >>>>	\$4,482.72
	I-39744 001-142350-1000	FUEL 5/17/22 Inventories - Fuel	5/17/2022	\$958.69	5/23/2022	Check	1361	Posted	
								Check Amount >>>>	\$958.69
	I-39662 001-142350-1000	FUEL 5/20/2022 Inventories - Fuel	5/20/2022	\$2,360.78	5/25/2022	Check	1366	Posted	
								Check Amount >>>>	\$2,360.78
	I-18830 001-552025-54910-5000	NEW NOZZLES- INSTALL Operating Supplies	5/19/2022	\$138.75	5/26/2022	Check	1369	Posted	
								Check Amount >>>>	\$138.75
				*** VENDOR TOTALS ***				6 CHECKS	\$24,202.69
V00098 - THOMSON REUTERS									
	I-846306883 001-552025-52110-5000	Online/Software Subscription Operating Supplies	5/1/2022	\$243.21	5/16/2022	Check	1334	Posted	
								Check Amount >>>>	\$243.21
				*** VENDOR TOTALS ***				1 CHECK	\$243.21
V00034 - TRIANGLE HARDWARE									
	I-31789 001-546355-57235-5000	Keys R&M-Site Facilities	5/4/2022	\$22.41	5/11/2022	Check	1317	Posted	
								Check Amount >>>>	\$22.41

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					DATE	TYPE	NO. STATUS	
*** VENDOR TOTALS ***					1 CHECK			\$22.41
V00090 - TWO BORING KIN, INC								
	I-1189 402-546186-53815-5000	PIPE/DIRECTIONAL BORES R&M - Equip/Water	4/27/2022	\$457.00	5/23/2022	Check	1362	Posted
					Check Amount >>>>			\$457.00
*** VENDOR TOTALS ***					1 CHECK			\$457.00
V00041 - USA BLUE BOOK								
	I-960350 001-133514-1000	Misc Supplies Due To/From Country Club	4/27/2022	\$66.56	5/11/2022	Check	1318	Posted
					Check Amount >>>>			\$66.56
	I-953864 402-551001-53815-5000	7X10 SIGN- AUTHORIZED PERSONNEL Office Expense	4/21/2022	\$58.50	5/23/2022	Check	1363	Posted
	I-960348 402-546186-53815-5000	Misc Supplies R&M - Equip/Water	4/27/2022	\$176.35	5/23/2022	Check	1363	Posted
					Check Amount >>>>			\$234.85
	I-974018 001-552025-54120-5000	SAFETY CANS Operating Supplies	5/10/2022	\$428.10	5/26/2022	Check	1368	Posted
					Check Amount >>>>			\$428.10
*** VENDOR TOTALS ***					3 CHECKS			\$729.51
V00100 - VERIZON WIRELESS								
	I-9904665486 ACH 001-541003-52910-5000	Service 3/22/22-4/21/22 Communication - Telephone	4/21/2022	\$41.09	5/10/2022	ACH	DD701	Posted
	001-541003-52110-5000	Communication - Telephone		\$24.49				
	001-541003-54120-5000	Communication - Telephone		\$89.61				
	001-541003-51302-5000	Communication - Telephone		\$30.35				
	402-541003-53815-5000	Communication - Telephone		\$423.10				
					ACH Amount >>>>			\$608.64
*** VENDOR TOTALS ***					1 ACH			\$608.64

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					DATE	TYPE	NO.	STATUS	
V00104 - WASTE CONNECTIONS OF FLORIDA									
	I-79351W437-1570 ACH 001-543082-53967-5000	WASTE SERVICES 5/6/22 Waste Removal	5/15/2022		5/6/2022	ACH	DD709	Voided	
		Voiding check DD709.	5/6/2022	\$284.10 (\$284.10)	5/6/2022	ACH	DD709	Voided	
								ACH Amount >>>>	\$0.00
	I-79351W437-1570 ACH 001-543082-53967-5000	WASTE SERVICES 5/6/22 Waste Removal	5/15/2022		5/19/2022	ACH	DD710	Posted	
				\$284.10				ACH Amount >>>>	\$284.10
	I-79671W437-1710 ACH 402-543082-53815-5000	WASTE SERVICES JUNE 2022 Waste Removal	5/20/2022		5/25/2022	ACH	DD731	Posted	
				\$451.14				ACH Amount >>>>	\$451.14
	I-79621W437-1568 ACH 001-543082-57235-5000	WASTE SERVICES JUNE 2022 Waste Removal	5/20/2022		5/25/2022	ACH	DD732	Posted	
				\$422.30				ACH Amount >>>>	\$422.30
	I-78986W437-1710 ACH 402-543082-53815-5000	WASTE SERVICES MAY 2022 Waste Removal	4/20/2022		5/1/2022	ACH	DD734	Posted	
				\$451.14				ACH Amount >>>>	\$451.14
				*** VENDOR TOTALS ***			5 ACHS		\$1,608.68
V00044 - WESCO TURF, INC.									
	I-41068060-A 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	3/21/2022		5/5/2022	Check	1297	Posted	
				\$755.63				Check Amount >>>>	\$755.63
	I-41074131 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	4/26/2022		5/5/2022	Check	1298	Voided	
		Voiding check 1298.	5/5/2022	\$2,007.49 (\$2,007.49)	5/5/2022	Check	1298	Voided	
								Check Amount >>>>	\$0.00
	I-41068059-A 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	3/21/2022		5/10/2022	Check	1305	Posted	
				\$121,416.58					

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
AP PAYMENT REPORT
 FOR THE PERIOD FROM 5/01/2022 TO 5/31/2022

BANK: TD Bank - Operating GF
FUND # 001

VENDOR	INVOICE # / GL #	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	PAYMENT INFORMATION				AMOUNT PAID
					DATE	TYPE	NO.	STATUS	
	I-41071309 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	4/8/2022		5/10/2022	Check	1305	Posted	
	I-41072479 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	4/15/2022	\$2,007.49	5/10/2022	Check	1305	Posted	
	I-41071533 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	4/11/2022	\$32,725.65	5/10/2022	Check	1305	Posted	
	I-41073836 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	4/25/2022	\$2,031.51	5/10/2022	Check	1305	Posted	
				\$10,104.90					Check Amount >>>> \$168,286.13
	I-41075852 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	5/5/2022		5/11/2022	Check	1319	Posted	
				\$1,154.75					Check Amount >>>> \$1,154.75
	I-41069402A 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	3/29/2022		5/17/2022	Check	1338	Posted	
				\$207,238.82					Check Amount >>>> \$207,238.82
	I-41072649 402-552181-53815-5000	Misc Parts/Supplies Operating Supplies - Sewer	4/18/2022		5/23/2022	Check	1364	Posted	
	I-41074130 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	4/26/2022	\$25,341.65	5/23/2022	Check	1364	Posted	
	I-41076577 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	5/10/2022	\$71.15	5/23/2022	Check	1364	Posted	
	I-41076854 302-552210-57209-5000	Misc Parts/Supplies Parts & Supplies	5/11/2022	\$46.43	5/23/2022	Check	1364	Posted	
	I-41078027 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	5/18/2022	\$5,690.57	5/23/2022	Check	1364	Posted	
				\$1,628.40					Check Amount >>>> \$32,778.20
	I-41078688 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	5/23/2022		5/26/2022	Check	1370	Posted	
				\$565.22					Check Amount >>>> \$565.22
	I-41078909 302-552210-57209-5000	MISC PARTS/SUPPLIES Parts & Supplies	5/24/2022		5/27/2022	Check	1374	Posted	
				\$3,130.97					Check Amount >>>> \$3,130.97

SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT
AP PAYMENT REPORT
 FOR THE PERIOD FROM 5/01/2022 TO 5/31/2022

BANK: TD Bank - Operating GF
FUND # 001

VENDOR	INVOICE # / GL #	DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	PAYMENT INFORMATION				AMOUNT PAID
					DATE	TYPE	NO.	STATUS	
*** VENDOR TOTALS ***					8 CHECKS				\$413,909.72
V00045 - XEROX CORPORATION									
	I-016087267	COPIER LEASE 3/21/22-4/21/22	5/1/2022		5/11/2022	Check	1320	Posted	
	001-551001-57235-5000	Office Expense		\$197.01					
	I-016087269	COPIER LEASE- 3/21/22-4/21/22	5/1/2022		5/11/2022	Check	1320	Posted	
	402-544025-53610-5000	Rentals & Leases		\$187.55					
					Check Amount >>>>				\$384.56
*** VENDOR TOTALS ***					1 CHECK				\$384.56

PAYMENT SUMMARY

PAYMENT TYPE	NO.	INVOICE AMOUNT	AMOUNT PAID
Regular Checks	90	\$720,446	\$671,246
Electronic Payments (ACH)	24	\$56,454	\$56,454
Voided Checks / ACHs	3	\$0	\$0
TOTALS	117	\$776,900	\$727,700

Seventh Order of Business

7A



July 8, 2022

To: Board of Supervisors
Sun 'n Lake Improvement District

From: Chris Shoemaker, General Manager

Date: July 8, 2022

Subject: SNL Stormwater Facilities Plan for SRF Funding

Requested Motion: Approve the Stormwater Facilities Plan (Plan) developed by Polston Engineering dated June 8, 2022, the Resolution to approve the Plan and transmit to the Florida Department of Environmental Protection's State Revolving Loan Fund Program.

Background: The District has identified approximately \$6 million for structural rehabilitation of deteriorating stormwater management system infrastructure serving the District. The Board is considering using the State Revolving Loan Fund (SRF) as a source of long-term low interest financing to fund the improvements.

The Florida Department of Environmental Protection (FDEP) administers the SRF program and requires a Facilities Plan as part of the loan application process. Polston Engineering was hired by the Board in January of 2022 to develop the Plan. The draft was presented to the Board on June 17 and the final plan incorporated the comments made at that meeting.

Comments will be accepted in a Public Hearing on July 8th and, if approved, will be transmitted to the FDEP with a Board Resolution adopting the plan, the necessary improvements in the plan and District participation in the SRF Program.

The FDEP will publish a Public Notice of Environmental Information Document (EID) to announce and start the Plan review by the FDEP and the State Clearinghouse. FDEP approval of the Plan will move it forward to the FDEP SRF Funding Committee for consideration. That approval will start the application process for the loan.



Staff Recommendation: Approve the Stormwater Facilities Plan (Plan) developed by Polston Engineering dated June 8, 2022, and the Resolution to approve the Plan and transmit to the Florida Department of Environmental Protection's State Revolving Loan Fund.

Stormwater Facilities Plan

For

Sun 'n Lake of Sebring
Improvement District
5306 Sun 'n Lake Blvd.
Sebring, FL 33872



Prepared by:



Roger Dale Polston, P.E., #33222
Polston Engineering, Inc., BPE CA 5684

June 8, 2022

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Chapter 1.0 – Summary of Findings and Recommendations

This Facilities plan was prepared by Polston Engineering Inc. to meet the requirements of the State Revolving Fund (SRF) loan funding of clean water for Stormwater Treatment Systems. The area considered in preparing this plan is the Sun 'n Lake of Sebring Improvement District. The Sun 'n Lake Improvement District was created by the Highlands County Board of County Commissioners by Ordinance 74-4. It is classified as an Independent Special District by the Department of Community Affairs pursuant to Chapter 189 of the Florida Statutes. The planning period extends through the year 2042. This facilities plan addresses the stormwater treatment systems potential needs as well as the immediate needs for repairs and major rehabilitation of discharge and conveyance systems within the stormwater treatment areas. The recommendations resulting from this study are consistent with the Improvement District's Planning and Capital Improvement Plan .

A large portion of the district's drainage conveyance systems that are in the lesser populated areas of the district are starting to fail due to age and overgrowth of vegetation. Many of the failure points were constructed as part of a large, bonded development project, all at the same time. Given the large group of drainage facilities of similar age, most of them are having failures at the same time. This large number of structures and systems needing improvement at the same time are creating a financial burden that is difficult to absorb within the districts current annual budget. The purpose of seeking funding assistance and creating a larger project, is to correct the majority of the stormwater conveyance and treatment system deficiencies.

After improvements are completed, the ditches will be in a more manageable condition and the culverts will be properly bedded and constructed from a more durable concrete material. This will help reduce future maintenance costs and provide pipe material that will withstand the harsh conditions of the acidic water that is common in the project area. This project will also address several discharge structures that have failed or have deficiencies related to construction and improper design for their application. The discharge structure issues vary between complete failure to skimmer replacements. The new structure improvements will be strengthened and designed to require less maintenance and easier to maintain.

The project cost of the proposed stormwater treatment system improvements are estimated at \$4,968,600.00. The annual cost (including operation and maintenance cost [O&M] and debt service for the SRF Loan of the capital cost at __% interest rate*) for the proposed facilities is \$248,430.00. The details of the capital costs are shown in Appendix A.

The district operates on annual assessment revenue for its roads and drainage budget. The pledged revenue for the debt payments will be allocated from the assessment general fund each year. The SRF Loan will be repaid in 40 semi-annual installments. (or 20 annual installments)

Chapter 2.0 – Introduction

2.1 Background

The Sun 'n Lake Improvement District is responsible for maintenance, improvements, and planning for the roads, drainage and utility infrastructure for the entire 7,130 acres that makes up the district area. Sun 'n Lake is considered an Independent Special District, comprising of a Board of Supervisors with five board members. The district centers around two 18 hole golf courses, a community center, clubhouse, and recreation facilities. The infrastructure includes roads, water and sewer utilities, and drainage for the entire developed areas of the district.

The planning area (Figure 1) includes the majority of the Improvement District. The developed units of the district all have drainage treatment and conveyance systems. Some of the surrounding outer units have been preserved as conservation areas for endangered species. The district is located just south of the City of Avon Park and approximately 60 miles south of interstate I-4.

The current drainage infrastructure varies in age from nearly 30 years to over 45 years old. This infrastructure includes conveyance ditches, road culverts, retention ponds, and discharge structures.

2.2 Need

The existing aging drainage facilities are beginning to fail due to age and years of subsurface erosion and various age-related issues. Due to these various failures, stormwater is not being properly conveyed and, in some cases, properly treated in the intended stormwater ponds. The conveyance systems and pond structures need to be rehabilitated in order to properly function as permitted.

The overall design of the various stormwater systems is adequate and functional. These systems have been permitted or have exemptions through the Southwest Florida Water Management District. Some of the different components have deteriorated over time and many of them are starting to fail within a close time frame causing a financial burden to the district to try to repair everything at once.

The poor condition discharge structures, road crossing culverts, and conveyance ditches need rehabilitation to keep the systems in functional order and to maintain compliance with the SWFWMD permit requirements.

Some current major ditches are in close proximity to existing homes that propose a major threat to erosion in some instances. It is recommended that some of these ditches be replaced with culverts to remove this threat. This has been provided as optional work in the cost estimate.

2.3 Scope of Study

The scope of the facilities plan is described below:

1. Inventory existing stormwater facilities, conveyance and treatment areas characteristics, and environmental conditions.
2. Establish design needs for the planning period.
3. Identify and evaluate various stormwater system alternatives to satisfy the planning year

needs.

4. Recommend the most cost-effective, environmentally sound facilities improvements to meet the planning needs.
5. Describe, in detail, the recommended facilities repairs and improvements and their cost.
6. Present a schedule of implementation of the recommended facilities repairs and improvements.
7. Identify any adverse environmental impacts and propose mitigating measures.
8. Identify a source of financing and estimate the cost per household.

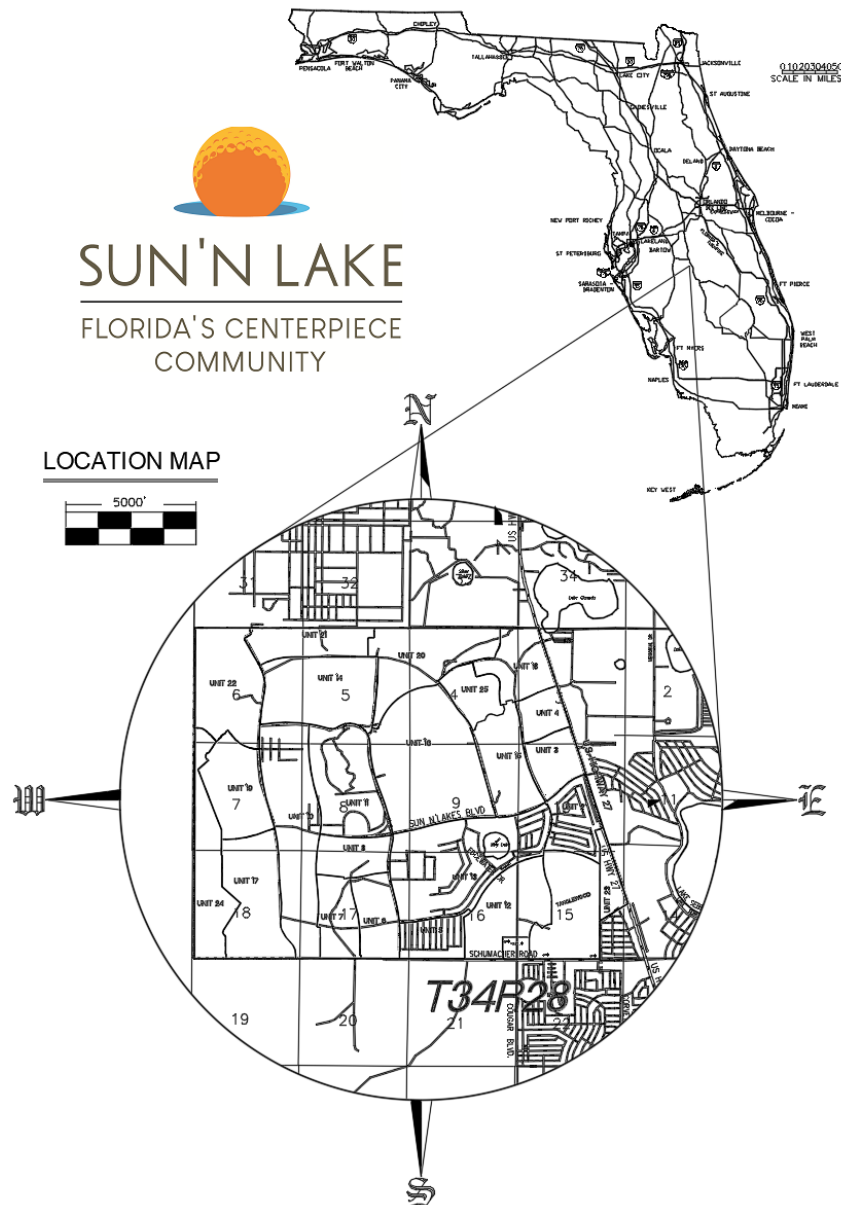
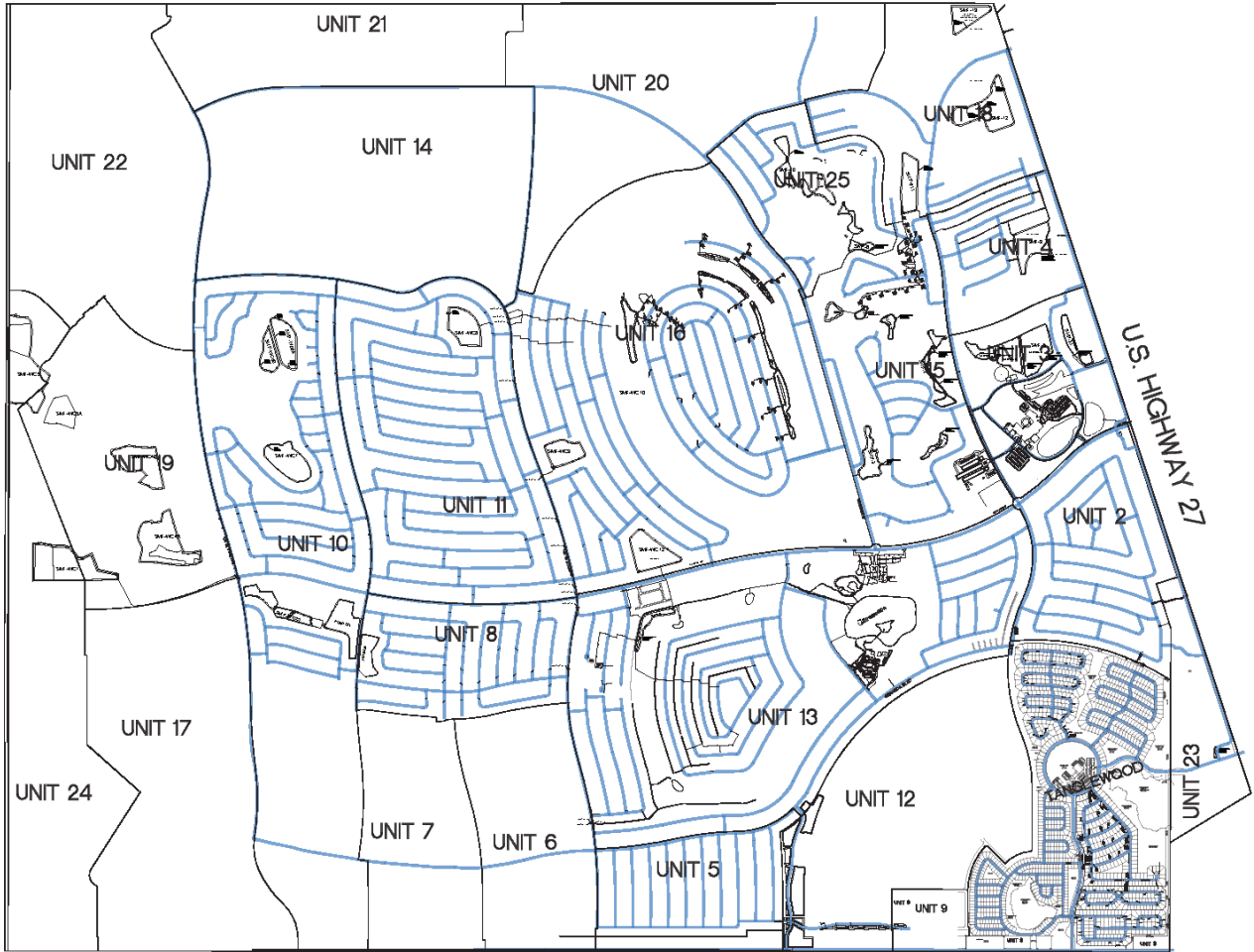


Figure 1: Sun 'n Lake Improvement District Location Map



NORTH
SCALE 1"=3000'

Figure 2: Sun 'n Lake Improvement District Planning Area



SUN 'N LAKE BOUNDARY

NOTE: SCALE MAY VARY DUE TO DUPLICATION AND FITMENT TO PAGE



2925 KENILWORTH BLVD.,
SEBRING, FLORIDA 33870
883-385-5584 PHONE
883-385-2482 FAX

**SUN 'N LAKE OF SEBRING
IMPROVEMENT DISTRICT
PLANNING AREA**

JOB #
SHEET 1 OF 1
SCALE 1"= 3000'

Chapter 3.0 – Environmental Impacts

3.1 Description of Planning Area

3.1.11 Planning/Service/Project Area

The planning area and the service area are the same. The planning area is the entire district boundary. It is ultimately the responsibility of the improvement district to manage and maintain the stormwater runoff and treatment infrastructure within its bounds. The easterly boundary is Highway US 27, and its westerly boundary is the county line. The surface features are gradual slopes, scrub habitat, and wetlands. The majority of the district is densely vegetated except for the larger developed areas, golf courses, and commercial properties closer to the highway to the east.

3.1.1. Climate

According to the Soil Survey of Highlands County, Florida, the climate is characterized by long, warm, humid summers and mild dry winters. The average temperature in the summer is 81 degrees Fahrenheit with the average daily maximum temperature being 92 degrees and the average minimum temperature being 68 degrees. The average temperature in winter being 62 degrees Fahrenheit. The average daily maximum temperature is 75 degrees and the daily mean minimum temperature is 48 degrees. These temperatures can dip into the 30s with the passing of a cold front. The record low in 1982 was 13 degrees. Freezing is expected occasionally from mid-November to the end of March.

The average annual rainfall is approximately 54 inches. Rainfall is distributed seasonally. About 60 percent of the annual precipitation falls in June through September. The majority of the rainfall events include thunderstorms with intense lighting. Rainfall events can be heavy with 2 to 3 inches of rainfall within 1 to 2 hours. Tropical storms can occur just about any time during the rain season. They can bring over 10 inches of rainfall in less than 24 hours.

3.1.3. Topography and Drainage

Sun 'n Lake is on the western edge of the Lake Wales Ridge. It has its own ridge characteristics and has its own smaller ridge that is located at the westerly edge of the easterly third of the district near Columbus Boulevard. The high elevation in this area is approximately 176 as apposed to the drastic fall to the west witch has an average elevation in the 90s. These elevations are feet above sea level NAVD 1988 datum.

The pre-development conditions of the district included natural streams and spotted wetlands in much of the area. As the area was permitted, many of these wetlands were mitigated for and the streams consolidated into the drainage conveyance systems as they head to the stormwater treatment ponds. All of the developed areas have drainage systems that convey and treat water from storm events.

3.1.4. Geology, Soils and Physiography

The geologic formations within the district boundaries consist mainly of sand and fine sands with the wetter areas including various muck soils.

The geological cross section data provided by SWFWMD depicts the elevations from 180 feet above sea level to 25 feet below sea level in this area as the surficial deposits / surficial aquifer. Past the 200 feet depth starts the confining beds, which are 100 to 140 feet thick. After this confining later, the Hawthorn formation starts and is considered the upper Floridan Aquifer.

Soils were mapped by the Soil Conservation Service (SCS), now known as the Natural Resource Conservation Service (NRCS). The area varies from astatula soils to samsula muck and most types in between depending on what location of the district you are in. These soils vary in water table from over 6 feet and well drained to 12 inches above the surface and poorly drained.

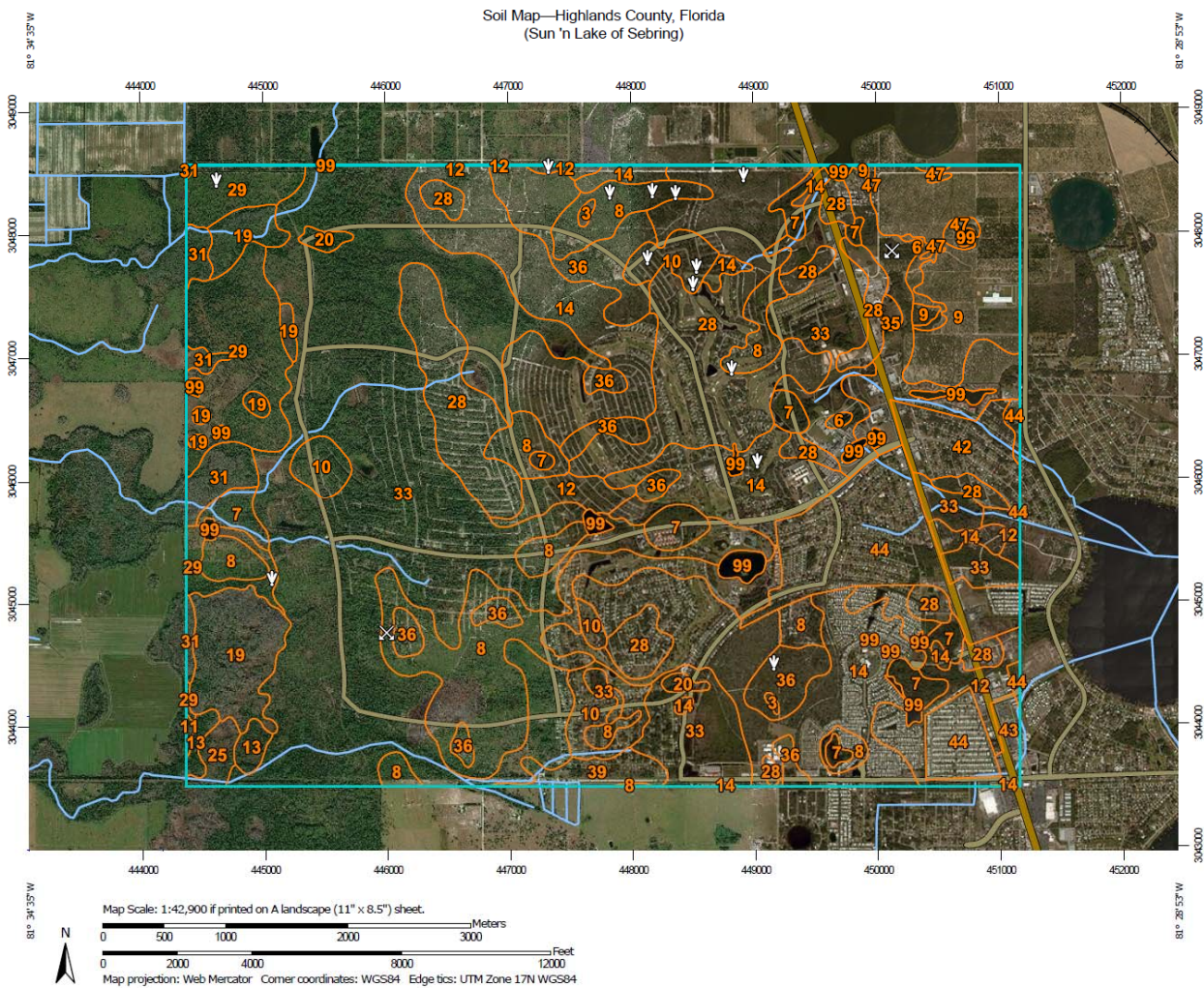


Figure 3 : Soil Survey Map for Sun ‘n Lake of Sebring Improvement District

Map Unit Legend

Map Unit Symbol	Map Unit Name	Map Unit Symbol	Map Unit Name
3	Basinger fine sand, frequently ponded, 0 to 1 percent slopes	25	Chobee fine sandy loam, frequently ponded, 0 to 1 percent slopes
6	Tavares sand, 0 to 5 percent slopes	28	Archbold sand, 0 to 5 percent slopes
7	Placid fine sand, frequently ponded, 0 to 1 percent slopes	29	Pomona sand
8	Immokalee sand, 0 to 2 percent slopes	31	Felda fine sand, frequently ponded, 0 to 1 percent slopes
9	Astatula sand, 0 to 5 percent slopes	33	Basinger, St. Johns, and Placid soils
10	Myakka fine sand, 0 to 2 percent slopes	35	Sanibel muck
11	Orsino sand, 0 to 5 percent slopes	36	Pomello sand, 0 to 5 percent slopes
12	Basinger fine sand, 0 to 2 percent slopes	39	Smyrna sand, 0 to 2 percent slopes
13	Felda fine sand, 0 to 2 percent slopes	42	Astatula-Urban land complex, 0 to 8 percent slopes
14	Satellite sand, 0 to 2 percent slopes	43	Urban land, 0 to 2 percent slopes
19	Hicoria mucky sand, depressional	44	Satellite-Basinger-Urban land complex
20	Samsula muck, frequently ponded, 0 to 1 percent slopes	47	Astatula sand, 5 to 12 percent slopes
		99	Water

Figure 4: Soil Survey Map Legend

According to the SCS Soil Survey, Highlands County is divided into four physiographic areas. Sun ‘n Lake appears to have characteristics of two of the areas, Western Flatlands and Highlands Ridge. The Western Flatlands are made up of a very flat marine terrace plain. It has many shallow lakes which are filled only during the rainy season. Elevations in the flatlands vary between 40 and 90 feet above sea level. The Highlands Ridge area extends from the northwest to near the Glades County line in the south, adjacent to the Western Flatlands. It is described as a long narrow area characterized by hills and lakes.

3.1.5. Surface and Ground Water Hydrology, Quality and Uses.

3.1.5.1. Surface and Ground Water Hydrology

There are no Outstanding Florida Waters in the planning area. All surface waters within the district are designated class III waters, suitable for recreation and for propagation of fish and wildlife. The district is located in two major watersheds in SWFWMD. The easterly third is located within the Lake Wales Ridge watershed and the westerly two thirds is located within the Peace River watershed. The general flow of the district is split near Columbus Boulevard. The stormwater conveyance systems and ground slope away from this general area. The areas west of Columbus generally flow west to the county line and the areas east of Columbus generally flow east towards US Highway 27.

These discharge areas flow to Lake Sebring and one flows to Lake Glenada. There are no on site rivers or major tributaries located within the planning area. The ground water tends to follow the surface water in terms of flow direction.

3.1.5.2. Surface Water and Ground Water Quality

The surface water quality is generally considered good. The discharge basins to the east flow to Lake Sebring and Lake Glenada. The lake Sebring basin is not listed in the impaired water bodies list, but Lake Glenada is. Lake Glenada's source of pollution is likely from the adjacent, now abandoned, waste water percolation ponds. The majority of the flow from Sun 'n Lake to Lake Glendada is treated through a series of stormwater ponds before flowing that direction.

The flow west eventually ends up in Charlie Creek. Charlie Creek or its basins are not in the impaired water bodies list. Most of the drainage heading west flow through a series of stormwater treatment ponds as it flows west. The ultimate outfall is to the county line through existing wetlands or sloughs following the pre-development flow path. Many of these ponds are oversized due to some of the permitted areas becoming nature preserves that will never be developed.

The ground water quality is normal for the area. It is slightly acidic with a pH from 5 to 6.5. No contaminants are listed on the Florida Department of Environmental Protection's web site for the area. The on site Wastewater Treatment Plan's are continually monitored for contaminants and follow the strict rules from FDEP on discharge.

3.1.5.3. Water Uses

The primary source of drinking water for the district is the Floridan Aquifer. The district has three wells currently in use that supply water to the water treatment plant and then is distributed throughout the district. The water system supplies water from the easterly boundary of US Highway 27 to Cortez Boulevard. This covers approximately two thirds of the developed district area. The remaining area relies on wells for its water. The number of homes using wells is less than 50.

3.1.6. Sourcewater Protection

Utilizing the data available on the FDEP's MapDirect website, the Sourcewater Protection Area data was reviewed. No sources of pollution were found within the 500 foot radius around each well. Figure 4 below depicts the Public Supply wells currently in service for Sun 'n Lake. No pollutants populated the map for the aquifer water source. The district does not use any surface water for public supply potable water.

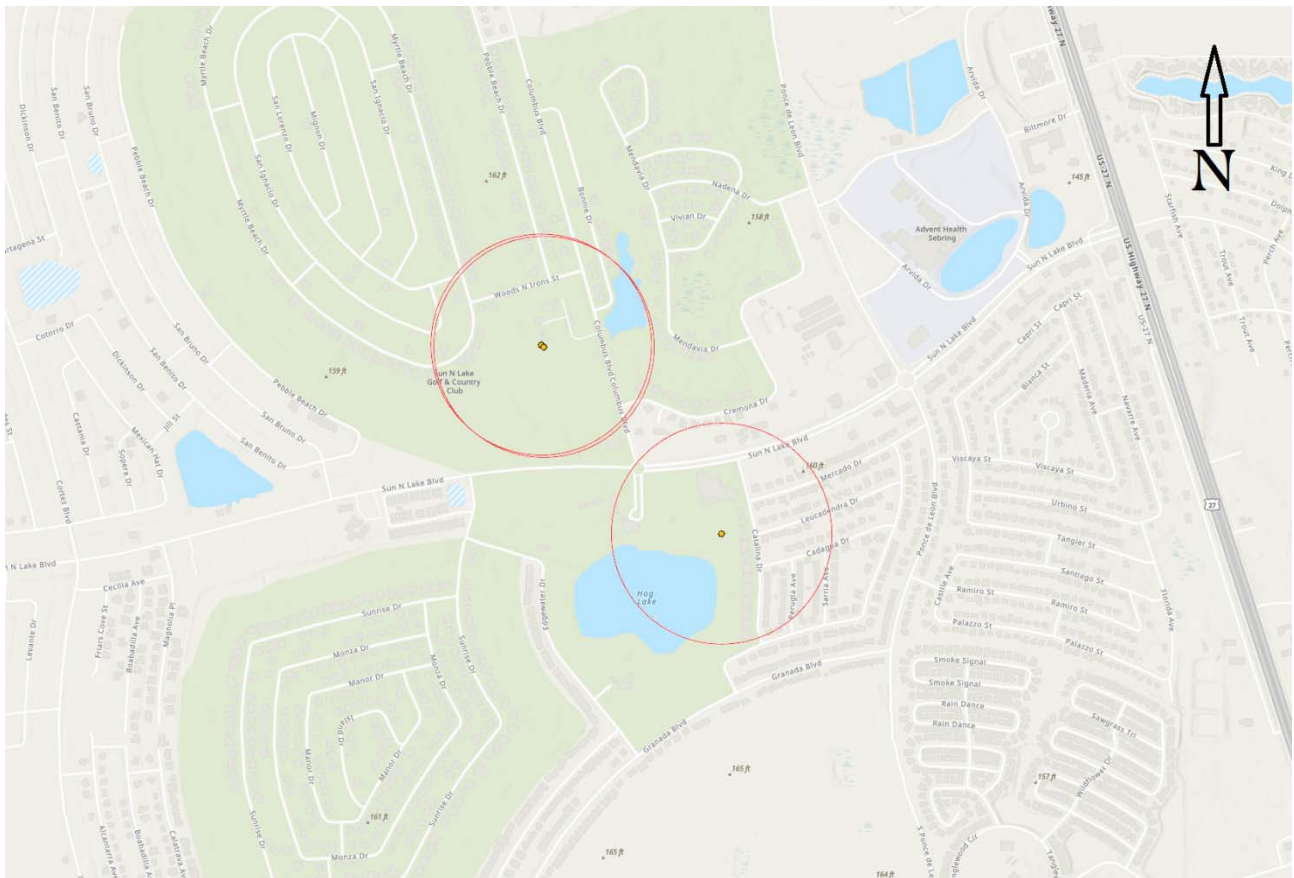


Figure 5: Sourcewater Protection Area – Public Supply Wells Shown

3.1.7. Environmentally Sensitive Areas of Features

3.1.7.1. Wetlands

According to FDEP’s MapDirect site and using the National Wetland Inventory, Figure 5 below depicts the mapped wetlands within the district. This data is from an aerial interpretation from 1979. This likely has numerous errors and is dated. Since that time, permitting for the district has identified, mitigated, and created wetlands within the district. Figure 6 depicts the permitted and mapped wetlands, to date, within the district. This project will involve repairs to conveyance structures and pond structures that flow in and out of the wetlands. The project should improve the conditions of the wetlands by bringing the designed and permitted flows back into its original intended paths and quantities.

3.1.7.2 Environmentally Sensitive Lands

According to the USDA Natural Resource Conservation Service, the district contains “Farmland of unique importance”. This rating is attached to certain soils within the district. These soils include St. Lucie, Immokalee, Basinger fine sand, Felda fine sand, Smyrna sand, Hontoon muck, and Brighton muck. The project area is currently a residential subdivision. No changes of land use are proposed for the project. No new

impacts are proposed for the improvements as part of this project.

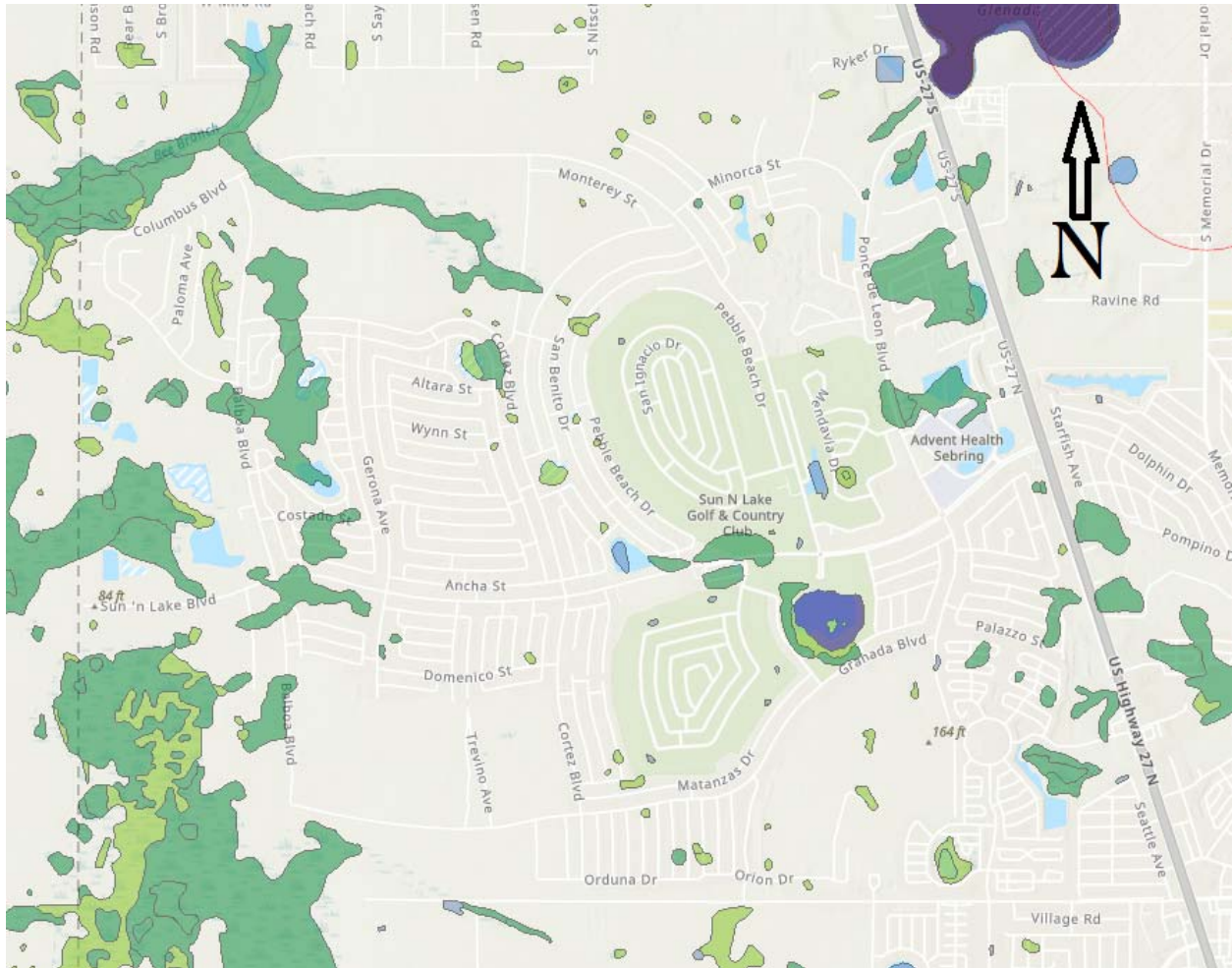


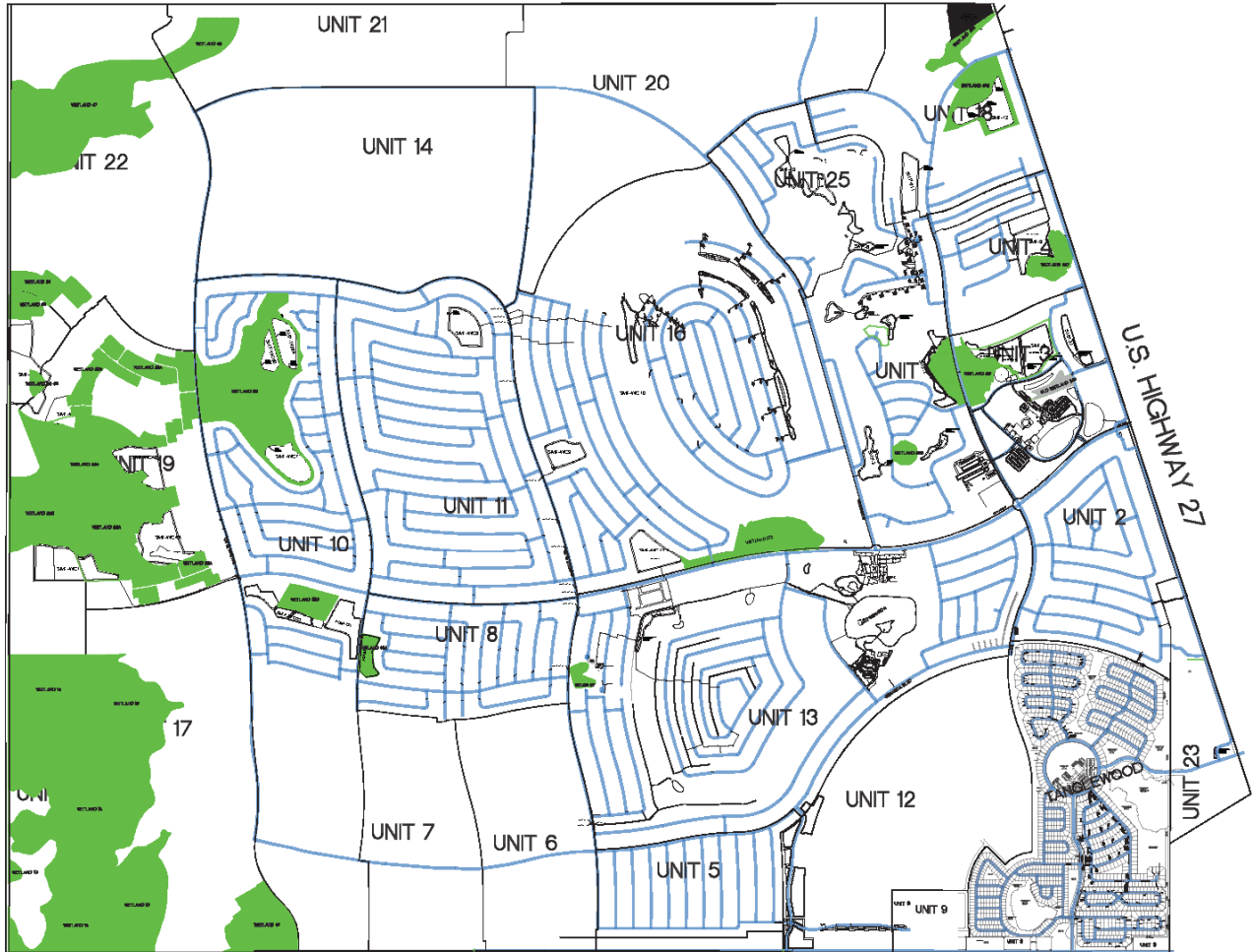
Figure 6: National Wetlands Inventory - *defined by Cowardin et al. (1979)

*Note: FDEP supplied mapping data is pre-development and determined by aerial interpretation.

3.1.7.3. Plant and Animal Communities (Endangered Species)

Sun 'n Lake has a very diverse assortment of habitats within its district boundaries. The potential to encounter endangered species is very high. The district has its own conservation easements that are located within the district. These easements are for wetlands, scrub-jay, and upland conservation. Known animal species are Florida scrub-jay, Florida sandhill crane, Bald Eagle, Florida Panther, Florida black bear, American alligator, Gopher tortoise, and Sand skink. The project consists mainly of repair and maintenance work. No new impacts are proposed or expected. The majority of the ditch cleaning is in wetter areas of the district where the impact to potential species in the list is at a minimum. The habitat for Gopher tortoise and sand skinks are dryer upland. The other species listed will not be permanently displaced by any of the proposed work.

Figure 7: Sun 'n Lake Improvement District Planning Area



SUN 'N LAKE BOUNDARY

CONSERVATION EASEMENT LEGEND
 WETLAND HABITAT/CONSERVATION EASEMENT

NOTE: SCALE MAY VARY DUE TO DUPLICATION AND FITMENT TO PAGE



2925 KENILWORTH BLVD.,
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 863-385-5564 PHONE
 863-385-2462 FAX

SUN 'N LAKE OF SEBRING
 IMPROVEMENT DISTRICT
 WETLAND MAP

JOB #
SHEET 1 OF 1
SCALE 1"= 3000'

3.1.7.4. Archeological and Historical sites.

Utilizing reference maps from the Highlands County Archeological Survey, Sun 'n Lake has a number of Archeological sites listed. There are approximately eight sites called out on the map. Only three of them are within the potential project area. Little to no impact is expected in these areas. Only ditch cleaning of an existing excavated ditch is proposed in these areas. Maps of these locations have not been included due to the potential for improper use of public records that may occur from this report.

3.1.8. Flood Plain

Flood zones for the district are designated on the Flood Insurance Rate Map (FIRM), see Appendix E. The areas listed on the map as flood zones are all Flood Zone A. The project areas do cross some of the flood zone areas. No new development is proposed within these areas, only maintenance. The impact to the flood zone and the improvements are de minimis. These already exist together without issue. Many of the flood zones on the FIRM map do not account for drainage that has been installed throughout the district's development.

3.1.9. Air Quality

The air quality in Highlands county is only currently monitored for ground level Ozone. FDEP states the safe limits are 70 parts per billion (PPB). The highest recorded at Archbold Biological Station was in the high 50s. and the average was in the low 40s which is considered good air quality. No part of the proposed project will have any impact to air quality.

3.2 Socio-economic Conditions

3.2.1. Population

The 2020 census listed the Sun 'n Lake Improvement District population at 7,457. Tract 9605.03 Population of 4,298 and tract 9605.04 population of 3,159 makes a total of 7,457 persons. See Figure 8 below for the census tract map for Sun 'n Lake. Utilizing data from SWFWMD, the estimated population served (potable water) in 2021 is at 7,977 based on the number of dwelling units within Sun 'n Lake. This number includes the entirety of the district, including the 55+ community of Tanglewood that resides within the boundaries of the district and is supplied utilities by the district. Highlands County has a large number of seasonal residents. Some sources state the County can double in population during the seasonal influx during late fall to early spring. The districts estimated seasonal population is also calculated by SWFWMD at 1,409 for the 2021 year.

The population estimates are generated by residential units. The number of residential units have been growing more in the past three years than they grew in the previous ten years. The population is expected to continue to grow within Sun 'n Lake. It has a large number of lots with available utilities and is in a desirable location relative to proximity to stores and activities. A five year outlook for projected population places the population at over 8,600 by 2026. This data assumes the population growth will continue at a steady state. Economic conditions may alter this outlook.

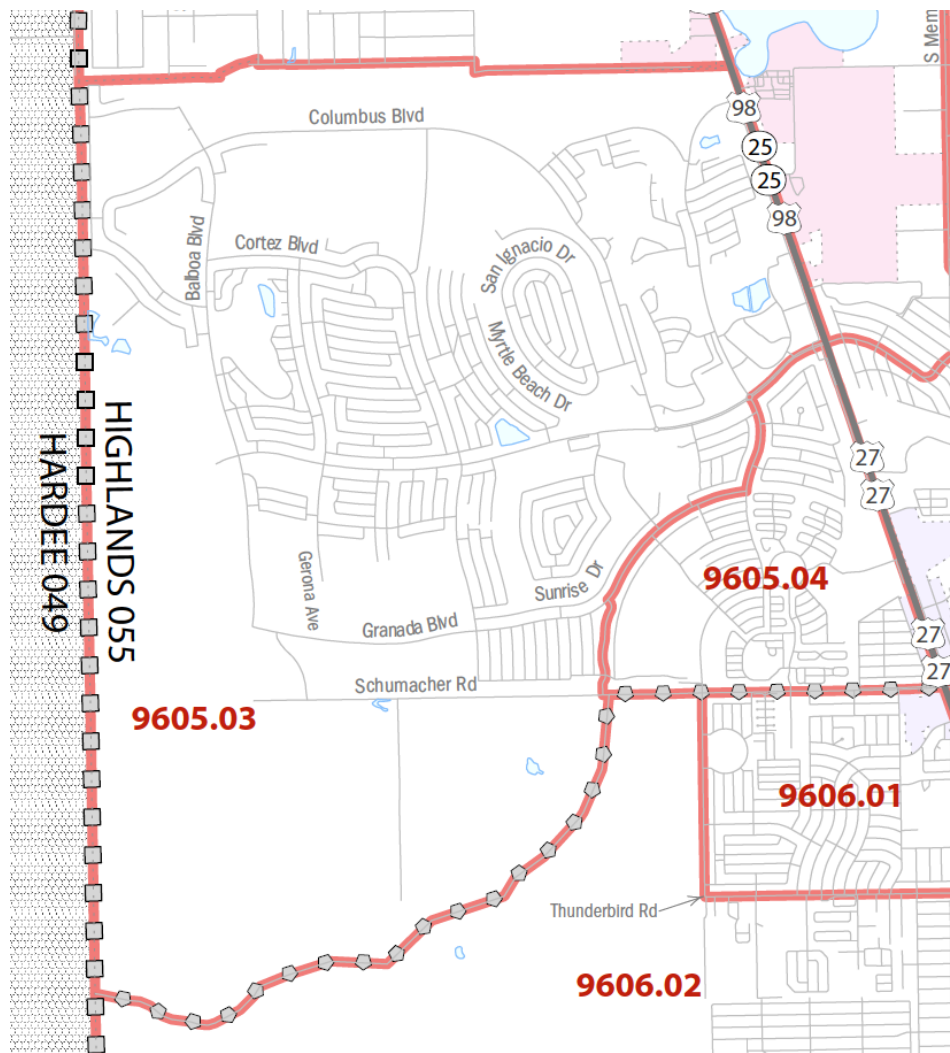


Figure 8: Census Tract Map Sun ‘n Lake Improvement District (Cropped)

3.2.2. Land Use and Development

The existing land use map depicts the various land uses within the district. The main land use is Residential. The second largest land use is Mixed Use. This covers a large amount of the undeveloped area as well as some of the areas zoned for higher density residential. The third largest Land Use is High Density Residential. The area along the main entrance on Sun ‘n Lake Boulevard and Frontage Road is commercial for the land use designation. This is due to its proximity to the larger highways and roads adjacent to the district. The smallest land use area is the Public land use designation. This covers the schools, hospital, and district offices and maintenance areas.

Residential development is expected to continue due to the large number of lots ready with roads and utilities and high demand in the area. Commercial development is less active due to the limited availability of undeveloped land, but is expected to continue. Land value increases have been more active the past few years than earlier due to a housing boom from high demand and new residents. Prices are expected to grow with demand.

3.3 Stormwater Collection Systems and Stormwater Treatment Ponds

3.3.1. Description of the Existing Stormwater System

The district's stormwater systems can be divided into their respective units as well as their basins. Some of the older areas were developed and drainage was constructed before SWFWMD was an entity. These areas included stormwater conveyance systems such as culverts and ditches, but often did not include any treatment. These Units are Unit 2, 5, and portions of 13. The other developed areas have permits and permitted drainage systems. These are identified by their permit names which correspond to their basin locations. These two main areas are called the Eastern Basin and the West Central Basin.

The Eastern Basin is approximately from Columbus Boulevard to US Highway 27 and from Sun 'n Lake Boulevard north to the district boundary. This excludes some of the commercial properties adjacent to Sun 'n Lake Boulevard., as they were platted prior to 1985. The Eastern Basin has a series of stormwater ponds and conveyance that treats stormwater as it moves north east across the basin.

The West Central Basin area borders the west side of the Eastern Basin and goes all the way to the western boundary of Sun 'n Lake. The northern boundary of the West Central Basin is the approximate south two thirds of Unit 16 as well as the area south of Cortez Boulevard at the western side. The east boundary is Hog Lake in Unit 13. The southern boundary encompasses the north half of Unit 13 as well as Unit 8 as it heads west. As it approaches Balboa Boulevard, the boundary jumps to Sun 'n Lake Boulevard and follows it to the western Sun 'n Lake boundary.

The Eastern Basin was originally permitted with SWFWMD in 1989. It was transferred to a SWFWMD permit from an older Army Corps of Engineers permit. This area has been re-permitted and modified multiple times since the original permit and how it is built today. It consists of a series of treatment ponds and conveyance systems. The most recent modification was in 2015 to make improvements to the last few structures in the treatment systems to improve their resistance to erosion and have them perform as originally intended in the permit.

The West Central Basin was originally permitted with SWFWMD in 1992. Portions of this permit area were also transferred from the same Army Corps of Engineers permit. This permitted area is one of the main focuses of the proposed project. The permit for this area provided retention, and conveyance systems for the stormwater runoff.

Construction improvements to this area were substantially completed in 1993. These improvements included roads, drainage, some utilities, and wetland creation and mitigation.

3.3.2. Existing Stormwater System Needs

The existing stormwater systems are all approaching or over thirty years old. The

structures and culverts are made mostly of concrete and steel. They have a serviceable life between 40 and 50 years. The age of the culverts and structures in the West Central Basin are approaching the 30 year mark in age. The main areas of need are culverts that have settled under the road crossings and structures that have either washed out causing failure or portions of the structures that are made of different materials that have rusted or eroded away preventing them from properly functioning. The last area of need is the various ditch systems. They have silted in and become overgrown to the point they can no longer be maintained by normal mowing maintenance.

The need for financial assistance for the culvert damage is due to the scale at which the failures have occurred. Inspections have identified 40 single culvert crossings that have settled and impacted the road above and 32 double culvert crossings that have impacted the road above. The district has replaced 2 to 3 of these damaged culverts various fiscal years as part of the annual drainage projects. At this rate it could take 24 years or more to complete the repair projects staying within available budget. The damage to these culverts can cause water to backup in adjacent ditches, create safety issues on the roadway, and prevent stormwater from reaching its intended ponds and adjacent wetlands, causing environmental impacts on both sides. It is recommended that these damaged culverts be removed and replaced with new culverts and the road and area restored.

The financial assistance need for the stormwater discharge structure repair is also due to a scale of failures. The district has been addressing skimmer failures throughout the past fiscal year drainage projects. Some of the major skimmer repairs have been over \$50,000.00 just for a single skimmer. The district has ten major structures that are in need of skimmer repair or replacements. There is one major structure that has completely undermined and is suspected of being bypassed during regular storm events. The average repair to these structures is expected to exceed \$45,000.00 per structure. This added expense to the yearly drainage maintenance and repair budget would halt other necessary drainage projects. It is recommended these structures be repaired or replaced as needed as part of this project.

The need for financial assistance for the ditch systems is also the scale and scope that needs to be addressed. The district has experienced extended periods of financial hardship in the past which caused some of the areas to become overgrown. In recent years this has become less of a problem, but the large lengths of ditches that need to be cleaned and cleared has a cost that far exceeds the normal yearly budget for drainage work. This work is needed to maintain the flow of stormwater runoff. When the ditches get blocked, they can cause localized flooding upstream and create reduced flow downstream that potentially feeds into wetlands. The original permit designs account for flows into wetlands to keep the hydrated and functional to the environment. There are also some areas of ditch that are main conveyance that are larger ditches that have steep slopes adjacent to homes. As part of this project the district would like to address these areas to prevent future wash outs by either installing culverts or improving the ditches with geo-textile fabric and

3.3.3. Estimated Project Costs

The costs for the project will be categorized within capital improvements. The budget figures for the construction and loan payments will be provided under the capital budget. The operation and maintenance costs associated with the project would be ongoing costs after the work is completed. This work is cleaning, mowing, and vegetation control. These costs are included in the district's yearly maintenance budget. They are expected to average \$450,000.00 to \$650,000.00 annually. This covers the cost of equipment, fuel, and consumable items needed for the actual maintenance. The functional operational costs of the project once completed is essentially zero. The systems are all gravity operated and exist to convey stormwater.

Repair and replacement costs are essentially the work being performed as part of the project. Once work is complete the life of the work should approach the 40 to 50 year mark before it should need replacement again.

3.3.4. Environmental and Economic Impacts

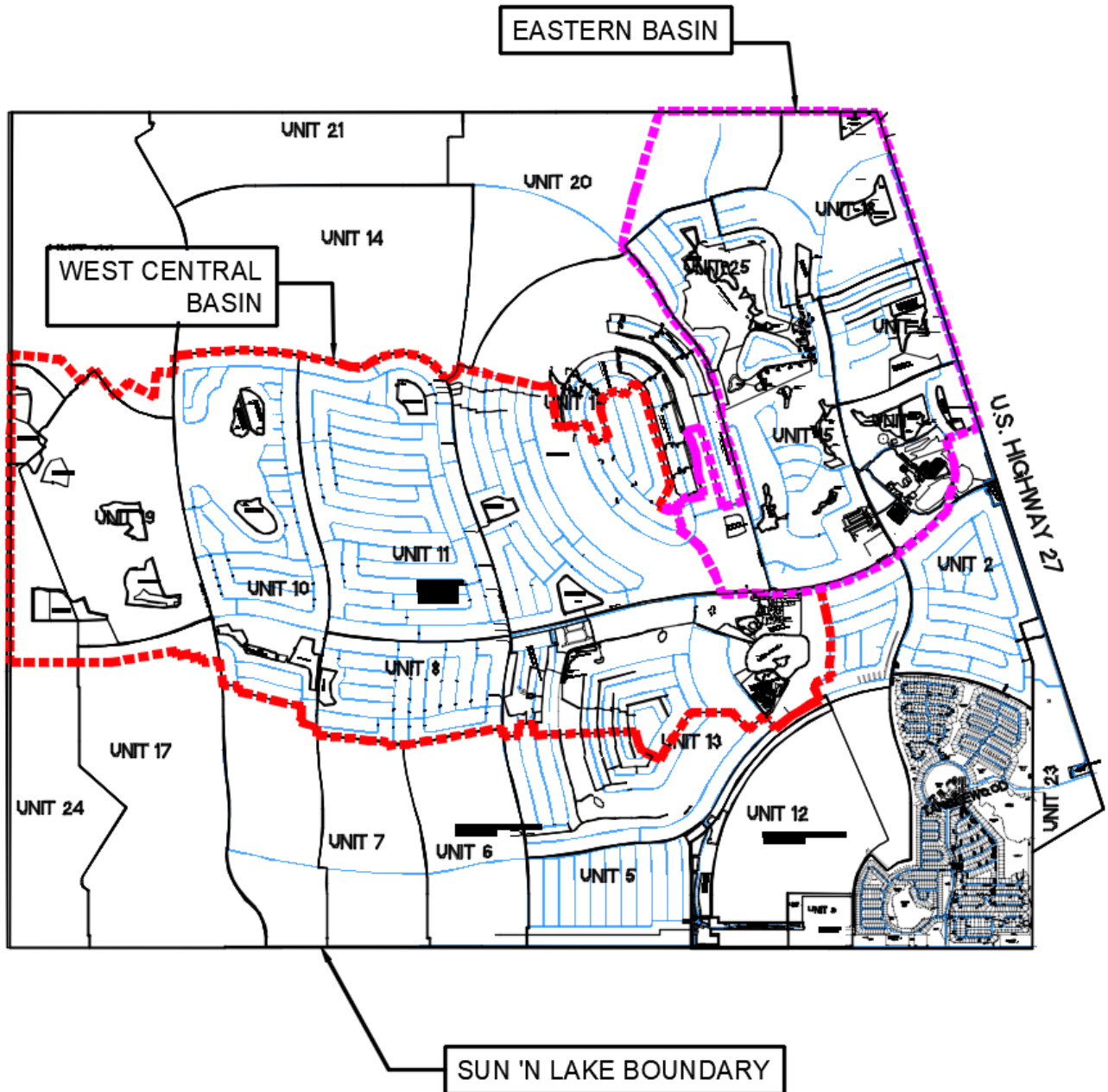
The environmental impacts are expected to be minimum. No new impacts are proposed and all existing habitats will not be altered. The benefits are expected to be restoration to the originally designed drainage flows and wetland flow restoration. The failing skimmers are potentially allowing discharge of unwanted surficial floating debris and contaminants. The work will restore the skimmers to their original intended function. Some of the structure repair will restore the intended stormwater treatment pond volumes to bring them back into compliance and permitted discharges.

No economic impacts are to be expected. The only financial ties are to the maintenance of the stormwater treatment system.



NORTH
SCALE 1"=3000'

Figure 9: Sun 'n Lake Improvement District Basin Areas



NOTE: SCALE MAY VARY DUE TO DUPLICATION AND FITMENT TO PAGE



2825 KENILWORTH BLVD.,
SEBRING, FLORIDA 33870
889-385-5004 PHONE
889-385-2482 FAX

**SUN 'N LAKE OF SEBRING
IMPROVEMENT DISTRICT
MAIN BASINS MAP**

JOB #

SHEET
1 OF 1

SCALE
1"= 3000'

4.0 – Development of Alternatives

4.1 General

The alternatives for repair and replacement of the failing stormwater treatment and conveyance systems require and evaluation of safety, environmental impacts, and time value of money.

The Options for the Stormwater Discharge Structures are:

1. No Action.
2. Repair and/or replace all of the damaged structures and skimmers.
3. Replace only the severely damaged structures.

The Options for the Stormwater Culverts are:

1. No Action.
2. Replacement of all of the damaged culverts within the project area.
3. Replacement of damaged culverts on roads with homes.

The Options for the Stormwater Ditches are:

1. No Action.
2. Cleaning of all the silted in and overgrown ditches.
3. Cleaning of the major ditches that are silted in and overgrown.

The Options for the Stormwater Ponds are:

1. No Action.
2. Clean all exotics out of the identified stormwater ponds.
3. Clean around the key flow areas in and around the stormwater ponds.

4.2 Cost-effectiveness

Engineering cost estimates based on historical and current pricing have been used to compare the various alternatives developed in this facilities plan. Planning for individual alternatives include consideration of costs for the following:

1. Planning costs associated with determining the scope and necessity of the project.
2. Capital Costs which include; construction, contingency, engineering, legal, fiscal, and administrative costs.
3. Operation and maintenance costs.
4. Future costs if no action is taken. The future cost of repair if nothing is done now.
5. Costs are obtained from recent bids, recent similar project costs, and other recent cost estimates.

4.3 Stormwater Discharge Structures

4.3.1 No Action

This alternative, the damaged structures and skimmers will continue as they are.

Damaged structures will continue to stay damaged until regular maintenance funds and projects will address the issues. This alternative is not desirable due to it creating additional future costs and not maintaining compliance with permits.

4.3.2. Repair and or Replace All of the Damaged Structures and Skimmers.

This alternative includes replacing or repairing all of the damaged structures and skimmers in the permitted ponds. Many of the skimmers were constructed of thin galvanized steel and various fiberglass materials. Years of sun and debris impacts have broken down and damaged the skimmers causing them to cease function. The project will improve the structures as well as bring them back into compliance. This alternative will also provide the greatest positive environmental impact by having properly functioning stormwater treatment. This alternative was selected due to its positive environmental impact and being required to have all systems functional.

4.3.3. Replacement of only the Severely Damaged Structures.

This alternative would only focus on the structures that have completely failed and are no longer serving their purpose. This includes structures that have undermined and that are falling apart, as well as skimmers that are completely gone. The alternative would correct the major damage but may not address some of the issues that would need work in the next 5 to 10 years. These may include deteriorated skimmers or patched skimmers that are at risk of failing. This alternative was not selected due to it not being a complete solution and would not provide a considerable life extension to the treatment pond structures.

4.4. Stormwater Culverts

4.4.1 No Action

Under this alternative, the stormwater conveyance systems will continue to flow at reduced rates due to the settled condition of the culverts. Some areas experience localized flooding of the ditches during heavy rain events. The major issue is the depressions in the road above the culverts. They will continue to be a safety issue for drivers. The backed up water will continue to alter the flows both upstream and downstream. This option is not recommended due to safety and water quality issues and hence was rejected.

4.4.2. Replace all the Damaged Culverts in the Project Area.

This alternative would include the removal and replacement of all the damaged culverts in the project area. The damaged culverts are preventing proper flow to the stormwater treatment ponds. This is causing backups up stream and reduced flows to wetlands downstream as a net problem. The intent is to replace all of the damaged culverts to restore original permitted flow across the roads in the project area. The alternative was selected due to it correcting all of the problems in the culvert conveyance systems.

4.4.3. Replacement of Damaged Culverts on Roads with Homes.

This alternative would reduce the full scope of the culvert replacement. It would focus

on roads with homes only. This is intended to reduce costs for this project. This would not address the flow problems associated with the damaged culverts and only would make a difference on a select few roads and have minimal environmental improvement. This is not a viable alternative and was rejected.

4.5 Stormwater Ditch Cleaning and Reshaping.

4.5.1 No Action

This alternative would leave the overgrown ditches as they are. The water will continue to get impeded by the trees, silting, and overgrowth. The annual drainage projects may eventually address the problem once the time and budget become available. This is not a viable alternative and was rejected.

4.5.2. Cleaning of all the Silted and Overgrown Ditches.

For this alternative, all of the overgrown and silted in ditches within the project area would be cleaned and reshaped to original permit standards. This would provide a clear path for the stormwater to be conveyed to the stormwater ponds. The intermediate impounding would cease, and the system would function as intended. This alternative provides the largest improvement, but also brings the largest cost add to the project. It was deemed to be in the best interest of the board to get it all done so it was accepted. Its priority compared to added cost is not affordable, so it has been rejected.

4.5.3. Cleaning of the Major Ditches that are Silted in and Overgrown.

This alternative would only focus on the major conveyance ditches that have overgrowth and silting problems. It would bring these larger conveyance systems back into their intended permitted functionality. This alternative addresses the main stormwater flows within the districts conveyance systems, but does not provide a complete solution, so it has been rejected.

4.6 Stormwater Pond Cleaning.

4.6.1. No Action

This alternative would leave the ponds as is, no work would be done as part of this project. The invasive vegetation would remain and the reduced ability to maintain the ponds would still be an issue. The annual drainage projects may eventually address the problem once the time and budget become available. This is not a recommended alternative and was rejected due to lack of any improvement.

4.6.2. Clean all Exotics out of Identified Stormwater Ponds.

This alternative would include the vegetation cleaning from the stormwater ponds that have overgrown with exotic species. This would also include minor reshaping of the pond bottom at key areas that may be reducing pond function. This would provide proper flow in and out of the pond as originally permitted. This alternative provides much needed restoration to the stormwater treatment ponds and was accepted.

4.6.3. Clean the Key Flow Areas in and Around the Stormwater Ponds.

In this alternative would provide a clean pathway for the water to come in and exit the stormwater treatment ponds within the project area. It would remove exotics and vegetation out of the areas near the drainage structures and the connecting ditches and culverts. This is a viable alternative to keep flows moving and the main functions of the ponds working. However, cleaning may need to be more in depth to keep the ponds working for an extended period of time till the next major maintenance project is needed, so this alternative is not recommended.

Chapter 5.0 – The Selected Plan.

5.1. Description of Proposed Facility Improvements

The proposed selected drainage system improvements include the following:

5.1.1. Replacement and or Repair of All of the Damaged Discharge Structures.

The project area contains a number of damaged discharge structures as well as damaged or missing skimmers for the structures. The project for the structures would repair all of the damaged skimmers and replace the damaged structures that have failed and are no longer providing proper treatment for the stormwater. The improvements would increase the diminished quality of water leaving the treatment ponds.

5.1.2. Replacement of all the Damaged Stormwater Culverts.

The stormwater culverts that cross the roads in various locations within the project area have many failures that are causing reduced flow and roadway damage. These damaged culverts need to be replaced due to various causes related to their failure. Some have been replaced in previous years and show signs of concrete pitting and degradation. Some also have signs of damage at the bell areas and others have sub-grade issues related to the failure. The main problem is the reduced flow causing localized flooding. The replacement of all of the damaged culverts was selected to address all of the areas of concern and not neglect the problems or leave them for another time.

5.1.3. Stormwater Ditch Cleaning and Reshaping.

In past years, wet conditions and tight budgets have prevented some of the ditches from being able to be maintained every year. This has allowed the ditches to be overgrown and silted in to the point it is extremely difficult for mowers, tractors, and maintenance equipment to even pass in the area. This area also has very sparse development, which is starting to change. Occasional localized flooding of an empty block of lots is less of an issue than a completely built area. Development is driving the need for the project as well as the environmental concerns. This project would clear the ditch paths as well as reshape them so they can be maintained by district staff with standard available mowing equipment.

5.1.4 Clean All Exotics Out of Identified Stormwater Ponds.

The various stormwater ponds in the district can either be a dry pond, wet pond, or a combination of both. Many of the wet ponds include or have adjacent created wetland features. They can also have what is called a Littoral Shelf feature that includes a shallower area that has been planted or promotes the growth of aquatic species of plants to help treat the water in the pond. These areas can also promote the growth of exotic species that can choke out the native vegetation and cause other environmental issues. This work would remove the exotic species and clean out around the inlet areas and discharge structures to make sure they are functioning as intended and not creating blockages that could lead to flooding or pond berm breaches.

5.2. Environmental Impacts of Proposed Work

Environmental impacts for the proposed project improvements are all expected to be short-term. These impacts are expected only during work time and include increased noise levels, increased airborne particulates, and potential for sediment run-off. Standard control measures and best management practices will be used to minimized these temporary impacts.

The proposed project will not have significant adverse effects on wild and scenic rivers or on flora, fauna, threatened or endangered plant or animal species, prime agricultural lands, wetlands, undisturbed natural areas, or the socio-economic character of the area. All work will be performed in existing developed areas, no new impacts are expected or proposed. Silt screens and floating turbidity barriers will be utilized where required to mitigate silt and contamination of sensitive areas.

5.3. Cost for Construction

The details of the construction and design costs for the project are found in Appendix A. The following information presents the total project costs including design, construction, bonds, and administration & inspections. The operation and maintenance costs are not expected to increase a significant amount beyond the current budget. If some of the optional culverts are installed, the O&M costs may decrease in some areas.

PLANNING - ENGINEERING TIME (MEETINGS, PRESENTATIONS, MISC)	LS	1	\$ 6,000.00	\$ 6,000.00
ENGINEERING DESIGN (4%)	LS	1	\$ 196,642.00	\$ 196,642.00
CONSTRUCTION COSTS (ABOVE) INCLUDE MATERIALS , LABOR , & EQUIPMENT	LS	1	\$ 4,916,050.00	\$ 4,916,050.00
BONDING (5%)	LS	1	\$ 245,802.50	\$ 245,802.50
CONTINGENCY (10%)	LS	1	\$ 536,449.45	\$ 536,449.45
TECHNICAL SERVICES DURING CONSTRUCTION (CEI) (2%)	LS	1	\$ 98,321.00	\$ 98,321.00
TOTAL FOR ALL PROJECTS				\$ 5,999,264.95

Chapter 6.0 – Implementation and Compliance

6.1 Public Hearing / Dedicated Revenue Hearing

A public hearing / dedicated revenue hearing was held in the Community Center at 9:00 a.m. on _____ after advertising in the Highlands News Sun and local E-blast newsletter that is transmitted to Sun 'n Lake residents. A summary of the hearings is attached in Appendix C.

6.2. Regulatory Agency Review

To qualify for a subsidized loan from the SRF, various governmental agencies must be satisfied with the way Sun 'n Lake Improvement District's project is implemented and completed. Copies of the facilities plan adopted by the Sun 'n Lake of Sebring Improvement District are to be sent to the following government agencies for review and comments:

1. Florida Department of Environmental Protection
2. Florida Department of Health
3. Southwest Florida Water Management District – (Noticing and Permit Mod for Structure)
4. U. S. Environmental Protection Agency
5. Southwest Florida Regional Planning Council
6. Department of Community Affairs, State Clearinghouse

6.3. Financial Planning

The Department of Environmental Protection's State Revolving Fund is expected to be the financing source for the project. A capital funding plan (CFP) has been prepared to explain to the public and to the State what the financial impact on the residents in the district will be. The CFP is shown in Appendix E. The CFP indicates the district residents fund the annual assessments which fund the budget each year for the Improvement District. User rates? Additional funding/special assessment from utility bill or other funds?

Items Needed:

- Completed capital financing plan worksheet signed by the CFO or authorized representative.
- The proposed system of charges, rates, and other collections that will generate the revenues to be dedicated to loan payment. (assessments?)
- A fiscal Sustainability Plan or Asset Management Plan or certification that a fiscal sustainability plan was developed or is being developed.

6.4. Implementation

The Sun 'n Lake of Sebring Improvement District has the sole responsibility and authority to implement the recommended drainage improvements. There are no inter-local agreements necessary for the district to maintain and improve its drainage systems throughout the planning area.

6.5. Implementation Schedule

(TBD)

6.6 Compliance

1. The project and final product after the project will be in compliance with the SWFWMD permit.
2. The environmental aspects of the proposed project are satisfactory.
3. The recommended project work and improvements are consistent with the Sun 'n Lake of Sebring Improvement Districts responsibilities and capital plan.

Appendix A

Cost Information of the Selected Alternatives



Appendix A
Estimated Costs For: Selected Alternatives
FDEP Clean Water State Revolving Fund (SRF)

<u>ITEM DESCRIPTION</u>	<u>UNIT</u>	<u>QUANTITY</u>	<u>UNIT COST</u>	<u>TOTAL</u>
UNIT 10				
SMF-WC23 STRUCTURE A SKIMMER REPLACEMENT	LS	1	\$ 70,000.00	\$ 70,000.00
SMF-WC23 STRUCTURE B SKIMMER & WEIR PLATE REPLACEMENT	LS	0	\$ 55,000.00	\$ -
SMF-WC23 POND VEGETATION CLEANING	LS	1	\$ 25,000.00	\$ 25,000.00
SMF-WC7 STRUCTURE SKIMMER REPAIR & CLEANING	LS	1	\$ 35,000.00	\$ 35,000.00
SMF-WC6A1 STRUCTURE REPAIR	LS	0	\$ 40,000.00	\$ -
SMF-WC6A2 STRUCTURE REPAIR	LS	0	\$ 40,000.00	\$ -
SMF-WC6A3 STRUCTURE REPLACEMENT	LS	1	\$ 85,000.00	\$ 85,000.00
SMF-WC6B STRUCTURE REPAIR	LS	0	\$ 40,000.00	\$ -
UNIT 10 SUBTOTAL				\$ 215,000.00
UNIT 16				
CULVERT ROAD CROSSINGS:				
SINGLE 24X38 RCP R&R W/MITERS & RESTORATION (SEVERE DAMAGE)	LS	5	\$ 35,000.00	\$ 175,000.00
DOUBLE 24X38 RCP R&R W/ MITERS & RESTORATION (SEVERE DAMAGE)	LS	1	\$ 55,000.00	\$ 55,000.00
UNIT 16 SUBTOTAL				\$ 230,000.00
UNIT 13				
CULVERT ROAD CROSSINGS:				
EDGEWATER & MATANZAS CULVERT & INLET REPLACEMENT	LS	1	\$ 52,000.00	\$ 52,000.00
UNIT 8				
CULVERT ROAD CROSSINGS:				
SINGLE 24X38 RCP R&R W/MITERS & RESTORATION (SEVERE DAMAGE)	LS	9	\$ 35,000.00	\$ 315,000.00
DOUBLE 24X38 RCP R&R W/ MITERS & RESTORATION (SEVERE DAMAGE)	LS	5	\$ 55,000.00	\$ 275,000.00
UNIT 8 SUBTOTAL				\$ 590,000.00
UNIT 11				
CULVERT ROAD CROSSINGS:				
SINGLE 24X38 RCP R&R W/MITERS & RESTORATION (SEVERE DAMAGE)	LS	6	\$ 35,000.00	\$ 210,000.00
DOUBLE 24X38 RCP R&R W/ MITERS & RESTORATION (SEVERE DAMAGE)	LS	0	\$ 55,000.00	\$ -
UNIT 11 SUBTOTAL				\$ 210,000.00
UNIT 10				
CULVERT ROAD CROSSINGS:				
SINGLE 24X38 RCP R&R W/MITERS & RESTORATION (SEVERE DAMAGE)	LS	9	\$ 35,000.00	\$ 315,000.00
DOUBLE 24X38 RCP R&R W/ MITERS & RESTORATION (SEVERE DAMAGE)	LS	9	\$ 55,000.00	\$ 495,000.00
UNIT 10 SUBTOTAL				\$ 810,000.00
CURRENT TOTAL				\$ 2,107,000.00
UNIT 8				
REAR / SIDE LOT DITCH CLEANING:				
BLOCK 81	LF	1,213	\$ 20.00	\$ 24,260.00
BLOCK 82	LF	691	\$ 20.00	\$ 13,820.00
BLOCK 97	LF	766	\$ 20.00	\$ 15,320.00
BLOCK 98	LF	1,205	\$ 20.00	\$ 24,100.00
BLOCK 99	LF	1,120	\$ 20.00	\$ 22,400.00

BLOCK 100	LF	1,060	\$	20.00	\$	21,200.00
BLOCK 101	LF	935	\$	20.00	\$	18,700.00
BLOCK 102	LF	1,087	\$	20.00	\$	21,740.00
BLOCK 103	LF	1,402	\$	20.00	\$	28,040.00
BLOCK 104	LF	285	\$	20.00	\$	5,700.00
BLOCK 105	LF	1,120	\$	20.00	\$	22,400.00
BLOCK 106	LF	1,167	\$	20.00	\$	23,340.00
BLOCK 107	LF	1,707	\$	20.00	\$	34,140.00
BLOCK 108	LF	1,526	\$	20.00	\$	30,520.00
BLOCK 109	LF	2,248	\$	20.00	\$	44,960.00
BLOCK 110	LF	1,350	\$	20.00	\$	27,000.00
BLOCK 111	LF	2,010	\$	20.00	\$	40,200.00

UNIT 8 (CONTINUED)

OPTIONAL SIDE LOT CULVERT INSTALLATION:

BLOCK 104	LF	250	\$	350.00	\$	87,500.00
BLOCK 105	LF	250	\$	350.00	\$	87,500.00
BLOCK 107	LF	250	\$	350.00	\$	87,500.00
BLOCK 108	LF	250	\$	350.00	\$	87,500.00
BLOCK 109	LF	250	\$	350.00	\$	87,500.00
BLOCK 110	LF	250	\$	350.00	\$	87,500.00
					Optional Sub Total	\$ 525,000.00

UNIT 8 SUBTOTAL

\$ 865,340.00

UNIT 10

REAR / SIDE LOT DITCH CLEANING:

BLOCK 154	LF	395	\$	20.00	\$	7,900.00
BLOCK 156	LF	1,210	\$	20.00	\$	24,200.00
BLOCK 157	LF	1,260	\$	20.00	\$	25,200.00
BLOCK 158	LF	1,070	\$	20.00	\$	21,400.00
BLOCK 160	LF	200	\$	20.00	\$	4,000.00
BLOCK 161	LF	3,553	\$	20.00	\$	71,060.00
BLOCK 162	LF	3,174	\$	20.00	\$	63,480.00
BLOCK 163	LF	1,526	\$	20.00	\$	30,520.00
BLOCK 164	LF	1,572	\$	20.00	\$	31,440.00
BLOCK 166	LF	2,505	\$	20.00	\$	50,100.00
BLOCK 167	LF	1,826	\$	20.00	\$	36,520.00
BLOCK 170	LF	2,927	\$	20.00	\$	58,540.00
BLOCK 178	LF	3,097	\$	20.00	\$	61,940.00
BLOCK 180 (SEE 632)	LF				\$	-
BLOCK 181	LF	430	\$	20.00	\$	8,600.00
BLOCK 619	LF	146	\$	20.00	\$	2,920.00
BLOCK 620	LF	973	\$	20.00	\$	19,460.00
BLOCK 621	LF	1,607	\$	20.00	\$	32,140.00
BLOCK 622	LF	581	\$	20.00	\$	11,620.00
BLOCK 623 (SEE 167)	LF				\$	-
BLOCK 624	LF	1,369	\$	20.00	\$	27,380.00
BLOCK 625	LF	342	\$	20.00	\$	6,840.00
BLOCK 626	LF	382	\$	20.00	\$	7,640.00
BLOCK 627	LF	472	\$	20.00	\$	9,440.00
BLOCK 628	LF	376	\$	20.00	\$	7,520.00
BLOCK 629	LF	705	\$	20.00	\$	14,100.00
BLOCK 630	LF	360	\$	20.00	\$	7,200.00
BLOCK 631	LF	152	\$	20.00	\$	3,040.00
BLOCK 632	LF	253	\$	20.00	\$	5,060.00
BLOCK 633	LF	154	\$	20.00	\$	3,080.00

BLOCK 634	LF	1,259 \$	20.00 \$	25,180.00
BLOCK 635	LF	586 \$	20.00 \$	11,720.00
BLOCK 636	LF	2,528 \$	20.00 \$	50,560.00
UNIT 10 SUBTOTAL				\$ 739,800.00

UNIT 11				
REAR / SIDE LOT DITCH CLEANING:				
BLOCK 183	LF	1,732 \$	20.00 \$	34,640.00
BLOCK 184	LF	1,693 \$	20.00 \$	33,860.00
BLOCK 185	LF	2,299 \$	20.00 \$	45,980.00
BLOCK 186	LF	1,164 \$	20.00 \$	23,280.00
BLOCK 187	LF	3,814 \$	20.00 \$	76,280.00
BLOCK 188	LF	1,441 \$	20.00 \$	28,820.00
BLOCK 189	LF	3,683 \$	20.00 \$	73,660.00
BLOCK 190	LF	3,106 \$	20.00 \$	62,120.00
BLOCK 191	LF	2,624 \$	20.00 \$	52,480.00
BLOCK 192	LF	1,852 \$	20.00 \$	37,040.00
BLOCK 193	LF	2,260 \$	20.00 \$	45,200.00
BLOCK 194	LF	3,246 \$	20.00 \$	64,920.00
BLOCK 195	LF	4,808 \$	20.00 \$	96,160.00
BLOCK 196	LF	1,549 \$	20.00 \$	30,980.00
BLOCK 197	LF	1,241 \$	20.00 \$	24,820.00
BLOCK 198	LF	1,245 \$	20.00 \$	24,900.00
BLOCK 199	LF	1,845 \$	20.00 \$	36,900.00
BLOCK 200	LF	1,828 \$	20.00 \$	36,560.00
BLOCK 201	LF	1,993 \$	20.00 \$	39,860.00
BLOCK 202	LF	1,786 \$	20.00 \$	35,720.00
BLOCK 203	LF	1,458 \$	20.00 \$	29,160.00
BLOCK 204	LF	600 \$	20.00 \$	12,000.00
BLOCK 205	LF	2,190 \$	20.00 \$	43,800.00
BLOCK 206	LF	3,939 \$	20.00 \$	78,780.00
BLOCK 207	LF	1,491 \$	20.00 \$	29,820.00
BLOCK 208	LF	2,403 \$	20.00 \$	48,060.00
UNIT 11 SUBTOTAL				\$ 1,145,800.00

UNIT 16				
REAR / SIDE LOT DITCH CLEANING:				
BLOCK 329	LF	1,909 \$	20.00 \$	38,180.00
BLOCK 331	LF	1,889 \$	20.00 \$	37,780.00
BLOCK 332	LF	2,697 \$	20.00 \$	53,940.00
BLOCK 334	LF	3,454 \$	20.00 \$	69,080.00
BLOCK 335	LF	2,725 \$	20.00 \$	54,500.00
BLOCK 336	LF	1,592 \$	20.00 \$	31,840.00
BLOCK 337	LF	2,056 \$	20.00 \$	41,120.00
BLOCK 338	LF	1,048 \$	20.00 \$	20,960.00
BLOCK 339	LF	717 \$	20.00 \$	14,340.00
BLOCK 340	LF	190 \$	20.00 \$	3,800.00
BLOCK 342	LF	450 \$	20.00 \$	9,000.00
BLOCK 354	LF	1,308 \$	20.00 \$	26,160.00
BLOCK 355	LF	2,416 \$	20.00 \$	48,320.00
BLOCK 357	LF	1,601 \$	20.00 \$	32,020.00
BLOCK 359	LF	1,774 \$	20.00 \$	35,480.00
BLOCK 360	LF	1,982 \$	20.00 \$	39,640.00
BLOCK 755	LF	488 \$	20.00 \$	9,760.00
BLOCK 756	LF	883 \$	20.00 \$	17,660.00
UNIT 16 SUBTOTAL				\$ 583,580.00

UNIT 18				
MAIN DITCH CLEANING:	LF	1,105	\$ 30.00	\$ 33,150.00
BLOCK 378	LF	146	\$ 20.00	\$ 2,920.00
BLOCK 392	LF	1,102	\$ 20.00	\$ 22,040.00
UNIT 18 TOTAL				\$ 58,110.00
CONSTRUCTION TOTAL FOR ALL AREAS				\$ 4,916,050.00
TOTALS ALL AREAS:				
PLANNING - ENGINEERING TIME (MEETINGS, PRESENTATIONS, MISC)	LS	1	\$ 6,000.00	\$ 6,000.00
ENGINEERING DESIGN (4%)	LS	1	\$ 196,642.00	\$ 196,642.00
CONSTRUCTION COSTS (ABOVE) INCLUDE MATERIALS , LABOR , & EQUIPMENT	LS	1	\$ 4,916,050.00	\$ 4,916,050.00
BONDING (5%)	LS	1	\$ 245,802.50	\$ 245,802.50
CONTINGENCY (10%)	LS	1	\$ 536,449.45	\$ 536,449.45
TECHNICAL SERVICES DURING CONSTRUCTION (CEI) (2%)	LS	1	\$ 98,321.00	\$ 98,321.00
TOTAL FOR ALL PROJECTS				\$ 5,999,264.95

Appendix B

Cost Associated with the Rejected Alternatives:

Costs Associated with the No Action Alternative:

Even if the district does not participate in the SRF funding opportunity, the work proposed in the project will need to be completed to stay in compliance with the permits and other safety requirements. The following are the calculations if the district chose to apply annual budget moneys on just the construction portion of the work, to complete the projects. The assumptions are, the present value of the project construction portion is approximately \$4,916,050.00. Divided into \$275,000.00 segments, it would take approximately 18 years to complete. Factoring in inflation over the 18 years, assuming the scope of work each year would remain the same based on present value, it would cost approximately \$7,736,405 to complete the proposed scope of work at the end of year 18.

Present Value		\$ 275,000.00
Annual Rate (Inflation)		5%
	YR	Cost / Year
Future Value Year	0	\$275,000.00
Future Value Year	1	\$288,750.00
Future Value Year	2	\$303,187.50
Future Value Year	3	\$318,346.88
Future Value Year	4	\$334,264.22
Future Value Year	5	\$350,977.43
Future Value Year	6	\$368,526.30
Future Value Year	7	\$386,952.62
Future Value Year	8	\$406,300.25
Future Value Year	9	\$426,615.26
Future Value Year	10	\$447,946.02
Future Value Year	11	\$470,343.32
Future Value Year	12	\$493,860.49
Future Value Year	13	\$518,553.51
Future Value Year	14	\$544,481.19
Future Value Year	15	\$571,705.25
Future Value Year	16	\$600,290.51
Future Value Year	17	\$630,305.04
Total		\$7,736,405.79

Costs Associated with the Second Alternative

Costs for the Second Alternatives are listed in Appendix A. They cover the largest scopes of work for the individual project areas. The work total is approximately \$4,916,050.00

Costs Associated with the Third Alternatives

The third alternatives are generally a reduced scope of work to focus on priority areas with higher population densities or larger population benefit from the work. This is except for the ditch cleaning option, which is a larger scope of work, but potentially is not as economical at this time. These options may not completely correct the overall issues but will make a substantial impact to improve the drainage facilities.



Appendix B
Estimated Costs For: Third Alternatives
FDEP Clean Water State Revolving Fund (SRF)

ITEM DESCRIPTION	UNIT	QUANTITY	UNIT COST	TOTAL
UNIT 10				
SMF-WC23 STRUCTURE A SKIMMER REPLACEMENT	LS	1	\$ 70,000.00	\$ 70,000.00
SMF-WC23 STRUCTURE B SKIMMER & WEIR PLATE REPLACEMENT	LS	1	\$ 55,000.00	\$ 55,000.00
SMF-WC23 POND VEGETATION CLEANING	LS	1	\$ 65,000.00	\$ 65,000.00
SMF-WC7 STRUCTURE SKIMMER REPAIR & CLEANING	LS	1	\$ 35,000.00	\$ 35,000.00
SMF-WC6A1 STRUCTURE REPAIR	LS	1	\$ 40,000.00	\$ 40,000.00
SMF-WC6A2 STRUCTURE REPAIR	LS	1	\$ 40,000.00	\$ 40,000.00
SMF-WC6A3 STRUCTURE REPLACEMENT	LS	1	\$ 85,000.00	\$ 85,000.00
SMF-WC6B STRUCTURE REPAIR	LS	1	\$ 40,000.00	\$ 40,000.00
UNIT 10 SUBTOTAL				\$ 430,000.00
UNIT 16				
CULVERT ROAD CROSSINGS:				
SINGLE 24X38 RCP R&R W/MITERS & RESTORATION (SEVERE DAMAGE)	LS	5	\$ 35,000.00	\$ 175,000.00
DOUBLE 24X38 RCP R&R W/ MITERS & RESTORATION (SEVERE DAMAGE)	LS	1	\$ 55,000.00	\$ 55,000.00
UNIT 16 SUBTOTAL				\$ 230,000.00
UNIT 13				
CULVERT ROAD CROSSINGS:				
EDGEWATER & MATANZAS CULVERT & INLET REPLACEMENT	LS	1	\$ 52,000.00	\$ 52,000.00
UNIT 8				
CULVERT ROAD CROSSINGS:				
SINGLE 24X38 RCP R&R W/MITERS & RESTORATION (SEVERE DAMAGE)	LS	14	\$ 35,000.00	\$ 490,000.00
DOUBLE 24X38 RCP R&R W/ MITERS & RESTORATION (SEVERE DAMAGE)	LS	11	\$ 55,000.00	\$ 605,000.00
UNIT 8 SUBTOTAL				\$ 1,095,000.00
UNIT 11				
CULVERT ROAD CROSSINGS:				
SINGLE 24X38 RCP R&R W/MITERS & RESTORATION (SEVERE DAMAGE)	LS	9	\$ 35,000.00	\$ 315,000.00
DOUBLE 24X38 RCP R&R W/ MITERS & RESTORATION (SEVERE DAMAGE)	LS	3	\$ 55,000.00	\$ 165,000.00
UNIT 11 SUBTOTAL				\$ 480,000.00
UNIT 10				
CULVERT ROAD CROSSINGS:				
SINGLE 24X38 RCP R&R W/MITERS & RESTORATION (SEVERE DAMAGE)	LS	12	\$ 35,000.00	\$ 420,000.00
DOUBLE 24X38 RCP R&R W/ MITERS & RESTORATION (SEVERE DAMAGE)	LS	17	\$ 55,000.00	\$ 935,000.00
UNIT 10 SUBTOTAL				\$ 1,355,000.00
CURRENT TOTAL				\$ 3,642,000.00
UNIT 8				
REAR / SIDE LOT DITCH CLEANING:				
BLOCK 99	LF	1,120	\$ 20.00	\$ 22,400.00
BLOCK 103	LF	1,402	\$ 20.00	\$ 28,040.00
BLOCK 104	LF	285	\$ 20.00	\$ 5,700.00
BLOCK 105	LF	1,120	\$ 20.00	\$ 22,400.00
BLOCK 107	LF	310	\$ 20.00	\$ 6,200.00
BLOCK 108	LF	265	\$ 20.00	\$ 5,300.00
BLOCK 109	LF	870	\$ 20.00	\$ 17,400.00
BLOCK 110	LF	270	\$ 20.00	\$ 5,400.00
BLOCK 111	LF	842	\$ 20.00	\$ 16,840.00

UNIT 8 (CONTINUED)				
OPTIONAL SIDE LOT CULVERT INSTALLATION:				
BLOCK 104	LF	250	\$ 350.00	\$ 87,500.00
BLOCK 105	LF	250	\$ 350.00	\$ 87,500.00
BLOCK 107	LF	250	\$ 350.00	\$ 87,500.00
BLOCK 108	LF	250	\$ 350.00	\$ 87,500.00
BLOCK 109	LF	250	\$ 350.00	\$ 87,500.00
BLOCK 110	LF	250	\$ 350.00	\$ 87,500.00
			Optional Sub Total	\$ 525,000.00
UNIT 8 SUBTOTAL				\$ 654,680.00
UNIT 10				
REAR / SIDE LOT DITCH CLEANING:				
BLOCK 160	LF	200	\$ 20.00	\$ 4,000.00
BLOCK 161	LF	1,750	\$ 20.00	\$ 35,000.00
BLOCK 167	LF	200	\$ 20.00	\$ 4,000.00
BLOCK 170	LF	400	\$ 20.00	\$ 8,000.00
BLOCK 178	LF	270	\$ 20.00	\$ 5,400.00
BLOCK 619	LF	146	\$ 20.00	\$ 2,920.00
BLOCK 624	LF	560	\$ 20.00	\$ 11,200.00
BLOCK 636	LF	250	\$ 20.00	\$ 5,000.00
UNIT 10 SUBTOTAL				\$ 75,520.00
UNIT 11				
REAR / SIDE LOT DITCH CLEANING:				
BLOCK 183	LF	1,732	\$ 20.00	\$ 34,640.00
BLOCK 184	LF	1,693	\$ 20.00	\$ 33,860.00
BLOCK 194	LF	975	\$ 20.00	\$ 19,500.00
BLOCK 205	LF	260	\$ 20.00	\$ 5,200.00
BLOCK 206	LF	260	\$ 20.00	\$ 5,200.00
UNIT 11 SUBTOTAL				\$ 98,400.00
UNIT 18				
MAIN DITCH CLEANING:				
BLOCK 378	LF	1,105	\$ 30.00	\$ 33,150.00
	LF	146	\$ 20.00	\$ 2,920.00
UNIT 18 TOTAL				\$ 36,070.00
CONSTRUCTION TOTAL FOR ALL AREAS				\$ 4,506,670.00
TOTALS ALL AREAS:				
PLANNING - ENGINEERING TIME (MEETINGS, PRESENTATIONS, MISC)	LS	1	\$ 6,000.00	\$ 6,000.00
ENGINEERING DESIGN (4%)	LS	1	\$ 180,266.80	\$ 180,266.80
CONSTRUCTION COSTS (ABOVE) INCLUDE MATERIALS , LABOR , & EQUIPMENT	LS	1	\$ 4,506,670.00	\$ 4,506,670.00
BONDING (5%)	LS	1	\$ 225,333.50	\$ 225,333.50
CONTINGENCY (10%)	LS	1	\$ 491,827.03	\$ 491,827.03
TECHNICAL SERVICES DURING CONSTRUCTION (CEI) (2%)	LS	1	\$ 90,133.40	\$ 90,133.40
TOTAL FOR ALL PROJECTS				\$ 5,500,230.73

Appendix C

Summary of Public / Dedicated Revenue Hearing

Reserved

Appendix D

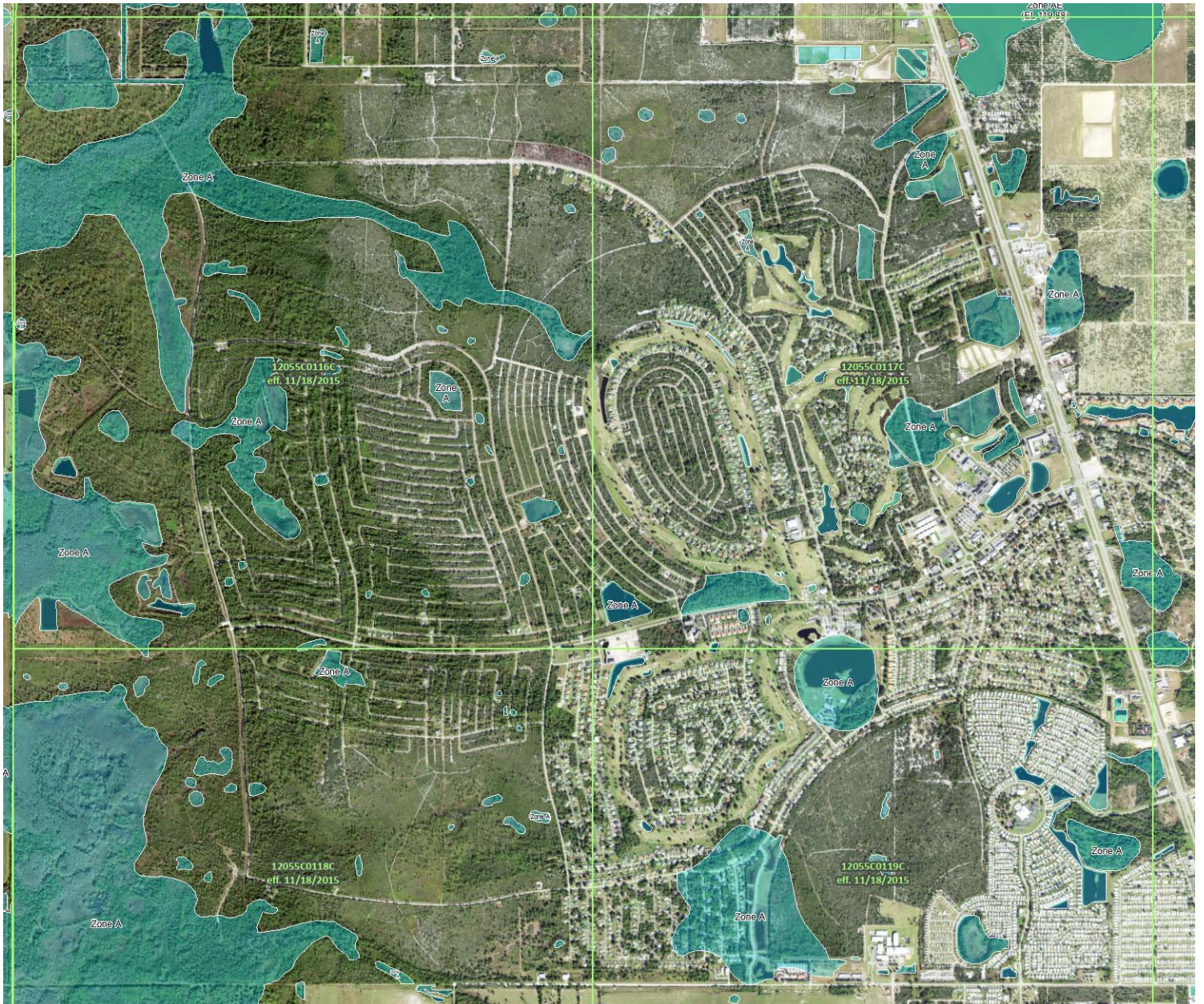
Capital Financing Plan




Reserved

Appendix E

Flood Insurance Rate Map

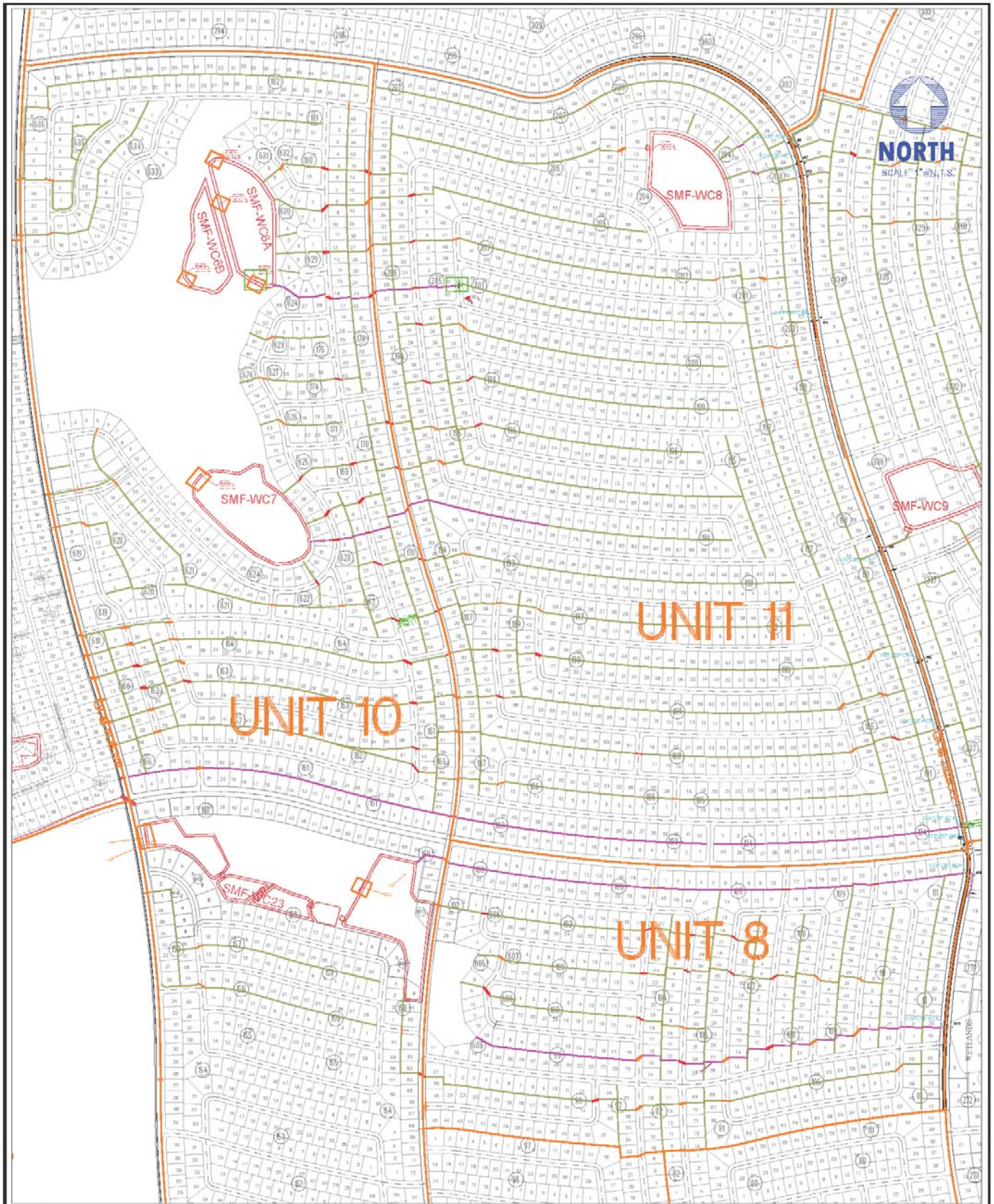
FEMA Flood Zone Map:



SPECIAL FLOOD HAZARD AREAS		Without Base Flood Elevation (BFE) Zone A, V, A99
		With BFE or Depth Zone AE, AO, AH, VE, AR
		Regulatory Floodway

Appendix F

Project Area Maps

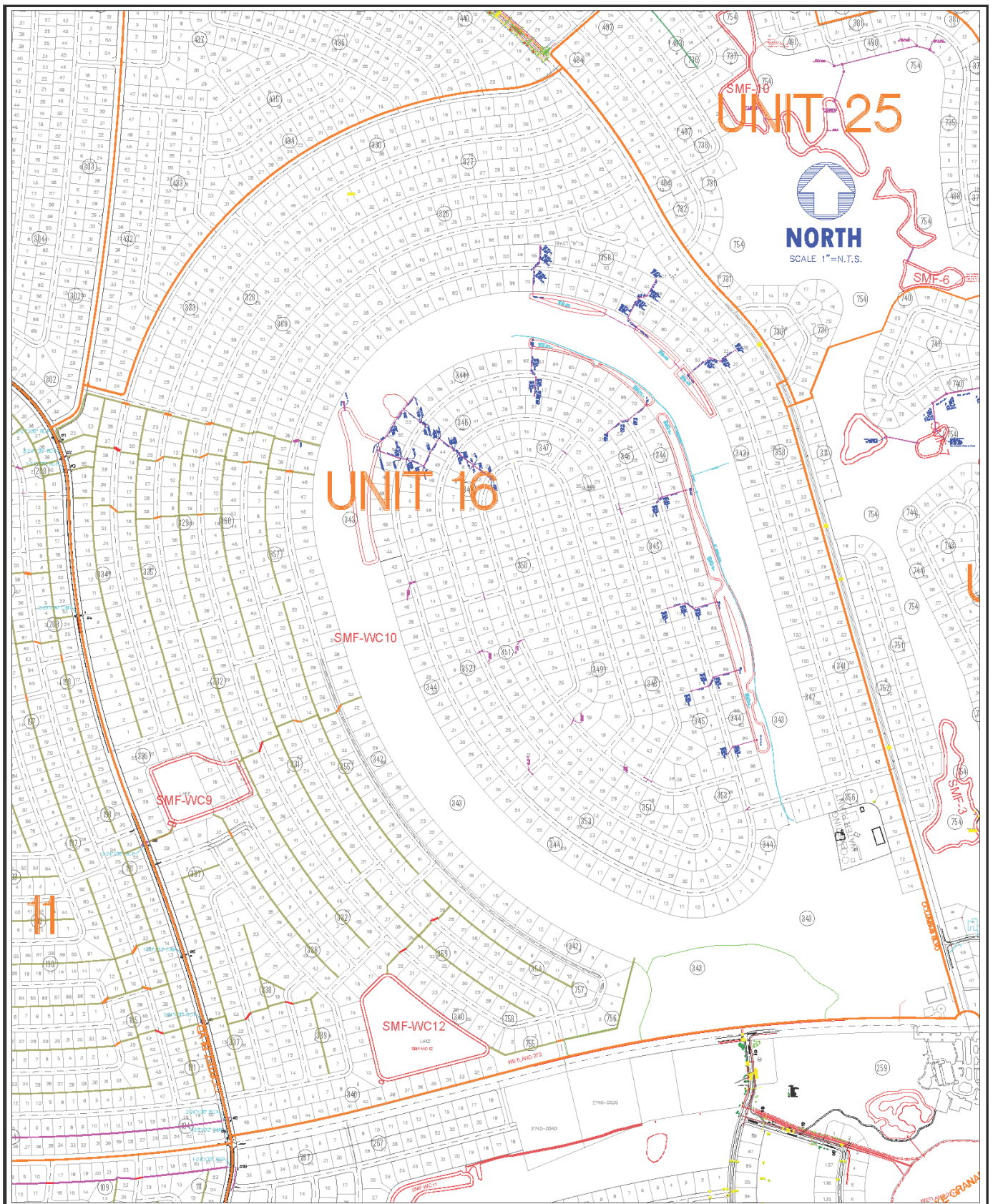


 **Polston Engineering**
CIVIL ENGINEERING CONSULTANTS Inc.

2925 KENILWORTH BLVD.,
SEBRING, FLORIDA 33870
889-386-6684 PHONE
889-386-2462 FAX

**SUN'N LAKE OF SEBRING
IMPROVEMENT DISTRICT
SRF PROJECT AREAS**

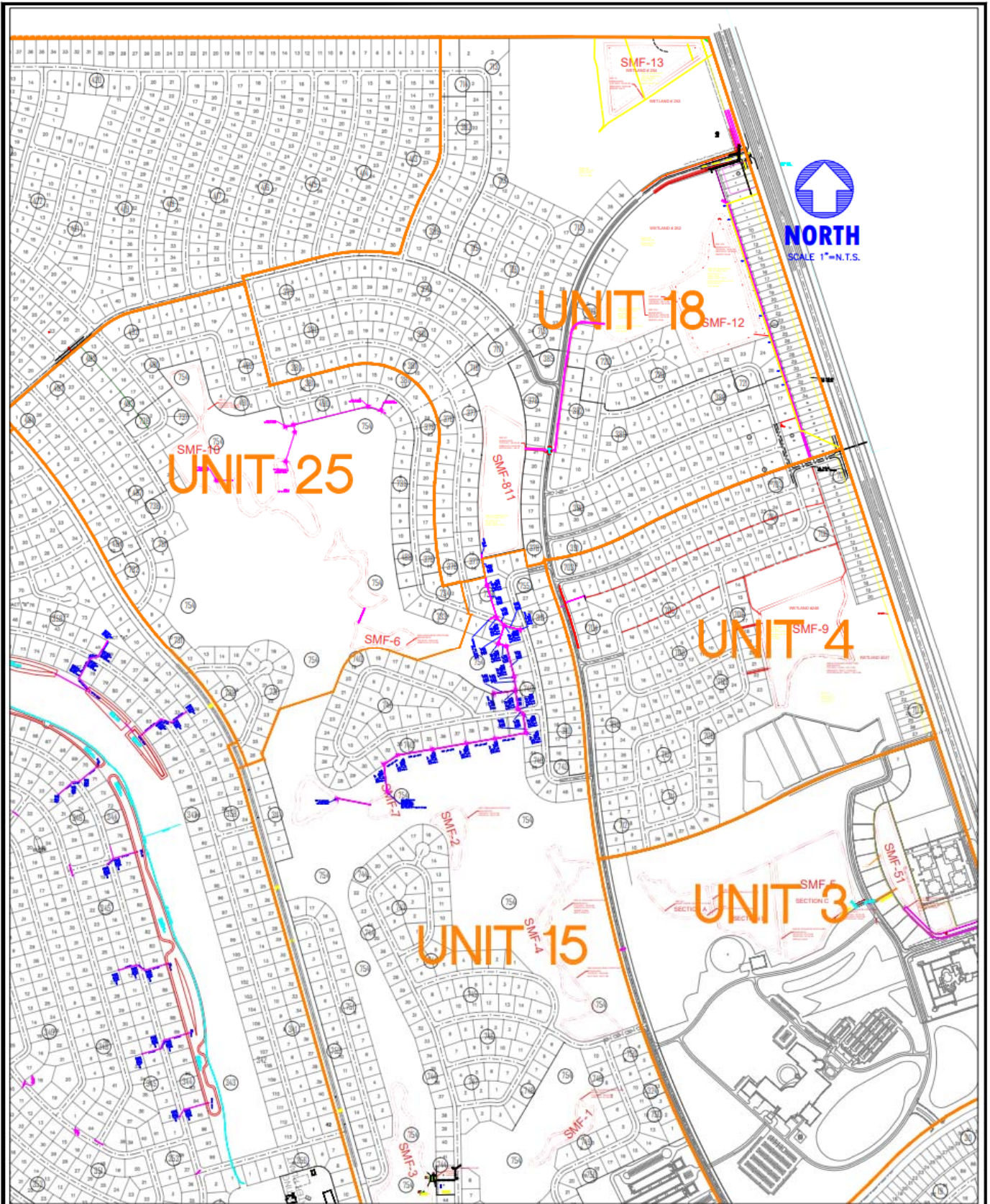
JOB #
#
SHEET
1 OF 3
SCALE
1"=N.T.S.



2825 KENILWORTH BLVD.,
SEBRING, FLORIDA 33870
863-385-5504 PHONE
863-385-2462 FAX

**SUN'N LAKE OF SEBRING
IMPROVEMENT DISTRICT
SRF PROJECT AREAS**

JOB #
#
SHEET
2 OF 3
SCALE
1"=N.T.S.



PE Polston Engineering Inc.
CIVIL ENGINEERING CONSULTANTS

2925 KENILWORTH BLVD.,
SEBRING, FLORIDA 33870
863-385-5564 PHONE
863-385-2462 FAX

**SUN'N LAKE OF SEBRING
IMPROVEMENT DISTRICT
SRF PROJECT AREAS**

JOB #	
#	
SHEET	3 OF 3
SCALE	1"= N.T.S.

7B



Agenda Item July 8, 2022

To: Board of Supervisors
Sun 'n Lake Improvement District

From: Chris Shoemaker, General Manager

Date: July 8, 2022

Subject: Utilities Rates and Fees – Final Draft Study

Requested Motion: The Final Draft Report of the Sun 'N Lake Improvement District Utility Rate Study is presented for informational purposes and Board comment and direction. Board is requested to set date for Public Hearing proposed for August 5 to receive comments from the Public on this proposal.

Background: The Board approved a Utility Rate Study proposal with Raftelis in March of 2022 to review the current rate structure for water and sewer services and provide a report with recommendations to fund the utility.

The preliminary draft report was presented at the meeting of June 17th. The final draft will be presented at by the staff from Raftelis and the District. The Board will be asked to set a date for the Public Hearing on August 5. The Public Hearing will provide an opportunity to present the report to the Board in a Public Hearing format and receive comments and questions on the proposed rates and fees.

Staff Recommendation: The Final Draft Report of the Sun 'N Lake Improvement District Utility Rate Study is presented for informational purposes and Board comment and direction. Board is to set date for Public Hearing proposed for August 5 to receive comments from the Public on this proposal.

7C



July 8, 2022

To: Board of Supervisors
Sun 'N Lake Improvement District

From: Chris Shoemaker, General Manager

Date: July 8, 2022

Subject: American Rescue Act Funds (ARPA) Subrecipient Agreement

Requested Motion: Approve the nine (9) individual Subrecipient Agreements that provide \$561,000 in federal money for water quality projects serving the residents of Sun 'N Lake.

Background: On June 7, 2022, the Highlands County Board of County Commissioners approved the distribution of \$561,000 in ARPA money to the Sun 'N Lake of Sebring Improvement District. The terms for use of these funds are dictated by a subrecipient Agreement between Highlands County and SNL. There is an individual Agreement for each project included on the project sheet (attached).

Staff Recommendation: Approve the Stormwater Facilities Plan (Plan) developed by Polston Engineering dated June 8, 2022, and the Resolution to approve the Plan and transmit to the Florida Department of Environmental Protection's State Revolving Loan Fund.

Tenth Order of Business

10Ai



Date:

To: Tanglewood Golf Association

From: Andy Kesling

Regarding: Agreement for Tanglewood Golf Association

Group Rate for Tuesday and Thursday Mornings
Shotgun Starts

\$27.00 including tax for October 2022

\$31.00 including tax for November 2022

\$34.00 including tax for December 1, 2022 through April 2023

\$25.00 including tax for May 1, 2022 through September 2023

All of us at Sun 'n Lake appreciate your business and we look forward to hearing from you.

Andy Kesling

Mark Telfer

_____ Date _____

_____ Date _____

10C



General Manager Report for July 8, 2022

1. Sun 'N Lake Community Center – Precinct 4 – August 22 - 24th, November 7 - 9th.

Karen Healy, Supervisor of Election, requested the use of the Sun 'N Lake Community Center for the Primaires on Tuesday August 23, 2022 and General Election on Tuesday November 8, 2022. Polls are open 7:00 A.M. to 7:00PM. Delivery of equipment will take place on Monday, August 22 and Monday, November 7 followed by equipment pick up on Wednesday, August 24 and Wednesday, November 8. Staff will be opening and closing the Center on Election days and providing janitorial support during the election activity. Security will open and close building during these times. Notice was placed at the office, community center, pool and online.

2. Hailstorm Damage Claims

Field Adjustor Team and District Representative were conducting onsite inspections onsite May 19 and 20th. Auto Adjustor onsite May 24. We expect loss and payment report in the next two to three weeks. The District is using a third-party representative, Brandon Gibbs with StormTeamUSA, to ensure that the Field Adjustor report was complete list of damages to claim. Order of work will be roofs on the Golf Shop, Cart Storage and Restaurant. Then to office and maintenance facility.

The insurance will provide an amount to repair the damage. We could use this figure to solicit bids or repair at the rate of insurance reimbursement. Staff will recommend solicitation of the work based on the reimbursement amount due to a lack of commercial contractors and the soon upon us hurricane season. We expect the loss data and estimated repair costs in the next two weeks.

3. Wastewater Facilities Plan for SRF Funding

First draft was provided to staff in June is comments have been provided to FDEP for the final draft. Staff is also completing the Financial Feasibility Plan required for this loan program. It will be brought to the Board on August 5 with a request to set a Public Hearing on August 22. The Board must then approve the Facilities Plan by Resolution. If approved, the plan will be transmitted to the SRF Program for funding consideration.

This is a similar process as the Board approved on January 21, 2022, for a potential borrowing for \$4.968 million for stormwater infrastructure renewal. This Wastewater Facilities Plan, required for the potential borrowing of \$8 – 10 million, is being developed by the Florida Rural

Water Association at a cost of \$25,000 and approved by the Board in October of 2021. Funding source was the Utility Reserve Account as it was an unbudgeted item.

The key component in the Scope of Work is Item 4) Recommended wastewater collection, wastewater treatment and reclaimed water infrastructure improvements based on Wastewater Facilities Critical Asset Evaluation and Management Plan. This element requires at least three alternatives of each of the recommended infrastructure improvements.

4. New Kitchen AC Unit

Proposal executed on May 25 to America First Air Conditioning and Heating, LLC, Avon Park to furnish and install Captive Aire MPR Unit 3800 CFM with 8 Ton cooling capacity. This work will include labor, electrical, roof repair and county permit. The Board approved this work at a not to exceed amount of \$50,000 and the proposal was for \$49,200.

The Notice to Proceed was issued with a deposit check in June with an 8-10 week lead time to get the unit delivered. Staff is working with contractor on temporary solution while waiting on the unit, as it is the hottest time of year. We are looking at purchasing a two ton 14 seer unit in the amount of \$4,200 to install on a temporary basis until the new unit is delivered. We should be able to recoup most all of that cost by selling the unit when the new unit arrives. This unit is standard for mobile homes so if an easy sell.

5. HIGHLANDS COUNTY LOCAL MITIGATION STRATEGY (LMS) WORKING GROUP REGULAR MEETING AGENDA

July 20, 2022, 8:00 a.m.

Room 2 of the Bert Harris, Jr. Agriculture Center,
4509 George Boulevard, Sebring, FL



Closure of Sun 'N Lake Community Center
August 22, 23 and 24
And
November 7, 8 and 9

This Agreement is a request between the partners, listed above, for the use of the facility, listed below, to conduct elections for the **2022 Election Cycle**.

- **Precinct 4 – Sun 'N Lake Community Center, 3500 Edgewater Dr., Sebring, Florida**

The partnership and generosity of Sun 'N Lake Community is so important as it allows the voters of **Precinct 4** an opportunity to vote in a location within their precinct as required by Florida Statute.

This agreement is at-will and may be modified by authorized officials from Sun 'N Lake Community and the Highlands County Supervisor of Elections' Office. This agreement is effective upon signature by the authorized official from the partner, listed above, and will remain in effect until modified or terminated by the dates listed for use of the facility.

DATES OF Election: Tuesday, August 23, 2022

Tuesday, November 8, 2022

DURATION OF USE:

- Delivery of Equipment – **Monday, immediately prior to Election Day**
- **Delivery Monday August 22 and Monday November 7**
- Pick up of Equipment - **Wednesday, immediately following Election Day**
- **Pick up Wednesday August 24 and Wednesday November 9**

Polls will be open from 7:00 a.m. – 7:00 p.m. on Election Day, however the Poll Workers will be present from approximately 6:00 a.m. until 8:00 p.m. or thereafter until completion of the duties to close the polls per Florida Statute. In some cases, a Clerk may have need to partially set up the precinct the day prior to Election Day for facilitating election morning duties and to ensure a prompt opening of the polls. We have advised the Clerk to contact you, the representative of the polling location, for clearance to enter prior to election morning. We thank you for your assistance and understanding in advance.

Fourteenth Order of Business

14Ai

**14. A. Third Budget Worskhop Workshop
i. Capital Recap**

YEAR	22-23	23-24	24-25	25-26	26-27	total
GENERAL FUND	495947 ***	143000	2235000	231000	295000 *	3399947
UTILITY FUND	389000 ****	285000	149000	230000	153000 **	1206000
GOLF FUND	597235	794000	245000	435000	400000	2472235
TOTAL	1482182	1222000	2629000	896000	848000	7078182
Budget	1200000	1200000	1200000	1200000	1200000	6000000
plus/minus	-282182	-22000	-1429000	304000	352000	-1077182
total /excess 1686000	1403818	1381818	47182	256818	608818	

** includes 608000 loan payment taken out

*** \$175.0 permitting taken out

**** \$175.0 permitting taken out

* includes \$400400 loan payment taken out

assessments @5.0	3654	3836	4028	4229	4441
increase	174	356	648	749	961
assessments @4.0	3619	3763	3914	4070	4233
increase	139	283	434	590	753

14Aii

14. A. Budget Workshop ii. Budget Summary Rev June 30

	FY 21-22 Estimated Actuals	General Fund	GOLF FUND	UTILITY FUND	Totals
REVENUES AND OTHER SOURCES					
Assessments	\$ 3,430,000	\$ 3,430,000			\$ 3,430,000
Charges for Water and Sewer Services	3,003,661			3,069,000	3,069,000
Other Income	383,713	234,750			234,750
Golf Memberships and Course Fees	2,611,840		2,783,825		2,783,825
Food and Beverage	842,815		922,018		922,018
Total Operating Revenues	\$ 10,272,029	3,664,750	3,705,843	3,069,000	10,439,593
EXPENDITURES BY COST CENTER					
Administration	\$ 352,592	\$ 507,445			\$ 507,445
Community Services	143,197	165,573			165,573
Finance	304,931	405,845			405,845
Recreation	295,017	371,837			371,837
Code Enforcement	99,565	106,111			106,111
Security	215,837	208,935			208,935
Buildings and Grounds	317,317	329,530			329,530
Roads and Drainage	1,331,443	1,393,997			1,393,997
Equipment & Vehicle Maintenance	67,943	75,675			75,675
Customer Service	179,875			240,727	240,727
Utility Operations	1,474,557			1,879,025	1,879,025
Contingency					
Capital Improvement Fund Savings					
Golf Operations	2,180,800		2,342,157		2,342,157
Restaurant Operations	111,9054		1,192,633		1,192,633
Total Operating Expenditures by Fund	\$ 7,716,219	\$ 3,564,948	\$ 3,534,790	\$ 2,119,752	\$ 9,219,490
EXCESS FOR CAPITAL	\$ 2,555,810	\$ 99,802	\$ 171,053	\$ 949,248	\$ 1,220,103
CAPTIAL ITEMS:					
General Fund	\$ 195,000	495,947			
Utility Fund	\$ 390,000			389,000	
Golf Fund	\$ 2,644,361		616,235		
TOTAL CAPITAL ITEMS	\$ 3,229,361	495,947	616,235	389,000	\$ 1,501,182
REVENUE OVER (UNDER) EXPENDITURES	\$ (673,551)	\$ (396,145)	\$ (445,182)	\$ 560,248	\$ (281,079)
Reserve Balance	FY 2022				7686610

14Aiii



29-Jun

Board Meeting of July 8rd for Discussion Purposes

General Fund

Utility Fund

Golf

Sun 'n Lake of Sebring Improvement District
 5 - Year Capital Plan
 Rev 2 July 8

Project Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total	Justification
Administration							
Workstation & Printer Upgrades	\$0	\$10,000	\$0	\$10,000	\$0	\$20,000	Office, Maint Bldg., Rec, Water Plant 60% of cameras not working and out of date Identify Benefits Received for Contribution Sealcoat will extend life of paving
Network Project	\$33,347					\$33,347	
Security Camera System	\$45,000	\$0	\$0	\$0	\$0	\$45,000	
Advent Fitness Center Contrib		\$50,000	\$50,000	\$50,000	\$50,000	\$200,000	
Seal Club Parking Lot				\$45,000		\$45,000	
Seal Maintenance Parking Lot					\$40,000	\$40,000	
Total Administration	\$78,347	\$60,000	\$50,000	\$105,000	\$90,000	\$383,347	
Recreation							
Tennis & Pickleball Resurfacing	\$0	\$0	\$0	\$0	\$40,000	\$40,000	Moved to FY22-FY23 + \$200,000 Grant App
Recreation Master Plan	\$0	\$0	\$0	\$0	\$0	\$0	
Playground Renovation	\$350,000					\$350,000	
Adult Aquatics Pool/Features	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000	
Total Recreation	\$350,000	\$0	\$2,000,000	\$0	\$40,000	\$2,390,000	
Security							
Equipment / Vehicle	\$29,600		\$35,000	\$0	\$40,000	\$104,600	Truck replacement every 2 years F150
	\$0	\$0	\$0	\$0	\$0	\$0	
Total Security	\$29,600	\$0	\$35,000	\$0	\$40,000	\$104,600	
Roads & Drainage							
Equipment	\$38,000	\$83,000	\$150,000	\$126,000	\$125,000	\$522,000	Back-Up Needed for Each Purchase
Storm System Rebuild (SRF)							
Design & Permitting (15%)	\$0	\$0	\$0	\$0	\$0	\$0	Cost will be reimbursed by loan proceeds \$6,000,000 Projected SRF Loan 20 Year
Construction	\$0	\$0	\$0	\$0	\$0	\$0	
Total Roads & Drainage	\$38,000	\$83,000	\$150,000	\$126,000	\$125,000	\$522,000	
Total General Fund	\$495,947	\$143,000	\$2,235,000	\$231,000	\$295,000	\$3,399,947	

Sun 'n Lake of Sebring Improvement District
 5 - Year Capital Plan 7/8/22
Utility Fund

Project Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total	Justification
<u>Water & Sewer Operations</u>							
Capital Projects							
WW Bypass Pumps 4 Masters	\$340,000						ARPA Grant Funding Approved June 2022
W Remote Pressure Sensors	\$3,500						ARPA Grant Funding Approved June 2022
W Auto Flushing Stations	\$42,000						ARPA Grant Funding Approved June 2022
WW VFD Drives 4 Masters	\$42,500						ARPA Grant Funding Approved June 2022
W Storage Tank Mixer	\$39,500						ARPA Grant Funding Approved June 2022
W Chlorine Boosters	\$24,000						ARPA Grant Funding Approved June 2022
W Gen Street Emer Interconnect	\$22,300						ARPA Grant Funding Approved June 2022
W Treatment Analyzer Unit 16	\$27,500						ARPA Grant Funding Approved June 2022
WW Unit 23 DO Meter and VFD	\$19,800						ARPA Grant Funding Approved June 2022
ARPA Contingency							
Meter System Replacement	\$150,000	\$150,000	\$125,000	\$125,000	\$125,000	\$675,000	Finance new meter program for ten years
Automatic Flushers*		\$0	\$24,000	\$0	\$28,000	\$52,000	Flushing dead ends in system
Design and Permitting (SRF)	\$0					\$0	Design Expenses Reimbursed By SRF
Construction Loan P&i (SRF)							Construction Loan Yearly Payment 20 Yr
Influent Meters Unit 4 and 23	\$24,000					\$24,000	
Florid Ave Waterline Replacement	\$125,000					\$125,000	
Total Capital Projects	\$299,000	\$150,000	\$149,000	\$125,000	\$153,000	\$876,000	
Equipment							
Utility Truck(s)	\$75,000	\$35,000	\$0	\$105,000	\$0	\$215,000	F250 Box 22-23, Tacoma 23-24, Crane 25-26
Utility Vac Truck on Trailer	\$0	\$65,000	\$0	\$0	\$0	\$65,000	
Generator Replacement Plan		\$35,000				\$35,000	Backup Power Secondary Stations
Trailer Mounted Work Light	\$15,000					\$15,000	Night work for excavations
Total Equipment	\$90,000	\$135,000	\$0	\$105,000	\$0	\$330,000	
Total Utility Fund	\$389,000	\$285,000	\$149,000	\$230,000	\$153,000	\$1,206,000	

Sun 'n Lake of Sebring Improvement District
 5 - Year Capital Plan (preliminary)
 Golf Fund -Revised 7/8/22

Project Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total	Justification
<u>Operating Leases</u>							
Equipment Replacements	\$204,000	\$204,000	\$205,000	\$205,000	\$205,000	\$1,023,000	Current Lease of \$14,221.27 per mo expires in April 2023. Estimate for Toro Equipment is \$21,794.80 per mo for 48 months. John Deere lease is lower but missing 2 pieces. Equipment takes 9-12 months to fill order.
100 Golf Cart 3yr Lease (w/Trade In)	\$207,235	\$0	\$0	\$155,000	\$155,000	\$517,235	
Total Operating Leases	\$411,235	\$204,000	\$205,000	\$360,000	\$360,000	\$1,540,235	
<u>Golf Course Improvements</u>							
Cart Path Repair	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000	Annual cart path maintenance
Rip - Rap	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	Stop erosion around ponds and increase aesthetics.
Deer Run Ice Machine and Cabinets	\$20,000	\$0	\$0	\$0	\$0	\$20,000	Ice machines on Deer Run require constant maintenance
Turtle Run Greens Loops		\$550,000	\$0	\$0	\$0	\$550,000	Pushed forward from last year. Will increase water efficiency.
Driving Range Mat	\$35,000	\$0	\$0	\$0	\$0	\$35,000	Pushed forward from last year. This will add a second mat area.
Range Picker				\$15,000	\$0	\$15,000	Expected life span of the Range picker. With current hour usage this equipment should last another 4 years.
Total Golf Course Improvements	\$95,000	\$590,000	\$40,000	\$55,000	\$40,000	\$820,000	
<u>Clubhouse Updates & Furniture</u>							
Clubhouse and Bathroom Painting	\$40,000	\$0	\$0	\$0	\$0	\$40,000	The clubhouse and on-course bathrooms are due for new paint
Clubhouse Column Updates	\$15,000					\$15,000	Upgrading columns around the clubhouse to go with the new paint
Banquet Room Partition	\$55,000	\$0	\$0	\$0	\$0	\$55,000	Pushed forward from last year. Very warn and costly to maintain.
ProShop Remodel	\$0	\$0	\$0	\$0	\$0	\$0	Pushed forward from last year. This will create more floor space for product and upgrade fixtures
Drapery						\$0	Rollover for FY21
Furniture						\$0	Rollover for FY21
Total Clubhouse Updates & Furniture	\$110,000	\$0	\$0	\$0	\$0	\$110,000	
<u>Kitchen Equipment (Contingency)</u>							
As Needed Replacement - Moved to Oper						\$0	Some equipment needs to be replaced every year. The goal is to only replace equipment when it is no longer ideal to fix. Current China is warn and needs to be replaced.
China	\$0	\$0	\$0	\$20,000	\$0	\$20,000	
Total Clubhouse Updates & Furniture	\$0	\$0	\$0	\$20,000	\$0	\$20,000	
<u>Capital Improvement Fund</u>							
Deer Run Irrigation	\$0	\$0	\$0	\$0	\$0	\$0	
Total Capital Improvement Fund	\$0	\$0	\$0	\$0	\$0	\$0	
Total Golf & Restaurant	\$616,235	\$794,000	\$245,000	\$435,000	\$400,000	\$2,490,235	

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**Sun 'n Lake of Sebring Improvement District
Golf Fund Operating Budget
14 A iv. Budget Workshop July 8 Fiscal Year 2022/2023**

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	#1	#2
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	AMENDED	PROPOSED	PROPOSED	PROPOSED	%	%
					ACTUAL	BUDGET	BUDGET #1	BUDGET #2	BUDGET #3	CHANGE	CHANGE
Membership Revenue											
650-002-10-420005	Dues	\$ 641,822	\$ 722,979	\$ 672,199	\$ 842,807	\$ 887,000	\$ 900,000	\$ 900,000	\$ -	7%	7%
2004-50-000	Cart Fees - Trail	337,025	394,203	367,018	387,215	397,000	400,000	400,000	-	3%	3%
Total Membership Revenue		978,847	1,117,182	1,039,217	1,230,022	1,284,000	1,300,000	1,300,000	-	6%	6%
Greens Fees											
2001-50-000	Green Fees	1,018,666	916,454	993,192	1,154,000	930,000	1,237,000	1,237,000	-	7%	7%
2002-50-000	Green Fees - Outings-GS	-	-	76,300	-	-	-	-	-	0%	0%
Total Greens Fees		1,018,666	916,454	1,069,492	1,154,000	930,000	1,237,000	1,237,000	-	7%	7%
Merchandise Revenue											
2200-50-000	Merchandise Sales	332,737	334,825	427,919	430,000	340,000	465,000	465,000	-	8%	8%
2219-50-000	PS-Bags-GS	-	-	-	-	-	-	-	-	0%	0%
Total Merchandise Revenue		332,737	334,825	427,919	430,000	340,000	465,000	465,000	-	8%	8%
Driving Range Revenue											
2007-50-000	Driving Range Income	62,140	66,094	77,172	81,000	71,000	84,000	87,000	-	4%	7%
Total Driving Range Revenue		62,140	66,094	77,172	81,000	71,000	84,000	87,000	-	4%	7%
Other Golf Revenue:											
	Cart Storage/HCP/Rental Clubs/Passes	19,356	17,300	15,583	18,000	15,725	18,000	18,000	-	0%	0%
Total Other Golf Revenue		19,356	17,300	15,583	18,000	15,725	18,000	18,000	-	0%	0%
Total Membership and Golf Revenue		\$ 2,411,746	\$ 2,451,855	\$ 2,629,382	\$ 2,913,022	\$ 2,640,725	\$ 3,104,000	\$ 3,107,000	\$ -	7%	7%

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	#1	#2
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	AMENDED	PROPOSED	PROPOSED	PROPOSED	PROPOSED	%	%
					ACTUAL	BUDGET	BUDGET #1	BUDGET #2	BUDGET #3	CHANGE	CHANGE	
Food & Beverage Revenue												
3001-80-000	Food Sales- On Course	\$ 6,932	\$ 4,673	\$ 6,303	\$ 7,316	\$ 9,000	\$ 20,000	\$ 20,000	\$ -	173%	173%	
3003-80-000	Food Sales-Banquets	327,650	201,183	180,574	295,000	301,000	330,000	330,000	-	12%	12%	
3004-80-000	Food Sales-Restaurants	439,007	397,791	503,656	550,000	560,000	570,000	600,000	-	4%	9%	
3101-80-000	Beverage (non-alcoholic) On Course	9,853	9,259	12,758	10,000	10,000	12,000	12,000	-	20%	20%	
3104-80-000	Beverage (non-alcoholic) Restaurant	27,403	23,123	38,545	38,198	32,000	40,000	40,000	-	5%	5%	
Food & Soft Drinks Revenue		810,845	636,029	741,836	900,514	912,000	972,000	1,002,000	-	8%	11%	
3201-80-000	Alc Sales (Beer)-On Course	26,973	24,708	29,341	34,000	28,000	35,000	37,000	-	3%	9%	
3203-80-000	Alc Sales (Beer)-Banquets	5,876	2,935	2,731	2,600	5,000	5,000	5,000	-	92%	92%	
3204-80-000	Alc Sales (Beer)-Restaurants	82,384	74,265	98,093	130,000	101,000	140,000	151,000	-	8%	16%	
3206-80-000	Alc Sales (Wine)-On Course	-	-	91	-	-	-	-	-	-	0%	
3208-80-000	Alc Sales (Wine)-Banquets	11,345	8,253	3,893	3,800	9,000	8,500	8,500	-	124%	124%	
3209-80-000	Alc Sales (Wine)-Restaurant	51,142	37,542	43,015	65,000	57,000	68,000	72,000	-	5%	11%	
3211-80-000	Alc Sales (Liquor)-On Course	11,179	10,714	16,353	18,000	12,000	18,000	18,000	-	0%	0%	
3213-80-000	Alc Sales (Liquor)-Banquet	25,332	12,752	10,165	18,000	24,000	24,000	24,000	-	33%	33%	
3214-80-000	Alc Sales (Liquor)-Restaurant	84,445	77,093	106,525	140,000	102,000	150,000	163,000	-	7%	16%	
Beverages (Alcohol)		298,677	248,262	310,207	411,400	338,000	448,500	478,500	-	9%	16%	
Other F&B Revenue	Gratuities & Room Charges	13,138	7,581	14,857	17,000	17,000	20,000	20,000	-	18%	18%	
Total Food & Beverage Revenue		\$ 1,122,659	\$ 891,872	\$ 1,066,900	\$ 1,328,914	\$ 1,267,000	\$ 1,440,500	\$ 1,500,500	\$ -	8%	13%	
Non-Operating Revenue												
650-002-90-420850	District Transfer -Operating Subsidy	\$ 272,686	\$ 222,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%	
9523-90-000	Interest Income	-	-	838	-	-	-	-	-	0%	0%	
650-002-90-420851	District Transfer for Capital	-	-	-	324,560	447,852	481,883	444,277	-	48%	37%	
Total Non-Operating Revenue		272,686	222,250	838	324,560	447,852	481,883	444,277	-	48%	37%	
TOTAL REVENUES		\$ 3,807,091	\$ 3,565,977	\$ 3,697,120	\$ 4,566,496	\$ 4,355,577	\$ 5,026,383	\$ 5,051,777	\$ -	10%	11%	

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	#1	#2
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	AMENDED	PROPOSED	PROPOSED	PROPOSED	%	%
					ACTUAL	BUDGET	BUDGET #1	BUDGET #2	BUDGET #3	CHANGE	CHANGE
Cost of Sales:											
650-002-20-542300	COS - Merchandise	\$ 228,992	\$ 231,384	\$ 289,773	\$ 294,182	\$ 234,600	\$ 323,175	\$ 323,175	\$ -	10%	10%
Total COS Merch		228,992	231,384	289,773	294,182	234,600	323,175	323,175	-	10%	10%
650-002-50-542410	COS - Food & Beverage	267,356	200,494	252,526	344,780	325,523	354,780	355,710	-	3%	3%
650-002-50-542545	COS - Alcohol Beverages	123,769	145,357	148,310	141,319	121,685	163,703	169,868	-	16%	20%
Total COS F&B		391,125	345,851	400,836	486,099	447,208	518,483	525,578	-	7%	8%
Total Cost of Sales		\$ 620,117	\$ 577,235	\$ 690,608	\$ 780,281	\$ 681,808	\$ 841,658	\$ 848,753	\$ -	8%	9%
Total Gross Margin		\$ 3,186,974	\$ 2,988,742	\$ 3,006,512	\$ 3,786,215	\$ 3,673,769	\$ 4,184,726	\$ 4,203,025	\$ -	11%	11%
Operating Labor:											
	Golf Operations Labor	\$ 219,175	\$ 208,468	\$ 230,075	\$ 258,696	\$ 245,000	\$ 275,000	\$ 275,000	\$ -	6%	6%
	General and Administrative Labor	188,160	175,512	187,519	187,827	188,000	200,000	200,000	-	6%	6%
	Golf Course Maintenance Labor	682,639	472,778	446,164	585,000	545,000	617,000	617,000	-	5%	5%
	Food and Beverage Labor	517,925	481,175	481,525	538,986	468,714	561,795	571,795	-	4%	6%
	Sales & Marketing Labor	63,959	45,550	36,261	57,198	60,000	60,000	60,000	-	5%	5%
Total Operating Labor		\$ 1,671,858	\$ 1,383,483	\$ 1,381,543	\$ 1,627,707	\$ 1,506,714	\$ 1,713,795	\$ 1,723,795	\$ -	5%	6%

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	#1	#2
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	AMENDED	PROPOSED	PROPOSED	PROPOSED	%	%
Payroll Costs:											
Total Payroll Taxes		\$ 145,212	\$ 126,428	\$ 135,638	\$ 150,580	\$ 143,000	\$ 158,000	\$ 159,000	\$ -	5%	6%
Total Medical/Health Benefits		86,651	79,961	75,926	80,051	90,000	90,000	90,000	-	12%	12%
Insurance - Workers Comp		26,694	18,214	16,648	27,372	30,000	30,000	30,000	-	10%	10%
Total Payroll Costs		\$ 258,557	\$ 224,603	\$ 228,212	\$ 258,003	\$ 263,000	\$ 278,000	\$ 279,000	\$ -	8%	8%
OTHER OPERATIONAL EXPENSES											
Golf Operations Expense:											
6001-50-000	Utilities-Electric	\$ 10,448	\$ 11,534	\$ 12,063	\$ 11,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ -	9%	9%
6004-50-000	Phone-Cell	1,100	1,099	1,096	1,650	1,200	1,200	1,200	-	-27%	-27%
6101-50-000	Supplies	9,527	11,324	4,946	12,500	9,750	13,000	13,000	-	4%	4%
6113-50-000	Supplies (Scorecards and Pencils)	-	2,395	2,743	2,500	2,500	3,000	3,000	-	20%	20%
6202-50-000	Equip Maint/Repair - Fix	-	1,691	1,635	-	-	-	-	-	0%	0%
6204-50-000	Cart Repairs	2,153	730	1,950	800	500	1,000	1,000	-	25%	25%
6606-50-000	Travel/Education	1,126	955	-	200	1,400	1,400	1,400	-	600%	600%
6607-50-000	Uniforms	2,543	2,568	2,393	3,000	3,000	3,000	3,000	-	0%	0%
6608-50-000	Vehicle Mileage Expense	161	458	387	400	400	400	400	-	0%	0%
6802-50-000	Golf Cart Rental	1,900	1,900	12,800	4,600	4,500	4,600	4,600	-	0%	0%
8012-50-000	Chamber / Organization Dues	2,331	2,331	2,110	3,380	2,000	3,400	3,400	-	1%	1%
8110-50-000	Subscriptions	1,358	1,242	1,727	1,050	1,050	1,050	1,050	-	0%	0%
9000-50-000	Miscellaneous	905	47	75	-	1,000	1,000	1,000	-	0%	0%
9001-50-000	Driving Range Supplies (Balls)	5,998	3,489	9,487	7,032	6,000	7,000	7,000	-	0%	0%
9002-50-000	Handicap	6,446	8,561	7,744	10,197	8,500	10,500	10,500	-	3%	3%
Total Golf Operating Expenses		\$ 45,996	\$ 50,324	\$ 61,157	\$ 58,309	\$ 51,800	\$ 62,550	\$ 62,550	\$ -	7%	7%

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	#1	#2
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	AMENDED	PROPOSED	PROPOSED	PROPOSED	BUDGET #1	BUDGET #2	BUDGET #3
General & Administrative Expense:												
6001-70-000	Utilities-Electric	\$ 37,389	\$ 44,704	\$ 48,751	\$ 49,763	\$ 44,000	\$ 51,000	\$ 51,000	\$ -	-	2%	2%
6002-70-000	Utilities-Gas/Propane	7,108	8,346	10,193	12,000	10,000	13,000	13,000	-	-	8%	8%
6004-70-000	Phone - Cell	3,044	2,400	2,615	2,200	2,400	2,400	2,400	-	-	9%	9%
6005-70-000	Phone - Telco	2,965	3,556	3,507	3,500	3,300	3,500	3,500	-	-	0%	0%
6101-70-000	Supplies	589	1,915	-	800	800	800	800	-	-	0%	0%
6103-70-000	Supplies-Office	16,778	17,038	24,240	20,000	17,000	20,000	20,000	-	-	0%	0%
6201-70-000	Building Maint and Repair	21,203	27,387	24,111	22,000	20,000	22,000	22,000	-	-	0%	0%
6202-70-000	Equip Maint/Repair-Fix	10,765	7,326	2,254	7,570	7,500	7,500	7,500	-	-	-1%	-1%
6203-70-000	Equip Maint/Repair-Prevent	1,355	4,407	5,285	4,000	4,000	4,000	4,000	-	-	0%	0%
6303-70-000	Bank Fees	2,354	3,788	5,237	4,000	4,000	4,200	4,200	-	-	5%	5%
6305-70-000	Credit Card Fees	43,263	40,968	46,528	50,809	45,000	55,000	57,000	-	-	8%	12%
6307-70-000	Legal/Accounting/Professional	4,301	3,535	3,670	3,500	3,500	3,500	3,500	-	-	0%	0%
6313-70-000	BCG Management	120,000	120,000	120,000	120,000	120,000	120,000	120,000	-	-	0%	0%
6314-70-000	Payroll Processing	28,100	29,980	24,811	26,521	30,000	28,000	28,000	-	-	6%	6%
6404-70-000	Clubhouse Cleaning Service	4,160	282	-	-	-	-	-	-	-	0%	0%
6405-70-000	Garbage Removal	8,391	8,440	7,623	7,200	7,200	7,400	7,400	-	-	3%	3%
6406-70-000	Pest Control	4,061	4,247	4,209	3,600	3,600	3,700	3,700	-	-	3%	3%
6407-70-000	Security	313	270	270	468	500	500	500	-	-	7%	7%
6501-70-000	IT Support	8,185	13,819	8,204	9,000	9,000	9,000	9,000	-	-	0%	0%
6503-70-000	Software	4,869	3,236	3,081	606	-	-	-	-	-	0%	-100%
6504-70-000	Internet Access/VPN	6,043	6,562	7,405	7,405	7,200	7,500	7,500	-	-	1%	1%
6506-70-000	POS System Hardware	11,827	12,405	10,778	10,500	10,500	10,500	10,500	-	-	0%	0%
6601-70-000	Education	4,225	3,436	2,525	1,805	1,500	1,800	1,800	-	-	0%	0%
6602-70-000	Employee Meals	4,867	4,619	8,612	4,000	3,600	4,000	4,000	-	-	0%	0%
6603-70-000	Employee Testing-Hiring	204	564	334	-	-	-	-	-	-	0%	0%
6604-70-000	Relocation Expense	-	-	-	-	-	-	-	-	-	0%	0%
6605-70-000	Training/Staff Development	8,586	4,843	3,301	4,910	5,000	5,000	5,000	-	-	2%	2%
6606-70-000	Travel/Education	-	137	247	-	-	-	-	-	-	0%	0%
6608-70-000	Vehicle Mileage Expense	1,083	886	926	911	600	600	600	-	-	-34%	-34%
6610-70-000	Management Travel-Corp Staff	2,250	2,102	225	2,741	3,500	3,500	3,500	-	-	28%	28%
8001-70-000	Advertising (Print)	-	-	8,601	-	-	-	-	-	-	0%	0%
8012-70-000	Chamber/Organization Dues	1,228	100	640	245	245	245	245	-	-	0%	0%
9000-70-000	Miscellaneous	2,254	-	25	-	600	-	-	-	-	0%	0%
9008-70-000	Copier Fax/Lease	3,085	3,701	5,350	3,611	3,700	3,700	3,700	-	-	2%	2%
9009-70-000	Postage	2,696	3,880	2,693	3,000	3,000	3,000	3,000	-	-	0%	0%
9017-70-000	Fed-Ex/Courier	-	30	43	39	-	-	-	-	-	0%	-100%
9505-70-0000	Bad Debt Write off	-	3,335	3,830	-	-	-	-	-	-	0%	0%
Total G&A Expenses		\$ 377,542	\$ 392,244	\$ 400,124	\$ 386,704	\$ 371,245	\$ 395,345	\$ 397,345	\$ -	-	2%	3%

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	#1	#2	
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	AMENDED	PROPOSED	PROPOSED	PROPOSED	%	%	
Golf Course Maintenance Expense:												
6001-60-000	Utilities-Electric	\$ 49,397	\$ 47,708	\$ 39,690	\$ 47,407	\$ 53,000	\$ 52,000	\$ 52,000	\$ -	10%	10%	
6004-60-000	Phone - Cell	950	1,655	1,000	1,790	2,100	3,000	3,000	-	68%	68%	
6102-60-000	Supplies-Cleaning	884	-	58	20	1,200	-	-	-	-100%	-100%	
6106-60-000	Supplies-Landscape	25,607	17,368	17,740	24,982	24,000	26,500	26,500	-	6%	6%	
6107-60-000	Supplies-Course	15,046	7,571	10,929	15,682	12,000	11,600	11,600	-	-26%	-26%	
6108-60-000	Supplies-Shop	14,134	6,866	3,175	6,667	12,000	6,600	6,600	-	-1%	-1%	
6201-60-000	Building Maint and Repair	447	1,215	405	536	1,200	-	-	-	-100%	-100%	
6202-60-000	Equip Maint/Repair-Fix	32,309	24,164	35,244	32,466	41,500	36,000	36,000	-	11%	11%	
6205-60-000	Irrigation Repairs	7,165	9,382	13,565	16,393	19,500	15,300	15,300	-	-7%	-7%	
6402-60-000	Outside Services	19,454	195,554	113,844	34,420	34,000	50,000	50,000	-	45%	45%	
6405-60-000	Garbage Removal	4,292	-	-	-	4,000	-	-	-	0%	0%	
6602-60-000	Employee Meals	-	-	127	67	-	-	-	-	-100%	-100%	
6605-60-000	Training/Staff Development	1,997	741	3,005	2,921	3,000	1,800	1,800	-	-38%	-38%	
6607-60-000	Uniforms	8,279	6,822	4,714	3,553	7,500	3,600	3,600	-	1%	1%	
6608-60-000	Vehicle Mileage Expense	804	2,125	756	-	600	600	600	-	0%	0%	
6801-60-000	Equipment Rental	2,620	7,686	17,025	9,187	7,000	12,500	12,500	-	36%	36%	
7001-60-000	Chemicals-Fungicides	29,342	25,595	34,495	33,216	41,100	44,500	44,500	-	34%	34%	
7002-60-000	Chemicals-Herbicides	43,357	39,477	57,213	36,648	42,000	43,500	43,500	-	19%	19%	
7003-60-000	Chemicals-Insecticides	13,572	15,080	17,679	38,398	41,000	22,500	22,500	-	-41%	-41%	
7004-60-000	Chemicals-Growth Regulators	5,480	5,870	12,039	9,986	11,400	13,500	13,500	-	35%	35%	
7005-60-000	Chemicals-Wetting Agents	7,364	7,626	11,045	14,000	14,000	15,000	15,000	-	7%	7%	
7008-60-000	Fertilizers-Fairways / Roughs	80,038	64,288	76,547	110,000	69,500	152,000	152,000	-	38%	38%	
7009-60-000	Fertilizers-Greens	29,843	60,438	52,221	59,307	57,600	42,500	42,500	-	-28%	-28%	
7010-60-000	Fertilizers-Tees	8,005	5,608	14,209	17,535	20,000	37,500	37,500	-	114%	114%	
7012-60-000	Pre-Emergents	8,138	9,565	19,506	65,389	55,800	55,500	55,500	-	-15%	-15%	
7013-60-000	Soil Amendments	-	-	-	-	-	7,000	7,000	-	0%	0%	
7101-60-000	Sand-Bunkers	-	-	-	-	-	8,000	8,000	-	0%	0%	
7102-60-000	Sand-Top Dressing greens/tees	25,186	19,231	13,882	35,000	26,900	22,900	22,900	-	-35%	-35%	
7103-60-000	Seed	5,934	25,344	20,745	4,451	4,000	6,500	6,500	-	46%	46%	
7104-60-000	Sod/Sprigs	10,441	2,583	-	4,161	3,500	3,000	3,000	-	-28%	-28%	
7105-60-000	Water/Soil Testing	100	-	-	1,365	1,000	3,000	3,000	-	120%	120%	
7107-60-000	Drainage Materials	-	-	-	-	-	3,000	3,000	-	0%	0%	
7106-60-000	Bahia Grass	-	-	-	-	500	-	-	-	0%	0%	
7202-60-000	Safety Equipment	-	-	-	-	-	1,800	1,800	-	0%	0%	
7203-60-000	Audobon	-	-	400	-	-	500	500	-	0%	0%	
7205-60-000	Gas Diesel	50,892	33,715	36,929	40,056	40,000	47,200	50,000	-	18%	25%	
8012-60-000	Chamber/Organization Dues	735	865	425	-	2,500	1,200	1,200	-	0%	0%	
9000-60-000	Miscellaneous	10,878	7,568	3,841	13,091	13,000	-	-	-	-100%	-100%	
9007-60-000	Small Equipment/Hand Tools	5,125	7,417	12,914	5,863	6,000	10,200	10,200	-	74%	74%	
Maintenance Total Expenses		\$ 517,815	\$ 659,127	\$ 645,365	\$ 684,557	\$ 672,400	\$ 760,300	\$ 763,100	\$ -	11%	11%	

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	#1	#2
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	AMENDED	PROPOSED	PROPOSED	PROPOSED	%	%
					ACTUAL	BUDGET	BUDGET #1	BUDGET #2	BUDGET #3	CHANGE	CHANGE
Food and Beverage Expense:											
6001-80-000	Utilities-Electric	\$ -	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -	-100%	-100%
6002-80-000	Utilities-Gas/Propane	1,830	-	-	-	-	-	-	-	0%	0%
6004-80-000	Phone - Cell	100	700	1,889	1,669	1,200	1,200	1,200	-	-28%	-28%
6112-80-000	Supplies-Kitchen	47,570	68,051	56,216	55,178	51,000	59,000	61,000	-	7%	11%
6202-80-000	Equip Maint/Repair-Fix	16,975	19,168	10,995	15,292	15,000	25,000	25,000	-	63%	63%
6203-80-000	Equip Maint/Repair-Prevent	-	-	871	975	-	-	-	-	-100%	-100%
6301-80-000	Licenses, Fees, and Permits	4,815	2,709	2,518	2,518	2,900	2,600	2,600	-	3%	3%
6409-80-000	Linen/Laundry	22,383	16,136	14,046	18,665	21,000	20,000	20,000	-	7%	7%
6601-80-000	Education	4,714	2,940	2,402	797	1,800	1,800	1,800	-	126%	126%
6602-80-000	Employee Meals	4,908	3,832	4,196	3,664	4,000	4,000	4,000	-	9%	9%
6605-80-000	Training/Staff Development	2,313	1,944	956	1,913	3,000	2,400	2,400	-	25%	25%
6607-80-000	Uniforms	3,378	5,653	2,882	3,757	4,000	4,000	4,500	-	6%	20%
6801-80-000	Equipment Rental	313	731	-	-	-	-	-	-	0%	0%
8012-80-000	Chamber / Organization Dues	-	-	-	275	-	-	-	-	-100%	-100%
9000-80-000	Miscellaneous	3,101	2,058	493	1,310	1,500	1,500	1,500	-	15%	15%
9009-80-000	Postage	-	-	-	44	-	-	-	-	-100%	-100%
9013-80-000	Entertainment-Outside	10,283	5,100	5,050	13,300	14,000	13,000	13,000	-	-2%	-2%
9014-80-000	Glassware/China/Silver	13,054	5,676	5,561	7,324	7,300	7,500	7,500	-	2%	2%
Total Food & Beverage Expenses		\$ 135,736	\$ 134,698	\$ 108,075	\$ 126,711	\$ 126,700	\$ 142,000	\$ 144,500	\$ -	12%	14%
Sales and Marketing Expense:											
6004-75-000	Phone - Cell	\$ 850	\$ 800	\$ 650	\$ 650	\$ 600	\$ 600	\$ 600	\$ -	-8%	-8%
6605-75-000	Training/Staff Development	-	-	-	-	-	-	-	-	0%	0%
8001-75-000	Advertising (Print)	20,905	23,569	28,841	22,000	20,000	23,000	23,000	-	5%	5%
8002-75-000	SEO/Online Reputation Mgmt	-	-	-	-	-	-	-	-	0%	0%
8003-75-000	Advertising (Electronic)	7,518	8,475	2,931	5,000	6,000	5,000	5,000	-	0%	0%
8006-75-000	Broadcast E-mail	-	-	-	-	-	-	-	-	0%	0%
8007-75-000	Web Site	1,616	2,350	6,302	6,043	6,000	6,000	6,000	-	-1%	-1%
8008-75-000	Graphic Design	4,331	4,200	3,675	3,600	3,600	3,600	3,600	-	0%	0%
8009-75-000	Collateral Materials	5,755	3,440	1,539	953	3,600	3,600	3,600	-	278%	278%
8012-75-000	Chamber/Organization Dues	625	400	425	-	325	325	325	-	0%	0%
8013-75-000	Special Promotions / Events	22,154	18,708	13,191	19,675	20,000	20,000	20,000	-	2%	2%
8014-75-000	Membership Programs	26,912	30,185	28,196	27,411	28,000	28,000	28,000	-	2%	2%
8015-75-000	Sales Management	3,895	4,675	3,659	1,675	4,425	1,675	1,675	-	0%	0%
8018-75-000	CX Evaluations-Mystery Shops	1,289	622	-	-	-	-	-	-	0%	0%
Total Marketing & Sales		\$ 95,850	\$ 97,424	\$ 89,409	\$ 87,007	\$ 92,550	\$ 91,800	\$ 91,800	\$ -	6%	6%

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	#1	#2
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	AMENDED	PROPOSED	PROPOSED	PROPOSED	PROPOSED	%	%
					ACTUAL	BUDGET	BUDGET #1	BUDGET #2	BUDGET #3		CHANGE	CHANGE
Leases & Other Expenses												
7304-70-000	FF&E and Other Equipment Leases	\$ 6,293	\$ 3,998	\$ 3,468	\$ 3,156	\$ 3,500	\$ 3,500	\$ 3,500	\$ -		11%	11%
7405-70-000	Insurance - P and C	41,240	40,959	42,516	42,000	40,800	43,000	43,000	-		2%	2%
7404-70-000	Taxes - Personal Property	(1,142)	2,621	6,115	6,100	6,200	6,200	6,200	-		2%	2%
7401-70-000	Taxes - Real Estate	51	20,640	19,500	19,600	19,500	20,000	20,000	-		2%	2%
Total Leases & Other Expenses		\$ 46,442	\$ 68,218	\$ 71,598	\$ 70,856	\$ 70,000	\$ 72,700	\$ 72,700	\$ -		3%	3%
Total Operating Expenses		\$ 3,149,796	\$ 3,010,121	\$ 2,985,483	\$ 3,299,854	\$ 3,154,409	\$ 3,516,490	\$ 3,534,790	\$ -		7%	7%
Capital Expenses		\$ -	\$ -	\$ -	\$ 479,361	\$ 519,360	\$ 668,235	\$ 668,235	\$ -		39%	39%
Equipment	236,000											
100 Golf Cart Lease	207,235											
Building & Golf:												
Cart Path Repair	15,000											
Rip - Rap	25,000											
Deer Run Ice Machine and Cabinets	20,000											
Driving Range Mat	55,000											
Clubhouse and Bathroom Painting	40,000											
Clubhouse Column Updates	15,000											
Banquet Room Partition	55,000											
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0%	0%
Total Operating & Non Operating Expenses		\$ 3,149,796	\$ 3,010,121	\$ 2,985,483	\$ 3,779,215	\$ 3,673,769	\$ 4,184,725	\$ 4,203,025	\$ -		11%	11%
Net Income		\$ 37,178	\$ (21,379)	\$ 21,029	\$ 7,000	\$ -	\$ 1	\$ (1)	\$ -		0%	-100%

Sun 'n Lake of Sebring Improvement District

Golf Fund Operating Budget

Fiscal Year 2022/2023

ACCOUNT NUMBER	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ESTIMATED ACTUAL	2022-2023 PROPOSED BUDGET #1	2022-2023 PROPOSED BUDGET #2	#1 % CHANGE
Total Membership Revenue	978,847	1,117,182	1,039,217	1,230,022	1,300,000	1,300,000	6%
Total Greens Fees	1,018,666	916,454	1,069,492	1,154,000	1,237,000	1,237,000	7%
Total Merchandise Revenue	332,737	334,825	427,919	430,000	465,000	465,000	8%
Total Driving Range Revenue	62,140	66,094	77,172	81,000	84,000	87,000	4%
Total Other Golf Revenue	19,356	17,300	15,583	18,000	18,000	18,000	0%
Total Membership and Golf Revenue	\$ 2,411,746	\$ 2,451,855	\$ 2,629,382	\$ 2,913,022	\$ 3,104,000	\$ 3,107,000	7%
Food & Soft Drinks Revenue	810,845	636,029	741,836	900,514	972,000	1,002,000	8%
Beverages (Alcohol)	298,677	248,262	310,207	411,400	448,500	478,500	9%
Other F&B Revenue	13,138	7,581	14,857	17,000	20,000	20,000	18%
Total Food & Beverage Revenue	\$ 1,122,659	\$ 891,872	\$ 1,066,900	\$ 1,328,914	\$ 1,440,500	\$ 1,500,500	8%
General Fund Transfer In	\$ 272,686	\$ 222,250	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	\$ -	\$ -	\$ 838	\$ -	\$ -	\$ -	0%
Capital & Capital Equipment	-	-	-	324,560	481,883	444,277	48%
Total Non-Operating Revenue	272,686	222,250	838	324,560	481,883	444,277	48%
TOTAL REVENUES	\$ 3,807,091	\$ 3,565,977	\$ 3,697,120	\$ 4,566,496	\$ 5,026,383	\$ 5,051,777	10%
Total COS Merchandise	228,992	231,384	289,773	294,182	323,175	323,175	10%
Total COS Food & Beverage	391,125	345,851	400,836	486,099	518,483	525,578	7%
Total Cost of Sales	\$ 620,117	\$ 577,235	\$ 690,608	\$ 780,281	\$ 841,658	\$ 848,753	8%
Total Gross Margin	\$ 3,186,974	\$ 2,988,742	\$ 3,006,512	\$ 3,786,215	\$ 4,184,726	\$ 4,203,025	11%
Operating Labor:							
Golf Operations Labor	\$ 219,175	\$ 208,468	\$ 230,075	\$ 258,696	\$ 275,000	\$ 275,000	6%
General and Administrative Labor	188,160	175,512	187,519	187,827	200,000	200,000	6%
Golf Course Maintenance Labor	682,639	472,778	446,164	585,000	617,000	617,000	5%
Food and Beverage Labor	517,925	481,175	481,525	538,986	561,795	571,795	4%
Sales & Marketing Labor	63,959	45,550	36,261	57,198	60,000	60,000	5%
Total Operating Labor	\$ 1,671,858	\$ 1,383,483	\$ 1,381,543	\$ 1,627,707	\$ 1,713,795	\$ 1,723,795	5%
Total Payroll Costs	\$ 258,557	\$ 224,603	\$ 228,212	\$ 258,003	\$ 278,000	\$ 279,000	8%
Total Golf Operating Expenses	\$ 45,996	\$ 50,324	\$ 61,157	\$ 58,309	\$ 62,550	\$ 62,550	7%
Total G&A Expenses	\$ 377,542	\$ 392,244	\$ 400,124	\$ 386,704	\$ 395,345	\$ 397,345	2%
Total Maintenance Expenses	\$ 517,815	\$ 659,127	\$ 645,365	\$ 684,557	\$ 760,300	\$ 763,100	11%
Total Food & Beverage Expenses	\$ 135,736	\$ 134,698	\$ 108,075	\$ 126,711	\$ 142,000	\$ 144,500	12%
Total Marketing & Sales	\$ 95,850	\$ 97,424	\$ 89,409	\$ 87,007	\$ 91,800	\$ 91,800	6%
Total Leases & Other Expenses	\$ 46,442	\$ 68,218	\$ 71,598	\$ 70,856	\$ 72,700	\$ 72,700	3%
Total Operating Expenses	\$ 3,149,795	\$ 3,010,120	\$ 2,985,482	\$ 3,299,854	\$ 3,516,490	\$ 3,534,790	7%
Capital Expenses	\$ -	\$ -	\$ -	\$ 479,361	\$ 668,235	\$ 668,235	39%
Total Operating & Capital Expenses	\$ 3,149,795	\$ 3,010,120	\$ 2,985,482	\$ 3,779,215	\$ 4,184,725	\$ 4,203,025	11%
Net Income	\$ 37,179	\$ (21,378)	\$ 21,030	\$ 7,000	\$ -	\$ -	0%

Sun 'n Lake of Sebring Improvement District

ANNUAL BUDGET BY MONTH

For the Fiscal Year ending September 30, 2023

	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	2022-2023 PROPOSED BUDGET #1
Golf Revenues:													
Golf Memberships	\$77,000	\$97,000	\$104,000	\$124,000	\$128,000	\$122,000	\$103,000	\$105,000	\$106,000	\$109,000	\$112,500	\$112,500	\$1,300,000
Course & Driving Range Fees	\$99,890	\$104,740	\$145,440	\$158,400	\$221,030	\$213,700	\$138,000	\$62,200	\$46,200	\$49,200	\$58,000	\$45,200	\$1,342,000
Pro Shop Sales	30,000	43,000	43,000	35,000	52,000	60,000	63,000	38,000	32,000	19,000	31,000	19,000	\$465,000
Total Gross Revenues	206,890	244,740	292,440	317,400	401,030	395,700	304,000	205,200	184,200	177,200	201,500	176,700	3,107,000
Cost of Sales	20,850	29,885	29,885	24,325	36,140	41,700	43,785	26,410	22,240	13,205	21,545	13,205	323,175
Gross Margin	186,040	214,855	262,555	293,075	364,890	354,000	260,215	178,790	161,960	163,995	179,955	163,495	2,783,825
Operating Expenses:													
Payroll and Benefits	94,109	97,582	98,791	105,430	104,976	104,913	99,504	93,157	93,102	94,259	92,693	100,885	1,179,400
Golf Operations	3,749	9,649	3,849	9,004	12,800	4,800	3,000	2,399	2,200	3,300	5,500	2,300	62,550
General and Administrative	18,944	19,934	19,994	23,564	20,475	21,765	20,685	19,335	18,791	18,049	18,256	18,616	238,407
Golf Course Maintenance	148,900	49,200	37,800	41,300	60,700	40,800	54,500	77,700	114,600	47,100	44,100	46,400	763,100
Sales and Marketing	9,940	3,640	4,240	5,845	4,540	4,840	4,840	3,685	3,490	4,090	2,890	3,040	55,080
Operating Leases and Other	2,324	2,324	18,044	2,324	2,324	2,324	2,324	2,324	2,324	2,324	2,324	2,330	43,620
Total Operating Expenses	277,965	182,328	182,717	187,466	205,815	179,442	184,853	198,600	234,507	169,122	165,769	173,572	2,342,157
Operating Income (Loss)	(91,925)	32,527	79,838	105,609	159,075	174,558	75,362	(19,810)	(72,547)	(5,127)	14,186	(10,077)	441,668
Capital Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income (Loss)	(91,925)	32,527	79,838	105,609	159,075	174,558	75,362	(19,810)	(72,547)	(5,127)	14,186	(10,077)	441,668
F&B Revenues:													
Food and Beverage	135,000	145,925	153,850	123,075	173,475	171,100	144,950	109,050	79,125	81,400	92,450	91,100	1,500,500
Cost of Sales	47,307	51,128	53,937	43,101	61,001	60,220	50,800	38,010	27,666	28,294	32,328	31,788	525,578
Gross Margin	87,694	94,797	99,913	79,974	112,474	110,880	94,150	71,040	51,459	53,106	60,122	59,312	974,922
Operating Expenses:													
Payroll and Benefits	72,241	75,123	77,496	78,221	77,886	79,110	69,204	57,640	57,441	57,179	57,435	64,418	823,395
General and Administrative	12,629	13,289	13,329	15,709	13,650	14,510	13,790	12,890	12,527	12,032	12,171	12,411	158,938
Food and Beverage	13,433	11,283	14,783	11,708	15,358	12,408	12,108	10,583	12,134	10,234	10,734	9,734	144,500
Sales and Marketing	6,626	2,426	2,826	3,896	3,027	3,227	3,227	2,457	2,327	2,727	1,927	2,027	36,720
Operating Leases and Other	1,549	1,549	12,029	1,549	1,549	1,549	1,549	1,549	1,550	1,550	1,554	1,554	29,080
Total Operating Expenses	106,479	103,671	120,463	111,084	111,470	110,804	99,878	85,119	85,979	83,722	83,820	90,144	1,192,633
Operating Income (Loss)	(18,785)	(8,874)	(20,550)	(31,110)	1,004	76	(5,728)	(14,079)	(34,520)	(30,616)	(23,698)	(30,832)	(217,711)
Capital Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income (Loss)	(18,785)	(8,874)	(20,550)	(31,110)	1,004	76	(5,728)	(14,079)	(34,520)	(30,616)	(23,698)	(30,832)	(217,711)
District Recreation Assessment													-
District Capital Subsidy													-
Total Other Income													-
Net Income (Loss)	(110,711)	23,653	59,288	74,499	160,079	174,635	69,634	(33,889)	(107,067)	(35,742)	(9,513)	(40,909)	223,957

Proposed Membership Rates

Fiscal Year 2022-2023

5% Flat Rate Increase

Last Year's Forecast	Current Count	Forecast Next Yr.	Membership Categories	Current Rates	Proposed Rate with % Increase	% Increase	Increase Amounts	Projected Actuals
119	94	121	Full Family over 50 years old including Trail	\$ 4,992.59	\$ 5,242.22	5.0%	\$ 249.63	\$ 634,308.56
93	77	80	Full Single over 50 years old including Trail	\$ 3,494.81	\$ 3,669.55	5.0%	\$ 174.74	\$ 293,564.04
0	3	3	Family Executive under 50 including Trail	\$ 2,745.92	\$ 2,883.22	5.0%	\$ 137.30	\$ 8,649.66
2	7	5	Single Executive under 50 including Trail	\$ 1,922.15	\$ 2,018.25	5.0%	\$ 96.11	\$ 10,091.26
2	3	2	Youth Membership Under 18 years old	\$ 349.99	\$ 367.49	5.0%	\$ 17.50	\$ 734.98
10	2	10	Summer Single May 1st - Sept 30th	\$ 991.40	\$ 1,040.97	5.0%	\$ 49.57	\$ 10,409.70
30	27	24	Family over 80 including Trail	\$ 3,994.07	\$ 4,193.77	5.0%	\$ 199.70	\$ 100,650.56
16	29	30	Single over 80 including Trail	\$ 2,795.85	\$ 2,935.64	5.0%	\$ 139.79	\$ 88,069.28
16	17	20	Family over 85 years old including Trail	\$ 3,494.81	\$ 3,669.55	5.0%	\$ 174.74	\$ 73,391.01
9	8	10	Single over 85 years old including Trail	\$ 2,446.37	\$ 2,568.69	5.0%	\$ 122.32	\$ 25,686.85
3	3	3	Super Senior Over 90	\$ 1,048.44	\$ 1,100.87	5.0%	\$ 52.42	\$ 3,302.60
29	20	27	5 - Month Single including Trail	\$ 2,621.11	\$ 2,752.17	5.0%	\$ 131.06	\$ 74,308.47
14	22	12	3 - Month Single including Trail	\$ 2,096.89	\$ 2,201.73	5.0%	\$ 104.84	\$ 26,420.76
0	3	0	International Single (Per Month)	\$ 600.00				
0	19	0	International Family (Per Month)	\$ 850.00				
343	334	347	Total Membership Counts					\$ 1,349,587.73

Proposed Membership Rates

Fiscal Year 2022-2023

5% Flat Rate Increase

Last Year's Forecast	Current Count	Forecast Next Yr.	Membership Categories	Current Rates	Proposed Rate with % Increase	% Increase	Increase Amounts	Projected Actuals
119	94	121	Full Family over 50 years old including Trail	\$ 4,992.59	\$ 5,242.22	5.0%	\$ 249.63	\$ 634,308.56
93	77	80	Full Single over 50 years old including Trail	\$ 3,494.81	\$ 3,669.55	5.0%	\$ 174.74	\$ 293,564.04
0	3	3	Family Executive under 50 including Trail	\$ 2,745.92	\$ 2,883.22	5.0%	\$ 137.30	\$ 8,649.66
2	7	5	Single Executive under 50 including Trail	\$ 1,922.15	\$ 2,018.25	5.0%	\$ 96.11	\$ 10,091.26
2	3	2	Youth Membership Under 18 years old	\$ 349.99	\$ 367.49	5.0%	\$ 17.50	\$ 734.98
10	2	10	Summer Single May 1st - Sept 30th	\$ 991.40	\$ 1,040.97	5.0%	\$ 49.57	\$ 10,409.70
30	27	24	Family over 80 including Trail	\$ 3,994.07	\$ 4,193.77	5.0%	\$ 199.70	\$ 100,650.56
16	29	30	Single over 80 including Trail	\$ 2,795.85	\$ 2,935.64	5.0%	\$ 139.79	\$ 88,069.28
16	17	20	Family over 85 years old including Trail	\$ 3,494.81	\$ 3,669.55	5.0%	\$ 174.74	\$ 73,391.01
9	8	10	Single over 85 years old including Trail	\$ 2,446.37	\$ 2,568.69	5.0%	\$ 122.32	\$ 25,686.85
3	3	3	Super Senior Over 90	\$ 1,048.44	\$ 1,100.87	5.0%	\$ 52.42	\$ 3,302.60
29	20	27	5 - Month Single including Trail	\$ 2,621.11	\$ 2,752.17	5.0%	\$ 131.06	\$ 74,308.47
14	22	12	3 - Month Single including Trail	\$ 2,096.89	\$ 2,201.73	5.0%	\$ 104.84	\$ 26,420.76
0	3	0	International Single (Per Month)	\$ 600.00				
0	19	0	International Family (Per Month)	\$ 850.00				
343	334	347	Total Membership Counts					\$ 1,349,587.73

	2020-21 ACTUAL	2021-2022 ESTIMATED ACTUAL	2021-2022 AMENDED BUDGET	2022-2023 PROPOSED BUDGET #1	2021-2022 PROPOSED BUDGET #2
Member Rounds	44,603	47,515	47,800	48,200	
Public Rounds	36,000	38,630	31,456	39,000	
Total Rounds	80,603	86,145	79,256	87,200	

2022-2023 Sun 'N Lake Golf Club Rates				
<u>Golf Membership</u> *Initiation Fee (waived) - \$3,000*				
Full Family over 50 year old including trail	\$5,242.22	Family over 80 inc. trail	\$4,193.77	
Full Single over 50 years old including trail	\$3,669.55	Single over 80 inc. trail	\$2,935.64	
Family Executive Age 50 and Under incl Trail	\$2,883.22	Family over 85 inc. trail	\$3,669.55	
Single Executive Age 50 and Under incl Trail	\$2,018.25	Single over 85 inc. trail	\$2,568.69	
		Super Senior Over 90 Single	\$1,100.87	
Youth Membership under 18 years old	\$367.49	5-Month Single Oct 1- May 30 *includes trail fee*	\$2,752.17	
Summer Single May 1st - Sept 30th	\$991.40	3-Month Single Oct 1 - May 30 *includes trail fee*	\$2,201.73	
		Cart Storage	\$550.00	
<u>Driving Range Membership</u>		<u>Resident Card</u>		
Upgrade to Unlimited Family (Members Only)	\$275	SNL Residents Only	\$10	
Upgrade to Unlimited Single (Members Only)	\$225			
<u>Driving Range Bucket Card</u>		<u>Driving Range Rates</u>		
Buy \$100 and we load \$125 (\$25 savings)		Large Range Bucket	\$13	
Buy \$175 and we load \$225 (\$50 savings)		Medium Range Bucket	\$10	
Buy \$250 and we load \$325 (\$75 savings)		Small Range Bucket	\$6	
<u>Member Trail Fees</u>		<u>Single</u>		<u>Family</u>
Non-Cart Owner		\$450 *additional fee*		\$550 *additional fee*
Cart Owner		fee built into membership		fee built into membership
<u>Hotel Rates</u>		<u>Nov.</u>	<u>Dec-Apr.</u>	<u>May-Sept.</u>
18 holes		\$42	\$51	\$31
Replay		\$29	\$34	\$22
<u>Off Street Rates (Max Rate)</u>				
18 Holes		\$63	\$74	\$47
9 Holes		\$42	\$51	\$31
Replay		\$40	\$44	\$34
<u>Resident/ Member Guest Rates (Min Rate)</u>				
18 Holes		\$42	\$48	\$28
9 Holes		\$26	\$31	\$19
Replay		\$24	\$30	\$19
<u>USGA Handicap Service</u>		\$36		
<u>Banquet Rates</u>				
Banquet Facility (Non -Resident)		\$600		
Banquet Facility (SNL Resident)		\$500		
Main Dining Room Rental (Non Resident)		\$1,500		
Main Dining Room Rental (SNL Resident)		\$1,000		
Entire Facility (Non-Resident)		\$2,500		
Entire Facility (SNL Resident)		\$2,000		

****Above Rates do not include 7.5% sales tax****

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**Sun 'n Lake of Sebring Improvement District
Utility Fund Budget July 8 REV
Fiscal Year 2022-2023**

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	#1
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	AMENDED BUDGET	PROPOSED BUDGET #1	PROPOSED BUDGET #2	% Change
REVENUES AND OTHER SOURCES									
402-343315	Unmetered Sales - Water	\$ 9,459	\$ 8,301	\$ 8,168	\$ 7,253	\$ 9,250	\$ 9,250	\$ 9,250	28%
402-343320	Metered Sales - Water	971,841	1,016,151	1,037,047	1,007,883	1,000,000	1,100,000	1,100,000	9%
402-369952	Capital Fees - Water \$400/Connect	13,600	24,000	46,600	39,504	30,000	19,200	30,000	-51%
402-369976	Backflow Fees	12,975	17,785	16,020	14,712	17,000	17,000	17,000	16%
402-343530	Metered Sales - Sewer	1,274,560	1,462,021	1,473,587	1,499,933	1,400,000	1,540,000	1,500,000	3%
402-369951	Capital Fees - Sewer \$800/Connect	26,400	45,600	93,200	77,088	60,000	38,400	77,000	-50%
402-343699	Misc Service Revenue	70,707	74,582	80,289	76,821	70,000	70,000	70,000	-9%
402-369970	Connection Fees - W1280/S2095	63,700	132,650	241,975	184,380	142,500	184,000	184,000	0%
402-343640	Meter Fees	10,370	26,895	46,858	41,151	22,875	40,000	40,000	-3%
402-361001	Interest - Investments	78,313	56,167	28,650	24,922	25,000	25,000	25,000	0%
402-343645	Penalties	15,388	15,383	16,704	11,412	15,000	15,000	15,000	31%
402-369958	Insurance Reimbursements	-	5,260	17,477	-	-	-	-	0%
402-369900	Other Miscellaneous Revenues	1,200	19,549	1,405	18,602	1,750	1,750	1,750	-91%
TOTAL OPERATING REVENUES		2,548,513	2,904,343	3,107,980	3,003,661	2,793,375	3,059,600	3,069,000	2%
402-381000	Transfer In	-	-	-	2,795,902	2,795,902	-	-	-100%
402-391000	Prior Years Reserves	-	-	-	-	2,750,000	257,640	257,640	0%
TOTAL REVENUES AND OTHER SOURCES		\$ 2,548,513	\$ 2,904,343	\$ 3,107,980	\$ 5,799,563	\$ 8,339,277	\$ 3,317,240	\$ 3,326,640	-43%

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	#1
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	AMENDED	PROPOSED	PROPOSED	%
					ACTUAL	BUDGET	BUDGET #1	BUDGET #2	Change
CUSTOMER SERVICE									
402-512001-53610	Payroll-Salaries	\$ 106,838	\$ 114,612	\$ 115,104	\$ 59,456	\$ 121,250	\$ 94,748	\$ 94,748	59%
	Customer Service Supervisor(80%)	29,140							
	Customer Service Representative (80%)	27,075							
	Customer Service Representative (80%)	23,663							
	District Accountant (20%)	11,226							
	Merit Increases	3,644							
402-521001-53610	FICA Taxes	7,444	8,145	8,286	4,266	9,175	7,250	7,250	70%
402-522020-53610	Retirement Contributions	5,102	6,564	6,842	3,359	7,200	5,685	5,685	69%
402-523001-53610	Life and Health Insurance	33,122	34,170	32,373	19,834	37,750	36,250	36,250	83%
402-512080-53610	Payroll-Processing Fee	-	-	-	4,876	-	12,500	12,500	156%
402-524001-53610	Insurance-Workmans Comp	2,017	1,972	2,065	2,108	2,500	2,625	2,625	25%
402-534393-53610	IT Support	16,912	18,621	18,727	30,475	20,500	20,500	20,500	-33%
402-540008-53610	Travel & Training	-	265	309	1,500	1,500	1,500	1,500	0%
402-541003-53610	Communication - Telephone	1,623	1,618	1,598	719	1,750	1,750	1,750	143%
402-541010-53610	Postage	16,115	16,507	17,836	19,787	18,500	18,500	18,500	-7%
402-543048-53610	Utilities	2,793	2,665	2,410	2,532	4,000	4,000	4,000	58%
402-544025-53610	Rentals & Leases	9,458	9,401	10,664	7,055	12,000	12,000	12,000	70%
402-545010-53610	Liability/Property Insurance	1,624	1,605	1,969	2,154	1,875	1,969	1,969	-9%
402-546022-53610	R&M-Equipment	-	4,738	-	-	-	-	-	0%
402-573020-53610	Bad Debts	-	-	6,802	1,252	500	500	500	-60%
402-551001-53610	Office Expense	19,546	19,507	15,673	20,500	20,500	20,500	20,500	0%
402-552025-53610	Operating Supplies	-	-	-	-	-	-	-	0%
402-552028-53610	Uniforms	350	291	416	-	450	450	450	0%
TOTAL CUSTOMER SERVICE		\$ 222,943	\$ 240,679	\$ 241,071	\$ 179,875	\$ 259,450	\$ 240,727	\$ 240,727	34%

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	#1
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	AMENDED BUDGET	PROPOSED BUDGET #1	PROPOSED BUDGET #2	% Change
OPERATIONS									
402-512001-53815	Payroll-Salaries	\$ 348,565	\$ 333,162	\$ 313,359	\$ 290,544	\$ 575,429	\$ 393,516	\$ 453,836	35%
	General Manager (50%)	51,250							
	Public Works Admin (25%)	-							
	Permit & Project Manager	9,000							
	Utilities Ops Supervisor	52,000							
	Plant Operator	32,843							
	Plant Operator Trainee	37,500							
	Senior Utility Tech	31,200							
	Utility Tech	25,250							
	Utility Tech	25,250							
	Utility Tech	30,160							
	Utility Tech	47,216							
	Admin Assist (20% with finance)	7,072							
	On Call & Overtime	35,000							
	Merit Increases	9,775							
402-521001-53815	FICA Taxes	25,741	24,485	23,541	22,012	30,750	34,375	30,750	56%
402-522020-53815	Retirement Contributions	8,542	19,995	11,211	10,146	23,500	27,000	23,500	166%
402-523001-53815	Life and Health Insurance	73,808	69,749	56,198	53,267	99,750	115,025	99,750	116%
402-524001-53815	Insurance-Workmans Comp	8,069	7,888	8,258	8,433	10,000	10,500	10,000	25%
402-531013-53815	Engineering	62,443	34,776	28,930	19,074	40,000	40,000	40,000	110%
402-534393-53815	IT Support	1,783	3,471	5,426	9,593	5,000	10,000	10,000	4%
402-532006-53815	Accounting/Auditing Fees	10,750	10,750	10,750	18,000	10,750	10,750	10,750	-40%
402-532007-53815	Financial/Recording Services	-	-	-	55,316	-	55,316	5,000	0%
402-531075-53815	ProfServ-Consultants	-	-	-	35,500	35,500	-	25,000	-100%
402-534002-53815	Contractual Labor	-	4,664	13,574	41,324	-	-	5,000	-100%
402-540008-53815	Travel & Training	6,758	110	897	5,000	5,000	7,500	7,500	50%
402-541003-53815	Communication - Telephone	9,545	9,719	8,757	9,531	10,000	10,000	10,000	5%
402-543048-53815	Utilities	137,218	132,886	142,683	138,714	140,000	150,000	145,000	8%
402-544011-53815	Equipment Rental	1,637	99	-	5,000	5,000	5,000	5,000	0%
402-545010-53815	Liability/Property Insurance	38,340	37,994	45,066	58,906	40,625	42,656	58,906	-28%
402-546189-53815	Liftstation/Manhole Repairs	12,375	122,291	90,558	100,000	100,000	100,000	250,000	0%
402-564134-53815	Valve Replacement	-	20,498	13,760	10,000	10,000	10,000	60,000	0%
402-563105-53815	WWTP Joint Sealing	-	-	17,600	-	-	-	15,000	0%
402-546186-53815	R&M - Equip/Water	149,476	114,652	106,413	100,000	100,000	125,000	100,000	25%
402-546187-53815	R&M - Equip/Sewer	175,057	62,928	90,044	85,000	85,000	85,000	85,000	0%
402-546104-53815	Vehicle Maintenance	-	-	8,566	499	7,500	11,000	7,500	2105%
402-551001-53815	Office Expense	9,815	7,164	9,668	10,704	8,500	8,500	8,500	-21%

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	#1
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	AMENDED BUDGET	PROPOSED BUDGET #1	PROPOSED BUDGET #2	% Change
402-540004-53815	Fuel, Gasoline and Oil	18,786	16,036	20,764	15,045	17,500	21,063	19,500	40%
402-552180-53815	Operating Supplies - Water	18,762	15,854	13,147	85,033	85,033	85,033	85,033	0%
402-552181-53815	Operating Supplies - Sewer	19,818	24,705	27,253	87,500	87,500	87,500	87,500	0%
402-552200-53815	Low Pressure Pumps	-	34,402	54,888	60,000	60,000	60,000	60,000	0%
402-552250-53815	Testing - Water	3,938	10,832	6,244	9,104	15,000	15,000	15,000	65%
402-552251-53815	Testing - Sewer	19,368	17,646	16,699	18,322	17,500	18,500	17,500	1%
402-552028-53815	Uniforms	6,280	8,610	8,588	8,462	9,000	10,000	9,000	18%
402-552185-53815	Chemicals - Water	19,148	17,662	13,734	20,000	20,000	25,000	20,000	25%
402-552186-53815	Chemicals - Sewer	58,497	36,376	49,729	40,000	40,000	48,500	40,000	21%
402-543082-53815	Waste Removal	5,257	5,256	5,269	5,416	7,500	7,500	7,500	38%
402-543034-53815	Sludge Disposal	48,999	31,746	18,719	39,813	35,000	30,000	45,000	-25%
402-549066-53815	Misc-Licenses & Permits	-	2,025	2,450	5,000	5,000	5,000	5,000	0%
402-554020-53815	Dues, Licenses, Subscriptions	956	1,502	954	1,949	1,500	2,500	2,000	28%
TOTAL OPERATIONS		\$ 1,299,730	\$ 1,239,934	\$ 1,243,696	\$ 1,482,207	\$ 1,742,837	\$ 1,666,734	\$ 1,879,025	12%

ACCOUNT NUMBER	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	#1
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED ACTUAL	AMENDED BUDGET	PROPOSED BUDGET #1	PROPOSED BUDGET #2	% Change
CONTINGENCY, NON-OPERATING									
402-568900-58001	Reserve - Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
402-568905-58001	Reserve For URRIF (CAP)	-	-	-	-	-	-	-	0%
402-591007-58001	Transfers Out - Deer Run Golf Course Irrigation	-	-	-	2,200,000	2,200,000	-	-	-100%
402-591006-58001	Transfers Out - URRIF	-	-	-	2,950,000	2,950,000	-	-	-100%
402-591000-58001	Operating Transfers-Out	-	700,000	-	735,677	685,677	-	-	-100%
TOTAL CONTINGENCY, NON-OPERATING		\$ -	\$ 700,000	\$ -	\$ 5,885,677	\$ 5,835,677	\$ -	\$ -	-100%
CAPITAL PROJECTS & EQUIPMENT									
<u>Customer Service</u>									
402-564006-53610	Equipment	12,422	-	-	-	-	-	-	0%
<u>Operations</u>									
402-563037-53815	Improvements Other Than Bldgs	388,681	55,400	10,694	-	-	-	-	0%
402-563110-53815	Automatic Line Flushing	-	-	-	20,000	20,000	42,000	42,000	110%
402-563115-53815	Reline Woods & Waters Lift Station	-	-	-	17,812	17,812	-	-	-100%
402-563120-53815	Grease Control Unit 23	-	-	-	20,000	20,000	-	-	-100%
402-563125-53815	Replace 12 Manholes Cover and Rings	-	-	-	12,000	12,000	220,000	-	1733%
402-536126-53815	Replace Low Pressure Sewer Lines	-	-	-	-	-	75,000	75,000	0%
402-536127-53815	Design & Permitting (SRF)	-	-	-	-	-	175,000	175,000	0%
402-563038-53815	Improvements - Unit 23 SCADA	18,350	19,500	-	-	-	-	-	0%
402-563047-53815	Unit 23 Piping	-	78,548	-	-	-	-	-	0%
402-564255-53815	Pond Percolation	19,600	-	-	-	-	-	-	0%
402-563085-53815	Unit 4 Surge Tank Upgrades	120,568	3,000	-	-	-	-	-	0%
402-563100-53815	Liftstation Grinders	-	-	-	-	-	-	-	0%
402-563086-53815	Matanzas Wet Well	19,390	302,821	-	-	-	-	-	0%
402-563101-53815	Infiltration Line Repairs	-	-	-	250,000	250,000	250,000	250,000	0%
402-563102-53815	Liftstation Rehabilitation	33,236	-	-	41,500	41,500	-	-	-100%
402-536106-53815	Influent Meters Unit 4 & 23	-	-	-	-	-	24,000	24,000	0%
402-563104-53815	Interconnect Automatic Valve	-	-	-	-	-	-	-	0%
402-564280-53815	Meter System Replacement	-	-	-	20,000	20,000	150,000	150,000	650%
402-564006-53815	Equipment	-	97,565	-	120,000	120,000	180,000	180,000	50%
TOTAL EQUIPMENT & PROJECTS		\$ 612,246	\$ 556,834	\$ 10,694	\$ 501,312	\$ 501,312	\$ 1,116,000	\$ 896,000	123%
TOTAL UTILITY FUND EXPENDITURES		\$ 2,134,920	\$ 2,737,447	\$ 1,495,460	\$ 8,049,072	\$ 8,339,277	\$ 3,023,461	\$ 2,119,752	-62%
REVENUE OVER/(UNDER) EXPENDITURES		\$ 413,593	\$ 166,896	\$ 1,612,520	\$ (2,249,508)	\$ 0	\$ 293,779	\$ 949,248	

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**Sun 'n Lake of Sebring Improvement District
General Fund Budget
Fiscal Year 2022/2023**

ACCOUNT NUMBER	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ESTIMATED ACTUAL	2021-2022 AMENDED BUDGET	2022-2023 PROPOSED BUDGET #1	2022-2023 PROPOSED BUDGET #2	#1 % Change
REVENUES AND OTHER SOURCES									
	Total Operating Revenues	3,841,464	3,617,193	4,430,793	3,813,713	3,664,750	3,904,000	3,664,750	2%
001-381000	Transfer In	-	700,000	-	-	252,950	-		0%
001-391000	Prior Years Fund Balance/Reserves	-	-	-	-	379,000	1,114,065		0%
TOTAL REVENUES AND OTHER SOURCES		\$ 3,841,464	\$ 4,317,193	\$ 4,430,793	\$ 3,813,713	\$ 4,296,700	\$ 5,018,065	\$ 3,664,750	32%
ADMINISTRATION EXPENDITURES									
TOTAL ADMINISTRATION		\$ 415,733	\$ 391,378	\$ 505,074	\$ 352,592	\$ 434,950	\$ 507,445	\$ 507,445	44%
COMMUNITY SERVICES									
TOTAL COMMUNITY SERVICES		\$ 173,208	\$ 194,565	\$ 165,066	\$ 153,197	\$ 202,575	\$ 210,573	\$ 165,573	37%
RECREATION SERVICES									
TOTAL RECREATION SERVICES		\$ 306,749	\$ 255,343	\$ 265,555	\$ 295,017	\$ 348,000	\$ 362,337	\$ 371,837	23%
FINANCE									
TOTAL FINANCE		\$ 265,271	\$ 278,344	\$ 338,173	\$ 304,931	\$ 316,000	\$ 260,845	\$ 405,845	-14%
CODE ENFORCEMENT									
TOTAL CODE ENFORCEMENT		\$ 89,956	\$ 91,820	\$ 90,459	\$ 99,565	\$ 101,400	\$ 106,111	\$ 106,111	7%
PUBLIC SAFETY - SECURITY									
TOTAL PUBLIC SAFETY - SECURITY		\$ 221,915	\$ 203,203	\$ 212,360	\$ 215,837	\$ 232,650	\$ 208,935	\$ 208,935	-3%
BUILDING/GROUND MAINTENANCE									
TOTAL BUILDINGS/GROUND MAINT.		\$ 304,589	\$ 298,271	\$ 301,937	\$ 317,317	\$ 311,300	\$ 313,810	\$ 329,530	-1%
ROAD & DRAINAGE MAINTENANCE									
TOTAL ROAD & DRAINAGE MAINT.		\$ 1,356,207	\$ 1,185,922	\$ 1,007,221	\$ 1,331,443	\$ 1,369,900	\$ 1,422,997	\$ 1,393,997	7%
EQUIPMENT & VEHICLE MAINTENANCE									
TOTAL EQUIPMENT & VEHICLE MAINT.		\$ 68,453	\$ 75,913	\$ 62,982	\$ 67,943	\$ 66,600	\$ 75,675	\$ 75,675	11%
CAPITAL OUTLAY									
001-564006-51302	Administratration Capital	35,252	-	-	40,000	40,000	78,347		96%
001-564006-57235	Recreation Capital	19,562	223,473	43,824	390,000	390,000	350,000		-10%
001-564006-52910	Security Capital	-	24,426	-	30,000	30,000	45,000		50%
001-564205-53967	Buildings Capital	-	21,370	85,761	-	-	-		0%
001-564006-54120	Roads/Drainage Capital	77,328	38,902	102,786	435,000	435,000	65,000		-85%
001-591027-58001	Golf Capital Outlay	556,785	370,367	671,652	-	-	-		0%
TOTAL CAPITAL OUTLAY		\$ 688,928	\$ 678,539	\$ 904,024	\$ 895,000	\$ 895,000	\$ 538,347	\$ -	-40%
CONTINGENCY & TRANSFERS									
001-568900-58001	Reserve for Contingency	\$ -	\$ -	\$ -	\$ 18,325	\$ 18,325	\$ 18,325		0%
001-591026-58001	Transfer Out - Golf Fund	272,686	222,250	-	-	-	992,665		0%
001-591030-58001	Transfer Out - Capital Improv Fund	731,033	422,324	-	-	-	-		0%
TOTAL CONTINGENCY & TRANSFERS OUT		\$ 1,003,719	\$ 644,574	\$ -	\$ 18,325	\$ 18,325	\$ 1,010,990	\$ -	5417%
TOTAL EXPENDITURES		\$ 4,894,728	\$ 4,297,873	\$ 3,852,850	\$ 4,051,167	\$ 4,296,700	\$ 5,018,065	\$ 3,564,958	24%
REVENUES OVER/(UNDER) EXPENDITURES		\$ (1,053,263)	\$ 19,321	\$ 577,943	\$ (237,454)	\$ -	\$ -	\$ 99,792	-100%