

**MINUTES OF MEETING  
SPRING LAKE IMPROVEMENT DISTRICT**

The Regular meeting of the Board of Supervisors of the Spring Lake Improvement District was held Wednesday, July 8, 2015 at 10:00 a.m. at the District Office, 115 Spring Lake Boulevard, Sebring, Florida.

Present were:

Brian Acker	Chairman
Gary Behrendt	Vice Chairman
Tim McKenna	Secretary

Absent: Asst. Secretaries: Bill Lawens and Arlene Klingbiel

Also present were:

William Nielander	District Attorney
Joe DeCerbo	District Manager
Clay Shrum	Assistant District Manager
Diane Angell	Administrator

Residents & Guests	See "Sign In" Sheet
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**FIRST ORDER OF BUSINESS**

**Roll Call and Pledge**

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

**SECOND ORDER OF BUSINESS**

**Upcoming Meetings/Events/Correspondence**

- A. July 20<sup>th</sup>, SFWMD (Site Visit), Rod Braun, 11:00 a.m.
- B. August 13<sup>th</sup> – 14<sup>th</sup>, FASD Board Meeting, Inn on the Lakes

**THIRD ORDER OF BUSINESS**

**Public Comments – Items not on the agenda**

There being none.

**FOURTH ORDER OF BUSINESS**

**Minutes**

The Board received copies of the minutes from the June 17, 2015 Board meeting for review. There being no further questions.

ON MOTION by Tim McKenna, seconded by Gary Behrendt with all in favor the minutes from the June 17, 2015 Board Meeting were approved.

**FIFTH ORDER OF BUSINESS**

**Financials**

The Board received copies of the financials from June 2015 for review. There being no further questions.

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor the financials from June 2015 were approved.

**SIXTH ORDER OF BUSINESS**

**Treasurer's Report**

**A. Update**

The District received a deposit in the amount of \$59,100 collections for the year as follows: General Fund 86%, Lot Mowing Fund 87% and Village I Parks at 94%.

At the June Meeting the Board made a motion to renew the Line of Credit with Harbor Community Bank with no fees. The Bank needs \$125 processing fee and the loan will be renewable every 5 years.

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor to pay the \$125 processing fee and renew the line of credit with Harbor Community Bank.

**B. Insurance Renewals Resolution 2015-13**

Discussion was held on developing a resolution to give the District Manager the authority to sign these types of renewals. Bill Nielander and Joe will work on this resolution to present to the Board at a future meeting.

ON MOTION BY Gary Behrendt, seconded by Tim McKenna with all in favor Resolution 2015-13 renewing Insurance policies was approved.

**C. FY 2016 2<sup>nd</sup> Draft Budget**

The second draft of the budget was presented for review. Diane reported that the balloon payment for the Boom Mower Lease purchase was added to the second draft.

Discussion was held on Renewal and Replacement and Legal line items. Diane will work on developing a spreadsheet to track renewal and replacement costs to be used in developing the annual budget.

Clay Shrum will be meeting with FRWA next week to discuss rate structures for wastewater commercial accounts.

**SEVENTH ORDER OF BUSINESS**

**Guardian Task Order Updates**

**A. Motion to approve SRF Loan Agreement**

Corbett Alday reviewed the SRF loan agreement document. The loan is for up to 1.8 million with a 0% interest rate.

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor to enter into SRF Loan agreement

**B. Motion to approve DEP Amended Agreement 1**

Corbett Alday reviewed the final amended DEP agreement for the STA project. The funding consists of two \$624,000 319 grants and a \$416,000 legislative appropriation.

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor to approve DEP Amended Agreement 1 for the STA Project.

**EIGHTH ORDER OF BUSINESS**

**Attorney**

**A. Rezoning STA area**

Joe met with County Zoning staff and we will not have to secure a zoning exemption for the waste water treatment site. There are no other zoning issues pertaining to the STA. Joe will be contacting County Engineering relative to vacating the STA platted units and moving density to other areas in Village VII or Fairway Lakes

**B. Land Acquisition Contract**

A contract has been sent to Ms. Francis for the purchase of Lot 38. Closing can be scheduled to take place at the next Board Meeting.

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor to approve the contract with Ms. Francis for the purchase of Lot 38 for \$6500 per acre was approved.

**Resolution 2015-14 Budget Amendment (Francis Lot 38)**

Funds are available in Capital Water Body Construction reserves to make the land acquisition purchase.

ON MOTION by Tim McKenna, seconded by Gary Behrendt with all in favor Resolution 2015-14 moving funds from Capital Water Body Construction to Land Acquisition for the purchase of Lot 38 was approved.

**NINTH ORDER OF BUSINESS**

**Manager**

**A. Resolution 2015-16 Supporting Highlands County LMS**

ON MOTION by Tim McKenna, seconded by Gary Behrendt with all in favor Resolution 2015-16 supporting Highlands County LMS was approved.

**TENTH ORDER OF BUSINESS**

**Working Groups**

**A. Personnel**

**Resolution 2015-15 Professional Development Strategy**

Brian Acker asked that the Resolution be tabled because he felt that we needed to do a market analysis of our personnel costs and to also forecast our personnel costs for the future. He felt that salary increases were too subjective and that there was not enough specificity regarding various licenses, certificates, etc. The Board discussed the option.

ON MOTION by Tim McKenna, seconded by Gary Behrendt with Brian Acker opposed Resolution 2015-15 Professional Development Strategy was approved.

**B. Utilities**

Clay will be working on rates with FRWA.

**C. Parks**

Preparations are being made for the construction of the Pavilion.

**D. Land**

Contract for purchase of Lot 38 should be complete by the August Board Meeting.

**ELEVENTH ORDER OF BUSINESS**

**Supervisor Requests**

Gary said he appreciated the newly formed wastewater department and complimented Matt Thompson on showing a lot of competence in his work.

Tim said the residents will appreciate that the dirt piles on Duane Palmer are being picked up.

**TWELFTH ORDER OF BUSINESS**

**Public Comments**

There being none.

**THIRTEENTH ORDER OF BUSINESS**

**Next Meeting**

The next Board Meeting will be held on Wednesday, August 12, 2015 @ 10:00 a.m. (Public Hearing FY 2016 Budget)

**FOURTEENTH ORDER OF BUSINESS**

**Adjournment**

ON MOTION by Tim McKenna, seconded by Gary Behrendt  
with all in favor the meeting adjourned at 12:15 p.m.

  
\_\_\_\_\_  
Brian Acker, Chairman

  
\_\_\_\_\_  
Tim McKenna Secretary

# SpringLake

Board of Supervisors  
Meeting Agenda  
July 8, 2015  
10:00 a.m. District Offices

1. Call to order and pledge Chairman Acker
2. Upcoming Meetings/Events/Correspondence Chairman Acker
  - A. July 20<sup>th</sup>, SFWMD (Site Visit), Rod Braun, 11:00 a.m.
  - B. August 13<sup>th</sup> – 14<sup>th</sup>, FASD Board Meeting, Inn on the Lakes
3. Public Comments – Items not on the agenda Chairman Acker
4. Minutes Chairman Acker
  - A. Approval of June 17, 2015 Minutes
5. Financials Chairman Acker
  - A. Approval of June 2015 Financials
6. Treasurer's Report Diane Angell
  - A. Update
  - B. Insurance Renewals Resolution 2015-13
  - C. FY'16 2<sup>nd</sup> Draft of Budget
7. Guardian Task Order Updates Corbett Alday
  - A. Motion to approve SRF Loan Agreement
  - B. Motion to approve DEP Amended Agreement
8. Attorney Bill Nielander
  - Rezoning STA area
9. Manager Joe DeCerbo
  - Resolution 2015-16 Supporting Highlands County LMS
10. Working Groups
  - A. Personnel
    - Resolution 2015-15 Professional Development Strategy
  - B. Utilities
  - C. Parks
  - D. Land
    - Resolution 2015-14 Budget Amendment (Francis Lot 38)
11. Supervisor Requests
12. Public Comments
13. Next Meeting
  - Wednesday, August 12, 2015 @ 10:00 a.m. (Public Hearing FY'16 Budget)
14. Motion to Adjourn

BOARD MEETING  
WEDNESDAY  
July 8, 2015

PLEASE SIGN IN

NAME	ADDRESS
LEON VAN	801 HOLLY DR.
Libby Maxwell	



**RESOLUTION 2015-13**  
**Insurance Policies**  
**Wednesday, July 8, 2015**

**A resolution to approve the renewals of insurance policies for the District**

**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 District annually renews insurance coverages and;**

**WHEREAS, the District Manager has monitored and reviewed said coverages**

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

**The SLID Board of Supervisors approves the insurance renewals for General Liability (PRIA); Workmen's Compensation (PGIT); and Health Insurance (United Health Care) according to the attached Exhibit "A"**

Spring Lake Improvement District

By: 

\_\_\_\_\_  
Brian Aecker, Chairman

Attest:

By: 

\_\_\_\_\_  
Tim McKenna, Secretary

SPRING LAKE IMPROVEMENT DISTRICT  
 EXECUTIVE SUMMARY OF GROUP HEALTH PLAN QUOTES  
 AUGUST 1, 2016 - JULY 31, 2016

UNITED HEALTH CARE  
 PROPOSAL  
 CHARGE PLUS RVU H.S.A.  
 Network

UNITED HEALTH CARE PROPOSAL CHARGE PLUS RVU H.S.A. Network	UNITED HEALTH CARE PROPOSAL CHARGE BVM H.S.A. Network	UNITED HEALTH CARE PROPOSAL CHARGE BVM H.S.A. Calendar	UNITED HEALTH CARE PROPOSAL CHARGE BVM H.S.A. Calendar
\$5,000 (\$10,000 Family) Calendar 0% Yes Yes Yes	\$3,500 (\$7,000 Family) Calendar 30% Yes Yes Yes	\$2,000 (\$5,000 Family) Calendar 20% Yes Yes Yes	\$5,000 (\$10,000 Family) Calendar 20% Yes Yes Yes
\$6,400 (\$12,800 Family)	\$6,400 (\$12,800 Family)	\$4,200 (\$8,300 Family)	\$5,000 (\$10,000 Family)
\$15 + Deductible \$39 + Deductible \$15 + Deductible	Deductible + Coinsurance Deductible + Coinsurance Deductible + Coinsurance	Deductible + Coinsurance Deductible + Coinsurance Deductible + Coinsurance	Deductible + Coinsurance Deductible + Coinsurance Deductible + Coinsurance
Deductible Deductible \$75 + Deductible Deductible Deductible	Deductible + Coinsurance Deductible + Coinsurance Deductible + Coinsurance Deductible + Coinsurance	Deductible + Coinsurance Deductible + Coinsurance Deductible + Coinsurance Deductible + Coinsurance	Deductible + Coinsurance Deductible + Coinsurance Deductible + Coinsurance Deductible + Coinsurance
Deductible Deductible	Deductible + Coinsurance Deductible + Coinsurance	Deductible + Coinsurance Deductible + Coinsurance	Deductible + Coinsurance Deductible + Coinsurance
\$0	\$0	\$0	\$0
N/A \$10 \$35 \$60 N/A	N/A 30% Coinsurance 30% Coinsurance 30% Coinsurance N/A	N/A \$10 \$35 \$60 N/A	N/A \$15 \$45 \$85 N/A
2.5% Copay (90 day supply)	2.5% Copay (90 day supply)	2.5% Copay (90 day supply)	3% Copay (90 day supply)
Unlimited Non-Network \$5,000 (\$10,000 Family) \$10,000 (\$20,000 Family) N/A	Unlimited Non-Network \$7,000 (\$14,000 Family) \$12,000 (\$24,000 Family) N/A	Unlimited Non-Network N/A N/A N/A	Unlimited Non-Network N/A N/A N/A
480.89 961.78 888.65 1,370.54	483.41 966.82 912.61 1,406.22	594.82 1,189.64 1,100.42 1,695.24	RENEWAL 567.03 1,213.44 1,088.98 1,502.91
\$5,771	\$5,921	\$7,138	\$6,804
\$89,248 \$60,000 \$129,248	\$93,000 \$42,000 \$135,000	\$65,004 \$30,000 \$95,004	\$67,682 \$30,000 \$97,682
Rate Decrease = 4% Combined Annual Total Rate Increase = 28%	Rate Decrease = 3% Combined Annual Total Rate Increase = 9%	Rate Increase = 16% Combined Annual Total Rate Increase = 8%	Rate Increase = 11% Combined Annual Total Rate Increase = 9%
ESTIMATED MONTHLY PREMIUMS			
ESTIMATED ANNUAL PREMIUMS			
H.S.A. ACCOUNT:			
COMBINED ANNUAL TOTAL:			

Rates subject to final underwriting & enrollment

- 12 Employee Only
- 0 Employee + Spouse
- 0 Employee + Child(ren)
- 0 Family
- 12 Total

ANNUALIZED PREMIUMS ARE BASED  
 ON CURRENT CENSUS OF:

SPRING LAKE IMPROVEMENT DISTRICT  
 EXECUTIVE SUMMARY OF GROUP LIFE & AD&D PLANS  
 AUGUST 1, 2015 - JULY 31, 2016

	UNITED HEALTH CARE CURRENT / RENEWAL				THE HARTFORD PROPOSED				METLIFE PROPOSED			
	UNITS/ VOLUME	RATE	PREMIUM	UNITS/ VOLUME	RATE	PREMIUM	UNITS/ VOLUME	RATE	PREMIUM	UNITS/ VOLUME	RATE	PREMIUM
LIFE	582,500	0.290	168.93	582,500	0.202	117.67	582,500	0.256	149.12			
AD&D	582,500	0.030	17.48	582,500	0.027	15.73	582,500	0.016	9.32			
MONTHLY TOTAL			\$186			\$133			\$158			
ANNUAL TOTAL			\$2,237			\$1,601			\$1,901			
BENEFIT: MINIMUM BENEFIT: MAXIMUM BENEFIT: GUARANTEE ISSUE EMPLOYER CONTRIBUTION: PARTICIPATION REQUIREMENT: RATE GUARANTEE:	\$50,000 \$50,000 \$50,000 \$50,000 100% 100% 1 Year			\$50,000 \$50,000 \$50,000 \$50,000 100% 100% 2 Years			\$50,000 \$50,000 \$50,000 \$50,000 100% 100% 1 Year					
REDUCTION SCHEDULE:	to 65% at age 65 to 50% at age 70			35% at age 65 50% of original amount at age 70			35% at age 65 50% at age 70					
NOTES: WAIVER OF PREMIUM: CONVERSION: ACCELERATED DEATH BENEFIT: SEATBELT/SAFE DRIVER:	Included Included Included Included	No Rate Change		Included Included Included			Included Included Included Included		Rate Decrease = -30%    Rate Decrease = -12%			

Covered Party: Spring Lake Improvement  
 Effective Date: 10/1/2014



LINE OF COVERAGE	2014/2015			2015/16		
	LIMIT	DEDUCTIBLE/SIR	ANNUAL PREM	LIMIT	DEDUCTIBLE/SIR	ANNUAL PREM
<b>Property:</b>						
Preferred Gov't Ins Trust						
Buildings & Contents	\$ 7,200,160	\$ 5,000	\$ 32,630	\$ 7,405,000	\$ 5,000	\$ 33,558
Equipment Breakdown	\$ 7,200,160	\$ 5,000		\$ 7,200,160	\$ 5,000	
Flood	\$ 1,000,000	\$ 5,000		\$ 1,000,000	\$ 5,000	
Earthquake	\$ -	\$ -		\$ -	\$ -	
TRIA	\$ -	\$ -		\$ -	\$ -	
Windstorm		3%/\$20,000			3%/\$20,000	
Accounts Receivable	\$ 250,000	\$ 5,000		\$ 250,000	\$ 5,000	
Additional Expense	\$ 100,000	\$ 5,000		\$ 100,000	\$ 5,000	
Business Income	\$ 50,000	\$ -		\$ 50,000	\$ -	
E&O	\$ 250,000	\$ 5,000		\$ 250,000	\$ 5,000	
Demolition & ICC	\$ 500,000	\$ 5,000		\$ 500,000	\$ 5,000	
Communications Equipment	\$ -	\$ -		\$ -	\$ -	
Mobile Equipment	\$ 690,883	\$ 1,000	\$ 3,360	\$ 690,883	\$ 1,000	\$ 3,360
EDP	\$ 50,000	\$ 1,000		\$ 50,000	\$ 1,000	
Emergency Services Portable Equip	\$ -	\$ -		\$ -	\$ -	
Fine Arts	\$ -	\$ -		\$ -	\$ -	
Other Inland Marine	\$ -	\$ -		\$ -	\$ -	
Rented Borrowed Leased Equipment	\$ -	\$ -		\$ -	\$ -	
Valuable Papers	\$ -	\$ -		\$ -	\$ -	
Watercraft	\$ 5,859	\$ 1,000		\$ 5,859	\$ 1,000	
		Sub-Total	\$ 35,990		Sub-Total	\$ 36,918
<b>Crime:</b>						
Preferred Gov't Ins Trust						
Employee Dishonesty	\$ 50,000	\$ 1,000	\$ 1,000	\$ 50,000	\$ 1,000	\$ 1,000
Theft, Disappearance & Destruction In/Out	\$ 50,000	\$ 1,000		\$ 50,000	\$ 1,000	
Funds Transfer	\$ 50,000	\$ 1,000		\$ 50,000	\$ 1,000	
Computer Fraud	\$ 50,000	\$ 1,000		\$ 50,000	\$ 1,000	
Forgery/Alterations	\$ 50,000	\$ 1,000		\$ 50,000	\$ 1,000	
		Sub-Total	\$ 1,000		Sub-Total	\$ 1,000
<b>General Liability:</b>						
Preferred Gov't Ins Trust						
General Liability	\$ 2,000,000	\$ -	\$ 7,353	\$ 2,000,000	\$ -	\$ 7,353
Employee Benefits	\$ 2,000,000	\$ -	Included	\$ 2,000,000	\$ -	Included
		Sub-Total	\$ 7,353		Sub-Total	\$ 7,353

This proposal is intended to give a brief overview. Higher limits may be available. Please refer to coverage forms for complete details regarding definition of terms, exclusions and limitations.

2014/2015		2015/16	
LINE OF COVERAGE	LIMIT	DEDUCTIBLE/SIR	ANNUAL PREM
<b>Automobile</b>			
Preferred Gov't Ins Trust			
Auto Liability	\$ 2,000,000	\$ -	\$ 3,063
	rejected		
Collision	Symbol 2,8	1,000	2,630
Hired Physical Damage	\$ 35,000	\$ 1,000	
Medical Payments	None		
		Sub-Total	\$ 5,693
<b>Public Officials</b>			
Preferred Gov't Ins Trust			
Public Officials Liability	4,000,000/4,000,000	\$ 10,000	\$ 9,364
Employment Practices Liability	4,000,000/4,000,000	\$ 10,000	Included
		Sub-Total	\$ 9,364
<b>Workers Compensation</b>			
Preferred Gov't Ins Trust			
		14/15 Payroll: \$604,560	
		Experience Mod: .80	
Workers' Compensation	Statutory	\$ -	\$ 19,442
Employers Liability	\$1m/\$1m/\$1m	\$ -	
		Sub-Total	\$ 19,442
<b>TOTAL PREMIUM</b>			\$ 79,770

This proposal is intended to give a brief overview. Higher limits may be available. Please refer to coverage forms for complete details regarding definition of terms, exclusions and limitations.

**RESOLUTION 2015-14**  
**Fiscal Year 2015 Budget Amendment**  
**Wednesday, July 8, 2015**

**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 2014-2015, and;

**WHEREAS**, Section 10.02.06 of the District Financial Policies directs the Administrator to prepare budget amendments, and;

**WHEREAS**, the Board desires to move funds from Capital Water Body Construction to Land Acquisition for purchase Lot 38, Block A, Fairway Lakes.

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

1. The Fiscal Year 2015 Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 8th day of July 2015 and shall be reflected in the monthly and fiscal year end 9-30-2015 Financial Statements and Audit Report of the District.

Spring Lake Improvement District

By: 

\_\_\_\_\_  
Brian Acker, Chairman

Attest:

By: 

\_\_\_\_\_  
Tim McKenna, Secretary

Exhibit "A"

Move

\$20,000 from Capital Water Body Construction reserves 101704 to

General Fund Land Acquisition 538610

For Purchase of Lot 38, Block A, Fairway Lakes

RESOLUTION 2015-15  
Professional Development Strategy  
Wednesday, July 8, 2015

**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 (hereinafter "Charter"), 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 and;

**WHEREAS**, pursuant to said authority the "District" updated the comprehensive Professional Development Strategy and;

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

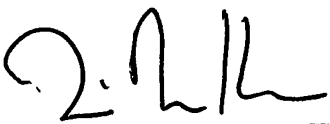
**RESOLVED BY THE BOARD OF SUPERVISORS OF THE SPRING LAKE IMPROVEMENT DISTRICT, HIGHLANDS COUNTY, FLORIDA TO ADOPT THE UPDATED PROFESSIONAL DEVELOPMENT STRATEGY THRU FISCAL YEAR 2018.**

The attached Professional Development Strategy "Exhibit A" will become effective this 8<sup>th</sup> day of July, 2015.

Spring Lake Improvement District

By:   
Brian Acker, Chairman

Attest:

By:   
Tim McKenna, Secretary



## 2015 Professional Development Strategy

The District's first PDS was conducted in the winter of 2006 and became effective in early 2007. At that time the District had hired its first on-site District Manager and this process was immediately instituted. After the original study was conducted there were numerous holes that had to be filled throughout the line staff. A complete copy of the study conducted October 13-20, 2006 is available by request.

The most glaring discrepancy in the study involved the salaries and wages between administrative personnel and line staff. At the time of the study 63% of the total personnel budget for the District went to Administration, and 37% to line staff. Over the next several years a job function system was instituted and line staff members began to receive a more equitable share of the personnel budget while at the same time given the opportunity to advance themselves thru training and acquiring additional licenses and certifications.

Job descriptions were changing as a result of the job function process, cross training was instituted, an improved evaluation system was put in place, and a salary administration program was instituted for the various positions. Thru a Salary and Benefits Profile Report the District Manager sat down with each employee at the start of the year to review their job functions and the Profile.

The 2012 PDS that was conducted showed a very positive movement in the process, especially as it related to the number of licenses and certifications that our staff acquired, and the positive affect of cross training. There were five areas of need identified in this 2012 study: re-visit all job descriptions and job functions; revise the employee policies and procedures handbook; update the Salary Administration Program (SAP); continue the personnel training and development opportunities; begin the succession planning process. All but the last item, succession planning, was addressed. As we enter the next three year phase of the PDS the Board of Supervisors will need to engage themselves in looking to the future and visioning how this District will be staffed and managed after the Manager's current contract ends in May of 2016.

Administrative costs in the 2006 District budget included a Management Company, an on-site District Superintendent, an accountant, a recording secretary, an administrator, and an administrative assistant. The total cost for those positions came to \$192,245. The current Administrative costs are \$200,494, an increase of just over \$8,000 over a 9 year period. Today, the total District budget for administrative personnel has been lowered to 46%, compared to 63% in 2006, and line staff has been increased from 37% in 2006 to 54%. This is an example of the positive impact a SAP has on an organization. You will see in some of the other data that has been provided for you the affect this has had on the individual positions.

The 2015 PDS interviews began in October of 2014 and due to the hospitalization of the Manager they were not completed until late January of 2015. There were no glaring issues or problems cited that could not be managed, and some of the comments and ideas have actually improved supervision and oversight already. As an example, with Clay heavily involved in the waste water change over to the District, and Randy heavily involved in the drainage projects on the golf course, supervision changes needed to occur. The Manager met with personnel who are responsible for Aquatic Spraying, Levee and Pump station oversight, and Parks and Facilities. These employees went thru individualized organizational planning for their departments, revised and updated their job functions, developed new reporting procedures for their job functions, and are now reporting to the District Manager. While Clay and Randy can still utilize these staff members for other tasks, when needed, they report and are accountable to the Manager. Given the system that is now in place, and the oversight needed, less functions will fall thru the crack as they are monitored by the Manager.

As you will note in the PDS section labeled Identified Areas of Need, several areas are simply carryover items from the last PDS. Succession Planning is still the number one area of need the Board has to address. Also enclosed for your review is a briefing on Succession Planning that was prepared for the Board on March 16, 2011.

Budgets and personnel costs clearly reflect that residents have not had to pay increased taxes for the Administration of the District; they pay for direct services. Compared to other units of government in our area and other Special Districts, we do not have an Administrative overload nor have to rely on a large number of consultants. Our staff from top to bottom remains Efficient-Effective-Economical in carrying out the functions of the District.

# **A Professional Development Strategy Process Spring Lake Improvement District Sebring, Florida**

**Conducted by Joe DeCerbo, District Manager  
October 2014 – January 2015**

## **INTRODUCTION**

Whether you are a private or public corporation, a non-profit entity, or a unit of government, there are six stages of Organizational Development that must be continually evaluated, refined, and acted upon. These stages include: Personnel; Board; Finances; Facilities; Programs and Services; and Marketing. When organizations are staging themselves for an Organizational Development planning process, each of these areas must be worked on individually.

The ability to define, plan, develop, and maintain a skilled and competent future workforce that meets the strategic needs of your organization is one of the most urgent challenges facing organizations today; especially units of government. It is imperative to build a plan to meet future workforce needs and thereby create a deliberate alignment of human resource and business systems. This, in turn, enables more efficient and effective utilization of the existing workforce while working to increase future workforce capacity in meeting the strategic goals of the organization.

Unless an organization knows what people they have in place; their strengths and challenges; their potential for professional growth; and their willingness to participate on a Team, all the other areas of Organizational Development will be negatively affected. The first District study was conducted in 2006-07 followed by minor updates and revisions; in 2011 another PDS was conducted. This is the third in-depth study conducted for the District.

## **BACKGROUND**

A memo was included in the paychecks to all staff in late September 2014 outlining the process to be used for the study. Employees were given a window of dates that they could be called in for their interviews. The interviews began in mid-October and concluded in late January. All interviews were conducted in the Managers office or the Shop and lasted between 20-30 minutes each. After the interviews a conversation was held with Supervisor Arlene Klingbiel, who is assisting on the Personnel Working Group, to discuss and outline a chart of work. It was agreed that the Manager would write the report and the Working Group would discuss any revisions to job descriptions; job functions; salary administration; and succession planning. An update will be presented to the Board for discussion and approval.

## **PROCESS**

The first stage of the study involved face to face, personal and confidential interviews with all full time staff. A designed questionnaire was used to determine key components that will be part of the summary report. This report references numerous comments and observations, but no names are directly credited to those statements. Additionally, the annual salary and benefits profile for each individual was reviewed and presented to each employee.

**The following individuals were interviewed:**

<b>Clay Shrum</b>	<b>Diane Angell</b>	<b>Wendi Allison</b>	<b>Randy Nelson</b>
<b>John Laiosa</b>	<b>Matt Thompson</b>	<b>Josh Nolen</b>	<b>Tony Pyley</b>
<b>Brian Patrick</b>	<b>JR Clarke</b>	<b>Tyler Sapp</b>	<b>Robert Hill</b>

**The above individuals, along with the Manager, represent nearly 100 years of service to SLID**

<b>0-5 years</b>	<b>5 Individuals</b>	<b>('11 was 6)</b>
<b>6-10</b>	<b>3</b>	<b>2</b>
<b>11-15</b>	<b>2</b>	<b>2</b>
<b>16-20</b>	<b>0</b>	<b>1</b>
<b>Over 20</b>	<b>2</b>	<b>1</b>

- Master's Degree 1**
- Bachelor's Degree 1**
- Certified District Manager Certification 2**
- Class A Water License 1 (one in process)**
- Mechanic Certification 1**
- Water Distribution Certifications 2 (1 in process)**
- Aquatic Spraying Licenses 3**
- Hazardous Waste Certification 3**
- CPR 10**
- Personnel Legal Compliance Certification 1**
- Notaries 1**
- Government Finance Accounting 1**
- SAGE Accounting 1**
- Staff with multiple in-service training credits 12**

**This data will be relevant later in this report when we discuss Human Capital Strategic Alignment for the organization that will address training, mentoring, and succession planning options for the District to consider.**

**The interview questions included, but were not limited to: what people liked best and least about their jobs; things they would change and never change; what were their best skills; what was needed to do a better job; where they saw themselves in three years; discussion about the SLID employee handbook; their job description; job functions; the supervision they receive; changes they would like to see in their supervision; feelings about the people they work with; and any feelings and comments they wanted to share.**

**The environment for the interviews was very conducive for open and honest conversation and was held without interruption. Staff was given a briefing about the interviews and was prepared for the session. All staff members willingly participated in dialogue, and were very cooperative throughout the process.**

## Interview Synopsis

### **WHAT DO YOU LIKE BEST ABOUT YOUR JOB?**

Working with a good group of people was high with most everyone. Staff liked the diversity of work, the security and independence they felt, and pride in the work they do.

### **WHAT DO YOU LIKE LEAST ABOUT YOUR JOB?**

The majority of staff could not come up with anything they really did not like, other than some mundane and tedious examples of: recording minutes; digging holes; lack of diagnostic info for mechanical problems; and a few people who felt "out of the loop." A number of staff did say that residential complaints were difficult to deal with.

### **WHAT IS THE ONE THING YOU WOULD LIKE TO CHANGE ABOUT YOUR JOB?**

The majority of staff would not change anything; they are happy with the way things are. It was very encouraging to hear a number of people state that they wanted more responsibility and were willing to have more accountability go with those responsibilities (aquatics; purchasing; cross department work)

### **WHAT IS THE ONE THING YOU WOULD NEVER CHANGE ABOUT YOUR JOB?**

Diversity of work activities rated very high with most people. Having specific job functions yet being able to get involved in special projects or emergency situations is important to people. The hours of work, supervision, and mechanical interests were noted by several staff.

### **WHAT DO YOU CONSIDER YOUR BEST SKILL?**

A wide range of skills were noted by staff: construction; mechanical; mowing; running heavy equipment; working with their hands; details; trouble shooting; problem solving; handling complaints; computer and data collection. The diversity of skills matches the diversity of the people we have on staff, a large plus for the District.

### **WHAT DO YOU NEED HELP WITH TO DO YOUR JOB BETTER?**

A common thread among all interviewed was the desire for more learning and training: CEU's; storm water certification; water distribution licenses; GED; training for personnel compliance certification; aquatic spraying certification; heavy equipment training; communication and writing; Associate Degree. There were no comments about salary or benefits.

### **WHERE DO YOU SEE YOURSELF IN THREE YEARS?**

Every person saw themselves still working for the District, with more than half hoping for additional responsibilities. Several voiced a strong interest in moving to the water department.

### **WHEN WAS THE LAST TIME YOU REFERRED TO THE PERSONNEL HANDBOOK?**

More than half the staff had not referred to the handbook from the time it was presented to them. Four people looked at it within the last month, and one just the previous week. Those who referred to it needed information on vacation, bereavement, insurance, and a general review. All questions were satisfactorily answered in the handbook.

### **HOW SATISFIED ARE YOU WITH YOUR SUPERVISION?**

Satisfied 6 people O.K. 4

### **WHAT CHANGES IN YOUR SUPERVISION WOULD YOU LIKE TO SEE?**

No one suggested a change; several wanted to be kept in the loop more. Felt they were being held accountable but did not have any input into purchasing or action plans.

**WHAT EQUIPMENT CAN YOU OPERATE OR OVERSEE? (Does not include office personnel)**

Almost everyone can effectively operate the mowers, motrim, back hoe, dump truck, and mosquito sprayer. Several people can do welding and construction projects, almost all have done water turn on and turn off, and several can oversee the pump station. Four to five people can effectively operate the new track hoe.

**WHEN WAS THE LAST TIME YOU LOOKED AT YOUR JOB DESCRIPTION AND JOB FUNCTIONS?**

Within the last month 2 During the past year 3 Not sure I have seen one 5

**DESCRIBE YOUR OVERALL FEELINGS ABOUT SLID, YOUR JOB HERE, OR ANY OTHER COMMENTS AND REFLECTIONS YOU WOULD LIKE TO MAKE:**

Good direction (4)

I like it here (6)

Our mechanic is exceptional but not appreciated (2)

I want to move up (2)

Wish Board and residents knew our jobs (4)

Need more responsibilities and accountability (3)

I want to help order supplies that I need for my job functions

Nobody asks my opinion on what I need for my area of responsibility

**INTERVIEW SUMMARY:**

The "culture" of our District is vastly improved from 3-4 years ago and has especially changed in the last 18 months. The people we have in place not only form a solid foundation for the District but are experienced and capable to assume more responsibilities and accountability; two necessary cornerstones for professional development and succession planning. They are truly working as a TEAM and understand our future personnel needs.

## INTERVIEW RESPONSES

### What do you like BEST about your job?

- \*Running Equipment and working on drainage projects
- \*Day to day challenges are always different
- \*I feel good about the day to day accomplishments and the people I work with
- \*I like our staff and the communication we have with each other
- \*I like the freedom and autonomy of being outside
- \*The hours and schedule are perfect for me
- \*I love everything about it
- \*I like the variety of work and the people I work with
- \*I like being able to do a lot of different things
- \*Independence
- \*No one babysits me and I get to do my job
- \*I love my job

### What do you like LEAST about your job?

- \*Too much favoritism; lack of authority regarding discipline
- \*Paperwork
- \*Employee bickering
- \*Certain written reports I am responsible for
- \*Interaction with certain Board members and problem residents
- \*Responding to problems late at night
- \*Not having control over the plans that I make; my bosses always change their minds
- \*Lunch time is too short
- \*Attitude of certain people who get to wear whatever they want and are not disciplined; favoritism
- \*I don't like the assignments I get every once in a while with the water dept.
- \*Bosses are wishy washy and don't supervise everybody the same way
- \*Too much favoritism
- \*Rules should apply to everybody and my bosses show favoritism
- \*Watching people stand around and waiting to clock in or out

### What is the one thing you would like to change about your job?

- \*Not having to watch so much favoritism and the lack of discipline
- \*There is still a separation between water and field
- \*Less involvement with finances
- \*More quality staff to rely on for my department
- \*I would like more authority and accountability
- \*Let me operate equipment on the job site
- \*Duties other than just a tractor
- \*I am really satisfied with everything (3)
- \*I would like more seat time on the equipment, especially the Track Hoe

**What is the one thing you would never change about your job?**

- \*Flexibility; diversity; independence (5)
- \*Multi-tasking
- \*Being outside
- \*Helping all departments
- \*Nothing
- \*The people I work with
- \*Freedom to get my job done

**What do you consider your best skill?**

- \*Rapid response to problems and situations
- \*Equipment operator (3)
- \*I am efficient
- \*Hands on projects
- \*Job accountability and completeness
- \*Mowing
- \*Aquatic Spraying
- \*Mechanical
- \*Problem solver

**What do you need help with to do your job better?**

- \*More authority over the people assigned to work with me
- \*Additional equipment (2)
- \*Competent support for projects I need help with
- \*Time management and prioritizing
- \*Include me in developing the budget for my job responsibilities
- \*Classes and training, especially to get a water distribution license
- \*A tutor for reading
- \*More involvement in developing my job functions
- \*Tools and drill bits

**Where do you see yourself in three years?**

- \*Still here, but with a water plant license
- \*I would like to become a manager and supervise people
- \*At SLID (4)
- \*Overseeing more District activities
- \*Supervisor of Aquatic Spraying
- \*Having a distribution license and supervisory responsibilities
- \*Having an Aquatics license
- \*I would like more drainage responsibilities, doing aquatic spraying, and helping the water department

**When was the last time you referred to the Personnel Handbook? Why? Got the Answer?**

Last week	General Info	Yes
2 months	Bereavement	Yes
2 weeks	Job Qualifications	Yes
Year ago	Holidays	Yes
When I started (2)		
2 weeks	Medical Benefits	Yes
2 months	Time off policies	Yes
6 months	Sick time	Yes
6 months	Safety meetings	Yes
3 months	Treating people equally	No



**How satisfied are you with your Supervision?**

- \*Not too much; I do not get support
- \*Very (2)
- \*Good at times; wishy washy at other times
- \*Fair
- \*Fair; don't like the favoritism
- \*O.K. (2)
- \*I am not
- \*Kind of satisfied; they need to learn how to be consistent and stopped changing their minds all the time
- \*Not sure; they always talk about what things are getting ignored and then don't follow up with the right person

**What changes in Supervision would you like to see?**

- \*More support
- \*Just leave me alone to do my job and stop the nitpicking
- \*None (3)
- \*Stop ignoring me when I have an issue
- \*Do our planning together on a regular basis. Help us more; the squeaky wheel should not always get the grease
- \*Less
- \*Need more sharing
- \*Help us more; rules are for everybody. Don't chew me out in front of others; treat me like a man
- \*Staff needs more input into work plans
- \*I asked to work on a piece of equipment and was told I didn't need to learn; a boss should not say that

**What equipment can you operate and oversee?**

- \*Everything (7)
- \*Mowers, Back Hoe, Dump Truck (3)

**When was the last time you looked at your job description and job functions?**

- \*When hired (2)
- \*A year ago (3)
- \*Two months (2)
- \*Nine months
- \*Last month
- \*Two weeks ago
- \*Last week

**Here is a copy; what should be changed, revised, deleted, or added?**

- \*Nothing should change (4)
- \*Add Wastewater (2)
- \*Add Water Distribution
- \*Include "seat time" on equipment
- \*Add mosquito/water dept. support
- \*Oversee other staff performing aquatic spraying
- \*Add drainage, water emergency, and mosquito

**Describe your overall feelings about the District; your job here; the community; ideas you would like to share; and any other comments or opinions.**

- \*I like the community and my job. I would like to make a Rake for the back hoe to help with grass in the canal (2)**
- \*All is well except for the supervisor issue**
- \*More signs are needed in ACP and either a fence or rocks to stop the airboats coming in**
- \*Nice to work with people I enjoy**
- \*No comments (3)**
- \*Uniform policy and time clock abuses are not controlled (2)**
- \*Back of new maintenance building is a junk pile and across the street needs cleaning up**
- \*This is a good community and a great place to work**
- \*A policy is needed to address chewing tobacco; it gets spit all over the shop, trucks, everywhere. Looks bad**
- \*Discipline and oversight is not consistent**
- \*Lots of cell phone abuses while working**
- \*Work hours are being abused in the morning, at lunch, and at the end of the day. Not fair to me and others**
- \*I thought equipment was supposed to be ready when you came to work; not being done this way. People are getting gas, cleaning mowers, sharpening blades, and everything else to waste time in the morning**
- \*Not everyone helps keep the kitchen and bathrooms clean**

## IDENTIFIED AREAS OF NEED

### JOB DESCRIPTIONS AND JOB FUNCTIONS:

Since the last PDS in 2011 the job function program has greatly enhanced our ability to review and redirect functions to ensure effectiveness, efficiency, and economy. It is apparent from the interviews that we must continue to review job descriptions and functions with all of our employees. While this has been a good management tool, *employee Supervisors will need to bring the system closer to the line staff workers by involving them more on an on-going basis.*

### EMPLOYEE HANDBOOK:

Having gone thru an extensive review by the Board of Supervisors in the summer of 2011 there are only a few items that need to be revised or added. The bigger task is *ensuring that staff views this as a working document and refers to it more often than has been noted in this study.*

### SALARY ADMINISTRATION PROGRAM:

There have been 2 three year cycles for the SAP and it has worked very well. A new three year SAP has been included for *Fiscal Years 2016 thru 2018.*

### SUCCESSION PLANNING:

Succession planning is a process for identifying and developing internal personnel with the potential to fill key or critical organizational positions. It ensures the availability of experienced and capable employees that are prepared to assume these roles as they become available. Sound succession planning accelerates the transition of qualified employees from individual contributors to managers and leaders. Succession planning:

- \*Prepares current employees to undertake key roles
- \*Develops talent and long term growth
- \*Improves workforce capabilities and overall performance
- \*Improves employee commitment and therefore retention
- \*Meets the career development requirements of existing employees
- \*Improves support to employees throughout their employment
- \*Counters the increasing difficulty of recruiting employees externally
- \*Focuses on leadership continuity and improved knowledge sharing
- \*Provides more effective monitoring and tracking of employee proficiency levels and skill gaps

Cross training, licensing, and certifications have established a very good core group of employees who can do a variety of jobs and move in to new roles. *The District Manager's contract ends in May of 2016 and the Board of Supervisors need to address both the future role of the current Manager and a plan for succession.*

**Spring Lake Improvement District  
Comparative Personnel Costs 2010/2014**

	<b>Wages</b>	<b>Taxes</b>	<b>WC</b>	<b>Health</b>	<b>Pension</b>	<b>Total</b>
<b>Drainage</b>						
2010	\$ 201,093	\$ 15,387	\$ 6,088	\$ 31,041	\$ 8,124	<b>\$ 261,734</b>
2014	\$ 179,875	\$ 13,760	\$ 5,664	\$ 29,322	\$ 9,348	<b>\$ 237,970</b>
<b>General Govt.</b>						
2010	\$ 27,610	\$ 2,113	\$ 752	\$ 4,687	\$ 1,174	<b>\$ 36,336</b>
2014	\$ 62,212	\$ 4,759	\$ 1,959	\$ 10,141	\$ 3,733	<b>\$ 82,804</b>
<b>Parks</b>						
2010	\$ 32,705	\$ 2,502	\$ 992	\$ 5,109	\$ 1,330	<b>\$ 42,638</b>
2014	\$ 60,856	\$ 4,656	\$ 1,916	\$ 9,920	\$ 798	<b>\$ 78,147</b>
<b>Mosquito</b>						
2010	\$ 919	\$ 66	\$ 19	\$ 144	\$ 37	<b>\$ 1,186</b>
2014	\$ 5,482	\$ 419	\$ 173	\$ 894	\$ 67	<b>\$ 7,034</b>
<b>General Fund Combined</b>						
2010	\$ 262,327	\$ 20,068	\$ 7,852	\$ 40,981	\$ 10,665	<b>\$ 341,893</b>
2014	\$ 308,425	\$ 23,595	\$ 9,712	\$ 50,278	\$ 13,946	<b>\$ 405,955</b>
<b>Water Fund</b>						
2010	\$ 152,671	\$ 11,657	\$ 4,632	\$ 23,807	\$ 6,196	<b>\$ 198,962</b>
2014	\$ 174,330	\$ 13,375	\$ 5,506	\$ 28,502	\$ 9,839	<b>\$ 231,551</b>
<b>Lot Mowing Fund</b>						
2010	\$ 46,954	\$ 3,463	\$ 1,620	\$ 7,071	\$ 1,840	<b>\$ 60,948</b>
2014	\$ 78,086	\$ 5,933	\$ 2,442	\$ 12,642	\$ 2,427	<b>\$ 101,529</b>

# Succession Planning

Prepared by Joe DeCervo

March 16, 2011

## By Definition:

Succession planning is a process for identifying and developing internal personnel with the potential to fill key or critical organizational positions. It ensures the availability of experienced and capable employees that are prepared to assume these roles as they become available. Sound succession planning accelerates the transition of qualified employees from individual contributors to managers and leaders. Succession planning:

- \*Prepares current employees to undertake key roles
- \*Develops talent and long term growth
- \*Improves workforce capabilities and overall performance
- \*Improves employee commitment and therefore retention
- \*Meets the career development requirements of existing employees
- \*Improves support to employees throughout their employment
- \*Counters the increasing difficulty of recruiting employees externally
- \*Focuses on leadership continuity and improved knowledge sharing
- \*Provides more effective monitoring and tracking of employee proficiency levels and skill gaps

There are four stages to developing an effective succession plan:

- 1) Identifying roles for succession
- 2) Developing a clear understanding of the capabilities required for these roles
- 3) Identifying employees who could potentially fill such roles
- 4) Preparing employees to be ready for advancement into each identified role

## Purpose:

A succession plan for the Spring Lake Improvement District is about the relationship between key employees and the District. It focuses on developing people rather than merely naming them as replacements or interim. Its goal is to build deep bench strength throughout the organization so that, whenever a vacancy occurs, the organization has qualified candidates internally. At the root of this relationship are mutual respect for personal and organizational missions, and an understanding of the parallel goals. While organizations have traditionally focused succession planning on the senior management position, it would be unwise not to recognize other critical positions that have impact on District performance: Administrator; Water Distribution; Aquatics; and Drainage.

A proactive approach to succession planning is an opportunity for the Board to ensure, the smooth transition of both senior and key impact positions.

## Spring Lake Improvement District Personnel Background:

When the District began in 1972 a management group was contracted with to oversee personnel and the daily operations of the District. Over the years Mr. Gary Moyer was the designated Manager of the District thru Coral Ridge Properties, followed by the Severn Trent Management Company. Both entities provided very basic job descriptions to District personnel, as well as an employee handbook. On site there was a position called Superintendent, and for many years was held by Mr. Bob Aquilina. Even though the

nomenclature may have been stated as Manager, it was Mr. Moyer who was the Manager and Mr. Aquilina the Superintendent.

At a District Board meeting on November 10, 2004, minutes reflect that Supervisor Bill Rentel reviewed discussions he had with Mr. Aquilina and his desire to retire in a few years. The plan that was developed by Rentel and Aquilina called for Diane Angell to be named Aquilina's assistant, and for Gladys Eaglen to assume some of Ms. Angell's duties. Randy Nelson would assume drainage operations, and the whole plan would involve putting three people into training for different areas than they already function in now.

As simple as it may have seemed at that date, this was the District's first attempt at a succession plan. It was noted during Board discussion that for a succession plan such as this one to work updated job descriptions and a salary administration plan needed to be put into place.

The December 8, 2004 Board meeting further addressed the new job descriptions of the people identified in November, and also the need for an updated employee manual. At the January 12, 2005 Board meeting the employee manual and job descriptions were adopted.

When Bob Aquilina resigned in the fall of 2006 it had already been revealed that Ms. Angell did not want the position of District Manager. After a notice of vacancy and search process, Joe DeCerbo assumed the role of what was to be the first "official" on site District Manager. His experience and expertise in personnel qualified him to conduct a Professional Development Study from October 13-20, 2006. This study led to a personnel strategy that would institute, revise or upgrade: job descriptions; job segments; evaluations; wages; benefits; job functions; work optimizer data; staff training; and management briefings. The Personnel Strategy has been a continuing process, but has not dealt with any type of succession planning.

**Next Steps:**

- \*Management will develop revised job titles, job descriptions, and a personnel chart
- \*Upgraded requirements will be instituted for all positions
- \*Employee handbook will be revised and approved by the Board
- \*A draft agreement will be designed for the District Manager by legal counsel
- \*A workshop will be conducted for the Board of Supervisors on April 13, 2011

## Job Descriptions

The following job descriptions were revised in February, 2015 after the most recent PDS interviews.

Job descriptions and job functions constantly change as a result of projects and activities either changing or the work becoming more involved, such as the golf course project.

Since my tenure at the District some job descriptions, such as Field and Drainage Maintenance, have changed as much as 8 times; either the addition of a function or a function taken away.

Job descriptions are reviewed with staff when I present them with their Salary and Benefits Profile each January and also when they get their annual evaluation.

## **District Manager**

### **Spring Lake Improvement District**

**This position is supervised and accountable to the District's Board of Supervisors. An employment agreement is on file.**

**The primary function of this position comes from State Statute 298. The Manager shall be in charge, and supervise, all works of the District and other duties as prescribed by the Board of Supervisors. The following job segments will relate to this position:**

- \*Administer and supervise all daily operations of the District Office**
- \*Oversee and support the District Engineer and the Districts water control projects**
- \*Monitor and oversee District finances, grants, and outside funding**
- \*Address all resident issues and requests in a timely manner**
- \*Perform the necessary functions as the Public Records Custodian**
- \*Assist in developing all utility and maintenance department work plans**
- \*Establish and oversee systems to supervise, train, and evaluate District employees**
- \*Prepare and administer the District budget with the Board of Supervisors**
- \*Purchase major District items with State bidding process and Board resolution**
- \*Supervise and maintain District's flood control system and lot mowing program**
- \*Oversee the maintenance of all District facilities, parks, and equipment**
- \*Ensure proper licensing and administration of utility departments & personnel**
- \*Ensure proper licensing and administration, Mosquito & Aquatic Weed programs**
- \*Monitor and review the Professional Development Strategy on a quarterly basis**
- \*Monitor and review the Policies and Procedures manual on a yearly basis**
- \*Monitor and review all contracts and insurance on a yearly basis**
- \*Oversee and supervise required safety meetings**
- \*Coordinate and oversee the publication of a District Newsletter**
- \*Assist in the updating of the District web site**
- \*Maintain timely communication with Highlands County relative to District needs**
- \*Communicate with the Board of Supervisors on a regular basis**
- \*Maintain relationships with any and all State agencies that impact SLID**
- \*Attend pertinent meetings that impact the District**
- \*Prepare pertinent items for monthly Board Packets and Board meetings**
- \*Attend all Board and working group meetings**
- \*Regularly update Board on information secured from FASD organizations**
- \*Develop, oversee, and manage the Districts planning process**

#### **Requirements:**

- \*High School degree**
- \*College Degree (s) or Certified District Manager Certificate**
- \*10 years' administrative experience within public or private institutions**
- \*Microsoft Office Professional Software**



## **Assistant District Manager Spring Lake Improvement District**

**This position is supervised and accountable to the District Manager**

**The primary function of this position is to assist the District Manager in overseeing District operations, ensure and maintain the quality and safety of the Utility system throughout the District, and ensure compliance with all regulatory agencies. The following job segments will relate to this position:**

### **Utilities Dept:**

- \*Maintain utilities in accordance with all requirements and laws.**
- \*Keep utilities within acceptable parameters for disinfection and corrosion control.**
- \*Ensure proper maintenance and operation of all pumps, motors, and switches.**
- \*Oversee the installation of new water meters and the monthly reads required.**
- \*Oversee all utility main taps, repairs, locates, and customer complaints.**
- \*Ensure all utility vehicles and equipment are maintained and repaired properly.**
- \*Develop specific goals and objectives for evaluation of all department personnel.**
- \*Conduct safety meetings as required by insurance regulations**
- \*Submit all reports to regulatory agencies in a timely manner.**
- \*Prepare, implement, and manage the annual fund line item budget for utilities**
- \*Maintain the Florida D.E.P. Class -C Drinking Water License.**
- \*Maintain the Florida D.E.P. Class- C Wastewater Operators License**
- \*Enforce the District's drug and smoke free workplace policy.**
- \*Attend District Board meetings and prepare written reports upon request**
- \*Regularly update the Manager on pertinent items that impact the District**
- \*Assume all communications and follow up in the Managers absence**

### **Operations:**

- \*Assist the Manager in overseeing all District administrative responsibilities**
- \*Monitor and oversee all field and drainage personnel, facilities, and equipment**
- \*Develop, manage, and evaluate budget activities**
- \*Establish and oversee systems to supervise, train, and evaluate District employees**
- \*Maintain job tracker program for all utilities, field, and drainage staff**

### **Requirements:**

- \*High School Degree**
- \*Ten years' experience in public utility systems**
- \*DEP Class C Drinking Water License**
- \*DEP Class C Wastewater Operators License**
- \*Florida Waste Water License**
- \*Certified District Manager Certificate preferred**

## **District Administrator**

### **Spring Lake Improvement District**

**This position is supervised and accountable to the District Manager**

**The primary functions of this position are to serve as District Treasurer and manage and oversee daily business and finances of the District. The following job segments will relate to this position:**

- \*Administer and supervise all daily financial operations of the District**
- \*Supervise, train, and evaluate all Office personnel**
- \*Assist the District Manager in the daily operations of the District**
- \*Administer all phases of accounts payable, and payroll**
- \*Administer health and benefits program for District personnel**
- \*Assist auditor and accountant with all aspects of District finances, as requested**
- \*Supervise all phases of accounts receivable (i.e. water/lot mowing/parks)**
- \*Assist in developing and administering the Districts annual budget**
- \*Prepare all required reports and those requested by other agencies**
- \*Assist Grant Coordinator in maintaining all grant files and reports**
- \*Assist in preparing materials for the monthly Board packets**
- \*Attend all Board meetings to record and prepare meeting minutes**
- \*Coordinate timely communication with the printer for the District Newsletter**
- \*Update and maintain the District Web Portal**
- \*Regularly update the Manager & Assistant District Manager on pertinent items that impact the District**
- \*Attend seminars and webinars to stay updated on all rules and regulations that pertain to the operation of the District**

#### **Requirements:**

- \*High School Degree**
- \*5 years experience in government finances**
- \*Microsoft Office Professional software**
- \*CUSI water billing software**
- \*Fund Accounting**
- \*Notary License**

## **Administrative Assistant**

### **Spring Lake Improvement District**

**This position is supervised and accountable to the District Administrator**

**The primary functions of this position are to assist with the business operations of the District and to manage the daily functions of the District office with emphasis on the utility department. The following job segments will relate to this position:**

- \*Assist the District Administrator in all daily operations of the District Office**
- \*Monitor, coordinate, and oversee all aspects of utility department billing**
- \*Oversee all aspects of customer service and respond in a timely manner**
- \*Monitor and oversee timely collection of delinquent utility accounts**
- \*Manage and coordinate District Phone Tree program**
- \*Update Utility Department information on Web Portal in a timely manner**
- \*Ensure proper procedures are followed with all utility department policies**
- \*Coordinate and monitor work orders and turn on/off orders with utility personnel**
- \*Market ACH program on a daily basis and log results for District Administrator**
- \*Coordinate message on utility bill, legal notices, and web site**
- \*Manage and oversee utility bill collections at drive thru and walk in counter**
- \*Collect, manage, and deposit all utility collections using approved procedures**
- \*Assist in preparing liens and processing release of liens**
- \*Assist with the input and summaries of job function data**
- \*Manage the public records room, scan documents for retention, and maintain an orderly filing system**
- \*Manage email lists for customer email notifications**

#### **Requirements:**

- \*High School Degree**
- \*Microsoft Office Professional software with emphasis on excel spreadsheets**
- \*Ability to create Power Point Presentations**
- \*Ability to use CUSI Utility Billing system**
- \*Notary License**

## **Drainage Superintendent**

### **Spring Lake Improvement District**

**This position is supervised and accountable to the Assistant District Manager.**

**The primary function of this position is to oversee all drainage operations and projects for the District with emphasis on the Water Control Plan, and assist with the water distribution system. The following job segments will relate to this position:**

- \*Supervise, oversee, and assist all Drainage Personnel with daily projects**
- \*Assist with the supervision of line staff personnel when applicable**
- \*Oversee and manage all Water Control Projects with the District Engineer**
- \*Oversee maintenance of control structures, culverts, and catch basins**
- \*Map all structures on a semi-annual basis**
- \*Assist with the maintenance of the water distribution system and pump station**
- \*Assist with the Districts Aquatic Weed control program**
- \*Maintain up to date licenses for Aquatics, storm water, water distribution, and mosquito control.**
- \*Monitor mosquito spraying and personnel**
- \*Oversee specific goals and objectives of projects developed by District Engineer**
- \*Assist with the performance evaluation of drainage personnel**
- \*Assist with annual budget preparation, implementation, and management**
- \*Assist and attend safety meetings as requested.**
- \*Enforce the District's drug and smoke free workplace policy.**
- \*Attend District Board meetings as requested**
- \*Assist the District Engineer as requested and needed**

#### **Requirements:**

- \*High School Degree**
- \*Aquatic Plant and Weed Control Certification**
- \*Level I and II Florida Storm Water Association Certification**
- \*Florida Class 3 Water Distribution Certification preferred**
- \*5 years experience operating field and drainage equipment**
- \*5 years experience in welding, fabrication, and mechanical**

## **Water Distribution Operator Spring Lake Improvement District**

**This position is supervised and accountable to the Assistant District Manager**

**The primary function of this position is to ensure and maintain the quality and safety of the water system within the District, and perform the following job segments:**

- \*Assist with the maintenance and operation of District Utilities and all water department functions and responsibilities as requested.**
- \*Submit all reports in a timely manner.**
- \*Interact and assist, as requested, with regulatory personnel from other agencies.**
- \*Ensure proper maintenance and operation of all pumps, motors, and switches.**
- \*Install new water meters and conduct the monthly reads.**
- \*Assist with water main taps, repairs, locates, leaks, and customer complaints.**
- \*Assist with the maintenance and upkeep of all fire hydrants within the District.**
- \*Ensure all Department vehicles and equipment are maintained and repaired properly, with emphasis on assigned utility truck.**
- \*Monitor and assist with after hour emergency calls.**

### **Requirements:**

- \*High School Degree**
- \*Two years experience in public water systems**
- \*Florida Class 3 Water Distribution Certificate**

# **Aquatic and Levee Technician**

## **Spring Lake Improvement District**

**This position is supervised and accountable to the Assistant District Manager.**

**The primary functions of this position are to maintain all District canals and water bodies to the highest level of cleanliness and effectiveness by controlling and eliminating selected aquatic weeds; oversee the pump station and levee maintenance program. The following job segments will relate to this position.**

- \*Develop spraying schedules to monitor and conduct on-going aquatic weed control**
- \*Design and institute spraying programs that increase effectiveness of weed control**
- \*Procure needed chemicals & supplies according to approved budget**
- \*Monitor the grass carp population for optimum effectiveness**
- \*Provide appropriate records, logs, and reports on canal maintenance**
- \*Ensure safe handling and protection of chemicals by explicitly following product directions and using appropriate clothing and protective measures**
- \*Ensure the operation and maintenance of boat and spraying equipment**
- \*Oversee pump station and levee maintenance programs and maintain appropriate records, logs, and reports**
- \*Assist with control structure maintenance throughout the District canal system**
- \*Provide on the job training to all personnel assigned to assist with selected projects**

### **Requirements:**

- \*High School Degree**
- \*3 years experience in aquatic weed control and canal maintenance**
- \*Ability to operate District Drainage and Aquatic weed control equipment**
- \*Appropriate aquatic plant and weed control certification preferred**
- \*Level I Florida Storm Water Association Certification**

## **District Mechanic**

### **Spring Lake Improvement District**

**This position is supervised & accountable to the Assistant District Manager**

**The primary functions of this position are to oversee the maintenance facility and all vehicles and equipment. The following job segments will relate to this position:**

- \*Design, implement, and oversee preventative maintenance programs that extend the life of vehicles and equipment**
- \*Procure needed supplies and equipment within approved budget**
- \*Prepare a yearly fleet evaluation and submit to Assistant District Manager**
- \*Develop, monitor, and oversee a weekly vehicle inspection program to ensure cleanliness and appropriate use**
- \*Develop and institute weekly maintenance plans and schedules**
- \*Assist in the development and control of an annual department budget**
- \*Maintain records and repair logs for all District vehicles and equipment**
- \*Provide assistance to personnel in diagnosing problems and making repairs**
- \*Provide assistance to water, field, and drainage projects when requested**
- \*Provide support to the pump station and levee control center**
- \*Develop in-service training for designated personnel; record and monitor results**
- \*Ensure a clean and safe environment within the maintenance building**
- \*Oversee DEP disposal requirements for hazardous materials**

#### **Requirements:**

- \*High School Degree**
- \*5 years experience as mechanic or shop supervisor**
- \*Ability to operate all District vehicles and equipment**
- \*Knowledge and experience with welding and fabrication**

## **Drainage & Field Maintenance Spring Lake Improvement District**

**This position is supervised and accountable to the District Drainage Superintendent.**

**The primary functions of this position are to maintain proper drainage in all areas within the District's jurisdiction and ensure adequate upkeep of vacant lots. The following job segments will relate to this position:**

- \*Clean all assigned waterways and other designated areas**
- \*Assist with control structure, culvert, and catch basin maintenance**
- \*Assist with implementation of District Water Control projects**
- \*Assist with pump station and levee maintenance as requested**
- \*Maintain cleanliness of equipment and report any problems to the Mechanic.**
- \*Assist with mosquito control and spraying of aquatic weeds as requested.**
- \*Assist with Utility projects as requested**
- \*Assist with District maintenance projects at parks and all other areas**
- \*Mow all assigned vacant lots within District jurisdiction**
- \*Edge and spray selected areas as assigned**
- \*Trim trees and haul debris as assigned**

### **Requirements:**

- \*High School Degree**
- \*Ability to operate all District Drainage and Field Equipment**



## **Parks and Facilities Maintenance Spring Lake Improvement District**

**This position is supervised and accountable to the District Manager with supplemental direction provided by management**

**The primary function of this position is to oversee the maintenance of District facilities and parks. The following job segments will relate to each of these positions:**

- \*Oversee all work orders submitted to the District Office on a daily basis, complete all requests in a timely manner.**
- \*Assist with the development of a needs assessment for all parks and facilities on a semi-annual basis.**
- \*Conduct weekly inspections of District buildings and structures, including District signage and aesthetics.**
- \*Conduct an on-going safety inspection of all playground equipment**
- \*Properly maintain and oversee the community center, internally and externally**
- \*Coordinate the daily disposal of trash from areas of responsibility, including removal of trash items from medians and right of ways**
- \*Procure and inventory all custodial and cleaning supplies.**
- \*Properly maintain exteriors of District office, Community Center and tennis court.**
- \*Coordinate the mowing and maintenance of all District parks, as well as medians and right of ways on Spring Lake Blvd., Lakeside, and Duane Palmer Blvd.**
- \*Maintain all equipment and supplies in a quality manner.**
- \*Coordinate the scheduling of mosquito season when applicable.**

### **Requirements:**

- \*High School Degree**
- \*Ability to operate zero turn mowers, edgers, and trimmers**
- \*Demonstrated handy man experience i.e. plumbing, electric, carpentry**

**SPRING LAKE IMPROVEMENT DISTRICT**

**Un-audited Financial Statements**

**As of  
June 30, 2015**

**Board of Supervisors Meeting  
July 8, 2015**

**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 10/1/2014 Through 9/30/2015

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
<b>Income</b>				
<b>TAX ASSESSMENTS</b>				
Drainage Assessments	420,361.44	480,351.00	(59,989.56)	87.51%
General Govt. Assessments	372,593.04	422,845.00	(50,251.96)	88.11%
St Light Assessments	28,661.00	29,600.00	(939.00)	96.82%
Mosquito Assessment	9,553.64	14,487.00	(4,933.36)	65.94%
Parks Assessments	136,273.97	158,745.00	(22,471.03)	85.84%
<b>Total TAX ASSESSMENTS</b>	<b>967,443.09</b>	<b>1,106,028.00</b>	<b>(138,584.91)</b>	<b>87.47%</b>
<b>BILLING</b>				
Mosquito on Water Bill	17,798.56	19,866.00	(2,067.44)	89.59%
St Lights on Water Bill	50,553.21	67,900.00	(17,346.79)	74.45%
County Right of Ways	3,264.75	4,353.00	(1,088.25)	75.00%
<b>Total BILLING</b>	<b>71,616.52</b>	<b>92,119.00</b>	<b>(20,502.48)</b>	<b>77.74%</b>
<b>OTHER REVENUE SOURCES</b>				
Misc Park Revenue	55.00	0.00	55.00	0.00%
Interest Income	938.07	2,000.00	(1,061.93)	46.90%
Building Lease	0.00	6,190.00	(6,190.00)	0.00%
Surplus Funds Forward	0.00	44,000.00	(44,000.00)	0.00%
Contributions from Water	0.00	190,500.00	(190,500.00)	0.00%
<b>Total OTHER REVENUE SOURCES</b>	<b>993.07</b>	<b>242,690.00</b>	<b>(241,696.93)</b>	<b>0.41%</b>
<b>Total Income</b>	<b>1,040,052.68</b>	<b>1,440,837.00</b>	<b>(400,784.32)</b>	<b>72.18%</b>
<b>Expenses</b>				
<b>PERSONNEL</b>				
Salaries	227,011.11	333,196.00	106,184.89	68.13%
FICA	17,366.24	25,489.00	8,122.76	68.13%
Pension	9,928.27	17,538.00	7,609.73	56.61%
Health Insurance	61,108.32	65,539.00	4,430.68	93.23%
Worker's Compensation	12,848.76	11,271.00	(1,577.76)	113.99%
Unemployment	0.00	2,696.00	2,696.00	0.00%
<b>Total PERSONNEL</b>	<b>328,262.70</b>	<b>455,729.00</b>	<b>127,466.30</b>	<b>72.03%</b>
<b>MANAGEMENT</b>				
Supervisor Fees	2,250.00	2,700.00	450.00	83.33%
Audit	3,378.50	10,000.00	6,621.50	33.78%
Accounting	2,191.50	6,000.00	3,808.50	36.52%
Travel	1,046.18	2,150.00	1,103.82	48.65%
Portal Hosting & Support	1,800.00	1,800.00	0.00	100.00%
Legal Advertising	1,178.70	1,300.00	121.30	90.66%
Planning & Development	2,157.86	2,500.00	342.14	86.31%
Memberships	1,870.00	1,925.00	55.00	97.14%
Training and Conferences	3,943.41	10,000.00	6,056.59	39.43%
Attorney	4,500.00	6,300.00	1,800.00	71.42%
Legal	16,155.00	15,000.00	(1,155.00)	107.70%
Engineering	145,731.97	30,000.00	(115,731.97)	485.77%
SL Breeze	2,574.64	6,000.00	3,425.36	42.91%
Grant Management	23,104.74	34,660.00	11,555.26	66.66%
<b>Total MANAGEMENT</b>	<b>211,882.50</b>	<b>130,335.00</b>	<b>(81,547.50)</b>	<b>162.57%</b>
<b>FEES</b>				
Tax Collection Fees	28,991.34	62,000.00	33,008.66	46.76%
Recording Fees & Charges	0.00	1,000.00	1,000.00	0.00%

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L by Fund (Original Budget)**  
**001 - General Fund**  
**From 10/1/2014 Through 9/30/2015**

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
<b>Total FEES</b>	<u>28,991.34</u>	<u>63,000.00</u>	<u>34,008.66</u>	<u>46.02%</u>
<b>OPERATING</b>				
Computer Services	2,070.04	4,500.00	2,429.96	46.00%
Refuse Removal	571.05	810.00	238.95	70.50%
Pest Control	385.60	600.00	214.40	64.26%
Telephone	2,734.99	3,850.00	1,115.01	71.03%
Electric - Offices	2,286.42	2,925.00	638.58	78.16%
Equipment Lease	51,578.34	68,500.00	16,921.66	75.29%
Insurance	39,621.40	39,621.40	0.00	100.00%
Office Supplies	3,561.16	4,778.60	1,217.44	74.52%
Postage	782.58	1,250.00	467.42	62.60%
Fuel & Lubricants	19,750.92	29,500.00	9,749.08	66.95%
Uniform Rental	3,277.48	3,600.00	322.52	91.04%
Chemicals	22,332.80	25,000.00	2,667.20	89.33%
Electric - Pump Station	6,546.51	8,000.00	1,453.49	81.83%
Shop Tools and Supplies	5,882.06	7,000.00	1,117.94	84.02%
Operating Equipment	5,159.87	7,000.00	1,840.13	73.71%
Electric - St Lights	68,909.00	95,000.00	26,091.00	72.53%
Electric - Parks & Median Signs	<u>1,951.55</u>	<u>3,000.00</u>	<u>1,048.45</u>	<u>65.05%</u>
<b>Total OPERATING</b>	<u>237,401.77</u>	<u>304,935.00</u>	<u>67,533.23</u>	<u>77.85%</u>
<b>MAINTENANCE</b>				
Janitorial	1,710.48	2,400.00	689.52	71.27%
Building Maintenance	4,484.75	6,000.00	1,515.25	74.74%
Maintenance-Pump Station	1,824.88	2,500.00	675.12	72.99%
Canal Restoration	6,825.33	7,000.00	174.67	97.50%
Maintenance - Vehicle	3,286.55	8,000.00	4,713.45	41.08%
Maintenance-Parks	<u>9,794.89</u>	<u>11,000.00</u>	<u>1,205.11</u>	<u>89.04%</u>
<b>Total MAINTENANCE</b>	<u>27,926.88</u>	<u>36,900.00</u>	<u>8,973.12</u>	<u>75.68%</u>
<b>CAPITAL OUTLAY</b>				
Capital Outlay	104,576.70	123,820.00	19,243.30	84.45%
Land Acquisition	<u>33,240.51</u>	<u>34,000.00</u>	<u>759.49</u>	<u>97.76%</u>
<b>Total CAPITAL OUTLAY</b>	<u>137,817.21</u>	<u>157,820.00</u>	<u>20,002.79</u>	<u>87.33%</u>
<b>DEBT SERVICE</b>				
Debt Principle - Waldron	82,914.22	83,000.00	85.78	99.89%
Debt Principle - HIB	8,505.92	77,000.00	68,494.08	11.04%
Debt Interest - Waldron	3,484.29	9,000.00	5,515.71	38.71%
Debt Interest - HIB	<u>10,345.53</u>	<u>21,000.00</u>	<u>10,654.47</u>	<u>49.26%</u>
<b>Total DEBT SERVICE</b>	<u>105,249.96</u>	<u>190,000.00</u>	<u>84,750.04</u>	<u>55.39%</u>
<b>RENEWAL &amp; REPLACEMENT</b>				
Renewal & Replacement	<u>8,949.23</u>	<u>47,500.00</u>	<u>38,550.77</u>	<u>18.84%</u>
<b>Total RENEWAL &amp; REPLACEMENT</b>	<u>8,949.23</u>	<u>47,500.00</u>	<u>38,550.77</u>	<u>18.84%</u>
<b>OTHER</b>				
319 Grant Construction	<u>26,586.00</u>	<u>0.00</u>	<u>(26,586.00)</u>	<u>0.00%</u>
<b>Total OTHER</b>	<u>26,586.00</u>	<u>0.00</u>	<u>(26,586.00)</u>	<u>0.00%</u>
<b>RESERVE FUNDS</b>				
Unreserved Funds	0.00	16,520.00	16,520.00	0.00%
Due To Water Fund	<u>0.00</u>	<u>38,100.00</u>	<u>38,100.00</u>	<u>0.00%</u>
<b>Total RESERVE FUNDS</b>	<u>0.00</u>	<u>54,620.00</u>	<u>54,620.00</u>	<u>0.00%</u>
<b>Total Expenses</b>	<u>1,113,067.59</u>	<u>1,440,839.00</u>	<u>327,771.41</u>	<u>77.25%</u>

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L by Fund (Original Budget)**  
**001 - General Fund**  
**From 10/1/2014 Through 9/30/2015**

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Net Income	<u>(73,014.91)</u>	<u>(2.00)</u>	<u>(73,012.91)</u>	<u>3,650,745.31%</u>

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L by Fund (Original Budget)**  
**401 - Water Fund**  
**From 10/1/2014 Through 9/30/2015**

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
<b>Income</b>				
<b>BILLING</b>				
Water Revenue	420,030.82	567,000.00	(146,969.18)	74.07%
Backflow Fees	417.00	0.00	417.00	0.00%
<b>Total BILLING</b>	<b>420,447.82</b>	<b>567,000.00</b>	<b>(146,552.18)</b>	<b>74.15%</b>
<b>OTHER REVENUE SOURCES</b>				
Interest Income	1,528.41	2,000.00	(471.59)	76.42%
Miscellaneous Income	4,446.33	9,000.00	(4,553.67)	49.40%
<b>Total OTHER REVENUE SOURCES</b>	<b>5,974.74</b>	<b>11,000.00</b>	<b>(5,025.26)</b>	<b>54.32%</b>
<b>Total Income</b>	<b>426,422.56</b>	<b>578,000.00</b>	<b>(151,577.44)</b>	<b>73.78%</b>
<b>Expenses</b>				
<b>PERSONNEL</b>				
Salaries	141,334.67	198,497.00	57,162.33	71.20%
FICA	10,811.89	15,185.00	4,373.11	71.20%
Pension	7,346.58	11,355.00	4,008.42	64.69%
Health Insurance	33,275.06	33,262.00	(13.06)	100.03%
Worker's Compensation	7,376.12	6,039.00	(1,337.12)	122.14%
Unemployment	0.00	1,573.00	1,573.00	0.00%
<b>Total PERSONNEL</b>	<b>200,144.32</b>	<b>265,911.00</b>	<b>65,766.68</b>	<b>75.27%</b>
<b>MANAGEMENT</b>				
Supervisor Fees	1,750.00	2,100.00	350.00	83.33%
Audit	0.00	5,000.00	5,000.00	0.00%
Legal Advertising	163.00	350.00	187.00	46.57%
Memberships	2,189.00	2,900.00	711.00	75.48%
Training and Conferences	1,996.18	5,000.00	3,003.82	39.92%
Attorney	3,500.00	4,900.00	1,400.00	71.42%
Engineering	0.00	5,000.00	5,000.00	0.00%
<b>Total MANAGEMENT</b>	<b>9,598.18</b>	<b>25,250.00</b>	<b>15,651.82</b>	<b>38.01%</b>
<b>FEES</b>				
Recording Fees & Charges	345.00	1,000.00	655.00	34.50%
Credit Card Fees	1,902.87	3,500.00	1,597.13	54.36%
<b>Total FEES</b>	<b>2,247.87</b>	<b>4,500.00</b>	<b>2,252.13</b>	<b>49.95%</b>
<b>OPERATING</b>				
Computer Services	7,488.70	7,500.00	11.30	99.84%
Refuse Removal	444.15	630.00	185.85	70.50%
Pest Control	100.20	200.00	99.80	50.10%
Telephone	3,676.25	4,950.00	1,273.75	74.26%
Electric - Offices	1,778.33	2,275.00	496.67	78.16%
Insurance	18,286.80	18,286.80	0.00	100.00%
Office Supplies	3,236.76	3,913.20	676.44	82.71%
Postage	3,643.83	4,500.00	856.17	80.97%
Fuel & Lubricants	4,099.37	7,500.00	3,400.63	54.65%
Uniform Rental	1,143.26	1,700.00	556.74	67.25%
Potable Water Quality	1,390.00	3,000.00	1,610.00	46.33%
Electric - Water Plant	9,530.28	13,000.00	3,469.72	73.30%
Building Lease	0.00	6,190.00	6,190.00	0.00%
Maintenance-Water Distribution	11,099.35	18,000.00	6,900.65	61.66%
Hydrant Testing	576.00	10,000.00	9,424.00	5.76%
Meter Costs	0.00	1,000.00	1,000.00	0.00%

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L by Fund (Original Budget)**  
**401 - Water Fund**  
**From 10/1/2014 Through 9/30/2015**

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Backflow Valves	0.00	10,000.00	10,000.00	0.00%
Chemicals	10,691.15	20,000.00	9,308.85	53.45%
Shop Tools and Supplies	2,874.67	4,200.00	1,325.33	68.44%
Operating Equipment	2,418.36	3,000.00	581.64	80.61%
<b>Total OPERATING</b>	<b>82,477.46</b>	<b>139,845.00</b>	<b>57,367.54</b>	<b>58.98%</b>
<b>MAINTENANCE</b>				
Janitorial	519.92	800.00	280.08	64.99%
Building Maintenance	1,507.05	2,000.00	492.95	75.35%
Maintenance-Water Plant	4,442.02	19,000.00	14,557.98	23.37%
Maintenance - Vehicle	3,818.28	4,000.00	181.72	95.45%
<b>Total MAINTENANCE</b>	<b>10,287.27</b>	<b>25,800.00</b>	<b>15,512.73</b>	<b>39.87%</b>
<b>CAPITAL OUTLAY</b>				
Capital Outlay	0.00	2,693.00	2,693.00	0.00%
<b>Total CAPITAL OUTLAY</b>	<b>0.00</b>	<b>2,693.00</b>	<b>2,693.00</b>	<b>0.00%</b>
<b>RENEWAL &amp; REPLACEMENT</b>				
Renewal & Replacement	13,395.40	100,000.00	86,604.60	13.39%
<b>Total RENEWAL &amp; REPLACEMENT</b>	<b>13,395.40</b>	<b>100,000.00</b>	<b>86,604.60</b>	<b>13.40%</b>
<b>CONTRACTURAL SERVICES</b>				
Contractural Services	850.00	3,962.00	3,112.00	21.45%
<b>Total CONTRACTURAL SERVICES</b>	<b>850.00</b>	<b>3,962.00</b>	<b>3,112.00</b>	<b>21.45%</b>
<b>OTHER</b>				
Cross Connection Control	10,038.00	10,038.00	0.00	100.00%
<b>Total OTHER</b>	<b>10,038.00</b>	<b>10,038.00</b>	<b>0.00</b>	<b>100.00%</b>
<b>Total Expenses</b>	<b>329,038.50</b>	<b>577,999.00</b>	<b>248,960.50</b>	<b>56.93%</b>
<b>Net Income</b>	<b>97,384.06</b>	<b>1.00</b>	<b>97,383.06</b>	<b>9,738,406.25%</b>



**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L by Fund (Original Budget)**  
**402 - Lot Mowing Fund**  
**From 10/1/2014 Through 9/30/2015**

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
<b>Income</b>				
<b>BILLING</b>				
Lot Mowing Assessments	195,451.73	223,276.00	(27,824.27)	87.53%
Lot Mow Billing	4,104.00	0.00	4,104.00	0.00%
<b>Total BILLING</b>	<b>199,555.73</b>	<b>223,276.00</b>	<b>(23,720.27)</b>	<b>89.38%</b>
<b>OTHER REVENUE SOURCES</b>				
Interest Income	200.96	250.00	(49.04)	80.38%
Surplus Funds Forward	0.00	43,000.00	(43,000.00)	0.00%
<b>Total OTHER REVENUE SOURCES</b>	<b>200.96</b>	<b>43,250.00</b>	<b>(43,049.04)</b>	<b>0.46%</b>
<b>Total Income</b>	<b>199,756.69</b>	<b>266,526.00</b>	<b>(66,769.31)</b>	<b>74.95%</b>
<b>Expenses</b>				
<b>PERSONNEL</b>				
Salaries	63,080.77	85,818.00	22,737.23	73.50%
FICA	4,826.08	6,565.00	1,738.92	73.51%
Pension	1,979.77	4,057.00	2,077.23	48.79%
Health Insurance	19,105.40	22,343.00	3,237.60	85.50%
Worker's Compensation	3,569.10	4,142.00	572.90	86.16%
Unemployment	0.00	731.00	731.00	0.00%
<b>Total PERSONNEL</b>	<b>92,561.12</b>	<b>123,656.00</b>	<b>31,094.88</b>	<b>74.85%</b>
<b>MANAGEMENT</b>				
Supervisor Fees	1,000.00	1,200.00	200.00	83.33%
Audit	0.00	5,000.00	5,000.00	0.00%
Legal Advertising	0.00	200.00	200.00	0.00%
Memberships	125.00	175.00	50.00	71.42%
Training and Conferences	144.80	1,000.00	855.20	14.48%
Attorney	2,000.00	2,800.00	800.00	71.42%
<b>Total MANAGEMENT</b>	<b>3,269.80</b>	<b>10,375.00</b>	<b>7,105.20</b>	<b>31.52%</b>
<b>FEES</b>				
Tax Collection Fees	5,867.94	10,000.00	4,132.06	58.67%
Recording Fees & Charges	0.00	2,000.00	2,000.00	0.00%
<b>Total FEES</b>	<b>5,867.94</b>	<b>12,000.00</b>	<b>6,132.06</b>	<b>48.90%</b>
<b>OPERATING</b>				
Computer Services	886.69	1,000.00	113.31	88.66%
Refuse Removal	253.80	360.00	106.20	70.50%
Pest Control	100.20	200.00	99.80	50.10%
Telephone	990.82	1,400.00	409.18	70.77%
Electric - Offices	1,016.21	1,300.00	283.79	78.17%
Insurance	3,047.80	3,047.80	0.00	100.00%
Office Supplies	1,571.71	2,352.20	780.49	66.81%
Postage	82.19	500.00	417.81	16.43%
Fuel & Lubricants	11,437.82	20,000.00	8,562.18	57.18%
Uniform Rental	1,047.28	1,200.00	152.72	87.27%
Shop Tools and Supplies	1,515.94	2,800.00	1,284.06	54.14%
Operating Equipment	1,011.24	3,000.00	1,988.76	33.70%
<b>Total OPERATING</b>	<b>22,961.70</b>	<b>37,160.00</b>	<b>14,198.30</b>	<b>61.79%</b>
<b>MAINTENANCE</b>				
Janitorial	569.90	800.00	230.10	71.23%
Maintenance - Vehicle	781.88	1,500.00	718.12	52.12%
Maintenance-Lot Mowing	3,456.26	10,000.00	6,543.74	34.56%

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L by Fund (Original Budget)**  
**402 - Lot Mowing Fund**  
**From 10/1/2014 Through 9/30/2015**

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Total MAINTENANCE	<u>4,808.04</u>	<u>12,300.00</u>	<u>7,491.96</u>	<u>39.09%</u>
CAPITAL OUTLAY				
Capital Outlay	<u>69,508.78</u>	<u>71,035.00</u>	<u>1,526.22</u>	<u>97.85%</u>
Total CAPITAL OUTLAY	<u>69,508.78</u>	<u>71,035.00</u>	<u>1,526.22</u>	<u>97.85%</u>
Total Expenses	<u>198,977.38</u>	<u>266,526.00</u>	<u>67,548.62</u>	<u>74.66%</u>
Net Income	<u>779.31</u>	<u>0.00</u>	<u>779.31</u>	<u>0.00%</u>

**Spring Lake Improvement District**  
**Statement of Revenues and Expenditures - P&L by Fund (Original Budget)**  
**403 - Wastewater**  
**From 10/1/2014 Through 9/30/2015**

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
<b>Income</b>				
<b>BILLING</b>				
Wastewater Revenue	42,608.39	90,735.00	(48,126.61)	46.95%
<b>Total BILLING</b>	<b>42,608.39</b>	<b>90,735.00</b>	<b>(48,126.61)</b>	<b>46.96%</b>
<b>OTHER REVENUE SOURCES</b>				
Miscellaneous Income	6,300.00	0.00	6,300.00	0.00%
Contributions from Water	0.00	50,000.00	(50,000.00)	0.00%
<b>Total OTHER REVENUE SOURCES</b>	<b>6,300.00</b>	<b>50,000.00</b>	<b>(43,700.00)</b>	<b>12.60%</b>
<b>Total Income</b>	<b>48,908.39</b>	<b>140,735.00</b>	<b>(91,826.61)</b>	<b>34.75%</b>
<b>Expenses</b>				
<b>MANAGEMENT</b>				
Engineering	24,715.00	40,500.00	15,785.00	61.02%
<b>Total MANAGEMENT</b>	<b>24,715.00</b>	<b>40,500.00</b>	<b>15,785.00</b>	<b>61.02%</b>
<b>OPERATING</b>				
Insurance	503.00	560.00	57.00	89.82%
Office Supplies	187.33	650.00	462.67	28.82%
Fuel & Lubricants	0.00	550.00	550.00	0.00%
Wastewater Testing	2,875.00	7,800.00	4,925.00	36.85%
Electric - Wastewater Plant	2,701.56	4,750.00	2,048.44	56.87%
Step System	7,769.15	12,000.00	4,230.85	64.74%
Chemicals	695.03	2,700.00	2,004.97	25.74%
Operating Equipment	2,505.54	4,000.00	1,494.46	62.63%
<b>Total OPERATING</b>	<b>17,236.61</b>	<b>33,010.00</b>	<b>15,773.39</b>	<b>52.22%</b>
<b>MAINTENANCE</b>				
Sludge Removal	0.00	725.00	725.00	0.00%
Maintenance - Wasterwater	15,000.00	32,500.00	17,500.00	46.15%
<b>Total MAINTENANCE</b>	<b>15,000.00</b>	<b>33,225.00</b>	<b>18,225.00</b>	<b>45.15%</b>
<b>CAPITAL OUTLAY</b>				
Capital Outlay	21,992.50	21,992.50	0.00	100.00%
<b>Total CAPITAL OUTLAY</b>	<b>21,992.50</b>	<b>21,992.50</b>	<b>0.00</b>	<b>100.00%</b>
<b>RENEWAL &amp; REPLACEMENT</b>				
Renewal & Replacement	2,671.02	12,007.50	9,336.48	22.24%
<b>Total RENEWAL &amp; REPLACEMENT</b>	<b>2,671.02</b>	<b>12,007.50</b>	<b>9,336.48</b>	<b>22.24%</b>
<b>Total Expenses</b>	<b>81,615.13</b>	<b>140,735.00</b>	<b>59,119.87</b>	<b>57.99%</b>
<b>Net Income</b>	<b>(32,706.74)</b>	<b>0.00</b>	<b>(32,706.74)</b>	<b>0.00%</b>

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
01 - General Fund  
From 6/1/2015 Through 6/30/2015

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	79,810.08	
101200	State Board Fund A	2,404.95	
101300	State Board R & R Fund A	2,774.61	
101600	Emergency Fund	63,828.91	
101700	Capital Projects	14,758.97	
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	50,574.00	
101705	Capital - Parks and Recreation	10,143.43	
101800	Renewal & Replacement	80,912.82	
101901	Operating - General Fund Reserves	496,524.64	
101902	Operating - Parks Reserves	27,753.00	
101903	Operating - St Light Reserves	8,015.31	
115005	A/R - Drainage		303.50
115200	A/R-Billing	1,116.74	
117000	Allowance for Uncollectible A/R		1,116.74
133100	Due from Other Govt - PY Taxes	193,258.00	
133200	Allowance for doubtful - due from Other Govt.		193,258.00
202100	Accounts Payable		35,266.50
207103	Due To Water		152,400.00
220347	Community Center Deposits		100.00
229100	Due to AFLAC		345.41
229200	Due to New York Life	34.30	
229400	Due to Pension		2,331.52
229500	Due to Health Insurance		4,170.27
229700	SEP/IRA Employee Contribution		1,192.47
229800	Roth IRA - Employee Contribution		373.75
271000	Unreserved Fund Balance		715,542.61
319100	Drainage Assessments		420,361.44
325200	General Govt. Assessments		372,593.04
343100	St Light Assessments		28,661.00
343900	Mosquito Assessment		9,553.64
347200	Parks Assessments		136,273.97
347205	Misc Park Revenue		55.00
349200	Mosquito on Water Bill		17,798.56
349300	St Lights on Water Bill		50,553.21
349400	County Right of Ways		3,264.75
361100	Interest Income		938.07
511110	Supervisor Fees	2,025.00	
513120	Salaries	227,011.11	
513210	FICA	17,366.24	
513220	Pension	9,928.27	
513230	Health Insurance	52,333.32	
513240	Worker's Compensation	12,848.76	
513318	Tax Collection Fees	28,991.34	
513320	Audit	3,378.50	
513325	Accounting	2,191.50	
513342	Computer Services	2,070.04	
513343	Refuse Removal	571.05	
513344	Pest Control	385.60	
513345	Janitorial	1,590.48	
513400	Travel	1,046.18	
513410	Portal Hosting & Support	1,800.00	

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
01 - General Fund  
From 6/1/2015 Through 6/30/2015

Account Code	Account Title	Debit Balance	Credit Balance
513415	Telephone	2,734.99	
513430	Electric - Offices	2,249.86	
513445	Equipment Lease	51,578.34	
513450	Insurance	39,621.40	
513480	Legal Advertising	1,178.70	
513490	Planning & Development	2,157.86	
513510	Office Supplies	3,538.66	
513520	Postage	782.58	
513525	Fuel & Lubricants	19,750.92	
513527	Uniform Rental	3,277.48	
513542	Memberships	1,870.00	
513550	Training and Conferences	3,943.41	
513600	Capital Outlay	104,576.70	
513620	Building Maintenance	4,484.75	
513630	Renewal & Replacement	4,681.41	
514310	Attorney	4,050.00	
514315	Legal	16,155.00	
515310	Engineering	145,731.97	
517710	Debt Principle - Waldron	82,914.22	
517715	Debt Principle - HIB	6,379.44	
517720	Debt Interest - Waldron	3,484.29	
517725	Debt Interest - HIB	10,345.53	
519410	SL Breeze	2,574.64	
537520	Chemicals	22,332.80	
538340	Grant Management	23,104.74	
538430	Electric - Pump Station	6,546.51	
538460	Maintenance-Pump Station	1,824.88	
538465	Canal Restoration	6,059.29	
538466	Maintenance - Vehicle	3,286.53	
538526	Shop Tools and Supplies	5,882.06	
538527	Operating Equipment	5,159.87	
538610	Land Acquisition	33,240.51	
538800	319 Grant Construction	26,586.00	
541430	Electric - St Lights	61,256.27	
572430	Electric - Parks & Median Signs	1,688.27	
572460	Maintenance-Parks	9,794.89	
	<b>Total 01 - General Fund</b>	<b>2,146,453.45</b>	<b>2,146,453.45</b>

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
41 - Water Fund  
From 6/1/2015 Through 6/30/2015

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	91,338.88	
101200	State Board Fund A	11,114.33	
101300	State Board R & R Fund A	9,918.72	
101700	Capital Projects	168,667.03	
101800	Renewal & Replacement	301,613.28	
101900	Operating Reserve	163,325.93	
101905	Certificate of Deposit	326,288.16	
102100	Petty Cash	100.00	
115200	A/R-Billing	73,670.71	
115500	A/R WA Deposits		100.00
117000	Allowance for Uncollectible A/R		24,731.03
131105	Due from General Fund	152,400.00	
131107	Due from Wastewater	50,000.00	
161900	Land-Water Fund	7,014.20	
162900	Buildings-Water	284,120.58	
163900	Accumulated Depreciation		2,240,548.15
164912	Water System	2,720,406.42	
166902	Equipment-Enterprise Funds	221,927.24	
202100	Accounts Payable		2,496.95
210100	Compensated Absences		10,634.48
220100	Customer Deposits		53,832.94
220200	Refunds		406.41
229100	Due to AFLAC		244.05
229200	Due to New York Life	43.29	
229400	Due to Pension		2,985.48
229500	Due to Health Insurance		1,983.92
229700	SEP/IRA Employee Contribution		324.10
229800	Roth IRA - Employee Contribution		1,218.75
271000	Unreserved Fund Balance		2,134,047.61
343300	Water Revenue		420,030.82
343303	Backflow Fees		417.00
361100	Interest Income		1,528.41
369903	Miscellaneous Income		4,446.33
511110	Supervisor Fees	1,575.00	
513120	Salaries	141,334.67	
513210	FICA	10,811.89	
513220	Pension	7,346.58	
513230	Health Insurance	28,237.56	
513240	Worker's Compensation	7,376.12	
513342	Computer Services	7,488.70	
513343	Refuse Removal	444.15	
513344	Pest Control	100.20	
513345	Janitorial	479.92	
513415	Telephone	3,676.25	
513430	Electric - Offices	1,749.90	
513450	Insurance	18,286.80	
513480	Legal Advertising	163.00	
513491	Recording Fees & Charges	345.00	
513492	Credit Card Fees	1,902.87	
513510	Office Supplies	3,219.26	
513520	Postage	3,643.83	
513525	Fuel & Lubricants	4,099.37	
513527	Uniform Rental	1,143.26	
513542	Memberships	2,189.00	
513550	Training and Conferences	1,859.18	

**Spring Lake Improvement District**  
**Normal Trial Balance - Trial Balance by Fund**  
**41 - Water Fund**  
**From 6/1/2015 Through 6/30/2015**

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
513620	Building Maintenance	1,507.05	
513630	Renewal & Replacement	9,475.00	
514310	Attorney	3,150.00	
533340	Contractual Services	850.00	
533348	Potable Water Quality	1,390.00	
533430	Electric - Water Plant	9,530.28	
533460	Maintenance-Water Plant	4,442.02	
533495	Cross Connection Control	10,038.00	
533525	Maintenance-Water Distribution	9,794.35	
533630	Hydrant Testing	576.00	
537520	Chemicals	10,691.15	
538466	Maintenance - Vehicle	3,818.27	
538526	Shop Tools and Supplies	2,874.67	
538527	Operating Equipment	2,418.36	
	<b>Total 41 - Water Fund</b>	<b>4,899,976.43</b>	<b>4,899,976.43</b>

**Spring Lake Improvement District**  
Normal Trial Balance - Trial Balance by Fund  
42 - Lot Mowing Fund  
From 6/1/2015 Through 6/30/2015

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	61,528.62	
101200	State Board Fund A	1,785.97	
101800	Renewal & Replacement	28,475.00	
101900	Operating Reserve	134,128.06	
115200	A/R-Billing	51,973.74	
117000	Allowance for Uncollectible A/R		51,973.74
133100	Due from Other Govt - PY Taxes	27,150.00	
133200	Allowance for doubtful - due from Other Govt.		27,150.00
163900	Accumulated Depreciation		181,778.22
166902	Equipment-Enterprise Funds	254,038.86	
202100	Accounts Payable		56,825.07
210100	Compensated Absences		4,716.96
229100	Due to AFLAC		89.14
229200	Due to New York Life		4.89
229400	Due to Pension	130.44	
229500	Due to Health Insurance		4,397.39
229700	SEP/IRA Employee Contribution		361.93
229800	Roth IRA - Employee Contribution		32.50
271000	Unreserved Fund Balance		213,812.29
343901	Lot Mowing Assessments		195,451.73
343902	Lot Mow Billing		4,104.00
361100	Interest Income		200.96
511110	Supervisor Fees	900.00	
513120	Salaries	63,080.77	
513210	FICA	4,826.08	
513220	Pension	1,979.77	
513230	Health Insurance	16,667.90	
513240	Worker's Compensation	3,569.10	
513318	Tax Collection Fees	5,867.94	
513342	Computer Services	886.69	
513343	Refuse Removal	253.80	
513344	Pest Control	100.20	
513345	Janitorial	529.90	
513415	Telephone	990.82	
513430	Electric - Offices	999.96	
513450	Insurance	3,047.80	
513510	Office Supplies	1,561.71	
513520	Postage	82.19	
513525	Fuel & Lubricants	11,437.82	
513527	Uniform Rental	1,047.28	
513542	Memberships	125.00	
513550	Training and Conferences	144.80	
513600	Capital Outlay	55,613.78	
514310	Attorney	1,800.00	
538466	Maintenance - Vehicle	781.87	
538526	Shop Tools and Supplies	1,515.94	
538527	Operating Equipment	1,011.24	
539460	Maintenance-Lot Mowing	2,865.77	
	<b>Total 42 - Lot Mowing Fund</b>	<b>740,898.82</b>	<b>740,898.82</b>



**Spring Lake Improvement District**  
**Normal Trial Balance - Trial Balance by Fund**  
**43 - Wastewater**  
**From 6/1/2015 Through 6/30/2015**

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
101100	Cash Operating	23,493.94	
202100	Accounts Payable		6,073.75
207103	Due To Water		50,000.00
343500	Wastewater Revenue		42,608.39
369903	Miscellaneous Income		6,300.00
513450	Insurance	503.00	
513510	Office Supplies	187.33	
513600	Capital Outlay	21,992.50	
513630	Renewal & Replacement	2,671.02	
515310	Engineering	24,715.00	
535340	Wastewater Testing	2,875.00	
535430	Electric - Wastewater Plant	2,574.63	
535460	Maintenance - Wasterwater	15,000.00	
535465	Step System	7,769.15	
537520	Chemicals	695.03	
538527	Operating Equipment	2,505.54	
	<b>Total 43 - Wastewater</b>	<b>104,982.14</b>	<b>104,982.14</b>
<b>Report Total</b>		<b>7,892,310.84</b>	<b>7,892,310.84</b>
<b>Report Difference</b>		<b>0.00</b>	

**Spring Lake Improvement District**  
**Check/Voucher Register - SLID-Check Register**  
 101100 - Cash Operating  
 From 6/1/2015 Through 6/30/2015

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
6/30/2015	10770086069	MICROSOFT	109.99	EXCEL 2013	No
6/16/2015	11441	Clay Shrum	(108.00)	FRWA CONFERENCE PER DIEM	No
6/8/2015	11463	Jack Forney	90.23	Deposit Refund 116 Oak Knolls Circle	No
6/8/2015	11464	Denise Krom	100.00	Deposit Refund 325 Maple Lane	No
6/8/2015	11465	Atlas Tree Corporation	2,280.00	TREES REMOVED AND TRIMMED FROM DIST OFFICE	No
6/8/2015	11466	Arlene Klingbiel	100.00	MEETING JUNE 2015	No
6/8/2015	11467	Baker Septic Installations, Inc.	140.00	JUNE 2015 RENTAL	No
6/8/2015	11468	Big T Tire	420.00	15' BATHING MOWER TIRES	No
6/8/2015	11469	Bill Lawrens	100.00	JUNE 2015 MEETING	No
6/8/2015	11470	William J Nielander	1,000.00	JUNE 2015 RETAINER	No
6/8/2015	11471	Brian Acker	100.00	JUNE 2015 MEETING	No
6/8/2015	11472	Brooker Fence Company, Inc.	13.65	REPLACEMENT BATTERY	No
6/8/2015	11473	The Bulb Bin	10.00	BALLAST	No
	11474		0.00		Yes
6/8/2015	11475	Carquest Auto Parts Stores	37.91	AIR FILTERS	No
6/8/2015		Carquest Auto Parts Stores	28.14	BLACK UV CABLE TIES	No
6/8/2015		Carquest Auto Parts Stores	135.08	BRAKE ROTOR AND PADS	No
6/8/2015		Carquest Auto Parts Stores	10.17	CARB CLEANER	No
6/8/2015		Carquest Auto Parts Stores	30.56	COUPLER BODY	No
6/8/2015		Carquest Auto Parts Stores	34.73	FOAM MOTOR TREATMENT	No
6/8/2015		Carquest Auto Parts Stores	62.74	GREASE AND OIL	No
6/8/2015		Carquest Auto Parts Stores	7.02	GREASE GUN COUPLER	No
6/8/2015		Carquest Auto Parts Stores	72.00	HOSE CLAMPS	No
6/8/2015		Carquest Auto Parts Stores	86.46	HYDRAULIC FLUID	No
6/8/2015		Carquest Auto Parts Stores	3,399.94	maxisys pro scanner	No
6/8/2015		Carquest Auto Parts Stores	35.55	MOTOR OIL	No
6/8/2015		Carquest Auto Parts Stores	49.71	PLUGS	No
6/8/2015		Carquest Auto Parts Stores	17.68	QUICK DISCONNECT	No
6/8/2015		Carquest Auto Parts Stores	53.53	RED GREAS AND L/R LENS COVER	No
6/8/2015		Carquest Auto Parts Stores	400.00	ACCOUNTING MAY 2015	No
6/8/2015	11476	Clifton Larson Allen LLP	6,417.70	AQUATIC CHEMICALS	No
6/8/2015	11477	Crop Production Services	200.00	OFFICE CLEANING JUNE 2015	No
6/8/2015	11478	Deborah Cleveland	485.20	LIQUID CHLORINE	No
6/8/2015	11479	The Dumont Company, Inc.	30.24	ANGLE, ANTENA	No
6/8/2015	11480	Fields Equipment Company, Inc.	350.15	GEAR KIT, BLADES	No
6/8/2015		Fields Equipment Company, Inc.	195.62	HYDR QUICK GUARD	No
6/8/2015		Fields Equipment Company, Inc.	93.32	LEVEL, DIP STICK	No
6/8/2015		Fields Equipment Company, Inc.	440.94	QUICK COUPLING/HYDR QUICK	No
6/8/2015		Fields Equipment Company, Inc.	148.37	SEALS	No

**Spring Lake Improvement District**  
**Check/Voucher Register - SLID-Check Register**  
 101100 - Cash Operating  
 From 6/1/2015 Through 6/30/2015

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
6/8/2015	11481	Gary Behrendt	100.00	JUNE 2015 MEETING	No
6/8/2015	11482	Glissons Animal Supply Inc.	251.85	GRASS SEED	No
6/8/2015	11483	Guardian Community Resource Mgmt, Inc	1,280.00	TASK ORDER 1 JUNE 2015	No
6/8/2015		Guardian Community Resource Mgmt, Inc	1,360.00	TASK ORDER 3	No
6/8/2015	11484	Jahna Concrete	255.50	CONCRETE	No
6/8/2015	11485	Joe DeCerbo	393.44	REIMBURSE EXPENSES JUNE 2015	No
6/8/2015	11486	Laye's Tire Service	119.96	VACTRON TIRE	No
6/8/2015	11487	LOU'S GLOVES	258.00	GLOVES	No
6/8/2015	11488	New York Life	72.79	LIFE INSURANCE JUNE 2015	No
6/8/2015	11489	Phone Tree AMA Renewal	340.00	PHONE TREE SOFTWARE SUPPORT RENEWAL	No
6/8/2015	11490	Ramba Consulting group, LLC	2,000.00	LEGISLATIVE CONSULTING THROUGH MAY 31-2015	No
6/8/2015	11491	Ring Power Corporation	615.25	MOWTRIM REPAIR	No
6/8/2015		Ring Power Corporation	444.97	MOWTRIM REPAIR PARTS	No
6/8/2015		Robbins Nursery	14.48	PINE BARK	No
6/8/2015	11492	Sherwin-Williams Co.	93.74	PAINT	No
6/8/2015	11493	Short Environmental Laboratories, Inc.	330.00	WASTEWATER SAMPLES	No
6/8/2015	11494	Spring Lake Lawn & Garden Center	12.51	MISC SUPPLIES	No
6/8/2015	11495	Somers Irrigation	834.39	MISC PIPES AND FITTINGS	No
6/8/2015	11496	Sunshine State One Call of Florida Inc.	24.09	LOCATE TICKETS	No
6/8/2015	11497	Taylor Oil	3,022.46	FUEL	No
6/8/2015	11498	Tim Mckenna	100.00	JUNE 2015 MEETING	No
6/8/2015	11499	Tractor Supply Credit Plan	27.93	PAINT SUPPLIES	No
6/8/2015	11500	Triangle Hardware	38.55	OXYGEN	No
6/8/2015		Triangle Hardware	6.38	PLUMPING STRAP/SCREWS	No
6/8/2015		Triangle Hardware	6.45	RED/WHITE REFLECTOR TAPE	No
6/8/2015		Triangle Hardware	9.99	RETRIEVING MAGNET	No
6/8/2015		Triangle Hardware	13.86	SEALANT	No
6/8/2015		Triangle Hardware	3.96	TEFLON TAPE	No
6/8/2015		Triangle Hardware	19.80	WASHERS/NUTS/BOLTS	No
6/8/2015	11502	TRIPLE H SEPTIC SERVICES	85.00	REPLACE PUMP 228 CLUBHOUSE CT LABOR	No
6/8/2015	11503	Unifirst Corporation	146.65	UNIFORM AND JANITORIAL SUPPLIES	No
6/8/2015		Unifirst Corporation	166.45	UNIFORM AND JANITORIAL SUPPLIES	No
6/8/2015	11504	Xerox Corporation	153.03	MAY 2015 SERVICE	No
6/8/2015	11505	Zee Medical Service Co.	145.00	DISPOSABLE GLOVES	No
6/8/2015		Zee Medical Service Co.	748.85	GLOVES, FACE MASK, COVERALLS	No
6/8/2015		Zee Medical Service Co.	21.70	HEAD GEAR RATCHET	No
6/16/2015	11506	ALPHA GENERAL	1,602.90	6 STEP SYSTEM PUMPS	No

**Spring Lake Improvement District**  
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 From 6/1/2015 Through 6/30/2015

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
6/16/2015	11507	Byrd Information Technology Services	56.25	IT SUPPORT	No
6/16/2015	11508	Century Link	64.12	CENTER JUNE 2015	No
6/16/2015		Century Link	283.03	OFFICE JUNE 2015	No
6/16/2015		Century Link	253.48	SHOP JUNE 2015	No
6/16/2015	11509	Clay Shrum	108.00	FRWA CONFERENCE PER DIEM	No
6/16/2015	11510	Crystal Springs	22.40	JUNE 2015 SERVICE	No
6/16/2015	11511	Direct TV	574.71	ANNUAL SERVICE	No
6/16/2015	11512	Flowers Chemical Laboratories	215.00	WATER SAMPLES	No
6/16/2015	11513	Newton Crouch Inc.	4.80	MISC PART	No
6/16/2015	11514	Preferred Governmental Insurance Trust	1,764.34	WORKER'S COMP	No
6/16/2015	11515	Pugh Utilities Services, Inc	4,800.00	WASTEWATER OPERATIONS MAY 11 TO JUNE 10 2015	No
6/16/2015	11516	Short Environmental Laboratories, Inc.	15.00	WATER SAMPLE	No
6/16/2015		Short Environmental Laboratories, Inc.	210.00	WW SAMPLES	No
6/16/2015	11517	Unifirst Corporation	166.45	JANITORIAL AND UNIFORM SERVICE	No
6/16/2015	11518	USA Blue Book	37.03	TESTING KIT	No
6/16/2015	11519	UTILITY TECHNICIANS INC	2,825.00	HYDRO TANK INSPECTION	No
6/18/2015	11520	Florida Dept. of Environmental Protection (FDEP)	100.00	Minor Revision to wastewater facility permit	No
6/23/2015	11521	Artistic Frames and Graphics	750.00	5 Entrance Signs	No
6/29/2015	11522	Harbor Community Bank	150.00	Processing Fee LOC Five Year Renewal	No
6/13/2015	16396140	Caterpillar Financial Services Corporation	2,991.37	BOOM MOWER JUNE 2015	No
6/26/2015	16422657	Caterpillar Financial Services Corporation	2,348.04	DUMP TRUCK JUNE 2015	No
6/18/2015	450911	Aflac	910.24	JUNE 2015	No
6/26/2015	664793	CREDIT CARD	10.00	FUEL CLAY SHRUM FASD CONFERENCE MARATHON GAS	No
6/10/2015	679409		174.41	NOTARY CINDY BACON	No
6/16/2015	72347964	LD PRODUCTS	183.96	LASER PRINTER TONER CARTRIDGES	No
6/26/2015	761SHRUM	Marriott Coral Springs Hotel	458.40	FASD CONFERENCE CLAY SHRUM	No
6/4/2015	9724384475	Staples Office Supply	114.80	COPY PAPER, BINDER CLIPS, BINDERS	No
6/8/2015	9724496437	Staples Office Supply	205.99	LASERJET PRINTER AND BINDERS	No
6/9/2015	C0037864427	United Health Care Insurance Company	7,357.71	July 2015	No
6/16/2015	DE06393280...	Duke Energy	13.55	MAY 2015 PARKS	No
6/25/2015	DE15329913...	Duke Energy	341.09	SHOP JUNE 2015	No
6/29/2015	DE1599614...	Duke Energy	413.90	SEWER PLANT PHASE 3 JUNE 2015	No
6/29/2015	DE26379375...	Duke Energy	23.19	OAK LEAFE LIFT STATION JUNE 2015	No
6/16/2015	DE30895512...	Duke Energy	13.18	MAY 2015 PARKS	No
6/16/2015	DE39774503...	Duke Energy	15.98	MAY 2015 PARKS	No
6/24/2015	DE55044046...	Duke Energy	11.89	MAY 2015	No
6/16/2015	DE60412070...	Duke Energy	13.29	MAY 2015 PARKS	No
6/26/2015	DE67991560...	Duke Energy	322.49	OFFICE JUNE 2015	No

Spring Lake Improvement District

Check/Voucher Register - SLID-Check Register

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From 6/1/2015 Through 6/30/2015

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
6/16/2015	DE73469830...	Duke Energy	13.76	MAY 2015 PARKS	No
6/16/2015	DE73819030...	Duke Energy	94.90	MAY 2015 SEWER PLANT PHASE 1	No
6/3/2015	DE74031656...	Duke Energy	7,652.73	STREET LIGHTS MAY 2015	No
6/16/2015	DE74390240...	Duke Energy	18.44	MAY 2015 PARKS	No
6/16/2015	DE74393121...	Duke Energy	154.74	PUMP STATION JUNE 2015	No
6/3/2015	DE74398881...	Duke Energy	7.58	MAY 2015	No
6/16/2015	DE74439204...	Duke Energy	65.32	MAY 2015	No
6/25/2015	DE74440644...	Duke Energy	1,046.84	WATER PLANT JUNE 2015	No
6/16/2015	DE74607696...	Duke Energy	11.89	MAY 2015	No
6/16/2015	DE74612016...	Duke Energy	95.85	MAY 2015	No
6/16/2015	DE87107875...	Duke Energy	31.53	MAY 2015 MAIN LIFT STATION	No
6/1/2015	EFTPS06032...	EFTPS (PAYROLL TAXES)	3,050.66	Payroll Taxes w/e 6-3-15	No
6/9/2015	EFTPS06102...	EFTPS (PAYROLL TAXES)	3,148.20	Payroll Taxes w/e 6-10-15	No
6/15/2015	EFTPS06172...	EFTPS (PAYROLL TAXES)	3,068.34	PAYROLL TAXES W/E 6-17-15	No
6/25/2015	EFTPS06252...	EFTPS (PAYROLL TAXES)	3,064.13	PAYROLL TAXES W/E 6-25-2015	No
6/29/2015	EFTPS07012...	EFTPS (PAYROLL TAXES)	3,153.96	PAYROLL TAXES W/E 7-1-15	No
6/29/2015	ESPERTPAY0...	Expert Pay	66.46	CHILD SUPPORT W/E 6-29-2015	No
6/9/2015	ExpertPay061...	Expert Pay	66.46	Child Support w/e 6-10-15	No
6/1/2015	EXPERTPAY0...	Expert Pay	66.46	Child Support w/e 6-3-15	No
6/15/2015	EXPERTPAY0...	Expert Pay	66.46	CHILD SUPPORT W/E 6-17-15	No
6/25/2015	EXPERTPAY0...	Expert Pay	66.46	CHILD SUPPORT W/E 6-25-2015	No
6/6/2015	HCB06062015	Harbor Community Bank	2,126.48	HARBOR COMMUNITY BANK LOAN JUNE 2015	No
6/18/2015	SIMPLIFIED...	Simplifile E Recording	48.00	RECORDING FEES WATER RELEASE OF LIENS	No
6/1/2015	V3556	Catherine D. Angell	900.70	Employee: 01; Pay Date: 6/3/2015	No
6/1/2015	V3557	Cynthia D. Bacon	448.67	Employee: 28; Pay Date: 6/3/2015	No
6/1/2015	V3558	Wellington E. Clarke	525.00	Employee: 02; Pay Date: 6/3/2015	No
6/1/2015	V3559	Joseph T. DeCarbo	1,373.15	Employee: 03; Pay Date: 6/3/2015	No
6/1/2015	V3560	Robert E. Hill	491.35	Employee: 24; Pay Date: 6/3/2015	No
6/1/2015	V3561	John Laiosa	520.74	Employee: 10; Pay Date: 6/3/2015	No
6/1/2015	V3562	Randolph Nelson	829.39	Employee: 12; Pay Date: 6/3/2015	No
6/1/2015	V3563	Joshua R. Nolen	468.07	Employee: 18; Pay Date: 6/3/2015	No
6/1/2015	V3564	Brian L. Patrick	456.37	Employee: 13; Pay Date: 6/3/2015	No
6/1/2015	V3565	Anthony L. Pyley	455.02	Employee: 26; Pay Date: 6/3/2015	No
6/1/2015	V3566	Tyler A. Sapp	361.14	Employee: 25; Pay Date: 6/3/2015	No
6/1/2015	V3567	Clay R. Shrum Sr.	919.57	Employee: 15; Pay Date: 6/3/2015	No
6/1/2015	V3568	Matthew C. Thompson	495.15	Employee: 15; Pay Date: 6/3/2015	No
6/8/2015	V3569	Catherine D. Angell	900.70	Employee: 23; Pay Date: 6/3/2015	No
6/8/2015	V3570	Cynthia D. Bacon	448.65	Employee: 01; Pay Date: 6/10/2015	No
6/8/2015	V3571	Wellington E. Clarke	524.99	Employee: 28; Pay Date: 6/10/2015	No

**Spring Lake Improvement District**  
**Check/Voucher Register - SLID-Check Register**  
 101100 - Cash Operating  
 From 6/1/2015 Through 6/30/2015

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
6/8/2015	V3572	Joseph T. DeCarbo	1,373.16	Employee: 03; Pay Date: 6/10/2015	No
6/8/2015	V3573	Robert E. Hill	568.71	Employee: 24; Pay Date: 6/10/2015	No
6/8/2015	V3574	John Laiosa	520.74	Employee: 10; Pay Date: 6/10/2015	No
6/8/2015	V3575	Randolph Nelson	829.40	Employee: 12; Pay Date: 6/10/2015	No
6/8/2015	V3576	Joshua R. Nolen	468.07	Employee: 18; Pay Date: 6/10/2015	No
6/8/2015	V3577	Brian L. Patrick	545.09	Employee: 13; Pay Date: 6/10/2015	No
6/8/2015	V3578	Anthony L. Plyley	455.02	Employee: 26; Pay Date: 6/10/2015	No
6/8/2015	V3579	Tyler A. Sapp	444.01	Employee: 25; Pay Date: 6/10/2015	No
6/8/2015	V3580	Clay R. Shirum Sr.	919.57	Employee: 15; Pay Date: 6/10/2015	No
6/8/2015	V3581	Matthew C. Thompson	495.15	Employee: 23; Pay Date: 6/10/2015	No
6/15/2015	V3582	Catherine D. Angell	900.70	Employee: 01; Pay Date: 6/17/2015	No
6/15/2015	V3583	Cynthia D. Bacon	448.66	Employee: 28; Pay Date: 6/17/2015	No
6/15/2015	V3584	Wellington E. Clarke	525.00	Employee: 02; Pay Date: 6/17/2015	No
6/15/2015	V3585	Joseph T. DeCarbo	1,373.15	Employee: 03; Pay Date: 6/17/2015	No
6/15/2015	V3586	Robert E. Hill	491.36	Employee: 24; Pay Date: 6/17/2015	No
6/15/2015	V3587	John Laiosa	520.74	Employee: 10; Pay Date: 6/17/2015	No
6/15/2015	V3588	Randolph Nelson	829.40	Employee: 12; Pay Date: 6/17/2015	No
6/15/2015	V3589	Joshua R. Nolen	468.07	Employee: 18; Pay Date: 6/17/2015	No
6/15/2015	V3590	Brian L. Patrick	456.37	Employee: 13; Pay Date: 6/17/2015	No
6/15/2015	V3591	Anthony L. Plyley	455.02	Employee: 26; Pay Date: 6/17/2015	No
6/15/2015	V3592	Tyler A. Sapp	406.31	Employee: 25; Pay Date: 6/17/2015	No
6/15/2015	V3593	Clay R. Shirum Sr.	919.57	Employee: 15; Pay Date: 6/17/2015	No
6/15/2015	V3594	Matthew C. Thompson	495.15	Employee: 23; Pay Date: 6/17/2015	No
6/22/2015	V3595	Catherine D. Angell	875.70	Employee: 01; Pay Date: 6/24/2015	No
6/22/2015	V3596	Cynthia D. Bacon	448.67	Employee: 28; Pay Date: 6/24/2015	No
6/22/2015	V3597	Wellington E. Clarke	524.99	Employee: 02; Pay Date: 6/24/2015	No
6/22/2015	V3598	Joseph T. DeCarbo	1,373.16	Employee: 03; Pay Date: 6/24/2015	No
6/22/2015	V3599	Robert E. Hill	326.23	Employee: 24; Pay Date: 6/24/2015	No
6/22/2015	V3600	John Laiosa	520.74	Employee: 10; Pay Date: 6/24/2015	No
6/22/2015	V3601	Randolph Nelson	829.40	Employee: 12; Pay Date: 6/24/2015	No
6/22/2015	V3602	Joshua R. Nolen	468.07	Employee: 18; Pay Date: 6/24/2015	No
6/22/2015	V3603	Brian L. Patrick	456.37	Employee: 13; Pay Date: 6/24/2015	No
6/22/2015	V3604	Anthony L. Plyley	455.01	Employee: 26; Pay Date: 6/24/2015	No
6/29/2015	V3605	Catherine D. Angell	875.70	Employee: 01; Pay Date: 7/1/2015	No
6/29/2015	V3606	Tyler A. Sapp	496.81	Employee: 25; Pay Date: 6/24/2015	No
6/29/2015	V3607	Clay R. Shirum Sr.	919.57	Employee: 15; Pay Date: 6/24/2015	No
6/29/2015	V3608	Cynthia D. Bacon	448.65	Employee: 28; Pay Date: 7/1/2015	No
6/29/2015	V3609	Matthew C. Thompson	495.15	Employee: 23; Pay Date: 6/24/2015	No
6/29/2015	V3610	Wellington E. Clarke	524.99	Employee: 02; Pay Date: 7/1/2015	No

**Spring Lake Improvement District**  
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 From 6/1/2015 Through 6/30/2015

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
6/29/2015	V3608	Joseph T. DeCerbo	1,373.16	Employee: 03; Pay Date: 7/1/2015	No
6/29/2015	V3609	Robert E. Hill	491.36	Employee: 24; Pay Date: 7/1/2015	No
6/29/2015	V3610	John Laiosa	520.74	Employee: 10; Pay Date: 7/1/2015	No
6/29/2015	V3611	Randolph Nelson	829.40	Employee: 12; Pay Date: 7/1/2015	No
6/29/2015	V3612	Joshua R. Nolen	545.42	Employee: 18; Pay Date: 7/1/2015	No
6/29/2015	V3613	Brian L. Patrick	456.37	Employee: 13; Pay Date: 7/1/2015	No
6/29/2015	V3614	Anthony L. Pyley	455.02	Employee: 26; Pay Date: 7/1/2015	No
6/29/2015	V3615	Tyler A. Sapp	483.66	Employee: 25; Pay Date: 7/1/2015	No
6/29/2015	V3616	Clay R. Shrum Sr.	919.57	Employee: 15; Pay Date: 7/1/2015	No
6/29/2015	V3617	Matthew C. Thompson	495.15	Employee: 23; Pay Date: 7/1/2015	No

Report Total

129,443.44

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**Spring Lake Improvement District**  
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-58	6/1/2015	217100	FICA Liability	Drainage	480.86		Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	217100	FICA Liability	Parks	153.16		Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	217100	FICA Liability	Mosquito	7.60		Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	217100	FICA Liability	General Government	192.68		Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	217100	FICA Liability	Water	605.72		Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	217100	FICA Liability	Lot Mowing	248.50		Payroll Taxes w/e 6-3-15
		Total 217100	FICA Liability		1,688.52	0.00	
CD2015-58	6/1/2015	217200	Federal Tax Liability	Drainage	347.52		Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	217200	Federal Tax Liability	Parks	101.25		Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	217200	Federal Tax Liability	Mosquito	4.80		Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	217200	Federal Tax Liability	General Government	170.00		Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	217200	Federal Tax Liability	Water	559.44		Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	217200	Federal Tax Liability	Lot Mowing	179.13		Payroll Taxes w/e 6-3-15
		Total 217200	Federal Tax Liability		1,362.14	0.00	
CD2015-58	6/1/2015	101100	Cash Operating	Drainage		480.86	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	Parks		153.16	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	Mosquito		7.60	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	General Government		192.68	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	Water		605.72	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	Lot Mowing		248.50	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	Drainage		347.52	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	Parks		101.25	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	Mosquito		4.80	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	General Government		170.00	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	Water		559.44	Payroll Taxes w/e 6-3-15
CD2015-58	6/1/2015	101100	Cash Operating	Lot Mowing		179.13	Payroll Taxes w/e 6-3-15
		Total 101100	Cash Operating		0.00	3,050.66	
CD2015-58	6/1/2015	229300	Child Support Payable	Water	66.46		Childr Support w/e 6-3-15
		Total 229300	Child Support Payable		66.46	0.00	
CD2015-58	6/1/2015	101100	Cash Operating	Water		66.46	Childr Support w/e 6-3-15



**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 CD2015-58		Total 101100	Cash Operating		0.00	66.46	
CD2015-59	6/16/2015	572430	Electric - Parks & Median Signs	Parks	3,117.12	3,117.12	MAY 2015 PARKS
		Total 572430	Electric - Parks & Median Signs		13.55	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Parks		13.55	MAY 2015 PARKS
		Total 101100	Cash Operating		0.00	13.55	
CD2015-59	6/16/2015	572430	Electric - Parks & Median Signs	Parks	13.18		MAY 2015 PARKS
		Total 572430	Electric - Parks & Median Signs		13.18	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Parks		13.18	MAY 2015 PARKS
		Total 101100	Cash Operating		0.00	13.18	
CD2015-59	6/16/2015	572430	Electric - Parks & Median Signs	Parks	15.98		MAY 2015 PARKS
		Total 572430	Electric - Parks & Median Signs		15.98	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Parks		15.98	MAY 2015 PARKS
		Total 101100	Cash Operating		0.00	15.98	
CD2015-59	6/16/2015	572430	Electric - Parks & Median Signs	Parks	13.29		MAY 2015 PARKS
		Total 572430	Electric - Parks & Median Signs		13.29	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Parks		13.29	MAY 2015 PARKS
		Total 101100	Cash Operating		0.00	13.29	
CD2015-59	6/16/2015	572430	Electric - Parks & Median Signs	Parks	13.76		MAY 2015 PARKS
		Total 572430	Electric - Parks & Median Signs		13.76	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Parks		13.76	MAY 2015 PARKS
		Total 101100	Cash Operating		0.00	13.76	

**Spring Lake Improvement District**  
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-59		Total 572430	Electric - Parks & Median Signs		13.76	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Parks		13.76	MAY 2015 PARKS
		Total 101100	Cash Operating		0.00	13.76	
CD2015-59	6/16/2015	535430	Electric - Wastewater Plant	Wastewater	94.90		MAY 2015 SEWER PLANT PHASE 1
		Total 535430	Electric - Wastewater Plant		94.90	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Wastewater		94.90	MAY 2015 SEWER PLANT PHASE 1
		Total 101100	Cash Operating		0.00	94.90	
CD2015-59	6/16/2015	572430	Electric - Parks & Median Signs	Parks	18.44		MAY 2015 PARKS
		Total 572430	Electric - Parks & Median Signs		18.44	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Parks		18.44	MAY 2015 PARKS
		Total 101100	Cash Operating		0.00	18.44	
CD2015-59	6/16/2015	513430	Electric - Offices	General Government	22.87		MAY 2015
CD2015-59	6/16/2015	513430	Electric - Offices	Water	22.86		MAY 2015
CD2015-59	6/16/2015	513430	Electric - Offices	Lot Mowing	13.06		MAY 2015
CD2015-59	6/16/2015	513430	Electric - Offices	Parks	6.53		MAY 2015
		Total 513430	Electric - Offices		65.32	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	General Government		22.87	MAY 2015
CD2015-59	6/16/2015	101100	Cash Operating	Water		22.86	MAY 2015
CD2015-59	6/16/2015	101100	Cash Operating	Lot Mowing		13.06	MAY 2015
CD2015-59	6/16/2015	101100	Cash Operating	Parks		6.53	MAY 2015
		Total 101100	Cash Operating		0.00	65.32	
CD2015-59	6/16/2015	572430	Electric - Parks & Median Signs	Parks	11.89		MAY 2015

**Spring Lake Improvement District**  
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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-59		Total 572430	Electric - Parks & Median Signs		11.89	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Parks		11.89	MAY 2015
CD2015-59		Total 101100	Cash Operating		0.00	11.89	
CD2015-59	6/16/2015	572430	Electric - Parks & Median Signs	Parks	95.85		MAY 2015
CD2015-59		Total 572430	Electric - Parks & Median Signs		95.85	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Parks		95.85	MAY 2015
CD2015-59		Total 101100	Cash Operating		0.00	95.85	
CD2015-59	6/16/2015	535430	Electric - Wastewater Plant	Wastewater	31.53		MAY 2015 MAIN LIFT STATION
CD2015-59		Total 535430	Electric - Wastewater Plant		31.53	0.00	
CD2015-59	6/16/2015	101100	Cash Operating	Wastewater		31.53	MAY 2015 MAIN LIFT STATION
CD2015-59		Total 101100	Cash Operating		0.00	31.53	
Total CD2015-59					387.69	387.69	
CD2015-60	6/6/2015	517715	Debt Principle - HIB	General Government	2,126.48		HARBOR COMMUNITY BANK LOAN JUNE 2015
CD2015-60		Total 517715	Debt Principle - HIB		2,126.48	0.00	
CD2015-60	6/6/2015	101100	Cash Operating	General Government		2,126.48	HARBOR COMMUNITY BANK LOAN JUNE 2015
CD2015-60		Total 101100	Cash Operating		0.00	2,126.48	
Total CD2015-60					2,126.48	2,126.48	
CD2015-62	6/9/2015	217100	FICA Liability	Drainage	481.30		Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	217100	FICA Liability	Parks	157.18		Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	217100	FICA Liability	Mosquito	22.94		Payroll Taxes w/e 6-10-15

**Spring Lake Improvement District**  
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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-62	6/9/2015	217100	FICA Liability	General Government	192.68		Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	217100	FICA Liability	Water	607.52		Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	217100	FICA Liability	Lot Mowing	276.16		Payroll Taxes w/e 6-10-15
		Total 217100	FICA Liability		1,737.78	0.00	
CD2015-62	6/9/2015	217200	Federal Tax Liability	Drainage	349.00		Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	217200	Federal Tax Liability	Parks	106.24		Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	217200	Federal Tax Liability	Mosquito	17.68		Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	217200	Federal Tax Liability	General Government	170.00		Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	217200	Federal Tax Liability	Water	563.00		Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	217200	Federal Tax Liability	Lot Mowing	204.50		Payroll Taxes w/e 6-10-15
		Total 217200	Federal Tax Liability		1,410.42	0.00	
CD2015-62	6/9/2015	101100	Cash Operating	Drainage		481.30	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	Parks		157.18	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	Mosquito		22.94	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	General Government		192.68	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	Water		607.52	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	Lot Mowing		276.16	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	Drainage		349.00	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	Parks		106.24	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	Mosquito		17.68	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	General Government		170.00	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	Water		563.00	Payroll Taxes w/e 6-10-15
CD2015-62	6/9/2015	101100	Cash Operating	Lot Mowing		204.50	Payroll Taxes w/e 6-10-15
		Total 101100	Cash Operating		0.00	3,148.20	
CD2015-62	6/9/2015	229300	Child Support Payable	Water	66.46		Child Support w/e 6-10-15
		Total 229300	Child Support Payable		66.46	0.00	
CD2015-62	6/9/2015	101100	Cash Operating	Water		66.46	Child Support w/e 6-10-15
		Total 101100	Cash Operating		0.00	66.46	
					3,214.66	3,214.66	

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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-63	6/15/2015	217100	FICA Liability	Drainage	481.30		PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	217100	FICA Liability	Parks	157.16		PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	217100	FICA Liability	Mosquito	7.64		PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	217100	FICA Liability	General Government	192.68		PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	217100	FICA Liability	Water	607.50		PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	217100	FICA Liability	Lot Mowing	251.16		PAYROLL TAXES W/E 6-17-15
		Total 217100	FICA Liability		1,697.44	0.00	
CD2015-63	6/15/2015	217200	Federal Tax Liability	Drainage	347.95		PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	217200	Federal Tax Liability	Parks	105.19		PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	217200	Federal Tax Liability	Mosquito	4.80		PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	217200	Federal Tax Liability	General Government	170.00		PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	217200	Federal Tax Liability	Water	561.20		PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	217200	Federal Tax Liability	Lot Mowing	181.76		PAYROLL TAXES W/E 6-17-15
		Total 217200	Federal Tax Liability		1,370.90	0.00	
CD2015-63	6/15/2015	101100	Cash Operating	Drainage		481.30	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	Parks		157.16	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	Mosquito		7.64	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	General Government		192.68	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	Water		607.50	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	Lot Mowing		251.16	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	Drainage		347.95	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	Parks		105.19	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	Mosquito		4.80	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	General Government		170.00	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	Water		561.20	PAYROLL TAXES W/E 6-17-15
CD2015-63	6/15/2015	101100	Cash Operating	Lot Mowing		181.76	PAYROLL TAXES W/E 6-17-15
		Total 101100	Cash Operating		0.00	3,068.34	
CD2015-63	6/15/2015	229300	Child Support Payable	Water	66.46		CHILD SUPPORT W/E 6-17-15
		Total 229300	Child Support Payable		66.46	0.00	
CD2015-63	6/15/2015	101100	Cash Operating	Water		66.46	CHILD SUPPORT W/E 6-17-15

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Total CD2015-63		Total 101100	Cash Operating		0.00	66.46	
CD2015-64	5/31/2015	513492	Credit Card Fees	Water	3,134.80		MAY 2015 FEES
		Total 513492	Credit Card Fees		143.86	0.00	
CD2015-64	5/31/2015	101100	Cash Operating	Water	143.86		MAY 2015 FEES
		Total 101100	Cash Operating		0.00	143.86	
CD2015-64	6/4/2015	513510	Office Supplies	General Government	40.18		COPY PAPER, BINDER CLIPS, BINDERS
CD2015-64	6/4/2015	513510	Office Supplies	Water	40.18		COPY PAPER, BINDER CLIPS, BINDERS
CD2015-64	6/4/2015	513510	Office Supplies	Lot Mowing	22.96		COPY PAPER, BINDER CLIPS, BINDERS
CD2015-64	6/4/2015	513510	Office Supplies	Parks	11.48		COPY PAPER, BINDER CLIPS, BINDERS
		Total 513510	Office Supplies		114.80	0.00	
CD2015-64	6/4/2015	101100	Cash Operating	General Government		40.18	COPY PAPER, BINDER CLIPS, BINDERS
CD2015-64	6/4/2015	101100	Cash Operating	Water		40.18	COPY PAPER, BINDER CLIPS, BINDERS
CD2015-64	6/4/2015	101100	Cash Operating	Lot Mowing		22.96	COPY PAPER, BINDER CLIPS, BINDERS
CD2015-64	6/4/2015	101100	Cash Operating	Parks		11.48	COPY PAPER, BINDER CLIPS, BINDERS
		Total 101100	Cash Operating		0.00	114.80	
CD2015-64	6/8/2015	513510	Office Supplies	General Government	72.10		LASERJET PRINTER AND BINDERS
CD2015-64	6/8/2015	513510	Office Supplies	Water	72.10		LASERJET PRINTER AND BINDERS
CD2015-64	6/8/2015	513510	Office Supplies	Lot Mowing	41.20		LASERJET PRINTER AND BINDERS
CD2015-64	6/8/2015	513510	Office Supplies	Parks	20.59		LASERJET PRINTER AND BINDERS
		Total 513510	Office Supplies		205.99	0.00	

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CD2015-64	6/8/2015	101100	Cash Operating	General Government		72.10	LASERJET PRINTER AND BINDERS
CD2015-64	6/8/2015	101100	Cash Operating	Water		72.10	LASERJET PRINTER AND BINDERS
CD2015-64	6/8/2015	101100	Cash Operating	Lot Mowing		41.20	LASERJET PRINTER AND BINDERS
CD2015-64	6/8/2015	101100	Cash Operating	Parks		20.59	LASERJET PRINTER AND BINDERS
		Total 101100	Cash Operating		0.00	205.99	
CD2015-64	6/10/2015	513510	Office Supplies	General Government	61.05		NOTARY CINDY BACON
CD2015-64	6/10/2015	513510	Office Supplies	Water	61.04		NOTARY CINDY BACON
CD2015-64	6/10/2015	513510	Office Supplies	Lot Mowing	34.88		NOTARY CINDY BACON
CD2015-64	6/10/2015	513510	Office Supplies	Parks	17.44		NOTARY CINDY BACON
		Total 513510	Office Supplies		174.41	0.00	
CD2015-64	6/10/2015	101100	Cash Operating	General Government		61.05	NOTARY CINDY BACON
CD2015-64	6/10/2015	101100	Cash Operating	Water		61.04	NOTARY CINDY BACON
CD2015-64	6/10/2015	101100	Cash Operating	Lot Mowing		34.88	NOTARY CINDY BACON
CD2015-64	6/10/2015	101100	Cash Operating	Parks		17.44	NOTARY CINDY BACON
		Total 101100	Cash Operating		0.00	174.41	
CD2015-64	6/13/2015	513445	Equipment Lease	General Government	2,991.37		BOOM MOWER JUNE 2015
		Total 513445	Equipment Lease		2,991.37	0.00	
CD2015-64	6/13/2015	101100	Cash Operating	General Government		2,991.37	BOOM MOWER JUNE 2015
		Total 101100	Cash Operating		0.00	2,991.37	
CD2015-64	6/16/2015	513510	Office Supplies	General Government	64.39		LASER PRINTER TONER CARTRIDGES
CD2015-64	6/16/2015	513510	Office Supplies	Water	64.39		LASER PRINTER TONER CARTRIDGES
CD2015-64	6/16/2015	513510	Office Supplies	Lot Mowing	36.79		LASER PRINTER TONER CARTRIDGES
CD2015-64	6/16/2015	513510	Office Supplies	Parks	18.39		LASER PRINTER TONER CARTRIDGES
		Total 513510	Office Supplies		0.00	2,991.37	

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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 513510	Office Supplies		183.96	0.00	
CD2015-64	6/16/2015	101100	Cash Operating	General Government		64.39	LASER PRINTER TONER CARTRIDGES
CD2015-64	6/16/2015	101100	Cash Operating	Water		64.39	LASER PRINTER TONER CARTRIDGES
CD2015-64	6/16/2015	101100	Cash Operating	Lot Mowing		36.79	LASER PRINTER TONER CARTRIDGES
CD2015-64	6/16/2015	101100	Cash Operating	Parks		18.39	LASER PRINTER TONER CARTRIDGES
		Total 101100	Cash Operating		0.00	183.96	
CD2015-64	6/16/2015	538340	Grant Management	Drainage	154.74		PUMP STATION JUNE 2015
		Total 538340	Grant Management		154.74	0.00	
CD2015-64	6/16/2015	101100	Cash Operating	Drainage		154.74	PUMP STATION JUNE 2015
		Total 101100	Cash Operating		0.00	154.74	
CD2015-64	6/24/2015	572430	Electric - Parks & Median Signs	Parks	11.89		MAY 2015
		Total 572430	Electric - Parks & Median Signs		11.89	0.00	
CD2015-64	6/24/2015	101100	Cash Operating	Parks		11.89	MAY 2015
		Total 101100	Cash Operating		0.00	11.89	
CD2015-64	6/25/2015	513430	Electric - Offices	General Government	119.38		SHOP JUNE 2015
CD2015-64	6/25/2015	513430	Electric - Offices	Water	119.38		SHOP JUNE 2015
CD2015-64	6/25/2015	513430	Electric - Offices	Lot Mowing	68.22		SHOP JUNE 2015
CD2015-64	6/25/2015	513430	Electric - Offices	Parks	34.11		SHOP JUNE 2015
		Total 513430	Electric - Offices		341.09	0.00	
CD2015-64	6/25/2015	101100	Cash Operating	General Government		119.38	SHOP JUNE 2015
CD2015-64	6/25/2015	101100	Cash Operating	Water		119.38	SHOP JUNE 2015
CD2015-64	6/25/2015	101100	Cash Operating	Lot Mowing		68.22	SHOP JUNE 2015
CD2015-64	6/25/2015	101100	Cash Operating	Parks		34.11	SHOP JUNE 2015
		Total 101100	Cash Operating		0.00	341.09	



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CD2015-64	6/25/2015	533430	Electric - Water Plant	Water	1,046.84		WATER PLANT JUNE 2015
		Total 533430			1,046.84	0.00	
CD2015-64	6/25/2015	101100	Cash Operating	Water		1,046.84	WATER PLANT JUNE 2015
		Total 101100			0.00	1,046.84	
CD2015-64	6/26/2015	513430	Electric - Offices	General Government	112.87		OFFICE JUNE 2015
CD2015-64	6/26/2015	513430	Electric - Offices	Water	112.87		OFFICE JUNE 2015
CD2015-64	6/26/2015	513430	Electric - Offices	Lot Mowing	64.50		OFFICE JUNE 2015
CD2015-64	6/26/2015	513430	Electric - Offices	Parks	32.25		OFFICE JUNE 2015
		Total 513430			322.49	0.00	
CD2015-64	6/26/2015	101100	Cash Operating	General Government		112.87	OFFICE JUNE 2015
CD2015-64	6/26/2015	101100	Cash Operating	Water		112.87	OFFICE JUNE 2015
CD2015-64	6/26/2015	101100	Cash Operating	Lot Mowing		64.50	OFFICE JUNE 2015
CD2015-64	6/26/2015	101100	Cash Operating	Parks		32.25	OFFICE JUNE 2015
		Total 101100			0.00	322.49	
CD2015-64	6/26/2015	513445	Equipment Lease	General Government	2,348.04		DUMP TRUCK JUNE 2015
		Total 513445			2,348.04	0.00	
CD2015-64	6/26/2015	101100	Cash Operating	General Government		2,348.04	DUMP TRUCK JUNE 2015
		Total 101100			0.00	2,348.04	
CD2015-64	6/29/2015	535430	Electric - Wastewater Plant	Wastewater	413.90		SEWER PLANT PHASE 3 JUNE 2015
		Total 535430			413.90	0.00	
CD2015-64	6/29/2015	101100	Cash Operating	Wastewater		413.90	SEWER PLANT PHASE 3 JUNE 2015
		Total 101100			0.00	413.90	

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CD2015-64	6/29/2015	535430	Electric - Wastewater Plant	Wastewater	23.19		OAK LEAFE LIFT STATION JUNE 2015
		Total 535430	Electric - Wastewater Plant		23.19	0.00	
CD2015-64	6/29/2015	101100	Cash Operating	Wastewater		23.19	OAK LEAFE LIFT STATION JUNE 2015
		Total 101100	Cash Operating		0.00	23.19	
<b>Total CD2015-64</b>					<b>8,476.57</b>	<b>8,476.57</b>	
CD2015-65	6/9/2015	229500	Due to Health Insurance	Drainage	2,280.89		July 2015
CD2015-65	6/9/2015	229500	Due to Health Insurance	Water	2,280.89		July 2015
CD2015-65	6/9/2015	229500	Due to Health Insurance	Lot Mowing	1,103.66		July 2015
CD2015-65	6/9/2015	229500	Due to Health Insurance	General Government	809.35		July 2015
CD2015-65	6/9/2015	229500	Due to Health Insurance	Parks	809.35		July 2015
CD2015-65	6/9/2015	229500	Due to Health Insurance	Mosquito	73.57		July 2015
		Total 229500	Due to Health Insurance		<b>7,357.71</b>	<b>0.00</b>	
CD2015-65	6/9/2015	101100	Cash Operating	Drainage		2,280.89	July 2015
CD2015-65	6/9/2015	101100	Cash Operating	Water		2,280.89	July 2015
CD2015-65	6/9/2015	101100	Cash Operating	Lot Mowing		1,103.66	July 2015
CD2015-65	6/9/2015	101100	Cash Operating	General Government		809.35	July 2015
CD2015-65	6/9/2015	101100	Cash Operating	Parks		73.57	July 2015
		Total 101100	Cash Operating		<b>0.00</b>	<b>7,357.71</b>	
CD2015-65	6/18/2015	229100	Due to AFLAC	Drainage	<b>304.75</b>		JUNE 2015
		Total 229100	Due to AFLAC		<b>304.75</b>	<b>0.00</b>	
CD2015-65	6/18/2015	101100	Cash Operating	Drainage		<b>304.75</b>	JUNE 2015

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CD2015-65		Total 101100	Cash Operating		0.00	304.75	
	6/18/2015	229100	Due to AFLAC	Parks	48.52		JUNE 2015
		Total 229100	Due to AFLAC		48.52	0.00	
CD2015-65	6/18/2015	101100	Cash Operating	Parks		48.52	JUNE 2015
		Total 101100	Cash Operating		0.00	48.52	
CD2015-65	6/18/2015	229100	Due to AFLAC	Mosquito	6.04		JUNE 2015
		Total 229100	Due to AFLAC		6.04	0.00	
CD2015-65	6/18/2015	101100	Cash Operating	Mosquito		6.04	JUNE 2015
		Total 101100	Cash Operating		0.00	6.04	
CD2015-65	6/18/2015	229100	Due to AFLAC	General Government	93.68		JUNE 2015
		Total 229100	Due to AFLAC		93.68	0.00	
CD2015-65	6/18/2015	101100	Cash Operating	General Government		93.68	JUNE 2015
		Total 101100	Cash Operating		0.00	93.68	
CD2015-65	6/18/2015	229100	Due to AFLAC	Water	338.46		JUNE 2015
		Total 229100	Due to AFLAC		338.46	0.00	
CD2015-65	6/18/2015	101100	Cash Operating	Water		338.46	JUNE 2015
		Total 101100	Cash Operating		0.00	338.46	
CD2015-65	6/18/2015	229100	Due to AFLAC	Lot Mowing	118.79		JUNE 2015
		Total 229100	Due to AFLAC		118.79	0.00	
CD2015-65	6/18/2015	101100	Cash Operating	Lot Mowing		118.79	JUNE 2015
		Total 101100	Cash Operating		0.00	118.79	
CD2015-65	6/18/2015	513491	Recording Fees & Charges	Water	48.00		RECORDING FEES WATER RELEASE OF LIENS

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CD2015-65		Total 513491	Recording Fees & Charges		48.00	0.00	
CD2015-65	6/18/2015	101100	Cash Operating	Water		48.00	RECORDING FEES WATER RELEASE OF LIENS
CD2015-65	7/6/2015	Total 101100	Cash Operating		0.00	48.00	
CD2015-65	7/6/2015	541430	Electric - St Lights	Street Lights	7,652.73		JUNE 2015
CD2015-65	7/6/2015	Total 541430	Electric - St Lights		7,652.73	0.00	
CD2015-65	7/6/2015	101100	Cash Operating	Street Lights		7,652.73	JUNE 2015
CD2015-65	7/6/2015	Total 101100	Cash Operating		0.00	7,652.73	
CD2015-65	7/6/2015	572430	Electric - Parks & Median Signs	Parks	7.58		JUNE 2015
CD2015-65	7/6/2015	Total 572430	Electric - Parks & Median Signs		7.58	0.00	
CD2015-65	7/6/2015	101100	Cash Operating	Parks		7.58	JUNE 2015
CD2015-65	7/6/2015	Total 101100	Cash Operating		0.00	7.58	
Total CD2015-65					15,976.26	15,976.26	
CD2015-66	6/25/2015	217100	FICA Liability	Drainage	468.90		PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	217100	FICA Liability	Parks	153.92		PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	217100	FICA Liability	Mosquito	7.00		PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	217100	FICA Liability	General Government	192.68		PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	217100	FICA Liability	Water	604.24		PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	217100	FICA Liability	Lot Mowing	255.96		PAYROLL TAXES W/E 6-25-2015
Total CD2015-66		Total 217100	FICA Liability		1,682.70	0.00	
CD2015-66	6/25/2015	217200	Federal Tax Liability	Drainage	340.94		PAYROLL TAXES W/E 6-25-2015

**Spring Lake Improvement District**  
Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-66	6/25/2015	217200	Federal Tax Liability	Parks	103.83		PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	217200	Federal Tax Liability	Mosquito	4.16		PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	217200	Federal Tax Liability	General Government	182.50		PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	217200	Federal Tax Liability	Water	564.84		PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	217200	Federal Tax Liability	Lot Mowing	185.16		PAYROLL TAXES W/E 6-25-2015
		Total 217200	Federal Tax Liability		1,381.43	0.00	
CD2015-66	6/25/2015	101100	Cash Operating	Drainage		468.90	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	Parks		153.92	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	Mosquito		7.00	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	General Government		192.68	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	Water		604.24	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	Lot Mowing		255.96	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	Drainage		340.94	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	Parks		103.83	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	Mosquito		4.16	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	General Government		182.50	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	Water		564.84	PAYROLL TAXES W/E 6-25-2015
CD2015-66	6/25/2015	101100	Cash Operating	Lot Mowing		185.16	PAYROLL TAXES W/E 6-25-2015
		Total 101100	Cash Operating		0.00	3,064.13	
CD2015-66	6/25/2015	229300	Child Support Payable	Water	66.46		CHILD SUPPORT W/E 6-25-2015
		Total 229300	Child Support Payable		66.46	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
CD2015-66	6/25/2015	101100	Cash Operating	Water		66.46	CHILD SUPPORT W/E 6-25-2015
<b>Total CD2015-66</b>		<b>101100</b>	<b>Cash Operating</b>		<b>0.00</b>	<b>66.46</b>	
					<b>3,130.59</b>	<b>3,130.59</b>	
CD2015-67	6/29/2015	217100	FICA Liability	Drainage	481.28		PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	217100	FICA Liability	Parks	157.16		PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	217100	FICA Liability	Mosquito	38.24		PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	217100	FICA Liability	General Government	192.68		PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	217100	FICA Liability	Water	607.52		PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	217100	FICA Liability	Lot Mowing	251.18		PAYROLL TAXES W/E 7-1-15
		<b>Total 217100</b>	<b>FICA Liability</b>		<b>1,728.06</b>	<b>0.00</b>	
CD2015-67	6/29/2015	217200	Federal Tax Liability	Drainage	353.89		PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	217200	Federal Tax Liability	Parks	106.99		PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	217200	Federal Tax Liability	Mosquito	29.86		PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	217200	Federal Tax Liability	General Government	182.50		PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	217200	Federal Tax Liability	Water	568.43		PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	217200	Federal Tax Liability	Lot Mowing	184.23		PAYROLL TAXES W/E 7-1-15
		<b>Total 217200</b>	<b>Federal Tax Liability</b>		<b>1,425.90</b>	<b>0.00</b>	
CD2015-67	6/29/2015	101100	Cash Operating	Drainage		481.28	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	Parks		157.16	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	Mosquito		38.24	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	General Government		192.68	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	Water		607.52	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	Lot Mowing		251.18	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	Drainage		353.89	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	Parks		106.99	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	Mosquito		29.86	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	General Government		182.50	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	Water		568.43	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	Lot Mowing		184.23	PAYROLL TAXES W/E 7-1-15
		<b>Total 101100</b>	<b>Cash Operating</b>		<b>0.00</b>	<b>3,153.96</b>	
CD2015-67	6/29/2015	101100	Cash Operating	Water		568.43	PAYROLL TAXES W/E 7-1-15
CD2015-67	6/29/2015	101100	Cash Operating	Lot Mowing		184.23	PAYROLL TAXES W/E 7-1-15

**Spring Lake Improvement District**  
**Posted General Ledger Transactions - Cash Disbursements**

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-67	6/29/2015	229300	Child Support Payable	Water	66.46		CHILD SUPPORT W/E 6-29-2015
		Total 229300	Child Support Payable		66.46	0.00	
CD2015-67	6/29/2015	101100	Cash Operating	Water		66.46	CHILD SUPPORT W/E 6-29-2015
		Total 101100	Cash Operating		0.00	66.46	
Total CD2015-67					3,220.42	3,220.42	
CD2015-68	6/26/2015	513525	Fuel & Lubricants	Water	10.00		FUEL CLAY SHRUM FASD CONFERENCE MARATHON GAS
		Total 513525	Fuel & Lubricants		10.00	0.00	
CD2015-68	6/26/2015	101100	Cash Operating	Water		10.00	FUEL CLAY SHRUM FASD CONFERENCE MARATHON GAS
		Total 101100	Cash Operating		0.00	10.00	
CD2015-68	6/26/2015	513550	Training and Conferences	Water	458.40		FASD CONFERENCE CLAY SHRUM
		Total 513550	Training and Conferences		458.40	0.00	
CD2015-68	6/26/2015	101100	Cash Operating	Water		458.40	FASD CONFERENCE CLAY SHRUM
		Total 101100	Cash Operating		0.00	458.40	
CD2015-68	7/6/2015	517715	Debt Principle - HIB	General Government	2,126.48		JULY 2015
		Total 517715	Debt Principle - HIB		2,126.48	0.00	
CD2015-68	7/6/2015	101100	Cash Operating	General Government		2,126.48	JULY 2015
		Total 101100	Cash Operating		0.00	2,126.48	

**Spring Lake Improvement District**  
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Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-68	7/15/2015	572430	Electric - Parks & Median Signs	Parks	12.59		JUNE 2015
		Total 572430	Electric - Parks & Median Signs		12.59	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	Parks		12.59	JUNE 2015
		Total 101100	Cash Operating		0.00	12.59	
CD2015-68	7/15/2015	572430	Electric - Parks & Median Signs	Parks	16.10		JUNE 2015
		Total 572430	Electric - Parks & Median Signs		16.10	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	Parks		16.10	JUNE 2015
		Total 101100	Cash Operating		0.00	16.10	
CD2015-68	7/15/2015	572430	Electric - Parks & Median Signs	Parks	11.89		JUNE 2015
		Total 572430	Electric - Parks & Median Signs		11.89	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	Parks		11.89	JUNE 2015
		Total 101100	Cash Operating		0.00	11.89	
CD2015-68	7/15/2015	572430	Electric - Parks & Median Signs	Parks	13.29		JUNE 2015
		Total 572430	Electric - Parks & Median Signs		13.29	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	Parks		13.29	JUNE 2015
		Total 101100	Cash Operating		0.00	13.29	
CD2015-68	7/15/2015	572430	Electric - Parks & Median Signs	Parks	13.64		JUNE 2015
		Total 572430	Electric - Parks & Median Signs		13.64	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	Parks		13.64	JUNE 2015
		Total 101100	Cash Operating		0.00	13.64	



**Spring Lake Improvement District**  
 Posted General Ledger Transactions - Cash Disbursements

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-68		Total 101100	Cash Operating		0.00	13.64	
	7/15/2015	535430	Electric - Wastewater Plant	Wastewater	94.52		JUNE 2015
CD2015-68		Total 535430	Electric - Wastewater Plant		94.52	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	Wastewater		94.52	JUNE 2015
CD2015-68		Total 101100	Cash Operating		0.00	94.52	
CD2015-68	7/15/2015	572430	Electric - Parks & Median Signs	Parks	19.37		JUNE 2015
CD2015-68		Total 572430	Electric - Parks & Median Signs		19.37	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	Parks		19.37	JUNE 2015
CD2015-68		Total 101100	Cash Operating		0.00	19.37	
CD2015-68	7/15/2015	513430	Electric - Offices	General Government	28.44		JUNE 2015 OLD SHOP
CD2015-68	7/15/2015	513430	Electric - Offices	Water	28.43		JUNE 2015 OLD SHOP
CD2015-68	7/15/2015	513430	Electric - Offices	Lot Mowing	16.25		JUNE 2015 OLD SHOP
CD2015-68	7/15/2015	513430	Electric - Offices	Parks	8.12		JUNE 2015 OLD SHOP
CD2015-68		Total 513430	Electric - Offices		81.24	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	General Government		28.44	JUNE 2015 OLD SHOP
CD2015-68	7/15/2015	101100	Cash Operating	Water		28.43	JUNE 2015 OLD SHOP
CD2015-68	7/15/2015	101100	Cash Operating	Lot Mowing		16.25	JUNE 2015 OLD SHOP
CD2015-68	7/15/2015	101100	Cash Operating	Parks		8.12	JUNE 2015 OLD SHOP
CD2015-68		Total 101100	Cash Operating		0.00	81.24	
CD2015-68	7/15/2015	572430	Electric - Parks & Median Signs	Parks	11.89		JUNE 2015
CD2015-68		Total 572430	Electric - Parks & Median Signs		11.89	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	Parks		11.89	JUNE 2015

**Spring Lake Improvement District**  
**Posted General Ledger Transactions - Cash Disbursements**

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CD2015-68	7/15/2015	Total 101100	Cash Operating		0.00	11.89	
		572430	Electric - Parks & Median Signs	Parks	146.38		JUNE 2015
		Total 572430	Electric - Parks & Median Signs		146.38	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	Parks		146.38	JUNE 2015
		Total 101100	Cash Operating		0.00	146.38	
CD2015-68	7/15/2015	535430	Electric - Wastewater Plant	Wastewater	32.41		MAIN LIFT STATION JUNE 2015
		Total 535430	Electric - Wastewater Plant		32.41	0.00	
CD2015-68	7/15/2015	101100	Cash Operating	Wastewater		32.41	MAIN LIFT STATION JUNE 2015
		Total 101100	Cash Operating		0.00	32.41	
Total CD2015-68					3,048.20	3,048.20	
CD2015-69	6/30/2015	513510	Office Supplies	General Government	38.50		EXCEL 2013
CD2015-69	6/30/2015	513510	Office Supplies	Water	38.50		EXCEL 2013
CD2015-69	6/30/2015	513510	Office Supplies	Lot Mowing	22.00		EXCEL 2013
CD2015-69	6/30/2015	513510	Office Supplies	Parks	10.99		EXCEL 2013
		Total 513510	Office Supplies		109.99	0.00	
CD2015-69	6/30/2015	101100	Cash Operating	General Government		38.50	EXCEL 2013
CD2015-69	6/30/2015	101100	Cash Operating	Water		38.50	EXCEL 2013
CD2015-69	6/30/2015	101100	Cash Operating	Lot Mowing		22.00	EXCEL 2013
CD2015-69	6/30/2015	101100	Cash Operating	Parks		10.99	EXCEL 2013
		Total 101100	Cash Operating		0.00	109.99	
CD2015-69	7/15/2015	572430	Electric - Parks & Median Signs	Parks	10.55		JUNE 2015

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 Posted General Ledger Transactions - Cash Disbursements

<u>Session ID</u>	<u>Effective Date</u>	<u>GL Code</u>	<u>GL Title</u>	<u>Department Title</u>	<u>Debit</u>	<u>Credit</u>	<u>Transaction Description</u>
CD2015-69	7/15/2015	101100	Cash Operating	Parks		10.55	
		101100	Electric - Parks & Median Signs			0.00	
		101100	Cash Operating		0.00		JUNE 2015
		101100	Cash Operating		120.54		
<b>Total CD2015-69</b>					<b>120.54</b>	<b>120.54</b>	
<b>Report Total</b>					<b>45,953.33</b>	<b>45,953.33</b>	

Spring Lake Improvement District  
 Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CR2015-17	6/15/2015	101100	Cash Operating	Lot Mowing	17,560.01		Tax Assessments
		Total 101100	Cash Operating		17,560.01	0.00	
CR2015-17	6/15/2015	343901	Lot Mowing Assessments	Lot Mowing		17,560.01	Tax Assessments
		Total 343901	Lot Mowing Assessments		0.00	17,560.01	
CR2015-17	6/15/2015	513318	Tax Collection Fees	Lot Mowing	526.80		Tax Assessments
		Total 513318	Tax Collection Fees		526.80	0.00	
CR2015-17	6/15/2015	101100	Cash Operating	Lot Mowing		526.80	Tax Assessments
CR2015-17	6/15/2015	101100	Cash Operating	Parks	896.09		Tax Assessments
		Total 101100	Cash Operating		896.09	526.80	
CR2015-17	6/15/2015	347200	Parks Assessments	Parks		896.09	Tax Assessments
		Total 347200	Parks Assessments		0.00	896.09	
CR2015-17	6/15/2015	513318	Tax Collection Fees	Parks	26.88		Tax Assessments
		Total 513318	Tax Collection Fees		26.88	0.00	
CR2015-17	6/15/2015	101100	Cash Operating	Parks		26.88	Tax Assessments
CR2015-17	6/15/2015	101100	Cash Operating	Drainage	18,687.69		Tax Assessments
CR2015-17	6/15/2015	101100	Cash Operating	General Government	16,564.09		Tax Assessments
CR2015-17	6/15/2015	101100	Cash Operating	Parks	5,521.36		Tax Assessments
CR2015-17	6/15/2015	101100	Cash Operating	Street Lights	1,274.16		Tax Assessments
CR2015-17	6/15/2015	101100	Cash Operating	Mosquito	424.72		Tax Assessments
		Total 101100	Cash Operating		42,472.02	26.88	
CR2015-17	6/15/2015	319100	Drainage Assessments	Drainage		18,687.69	Tax Assessments
		Total 319100	Drainage Assessments		0.00	18,687.69	
CR2015-17	6/15/2015	325200	General Govt. Assessments	General Government		16,564.09	Tax Assessments

**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 325200	General Govt. Assessments		0.00	16,564.09	
CR2015-17	6/15/2015	347200	Parks Assessments	Parks		5,521.36	Tax Assessments
		Total 347200	Parks Assessments		0.00	5,521.36	
CR2015-17	6/15/2015	343100	St Light Assessments	Street Lights		1,274.16	Tax Assessments
		Total 343100	St Light Assessments		0.00	1,274.16	
CR2015-17	6/15/2015	343900	Mosquito Assessment	Mosquito		424.72	Tax Assessments
		Total 343900	Mosquito Assessment		0.00	424.72	
CR2015-17	6/15/2015	513318	Tax Collection Fees	Drainage	560.64		Tax Assessments
CR2015-17	6/15/2015	513318	Tax Collection Fees	General Government	496.92		Tax Assessments
CR2015-17	6/15/2015	513318	Tax Collection Fees	Parks	165.64		Tax Assessments
CR2015-17	6/15/2015	513318	Tax Collection Fees	Street Lights	38.22		Tax Assessments
CR2015-17	6/15/2015	513318	Tax Collection Fees	Mosquito	12.74		Tax Assessments
		Total 513318	Tax Collection Fees		1,274.16	0.00	
CR2015-17	6/15/2015	101100	Cash Operating	Drainage		560.64	Tax Assessments
CR2015-17	6/15/2015	101100	Cash Operating	General Government		496.92	Tax Assessments
CR2015-17	6/15/2015	101100	Cash Operating	Parks		165.64	Tax Assessments
CR2015-17	6/15/2015	101100	Cash Operating	Street Lights		38.22	Tax Assessments
CR2015-17	6/15/2015	101100	Cash Operating	Mosquito		12.74	Tax Assessments
		Total 101100	Cash Operating		0.00	1,274.16	
Total CR2015-17					62,755.96	62,755.96	
CR2015-18	6/11/2015	101100	Cash Operating	Wastewater	6,300.00		Sewer Tanks Scrap
		Total 101100	Cash Operating		6,300.00	0.00	

**Spring Lake Improvement District**  
**Posted General Ledger Transactions - Cash Receipts**

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CR2015-18	6/11/2015	369903	Miscellaneous Income	Wastewater		6,300.00	Sewer Tanks Scrap
		Total 369903	Miscellaneous Income		0.00	6,300.00	
<b>Total CR2015-18</b>					<b>6,300.00</b>	<b>6,300.00</b>	
<b>Report Total</b>					<b>69,055.96</b>	<b>69,055.96</b>	

**Spring Lake Improvement District**  
**Posted General Ledger Transactions - Journal Vouchers**

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2015-56	6/30/2015	572460	Maintenance-Parks	Parks	300.00		Posting Corrections
JV2015-56	6/30/2015	538526	Shop Tools and Supplies	Parks		300.00	Posting Corrections
JV2015-56	6/30/2015	538526	Shop Tools and Supplies	Drainage	200.00		Posting Corrections
JV2015-56	6/30/2015	538527	Operating Equipment	Drainage		200.00	Posting Corrections
JV2015-56	6/30/2015	533460	Maintenance-Water Plant	Water	100.00		Posting Corrections
JV2015-56	6/30/2015	513620	Building Maintenance	Water		100.00	Posting Corrections
JV2015-56	6/30/2015	513630	Renewal & Replacement	Wastewater	1,000.00		Posting Corrections
JV2015-56	6/30/2015	538527	Operating Equipment	Wastewater		1,000.00	Posting Corrections
<b>Total JV2015-56</b>					<b>1,600.00</b>	<b>1,600.00</b>	
JV2015-57	6/30/2015	533460	Maintenance-Water Plant	Water	350.00		Posting Corrections
JV2015-57	6/30/2015	513345	Janitorial	Water		350.00	Posting Corrections
<b>Total JV2015-57</b>					<b>350.00</b>	<b>350.00</b>	
JV2015-61	6/30/2015	101100	Cash Operating	Street Lights	5,814.27		Collected on Water Bills June 2015
JV2015-61	6/30/2015	349300	St Lights on Water Bill	Street Lights		5,814.27	Collected on Water Bills June 2015
JV2015-61	6/30/2015	207101	Street Lights on Water Bill	Water	5,814.27		Collected on Water Bills June 2015
JV2015-61	6/30/2015	101100	Cash Operating	Water		5,814.27	Collected on Water Bills June 2015
JV2015-61	6/30/2015	101100	Cash Operating	Mosquito	2,042.51		Collected on Water Bills June 2015
JV2015-61	6/30/2015	349200	Mosquito on Water Bill	Mosquito		2,042.51	Collected on Water Bills June 2015
JV2015-61	6/30/2015	207102	Mosquito on Water Bill	Water	2,042.51		Collected on Water Bills June 2015

**Spring Lake Improvement District**  
**Posted General Ledger Transactions - Journal Vouchers**

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2015-61	6/30/2015	101100	Cash Operating	Water		2,042.51	Collected on Water Bills June 2015
JV2015-61	6/30/2015	101100	Cash Operating	Wastewater	14,258.32		Collected on Water Bills June 2015
JV2015-61	6/30/2015	343500	Wastewater Revenue	Wastewater		14,258.32	Collected on Water Bills June 2015
JV2015-61	6/30/2015	207105	Wastewater on Water Bill	Water	14,258.32		Collected on Water Bills June 2015
JV2015-61	6/30/2015	101100	Cash Operating	Water		14,258.32	Collected on Water Bills June 2015
<b>Total JV2015-61</b>					<b>44,230.20</b>	<b>44,230.20</b>	
<b>Report Total</b>					<b>46,180.20</b>	<b>46,180.20</b>	





**SPRING LAKE  
IMPROVEMENT DISTRICT  
Non-Ad Valorem Tax Receipts  
Fiscal Year 2015-Lot Mowing**

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
11/4/2014	\$2,468.97		\$74.07		\$2,394.90
11/9/2014	\$7,670.40		\$230.11		\$7,440.29
11/23/2014	\$29,306.88		\$879.21		\$28,427.67
11/30/2014	\$13,706.88		\$411.21		\$13,295.67
12/14/2015	\$35,720.10		\$1,071.60		\$34,648.50
1/7/2015	\$17,162.05		\$514.81		\$16,647.24
1/31/2015	\$11,644.66		\$349.34		\$11,295.32
2/28/2015	\$12,378.64		\$371.36		\$12,007.28
3/31/2015	\$38,805.87		\$1,164.12		\$37,641.75
4/30/2015	\$9,177.27		\$275.31		\$8,901.96
5/31/2015	\$3,817.46		\$114.53		\$3,702.93
6/15/2015	\$17,560.01		\$526.80		\$17,033.21
<b>TOTALS TO DATE</b>	<b>\$199,419.19</b>	<b>\$0.00</b>	<b>\$5,982.47</b>	<b>\$0.00</b>	<b>\$193,436.72</b>

Assessments	Assess Rec'v	Discounts	Commissions	Postage	Net Asses	
LOT MOWING	\$223,276.00	100%	\$0.00	\$5,982.47	\$0.00	\$193,436.72

**Percent Collected            87%**

