

**MINUTES OF MEETING
SPRING LAKE IMPROVEMENT DISTRICT**

The Regular meeting of the Board of Supervisors of the Spring Lake Improvement District was held Wednesday, August 13, 2014 at 10:00 a.m. at the District Office, 115 Spring Lake Boulevard, Sebring, Florida.

Present were:

Brian Acker
Tim McKenna
Bill Lawens
Arlene Klingbiel

Chairman
Secretary
Asst. Secretary
Asst. Secretary

Absent: Gary Behrendt

Also present were:

William Nielander
Joe DeCerbo
Clay Shrum
Diane Angell

District Attorney
District Manager
Assistant District Manager
Administrator

Resident

Leon Van

FIRST ORDER OF BUSINESS

Roll Call and Pledge

Chairman Acker called the meeting to order and led the Pledge.

SECOND ORDER OF BUSINESS

Public Hearing FY 2015 Budget

Brian Acker called the Public Hearing on the FY 2015 Budget to order. The Public Hearing was advertised in the Legal Notice of the local newspaper. Copies of the budget were made available to the Public. The Draft Budget was also posted on the District Website at www.springlakefl.com. Brian opened the floor for questions.

Resident Leon Van stated he noticed a large decrease in the assessment from last year. Brian Acker responded this is in large part to the transfer of funds from the Water Department.

There being no further questions the public hearing concluded.

THIRD ORDER OF BUSINESS

Upcoming Meetings/Events/Correspondence

- A. August 20th, BMAP 10:00 a.m. (Orlando)
- B. August 22nd, FASD 8:00 a.m. – 3:00 p.m. (Airport)
- C. August 26th, Election Primary (Community Center)
- D. September 1st, Labor Day (Office Closed)
- E. October 31st, 391 Groundbreaking 3:00 p.m. (At Site)

Brian Acker read a letter from Congressman Tom Rooney congratulating the District on the FASD District of the Year award.

FOURTH ORDER OF BUSINESS

Minutes

The Board received copies of the minutes from the July 9, 2014 Board meetings for review. There being no further questions.

ON MOTION by Bill Lawens, seconded by Tim McKenna with all in favor the minutes from the July 9, 2014, 2014 Board Meeting were approved.

FIFTH ORDER OF BUSINESS

Financials

The District received copies of the financials from July 2014 for review. There being no further questions.

ON MOTION by Tim McKenna, seconded by Arlene Klingbiel with all in favor the financials from July 2014 were approved.

SIXTH ORDER OF BUSINESS

FY 2015 Budget

The following changes were made to the draft budget bringing the proposed assessment to \$279.26 per unit.

- A contribution from the water fund to the general fund in the amount of \$190,500 was included. These funds are to be used to pay off the Waldron Property Loan and purchase the Trackhoe at the end of its lease.
- \$6,000 was added for accounting. Diane reported that she had been in contact with Tanya Canady, CPA regarding contracting with her for assistance in reviewing the monthly financials and assisting with the preparations of the annual financial reports for the Districts audit.

- \$12,000 was removed from Parks Capital Outlay and a resolution will be presented to the Board to purchase a zero turn mower out of Parks Reserve Funds.
- \$5,000 was added to Mosquito Renewal and Replacement to begin setting aside funds for a new mosquito sprayer.
- \$10,000 was added back to the Drainage renewal and replacement line item.

Discussion was held regarding setting up a loan re-payment plan in the general fund to the water fund, deferring the FY 2015 vehicle purchase until FY 2016 and the need for designating more funds for renewal and replacement. Staff will review the recommended changes and will present the Board with final options to consider at the September Board meeting.

SEVENTH ORDER OF BUSINESS

Treasurer’s Report

A. Update

Diane reported that we received a tax assessment deposit in the amount of \$16,689 and collections for the year are General Fund 87%, Lot Mowing Fund 84%, and Village I Parks 90%.

The Turn On/Turn Off form for water service is up and running on the website and we have had positive responses from this new system.

B. Resolution 2014-08 Financial Policies and Procedures

The following changes were made to the draft Financial Policies and Procedures.

Section 10.07-05 in selecting an Auditor the District will use the procedures set forth in F.S. 218.391.

Section 10.07-06.08 The District shall utilize a Preference in Competitive Bidding, Quotes, and Requests for Proposals at the following rates: Under \$250,000 5%, \$250K to less than \$1M 4%, \$1M to less than \$2M 3%, and \$2M and over 2%. Local Preference is defined as businesses in Highlands County that have a fixed office or distribution point, and has had a street address within the County for at least six (6) months prior to the issuance of the competitive bid.

ON MOTION BY Bill Lawens, seconded by Arlene Klingbiel with all in favor to accept Resolution 2014-08 updating the District Financial Policies and Procedures for Purchases Section 10.07.

C. Resolution 2014-08 Budget Amendment Parks Mower

Staff received a quote for the purchase of a Hustler Zero Turn Mower

ON MOTION by Tim McKenna, seconded by Arlene Klingbiel with all in favor Resolution 2014-09 to move funds from Parks Reserves to purchase the Zero Turn Mower was approved.

D. Appointment of Audit Committee (F.S. 218.391)

Section 10.07-05 was added to the Financial Policies for selecting an Auditor for the District.

ON MOTION by Tim McKenna, seconded by Arlene Klingbiel with all in favor to establish the entire Board of Supervisors as an audit committee for selection of an Auditor beginning with the FY 2014 audit.

Bill Lawens will work with Joe DeCerbo on selection requirements and information will be included in the September Board packets. A legal notice will be published in the local paper informing the public that an audit committee meeting will be held prior to the regular September Board meeting.

E. Tractor

Joe DeCerbo reported to the Board that one of the bearings went out on one of the lot mowing tractors. The damage will cost approximately \$18,000 to repair. The other option is to trade in this tractor and purchase off the state bid list a new tractor for approximately \$58,000.

ON MOTION by Bill Lawens, seconded by Arlene Klingbiel with all in favor to purchase a new tractor using lot mowing reserves was approved.

A resolution amending the budget to move lot mowing surplus funds to capital outlay for the tractor purchase will be presented at the September meeting.

EIGHTH ORDER OF BUSINESS

Attorney

A. Blue Heron Pump Station

There still remains a question as to whether or not any easement was filed with the County. Bill Nielander will continue to research.

B. South Duane Palmer Drainage

Gene Schriener sent a letter to the bank regarding this situation. He received a phone call from the bank acknowledging the problems and their willingness to meet with him. Gene will be contacting the County Engineer to develop a plan of action for the project.

C. SFWMD Operating Permit

Joe DeCerbo updated the Board on an operating permit he received from SFWMD in January, 2014 relative to the pond behind Waterway II villas where we received an easement to provide maintenance. Joe would not sign the permit due to it stating that the District was perpetually bound, and all we had was an easement. He discussed this with SFWMD on a number of occasions and he is still waiting for a response. Attorney Nielander reviewed the permit and agrees with Joe, and Gary Ritter has been copied on all correspondence.

NINTH ORDER OF BUSINESS

Supervisor Requests

Bill Lawens stated with the City having a new Mayor he would like the staff to revisit establishing an inter connecting of the water system.

Tim McKenna thanked staff for the hard work that was done in preparing the budget.

Arlene Klingbiel thanked Clay Shrum for his help with the problems she was having with Century Link and also extended her congratulations to the staff for the District of the Year Award.

Arlene reported the personnel working group is reviewing the last year of the salary and administration program and they will be reviewing job descriptions. A packet will be put together for the Board and will be presented at a future meeting.

Bill Lawens reported that the Bible water line will be relocated on September 8th.

Arlene requested that when staff is preparing documents that the documents get dated so that the latest version of the documents can be tracked.

TENTH ORDER OF BUSINESS

Public Comments

There being none.

ELEVENTH ORDER OF BUSINESS

Next Meeting

The next meeting will be on Wednesday September 10, 2014 @ 10:00 a.m. beginning with an Audit Committee meeting which will be followed by the regular Board meeting.

TWELVTH ORDER OF BUSINESS

Adjournment

ON MOTION by Bill Lawens, seconded by Tim McKenna
with all in favor the meeting adjourned at 12:05



Brian Acker, Chairman



Tim McKenna Secretary

SpringLake

Board of Supervisors
Meeting Agenda
August 13, 2014
10:00 a.m. District Offices

1. Call to order and pledge Chairman Acker
2. Public Hearing – Fiscal Year 2015 Proposed Budget Chairman Acker
3. Upcoming Meetings/Events/Correspondence Chairman Acker
 - A. August 20th, BMAP 10:00 a.m. (Orlando)
 - B. August 22nd, FASD 8:00a.m. – 3:00p.m. (Airport)
 - C. August 26th, Election Primary (Community Center)
 - D. September 1st, Labor Day (Office Closed)
 - E. October 31st, 319 Groundbreaking 3:00p.m. (At Site)
4. Minutes Chairman Acker
 - A. Approval of July 9, 2014 Minutes
5. Financials Chairman Acker
 - A. Approval of July 2014 Financials
6. Treasurer’s Report Diane Angell
 - A. Update
 - B. Financial Policies and Procedures – Resolution 2014-08
 - C. Appointment of Audit Committee (F.S. 218.391)
 - D. Budget Amendment Parks Mower – Resolution 2014-09
7. Attorney Bill Nielander
 - A. Blue Heron Pump Station
8. Budget Brian Acker
9. Supervisor Requests
10. Public Comments
11. Next Meeting
 - A. Wednesday, September 10, 2014 @ 10:00 a.m.
 - B. Approval of FY 2015 Budget
12. Motion to Adjourn

RESOLUTION 2014-08
Financial Policies and Procedures
Wednesday, August 13, 2014

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

WHEREAS, Chapter 2012-264 authorizes the Board of Supervisors, hereinafter referred to as the "Board", of the Spring Lake Improvement District, hereinafter referred to as "District", to prescribe, and establish policies and procedures for the District to revise said policies and procedures from time to time and;


WHEREAS, pursuant to said authority the "District" updated the Financial Policies and Procedures for purchases, Section 10.07 and;

WHEREAS, the "Board" having reviewed said document, it is upon consideration:

RESOLVED BY THE BOARD OF SUPERVISORS OF THE SPRING LAKE IMPROVEMENT DISTRICT, HIGHLANDS COUNTY, FLORIDA TO ADOPT THE UPDATED FINANCIAL POLICIES AND PROCEDURES FOR PURCHASES, SECTION 10.07.

The attached Financial Policies "Exhibit A" will become effective this 13th day of August 2014.

Spring Lake Improvement District

By: 
Brian Acker, Chairman

Attest:


By: _____

Tim McKenna, Secretary

Spring Lake Improvement District

Financial Policies and Procedures

Workshop March 9, 2011

1st Draft April 13, 2011

2nd Draft May 11, 2011

Final Draft June 8, 2011

Adopted by Resolution 2001-05 June 8, 2011

Revised August 8, 2012 Resolution 2012-05

Revised August 13, 2014 Resolution 2014-08

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Introduction 10.01

It shall be the policy of the Spring Lake Improvement District (hereinafter referred to as "District") to create and maintain accounting, billing, and cash control policies, procedures and records management which are consistent with Generally Accepted Accounting Principles (GAAP) and meeting the requirements of state and federal statutes and reporting requirements consistent with Governmental Accounting Standards Board (GASB).

The District accounting, audit and financial management policies are designed to:

- I. Protect and secure the assets of the District.
- II. Ensure the maintenance of accurate records of the District's financial activities.
- III. Ensure compliance with governmental reporting requirements.

All personnel with a role in the management of the District's fiscal operations are expected to uphold the policies and procedures adopted by the Board of Supervisors of the District. It is the intention of the District that this accounting manual serves as our commitment to proper, accurate financial management and reporting.

Debt Administration 10.01.01

The District shall confine long term borrowing to primarily capital improvements that cannot be financed from current revenues or reserves, and such benefits spread out payments more equitably with the addition of future residential and commercial units. The District shall analyze and evaluate all funding options.

Reserves 10.01.02

The District shall maintain reserves to provide a sufficient cash flow for financial needs at all times, and to offset significant economic downturns that result in decreased tax collections. The District may maintain a \$750,000 line of credit that can be utilized to cover cash flow for extraordinary situations with prior approval of the Board. The District shall maintain sufficient cash reserves to enable the District to continue to provide needed services to its citizens in the aftermath of a natural disaster or other widespread emergency.

Cash Management 10.01.03

The District observes a cash management policy that provides guidelines for the prudent investment of cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the District while protecting its pooled cash. The District adopts the budget on a basis consistent with generally accepted accounting principles. All appropriations lapse at fiscal year-end unless encumbered or specifically designated to be carried forward to the subsequent year.

Overview 10.02

The development of financial policies and procedures is paramount to formulating a District budget. Numerous considerations need to be addressed relative to the total budget process: prioritizing needs; contracting services; staffing; reducing annual costs; establishing reserve levels; capital funding; carrying debt; cash collections and on-going planning process.

District Financial Policy Statements 10.02.01

- The District shall have a budget reflective of a sound staffing pattern, a progressive salary administration program, and organizational goals and objectives to determine expenditures (i.e. updated plan of reclamation; capital improvements)
- The District shall maintain adequate reserves to protect itself against unforeseen circumstances and situations.
- The District shall have sound financial management and reporting including investments, controls, adequate insurance coverage, and utilization of appropriate external counsel and assistance as needed.
- The District shall have a budget process that extensively involves the management staff, working groups, total Board of Supervisors, and the public through public hearings.
- The District shall develop a budget process timetable and chart of work for each fiscal year.

District Fiscal Year Timetable 10.02.02

March	Manager begins preparation for budget process and establishes specific working groups with staff and Board
April/June	Manager, Administrator, and working groups prepare financial data
May	Finance working group develops projected budget
June	First Draft of budget presented at Board meeting
July	Second Draft of budget presented at Board meeting
August	Public hearing
September	Budget approved at Board meeting and Assessments sent to Tax Collector

State Reporting Requirements 10.02.03

September 15th	Certificate to Roll and Assessment File to HC Tax Collector
November 1st	DR-421 Certification (Do not levy ad-valorem) to Dept. of Revenue
November 30th	Public Depositor Report to Dept. of Treasury
December 31st	Records Management Compliance Dept. of State
June 30th	Annual Financial Report Dept. of Financial Services
June 30th	Audit (2 hard copies & 1 electronic copy) Auditor General

District Financial Data Collection and Review 10.02.04

The District's budget planning process begins in March, and a final balanced budget plan must be approved and assessment rates certified by the September Board of Supervisor meeting. Management staff presents departmental budgets to the Manager in a specified format with their requests for funding, including explanations and justification for their requests. When the budget detail is available, working groups meet to review the data and budget.

During the working group meetings, staff is given the opportunity to justify their requests. Each request is examined to determine if it will be included in the budget during the upcoming year, projected for another fiscal year, or cut from the funding process altogether.

After all the working groups have met, the Manager and Administrator prepare a balanced financial plan to be presented to the Board of Supervisors. The Board shall review the budget as a first draft and provide their input collectively. A second draft shall be presented to the Board for final consensus. A public hearing is scheduled and the budget is voted on and approved by no later than September.

The budget plan is adopted on a basis consistent with generally accepted accounting principles (GAAP). Line item accounts within each department are monitored by the Administrator and reviewed by the Manager.

Budgeting 10.02.05

A comprehensive annual budget plan shall be prepared for all funds expended by the District. Inclusion of all funds in the budget planning process enables the Board and Manager to consider all financial aspects of the District's operations when preparing, modifying, and monitoring the budget.

The District's budget plan shall be prepared in such a manner as to facilitate its understanding by citizens and elected officials. The budget shall be posted on the District website, and discussed at a legally noticed public hearing prior to Board approval. Copies are available per public records requests.

Financial priority shall be given to the basic District services that provide the maximum level of services to the most citizens, in the most cost effective manner. The District shall maintain its physical assets at a level adequate to protect the District's capital investment and minimize future maintenance and replacement costs from current revenues where possible.

Budget Amendments 10.02.06

The budget shall be reviewed monthly and if necessary budget amendments shall be prepared by the Administrator and presented to the Board for approval prior to expending funds.

Internal Controls 10.03

Division of Duties 10.03.01

The following is a list of personnel who have responsibilities for the finances of the District.

District Board:

1. Reviews and approves all financial reports.
2. Reviews and approves annual budget.
3. Reviews and approves all reserves.
4. Reviews and approves all contracts.
5. Check signing authority.
6. Designated Supervisor reviews and approves bank reconciliations, journal vouchers, cash receipts, and cash disbursements prepared by the District Administrator.
7. Authorizes all fund transfers and budget amendments
8. Approves all reimbursements.
9. Approves all final bid contracts.

District Manager:

1. With the Administrator, and with input from Assistant District Manager, District Superintendent and District Board, develops the annual budget.
2. Reviews and approves bank statements.
3. Reviews all financial reports.
4. Approves inter-fund transfer and submits to Board for approval.
5. Responsible for managing the budget consistent with budget controls set forth in this policy.
6. Check signing authority.
7. Bid & Contract review.
8. Authorization of Petty Cash

District Administrator:

1. Supervises all invoices and disbursements.
2. Supervises the payroll, including payroll tax returns.
3. Submits requests for inter-fund transfers to the District Manager.
4. Maintains and reconciles the general ledger monthly.
5. With the District Manager, and with input from Assistant District Manager, District Superintendent and District Board, develops the annual budget.

6. Prepares all financial reports, including requests for reimbursements.
7. Manages the petty cash fund.
8. Reconciles the bank accounts and reviews with Designated Supervisor.
9. Reconciles all Cash Receipts and Cash Disbursements and reviews with Designated Supervisor.
10. Maintains the District Chart of Accounts.
11. Prepares all purchase orders from quotes received and verifies funds available prior to approval.
12. Prepares and certifies yearly tax assessments prior to submitting to the County Tax Collector.
13. Check signing authority.

Assistant District Manager and District Superintendent:

1. Develops first draft of department budget and works with the District Manager and District Administrator to finalize.
2. Approves all purchase orders and invoices for payment.
3. Accountability to approved departmental budgets in purchasing decisions and in approving payment requests with the proper expense category.

Administrative Assistant:

1. Receives and opens all incoming mail.
2. Prepares cash receipts.
3. Mails all checks for payments.
4. Prepares and processes monthly Water Billing.
5. Processes all invoices and disbursements
6. Processes the payroll, including payroll tax returns

Cash Receipts/Accounts Receivable 10.04

District collects revenue over-the-counter and through the mail from the general public in the form of cash, personal checks, money orders, or credit card. Direct debit of customer's bank accounts for monthly utility bill payments is also in place.

A system of controls is in place to assure that all amounts owed to the District are collected, documented, recorded, and deposited to the bank accounts of the District, and to detect and deter error and fraud. Controls are in place and monitored by the Auditor. A complete "Procedures" manual is in the District Administrators Office.

Documentation for each transaction is generated manually to use for balancing, reconciliation and auditing purposes. This documentation is reconciled to the total of the cash, checks, and other forms of payment received.

The Administrative Assistant receives all incoming mail. All checks received shall be recorded as a cash receipt, deposited and posted to the billing software. A copy of the cash receipts log shall be given to the District Administrator on a monthly basis. A copy of all deposit slips and corresponding accounts receivable batch deposits shall be given to the District Administrator for reconciliation.

All Tax Assessments and miscellaneous income received are posted to the general ledger by the District Administrator. At the end of the month the Administrator transfers all billing entries (i.e. cash, new charges, refunds, etc.) to the accounting software and verifies that all general ledger accounts are updated accordingly.

Any deposits not forwarded to the bank utilizing the Merchant Capture system shall be locked in the District safe at the end of the business day. **No deposit shall be left in the safe for more than 48 hours before being deposited.**

District Considerations 10.04.01

Many smaller governments such as Spring Lake face difficulties in areas such as separation of duties among a limited number of employees. Control over all receipts and receivables to detect any loss due to error and fraud is best established through strong management committed to this objective and the implementation of revenue control procedures and policies that are appropriate for our size and employee compliment. More detailed guidance regarding internal control policies and procedures for the handling of receipts and accounts receivables are annually obtained from our auditors who rely on our internal controls in conducting the annual audit and expressing an opinion on our financial statements. Such guidance may be in the form of checklists or programs utilized by the auditors to evaluate internal controls.

Another consideration is the purchase and maintenance of computerized systems and payment receipting equipment. The District reviews available alternatives and selects the one that can best meet our control objectives given budgetary and operating constraints, including in-house information technology capability and resources.

The District shall continue to work with their external auditors to resolve any concerns related to the implementation of effective controls over cash receipts and accounts receivable.

Inter-Fund Transfers 10.04.02

The District Administrator shall monitor the balance in the checking account, and determine if there are excess funds that need to be transferred. The District Manager shall prepare a transfer memo for submission to the Board for approval. The excess amounts shall be transferred into the Operating Reserves money market account. Funds may be transferred to restricted accounts due to GAAP reporting requirements and/or by direction of the Board of Supervisors.

Cash Disbursements Procedures 10.05

1. Incoming invoices are logged in by the Administrative Assistant and matched to monthly statements. Staff supervisors responsible for ordering the product or service shall check the validity of the invoice against proposals/bids, etc. and work accomplished/delivered. Invoices are initialed for approval.
2. The District Administrator reviews the invoices and accounting codes for each payment and is double checked for accuracy. All disbursements shall be made by check unless the item is considered a petty cash or purchasing card item.
3. All checks written on District accounts require two signatures. Banks are promptly notified of all changes of authorized check signers.

4. All checks are to be pre-numbered and accounted for by the Administrator.
5. Voided checks are to be properly defaced and maintained.
6. Checks for payment are signed only when supported by approved invoices. Check signers compare data on supporting documents to checks presented for their signature. After the checks have been signed, the second signatory shall double check the work. All checks shall be mailed by the Administrative Assistant as soon as this process is completed.
7. Supporting documentation shall be filed by the Administrative Assistant in appropriate vendor files.
8. A check register is presented to the Board monthly for approval and entered into the permanent records of the District.

Reconciliations 10.06

Bank Reconciliations 10.06.01

1. Bank statements are reviewed by the District Manager. The Manager shall review the contents for inconsistent check numbers, signatures, cash balances and payees and endorsements at a minimum. After this review is conducted, the manager shall initial and date the bottom, right hand corner of the first page of each bank statement reviewed. The reviewed bank statements shall then be forwarded to the District Administrator to reconcile the bank accounts.
2. The District Administrator transfers all accounts receivable billing cash receipts into the accounting software. Journal Vouchers are prepared and shall be reviewed by the Designated Supervisor.
3. The Administrator shall reconcile each account promptly upon receipt of the bank statements.
4. When reconciling the bank accounts, the following items shall be included in the procedures:
 - a. A comparison of dates and amounts of daily deposits as shown on the bank statements with the cash receipts journal.
 - b. A comparison of inter-organization bank transfers to be certain that both sides of the transactions have been recorded on the books.
 - c. An investigation of items rejected by the bank i.e. returned checks or deposits.
 - d. A comparison of canceled checks with the disbursement journal as to check number, payee and amount.
 - e. An accounting for the sequence of checks both from month to month and within a month.
 - f. A review and proper mutilation of voided checks.
 - g. Investigate and write off checks which have been outstanding for more than six months.
 - h. Completed bank reconciliations shall be reviewed by the Designated Supervisor and initialed and dated by the reviewer.
 - i. Copies of the check register are presented to the Board for review and approval is made by motion at the regular monthly Board meeting as part of the District unaudited financial report.

Reconciliations of Other General Ledger Accounts 10.06.02

1. Each month the District Administrator and the Designated Supervisor shall review the ending balance shown on balance sheet accounts such as the cash accounts, accounts receivable, and accounts payable. The Administrator and Designated Supervisor shall review the bank reconciliations, schedules of accounts receivable and the aging of accounts payable to support the balances shown on the balance sheet.
2. Assets – These accounts shall include cash, petty cash, prepaid, property, equipment and fixtures, customer deposits, and intangible assets.
 - a. Cash – The balances in cash accounts shall agree with the balances shown on the bank reconciliations for each month.
 - b. Petty Cash – The balance in this account shall always equal the maximum amount of all petty cash funds. The current amount equals \$100.00.
 - c. Prepaid – The amounts in these accounts shall equal advance payments paid to vendors at the end of the accounting period.
 - d. Property, Equipment & Fixtures – The amounts in this account shall equal the totals generated from the audited depreciation schedules. When additional purchases are made during the year, the balances in the accounts shall be updated accordingly.
 - e. Customer Deposits – The balance in this account shall equal amounts received from customer water deposits.
3. Liabilities – These accounts are described as accounts payable, payroll tax liabilities, debt service, and amounts due to other funds.
 - a. Accounts Payable – The balance in this account shall equal amounts owed to vendors at the end of the accounting period and the aging report.
 - b. Payroll Tax Liabilities – The amounts in these accounts are generated from amounts withheld from employee paychecks as well as the employer's portion of the expenses for the period that has not yet been remitted to the government authorities.
 - c. Due to Others – If there are any amounts owed to others at the end of the period they shall be recorded and the correct balances maintained in the general ledger accounts.
4. Income/Expenses – These accounts are described as income from all revenue sources and expense line items.

Petty Cash 10.06.03

1. The petty cash fund is limited to \$100.00 and may be increased with Board approval.
2. The District Administrator is the custodian of the petty cash fund.
3. The petty cash fund shall be operated on an impress basis. This means that when it is time to replenish the petty cash, the Administrator shall total out the expenses made and identify those expenses by general ledger account number. When the check request is submitted for payment it shall indicate the total amount needed to bring the fund back up to \$100.00. Also the check requests shall breakdown the various expense accounts being charged and the amount charged to each. The District Manager shall approve the check request.
4. The petty cash box is kept locked in a secure location and funds are disbursed by the Administrator.

Purchases 10.07

Prohibited Expenditures 10.07.01

- Congratulatory telegrams
- Flowers and/or telegraphic condolences
- Plaques
- Entertainment
- Refreshments such as coffee and doughnuts
- Decorative items
- Greeting Cards

To prompt a purchase 10.07.02

1. Purchase orders are required on all purchases over \$500.00.
2. When the normal cash disbursement procedure of invoices, etc. is not appropriate, (i.e. postage, petty cash, etc.) a check request shall be completed and forwarded with appropriate documentation to the District Manager and District Administrator for approval. If the check is made out to either the District Manager or the District Administrator, that individual cannot approve the check request voucher and approval shall be made by the Designated Supervisor.
3. Approved check requests shall be sent to the District Administrator for payment.
4. Receipts for the purchase must be provided and attached to the check request.

Purchasing Cards 10.07.03

The Purchasing Card will enable authorized exempt personnel to purchase non-restricted commodities directly from suppliers. The Purchasing Card shall be issued in the employee's name with the District's name clearly indicated on the card.

1. All Cardholders must sign an agreement with the District and accept the terms and conditions of the District's Purchasing Card Policies and Procedures.
2. All purchase transactions processed against the Purchasing Card shall be made by the individual to whom the card is issued. The Cardholder has full liability for any improper charges.
3. The Purchasing Card does not negate the use of purchase orders. Employees shall still obtain purchase orders for purchases greater than \$1000.00 prior to purchase. If there are any questions as to whether a transaction is allowed or not, the Cardholder shall contact the District Manager or District Administrator.
4. It is the Cardholders responsibility to provide all documentation (receipts, invoices, packing slips, etc.) to the District Administrator by the end of each week.
5. It is the Cardholder's responsibility to report a lost or stolen card immediately to:
 - The issuing bank
 - The District Administrator
6. It is the Cardholder's responsibility as an employee of the District to ensure the proper use of the District's sales tax exemption number.
7. The Cardholder and the District Administrator are responsible for ensuring that the proper District general ledger expense accounts are charged for purchases.

8. The District Administrator shall process transactions on a weekly basis, and reconcile against the bank statement monthly. Cash Disbursement reports and all transactions shall be reviewed by the Designated Supervisor.
9. Violating any of these policies may result in the immediate termination of the privilege to use the Purchasing Card and improper use of the card may result in disciplinary action in accordance with the personnel policies of the District.

PROCUREMENT POLICY 10.07.04

USER GUIDE

1. Introduction. The Policy covers all contracts for the purchase of goods and services. The procedures for purchasing some goods and services are required by Statute (Competitive Consultants' Negotiation Act ("CCNA"), Section 287.055, Florida Statutes; and Section 255.20, Florida Statutes regarding contracts for public construction projects). Where governed by Statute, the Policy incorporates the procedures in the law by reference. This eliminates the need to amend the Policy every time the law is amended. Appendix A and B provide a full outline of the relevant laws as currently enacted. The Appendices should be updated as necessary to reflect the current state of the law.

2. Quick Guide: The Policy is broken down into three main sections:

a. Professional Service and Design/Build Contracts (Section 10.07.05) This Section sets forth the procedures for purchasing Professional Services and procuring Design/Build Contracts, which are regulated by the CCNA (Section 287.055, Florida Statutes). See **Appendix A 10.07.14** for an outline of the CCNA.

i. Section 10.07.05 Covers:

1. Contracts for "Professional Services" - "Professional Services" are defined as "services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of the state, or those performed by any architect, or registered surveyor and mapper in connection with his or her professional employment or practice."
2. "Design/Build" Contracts - A "design-build contract" means a single contract with a design-build firm for the design and construction of a public construction project.

ii. Thresholds:

- | | |
|--------------------|-----------|
| 1. Category One: | \$20,000 |
| 2. Category Two: | \$35,000 |
| 3. Category Three: | \$65,000 |
| 4. Category Four: | \$195,000 |

5. Category Five: \$325,000

iii. The District must use the Qualification, Competitive Selection and Competitive Negotiation procedures in **Appendix A 10.07.14**

1. When Professional Services are required for a project the basic construction cost of which is estimated to exceed CATEGORY FIVE threshold, or
2. When the fee for Professional Services exceeds the CATEGORY TWO threshold for planning or study activities.
3. All Design/Build contracts

b. **Public Construction Projects (Section 10.07.06)** – This Section provides a procedure for procuring “Qualifying Contracts” for public construction projects regulated by Section 255.20, Florida Statutes. See **Appendix B 10.07.15** for an outline of the Statute.

i. Qualifying contracts: For purposes of the SLID Procurement Policy, Qualifying Contracts are:

1. Contracts for public construction projects estimated to cost more than **\$300,000** according to generally accepted cost-accounting principles, or
2. For electrical work – projects estimated to cost more than **\$75,000** according to generally accepted cost-accounting principles.
3. NOTE: The threshold amounts specified above must be adjusted by the percentage change in the Engineering News-Record's Building Cost Index from January 1, 2009, to January 1 of the year in which the project is scheduled to begin.

ii. Exempt Contracts – The statute includes several exemptions. See **Appendix B 10.07.15** for full list of exempt contracts. The most relevant exempt contracts for the District's purpose are:

1. Contracts to repair damage from acts of God, fire, etc..., which require emergency action;
2. “Qualifying Contracts” when no responsive bids or proposals were received by the District in response to competitive bidding/negotiation procedures;
3. Contracts for the repair or maintenance of existing public facilities, which does not include the construction of any new building, structure, or construction work or any “substantial” addition, extension or upgrade to an existing facility (See **Appendix B 10.07.15** for expanded discussion);
4. Contracts where the funding source for the project will be diminished or lost because of the time it takes to competitively award the contract; and
5. Contracts that were competitively awarded initially, but were abandoned by the selected contractor prior to completion;

iii. Procedures:

1. Qualifying Contracts must be let pursuant to **Section 10.07.06 of the SLID Procurement Policy.**
 2. Exempt Contracts and contracts for public construction projects that do not meet the applicable thresholds must be let pursuant to the **Section 10.07.07 of the SLID Procurement Policy.**
- c. **All Other Services and Commodities (Section 10.07.07)** - The procedures defined in Section 10.07.07 are set at the District's discretion and apply to contracts for the purchase of all Services and/or Commodities not covered by Section 10.07.05 or Section 10.07.06.

3. General Notes:

- a. The Policy codifies Section 189.4221, Florida Statutes, which allows "piggybacking," for construction contracts and services and commodities other than professional services regulated by the CCNA.
- b. The Policy includes provisions for resolving bid protests. This Section is set at the District's discretion.

Procurement of Professional Services and Design/Build Contracts 10.07.05

The District shall comply with the requirements of and abide by the procedures stated in the Consultants' Competitive Negotiation Act ("CCNA"), Section 287.055, F.S., as it may be amended from time to time, when procuring "Professional Services," defined as "services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of the state, or those performed by any architect, or registered surveyor and mapper in connection with his or her professional employment or practice." Contracts for Professional Services shall be let according to the procedures set forth in the CCNA, and the provisions of this Section, as applicable.

In selecting an Auditor the District will use the procedures set forth in F.S. 218.391

Procedures for Contracts 10.07.06

To Construct or Improve Public Construction Works

Categories 10.07.06.1

Pursuant to and in accordance with Section 255.20, F.S., as it may be amended from time to time, the District shall competitively award Qualifying Contracts to construct or improve a public building, structure or other

public construction work according to the competitive award procedures set forth in Section 10.07.06.2 below or pursuant to Section 10.07.09 below. For purposes of this Section, "Qualifying Contracts" means those contracts described as requiring competitive award in Section 255.20(1), F.S., as it may be amended from time to time.

Contracts described in Section 255.20(1) (c), F.S., as it may be amended from time to time, and any contract to construct or improve a public building, structure or other public construction that are not Qualifying Contracts as defined above, are exempt from the competitive award requirements set forth in the Section 10.07.06.2 and shall be let pursuant to Section 10.07.07.

Competitive Award Procedures for Qualifying Contracts 10.07.06.2

The District shall competitively award Qualifying Contracts pursuant to one of the following methods:

Invitation for Sealed Bids or Request for Proposals/Qualifications

Invitation for Sealed Bids – The District shall publically advertise an invitation to bid ("invitation") in a newspaper of general circulation in the county or counties within which the District is located no less than ten (10) calendar days prior to the bid opening. The invitation to bid shall include a detailed description of the services sought; the time and date for the submittal of sealed bids; the time and date of the public opening of submitted bids; the deadline for the District to award the bid; all contractual terms and conditions applicable to the contractual services sought; and the criteria, which shall include, but need not be limited to, price, to be used in determining acceptability of the bid. The public notice shall also include a reference to the disputed resolution provisions set forth in Section 10.07.13.

Request for Proposals/Qualifications – The District shall publically advertise a request for proposals/qualifications ("request") in a newspaper of general circulation in the county or counties within which the District is located no less than twenty-eight (28) calendar days prior to the proposal opening. The request shall include a detailed description of the services and/or qualifications sought; the time and date for the submittal of proposals; the deadline for the District to choose a proposal; all contractual terms and conditions applicable to the contractual services sought; and the criteria, which shall include, but need not be limited to, price, to be used in determining acceptability of the proposal. The public notice shall also include a reference to the disputed resolution provisions set forth in Section 10.07.13.

Inspection or Examination of Sealed Bids/Proposals – The opening shall be conducted by an employee of the District and witnessed by at least one other employee of the District on the date and location specified in the invitation or request. Sealed bids/proposals are not subject to the public records provisions of Section 119.07(1), F.S., until such time as the District provides notice of a decision or intended decision or within 10 days after bid or proposal opening, whichever is earlier. The 10-day period does not include the date of the notice or opening.

Selection Criteria – The District may select a bid and/or proposal upon any relevant criteria to the extent the invitation and/or request clearly state the applicable selection criteria and the relative importance of each.

If the contract is to be awarded based on price, the contract must be awarded to the lowest qualified and responsive bidder/proposer in accordance with the applicable District resolution and applicable contract documents. This section does not restrict the right of the District to reject the low bid of a nonqualified or nonresponsive bidder and to award the contract to any other qualified and responsive bidder and/or the right of the District to reject all bids and rebid the project or elect not to proceed with the project.

Request to Withdraw Bid/Proposal – A request for withdrawal will be granted if received by the District in writing at any time before execution of a contract with the bidder/proposer.

Competitive Negotiation 10.07.06.3

The District may elect to award Qualifying Contracts pursuant to the following procedures for competitive negotiation, in accordance with Section 287.055, F.S., as it may be amended from time to time.

The definitions contained in Section 287.055, F.S., as it may be amended from time to time, have the same meaning in this part.

Public Notice – The District shall give public notice of each instance in which services or commodities are being sought and provide a general description of the project/Commodities. The notice shall indicate how interested parties may apply for consideration and shall indicate the criteria required to be submitted in any responsive letter of interest. The notice shall appear in a newspaper of general circulation in the county or counties in which the District is located. The public notice shall also include a reference to the disputed resolution provisions set forth in Section 10.07.13.

Letter of Interest – Pursuant to the public notice, a firm desiring to provide services for a project shall timely submit a letter of interest containing evidence of current professional status, capabilities, adequacy of personnel, past record and related experience, list of sub-consultants, and other information required by the notice necessary for the District to evaluate whether the firm is qualified. For contracts for the purchase of commodities, each vendor shall provide a final firm price, terms and conditions for the specific commodity/contractual service offered.

Competitive Selection – The District Manager or his designee shall evaluate each letter of interest submitted regarding qualifications and performance ability and shall conduct discussions with and may require public presentations by responding firms regarding their qualifications, approach to the project, and ability to furnish the services required pursuant to the terms of the notice. The District Manager or his designee shall select and list not less than three firms, in order of preference, deemed to be the most highly qualified to perform the required contractual services and/or provide the required commodity after consideration of the factors set forth in the notice. In determining whether a firm is qualified, the agency shall consider such factors as the ability of professional personnel; whether a firm is a certified minority business enterprise; past performance; willingness to meet time and budget requirements; location; recent, current, and projected workloads of the firms; and the volume of work previously awarded to each firm.

The District Manager or his designee will then recommend to the Board that competitive negotiations be instituted with the firms selected. The Board may amend the District Manager's recommendations.

Competitive Negotiation – Once the Board authorizes competitive negotiations, the District Manager or his designee shall begin contract negotiations for the subject project with the designated firms in order of rank for fair, competitive and reasonable compensation. Should negotiations with the firm determined to be the most qualified prove unsuccessful, negotiations with that firm will be formally terminated and negotiations shall begin with the next most qualified firm on the list. Failing accord with the second most qualified firm, the District must terminate negotiations with that firm and shall then begin negotiations with the third most qualified firm.

If satisfactory agreement is not reached with any of the top three ranked firms, additional responding firms shall be ranked and listed in the order of their competence and qualifications. Negotiations shall then continue beginning with the first named firm on the second list until an agreement is reached.

After successful negotiations, a recommendation shall be made that the Board award the contract.

The District will maintain an accurate record of the discussions held with each vendor/bidder/proposer.

Reservation of Rights 10.07.06.4

The District reserves the right to reject any and all bids, proposals or offers to furnish services and/or commodities submitted pursuant to this Section 10.07.06 and Section 10.07.07. The District shall indicate this reservation in all solicitations for contractual services. If the District finds it necessary to reject all bids, proposals or offers, a written statement to this effect shall be placed in the bid/proposal file and the bidders/proposers shall be notified. The District may then republish the notice seeking professional services, with any appropriate modifications at the direction of the Board. Any interested firm will have the opportunity to submit or resubmit its qualifications to the District for consideration.

Award Procedures in the Event of Default 10.07.06.5

No Contract and/or Withdrawn Bids and/or Proposals

Contractors who fail to perform to contract terms and conditions shall be notified in a writing stating the nature of the failure to perform and providing a time certain for correcting the failure, which shall be no less than ten (10) days after receipt of such notice. Unless the contractor corrects its failure to perform within the time provided, or unless the District determines on its own investigation that the contractor's failure is legally excusable, the contractor shall be found in default and issued a second notice stating the reasons the contractor is considered in default and stating that the District will re-award the services subject to the contract. All correspondence to contractors respecting failure to perform shall be sent certified U.S. Mail return receipt requested. The foregoing provisions do not limit, waive or exclude the District's remedies against the defaulting contractor at law or in equity.

If the District is unable to contract with the chosen bidder/proposer and/or if the chosen bidder/proposer defaults on the contract as described above, the District may attempt to contract with the second ranked bidder/proposer under the invitation or request. If the District fails to contract with the second ranked bidder/proposer, it may attempt to contract with the next ranked bidder/proposer until a bidder willing to perform at acceptable conditions under the invitation/request conditions is found. In the alternative, the District may elect to rebid or to award the contract pursuant to provisions of this section.

Pre-Qualification 10.07.06.6

At its sole discretion, the District may choose to pre-qualify contractors interested in performing contracts to construct or improve bridges, roads, streets, highways, or railroads and services incidental thereto, at costs in excess of \$250,000, pursuant to Section 255.20(1)(a) and (b), F.S.

Procedure for Construction Contracts 10.07.06.7

When Board of Supervisors of the District ("Board"), finds that it is in the public's best interest to perform a project using its own services, employees, and equipment.

The Board may, after public notice published at least fourteen (14) days prior, conduct a public meeting under Section 286.011, F.S., where it may determine by a majority vote that it is in the public's best interest to perform a project using its own services, employees, and equipment. The public notice must identify the project, the estimated cost of the project, and specify that the purpose of the public meeting is to consider whether it is in the public's best interest for the District to perform the project using its own services, employees, and equipment.

In deciding whether it is in the public's best interest for the District to perform a project using its own services, employees, and equipment, the Board may consider the cost of the project, whether the project requires an increase in the number of District employees, an increase in capital expenditures for public facilities, equipment or other capital assets, the impact on local economic development, the impact on small and minority business

owners, the impact on state and local tax revenues, whether the private sector contractors provide health insurance and other benefits equivalent to those provided by the District, and any other factor relevant to what is in the public's best interest.

Preference in Competitive Bidding 10.07.06.8

The District shall utilize a Preference in Competitive Bidding, Quotes, and Requests for Proposals at the following rates:

Under \$250,000	5%
\$250K to less than \$1M	4%
\$1M to less than \$2M	3%
\$2M and over	2%

Local Preference is defined as businesses in Highlands County that have a fixed office or distribution point, and has had a street address within the County for at least six (6) months prior to the issuance of the competitive bid.

Procurement of Goods and Services Contracts 10.07.07

This section proscribes procedures for procuring goods and services other than and excluding Professional Services as defined in Section 10.07.05 and Qualifying Contracts as defined in Section 10.07.07.1 (hereinafter "Services and/or Commodities").

Categories 10.07.07.1

The following purchasing categories are hereby established for the purchases of Services and/or Commodities. The Board of Supervisors ("Board") may adjust the amounts of the categories from time to time based upon the rate of change of a nationally recognized price index.

Category One: \$1,000

Category Two: \$10,000

Category Three \$30,000

Purchase of Services and/or Commodities below Category One Threshold 10.07.07.2

Purchases with value below the threshold of Category One shall be carried out using good purchasing practices, which may include, but shall not be limited to, quotations or written records of telephone quotations.

Purchase of Services and/or Commodities above Category One Threshold 10.07.07.3

And below Category Two Threshold

Purchases which meet or exceed the threshold of Category One but are less than the threshold for Category Two will be made by obtaining two or more written quotations whenever practical. Should verbal quotations be received, the name and address of the company and the amount quoted shall be a part of the written documentation. If at least two quotations are not received, a statement as to why they were not received must be shown.

Purchase of Services and/or Commodities above Category Two Threshold 10.07.07.4

And below Category Three Threshold

Purchases which meet or exceed the threshold of Category Two, but are less than the threshold for Category Three shall be carried out by obtaining written quotations or written records of telephone quotations or informal bids to be opened upon receipt. If the District determines that the Services and/or Commodities are available only from a single source, or that conditions warrant negotiation on the best terms and conditions, the District may proceed with the procurement pursuant to Section 10.07.07.8 or Section 10.07.09 of this Policy.

Purchase of Services and/or Commodities above Category Three Threshold 10.07.07.5

All purchases of Services and/or Commodities for which the total contract value is in excess of the threshold amount for Category Three shall be made by first securing formal competitive sealed bids or requests for proposals pursuant to the procedures set forth in Section 10.07.06.2 or pursuant to Section 10.07.09. A formal invitation to bid or a request for proposals shall be mailed at least 10 days or 28 days, respectively, prior to the date set for submittal of bids or proposals, unless waived in writing, by the District Manager. Determination of the threshold amount for Category Three for lease or rental is based on a twelve (12) month period of time. Extension of a contract for an additional period of time is not subject to this provision. In any procurement which exceeds the threshold amount for Category Three that is accomplished without competition, the individuals taking part in the development of selection criteria for evaluation, the evaluation process, or the award process shall attest in writing that they are independent of, and have no conflict of interest in, the entities evaluated and selected. The attestation shall be placed in the District files.

Purchase of Services and/or Commodities by Negotiations 10.07.07.6

For any Category of Services and/or Commodities, the District may choose to purchase the Services and Commodities by negotiation pursuant to the procedures set forth in Section 10.07.06.3 or pursuant to the provisions below. The negotiations shall be made on the best price, terms and conditions obtainable by the District to meet its needs. The District shall specify in writing and make available to prospective contractors, its needs for the Services and Commodities to be purchased prior to commencing negotiations with any vendor.

When determined by the Board to be in the best interests of the District, the District may contract by negotiation without seeking bids/proposals first. When contracting by negotiation without first seeking competitive sealed bids/proposals for Services and/or Commodities exceeding the threshold of Category Three, the following procedures shall apply:

The District Manager shall submit a request in writing to the Board detailing the necessity to contract by negotiation, the proposed steps to be followed by the District in negotiating the contract, and the proposed vendors that will be used in the negotiations. The Board's intended decision to contract by negotiation shall be posted in the District office.

Based on written needs of the District, the District shall select at least three vendors, unless there are less than three vendors which may offer the Services or Commodity desired by the District, in which case the District may consider less than three vendors upon the prior approval of the Board. Except for the provisions requiring the solicitation of sealed bids/proposals, the District shall comply with the procedures set forth in Section 10.07.06.3 in conducting the negotiations.

Renewals 10.07.07.7

Contracts for Services and/or Commodities may be renewed for an additional term not to exceed the original contract period unless the original contract period is 24 months or less, in which case the contract may be renewed up to two one-year periods. Renewal of the contract shall be by mutual agreement in writing and shall be subject to the same terms and conditions set forth in the initial contract. If the Service and/or Commodity are purchased as a result of the solicitation of bids or proposals, the cost of any contemplated renewals shall be

included in the invitation to bid or request for proposals. Renewals shall be contingent upon satisfactory performance evaluations by the District.

Single Source Purchases of Services and/or Commodities 10.07.07.8

If the District Manager determines that a Services and/or Commodity is available from a single source and the total cost is in excess of the threshold for Category Three, the purchase may be excepted from bid requirements by the Board, in writing, upon the filing of a certification by the District Manager stating the conditions and circumstances requiring the purchase. This certification shall set forth the purpose and need of the purchase and explain why the single source is the only one that will produce the desired results. The request for exemption shall be presented to the Board for approval.

Emergency Purchases of Commodities/Contractual Services 10.07.08

The District Manager shall file with the Board a statement certifying the conditions and circumstances requiring an emergency purchase of commodities/contractual services in excess of the threshold amount for Category Three for Services Commodities or for qualifying construction contracts. However, such emergency purchase shall be made with such competition as is practicable under the circumstances. Statements shall be submitted within thirty (30) days after the date of purchase order or contract and shall include complete details surrounding the event(s) which created the emergency. A copy of the purchase order or contract shall accompany the statement.

Purchases from Purchasing Agreements 10.07.09

Of Other Special Districts, Municipalities and Counties

The District may purchase Services and/or Commodities other than Professional Services governed by Section 287.055, Florida Statutes, and procure Qualifying Contracts from the purchasing agreements of other special districts, municipalities, or counties which have been procured pursuant to competitive bid, requests for proposals, request for qualifications, competitive selection, or competitive negotiation, and which are otherwise in compliance with F.S. and general law.

Legal Services 10.07.10

The Board, in its discretion, may retain general and specialized legal services through advertisements and solicitations for legal services as needed and such contracts are exempt from the procedures set forth in Section 10.07.07. Any contracts for legal services shall be negotiated by the District Manager and submitted to the Board for Approval.

Continuing Contracts 10.07.11

Nothing in this Section shall be construed to prohibit a continuing contract between a firm and the District consistent with the requirements of applicable law.

Legal Review of All Contracts 10.07.12

The District shall provide for legal counsel to review and approve the form of all contracts prior to executing the same.

Resolution of Protests 10.07.13

This procedure applies to the resolution of all protests arising from the competitive award procedures set forth above. By submitting a bid/proposal to the District and/or by entering into negotiations with the District to enter into a Qualifying Contract and/or to the purchase Professional Services, Services and/or Commodities, all vendors, bidders and/or offerors agree to the process set forth in this Section.

Notice of Protest 10.07.13.1

Notice of all District decisions or intended decisions shall be by certified mail or certified courier services

Any person adversely affected by an invitation for bids ("invitation"), request for proposals/qualifications ("request"), or solicitation for competitive negotiations ("solicitation"), shall file a notice of protest in writing, prior to the date on which bids, qualifications, or proposals are to be received, and shall file a formal written protest within ten (10) days after filing the notice of protest. The formal written protest shall state with particularity the facts and law upon which the protest is based.

Any person adversely affected by the District's decision or intended decision concerning a contract solicitation or award, or any person adversely affected by the District's decision to reject all bids, qualifications or proposals, shall file a notice of protest, in writing, within 72 hours after receipt of notice of the decision or intended decision. A formal written protest shall be filed within ten (10) days after filing the notice of protest. No time will be added to the above time limits for mail service.

Formal Written Protest 10.07.13.2

The formal written protest shall be printed or typewritten and contain:

- The name and address of the person of firm filing the protest and an explanation of how they are adversely affected by the District decision or intended decision;
- A statement of how and when the notice of District decision or intended decision was received;
- A statement of all issues of disputed material fact, and if there are none, a statement so indicating;
- A concise statement of the ultimate facts alleged, as well as the rules or statutes which entitle the protestor to relief;
- A demand for relief; and

- Any other information material to the protest.

Filing Notices of Protest and Formal Protests 10.07.13.3

All notices of protest and formal protests shall be filed with the District Manager. A protest is not timely filed unless both the notice of protest and the formal protest are received by the District within the prescribed time limits. Failure to file a protest within the time prescribed by this Section shall constitute a waiver of all claims.

Stay of Award 10.07.13.4

Upon receipt of a formal written protest which has been timely filed, the bid solicitation or contract award process shall be stayed until the subject of the protest is resolved by final agency action, unless the District Manager, with the concurrence of the Board, sets forth in writing particular facts and circumstances which require the continuation of the contract solicitation process or the contract award process without delay in order to avoid an immediate and serious danger to the public health, safety or welfare. Notice that a contract award has been stayed shall be given by U.S. Mail or hand delivery to all whom invitations, requests or solicitations have been supplied. Upon receipt of a timely formal protest of a decision or intended decision to award or reject all bids, qualifications, or proposals, notice shall be given by U.S. Mail or hand delivery to all bidders for that contract.

Resolution of Formal Protest 10.07.13.5

Upon the written request of the protestor or on its own initiative, the District shall provide an opportunity for the protestor to meet with the District Manager to resolve the protest by mutual agreement within seven business days, excluding holidays, of receipt of a formal written protest.

If the subject of a protest is not resolved by mutual agreement within seven business days, excluding holidays, of receipt of the formal written protest, or a mutually agreed upon time extension of time, the District Manager shall certify in writing to the Board that there was no resolution. The protestor may contest the District's decision in a court of competent jurisdiction no later than 30 days of receipt of notice of the District's decision, unless otherwise specified within the controlling request for proposal or qualification documents. Failure to bring such an action within 30 days of notice shall constitute waiver of any protest.

Procurement Policy Appendix A 10.07.14

Consultants' Competitive Negotiation Act, Section 287.055, Florida Statutes – Outline

Purchasing Categories, Threshold amounts (Section 287.017, Fla. Stat.)

- a) **Category One: \$20,000**
- b) **Category Two: \$35,000**
- c) **Category Three: \$65,000**
- d) **Category Four: \$195,000**
- e) **Category Five: \$325,000**

- 1) **Definitions 287.055(2):**

(a) **“Professional services”** means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of the state, or those performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper in connection with his or her professional employment or practice.

(b) **“Agency”** means the state, a state agency, a municipality, a political subdivision, a school district, or a school board. The term “agency” does not extend to a nongovernmental developer that contributes public facilities to a political subdivision under s. 380.06 or ss. 163.3220-163.3243.

(c) **“Firm”** means any individual, firm, partnership, corporation, association, or other legal entity permitted by law to practice architecture, engineering, or surveying and mapping in the state.

(d) **“Compensation”** means the amount paid by the agency for professional services regardless of whether stated as compensation or stated as hourly rates, overhead rates, or other figures or formulas from which compensation can be calculated.

(e) **“Agency official”** means any elected or appointed officeholder, employee, consultant, person in the category of other personal service or any other person receiving compensation from the state, a state agency, municipality, or political subdivision, a school district or a school board.

(f) **“Project”** means that fixed capital outlay study or planning activity described in the public notice of the state or a state agency under paragraph (3)(a). A project may include:

- 1) A grouping of minor construction, rehabilitation, or renovation activities.
- 2) A grouping of substantially similar construction, rehabilitation, or renovation activities.

(g) A **“continuing contract”** is a contract for professional services entered into in accordance with all the procedures of this act between an agency and a firm whereby the firm provides professional services to the agency for projects in which the estimated construction cost of each individual project under the contract does not exceed \$2 million, for study activity if the fee for professional services for each individual study under the contract does not exceed \$200,000, or for work of a specified nature as outlined in the contract required by the agency, with the contract being for a fixed term or with no time limitation except that the contract must provide a termination clause. Firms providing professional services under continuing contracts shall not be required to bid against one another.

(h) A **“design-build firm”** means a partnership, corporation, or other legal entity that:

- 1) Is certified under s. 489.119 to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
- 2) Is certified under s. 471.023 to practice or to offer to practice engineering; certified under s. 481.219 to practice or to offer to practice architecture; or certified under s. 481.319 to practice or to offer to practice landscape architecture.

(i) A **“design-build contract”** means a single contract with a design-build firm for the design and construction of a public construction project.

(j) A “design criteria package” means concise, performance-oriented drawings or specifications of the public construction project. The purpose of the design criteria package is to furnish sufficient information to permit design-build firms to prepare a bid or a response to an agency's request for proposal, or to permit an agency to enter into a negotiated design-build contract. The design criteria package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project.

(k) A “design criteria professional” means a firm who holds a current certificate of registration under chapter 481 to practice architecture or landscape architecture or a firm who holds a current certificate as a registered engineer under chapter 471 to practice engineering and who is employed by or under contract to the agency for the providing of professional architect services, landscape architect services, or engineering services in connection with the preparation of the design criteria package.

(l) “Negotiate” or any form of that word means to conduct legitimate, arms-length discussions and conferences to reach an agreement on a term or price. For purposes of this section, the term does not include presentation of flat-fee schedules with no alternatives or discussion.

2) **CCNA Qualification/Competitive Selection and Negotiation Procedure :**

a) **Applies:**

- 1) When professional services must be provided for a project, the basic construction cost of which is estimated by the agency to exceed the threshold amount for **CATEGORY FIVE**, or
- 2) for a planning or study activity when the fee for professional services exceeds the threshold amount for **CATEGORY TWO**
- 3) **EXCEPT EMERGENCY**
 - a) In cases of valid public emergencies certified by the agency head
- 4) IF in using another procurement process, the majority of the compensation proposed by firms is in excess of the appropriate threshold amount, the agency shall reject all proposals and reinitiate the procurement pursuant to this subsection.
- 5) **DOES NOT** prohibit continuing contracts
- 6) **DOES NOT** apply to design-build contracts (See below for applicable procedures).

b) **Qualification Procedure:**

- 1) *When an applicable project arises* - Agency must publicly announce the project in a uniform and consistent manner.
- 2) *Annually* – each agency shall encourage firms to submit statements of qualifications and performance data
- 3) *Certification* – each firm or individual that wants to provide professional services to the District must first be qualified by the agency.
 - a) Agency must find that firm/individual is fully qualified to render the service and shall consider:
 1. Capabilities and adequacy of personnel

2. Past record
3. Experience
4. Firm/individual's certification with Florida Small and Minority Business Assistance Act

4) *Public Involvement*: The public must not be excluded from the proceedings

c) **Competitive Selection Procedure** – The agency:

- 1) *Shall* review qualifications/performance data on file as well as those submitted in response to notice of the particular project
- 2) *Shall* conduct discussions with at least three firms
- 3) *May* require public presentations
- 4) *Shall* select at least three firms deemed most highly qualified in order of preference. In determining whether a firm is qualified, the agency *shall* consider **such factors** as:
 - a) Ability of professional personnel
 - b) Whether firm is certified minority business enterprise
 - c) Past performance
 - d) Willingness to meet time and budget requirements
 - e) Location
 - f) Recent, current and projected workloads of the firms
 - g) Volume of work previously awarded to each firm by the agency, with the object of effectuating an equitable distribution of contracts among qualified firms, provided such distribution DOES NOT violate the principle of selecting the most highly qualified firms
 - h) **Cannot** accept proposals for compensation to be paid under the contract – See procedure for **Competitive Negotiation**

d) **Competitive Negotiation Procedure** – The agency:

- 1) *Shall* negotiate a contract with the most qualified firm for professional services at compensation which the agency determines is fair, competitive, and reasonable.
- 2) In making such a determination the agency *shall*
 - a) conduct a detailed analysis of the cost of the professional services required and
 - b) consider scope and complexity of professional services required
- 3) **Additional requirement** for lump sum or cost-plus-a-fixed-fee professional service contract over threshold of **CATEGORY FOUR** –
 - a) Agency *shall* require firm receiving award to execute a truth-in-negotiation certificate stating that the wage rates and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting.
 - b) Contract under such a certificate *must* contain provision that original contract price and any additions thereto will be adjusted to exclude any significant sums by which the agency determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs.

- c) All such contract adjustments must be made within one (1) year following the end of the contract.
- 4) Failure to contract –
 - a) If agency fails to negotiate a satisfactory contract with the firm considered to be the most qualified at a price the agency determines to be fair, competitive, and reasonable, negotiations with that firm must be formally terminated.
 - b) The agency shall then negotiation with the second most qualified firm, and, if unable to negotiate a satisfactory contract, the agency shall negotiate with the third most qualified firm
 - c) Should the agency be unable to negotiate a contract with the third most qualified firm, the agency shall select additional firms in the order of their competence and qualification and continue negotiations in accordance with this subsection until an agreement is reached.

3) **Applicability to Design-Build Contracts**

- a) Except as provided here, the above-stated requirements are not applicable to the procurement of **design-build contracts** by any agency, and the agency must award design-build contracts in accordance with the procurement laws, rules, and ordinances applicable to the agency.
- b) Requirements:
 - 1) The design criteria package must be prepared and sealed by a design criteria professional employed by or retained by the agency.
 - 2) If the agency elects to enter into a professional services contract for the preparation of the design criteria package, then the design criteria professional must be selected and contracted with under the requirements of **COMPETITIVE SELECTION** and **COMPETITIVE NEGOTIATION**.
 - 3) A design criteria professional who has been selected to prepare the design criteria package is not eligible to render services under a design-build contract executed pursuant to the design criteria package.
- c) Procedure:
 - 1) The agency may award pursuant to the Qualification/Competitive Selection and Negotiation provisions above.
 - a) The selected firm will, subsequent to competitive negotiations, establish a guaranteed maximum price and guaranteed completion date.
 - b) If the procuring agency elects the option of qualifications-based selection, during the selection of the design-build firm the procuring agency shall employ or retain a licensed design professional appropriate to the project to serve as the agency's representative.
 - 2) Or, the agency may award pursuant to the procedures below for entering into a contract. Procedures for using a competitive proposal selection process must include as a minimum the following:
 - a) The preparation of a design criteria package for the design and construction of the public construction project.

- b) The qualification and selection of no fewer than three design-build firms as the most qualified based on the qualifications, availability, and past work of the firms, including the partners or members thereof.
- c) The criteria, procedures, and standards for the evaluation of design-build contract proposals or bids, based on price, technical, and design aspects of the public construction project, weighted for the project.
- d) The solicitation of competitive proposals, pursuant to a design criteria package, from those qualified design-build firms and the evaluation of the responses or bids submitted by those firms based on the evaluation criteria and procedures established prior to the solicitation of competitive proposals.
- e) For consultation with the employed or retained design criteria professional concerning the evaluation of the responses or bids submitted by the design-build firms, the supervision or approval by the agency of the detailed working drawings of the project; and for evaluation of the compliance of the project construction with the design criteria package by the design criteria professional.
- f) In the case of public emergencies, for the agency head to declare an emergency and authorize negotiations with the best qualified design-build firm available at that time.

4) Prohibition Against Contingent Fees:

- a) Required contract provisions - All contracts for professional services must contain a prohibition against contingent fees as follows:
 - 1) "The architect (or registered surveyor and mapper or professional engineer, as applicable) warrants that he or she has not employed or retained any company or person, other than a bona fide employee working solely for the architect (or registered surveyor and mapper, or professional engineer, as applicable) to solicit or secure this agreement and that he or she has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the architect (or registered surveyor and mapper or professional engineer, as applicable) any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this agreement."
- b) For breach of this provision, the agency shall have the right to:
 - 1) Terminate the agreement and,
 - 2) At its discretion, deduct from the contract price or otherwise recover the full amount of such fee, commission, percentage, gift, or consideration.
- c) Criminal Penalties –
 - 1) Any individual, corporation, partnership, firm, or company, other than a bona fide employee working solely for an architect, professional engineer, or registered land surveyor and mapper, who offers, agrees, or contracts to solicit or secure agency contracts for professional services for any other individual, company, corporation, partnership, or firm and to be paid, or is paid, any fee, commission, percentage, gift, or other consideration contingent upon, or resulting from, the award or the making of a contract for professional services shall, upon conviction in a competent court of this

state, be found guilty of a first degree misdemeanor, punishable as provided in s. 775.082 or s. 775.083.

- 2) Any architect, professional engineer, or registered surveyor and mapper, or any group, association, company, corporation, firm, or partnership thereof, who offers to pay, or pays, any fee, commission, percentage, gift, or other consideration contingent upon, or resulting from, the award or making of any agency contract for professional services shall, upon conviction in a state court of competent authority, be found guilty of a first degree misdemeanor, punishable as provided in s. 775.082 or s. 775.083.
- 3) Any agency official who offers to solicit or secure, or solicits or secures, a contract for professional services and to be paid, or is paid, any fee, commission, percentage, gift, or other consideration contingent upon the award or making of such a contract for professional services between the agency and any individual person, company, firm, partnership, or corporation shall, upon conviction by a court of competent authority, be found guilty of a first degree misdemeanor, punishable as provided in s. 775.082 or s. 775.083.

- 5) **Reuse of Existing Plans** – There shall be no public notice requirement or utilization of the selection process as provided in this section for projects in which the agency is able to reuse existing plans from a prior project of the agency, or, in the case of a board as defined in s. 1013.01, a prior project of that or any other board. Except for plans of a board as defined in s. 1013.01, public notice for any plans that are intended to be reused at some future time must contain a statement that provides that the plans are subject to reuse in accordance with the provisions of this subsection.

Procurement Policy Appendix B 10.07.15

Outline of Relevant Provisions of Section 255.20 re: Contracts for Public Construction

- 1) **Qualifying Contracts per 255.20(1) for purposes of applying the SLID procurement policy** – A county, municipality, special district as defined in chapter 189, or other political subdivision of the state seeking to construct or improve a public building, structure, or other public construction works:
 - a) Must competitively award to an appropriately licensed contractor each project that is estimated in accordance with generally accepted cost-accounting principles to cost more than \$300,000.
 - b) For electrical work, the local government must competitively award to an appropriately licensed contractor each project that is estimated in accordance with generally accepted cost-accounting principles to cost more than \$75,000.
 - c) This subsection expressly allows contracts for construction management services, design/build contracts, continuation contracts based on unit prices and any other contract arrangement with a private sector contractor permitted by any applicable municipal or county ordinance, by district resolution, or by state law.

- d) For purposes of this section, cost includes the cost of all labor, except inmate labor, and the cost of equipment and materials to be used in the construction of the project.
- e) The threshold amount of \$300,000 for construction or \$75,000 for electrical work, as specified above must be adjusted by the percentage change in the Engineering News-Record's Building Cost Index from January 1, 2009, to January 1 of the year in which the project is scheduled to begin. (255.20(2))
- f) A construction project provided for in this subsection may not be divided into more than one project for the purpose of evading this subsection. (255.20(1)(h))

2) Exempt Contracts (Non-Qualifying Contracts) per 255.20(1)(c) - The following are not Qualifying Contracts for purposes of applying the SLID Procurement Policy:

- a) If the project is undertaken to replace, reconstruct, or repair an existing public building, structure, or other public construction works damaged or destroyed by a sudden unexpected turn of events such as an act of God, riot, fire, flood, accident, or other urgent circumstances, and such damage or destruction creates:
 - 1) An immediate danger to the public health or safety;
 - 2) Other loss to public or private property which requires emergency government action; or
 - 3) An interruption of an essential governmental service.
- b) If, after notice by publication in accordance with the applicable ordinance or resolution, the governmental entity does not receive any responsive bids or proposals.
- c) To construction, remodeling, repair, or improvement to a public electric or gas utility system if such work on the public utility system is performed by personnel of the system.
- d) To construction, remodeling, repair, or improvement by a utility commission whose major contracts are to construct and operate a public electric utility system.
- e) If the project is undertaken as repair or maintenance of an existing public facility.
 - 1) For the purposes of this paragraph, the term "repair" means a corrective action to restore an existing public facility to a safe and functional condition and the term "maintenance" means a preventive or corrective action to maintain an existing public facility in an operational state or to preserve the facility from failure or decline.
 - 2) Repair or maintenance includes activities that are necessarily incidental to repairing or maintaining the facility.
 - 3) Repair or maintenance does not include the construction of any new building, structure, or other public construction works or any substantial addition, extension, or upgrade to an existing public facility.
 - a) Such additions, extensions, or upgrades shall be considered substantial if the estimated cost of the additions, extensions, or upgrades included as part of the repair or maintenance project exceeds the threshold amount stated above in Qualifying Contracts and exceeds 20 percent of the estimated total cost of the repair or maintenance project using generally accepted cost-accounting principles that fully account for all costs associated with performing and

completing the work, including employee compensation and benefits, equipment cost and maintenance, insurance costs, and materials.

- b) An addition, extension, or upgrade shall not be considered substantial if it is undertaken pursuant to the conditions specified in subparagraph 1. Repair and maintenance projects and any related additions, extensions, or upgrades may not be divided into multiple projects for the purpose of evading the requirements of this subparagraph.
- f) If the project is undertaken exclusively as part of a public educational program.
- g) If the funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent.
- h) If the local government competitively awarded a project to a private sector contractor and the contractor abandoned the project before completion or the local government terminated the contract.
- i) If the governing board of the local government complies with all of the requirements of this subparagraph, conducts a public meeting under s. 286.011 after public notice, and finds by majority vote of the governing board that it is in the public's best interest to perform the project using its own services, employees, and equipment.
 - 1) The public notice must be published at least 21 days before the date of the public meeting at which the governing board takes final action.
 - 2) The notice must identify the project, the components and scope of the work, and the estimated cost of the project using generally accepted cost-accounting principles that fully account for all costs associated with performing and completing the work, including employee compensation and benefits, equipment cost and maintenance, insurance costs, and materials.
 - 3) The notice must specify that the purpose for the public meeting is to consider whether it is in the public's best interest to perform the project using the local government's own services, employees, and equipment.
 - 4) Upon publication of the public notice and for 21 days thereafter, the local government shall make available for public inspection, during normal business hours and at a location specified in the public notice, a detailed itemization of each component of the estimated cost of the project and documentation explaining the methodology used to arrive at the estimated cost.
 - 5) At the public meeting, any qualified contractor or vendor who could have been awarded the project had the project been competitively bid shall be provided with a reasonable opportunity to present evidence to the governing board regarding the project and the accuracy of the local government's estimated cost of the project.
 - 6) In deciding whether it is in the public's best interest for the local government to perform a project using its own services, employees, and equipment, the governing board must consider the estimated cost of the project and the accuracy of the estimated cost in light of any other information that may be presented at the public meeting and whether the project requires an increase in the number of government

employees or an increase in capital expenditures for public facilities, equipment, or other capital assets.

- 7) The local government may further consider the impact on local economic development, the impact on small and minority business owners, the impact on state and local tax revenues, whether the private sector contractors provide health insurance and other benefits equivalent to those provided by the local government, and any other factor relevant to what is in the public's best interest.
- j) If the governing board of the local government determines upon consideration of specific substantive criteria that it is in the best interest of the local government to award the project to an appropriately licensed private sector contractor pursuant to administrative procedures established by and expressly set forth in a charter, ordinance, or resolution of the local government adopted before July 1, 1994. The criteria and procedures must be set out in the charter, ordinance, or resolution and must be applied uniformly by the local government to avoid awarding a project in an arbitrary or capricious manner. This exception applies only if all of the following occur:
- 1) The governing board of the local government, after public notice, conducts a public meeting under s. 286.011 and finds by a two-thirds vote of the governing board that it is in the public's best interest to award the project according to the criteria and procedures established by charter, ordinance, or resolution. The public notice must be published at least 14 days before the date of the public meeting at which the governing board takes final action. The notice must identify the project, the estimated cost of the project, and specify that the purpose for the public meeting is to consider whether it is in the public's best interest to award the project using the criteria and procedures permitted by the preexisting charter, ordinance, or resolution.
 - 2) The project is to be awarded by any method other than a competitive selection process, and the governing board finds evidence that:
 - a) There is one appropriately licensed contractor who is uniquely qualified to undertake the project because that contractor is currently under contract to perform work that is affiliated with the project; or
 - b) The time to competitively award the project will jeopardize the funding for the project, materially increase the cost of the project, or create an undue hardship on the public health, safety, or welfare.
 - 3) The project is to be awarded by any method other than a competitive selection process, and the published notice clearly specifies the ordinance or resolution by which the private sector contractor will be selected and the criteria to be considered.
 - 4) The project is to be awarded by a method other than a competitive selection process, and the architect or engineer of record has provided a written recommendation that the project be awarded to the private sector contractor without competitive selection, and the consideration by, and the justification of, the government body are documented, in writing, in the project file and are presented to the governing board prior to the approval required in this paragraph.
- k) To projects subject to chapter 336.

3) Pre-Qualification (255.20(1)(a) and (b))

- a) Notwithstanding any other law, a governmental entity seeking to construct or improve bridges, roads, streets, highways, or railroads, and services incidental thereto, at a cost in excess of \$250,000 may require that persons interested in performing work under contract first be qualified to perform such work.
- b) A contractor may be considered ineligible to bid if the contractor is behind by 10 percent or more on completing an approved progress schedule for the governmental entity at the time of advertising the work.
- c) A prequalified contractor considered eligible by the Department of Transportation to bid to perform the type of work described under the contract is presumed to be qualified to perform the work described. The governmental entity may provide an appeal process to overcome that presumption with de novo review based on the record below to the circuit court.
- d) For contractors who are not prequalified by the Department of Transportation, the governmental entity shall publish prequalification criteria and procedures prior to advertisement or notice of solicitation.
 - 1) Such publications must include notice of a public hearing for comment on such criteria and procedures prior to adoption.
 - 2) The procedures must provide for an appeal process within the authority for making objections to the prequalification process with de novo review based on the record below to the circuit court within 30 days.

4) Special requirements for projects completed using agency services and employees (255.20(1)(e), (f) and (g))

- a) If a construction project greater than \$300,000, or \$75,000 for electrical work, is started after October 1, 1999, is to be performed by a local government using its own employees in a county or municipality that issues registered contractor licenses, and the project would require a contractor licensed under chapter 489 if performed by a private sector contractor, the local government must use a person appropriately registered or certified under chapter 489 to supervise the work.
- b) If a construction project greater than \$300,000, or \$75,000 for electrical work, is started after October 1, 1999, is to be performed by a local government using its own employees in a county that does not issue registered contractor licenses, and the project would require a contractor licensed under chapter 489 if performed by a private sector contractor, the local government must use a person appropriately registered or certified under chapter 489 or a person appropriately licensed under chapter 471 to supervise the work.
- c) Projects performed by a local government using its own services and employees must be inspected in the same manner required for work performed by private sector contractors.

5) Specification of state-produced lumber (255.20(3)) - All county officials, boards of county commissioners, school boards, city councils, city commissioners, and all other public officers of state boards or commissions that are charged with the letting of contracts for public work, for the construction of public bridges, buildings, and other structures must specify lumber, timber, and other

forest products produced and manufactured in this state if such products are available and that their price, fitness, and quality are equal. This subsection does not apply to plywood specified for monolithic concrete forms, if the structural or service requirements for timber for a particular job cannot be supplied by native species, or if the construction is financed in whole or in part from federal funds with the requirement that there be no restrictions as to species or place of manufacture.

- 6) **Ineligibility** - Any contractor may be considered ineligible to bid by the governmental entity if the contractor has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects such as safety, tax withholding, workers' compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years.

Purchase Order Procedures 10.08

Purchase Orders 10.08.01

Purchase orders are necessary to ensure that budget funds are available prior to purchasing goods or services. Purchase orders shall be obtained prior to making a purchase. Once a purchase order is created, funds are encumbered, or set aside, so that the District Administrator can keep track of remaining available funds.

- Purchase orders are required for purchases greater than \$500, with the exception of the following:
 - Contractual obligations (i.e. engineering)
 - Legal expenditures
 - Legal advertisements
 - Payroll expenditures
 - Employee benefits
 - Fuel for vehicles purchased using District purchasing card
 - Cost of Issuance related to debt issuance
 - FedEx or similar delivery services
 - Electric service
 - Reimbursements
 - Supply purchases at discount stores such as Sam's or Office Max
- The following are examples of expenditures that do not require a purchase order, but are encumbered through the yearly budget process and reviewed by the District Administrator prior to importing into the accounting software:
 - Telephone service – mobile and land lines
 - Debt Service payments
 - Monthly services including:
 - Security monitoring
 - Pest control
 - Trash disposal
 - Postage

- Computer server maintenance
 - Tax Collector fees
- Note: This does not preclude obtaining a purchase order for any of the above if appropriate.
- The information necessary to complete a purchase order includes the following:
 - Vendor name
 - Item(s) to be purchased
 - Amount of the item(s) (If the amount is not known at the time of generating the purchase order, complete the purchase order with a reasonable estimate of the amount)
 - General ledger account to be charged
 - Any attachments, such as bids or estimates

Emergency Expenditures 10.08.02

An emergency meeting of the Board of Supervisors shall be called for the purpose of authorizing expenditures under emergency conditions. If a meeting of the Board of Supervisors is not feasible the District Manager or Board Supervisor may authorize emergency expenditures.

- Purchase orders are not required for emergency expenditures. An emergency should constitute only the following situations:
 - Operational – a situation that presents a threat to public health, welfare or safety
 - Natural Disaster – a situation where the normal operation or major portions of the District would cease or be seriously impaired if immediate corrective action was not taken.

Payroll 10.09

Personnel 10.09.01

1. The District Administrator is charged with the responsibility of maintaining personnel files on all staff.
2. Each personnel file shall contain the following information, at a minimum
 - a. Employment application or resume
 - b. Date of employment
 - c. Position, pay rates and changes therein
 - d. Authorization of payroll deductions
 - e. W-4 Form, withholding authorization
 - f. I-9 Immigration form, if applicable
 - g. Termination data, when applicable
3. All personnel records are to be kept in a locked area, using a locking file cabinet. Access to these files other than by the District Manager, District Administrator, or Administrative Assistant shall be requested in writing to the District Manager.

Payroll Preparation and Timekeeping 10.09.02

1. Timesheets are to be prepared by all non-exempt staff persons and submitted weekly to their direct supervisor. Time shall be noted on a daily basis, in writing, and completed in ink. Correction fluid shall not be used in preparing timesheets. If an error needs to be corrected, a single line shall be drawn through the item and the corrected information recorded, and initialed by the person who made the correction.
2. Timesheets are to be signed by the staff person and his/her supervisor.
3. All approved timesheets shall be submitted to the Administrative Assistant, who shall process the payroll.
4. Information reported shall include hours worked and approved vacation and sick hours used.
5. The District Administrator shall review the payroll summary report weekly for inappropriate payees or unusual hours.
6. As an employee benefit, the District offers direct deposit through the employees own financial institution.
7. Supervisors shall submit and review all job function data on a monthly basis, and the District Administrator shall input all data into the job function computer program.

Financial Reporting 10.10

Monthly Reports 10.10.01

The District Administrator shall prepare a set of monthly financial reports for distribution to the Board of Supervisors, the District Manager, and District Superintendent. The reports shall include: a balance sheet and a statement of income and expenses for each department; a consolidated balance sheet and consolidated income and expense report which show all departments combined; a budget to actual report for all accounts included in the annual operating budget; check registers and journal vouchers.

The monthly statements shall be reviewed and any questions be directed to the District Administrator. The monthly statements shall be included in the Board Packets and a motion to approve the financials shall be made at the regular monthly Board Meetings.

Year-End Report/Audit 10.10.02

The accounting policies and the presentation of the financial reports of the District conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The District's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements:

The statement of net assets and the statement of activities display information about the District as a whole. These statements include the financial activities of the government. For the most part, the effect of inter-fund activity has been removed from these statements. The statements distinguish between those activities of the District that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the District at year end. The statement of activities demonstrates the degree to which direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include 1) charges to customers who purchase, use, or directly benefit from goods, services or privileges provided by a given function or activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Separate financial statements are provided for governmental funds and proprietary funds. These fund financial statements are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Fund Financial Statement Presentation:

In the fund financial statements, financial transactions and accounts of the District are organized on the basis of funds each of which is considered a separate accounting entity. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/net assets, revenues, and expenditures and expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile the fund financial statements to the governmental column of the government-wide financial statements. The following is a brief description of the specific funds used by the District.

Major Governmental Fund:

General Fund – This fund accounts for all financial resources except those required to be accounted for in another fund. Resources are generated primarily from local property assessments. Expenditures are incurred to provide drainage, street lighting, and recreational services.

Major Proprietary Funds:

Water Fund – This fund accounts for the provision of water services to customers within the service area.

Lot Mowing Fund – This fund accounts for the mowing operations and maintenance of the property within the District.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund financial statements. All assets and liabilities of the District are recorded in these financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Special assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under this method revenues are recognized when susceptible to accrual (i.e., when

they are both “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days after year-end. Special assessments and interest are susceptible to accrual. Intergovernmental revenues collected and held by other governments are also recognized as revenue. Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time. Expenditures are recognized in the accounting period in which the fund liability is incurred except for un-matured interest on debt which is recognized when due.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, the District has elected to follow GASB Statements and all the Financial Accounting Standards Board Statements issued on or before November 30, 1989, except those that conflict with a GASB pronouncement, in accounting for enterprise funds and business-type activities.

Proprietary funds distinguish operating revenue and expenses from non-operating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of the proprietary funds relates to charges to customers for sales and services. The Water Fund recognizes impact fees intended to recover the cost of the infrastructure as non-operating revenue. Operating expenses for proprietary funds include the cost of sale and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, and then unrestricted resources as they are needed.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the District considers cash and cash equivalents to be cash on hand, cash in banks, and short-term investments with maturities less than three months when acquired, including restricted assets.

Maintenance Assessments, Lot Mowing Assessments, Village I Parks Assessments

The assessments are billed in the month of November by the Highlands County Tax Collector who remits collected taxes to the District monthly. Assessments are due November 1st and become delinquent in April. Tax certificates are sold for delinquent assessments in June. Generally, the District collects substantially all of its current year assessments during the year in which they are due.

Restricted Assets

Restricted assets in the proprietary funds consist of customer deposits. Customer deposits are used to ensure against non-payment of billings and/or property damage. The deposits remain the property of the customers and therefore, are not available for current operations. “Refer to Water Policies and Procedures”

Inter-fund Receivables and Payables

During the course of operations, transactions occur between individual funds for services rendered. Short-term inter-fund loans are classified as “due to/from other funds”. All short-term inter-fund receivables and payables are planned to be eliminated shortly after year end. Long-term inter-fund loans are classified as “advances

to/from other funds". Any short-term balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

The District shall contract with an accounting firm to conduct an audit of the District's financial statements. At fiscal year-end an audit report shall be prepared summarizing the total income and expense activity for the year. A balance sheet shall be prepared as of September 30th and attached to the income and expense report. All line item adjustments shall be made through a budget amendment and approved by the Board no more than (60) days after the end of the Fiscal Year.

Fund Balance 10.10.03

Introduction 10.10.03.01

The Spring Lake Improvement District maintains its financial operations in a manner consistent with sound financial management principles, which require that sufficient funds be retained by the Spring Lake Improvement District to provide a stable financial base at all times. In accordance with sound financial planning principles and recommended best practices of the Government Financial Officers Association (GFOA), local governments should adopt a policy regarding adequate levels of fund balance and reserves. It is essential for local governments to maintain sufficient levels of fund balance and reserves to mitigate current and future risks such as revenue shortfalls, natural disasters, unanticipated expenditures, and to ensure stable tax rates.

Purpose 10.10.03.02

The Spring Lake Improvement District hereby establishes and shall maintain reservations of Fund Balance, as defined herein, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

Fund Balance for the Spring Lake Improvement District's Governmental Funds shall be comprised of the following categories:

1. Non-Spendable
2. Restricted
3. Committed
4. Assigned
5. Unassigned

This policy shall ensure the Spring Lake Improvement District maintains adequate fund balance and reserves to provide capacity to:

1. Provide sufficient cash flow for daily financial needs;
2. Secure and maintain investment grade bond ratings
3. To provide adequate reserves to offset significant economic downturns or revenue shortfalls, and

for resale; and, items legally or contractually required to be maintained intact such as the corpus (or principal) of a permanent fund.

2. RESTRICTED FUND BALANCE

Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation shall be budgeted and reported in special revenue funds, capital project funds or debt service funds.

3. COMMITTED FUND BALANCE

Commitment of fund balance may be made for such purposes including, but not limited to, a) major maintenance and repair projects; b) meeting future obligations resulting from a natural disaster; c) accumulating resources pursuant to stabilization arrangements; d) establishing reserves for disasters; and/or e) for setting aside amounts for specific projects.

Commitment of fund balance may be made from time-to time by Resolution of the District Board. Commitments may be changed or lifted only by the District Board taking the same formal action that imposed the constraint originally. The use (appropriation) of committed fund balances shall be considered in conjunction with the annual budget adoption process or by budget amendment approved by resolution of Spring Lake Improvement District during the fiscal year.

4. ASSIGNED FUND BALANCE

Assignment of fund balance may be a) made for a specific purpose that is narrower than the general purposes of the government itself; and/or b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Assigned fund balance shall reflect District Board or District Manager's intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balance may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project/reserve for which it was assigned.

5. MINIMUM LEVEL OF UNASSIGNED FUND BALANCE

Unassigned fund balance is the residual classification for the general fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within the general fund.

If, after the annual audit, prior committed or assigned fund balance causes the unassigned fund balance to fall below three (3) months of regular general fund operating expenditures, the District Administrator will so advise the Board in order for the necessary action to be taken to restore the unassigned fund balance to at a minimum three (3) months of regular general fund operating expenditures.

The District Administrator will prepare and submit a strategic plan for committed and/or assigned fund balance reduction, expenditure reductions and/or revenue increases to the Board so that fund balances are replenished as soon as economic conditions allow. The Board shall take action necessary to restore the unassigned fund balance to acceptable levels in subsequent fiscal year(s) until the balance is restored to the minimum level.

Reservations of Fund Balance 10.10.03.05

1. ASSIGNED FUND BALANCE

The Board hereby establishes the following assigned fund balance in the General Fund:

- a) Assignment to Subsequent Year's Budget – The subsequent year's budget fund balance reserve is assigned by the Board as set forth in the annual budget (and any amendments thereto) to appropriate a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

- b) Projects – The funds are assigned for special projects.

Annual Review and Determination of Fund Balance Policy 10.10.03.06

Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process, and the amounts of restricted, committed, assigned, and non-spendable and the minimum level of unassigned fund balance shall be determined during this process

Additional Information, Requirements/Responsibilities 10.10.03.07

It shall be the responsibility of the District Administrator to keep this policy current.

Effective Date 10.10.03.08

This Policy shall take effect immediately upon adoption and shall be applied beginning with the preparation of Spring Lake Improvement District's September 30, 2011 Financial Statements and adoption of the Spring Lake Improvement District's Fiscal Year 2011-2012 Budget.

Cash Management and Investing 10.11

The District has not adopted a formal investment policy, and shall abide by the provisions of Florida Statute section 218.415(17) as may be amended.

Capital Assets 10.12

The District shall adhere to the requirements of Chapters 189 and 274 Florida Statutes as they may be amended and Department of Financial Services Rules under 692-73, Florida Administrative Code as amended.

REFERENCES 10.15

Florida Department of Financial Services, Bureau of Local Government –
<http://www.myfloridacfo.com/aadir/localgov/>

Chapter 274 Tangible Personal Property Owned by Local Governments, Florida Statutes – Statutes regarding tangible personal property for certain local governments.
http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.01&URL=0200-0299/0274/Sections/0274.01.html

Department of Financial Services Rule 691-73 Tangible Personal Property Owned by Local Governments, Florida Administrative Code
<https://www.flrules.org/gateway/ruleNo.asp?id=691-73.003>

Governmental Accounting, Auditing, and Financial Reporting: Using the GASB 34 Model. Accounting for Capital Assets: A Guide for State and Local Governments.
www.gfoa.org

GFOA Best Practices and Advisories:

- Establishing Appropriate Capitalization Thresholds for Capital Assets
www.gfoa.org/downloads/caafrthresholdscapassets.pdf
- Establishing the Estimated Useful Lives of Capital Assets
www.gfoa.org/downloads/caafrusefullives.pdf
- Ensuring Control over Non-capitalized Items
www.gfoa.org/downloads/caafrcontrolled_capital_assetsRP.pdf
- Capital Asset Assessment, Maintenance and Replacement Policy
www.gfoa.org/downloads/GFOA_capassetspolicyBP.pdf
- The Need for Periodic Inventories of Tangible Capital Assets
www.gfoa.org/downloads/caafrperiodicinvoftangiblecapassets.pdf

GASB 34:

<http://www.journalofaccountancy.com/issues/2001/Nov/ImplementGasbNo34.htm>

GFOA Economic Development and Capital Planning:

http://www.gfoa.org/index.php?option=com_content&task=view&id=123&Itemid=133

RESOLUTION 2014-09
Fiscal Year 2014 Budget Amendment
Wednesday, August 13, 2014

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

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of the District, adopted a Budget for fiscal year 2013-2014, and;

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

WHEREAS, the Board desires to move Parks Capital Reserves to fund Parks Capital Outlay for the purchase of a mower.

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

1. The Fiscal Year 2014 Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 13th day of August 2014 and be reflected in the monthly and fiscal year end 9-30-2014 Financial Statements and Audit Report of the District.

Spring Lake Improvement District

By: 

Brian Acker, Chairman

Attest:

By: 

Bill Lawens, Asst. Secretary

Exhibit "A"

Move

\$11,000 from Parks Capital Reserves 101705 to

Parks Capital Outlay 513600

For:

The Purchase of a Hustler Super Z (Zero-Turn) Mower

SPRING LAKE IMPROVEMENT DISTRICT

Un-audited Financial Statements

**As of
July 31, 2014**

**Board of Supervisors Meeting
August 13, 2014**

I. P & L Budget vs. Actual

II. Trial Balance

III. Check Run Summary (including Cash Disbursements/Receipts)

IV. Journal Entries

V. Assessment Collections

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
001 - General Fund
From 10/1/2013 Through 9/30/2014

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Income				
TAX ASSESSMENTS				
Drainage Assessments	461,983.71	507,589.00	(45,605.29)	91.01%
General Govt. Assessments	440,496.06	482,066.00	(41,569.94)	91.37%
St Light Assessments	32,231.44	29,600.00	2,631.44	108.89%
Mosquito Assessment	10,743.81	9,333.00	1,410.81	115.11%
Parks Assessments	141,412.49	156,869.00	(15,456.51)	90.14%
Total TAX ASSESSMENTS	1,086,867.51	1,185,457.00	(98,589.49)	91.68%
BILLING				
Village I Parks Billing	209.78	0.00	209.78	0.00%
Mosquito on Water Bill	15,226.58	19,866.00	(4,639.42)	76.64%
St Lights on Water Bill	50,788.06	67,900.00	(17,111.94)	74.79%
County Right of Ways	3,264.75	4,353.00	(1,088.25)	75.00%
Total BILLING	69,489.17	92,119.00	(22,629.83)	75.43%
OTHER REVENUE SOURCES				
Interest Income	1,283.37	2,000.00	(716.63)	64.16%
Building Lease	6,190.00	6,190.00	0.00	100.00%
Surplus Funds Forward	0.00	83,000.00	(83,000.00)	0.00%
Total OTHER REVENUE SOURCES	7,473.37	91,190.00	(83,716.63)	8.20%
Total Income	1,163,830.05	1,368,766.00	(204,935.95)	85.03%
Expenses				
PERSONNEL				
Salaries	243,110.49	321,048.00	77,937.51	75.72%
FICA	18,598.45	24,561.00	5,962.55	75.72%
Pension	10,985.71	16,792.00	5,806.29	65.42%
Health Insurance	39,703.92	57,014.00	17,310.08	69.63%
Worker's Compensation	8,773.92	11,386.00	2,612.08	77.05%
Unemployment	0.00	2,733.00	2,733.00	0.00%
Total PERSONNEL	321,172.49	433,534.00	112,361.51	74.08%
MANAGEMENT				
Supervisor Fees	2,250.00	2,700.00	450.00	83.33%
Audit	8,750.00	10,000.00	1,250.00	87.50%
Travel	418.00	3,000.00	2,582.00	13.93%
Portal Hosting & Support	1,768.26	1,800.00	31.74	98.23%
Lease Vehicle	2,047.08	4,700.00	2,652.92	43.55%
Legal Advertising	216.10	450.00	233.90	48.02%
Planning & Development	584.76	2,500.00	1,915.24	23.39%
Memberships	2,625.75	3,000.00	374.25	87.52%
Training and Conferences	7,245.59	10,000.00	2,754.41	72.45%
Attorney	4,500.00	6,300.00	1,800.00	71.42%
Legal	14,320.00	19,500.00	5,180.00	73.43%
Engineering	97,185.40	113,000.00	15,814.60	86.00%
SL Breeze	0.00	7,500.00	7,500.00	0.00%
Surveys & Appraisals	1,500.00	2,500.00	1,000.00	60.00%
Total MANAGEMENT	143,410.94	186,950.00	43,539.06	76.71%
FEES				
Tax Collection Fees	32,560.25	62,000.00	29,439.75	52.51%
Recording Fees & Charges	24.00	1,000.00	976.00	2.40%
Total FEES	32,584.25	63,000.00	30,415.75	51.72%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
001 - General Fund
From 10/1/2013 Through 9/30/2014

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
OPERATING				
Computer Services	2,019.65	4,500.00	2,480.35	44.88%
Refuse Removal	634.50	810.00	175.50	78.33%
Pest Control	485.80	600.00	114.20	80.96%
Telephone	2,875.88	3,850.00	974.12	74.69%
Electric - Offices	2,228.61	2,925.00	696.39	76.19%
Equipment Lease	68,574.88	75,000.00	6,425.12	91.43%
Insurance	38,119.89	35,750.00	(2,369.89)	106.62%
Office Supplies	3,822.47	7,200.00	3,377.53	53.08%
Postage	789.43	1,250.00	460.57	63.15%
Fuel & Lubricants	24,496.38	29,500.00	5,003.62	83.03%
Uniform Rental	2,736.45	3,600.00	863.55	76.01%
Chemicals	19,369.40	25,000.00	5,630.60	77.47%
Electric - Pump Station	5,358.64	8,000.00	2,641.36	66.98%
Shop Tools and Supplies	5,101.57	7,000.00	1,898.43	72.87%
Operating Equipment	1,927.21	7,000.00	5,072.79	27.53%
Electric - St Lights	77,457.67	95,000.00	17,542.33	81.53%
Electric - Parks & Median Signs	2,218.92	3,000.00	781.08	73.96%
Total OPERATING	258,217.35	309,985.00	51,767.65	83.30%
MAINTENANCE				
Janitorial	674.27	1,800.00	1,125.73	37.45%
Building Maintenance	4,451.69	6,000.00	1,548.31	74.19%
Maintenance-Pump Station	1,035.14	2,500.00	1,464.86	41.40%
Canal Restoration	5,338.10	7,000.00	1,661.90	76.25%
Maintenance - Vehicle	1,973.67	8,000.00	6,026.33	24.67%
Maintenance-Parks	12,742.63	20,000.00	7,257.37	63.71%
Total MAINTENANCE	26,215.50	45,300.00	19,084.50	57.87%
CAPITAL OUTLAY				
Capital Outlay	29,475.23	27,608.33	(1,866.90)	106.76%
Land Acquisition	42,631.28	65,000.00	22,368.72	65.58%
Total CAPITAL OUTLAY	72,106.51	92,608.33	20,501.82	77.86%
DEBT SERVICE				
Debt Principle - Waldron	79,429.52	75,000.00	(4,429.52)	105.90%
Debt Principle - HIB	0.00	68,000.00	68,000.00	0.00%
Debt Interest - Waldron	11,364.06	17,000.00	5,635.94	66.84%
Debt Interest - HIB	0.00	30,000.00	30,000.00	0.00%
Total DEBT SERVICE	90,793.58	190,000.00	99,206.42	47.79%
RENEWAL & REPLACEMENT				
Renewal & Replacement	0.00	7,391.67	7,391.67	0.00%
Total RENEWAL & REPLACEMENT	0.00	7,391.67	7,391.67	0.00%
CONTRACTURAL SERVICES				
Grant Management	3,840.00	7,800.00	3,960.00	49.23%
Total CONTRACTURAL SERVICES	3,840.00	7,800.00	3,960.00	49.23%
RESERVE FUNDS				
Unreserved Funds	0.00	32,200.00	32,200.00	0.00%
Total RESERVE FUNDS	0.00	32,200.00	32,200.00	0.00%
Total Expenses	948,340.62	1,368,769.00	420,428.38	69.28%
Net Income	215,489.43	(3.00)	215,492.43	(7,182,981.25)%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
401 - Water Fund
From 10/1/2013 Through 9/30/2014

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Income				
BILLING				
Impact Fees	1,650.00	0.00	1,650.00	0.00%
Water Revenue	472,718.17	572,000.00	(99,281.83)	82.64%
Meter Fees	2,415.00	0.00	2,415.00	0.00%
Backflow Fees	11,020.00	0.00	11,020.00	0.00%
Total BILLING	487,803.17	572,000.00	(84,196.83)	85.28%
OTHER REVENUE SOURCES				
Interest Income	1,783.04	2,000.00	(216.96)	89.15%
Miscellaneous Income	9,041.92	7,000.00	2,041.92	129.17%
Total OTHER REVENUE SOURCES	10,824.96	9,000.00	1,824.96	120.28%
Total Income	498,628.13	581,000.00	(82,371.87)	85.82%
Expenses				
PERSONNEL				
Salaries	152,823.58	182,702.00	29,878.42	83.64%
FICA	11,690.32	13,977.00	2,286.68	83.63%
Pension	8,643.05	10,509.00	1,865.95	82.24%
Health Insurance	24,700.14	27,738.00	3,037.86	89.04%
Worker's Compensation	5,036.88	5,891.00	854.12	85.50%
Unemployment	0.00	1,528.00	1,528.00	0.00%
Total PERSONNEL	202,893.97	242,345.00	39,451.03	83.72%
MANAGEMENT				
Supervisor Fees	1,750.00	2,100.00	350.00	83.33%
Audit	4,375.00	5,000.00	625.00	87.50%
Legal Advertising	25.76	350.00	324.24	7.36%
Memberships	1,279.75	1,500.00	220.25	85.31%
Training and Conferences	2,587.69	5,000.00	2,412.31	51.75%
Attorney	3,500.00	4,900.00	1,400.00	71.42%
Engineering	0.00	5,000.00	5,000.00	0.00%
Total MANAGEMENT	13,518.20	23,850.00	10,331.80	56.68%
FEES				
Recording Fees & Charges	1,018.40	1,000.00	(18.40)	101.84%
Credit Card Fees	3,205.34	3,500.00	294.66	91.58%
Total FEES	4,223.74	4,500.00	276.26	93.86%
OPERATING				
Computer Services	7,020.11	7,500.00	479.89	93.60%
Refuse Removal	493.50	630.00	136.50	78.33%
Pest Control	133.60	200.00	66.40	66.80%
Telephone	3,723.22	4,950.00	1,226.78	75.21%
Electric - Offices	1,733.40	2,275.00	541.60	76.19%
Insurance	17,449.88	16,500.00	(949.88)	105.75%
Office Supplies	4,496.77	5,600.00	1,103.23	80.29%
Postage	4,222.38	3,500.00	(722.38)	120.63%
Fuel & Lubricants	5,385.94	7,500.00	2,114.06	71.81%
Uniform Rental	1,073.99	1,200.00	126.01	89.49%
Potable Water Quality	2,810.00	3,000.00	190.00	93.66%
Electric - Water Plant	10,315.14	13,000.00	2,684.86	79.34%
Building Lease	6,190.00	6,190.00	0.00	100.00%
Maintenance-Water Distribution	13,654.81	18,000.00	4,345.19	75.86%

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Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
401 - Water Fund
From 10/1/2013 Through 9/30/2014

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Hydrant Testing	1,635.09	10,000.00	8,364.91	16.35%
Meter Costs	0.00	1,000.00	1,000.00	0.00%
Backflow Valves	2,142.82	7,000.00	4,857.18	30.61%
Chemicals	11,111.65	20,000.00	8,888.35	55.55%
Shop Tools and Supplies	3,295.15	4,200.00	904.85	78.45%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
401 - Water Fund
From 10/1/2013 Through 9/30/2014

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Hydrant Testing	1,635.09	10,000.00	8,364.91	16.35%
Meter Costs	0.00	1,000.00	1,000.00	0.00%
Backflow Valves	2,142.82	7,000.00	4,857.18	30.61%
Chemicals	11,111.65	20,000.00	8,888.35	55.55%
Shop Tools and Supplies	3,295.15	4,200.00	904.85	78.45%
Operating Equipment	<u>1,439.51</u>	<u>3,000.00</u>	<u>1,560.49</u>	<u>47.98%</u>
Total OPERATING	98,326.96	135,245.00	36,918.04	72.70%
MAINTENANCE				
Janitorial	224.76	600.00	375.24	37.46%
Building Maintenance	2,951.50	4,000.00	1,048.50	73.78%
Maintenance-Water Plant	6,682.21	20,000.00	13,317.79	33.41%
Maintenance - Vehicle	<u>1,799.16</u>	<u>3,000.00</u>	<u>1,200.84</u>	<u>59.97%</u>
Total MAINTENANCE	11,657.63	27,600.00	15,942.37	42.24%
CAPITAL OUTLAY				
Capital Outlay	<u>25,191.40</u>	<u>28,361.00</u>	<u>3,169.60</u>	<u>88.82%</u>
Total CAPITAL OUTLAY	25,191.40	28,361.00	3,169.60	88.82%
RENEWAL & REPLACEMENT				
Renewal & Replacement	<u>46,129.00</u>	<u>100,000.00</u>	<u>53,871.00</u>	<u>46.12%</u>
Total RENEWAL & REPLACEMENT	46,129.00	100,000.00	53,871.00	46.13%
CONTRACTURAL SERVICES				
Contractural Services	<u>3,500.00</u>	<u>4,000.00</u>	<u>500.00</u>	<u>87.50%</u>
Total CONTRACTURAL SERVICES	3,500.00	4,000.00	500.00	87.50%
OTHER				
Cross Connection Control	<u>12,540.00</u>	<u>15,100.00</u>	<u>2,560.00</u>	<u>83.04%</u>
Total OTHER	12,540.00	15,100.00	2,560.00	83.05%
Total Expenses	<u>417,980.90</u>	<u>581,001.00</u>	<u>163,020.10</u>	<u>71.94%</u>
Net Income	<u>80,647.23</u>	<u>(1.00)</u>	<u>80,648.23</u>	<u>(8,064,722.66)%</u>

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
402 - Lot Mowing Fund
From 10/1/2013 Through 9/30/2014

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Income				
BILLING				
Lot Mowing Assessments	177,614.11	196,685.00	(19,070.89)	90.30%
Lot Mow Billing	<u>1,387.00</u>	<u>0.00</u>	<u>1,387.00</u>	<u>0.00%</u>
Total BILLING	179,001.11	196,685.00	(17,683.89)	91.01%
OTHER REVENUE SOURCES				
Interest Income	267.04	250.00	17.04	106.81%
Surplus Funds Forward	<u>0.00</u>	<u>15,000.00</u>	<u>(15,000.00)</u>	<u>0.00%</u>
Total OTHER REVENUE SOURCES	267.04	15,250.00	(14,982.96)	1.75%
Total Income	179,268.15	211,935.00	(32,666.85)	84.59%
Expenses				
PERSONNEL				
Salaries	62,020.83	82,955.00	20,934.17	74.76%
FICA	4,744.51	6,346.00	1,601.49	74.76%
Pension	1,936.01	3,933.00	1,996.99	49.22%
Health Insurance	10,933.31	19,168.00	8,234.69	57.03%
Worker's Compensation	2,437.20	4,175.00	1,737.80	58.37%
Unemployment	<u>0.00</u>	<u>740.00</u>	<u>740.00</u>	<u>0.00%</u>
Total PERSONNEL	82,071.86	117,317.00	35,245.14	69.96%
MANAGEMENT				
Supervisor Fees	1,000.00	1,200.00	200.00	83.33%
Audit	4,375.00	5,000.00	625.00	87.50%
Legal Advertising	14.72	200.00	185.28	7.36%
Training and Conferences	141.18	1,000.00	858.82	14.11%
Attorney	<u>2,000.00</u>	<u>2,800.00</u>	<u>800.00</u>	<u>71.42%</u>
Total MANAGEMENT	7,530.90	10,200.00	2,669.10	73.83%
FEES				
Tax Collection Fees	5,328.29	10,000.00	4,671.71	53.28%
Recording Fees & Charges	<u>1,200.00</u>	<u>2,000.00</u>	<u>800.00</u>	<u>60.00%</u>
Total FEES	6,528.29	12,000.00	5,471.71	54.40%
OPERATING				
Computer Services	897.62	1,000.00	102.38	89.76%
Refuse Removal	282.00	360.00	78.00	78.33%
Pest Control	133.60	200.00	66.40	66.80%
Telephone	1,009.36	1,400.00	390.64	72.09%
Electric - Offices	990.52	1,300.00	309.48	76.19%
Insurance	3,049.66	2,750.00	(299.66)	110.89%
Office Supplies	1,587.60	3,200.00	1,612.40	49.61%
Postage	126.42	500.00	373.58	25.28%
Fuel & Lubricants	12,943.76	20,000.00	7,056.24	64.71%
Uniform Rental	1,028.57	1,200.00	171.43	85.71%
Shop Tools and Supplies	2,007.22	2,800.00	792.78	71.68%
Operating Equipment	<u>291.90</u>	<u>3,000.00</u>	<u>2,708.10</u>	<u>9.73%</u>
Total OPERATING	24,348.23	37,710.00	13,361.77	64.57%
MAINTENANCE				
Janitorial	224.75	600.00	375.25	37.45%
Maintenance - Vehicle	166.49	1,500.00	1,333.51	11.09%
Maintenance-Lot Mowing	<u>5,892.41</u>	<u>10,000.00</u>	<u>4,107.59</u>	<u>58.92%</u>
Total MAINTENANCE	6,283.65	12,100.00	5,816.35	51.93%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
402 - Lot Mowing Fund
From 10/1/2013 Through 9/30/2014

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
CAPITAL OUTLAY				
Capital Outlay	14,950.00	15,000.00	50.00	99.66%
Total CAPITAL OUTLAY	<u>14,950.00</u>	<u>15,000.00</u>	<u>50.00</u>	<u>99.67%</u>
RENEWAL & REPLACEMENT				
Renewal & Replacement	0.00	7,609.00	7,609.00	0.00%
Total RENEWAL & REPLACEMENT	<u>0.00</u>	<u>7,609.00</u>	<u>7,609.00</u>	<u>0.00%</u>
Total Expenses	<u>141,712.93</u>	<u>211,936.00</u>	<u>70,223.07</u>	<u>66.87%</u>
Net Income	<u>37,555.22</u>	<u>(1.00)</u>	<u>37,556.22</u>	<u>(3,755,521.88)%</u>

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 7/1/2014 Through 7/31/2014

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	26,524.76	
101200	State Board Fund A	2,278.94	
101300	State Board R & R Fund A	2,616.84	
101400	State Board Fund B	122.17	
101500	State Board R & R Fund B	153.31	
101600	Emergency Fund	63,741.62	
101700	Capital Projects	14,592.12	
101701	Capital - Pump Station	5,590.50	
101702	Capital - Canal Restoration	15,000.00	
101703	Capital - Control Structures	5,591.03	
101704	Capital - Water Body Construction	133.00	
101705	Capital - Parks and Recreation	16,143.43	
101800	Renewal & Replacement	78,503.49	
101901	Operating - General Fund Reserves	737,299.24	
101902	Operating - Parks Reserves	27,753.00	
101903	Operating - St Light Reserves	8,015.31	
104006	Unrealized Loss Fund B	63.36	
104009	Unrealized Loss RR Fund B	79.50	
115005	A/R - Drainage		1,369.00
115200	A/R-Billing	1,116.74	
117000	Allowance for Uncollectible A/R		1,116.74
133100	Due from Other Govt - PY Taxes	235,243.54	
133200	Allowance for doubtful - due from Other Govt.		235,243.54
202100	Accounts Payable	5.09	
220347	Community Center Deposits		150.00
229100	Due to AFLAC		292.57
229200	Due to New York Life	2.98	
229301	Health Insurance Payable	2.12	
229400	Due to Pension		378.30
229500	Due to Health Insurance	6,955.82	
229700	SEP/IRA Employee Contribution		403.31
229800	Roth IRA - Employee Contribution		88.52
271000	Unreserved Fund Balance		779,107.09
319100	Drainage Assessments		461,983.71
325200	General Govt. Assessments		440,496.06
343100	St Light Assessments		32,231.44
343900	Mosquito Assessment		10,743.81
347100	Village I Parks Billing		209.78
347200	Parks Assessments		141,412.49
349200	Mosquito on Water Bill		15,226.58
349300	St Lights on Water Bill		50,788.06
349400	County Right of Ways		3,264.75
361100	Interest Income		1,283.37
362100	Building Lease		6,190.00
511110	Supervisor Fees	2,250.00	
513120	Salaries	243,110.49	
513210	FICA	18,598.45	
513220	Pension	10,985.71	
513230	Health Insurance	39,703.92	
513240	Worker's Compensation	8,773.92	
513318	Tax Collection Fees	32,560.25	
513320	Audit	8,750.00	
513342	Computer Services	2,019.65	
513343	Refuse Removal	634.50	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 7/1/2014 Through 7/31/2014

Account Code	Account Title	Debit Balance	Credit Balance
513344	Pest Control	485.80	
513345	Janitorial	674.27	
513400	Travel	418.00	
513410	Portal Hosting & Support	1,768.26	
513415	Telephone	2,875.88	
513430	Electric - Offices	2,228.61	
513440	Lease Vehicle	2,047.08	
513445	Equipment Lease	62,340.80	
513450	Insurance	38,119.89	
513480	Legal Advertising	216.10	
513490	Planning & Development	584.76	
513491	Recording Fees & Charges	24.00	
513510	Office Supplies	3,822.47	
513520	Postage	789.43	
513525	Fuel & Lubricants	24,496.38	
513527	Uniform Rental	2,736.45	
513542	Memberships	2,625.75	
513550	Training and Conferences	7,245.59	
513600	Capital Outlay	29,475.23	
513620	Building Maintenance	4,451.69	
514310	Attorney	4,500.00	
514315	Legal	14,320.00	
515310	Engineering	97,185.40	
517710	Debt Principle - Waldron	79,429.52	
517720	Debt Interest - Waldron	11,364.06	
537520	Chemicals	19,369.40	
538340	Grant Management	3,840.00	
538430	Electric - Pump Station	5,358.64	
538460	Maintenance-Pump Station	1,035.14	
538465	Canal Restoration	5,338.10	
538466	Maintenance - Vehicle	1,973.67	
538526	Shop Tools and Supplies	5,101.57	
538527	Operating Equipment	1,927.21	
538610	Land Acquisition	42,631.28	
538650	Surveys & Appraisals	1,500.00	
541430	Electric - St Lights	69,809.93	
572430	Electric - Parks & Median Signs	2,211.33	
572460	Maintenance-Parks	12,742.63	
	Total 01 - General Fund	2,181,979.12	2,181,979.12

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 7/1/2014 Through 7/31/2014

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	113,242.26	
101200	State Board Fund A	10,477.06	
101300	State Board R & R Fund A	9,375.68	
101400	State Board Fund B	619.73	
101500	State Board R & R Fund B	527.33	
101700	Capital Projects	168,359.55	
101800	Renewal & Replacement	422,423.36	
101900	Operating Reserve	107,108.26	
101905	Certificate of Deposit	325,473.72	
102100	Petty Cash	100.00	
104006	Unrealized Loss Fund B	321.42	
104009	Unrealized Loss RR Fund B	273.52	
115200	A/R-Billing	72,521.35	
117000	Allowance for Uncollectible A/R		24,326.93
161900	Land-Water Fund	7,014.20	
162900	Buildings-Water	281,261.58	
163900	Accumulated Depreciation		2,114,417.67
164912	Water System	2,646,973.09	
166902	Equipment-Enterprise Funds	187,817.38	
169901	Construction In Progress-Water	4,463.00	
202100	Accounts Payable	3.05	
207101	Street Lights on Water Bill		5,684.10
207102	Mosquito on Water Bill		1,701.31
210100	Compensated Absences		11,146.78
220100	Customer Deposits		53,224.25
220200	Refunds		146.35
229100	Due to AFLAC		236.57
229200	Due to New York Life	2.25	
229301	Health Insurance Payable	7.13	
229400	Due to Pension		2,553.62
229500	Due to Health Insurance	490.85	
229700	SEP/IRA Employee Contribution		158.93
229800	Roth IRA - Employee Contribution		288.60
271000	Unreserved Fund Balance		2,064,323.43
324210	Impact Fees		1,650.00
343300	Water Revenue		472,718.17
343302	Meter Fees		2,415.00
343303	Backflow Fees		11,020.00
361100	Interest Income		1,783.04
369903	Miscellaneous Income		9,041.92
511110	Supervisor Fees	1,750.00	
513120	Salaries	152,823.58	
513210	FICA	11,690.32	
513220	Pension	8,643.05	
513230	Health Insurance	24,700.14	
513240	Worker's Compensation	5,036.88	
513320	Audit	4,375.00	
513342	Computer Services	7,020.11	
513343	Refuse Removal	493.50	
513344	Pest Control	133.60	
513345	Janitorial	224.76	
513415	Telephone	3,723.22	
513430	Electric - Offices	1,733.40	
513450	Insurance	17,449.88	
513480	Legal Advertising	25.76	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 7/1/2014 Through 7/31/2014

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
513491	Recording Fees & Charges	1,018.40	
513492	Credit Card Fees	3,205.34	
513510	Office Supplies	4,496.77	
513520	Postage	4,222.38	
513525	Fuel & Lubricants	5,385.94	
513527	Uniform Rental	1,073.99	
513542	Memberships	1,279.75	
513550	Training and Conferences	2,587.69	
513600	Capital Outlay	25,191.40	
513620	Building Maintenance	2,951.50	
513630	Renewal & Replacement	46,129.00	
514310	Attorney	3,500.00	
533340	Contractual Services	3,500.00	
533348	Potable Water Quality	2,810.00	
533430	Electric - Water Plant	10,315.14	
533440	Building Lease	6,190.00	
533460	Maintenance-Water Plant	6,682.21	
533495	Cross Connection Control	12,540.00	
533525	Maintenance-Water Distribution	13,654.81	
533630	Hydrant Testing	1,635.09	
533636	Backflow Valves	2,142.82	
537520	Chemicals	11,111.65	
538466	Maintenance - Vehicle	1,799.16	
538526	Shop Tools and Supplies	3,295.15	
538527	Operating Equipment	1,439.51	
	Total 41 - Water Fund	4,776,836.67	4,776,836.67

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
42 - Lot Mowing Fund
From 7/1/2014 Through 7/31/2014

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	8,849.56	
101200	State Board Fund A	1,734.10	
101400	State Board Fund B	49.01	
101800	Renewal & Replacement	80,000.00	
101900	Operating Reserve	140,333.17	
104006	Unrealized Loss Fund B	25.41	
115200	A/R-Billing	52,799.74	
117000	Allowance for Uncollectible A/R		52,799.74
133100	Due from Other Govt - PY Taxes	34,050.00	
133200	Allowance for doubtful - due from Other Govt.		34,050.00
163900	Accumulated Depreciation		163,591.34
166902	Equipment-Enterprise Funds	179,798.89	
202100	Accounts Payable	2.03	
210100	Compensated Absences		4,180.04
229100	Due to AFLAC		60.71
229200	Due to New York Life	0.27	
229301	Health Insurance Payable	0.10	
229400	Due to Pension	1,010.49	
229500	Due to Health Insurance	1,044.10	
229700	SEP/IRA Employee Contribution		115.76
229800	Roth IRA - Employee Contribution		7.68
271000	Unreserved Fund Balance		207,336.38
343901	Lot Mowing Assessments		177,614.11
343902	Lot Mow Billing		1,387.00
361100	Interest Income		267.04
511110	Supervisor Fees	1,000.00	
513120	Salaries	62,020.83	
513210	FICA	4,744.51	
513220	Pension	1,936.01	
513230	Health Insurance	10,933.31	
513240	Worker's Compensation	2,437.20	
513318	Tax Collection Fees	5,328.29	
513320	Audit	4,375.00	
513342	Computer Services	897.62	
513343	Refuse Removal	282.00	
513344	Pest Control	133.60	
513345	Janitorial	224.75	
513415	Telephone	1,009.36	
513430	Electric - Offices	990.52	
513450	Insurance	3,049.66	
513480	Legal Advertising	14.72	
513491	Recording Fees & Charges	1,200.00	
513510	Office Supplies	1,587.60	
513520	Postage	126.42	
513525	Fuel & Lubricants	12,943.76	
513527	Uniform Rental	1,028.57	
513550	Training and Conferences	141.18	
513600	Capital Outlay	14,950.00	
514310	Attorney	2,000.00	
538466	Maintenance - Vehicle	166.49	
538526	Shop Tools and Supplies	2,007.22	
538527	Operating Equipment	291.90	
539460	Maintenance-Lot Mowing	5,892.41	

Spring Lake Improvement District
 Normal Trial Balance - Trial Balance by Fund
 42 - Lot Mowing Fund
 From 7/1/2014 Through 7/31/2014

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
	Total 42 - Lot Mowing Fund	641,409.80	641,409.80
		<hr/>	<hr/>
Report Total		7,600,225.59	7,600,225.59
		<hr/> <hr/>	<hr/> <hr/>
Report Difference			0.00
			<hr/> <hr/>

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 7/1/2014 Through 7/31/2014

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
7/8/2014	10612	Tractor Supply Credit Plan	73.97	Pipe Wrench's	No
7/8/2014		Tractor Supply Credit Plan	139.98	Pump Roller	No
7/8/2014	10613	Triangle Hardware	15.97	KEYS, RED BUSHING, PRESURE GUAGE	No
7/8/2014		Triangle Hardware	9.76	REF BUSHINGS, MALE ADAPTER	No
7/8/2014	10614	Unifirst Corporation	117.37	UNIFORM RENTAL & JANITORIAL SUPPLIES WE 07/04/2014	No
7/8/2014		Unifirst Corporation	135.37	UNIFORM RENTAL & JANITORIAL SUPPLIES WE 06/27/2013	No
7/8/2014	10615	Xerox Corporation	117.91	6/2014 COPIER LEASE & COPIES	No
7/17/2014	10616	MAKO HOSE & RUBBER	3,977.33	SUCTION HOSE FOR PUMP	No
7/22/2014	10617	Arrow Environmental Services	167.00	QUARTERLY PEST CONTROL	No
7/22/2014	10618	Blue Tarp Financial, Inc	148.99	BENCH GRINDER	No
7/22/2014	10619	Caufield & Sons Inc	112.50	AIR COMPRESOR SERVICE CALL	No
7/22/2014	10620	Central Security & Electronics, Inc.	75.00	ALARM SYSTEM SERVICE CALL	No
7/22/2014	10621	Century Link	279.87	7/2014 TELEPHONE SERVICE	No
7/22/2014		Century Link	62.92	7/2014 TELEPHONE SERVICE	No
7/22/2014		Century Link	225.19	TELEPHONE SERVICE 7/2014	No
7/22/2014	10622	Couture's Garden Center	90.00	HUSTLER 60 BLADES	No
7/22/2014	10623	Crystal Springs	36.87	MONTHLY SERVICE	No
7/22/2014	10624	Direct TV	33.00	MONTHLY SERVICE (JULY - SEPTEMBER)	No
7/22/2014	10625	ELECTRICAL WHOLESALERS, INC	19.69	MISC ELECTRICAL SUPPLIES	No
7/22/2014	10626	Fields Equipment Company, Inc.	553.72	BALL BEARINGS, SCREENS	No
7/22/2014	10627	Florida Dept. of Environmental Protection (FDEP)	1,000.00	DRINKING WATER ANNUAL LICENSE # 5280266	No
7/22/2014	10628	Flowers Chemical Laboratories	122.50	POTABLE WATER TESTING	No
7/22/2014	10629	Home Depot Credit Services	129.50	MISC SUPPLEIS	No
7/22/2014		Home Depot Credit Services	9.85	MISC WATER SUPPLIES	No
7/22/2014		Home Depot Credit Services	499.00	RIDGID 5PC COMBO KIT	No
7/22/2014		Home Depot Credit Services	14.33	WOOD	No
7/22/2014	10630	Hydro Designs	1,254.00	CROSS CONNECTION CONTROL PROGRAM	No
7/22/2014	10631	Laye's Tire Service	477.50	25X9X12, 25X11X12 TIRES	No
7/22/2014	10632	Office Max	97.92	COLUMN BOOKS	No
7/22/2014		Office Max	389.99	FILING CABINET	No
7/22/2014		PETTY CASH	85.21	MISC SUPPLIES	No
7/22/2014	10633	Sherwin-Williams Co.	40.99	GALLON PAINT	No
7/22/2014	10634	Sunshine State One Call of Florida Inc.	25.91	6/2014 LOCATE TICKETS	No
7/22/2014	10635	Taylor Oil	4,086.80	DIESEL FUEL AND UNLEADED GAS	No
7/22/2014	10636	The Dumont Company, Inc.	373.20	258 GALLONS LIQUID BLEACH	No
7/22/2014	10637	The Dumont Company, Inc.	411.00	285 GALLONS LIQUID BLEACH	No
7/22/2014	10638	Triangle Hardware	5.26	ASKETS, BOLTS, ADAPTERS	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 7/1/2014 Through 7/31/2014

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
7/1/2014	10584	Signtastic, Inc	195.00	DISTRICT OF THE YEAR BANNERS	No
7/8/2014	10585	Dennis Spencer	76.48	Deposit Refund 416 Cherry Tree Drive	No
7/8/2014	10586	Candice Toothman	100.00	Deposit Refund ACH Enrollment 6024 Sherman Terrace	No
7/8/2014	10587	Mary Silvaroli - Estate Of	31.04	Refund Overpayment	No
7/8/2014	10588	Edward Niemiec	28.37	Deposit Refund 600 Coral Ridge Road	No
7/8/2014	10589	Arlene Klingbiel	100.00	7/2014 BOARD MEETING	No
7/8/2014	10590	Bill Lawens	100.00	7/2014 BOARD MEETING	No
7/8/2014	10591	William J Nielander	1,000.00	7/2014 ATTORNEY FEES	No
7/8/2014	10592	Brian Acker	100.00	7/2014 BOARD MEETING	No
7/8/2014	10593	Carquest Auto Parts Stores	4.31	Catalyst	No
7/8/2014		Carquest Auto Parts Stores	48.67	Grease and Carb Cleaner	No
7/8/2014		Carquest Auto Parts Stores	9.92	JD Green	No
7/8/2014		Carquest Auto Parts Stores	72.83	Oil	No
7/8/2014		Carquest Auto Parts Stores	147.43	Oil/Lubricants	No
7/8/2014		Carquest Auto Parts Stores	24.08	Refrigmat/dye	No
7/8/2014		Carquest Auto Parts Stores	76.85	Tractor Battery	No
7/8/2014	10594	Craig A. Smith & Associates	12,343.00	PROFESSIONAL SERVICES RENDERED THRU 5-31-2014	No
7/8/2014	10595	Crop Production Services	3,588.20	Aquatic Chemicals	No
7/8/2014	10596	Deborah Cleveland	200.00	CLEANING SERVICES	No
7/8/2014	10597	The Dumont Company, Inc.	443.20	308 GALLONS LIQUID BLEACH	No
7/8/2014	10598	Gary Behrendt	100.00	7/2014 BOARD MEETING	No
7/8/2014	10599	Guardian Community Resource Mgmt, Inc	1,280.00	GRANT MANAGEMENT	No
7/8/2014	10600	HD Supply Waterworks, LTD	2,410.00	DRANAGE PROJECT MATERIALS	No
7/8/2014	10601	Mainstay Funds	6,581.13	2ND QUARTER 2014 PENSION CONTRIBUTIONS	No
7/8/2014	10602	Mainstay Funds	1,250.60	2ND QUARTER 2014 ROTH CONTRIBUTIONS	No
7/8/2014	10603	Mainstay Funds	2,203.50	2ND QUARTER 2014 SEP CONTRIBUTIONS	No
7/8/2014	10604	The News-Sun	389.76	USDA ENVIRONMENTAL AD	No
7/8/2014	10605	Newton Crouch Inc.	113.00	GNC PLUNGER	No
7/8/2014	10606	Newton Crouch Inc.	104.90	MISC SUPPLIES	No
7/8/2014	10607	New York Life	72.79	Employee Life Insurance July 2014	No
7/8/2014	10608	Progressive Waste Solutions	141.00	REFUSE REMOVAL 7/2014	No
7/8/2014	10609	Pugh Utilities Services, Inc	50.00	CONTRACTED WATER SERVICES 6/2014	No
7/8/2014		Spring Lake Lawn & Garden Center	14.18	BELT	No
7/8/2014		Spring Lake Lawn & Garden Center	15.42	MISC DISTRIBUTION REPAIR PARTS	No
7/8/2014		Spring Lake Lawn & Garden Center	14.47	SHIPPING	No
7/8/2014		Spring Lake Lawn & Garden Center	7.37	TUBING, BUSHING	No
7/8/2014	10610	Somers Irrigation	79.87	MISC DISTRIBUTION REPAIR PARTS	No
7/8/2014	10611	Tim Mckenna	100.00	7/2014 BOARD MEETING	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 7/1/2014 Through 7/31/2014

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
7/22/2014		Triangle Hardware	8.70	BRASS FITTINGS, TUBING	No
7/22/2014		Triangle Hardware	19.99	OXYGEN	No
7/22/2014	10639	Unifirst Corporation	135.97	UNIFORM RENTAL & JANITORIAL SUPPLIES WE 07/18/2014	No
7/22/2014	10640	Unifirst Corporation	135.37	UNIFORM RENTAL & JANITORIAL SUPPLIES WE 07/11/2014	No
7/22/2014	10641	Verizon Wireless	145.15	CELL PHONE & AIR CARD ACCT #221693722-00001	No
7/22/2014	10642	Vistalogix Corporation	1,322.40	ONLINE WATER SIGNATURE & ALERTING	No
7/22/2014	10643	Wal-Mart Community	67.37	MISC CLEANING SUPPLIES	No
7/22/2014		Zee Medical Service Co.	206.85	COVERALLS	No
7/22/2014		Zee Medical Service Co.	134.25	MISC SUPPLIES	No
7/22/2014	10644	Maimo Morris	61.83	Deposit Refund - 5737 Thunder Rd	No
7/22/2014	10645	Provident Funding	59.56	Deposit Refund - 5801 Edgewater Terrace	No
7/22/2014	10646	Andrew Cook	42.39	Deposit Refund - 8624 Castile Rd	No
7/22/2014	10647	Mid Florida Real Estate Sales	100.00	Deposit Refund - 401 Limetree Drive	No
7/22/2014	10648	Dorothy Forelli	22.11	Deposit Refund - 8309 Pine Glen Rd	No
7/22/2014	10649	Lark Gilfus	70.32	Deposit Refund - 318 Cherry Tree Drive	No
7/22/2014	10650	John Pate	100.00	Deposit Refund - 6124 Edgewater Terrace	No
7/7/2014	15816625	Caterpillar Financial Services Corporation	3,242.71	Track Hoe Lease July 2014	No
7/7/2014	15819846	Caterpillar Financial Services Corporation	2,991.37	Boom Mower Lease July 2014	No
7/11/2014	664759	POSTMASTER	98.00	2 rolls of stamps	No
7/1/2014	664760		36.91	6/2014 CREDIT CARD FEES - ONLINE	No
7/1/2014	664761		141.44	6/2014 CREDIT CARD FEES - OFFICE	No
7/16/2014	664762		91.13	BELT SWING	No
7/16/2014	664763		36.00	LIEN RECORDING FEES	No
7/20/2014	664764	Office Max	293.68	MISC OFFICE SUPPLIES	No
7/16/2014	693451	Aflac	785.32	EMPLOYEE DEDUCTIONS	No
7/15/2014	DE06393 28...	Duke Energy	10.70	6/2014 ELECTRICAL SERVICE	No
7/24/2014	DE15329913...	Duke Energy	345.14	Shop Electric July 2014	No
7/15/2014	DE30895 51...	Duke Energy	13.31	6/2014 ELECTRICAL SERVICE	No
7/15/2014	DE39774 50...	Duke Energy	24.91	6/2014 ELECTRICAL SERVICE	No
7/15/2014	DE55044 04...	Duke Energy	23.24	6/2014 ELECTRICAL SERVICE	No
7/15/2014	DE60412 07...	Duke Energy	13.31	6/2014 ELECTRICAL SERVICE	No
7/29/2014	DE67991 56...	Duke Energy	38.97	7/2014 ELECTRICAL SERVICE	No
7/15/2014	DE73469 83...	Duke Energy	13.31	6/2014 ELECTRICAL SERVICE	No
7/3/2014	DE74031 65...	Duke Energy	7,647.74	6/2014 ELECTRICAL SERVICE	No
7/15/2014	DE74390 24...	Duke Energy	18.93	6/2014 ELECTRICAL SERVICE	No
7/24/2014	DE74393121...	Duke Energy	1,799.38	Pump Station Electric July 2014	No
7/3/2014	DE74398 88...	Duke Energy	7.59	6/2014 ELECTRICAL SERVICE	No
7/15/2014	DE74439 20...	Duke Energy	75.10	6/2014 ELECTRICAL SERVICE	No
7/24/2014	DE74440644...	Duke Energy	993.72	Water Plant Electric July 2014	No

Spring Lake Improvement District
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 101100 - Cash Operating
 From 7/1/2014 Through 7/31/2014

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
7/15/2014	DE74607 69...	Duke Energy	12.25	6/2014 ELECTRICAL SERVICE	No
7/15/2014	DE74612 01...	Duke Energy	145.71	6/2014 ELECTRICAL SERVICE	No
7/2/2014	EFTPS06302...	EFTPS (PAYROLL TAXES)	3,134.25	PAYROLL TAXES WE 07/03/2014	No
7/16/2014	EFTPS07142...	EFTPS (PAYROLL TAXES)	3,253.14	PAYROLL TAXES WE 07/18/2014	No
7/23/2014	EFTPS07212...	EFTPS (PAYROLL TAXES)	3,220.02	PAYROLL TAXES WE 07/25/2014	No
7/30/2014	EFTPS07282...	EFTPS (PAYROLL TAXES)	3,130.83	PAYROLL TAXES WE 08/01/2014	No
7/2/2014	EP06302014	Expert Pay	66.46	CHILD SUPPORT WE 07/03/2014	No
7/16/2014	EP07142014	Expert Pay	66.46	CHILD SUPPORT CASE #050000066FC28	No
7/23/2014	EP07212014	Expert Pay	66.46	CHILD SUPPORT CASE #050000066FC28	No
7/30/2014	EP07282014	Expert Pay	66.46	CHILD SUPPORT CASE #050000066FC28	No
7/7/2014	ExpertPay07...	Expert Pay	66.46	Child Support w/e 7-11-14	No
7/2/2014	FRWA2014	Florida Rural Water Association	220.00	CONFERENCE REGISTRATION - SHRUM	No
7/7/2014	PTax07112014	EFTPS (PAYROLL TAXES)	3,077.50	Payroll Taxes w/e 7-11-14	No
7/25/2014	UHC82014	United Health Care Insurance Company	6,888.29	8/2014 HEALTH INSURANCE PREMIUMS	No
7/7/2014	V2966	Wendi R. Allison	625.25	Employee: 21; Pay Date: 7/9/2014	No
7/7/2014	V2967	Catherine D. Angell	868.46	Employee: 01; Pay Date: 7/9/2014	No
7/7/2014	V2968	Wellington E. Clarke	523.70	Employee: 02; Pay Date: 7/9/2014	No
7/7/2014	V2969	Joseph T. DeCervo	1,371.88	Employee: 03; Pay Date: 7/9/2014	No
7/7/2014	V2970	Robert E. Hill	491.05	Employee: 24; Pay Date: 7/9/2014	No
7/7/2014	V2971	John Laiosa	520.14	Employee: 10; Pay Date: 7/9/2014	No
7/7/2014	V2972	Randolph Nelson	832.84	Employee: 12; Pay Date: 7/9/2014	No
7/7/2014	V2973	Joshua R. Nolen	425.15	Employee: 18; Pay Date: 7/9/2014	No
7/7/2014	V2974	Brian L. Patrick	455.93	Employee: 13; Pay Date: 7/9/2014	No
7/7/2014	V2975	Anthony L. Plyley	454.45	Employee: 26; Pay Date: 7/9/2014	No
7/7/2014	V2976	Tyler A. Sapp	372.25	Employee: 25; Pay Date: 7/9/2014	No
7/7/2014	V2977	Clay R. Shrum Sr.	872.81	Employee: 15; Pay Date: 7/9/2014	No
7/7/2014	V2978	Matthew C. Thompson	499.67	Employee: 23; Pay Date: 7/9/2014	No
7/14/2014	V2979	Wendi R. Allison	625.25	Employee: 21; Pay Date: 7/16/2014	No
7/14/2014	V2980	Catherine D. Angell	868.45	Employee: 01; Pay Date: 7/16/2014	No
7/14/2014	V2981	Wellington E. Clarke	523.69	Employee: 02; Pay Date: 7/16/2014	No
7/14/2014	V2982	Joseph T. DeCervo	1,371.89	Employee: 03; Pay Date: 7/16/2014	No
7/14/2014	V2983	Robert E. Hill	491.06	Employee: 24; Pay Date: 7/16/2014	No
7/14/2014	V2984	John Laiosa	520.14	Employee: 10; Pay Date: 7/16/2014	No
7/14/2014	V2985	Randolph Nelson	832.84	Employee: 12; Pay Date: 7/16/2014	No
7/14/2014	V2986	Joshua R. Nolen	641.60	Employee: 18; Pay Date: 7/16/2014	No
7/14/2014	V2987	Brian L. Patrick	455.93	Employee: 13; Pay Date: 7/16/2014	No
7/14/2014	V2988	Anthony L. Plyley	470.06	Employee: 26; Pay Date: 7/16/2014	No
7/14/2014	V2989	Tyler A. Sapp	405.73	Employee: 25; Pay Date: 7/16/2014	No
7/14/2014	V2990	Clay R. Shrum Sr.	872.81	Employee: 15; Pay Date: 7/16/2014	No

Spring Lake Improvement District
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Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
7/14/2014	V2991	Matthew C. Thompson	659.37	Employee: 23; Pay Date: 7/16/2014	No
7/21/2014	V2992	Wendi R. Allison	625.24	Employee: 21; Pay Date: 7/23/2014	No
7/21/2014	V2993	Catherine D. Angell	868.46	Employee: 01; Pay Date: 7/23/2014	No
7/21/2014	V2994	Wellington E. Clarke	523.70	Employee: 02; Pay Date: 7/23/2014	No
7/21/2014	V2995	Joseph T. DeCervo	1,371.88	Employee: 03; Pay Date: 7/23/2014	No
7/21/2014	V2996	Robert E. Hill	491.06	Employee: 24; Pay Date: 7/23/2014	No
7/21/2014	V2997	John Laiosa	520.14	Employee: 10; Pay Date: 7/23/2014	No
7/21/2014	V2998	Randolph Nelson	832.83	Employee: 12; Pay Date: 7/23/2014	No
7/21/2014	V2999	Joshua R. Nolen	614.81	Employee: 18; Pay Date: 7/23/2014	No
7/21/2014	V3000	Brian L. Patrick	615.63	Employee: 13; Pay Date: 7/23/2014	No
7/21/2014	V3001	Anthony L. Plyley	454.45	Employee: 26; Pay Date: 7/23/2014	No
7/21/2014	V3002	Tyler A. Sapp	372.25	Employee: 25; Pay Date: 7/23/2014	No
7/21/2014	V3003	Clay R. Shrum Sr.	806.18	Employee: 15; Pay Date: 7/23/2014	No
7/21/2014	V3004	Matthew C. Thompson	561.78	Employee: 23; Pay Date: 7/23/2014	No
7/28/2014	V3005	Wendi R. Allison	625.25	Employee: 21; Pay Date: 7/30/2014	No
7/28/2014	V3006	Catherine D. Angell	868.45	Employee: 01; Pay Date: 7/30/2014	No
7/28/2014	V3007	Wellington E. Clarke	523.69	Employee: 02; Pay Date: 7/30/2014	No
7/28/2014	V3008	Joseph T. DeCervo	1,371.89	Employee: 03; Pay Date: 7/30/2014	No
7/28/2014	V3009	Robert E. Hill	491.06	Employee: 24; Pay Date: 7/30/2014	No
7/28/2014	V3010	John Laiosa	520.14	Employee: 10; Pay Date: 7/30/2014	No
7/28/2014	V3011	Randolph Nelson	832.84	Employee: 12; Pay Date: 7/30/2014	No
7/28/2014	V3012	Joshua R. Nolen	502.04	Employee: 18; Pay Date: 7/30/2014	No
7/28/2014	V3013	Brian L. Patrick	455.93	Employee: 13; Pay Date: 7/30/2014	No
7/28/2014	V3014	Anthony L. Plyley	516.93	Employee: 26; Pay Date: 7/30/2014	No
7/28/2014	V3015	Tyler A. Sapp	425.80	Employee: 25; Pay Date: 7/30/2014	No
7/28/2014	V3016	Clay R. Shrum Sr.	806.18	Employee: 15; Pay Date: 7/30/2014	No
7/28/2014	V3017	Matthew C. Thompson	499.67	Employee: 23; Pay Date: 7/30/2014	No
Report Total			127,971.88		

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2014-71	7/2/2014	513550	Training and Conferences	Water	220.00		CONFERENCE REGISTRATION - SHRUM
		Total 513550	Training and Conferences		220.00	0.00	
CD2014-71	7/2/2014	101100	Cash Operating	Water		220.00	CONFERENCE REGISTRATION - SHRUM
		Total 101100	Cash Operating		0.00	220.00	
CD2014-71	7/15/2014	572430	Electric - Parks & Median Signs	Parks	10.70		6/2014 ELECTRICAL SERVICE
		Total 572430	Electric - Parks & Median Signs		10.70	0.00	
CD2014-71	7/15/2014	101100	Cash Operating	Parks		10.70	6/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	10.70	
CD2014-71	7/15/2014	572430	Electric - Parks & Median Signs	Parks	13.31		6/2014 ELECTRICAL SERVICE
		Total 572430	Electric - Parks & Median Signs		13.31	0.00	
CD2014-71	7/15/2014	101100	Cash Operating	Parks		13.31	6/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	13.31	
CD2014-71	7/15/2014	572430	Electric - Parks & Median Signs	Parks	24.91		6/2014 ELECTRICAL SERVICE
		Total 572430	Electric - Parks & Median Signs		24.91	0.00	
CD2014-71	7/15/2014	101100	Cash Operating	Parks		24.91	6/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	24.91	
CD2014-71	7/15/2014	572430	Electric - Parks & Median Signs	Parks	23.24		6/2014 ELECTRICAL SERVICE
		Total 572430	Electric - Parks & Median Signs		23.24	0.00	

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2014-71	7/15/2014	101100	Cash Operating	Parks		23.24	6/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	23.24	
CD2014-71	7/15/2014	572430	Electric - Parks & Median Signs	Parks	13.31		6/2014 ELECTRICAL SERVICE
		Total 572430	Electric - Parks & Median Signs		13.31	0.00	
CD2014-71	7/15/2014	101100	Cash Operating	Parks		13.31	6/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	13.31	
CD2014-71	7/15/2014	572430	Electric - Parks & Median Signs	Parks	13.31		6/2014 ELECTRICAL SERVICE
		Total 572430	Electric - Parks & Median Signs		13.31	0.00	
CD2014-71	7/15/2014	101100	Cash Operating	Parks		13.31	6/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	13.31	
CD2014-71	7/15/2014	572430	Electric - Parks & Median Signs	Parks	18.93		6/2014 ELECTRICAL SERVICE
		Total 572430	Electric - Parks & Median Signs		18.93	0.00	
CD2014-71	7/15/2014	101100	Cash Operating	Parks		18.93	6/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	18.93	
CD2014-71	7/15/2014	513430	Electric - Offices	General Government	26.29		6/2014 ELECTRICAL SERVICE
CD2014-71	7/15/2014	513430	Electric - Offices	Water	26.29		6/2014 ELECTRICAL SERVICE
CD2014-71	7/15/2014	513430	Electric - Offices	Lot Mowing	15.02		6/2014 ELECTRICAL SERVICE
CD2014-71	7/15/2014	513430	Electric - Offices	Parks	7.50		6/2014 ELECTRICAL SERVICE
		Total 513430	Electric - Offices		75.10	0.00	
CD2014-71	7/15/2014	101100	Cash Operating	General Government		26.29	6/2014 ELECTRICAL SERVICE
CD2014-71	7/15/2014	101100	Cash Operating	Water		26.29	6/2014 ELECTRICAL SERVICE
CD2014-71	7/15/2014	101100	Cash Operating	Lot Mowing		15.02	6/2014 ELECTRICAL SERVICE

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2014-71	7/15/2014	101100	Cash Operating	Parks		7.50	6/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	75.10	
CD2014-71	7/15/2014	572430	Electric - Parks & Median Signs	Parks	12.25		6/2014 ELECTRICAL SERVICE
		Total 572430	Electric - Parks & Median Signs		12.25	0.00	
CD2014-71	7/15/2014	101100	Cash Operating	Parks		12.25	6/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	12.25	
CD2014-71	7/15/2014	572430	Electric - Parks & Median Signs	Parks	145.71		6/2014 ELECTRICAL SERVICE
		Total 572430	Electric - Parks & Median Signs		145.71	0.00	
CD2014-71	7/15/2014	101100	Cash Operating	Parks		145.71	6/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	145.71	
Total CD2014-71							
CD2014-72	6/13/2014	513430	Electric - Offices	General Government	18.21		5/2014 ELECTRICAL SERVICE
CD2014-72	6/13/2014	513430	Electric - Offices	Water	18.21		5/2014 ELECTRICAL SERVICE
CD2014-72	6/13/2014	513430	Electric - Offices	Lot Mowing	10.41		5/2014 ELECTRICAL SERVICE
CD2014-72	6/13/2014	513430	Electric - Offices	Parks	5.20		5/2014 ELECTRICAL SERVICE
		Total 513430	Electric - Offices		52.03	0.00	
CD2014-72	6/13/2014	101100	Cash Operating	General Government		18.21	5/2014 ELECTRICAL SERVICE
CD2014-72	6/13/2014	101100	Cash Operating	Water		18.21	5/2014 ELECTRICAL SERVICE
CD2014-72	6/13/2014	101100	Cash Operating	Lot Mowing		10.41	5/2014 ELECTRICAL SERVICE
CD2014-72	6/13/2014	101100	Cash Operating	Parks		5.20	5/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	52.03	
CD2014-72	6/23/2014	513550	Training and Conferences	Water	460.00		HOTEL FASD CONFERENCE

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 513550	Training and Conferences		460.00	0.00	
CD2014-72	6/23/2014	101100	Cash Operating	Water		460.00	HOTEL FASD CONFERENCE
		Total 101100	Cash Operating		0.00	460.00	
CD2014-72	6/30/2014	513492	Credit Card Fees	Water	5.75		ONLINE CC FEE
		Total 513492	Credit Card Fees		5.75	0.00	
CD2014-72	6/30/2014	101100	Cash Operating	Water		5.75	ONLINE CC FEE
		Total 101100	Cash Operating		0.00	5.75	
Total CD2014-72					517.78	517.78	
CD2014-73	7/7/2014	513445	Equipment Lease	General Government	2,991.37		Boom Mower Lease July 2014
		Total 513445	Equipment Lease		2,991.37	0.00	
CD2014-73	7/7/2014	101100	Cash Operating	General Government		2,991.37	Boom Mower Lease July 2014
		Total 101100	Cash Operating		0.00	2,991.37	
Total CD2014-73					2,991.37	2,991.37	
CD2014-74	7/7/2014	513445	Equipment Lease	General Government	3,242.71		Track Hoe Lease July 2014
		Total 513445	Equipment Lease		3,242.71	0.00	
CD2014-74	7/7/2014	101100	Cash Operating	General Government		3,242.71	Track Hoe Lease July 2014
		Total 101100	Cash Operating		0.00	3,242.71	
Total CD2014-74					3,242.71	3,242.71	
CD2014-75	7/7/2014	229300	Child Support Payable	Water	66.46		Child Support w/e 7-11-14
		Total 229300	Child Support Payable		66.46		

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2014-75	7/7/2014	Total 229300	Child Support Payable		66.46	0.00	
		101100	Cash Operating	Water		66.46	Child Support w/e 7-11-14
		Total 101100	Cash Operating		0.00	66.46	
Total CD2014-75					66.46	66.46	
CD2014-76	7/7/2014	217100	FICA Liability	Drainage	525.30		Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	217100	FICA Liability	Parks	186.58		Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	217100	FICA Liability	Mosquito	7.62		Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	217100	FICA Liability	General Government	190.64		Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	217100	FICA Liability	Water	554.34		Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	217100	FICA Liability	Lot Mowing	246.06		Payroll Taxes w/e 7-11-14
		Total 217100	FICA Liability		1,710.54	0.00	
CD2014-76	7/7/2014	217200	Federal Tax Liability	Drainage	376.40		Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	217200	Federal Tax Liability	Parks	126.15		Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	217200	Federal Tax Liability	Mosquito	4.86		Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	217200	Federal Tax Liability	General Government	166.12		Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	217200	Federal Tax Liability	Water	515.62		Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	217200	Federal Tax Liability	Lot Mowing	177.81		Payroll Taxes w/e 7-11-14
		Total 217200	Federal Tax Liability		1,366.96	0.00	
CD2014-76	7/7/2014	101100	Cash Operating	Drainage		525.30	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Parks		186.58	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Mosquito		7.62	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	General Government		190.64	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Water		554.34	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Lot Mowing		246.06	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Drainage		376.40	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Parks		126.15	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Mosquito		4.86	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	General Government		166.12	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Water		515.62	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Lot Mowing		177.81	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Drainage		525.30	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Parks		186.58	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Mosquito		7.62	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	General Government		190.64	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Water		554.34	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Lot Mowing		246.06	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Drainage		376.40	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Parks		126.15	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Mosquito		4.86	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	General Government		166.12	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Water		515.62	Payroll Taxes w/e 7-11-14
CD2014-76	7/7/2014	101100	Cash Operating	Lot Mowing		177.81	Payroll Taxes w/e 7-11-14

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Total CD2014-76		Total 101100	Cash Operating		0.00	3,077.50	
CD2014-77	7/24/2014	513430	Electric - Offices	General Government	120.80		Shop Electric July 2014
CD2014-77	7/24/2014	513430	Electric - Offices	Water	120.80		Shop Electric July 2014
CD2014-77	7/24/2014	513430	Electric - Offices	Lot Mowing	69.03		Shop Electric July 2014
CD2014-77	7/24/2014	513430	Electric - Offices	Parks	34.51		Shop Electric July 2014
		Total 513430	Electric - Offices		345.14	0.00	
CD2014-77	7/24/2014	101100	Cash Operating	General Government		120.80	Shop Electric July 2014
CD2014-77	7/24/2014	101100	Cash Operating	Water		120.80	Shop Electric July 2014
CD2014-77	7/24/2014	101100	Cash Operating	Lot Mowing		69.03	Shop Electric July 2014
CD2014-77	7/24/2014	101100	Cash Operating	Parks		34.51	Shop Electric July 2014
		Total 101100	Cash Operating		0.00	345.14	
CD2014-77	7/24/2014	538430	Electric - Pump Station	Drainage	1,799.38		Pump Station Electric July 2014
		Total 538430	Electric - Pump Station		1,799.38	0.00	
CD2014-77	7/24/2014	101100	Cash Operating	Drainage		1,799.38	Pump Station Electric July 2014
		Total 101100	Cash Operating		0.00	1,799.38	
CD2014-77	7/24/2014	533430	Electric - Water Plant	Water	993.72		Water Plant Electric July 2014
		Total 533430	Electric - Water Plant		993.72	0.00	
CD2014-77	7/24/2014	101100	Cash Operating	Water		993.72	Water Plant Electric July 2014
		Total 101100	Cash Operating		0.00	993.72	
Total CD2014-77					3,138.24	3,138.24	

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CD2014-78	7/11/2014	513520	Postage	General Government	98.00		2 rolls of stamps
		Total 513520	Postage		98.00	0.00	
CD2014-78	7/11/2014	101100	Cash Operating	General Government		98.00	2 rolls of stamps
		Total 101100	Cash Operating		0.00	98.00	
Total CD2014-78					98.00	98.00	
CD2014-79	7/16/2014	217100	FICA Liability	Drainage	525.22		PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	217100	FICA Liability	Parks	186.60		PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	217100	FICA Liability	Mosquito	10.72		PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	217100	FICA Liability	General Government	190.64		PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	217100	FICA Liability	Water	554.32		PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	217100	FICA Liability	Lot Mowing	328.42		PAYROLL TAXES WE 07/18/2014
		Total 217100	FICA Liability		1,795.92	0.00	
CD2014-79	7/16/2014	217200	Federal Tax Liability	Drainage	382.88		PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	217200	Federal Tax Liability	Parks	130.10		PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	217200	Federal Tax Liability	Mosquito	6.56		PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	217200	Federal Tax Liability	General Government	166.12		PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	217200	Federal Tax Liability	Water	517.46		PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	217200	Federal Tax Liability	Lot Mowing	254.10		PAYROLL TAXES WE 07/18/2014
		Total 217200	Federal Tax Liability		1,457.22	0.00	
CD2014-79	7/16/2014	101100	Cash Operating	Drainage		525.22	PAYROLL TAXES WE 07/18/2014

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CD2014-79	7/16/2014	101100	Cash Operating	Parks		186.60	PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	101100	Cash Operating	Mosquito		10.72	PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	101100	Cash Operating	General Government		190.64	PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	101100	Cash Operating	Water		554.32	PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	101100	Cash Operating	Lot Mowing		328.42	PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	101100	Cash Operating	Drainage		382.88	PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	101100	Cash Operating	Parks		130.10	PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	101100	Cash Operating	Mosquito		6.56	PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	101100	Cash Operating	General Government		166.12	PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	101100	Cash Operating	Water		517.46	PAYROLL TAXES WE 07/18/2014
CD2014-79	7/16/2014	101100	Cash Operating	Lot Mowing		254.10	PAYROLL TAXES WE 07/18/2014
		Total 101100	Cash Operating		0.00	3,253.14	
CD2014-79	7/16/2014	229300	Child Support Payable	Water	66.46		CHILD SUPPORT CASE #050000066FC28
		Total 229300	Child Support Payable		66.46	0.00	
CD2014-79	7/16/2014	101100	Cash Operating	Water		66.46	CHILD SUPPORT CASE #050000066FC28
		Total 101100	Cash Operating		0.00	66.46	
Total CD2014-79					3,319.60	3,319.60	
CD2014-80	7/1/2014	513492	Credit Card Fees	Water	36.91		6/2014 CREDIT CARD FEES - ONLINE
		Total 513492	Credit Card Fees		36.91	0.00	

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CD2014-80	7/1/2014	101100	Cash Operating	Water		36.91	6/2014 CREDIT CARD FEES - ONLINE
		Total 101100	Cash Operating		0.00	36.91	
CD2014-80	7/1/2014	513492	Credit Card Fees	Water	141.44		6/2014 CREDIT CARD FEES - OFFICE
		Total 513492	Credit Card Fees		141.44	0.00	
CD2014-80	7/1/2014	101100	Cash Operating	Water		141.44	6/2014 CREDIT CARD FEES - OFFICE
		Total 101100	Cash Operating		0.00	141.44	
CD2014-80	7/16/2014	572460	Maintenance-Parks	Parks	91.13		BELT SWING
		Total 572460	Maintenance-Parks		91.13	0.00	
CD2014-80	7/16/2014	101100	Cash Operating	Parks		91.13	BELT SWING
		Total 101100	Cash Operating		0.00	91.13	
CD2014-80	7/16/2014	513491	Recording Fees & Charges	Water	36.00		LIEN RECORDING FEES
		Total 513491	Recording Fees & Charges		36.00	0.00	
CD2014-80	7/16/2014	101100	Cash Operating	Water		36.00	LIEN RECORDING FEES
		Total 101100	Cash Operating		0.00	36.00	
CD2014-80	7/16/2014	229100	Due to AFLAC	Drainage	278.08		EMPLOYEE DEDUCTIONS
CD2014-80	7/16/2014	229100	Due to AFLAC	Parks	24.24		EMPLOYEE DEDUCTIONS
CD2014-80	7/16/2014	229100	Due to AFLAC	Mosquito	3.44		EMPLOYEE DEDUCTIONS
CD2014-80	7/16/2014	229100	Due to AFLAC	General Government	82.00		EMPLOYEE DEDUCTIONS
CD2014-80	7/16/2014	229100	Due to AFLAC	Water	315.96		EMPLOYEE DEDUCTIONS
CD2014-80	7/16/2014	229100	Due to AFLAC	Lot Mowing	81.60		EMPLOYEE DEDUCTIONS
		Total 229100	Due to AFLAC		785.32	0.00	
CD2014-80	7/16/2014	101100	Cash Operating	Drainage		278.08	EMPLOYEE DEDUCTIONS
CD2014-80	7/16/2014	101100	Cash Operating	Parks		24.24	EMPLOYEE DEDUCTIONS
CD2014-80	7/16/2014	101100	Cash Operating	Mosquito		3.44	EMPLOYEE DEDUCTIONS

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CD2014-80	7/16/2014	101100	Cash Operating	General Government		82.00	EMPLOYEE DEDUCTIONS
CD2014-80	7/16/2014	101100	Cash Operating	Water		315.96	EMPLOYEE DEDUCTIONS
CD2014-80	7/16/2014	101100	Cash Operating	Lot Mowing		81.60	EMPLOYEE DEDUCTIONS
		Total 101100	Cash Operating		0.00	785.32	
CD2014-80	7/25/2014	229301	Health Insurance Payable	Water	436.87		8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	229301	Health Insurance Payable	Drainage	87.37		8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	229301	Health Insurance Payable	General Government	29.12		8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	229301	Health Insurance Payable	Parks	17.47		8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	229301	Health Insurance Payable	Lot Mowing	11.65		8/2014 HEALTH INSURANCE PREMIUMS
		Total 229301	Health Insurance Payable		582.48	0.00	
CD2014-80	7/25/2014	229500	Due to Health Insurance	Drainage	1,954.80		8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	229500	Due to Health Insurance	Water	1,954.80		8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	229500	Due to Health Insurance	Lot Mowing	945.87		8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	229500	Due to Health Insurance	General Government	693.64		8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	229500	Due to Health Insurance	Parks	693.64		8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	229500	Due to Health Insurance	Mosquito	63.06		8/2014 HEALTH INSURANCE PREMIUMS
		Total 229500	Due to Health Insurance		6,305.81	0.00	
CD2014-80	7/25/2014	101100	Cash Operating	Water		436.87	8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	101100	Cash Operating	Drainage		87.37	8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	101100	Cash Operating	General Government		29.12	8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	101100	Cash Operating	Parks		17.47	8/2014 HEALTH INSURANCE PREMIUMS

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CD2014-80	7/25/2014	101100	Cash Operating	Lot Mowing		11.65	8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	101100	Cash Operating	Drainage		1,954.80	8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	101100	Cash Operating	Water		1,954.80	8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	101100	Cash Operating	Lot Mowing		945.87	8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	101100	Cash Operating	General Government		693.64	8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	101100	Cash Operating	Parks		693.64	8/2014 HEALTH INSURANCE PREMIUMS
CD2014-80	7/25/2014	101100	Cash Operating	Mosquito		63.06	8/2014 HEALTH INSURANCE PREMIUMS
		Total 101100	Cash Operating		0.00	6,888.29	
CD2014-80	7/29/2014	513430	Electric - Offices	General Government	13.64		7/2014 ELECTRICAL SERVICE
CD2014-80	7/29/2014	513430	Electric - Offices	Water	13.64		7/2014 ELECTRICAL SERVICE
CD2014-80	7/29/2014	513430	Electric - Offices	Lot Mowing	7.79		7/2014 ELECTRICAL SERVICE
CD2014-80	7/29/2014	513430	Electric - Offices	Parks	3.90		7/2014 ELECTRICAL SERVICE
		Total 513430	Electric - Offices		38.97	0.00	
CD2014-80	7/29/2014	101100	Cash Operating	General Government		13.64	7/2014 ELECTRICAL SERVICE
CD2014-80	7/29/2014	101100	Cash Operating	Water		13.64	7/2014 ELECTRICAL SERVICE
CD2014-80	7/29/2014	101100	Cash Operating	Lot Mowing		7.79	7/2014 ELECTRICAL SERVICE
CD2014-80	7/29/2014	101100	Cash Operating	Parks		3.90	7/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	38.97	
Total CD2014-80					8,018.06	8,018.06	
CD2014-81	7/23/2014	217100	FICA Liability	Drainage	525.30		PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	217100	FICA Liability	Parks	186.56		PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	217100	FICA Liability	Mosquito	33.82		PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	217100	FICA Liability	General Government	190.64		PAYROLL TAXES WE 07/25/2014

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CD2014-81	7/23/2014	217100	FICA Liability	Water	554.34		PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	217100	FICA Liability	Lot Mowing	301.78		PAYROLL TAXES WE 07/25/2014
		Total 217100	FICA Liability		1,792.44	0.00	
CD2014-81	7/23/2014	217200	Federal Tax Liability	Drainage	378.57		PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	217200	Federal Tax Liability	Parks	126.83		PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	217200	Federal Tax Liability	Mosquito	25.56		PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	217200	Federal Tax Liability	General Government	165.01		PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	217200	Federal Tax Liability	Water	500.70		PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	217200	Federal Tax Liability	Lot Mowing	230.91		PAYROLL TAXES WE 07/25/2014
		Total 217200	Federal Tax Liability		1,427.58	0.00	
CD2014-81	7/23/2014	101100	Cash Operating	Drainage		525.30	PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	101100	Cash Operating	Parks		186.56	PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	101100	Cash Operating	Mosquito		33.82	PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	101100	Cash Operating	General Government		190.64	PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	101100	Cash Operating	Water		554.34	PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	101100	Cash Operating	Lot Mowing		301.78	PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	101100	Cash Operating	Drainage		378.57	PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	101100	Cash Operating	Parks		126.83	PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	101100	Cash Operating	Mosquito		25.56	PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	101100	Cash Operating	General Government		165.01	PAYROLL TAXES WE 07/25/2014
CD2014-81	7/23/2014	101100	Cash Operating	Water		500.70	PAYROLL TAXES WE 07/25/2014

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CD2014-81	7/23/2014	101100	Cash Operating	Lot Mowing		230.91	PAYROLL TAXES WE 07/25/2014
		Total 101100	Cash Operating		0.00	3,220.02	
CD2014-81	7/23/2014	229300	Child Support Payable	Water	66.46		CHILD SUPPORT CASE #050000066FC28
		Total 229300	Child Support Payable		66.46	0.00	
CD2014-81	7/23/2014	101100	Cash Operating	Water		66.46	CHILD SUPPORT CASE #050000066FC28
		Total 101100	Cash Operating		0.00	66.46	
Total CD2014-81					3,286.48	3,286.48	
CD2014-82	7/20/2014	513510	Office Supplies	General Government	102.79		MISC OFFICE SUPPLIES
CD2014-82	7/20/2014	513510	Office Supplies	Water	102.79		MISC OFFICE SUPPLIES
CD2014-82	7/20/2014	513510	Office Supplies	Lot Mowing	58.74		MISC OFFICE SUPPLIES
CD2014-82	7/20/2014	513510	Office Supplies	Parks	29.36		MISC OFFICE SUPPLIES
		Total 513510	Office Supplies		293.68	0.00	
CD2014-82	7/20/2014	101100	Cash Operating	General Government		102.79	MISC OFFICE SUPPLIES
CD2014-82	7/20/2014	101100	Cash Operating	Water		102.79	MISC OFFICE SUPPLIES
CD2014-82	7/20/2014	101100	Cash Operating	Lot Mowing		58.74	MISC OFFICE SUPPLIES
CD2014-82	7/20/2014	101100	Cash Operating	Parks		29.36	MISC OFFICE SUPPLIES
		Total 101100	Cash Operating		0.00	293.68	
CD2014-82	8/4/2014	541430	Electric - St Lights	Street Lights	7,647.74		7/2014 ELECTRICAL SERVICE
		Total 541430	Electric - St Lights		7,647.74	0.00	
CD2014-82	8/4/2014	101100	Cash Operating	Street Lights		7,647.74	7/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	7,647.74	
CD2014-82	8/4/2014	572430	Electric - Parks & Median Signs	Parks	7.59		7/2014 ELECTRICAL SERVICE

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CD2014-82	8/4/2014	101100	Cash Operating	Parks		7.59	7/2014 ELECTRICAL SERVICE
		Total 101100	Cash Operating		0.00	7.59	
Total CD2014-82					7,949.01	7,949.01	
CD2014-83	7/30/2014	217100	FICA Liability	Drainage	525.26		PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	217100	FICA Liability	Parks	186.60		PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	217100	FICA Liability	Mosquito	30.58		PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	217100	FICA Liability	General Government	190.64		PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	217100	FICA Liability	Water	554.32		PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	217100	FICA Liability	Lot Mowing	261.28		PAYROLL TAXES WE 08/01/2014
Total CD2014-83		Total 217100	FICA Liability		1,748.68	0.00	
CD2014-83	7/30/2014	217200	Federal Tax Liability	Drainage	374.61		PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	217200	Federal Tax Liability	Parks	131.00		PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	217200	Federal Tax Liability	Mosquito	20.57		PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	217200	Federal Tax Liability	General Government	165.01		PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	217200	Federal Tax Liability	Water	499.26		PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	217200	Federal Tax Liability	Lot Mowing	191.70		PAYROLL TAXES WE 08/01/2014
Total CD2014-83		Total 217200	Federal Tax Liability		1,382.15	0.00	
CD2014-83	7/30/2014	101100	Cash Operating	Drainage		525.26	PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	101100	Cash Operating	Parks		186.60	PAYROLL TAXES WE 08/01/2014

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CD2014-83	7/30/2014	101100	Cash Operating	Mosquito		30.58	PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	101100	Cash Operating	General Government		190.64	PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	101100	Cash Operating	Water		554.32	PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	101100	Cash Operating	Lot Mowing		261.28	PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	101100	Cash Operating	Drainage		374.61	PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	101100	Cash Operating	Parks		131.00	PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	101100	Cash Operating	Mosquito		20.57	PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	101100	Cash Operating	General Government		165.01	PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	101100	Cash Operating	Water		499.26	PAYROLL TAXES WE 08/01/2014
CD2014-83	7/30/2014	101100	Cash Operating	Lot Mowing		191.70	PAYROLL TAXES WE 08/01/2014
		Total 101100	Cash Operating		0.00	3,130.83	
CD2014-83	7/30/2014	229300	Child Support Payable	Water	66.46		CHILD SUPPORT CASE #0500000666FC28
		Total 229300	Child Support Payable		66.46	0.00	
CD2014-83	7/30/2014	101100	Cash Operating	Water		66.46	CHILD SUPPORT CASE #0500000666FC28
		Total 101100	Cash Operating		0.00	66.46	
Total CD2014-83					3,197.29	3,197.29	
Report Total					39,473.27	39,473.27	

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CR2014-16	7/7/2014	101100	Cash Operating	Lot Mowing	4,259.54		Tax Assessment Deposit
		Total 101100	Cash Operating		4,259.54	0.00	
CR2014-16	7/7/2014	343901	Lot Mowing Assessments	Lot Mowing		4,259.54	Tax Assessment Deposit
		Total 343901	Lot Mowing Assessments		0.00	4,259.54	
CR2014-16	7/7/2014	513318	Tax Collection Fees	Lot Mowing	127.74		Tax Assessment Deposit
		Total 513318	Tax Collection Fees		127.74	0.00	
CR2014-16	7/7/2014	101100	Cash Operating	Lot Mowing		127.74	Tax Assessment Deposit
CR2014-16	7/7/2014	101100	Cash Operating	Parks	0.05		Tax Assessment Deposit
		Total 101100	Cash Operating		0.05	127.74	
CR2014-16	7/7/2014	347200	Parks Assessments	Parks		0.05	Tax Assessment Deposit
		Total 347200	Parks Assessments		0.00	0.05	
CR2014-16	7/7/2014	101100	Cash Operating	Drainage	5,064.65		Tax Assessment Deposit
CR2014-16	7/7/2014	101100	Cash Operating	General Government	4,829.08		Tax Assessment Deposit
CR2014-16	7/7/2014	101100	Cash Operating	Parks	1,413.39		Tax Assessment Deposit
CR2014-16	7/7/2014	101100	Cash Operating	Street Lights	353.35		Tax Assessment Deposit
CR2014-16	7/7/2014	101100	Cash Operating	Mosquito	117.78		Tax Assessment Deposit
		Total 101100	Cash Operating		11,778.25	0.00	
CR2014-16	7/7/2014	319100	Drainage Assessments	Drainage		5,064.65	Tax Assessment Deposit
		Total 319100	Drainage Assessments		0.00	5,064.65	
CR2014-16	7/7/2014	325200	General Govt. Assessments	General Government		4,829.08	Tax Assessment Deposit
		Total 325200	General Govt. Assessments		0.00	4,829.08	
CR2014-16	7/7/2014	347200	Parks Assessments	Parks		1,413.39	Tax Assessment Deposit

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CR2014-16	7/7/2014	Total 347200	Parks Assessments		0.00	1,413.39	
CR2014-16	7/7/2014	343100	St Light Assessments	Street Lights		353.35	Tax Assessment Deposit
		Total 343100	St Light Assessments		0.00	353.35	
CR2014-16	7/7/2014	343900	Mosquito Assessment	Mosquito		117.78	Tax Assessment Deposit
		Total 343900	Mosquito Assessment		0.00	117.78	
CR2014-16	7/7/2014	513318	Tax Collection Fees	Drainage	151.79		Tax Assessment Deposit
CR2014-16	7/7/2014	513318	Tax Collection Fees	General Government	144.73		Tax Assessment Deposit
CR2014-16	7/7/2014	513318	Tax Collection Fees	Parks	42.36		Tax Assessment Deposit
CR2014-16	7/7/2014	513318	Tax Collection Fees	Street Lights	10.59		Tax Assessment Deposit
CR2014-16	7/7/2014	513318	Tax Collection Fees	Mosquito	3.53		Tax Assessment Deposit
		Total 513318	Tax Collection Fees		353.00	0.00	
CR2014-16	7/7/2014	101100	Cash Operating	Drainage		151.79	Tax Assessment Deposit
CR2014-16	7/7/2014	101100	Cash Operating	General Government		144.73	Tax Assessment Deposit
CR2014-16	7/7/2014	101100	Cash Operating	Parks		42.36	Tax Assessment Deposit
CR2014-16	7/7/2014	101100	Cash Operating	Street Lights		10.59	Tax Assessment Deposit
CR2014-16	7/7/2014	101100	Cash Operating	Mosquito		3.53	Tax Assessment Deposit
		Total 101100	Cash Operating		0.00	353.00	
Total CR2014-16					16,518.58	16,518.58	
CR2014-17	7/21/2014	101100	Cash Operating	Drainage	3,588.20		CROP PRODUCTIONS SERVICES REFUND
		Total 101100	Cash Operating		3,588.20	0.00	
CR2014-17	7/21/2014	537520	Chemicals	Drainage		3,588.20	CROP PRODUCTIONS SERVICES REFUND
		Total 537520	Chemicals		0.00	3,588.20	

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
Total CR2014-17					3,588.20	3,588.20	
Report Total					20,106.78	20,106.78	

Spring Lake Improvement District
 Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2014-64	7/1/2014	101100	Cash Operating	General Government	6,190.00		Building Lease FY 2014
JV2014-64	7/1/2014	362100	Building Lease	General Government		6,190.00	Building Lease FY 2014
JV2014-64	7/1/2014	533440	Building Lease	Water	6,190.00		Building Lease FY 2014
JV2014-64	7/1/2014	101100	Cash Operating	Water		6,190.00	Building Lease FY 2014
JV2014-64	7/1/2014	513550	Training and Conferences	General Government	326.30		Posting Corrections
JV2014-64	7/1/2014	513400	Travel	Drainage		326.30	Posting Corrections
JV2014-64	7/1/2014	538526	Shop Tools and Supplies	Drainage	87.68		Posting Corrections
JV2014-64	7/1/2014	538526	Shop Tools and Supplies	General Government		87.68	Posting Corrections
JV2014-64	7/1/2014	538527	Operating Equipment	Drainage	224.88		Posting Corrections
JV2014-64	7/1/2014	538527	Operating Equipment	General Government		224.88	Posting Corrections
JV2014-64	7/1/2014	538466	Maintenance - Vehicle	Drainage	268.69		Posting Corrections
JV2014-64	7/1/2014	538466	Maintenance - Vehicle	General Government		268.69	Posting Corrections
JV2014-61	7/1/2014	538527	Operating Equipment	Mosquito	88.49		Posting Corrections
JV2014-64	7/1/2014	569490	Miscellaneous Expense	Mosquito		88.49	Posting Corrections
Total JV2014-64					13,376.04	13,376.04	
JV2014-69	7/7/2014	533460	Maintenance-Water Plant	Water	51.40		Hudson Pump posting error wrong dept
JV2014-69	7/7/2014	101100	Cash Operating	Water		51.40	Hudson Pump posting error wrong dept
JV2014-69	7/7/2014	101100	Cash Operating	Drainage	51.40		Hudson Pump posting error wrong dept
JV2014-69	7/7/2014	538465	Canal Restoration	Drainage		51.40	Hudson Pump posting error wrong dept
JV2014-69	7/7/2014	538460	Maintenance-Pump Station	Drainage	56.00		Should be posted to Pump Station Maintenance

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2014-69	7/7/2014	538465	Canal Restoration	Drainage		56.00	Should be posted to Pump Station Maintenance
JV2014-69	7/7/2014	514315	Legal	General Government	140.00		David Ramba should be posted to Legal
JV2014-69	7/7/2014	513415	Telephone	General Government		140.00	David Ramba should be posted to Legal
Total JV2014-69					298.80	298.80	
JV2014-70	7/7/2014	101100	Cash Operating	Street Lights	5,651.63		Street Light & Mosquito June 2014
JV2014-70	7/7/2014	349300	St Lights on Water Bill	Street Lights		5,651.63	Street Light & Mosquito June 2014
JV2014-70	7/7/2014	101100	Cash Operating	Mosquito	1,691.67		Street Light & Mosquito June 2014
JV2014-70	7/7/2014	349200	Mosquito on Water Bill	Mosquito		1,691.67	Street Light & Mosquito June 2014
JV2014-70	7/7/2014	207101	Street Lights on Water Bill	Water	5,651.63		Street Light & Mosquito June 2014
JV2014-70	7/7/2014	101100	Cash Operating	Water		5,651.63	Street Light & Mosquito June 2014
JV2014-70	7/7/2014	207102	Mosquito on Water Bill	Water	1,691.67		Street Light & Mosquito June 2014
JV2014-70	7/7/2014	101100	Cash Operating	Water		1,691.67	Street Light & Mosquito June 2014
Total JV2014-70					14,686.60	14,686.60	
JV2014-71	7/31/2014	538466	Maintenance - Vehicle	Drainage	1,075.95		Move expenses to correct gl code
JV2014-71	7/31/2014	538527	Operating Equipment	Drainage	766.18		Move expenses to correct gl code
JV2014-71	7/31/2014	538465	Canal Restoration	Drainage		1,842.13	Move expenses to correct gl code
Total JV2014-71					1,842.13	1,842.13	
Report Total					30,203.57	30,203.57	

