

**MINUTES OF MEETING
SPRING LAKE IMPROVEMENT DISTRICT**

The regular meeting of the Board of Supervisors of Spring Lake Improvement District was held Wednesday, January 12, 2011 at 7:00 p.m. at the Community Center, 209 Spring Lake Boulevard, Sebring, Florida. Present and constituting a quorum were:

Bill Lawens	Chairman
Brian Acker	Vice Chairman
Jim Foote	Secretary
Leon Van	Assistant Secretary

Absent	
Theresa Danko	Assistant Secretary

Also present were:

William Nielander	Attorney
Joe DeCerbo	District Manager
Diane Angell	Administrator
Clay Shrum	Water Superintendent/Operations Director

Residents	"See attached sign in sheet"
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FIRST ORDER OF BUSINESS

Roll Call and Pledge

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

SECOND ORDER OF BUSINESS

Public Hearing-Meter Conversion

Legal notice was published on December 26, 2010 and January 2, 2011 per statute. Draft documents were reviewed by Supervisors (attached) and discussion took place. There were no public comments from those in attendance.

Chairman Lawens requested that the next time the water rate structure is reviewed that Late Fee's are addressed.

ON MOTION by Brian Acker, seconded by Leon Van with all in favor the public hearing was closed.

THIRD ORDER OF BUSINESS

Upcoming Meetings and Events

- A. January 17th, MLK Holiday, Office Closed
- B. February 8th, SFWMD/Village I Meeting 7:00 p.m. @ Community Center

Supervisors discussed the recent communication from SFWMD relating to Village I. Supervisor Van said there has been a lot of animosity regarding this issue and wanted it on record that SFWMD told this Board that this had to be done and now they have changed their minds. Brian Acker stated the District should not be spending any funds on engineering with respect to Village I.

After discussing the issue the following motion was made.

ON MOTION by Leon Van, seconded by Brian Acker with all in favor to direct staff to send a letter to SFWMD, with copy to the County, acknowledging future drainage status of Village I.

FOURTH ORDER OF BUSINESS

Request Approval USDA Minutes

The Board received copies of the minutes from the USDA meeting on October 26, 2010. There being no further discussion.

ON MOTION by Leon Van, seconded by Jim Foote with all in favor the USDA Minutes from the October 26, 2010 meeting were approved.

FIFTH ORDER OF BUSINESS

Request Approval December 8th Meeting

Staff will continue to transcribe minutes the next few months that should result in the type of document the Board is looking for.

The Board received copies of the minutes from the December 8th Board meeting and there being no further discussion.

ON MOTION by Brian Acker, seconded by Leon Van with all in favor the December 8th minutes were approved.

SIXTH ORDER OF BUSINESS

Request Approval December Financials

The Board received copies of the December 2010 financials. A Lot Mowing adjustment for personnel costs has been identified and Diane is in the process of correcting. A budget amendment may be forthcoming.

There being no further questions.

<p>ON MOTION by Brian Acker, seconded by Leon Van with all In favor the December 2010 financials were approved.</p>
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SEVENTH ORDER OF BUSINESS

Treasurer's Report

A. Assessment Deposits

Diane reported the following assessment deposits were received.

\$32,153.99 in General Fund (46% collected)
\$294.69 in Village I Parks (56% collected)
\$6,312.03 in Lot Mowing (42% collected)

Placing lot mowing on the assessment rolls has already shown an increase in collections. Lien notices will be prepared for outstanding Lot Mowing and Village I Parks assessments and mailed in February.

B. Audit update

Diane will be reviewing the draft of the 2010 financial statements with the auditors and a draft of the 2010 Audit will be distributed to the Board for review at the February meeting and placed on the agenda for discussion at the March meeting.

EIGHTH ORDER OF BUSINESS

Attorney

The letter being sent to the golf course, including a hold harmless agreement, was reviewed by the Board. Mr. Nielander also reviewed the letter he would be sending to Attorney John McClure about the posts that Mr. Waldron removed from the property purchased by the District. If the posts are not returned an estimate of repairs will be secured and a letter will be sent to Mr. Waldron. The letter to the Attorney General for a mosquito control opinion was reviewed and discussed by the Board and staff. Several changes and additions will be made and a revised copy will be prepared and sent to the Manager in the next several weeks.

NINTH ORDER OF BUSINESS

Manager

A. Resolution 2010-20 Meter Conversion

Resolution 2010-20 Meter Replacement and Repair, Meter Conversion, and Schedule "A" Water Rates and Fees was presented.

ON MOTION by Leon Van, seconded by Brian Acker with all in favor Resolution 2010-20 was approved.

B. USDA Preliminary Engineering Report

Joe is working with the engineers and legal counsel in preparing this extensive document. The goal is completion by July 15th and submittal to USDA by the first week in August. The levee project is a part of the engineering report, and the soil borings and seepage testing on the levee will take place the week of January 24th.

C. The Breeze

After Board discussion it was agreed that the current format of The Breeze was acceptable and should continue. The publication is an unbiased overview of District activities, projects, programs, and items of interest. The next issue should be mailed out in February.

D. Lot Mowing

After Board discussion specifically regarding the three current areas of Oak Leaf, Golfview Villas, and Country Club Villas the following motion was made.

ON MOTION by Brian Acker, seconded by Leon Van with all in favor to direct staff to revise Resolution 2010-13 that also includes a sample letter of agreement for presentation to the Board in February.

TENTH ORDER OF BUSINESS

Working Groups

Brian Acker reported that the water department working group met on December 27th regarding security issues. Additional information is being developed by staff and will be brought to the Board.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests

Brian Acker requested a Board workshop on the draft financial policies and procedures, as well as parks and recreation. Both items will be on the February agenda for Board discussion and to set workshop dates. He also inquired about the lap tops for supervisors and was told that Diane is working on ordering these.

Bill Lawens asked about the succession plans that were being put into place, especially back up for Diane and her job functions. Joe responded the overall organizational plan was in process and that management staff had Diane's specific position on the agenda for next Tuesday's management meeting. He also inquired about the Sebring Water initiative and it will be on the February agenda. In the meantime, Joe will attempt to resolve the matter at the staff level; if unsuccessful, the Board can decide future action.

TWELFTH ORDER OF BUSINESS

Public Comments and Input

Resident Marian Cross stated she lived in Village I and came to the meeting to find out what was happening regarding Village I. Chairman Lawens addressed her regarding SFWMD and that there is no longer an issue. Ms. Cross thanked the Board and stated this was her first time at a Board Meeting and was impressed by the Board's professionalism.

THIRTEENTH ORDER OF BUSINESS

Next Meeting

Wednesday, February 16th 2011, 7:00 p.m. @ Community Center.

Staff will be making recommendations for the remaining FY '11 meetings.

FOURTEENTH ORDER OF BUSINESS

Adjournment

ON MOTION by Brian Acker, seconded by Leon Van with all in favor the meeting was adjourned at 8:45 p.m.



Bill Lawens, Chairman



Jim Foote, Secretary

**Summary of Action Items
Board Meeting
January 12, 2011**

Review late fee charges at water public hearing in August	Clay
Suspend any drainage/engineering work in Village I	Randy
Letter to SFWMD (cc: County) re: drainage status of Village I	Joe/Bill
Lot mowing budget amendment for personnel	Diane
Liens for lot mowing and Village I Parks	Diane
Letter to Attorney General	Nielander
Resolution and sample agreement letter, direct billing for lot mowing	Joe/Randy
Water department security issues; additional information	Clay
Workshop dates for financial policies and parks/recreation	Joe
Laptops for Supervisors	Diane
Rebrining water initiative options	Joe
Calendar for remaining FY '11 Board meetings	Joe

**Spring Lake Improvement District
Board of Supervisors
Meeting Agenda
January 12, 2011
7:00 p.m. Community Center**

1. Call to order and pledge Chairman Lawens
2. Public Hearing Water Rates and Fees/Meter Conversion Chairman Lawens
3. Upcoming Meetings and Events Chairman Lawens
 - A. January 17th, MLK Holiday, Office Closed
 - B. February 8th, SFWMD/Village I Meeting 7:00 p.m. @ Community Center
4. Request approval of minutes from October 26th USDA Meeting Chairman Lawens
5. Request approval of minutes from December 8th Board Meeting Chairman Lawens
6. Request approval of December 2010 Financials Chairman Lawens
7. Treasurer's Report Diane Angell
 - A. Assessment Deposits
 - B. Audit Update
8. Attorney Bill Nielander
 - A. Hold Harmless – Bridges
 - B. Attorney General Opinion
9. Manager Joe DeCerbo
 - A. Resolution 2010-20 Meter Conversion
 - B. USDA Preliminary Engineering Report
 - C. The Breeze
 - D. Lot Mowing
10. Working Groups
11. Supervisor Requests
12. Public Comments and Input
13. Next Meeting, Wednesday, February 16, 2011 7:00 p.m. @Community Center
14. Motion to Adjourn



Board of Supervisors

January 12, 2011
7:00 p.m.
Community Center



•Call To Order

•Pledge





Public Hearing

• Water Rates and Fees/Meter Conversion





Upcoming Meetings/Events

- January 17th, MLK Holiday, Office Closed
- February 8th, SFWMD/Village I Meeting 7:00 p.m. @ Community Center





Approve Minutes & Financials

- October 26, 2010 USDA Minutes
- December 8, 2010 Board Meeting
- December 2010 Financials






Treasurer's Report


- Assessment Deposits
- Audit update






ATTORNEY


- Hold Harmless – Bridges
- Attorney General Opinion






Manager


- Resolution 2010-20 Meter Conversion
- USDA Preliminary Engineering Report





The Breeze

- Agenda item carried over from the December meeting at Board request
- Content





Lot Mowing

- Resolution 2010-13
- Collected by County on Tax Rolls
- No provision for District billing when accounts can't be charged to a strap number
- Oak Leafe – Golfview – Country Club Villas
- Request motion to direct staff






WORKING GROUPS






SUPERVISOR REQUESTS





**Public
Comments**





Next Meeting
• **Wednesday February 16, 2011**
@ 7:00 p.m.
Community Center



USDA Meeting
October 26, 2010, 10:30 a.m.
Royal Palm Beach, Florida

DRAFT MINUTES

This publicly noticed meeting was held at the offices of the United States Department of Agriculture Rural Development Office in Royal Palm Beach, Florida. It was attended by Supervisors Leon Van and Bill Lawens; District Manager Joe DeCerbo; Engineers Gene Schriener and John McKune; Ada Rivera, USDA Specialist; and Program Assistant Kristine Roy. The purpose of the meeting was to review and discuss grants and loans available thru USDA for improvements to the District storm water system.

Ada gave a full introduction of the program that finances storm water projects. A briefing is attached to these minutes that outline aspects of this program that were previously discussed at staff level meetings. She discussed eligibility and stated that all of our water control projects as described in the conceptual permit are eligible, including the levee project.

Ada reviewed the application process and discussed the need for the District to project future income (assessment pro forma). The District will need to go to several local banks to determine the prevailing loan rates to ensure the USDA rate is the lowest. Joe pointed out that any monies from USDA could be used as leverage to attract other funds, and Ada encouraged that approach. Ada further pointed out the Preliminary Engineering Report (PER) will include a 10% debt reserve requirement, as well as operational and maintenance reserves, all of which are clearly outlined in the application.

A power point presentation was made to the group and all items are in the orientation and application materials we received. Ada discussed the bridge financing that will take place prior to USDA reimbursement. As a result of this loan being backed by the Federal Government it is very attractive for banks to participate. All principal and interest from the bridge loan are part of the USDA reimbursement. The 40-year loan for the level Spring Lake has been designated is between 3-3.5% with a two-year interest only option and a 38-year amortization; USDA is the bondholder. The loan can include all engineering and legal fees, which would positively affect the General Fund pro forma. Joe pointed out the advantages of a 40-year loan to spread out our expenses for future residents to pay and not just those of us living in the community today. When Joe described the monies already spent from reserves for the pump station, sea wall, and Waldron purchase, Ada stated that if the PER showed a connection to the projects the loan could include those projects. Refinancing is an allowable cost.

Discussion took place as to whether we should do just one project per application or do all of them and the various options were discussed. Gene pointed out that the PER would determine the best course of action and gave examples of the phases for our projects and how they inter relate and can be worked on simultaneously. Joe pointed out how the 40 year duration would positively affect future assessments and the advantage of doing it all in one application. Ada reiterated the importance of the PER and that it becomes the roadmap for the entire application process. The bond issuance is between SLID and USDA, and we are pledging the future non ad valorem assessments, similar to the existing loan we have with Highlands Independent Bank.

Ada discussed the maximum levels of current reserves to ensure entities did not try to borrow large amounts of money when they had large reserves; we assured her this was not the case for Spring Lake and our levels would not negatively impact the application. USDA will provide the District with a letter of conditions upon approval of the application that lists all District responsibilities. She pointed out that we are only liable for what we use, not the total amount of the loan. If you are approved for \$5 million and only need \$3 million that is the amount at closing.

John Kuhn and Gene pointed out once again the importance of the PER; it is the key. It will have to be done for the Conceptual Permit projects and much of the information is already available. While there are additional items required by USDA, including an Environmental Assessment, consensus was to move forward with USDA and the PER. John has worked on numerous USDA projects and urged the District to put as much as possible into the initial application, lock in a rate and amount, and get the work done.

Leon inquired as to whether local option bids for construction were permitted, such as the County has, and Ada was not sure of the regulations regarding that. Requests for bids would go out by the engineer using standard practices and he would have to determine the eligibility of local option bids. Leon also inquired about the timeline for approval and Ada pointed out once again the completeness of the PER and who has to review it as it goes up the ladder to other levels and the timeliness of responses by the engineer to questions that will be asked, similar to the SFWMD process on our conceptual permit application. Joe pointed out the value of John and Gene having experience with USDA loans in other communities, and his ability to do a lot of the paperwork as well.

Ada pointed out that the drive and enthusiasm of applicants is very important and some times it takes her months to get things back from communities. She praised Spring Lake for having just met her in late June and we are already positioned to do the PER and start the application process, and have two people in Gene and John who have a history with her and USDA loans.

Bill questioned the reimbursement schedule and Ada stated the loan would not close until all the projects outlined in the application are completed. She again pointed out the willingness of banks to loan construction monies with a financing letter from USDA. Joe pointed out how the bridge financing would work. Gene pointed out the District's opportunity to get these projects done in a short amount of time, and Bill voiced a desire to finish them in the next five years.

John stated that to get a real handle on the amount of money you want to secure, determine what a manageable assessment would be and then back door into the amount of the loan. By going thru that exercise you will be surprised at how much you can get for a minimal increase in your assessment. Ada added that it would be wise for the District to use the next several years to build up reserves, with a goal of having one year's loan payment. If the District chose the two-year interest only option that would give you 4-5 years to build reserves. Gene added with construction costs going to be kept low for at least the next three years, now is the time. Joe stated it would be nice for future boards and management not to have to deal with this.

With no other business, the meeting adjourned at 11:35 a.m.

RESOLUTION 2010-20
Meter Replacement and Repair
Meter Conversion
Schedule "A" Water Rates and Fees
Wednesday, January 12, 2011

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"); and

WHEREAS, pursuant to its Charter, Section 10 paragraph 21, the District may operate and regulate a public water system; and

WHEREAS, the District Water Policies and Procedures adopted in Resolution 2009-02 is amended to establish policy for meter replacement and repair and meter conversion; and

WHEREAS, Schedule "A" Water Rates and Fees adopted in Resolution 2010-8 is amended to establish the charges for meter conversion.

**RESOLVED BY THE BOARD OF SUPERVISORS OF THE SPRING
LAKE IMPROVEMENT DISTRICT, HIGHLANDS COUNTY,
FLORIDA:**

The amended Spring Lake Improvement District Water Policies and Procedures will become effective this 12th day of January, 2011.

Spring Lake Improvement District

By: _____
Bill Lawens, Chairman

Attest:

By: _____
Jim Foote, Secretary

Schedule "A" Water Fees and Charges

Monthly Base Rate Charges

AWWA Meter size ERU ratio		
Meter Size	Multiplication Factor (ERU'S)	Monthly Facility Base Rate
5/8 X 3/4	1	\$13.95
1.00	1.4	\$19.53
1.50	6	\$89.75
2.00	8	\$111.60
3.00	16	\$223.20
4.00	25	\$348.75
6.00	50	\$697.50

Non Residential and Multi- Family Residential Master Meter

Master meter base rate is equal to number of units served by the meter, multiplied times facility base rate.
Example (6 units X \$13.95)=\$83.70

Definition of a master meter unit.

The term "unit", whether residential or nonresidential, shall be determined by the Water Superintendent based on the following factors, although these factors are not intended to be exclusive: occupational license(s); ownership; leases; family relationship(s); and separate utility and telephone services bills; separate and distinct businesses; or separate and distinct living quarters. A separate "unit" shall be found to exist if these and similar factors considered together make it appear that different and distinct businesses are using separate facilities or separate and distinct families or groups are occupying separate residential living quarters.

Monthly Billing = Base Rate + Usage	Per 1,000 Gallons
0 to 5,999 gallons	\$3.10 per 1,000
6,000 to 14,999 gallons	\$3.60 per 1,000
15,000 to 39,999 gallons	\$4.20 per 1,000
40,000 (+) gallons	\$4.80 per 1,000

Meter Setting & System Development Charge

AWWA Meter size ERU ratio		
Meter Size	Meter Setting Charge (Single Service)	System Development Charge for New or Expanded Water Service
5/8 X 3/4	\$470.00	\$330.00
1.00	\$658.00	\$482.00
1.50	\$2,350.00	\$1,660.00
2.00	\$3,750.00	\$2,640.00
3.00	\$7,620.00	\$5,280.00
4.00	\$11,750.00	\$8,250.00
6.00	\$23,500.00	\$16,600.00

Meter Setting fees are minimal charges and additional fees may apply.

Miscellaneous Charges	Costs
Backflow	\$50.00 for a Dual Check Valve RPZ, PVB, or Dbi-check valve (Actual Cost of device)
Tap Fee's and Directional Jack & Bore	Actual Cost of Service (contracted costs, parts, and labor)
Well Permit	\$35.00
Replace damaged Meter Box and or Lid	\$15.00 Meter Lid \$50.00 Meter Box
*No Charge for normal wear and tear	
Tampering Fee	\$100.00
Meter Testing - At Customer's Request	\$25.00
*To be credited if it is determined meter defective	
Water Leak Adjustment Application Fee	\$25.00
*To be applied against any adjustment given	
Returned Check Fees	Able to Re-Deposit \$25.00 Unable To Re-Deposit \$50.00
Lien Charges	County Clerk Recording Fees + Administrative Costs Based on the greater of \$30.00 or 10% of Lien Amount
Account Activation Fee	\$25.00
Deposit	\$100.00
*Waived if owner signs up for automatic payment (ACH)	
Late Payment Fee	\$5.00
*added to all accounts not paid by the due date	
Service Call after Hours	\$40.00
Disconnect/Reconnect for Non-Payment	During Business Hours \$25.00 After Business Hours \$40.00

METER CONVERSION FEES	
Meter	Actual Cost of Meter
Adaptors	\$26.00
Labor	\$24.00

CONTINUITY OF SERVICE: The District will at all times use reasonable diligence to provide continuous service, and having used reasonable diligence, shall not be liable to the consumer for failure or interruption of continuous service. The District shall not be liable for any act or omission caused directly or indirectly by strikes, labor troubles, accidents, litigations, breakdowns, shutdowns for repairs or adjustments, acts of sabotage, enemies of the United States, wars, governmental interference, acts of God or other causes beyond its control.

MAINTENANCE AND STANDARDS: All pipes, conduits or other component parts of service installed in or upon the premises of a water consumer shall conform to District and AWWA standards for type, quality, quantity and regulations regarding installation. Consumer shall be responsible for maintaining all on site facilities in proper repair, and shall not alter or modify any interconnection of service without first notifying the District and securing approval in writing. Unauthorized alteration or modification of any on site utility service interconnection may result in immediate termination of the affected service and repair or restoration by the District or at its direction at the consumer's expense.

All connections to the District potable water system shall be allowed only with the written approval by the District and in accordance with AWWA standards.

METERS: Each consumer of District water must have a water meter that measures flow and which is the ultimate basis for water charges. All water meters shall be furnished and installed by the District and shall be accessible to and subject to its control. Meters are not transferable to another residence or business site. The consumer shall provide meter space to the District at a suitable and readily accessible location and when the District considers it advisable, within the premises to be served, with adequate and proper space for the installation of the meter(s) and other similar devices.

Before a meter is installed all deposits and other fees as required by the District, as well as all connection and other fees due to and required by the Spring Lake Improvement District, must be paid.

All residential contractors must purchase a meter and make application for service at the start of construction to provide water service to sub-contractors during construction. Should the meter, meter box or other appurtenances be damaged, the cost of replacement shall be deducted from the deposit. The contractor shall be responsible for damage costs in excess of the deposit.

The meter to be furnished by the District at the customer's expense shall be sized to be compatible with the existing line and main sizes according to District standards and specifications. The consumer shall be required to provide a proper service connection and service line in accordance with the District standards and specifications. Meter sizes, other than those originally specified or intended, shall be as approved by the District Engineer and the Water Superintendent.

METER REPLACEMENT AND REPAIR: Meters placed into service that are found to be malfunctioning or defective shall be replaced by the District with the same size meter at no cost to the customer. Should the customer request a different size meter, that request shall be considered in accordance with the policy for meter conversion.

METER CONVERSION: Residential 1 inch service connections installed prior to October 1, 2010 may be eligible to convert down to a 5/8 x 3/4 inch water service. The customer must make a written request to SLID. Evaluation of Customer water demand shall be conducted by Utility Staff to determine the suitability of the conversion. Should customer demand exceed the design capacity of the 5/8 x 3/4 inch meter, the request will be denied. The Utility Department will provide Customer with flow information on how the customer may be affected by the reduced water capacity. Cost for the conversion will be paid by the Customer and will consist of parts, labor, and the cost of the meter according to Schedule "A" Water Fees and Charges as they may be amended. In the event that one inch water service meter becomes defective, the customer may submit a request for conversion under this policy, however the cost for conversion will be in accordance with the policy.

Water service connection shall conform to current SLID Cross Connection/Backflow Prevention Policy.

Requests for conversion to a larger meter than the meter currently in service will be considered by the District in accordance with this policy.

ALL WATER THROUGH METER: That portion of the consumer's installation for water service shall be arranged so that all water service shall pass through the meter. No person shall make or cause to be made any connection with any main, service pipe, or other pipes, appliances or appurtenance used for connection with the District's water system in such manner as to cause water to be supplied to any faucet or other outlet whatsoever without such water passing through a meter provided by the District which is used for measuring and registering the quantity of water passing through the same for the purpose of establishing the monthly volumetric usage. Nor shall any person make or cause to be made, without the written consent of the District, any connection with any such plant or any main, pipe, service pipe, or other instrument or appliance connected with such plant in such manner as to take or use, without the consent of the District, any water.

A single customer who has two or more meters at the same location shall be assessed the volumetric charge based upon the total consumption for all meters at that location.

METER TESTING: The District reserves the right to remove the meter and check, repair, or replace it at any time at no cost to the consumer. Should a consumer desire his meter to be checked at any time, he may have this work done by submitting a written request accompanied by a fee in accordance with the rate schedules of the District in effect at the time of such testing. Should the meter be tested and found to be registering incorrectly, the service bill will be adjusted accordingly, the meter will be repaired or replaced, and the fee returned. In any other case, the amount of the fee shall be retained by the District to defray the cost of testing.

DAMAGING, TAMPERING WITH, OR ALTERING WATER FACILITIES OR SYSTEMS: No person shall damage or knowingly cause to be damaged any meter or water pipe or fittings connected with or belonging to the District water system. No person shall tamper or meddle with any meter or other appliance or any part of such system in such manner as to cause loss or damage to the District; prevent any meter installed for registering water from registering the quantity which otherwise would pass through the same; alter the index or

Documents and Information

While the General Files contain most of the information all of us may need, there are some other areas that have documents and information that you need to be aware of.

Storage Room (near kitchen):

Bank Statements	Payroll
Audits and supporting data	Maps, plats, and surveys
Permits	Historical documents
Check stubs and registers	Receipts
Contracts	Utility records
Journals	Budgets
Bond Documents	Personnel Records
Bids	Litigation documents

Items in the storage area are discarded and destroyed according to Statute guidelines. Most items are in a locked filing cabinet or on the shelves. The room is locked after hours.

Conference Room:

All recorded minutes since 1971	Cassette tapes of old Board meetings
All past issues of The Breeze	Assorted maps
Historical pictures and data	Misc. items that are not permanent

Notebooks containing general information on various subjects are updated on a periodic basis are titled:

District Charter	Water Department
Backflow information	Administration
Water rates and fees	CAS
Well and irrigation permits	Capital Improvement Program
Seawall permits	Insurance (PGIT & PRIA)
Resolutions	Special District Handbook
SLID Land	Board
Personnel	Master Forms
Man and Census study (1996)	

The majority of the above items are in the large shelving unit in open view. Some items are located behind the doors on the bottom of the shelf.

Joe and Diane:

Numerous files, notebooks, and data are in each office. Most apply to current projects and activities, and all items are either on the bookshelves, desk units, or desk files.

Lot Mowing Agenda Item Under Manager's Report

Date: January 6, 2010
To: Board of Supervisors
From: Joe DeCerbo
Subject: Lot Mowing

Resolution 2010-13 authorizes the County Tax Collector to bill and collect all lot mowing assessments based on strap numbers, rather than our office direct billing.

Prior to the Resolution, three areas were added to the lot-mowing program and paid by entities other than those listed on strap numbers: Country Club Villas; Golf View Villas; and Oak Leafe. Our billing cycle in these areas went thru December 31, 2010 and after that date lot-mowing services will be discontinued because a strap number cannot be assigned to the assessment for County billing.

Correspondence from the Oak Leafe Board includes their by-laws that state they may contract for services such as lot mowing when owners do not maintain their property. A bank in Boca Raton is currently maintaining golf View Villas, as the property is in receivership. The Country Club Villas land is where 3 sixplexes were going to be built and never were. The individual units were purchased thru tax certificates and all owners now realize the land has no access for building and will most likely walk away.

The question for the Board is whether you want to revise the Resolution to allow for the District to directly bill for lot mowing assessments that cannot go to the Tax Collector, or whether you want lot mowing to specifically follow the current Resolution and not address these kinds of situations.

If the Board wants to pursue separate billing I can meet with the Attorney and revise the Resolution accordingly. We do not start lot mowing again until late April so this is not an issue that has to be finalized quickly.

Spring Lake Improvement
Board meeting
1-12-2011

Please Sign in

<u>Name</u>	<u>Address</u>
Diana Casares	7517 Honey suckle Dr.
Robert Frederick	#6. Clubhouse Ln.
Bob Fromartz	5925 Pebble Ln.
Kathie Lawers	404 Maple Ln

SPRING LAKE IMPROVEMENT DISTRICT

Un-audited Financial Statements

**As of
December 31, 2010**

**Board of Supervisors Meeting
January 12, 2011**

I. P & L Budget vs. Actual

II. Trial Balance

III. Check Run Summary

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 10/1/2010 Through 9/30/2011

	Current Year Actual	Current Period Budget - Original	YTD Budget Variance - Original	Percent of Budget
Income				
TAX ASSESSMENTS				
Drainage Assessments	511,788.65	1,013,040.00	(501,251.35)	0.51
St Light Assessments	17,447.34	32,850.00	(15,402.66)	0.53
Parks Assessments	57,807.68	107,746.00	(49,938.32)	0.54
Total TAX ASSESSMENTS	587,043.67	1,153,636.00	(566,592.33)	0.51
BILLING				
Mosquito on Water Bill	1,717.44	0.00	1,717.44	0.00
St Lights on Water Bill	12,451.90	76,650.00	(64,198.10)	0.16
County Right of Ways	0.00	4,353.00	(4,353.00)	0.00
Total BILLING	14,169.34	81,003.00	(66,833.66)	0.17
OTHER REVENUE SOURCES				
Interest Income	516.78	2,000.00	(1,483.22)	0.26
Building Lease	0.00	6,190.00	(6,190.00)	0.00
Miscellaneous Income	0.00	19,607.00	(19,607.00)	0.00
Total OTHER REVENUE SOURCES	516.78	27,797.00	(27,280.22)	0.02
Total Income	601,729.79	1,262,436.00	(660,706.21)	0.48
Expenses				
PERSONNEL				
Salaries	68,252.94	277,156.00	208,903.06	0.25
FICA	5,221.60	21,202.00	15,980.40	0.25
Pension	2,792.53	14,106.00	11,313.47	0.20
Health Insurance	17,074.59	53,083.00	36,008.41	0.32
Worker's Comp	3,388.43	10,088.00	6,699.57	0.34
Unemployment Comp	0.00	5,200.00	5,200.00	0.00
Total PERSONNEL	96,730.09	380,835.00	284,104.91	0.25
MANAGEMENT				
Supervisor Fees	675.00	2,700.00	2,025.00	0.25
Audit	0.00	12,500.00	12,500.00	0.00
Management Advisor	0.00	11,250.00	11,250.00	0.00
Travel & Maintenance	1,803.59	7,500.00	5,696.41	0.24
Conferences	0.00	2,500.00	2,500.00	0.00
Portal Hosting & Support	0.00	2,500.00	2,500.00	0.00
Legal Advertising	178.30	450.00	271.70	0.40
Planning & Development	73.66	5,000.00	4,926.34	0.01
Staff Training	0.00	5,000.00	5,000.00	0.00
FASD	180.00	4,000.00	3,820.00	0.04
Memberships	475.00	2,500.00	2,025.00	0.19
Attorney	1,541.44	8,100.00	6,558.56	0.19
Legal	3,473.76	10,000.00	6,526.24	0.35
Engineering	1,500.00	35,000.00	33,500.00	0.04
SL Breeze	834.37	9,000.00	8,165.63	0.09
Surveys & Appraisals	0.00	15,000.00	15,000.00	0.00
Total MANAGEMENT	10,735.12	133,000.00	122,264.88	0.08
FEES				
Tax Collection Fees	40,181.41	60,750.00	20,568.59	0.66
Recording Fees & Charges	185.00	1,000.00	815.00	0.19
Total FEES	40,366.41	61,750.00	21,383.59	0.65
OPERATING				

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
001 - General Fund
From 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Management Information Services	661.11	7,000.00	6,338.89	0.09
Refuse Removal	190.35	900.00	709.65	0.21
Pest Control	72.45	850.00	777.55	0.09
Telephone	808.83	3,150.00	2,341.17	0.26
Electric - Offices	700.72	2,925.00	2,224.28	0.24
Insurance	26,474.05	32,839.00	6,364.95	0.81
Office Supplies	1,201.69	7,875.00	6,673.31	0.15
Postage	308.03	1,250.00	941.97	0.25
Fuel & Lubricants	3,536.84	18,000.00	14,463.16	0.20
Shop Tools & Supplies	1,822.39	6,300.00	4,477.61	0.29
Uniform Rental	756.94	3,500.00	2,743.06	0.22
Building Maintenance	0.00	6,000.00	6,000.00	0.00
Chemicals	0.00	14,000.00	14,000.00	0.00
Electric - Pump Station	988.14	8,000.00	7,011.86	0.12
Electric - St Lights	23,368.80	107,000.00	83,631.20	0.22
Electric - Parks & Median Signs	906.18	5,000.00	4,093.82	0.18
Total OPERATING	61,796.52	224,589.00	162,792.48	0.28
MAINTENANCE				
Janitorial	3,516.00	4,656.00	1,140.00	0.76
Vehicle Maintenance	925.35	4,000.00	3,074.65	0.23
Pump Station Maintenance	3,012.73	5,000.00	1,987.27	0.60
Canal Maintenance	1,112.06	7,500.00	6,387.94	0.15
Park Maintenance	4,492.15	8,000.00	3,507.85	0.56
Total MAINTENANCE	13,058.29	29,156.00	16,097.71	0.45
DEBT SERVICE				
Conceptual Permit Compliance	0.00	100,000.00	100,000.00	0.00
Debt Service	0.00	98,000.00	98,000.00	0.00
Total DEBT SERVICE	0.00	198,000.00	198,000.00	0.00
RENEWAL & REPLACEMENT				
Renewal & Replacement	0.00	18,000.00	18,000.00	0.00
Total RENEWAL & REPLACEMENT	0.00	18,000.00	18,000.00	0.00
OTHER				
Referendum	0.00	2,500.00	2,500.00	0.00
Village VIII Drainage	0.00	60,000.00	60,000.00	0.00
FEMA Levy Certification	0.00	50,000.00	50,000.00	0.00
Miscellaneous Expense	0.00	19,607.00	19,607.00	0.00
Total OTHER	0.00	132,107.00	132,107.00	0.00
RESERVE FUNDS				
Unrestricted Reserves	0.00	85,000.00	85,000.00	0.00
Total RESERVE FUNDS	0.00	85,000.00	85,000.00	0.00
Total Expenses	222,686.43	1,262,437.00	1,039,750.57	0.18
Net Income	379,043.36	(1.00)	379,044.36	(379,043.36)

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
401 - Water Fund
From 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Income				
BILLING				
Water Revenue	118,689.39	564,000.00	(445,310.61)	0.21
Total BILLING	118,689.39	564,000.00	(445,310.61)	0.21
OTHER REVENUE SOURCES				
Interest Income	1,323.80	1,000.00	323.80	1.32
Miscellaneous Income	2,466.47	2,000.00	466.47	1.23
Due From Lot Mowing	0.00	50,000.00	(50,000.00)	0.00
Total OTHER REVENUE SOURCES	3,790.27	53,000.00	(49,209.73)	0.07
Total Income	122,479.66	617,000.00	(494,520.34)	0.20
Expenses				
PERSONNEL				
Salaries	43,336.18	187,452.00	144,115.82	0.23
FICA	3,315.23	14,340.00	11,024.77	0.23
Pension	1,502.80	6,073.00	4,570.20	0.25
Health Insurance	11,219.26	30,112.00	18,892.74	0.37
Worker's Comp	2,204.33	6,431.00	4,226.67	0.34
Total PERSONNEL	61,577.80	244,408.00	182,830.20	0.25
MANAGEMENT				
Supervisor Fees	525.00	2,100.00	1,575.00	0.25
Audit	0.00	6,250.00	6,250.00	0.00
Management Advisor	0.00	8,750.00	8,750.00	0.00
Legal Advertising	138.69	350.00	211.31	0.40
Staff Training	125.00	5,000.00	4,875.00	0.03
Memberships	365.00	2,500.00	2,135.00	0.15
Attorney	1,062.81	6,300.00	5,237.19	0.17
Engineering	0.00	7,000.00	7,000.00	0.00
Total MANAGEMENT	2,216.50	38,250.00	36,033.50	0.06
FEES				
Recording Fees & Charges	1,106.00	1,500.00	394.00	0.74
Total FEES	1,106.00	1,500.00	394.00	0.74
OPERATING				
Management Information Services	654.16	7,000.00	6,345.84	0.09
Refuse Removal	148.05	700.00	551.95	0.21
Pest Control	56.35	350.00	293.65	0.16
Telephone	912.49	3,850.00	2,937.51	0.24
Electric - Offices	545.00	2,275.00	1,730.00	0.24
Insurance	13,867.36	17,479.00	3,611.64	0.79
Office Supplies	934.64	6,125.00	5,190.36	0.15
Postage	0.00	7,500.00	7,500.00	0.00
Fuel & Lubricants	1,452.07	5,000.00	3,547.93	0.29
Shop Tools & Supplies	1,117.79	4,900.00	3,782.21	0.23
Uniform Rental	187.83	1,250.00	1,062.17	0.15
Potable Water Quality	380.00	5,500.00	5,120.00	0.07
Electric - Water Plant	3,264.28	17,000.00	13,735.72	0.19
Building Lease	0.00	6,190.00	6,190.00	0.00
Distribution Repair & Maintenance	698.81	23,000.00	22,301.19	0.03
Hydrant Testing	0.00	10,000.00	10,000.00	0.00
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 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Chemicals	3,935.50	20,000.00	16,064.50	0.20
Total OPERATING	28,154.33	139,119.00	110,964.67	0.20
MAINTENANCE				
Janitorial	1,172.00	1,552.00	380.00	0.76
Vehicle Maintenance	951.47	2,500.00	1,548.53	0.38
Water Plant Maintenance	4,018.97	25,000.00	20,981.03	0.16
Total MAINTENANCE	6,142.44	29,052.00	22,909.56	0.21
CAPITAL OUTLAY				
Capital Outlay	0.00	25,000.00	25,000.00	0.00
Total CAPITAL OUTLAY	0.00	25,000.00	25,000.00	0.00
RENEWAL & REPLACEMENT				
Renewal & Replacement	0.00	100,000.00	100,000.00	0.00
Total RENEWAL & REPLACEMENT	0.00	100,000.00	100,000.00	0.00
CONTRACTURAL SERVICES				
Contractural Services	555.00	5,000.00	4,445.00	0.11
Total CONTRACTURAL SERVICES	555.00	5,000.00	4,445.00	0.11
OTHER				
Cross Connection Control	3,762.00	15,100.00	11,338.00	0.25
Total OTHER	3,762.00	15,100.00	11,338.00	0.25
RESERVE FUNDS				
Unrestricted Reserves	0.00	19,573.00	19,573.00	0.00
Total RESERVE FUNDS	0.00	19,573.00	19,573.00	0.00
Total Expenses	103,514.07	617,002.00	513,487.93	0.17
Net Income	<u>18,965.59</u>	<u>(2.00)</u>	<u>18,967.59</u>	<u>(9,482.80)</u>

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
402 - Lot Mowing Fund
From 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Income				
BILLING				
Lot Mowing Revenue	85,585.22	179,698.00	(94,112.78)	0.48
Total BILLING	85,585.22	179,698.00	(94,112.78)	0.48
OTHER REVENUE SOURCES				
Interest Income	62.47	250.00	(187.53)	0.25
Total OTHER REVENUE SOURCES	62.47	250.00	(187.53)	0.25
Total Income	85,647.69	179,948.00	(94,300.31)	0.48
Expenses				
PERSONNEL				
Salaries	10,085.32	34,722.00	24,636.68	0.29
FICA	771.33	2,656.00	1,884.67	0.29
Pension	116.35	317.00	200.65	0.37
Health Insurance	1,802.65	3,806.00	2,003.35	0.47
Worker's Comp	405.75	3,487.00	3,081.25	0.12
Total PERSONNEL	13,181.40	44,988.00	31,806.60	0.29
MANAGEMENT				
Supervisor Fees	300.00	1,200.00	900.00	0.25
Audit	0.00	6,250.00	6,250.00	0.00
Management Advisor	0.00	5,000.00	5,000.00	0.00
Legal Advertising	79.25	200.00	120.75	0.40
Attorney	607.32	3,600.00	2,992.68	0.17
Total MANAGEMENT	986.57	16,250.00	15,263.43	0.06
FEES				
Tax Collection Fees	5,796.78	14,040.00	8,243.22	0.41
Recording Fees & Charges	0.00	1,000.00	1,000.00	0.00
Total FEES	5,796.78	15,040.00	9,243.22	0.39
OPERATING				
Management Information Services	293.83	1,000.00	706.17	0.29
Refuse Removal	84.60	400.00	315.40	0.21
Pest Control	32.20	200.00	167.80	0.16
Telephone	359.49	1,400.00	1,040.51	0.26
Electric - Offices	311.42	1,300.00	988.58	0.24
Insurance	1,680.89	2,119.00	438.11	0.79
Office Supplies	534.07	3,500.00	2,965.93	0.15
Postage	0.00	400.00	400.00	0.00
Fuel & Lubricants	3,528.47	25,000.00	21,471.53	0.14
Shop Tools & Supplies	638.74	2,800.00	2,161.26	0.23
Uniform Rental	108.75	500.00	391.25	0.22
Total OPERATING	7,572.46	38,619.00	31,046.54	0.20
MAINTENANCE				
Janitorial	1,172.00	1,552.00	380.00	0.76
Vehicle Maintenance	0.00	1,000.00	1,000.00	0.00
Lot Mowing Maintenance	822.00	10,000.00	9,178.00	0.08
Total MAINTENANCE	1,994.00	12,552.00	10,558.00	0.16
OTHER				
Payout to Water	0.00	50,000.00	50,000.00	0.00
Total OTHER	0.00	50,000.00	50,000.00	0.00
RESERVE FUNDS				

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L by Fund (Original Budget)
402 - Lot Mowing Fund
From 10/1/2010 Through 9/30/2011

	<u>Current Year Actual</u>	<u>Current Period Budget - Original</u>	<u>YTD Budget Variance - Original</u>	<u>Percent of Budget</u>
Unrestricted Reserves	<u>0.00</u>	<u>2,499.00</u>	<u>2,499.00</u>	<u>0.00</u>
Total RESERVE FUNDS	<u>0.00</u>	<u>2,499.00</u>	<u>2,499.00</u>	<u>0.00</u>
Total Expenses	<u>29,531.21</u>	<u>179,948.00</u>	<u>150,416.79</u>	<u>0.16</u>
Net Income	<u><u>56,116.48</u></u>	<u><u>0.00</u></u>	<u><u>56,116.48</u></u>	<u><u>0.00</u></u>

Spring Lake Improvement District

Normal Trial Balance - q

001 - General Fund

From 12/1/2010 Through 12/31/2010

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
101100	Cash Operating	136,720.07	
101200	State Board Fund A	836.27	
101300	State Board R & R Fund A	808.94	
101400	State Board Fund B	1,552.88	
101500	State Board R & R Fund B	1,948.29	
101600	Emergency Fund	63,186.88	
101700	Capital Projects	25,945.51	
101800	Renewal & Replacement	53,770.43	
101900	Operating Reserve	689,712.85	
104006	Unrealized Loss Fund B		930.67
104009	Unrealized Loss RR Fund B		1,167.65
115000	A/R - Audit	0.00	
115003	A/R FEMA	0.00	
115200	A/R-Billing	2,195.88	
131103	Due From Lot Mowing	0.00	
131104	Due from Water	0.00	
131106	Due from Personnel	0.00	
202100	Accounts Payable	34.65	
202102	A/P Audit	0.00	
207103	Due To Water		293.44
207104	Due to Lot Mowing		6,551.80
217100	FICA Liability	0.00	
217200	Federal Tax Liability	0.00	
228002	Deferred Revenue-FEMA	0.00	
228900	Line of Credit - HIB	0.00	
229100	Due to AFLAC	701.99	
229200	Employee Deduction Payable	50.84	
229300	Child Support Payable	0.00	
229400	Due to Pension	267.62	
229500	Due to Health Insurance	596.90	
229600	Employee IRS Tax Levy	0.00	
229700	SEP/IRA Employee Contribution	0.00	
271000	Unreserved Fund Balance		585,861.28
319100	Drainage Assessments		511,788.65
343100	St Light Assessments		17,447.34
347200	Parks Assessments		57,807.68
349200	Mosquito on Water Bill		1,717.44
349300	St Lights on Water Bill		12,451.90
361100	Interest Income		516.78
511110	Supervisor Fees	675.00	
513120	Salaries	68,252.94	
513210	FICA	5,221.60	
513220	Pension	2,792.53	
513230	Health Insurance	17,074.59	
513250	Worker's Comp	3,388.43	
513318	Tax Collection Fees	40,181.41	
513342	Management Information Services	661.11	
513343	Refuse Removal	190.35	
513344	Pest Control	72.45	
513345	Janitorial	924.00	
513400	Travel & Maintenance	1,803.59	
513415	Telephone	808.83	
513430	Electric - Offices	700.72	
513450	Insurance	26,474.05	
513466	Vehicle Maintenance	925.35	

Spring Lake Improvement District

Normal Trial Balance - q

001 - General Fund

From 12/1/2010 Through 12/31/2010

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
513480	Legal Advertising	178.30	
513490	Planning & Development	73.66	
513491	Recording Fees & Charges	185.00	
513510	Office Supplies	1,201.69	
513520	Postage	308.03	
513525	Fuel & Lubricants	3,536.84	
513526	Shop Tools & Supplies	1,393.99	
513527	Uniform Rental	756.94	
513541	FASD	180.00	
513542	Memberships	475.00	
514310	Attorney	1,541.44	
514315	Legal	3,473.76	
515310	Engineering	1,500.00	
519410	SL Breeze	834.37	
538430	Electric - Pump Station	988.14	
538460	Pump Station Maintenance	3,012.73	
538465	Canal Maintenance	1,112.06	
541430	Electric - St Lights	23,368.80	
572430	Electric - Parks & Median Signs	906.18	
572460	Park Maintenance	3,030.75	
	Total 001 - General Fund	1,196,534.63	1,196,534.63

Spring Lake Improvement District

Normal Trial Balance - q

401 - Water Fund

From 12/1/2010 Through 12/31/2010

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
101100	Cash Operating	77,914.20	
101200	State Board Fund A	3,168.69	
101300	State Board R & R Fund A	3,152.42	
101400	State Board Fund B	7,876.87	
101500	State Board R & R Fund B	6,703.01	
101700	Capital Projects	92,439.65	
101800	Renewal & Replacement	106,447.10	
101900	Operating Reserve	111,689.00	
101905	Certificate of Deposit	318,811.12	
102100	Petty Cash	100.00	
104006	Unrealized Loss Fund B		4,720.80
104009	Unrealized Loss RR Fund B		4,017.28
115200	A/R-Billing	61,657.91	
115500	A/R WA Deposits	0.00	
131103	Due From Lot Mowing	50,000.00	
131105	Due from Drainage	4,891.83	
131106	Due from Personnel	0.00	
161900	Land	7,014.20	
162900	Buildings-Water	262,991.08	
163900	Accumulated Depreciation		1,693,271.41
164900	Water Plant	726,645.29	
164901	Water Wells	132,092.98	
164902	Water Mains	814,658.11	
164903	Water Meters	265,285.23	
164904	Water Lines	620,148.97	
166902	Equipment	125,849.03	
202100	Accounts Payable	26.95	
202102	A/P Audit	0.00	
207100	Due to General Fund	347.73	
207101	Due to Street Lights		6,994.22
207102	Due to Mosquito	1,203.59	
207104	Due to Lot Mowing	0.00	
210100	Compensated Absences		11,915.11
217100	FICA Liability	0.00	
217200	Federal Tax Liability	0.00	
220100	Customer Deposits		58,330.75
220200	Refunds	0.00	
229100	Due to AFLAC	283.59	
229200	Employee Deduction Payable	5.64	
229300	Child Support Payable	0.00	
229400	Due to Pension	550.77	
229401	Unclaimed Property		242.07
229500	Due to Health Insurance	199.58	
229600	Employee IRS Tax Levy	0.00	
229700	SEP/IRA Employee Contribution	0.00	
271000	Unreserved Fund Balance		2,002,500.11
343300	Water Revenue		118,689.39
361100	Interest Income		1,323.80
369903	Miscellaneous Income		2,466.47
511110	Supervisor Fees	525.00	
513120	Salaries	43,336.18	
513210	FICA	3,315.23	
513220	Pension	1,502.80	
513230	Health Insurance	11,219.26	
513250	Worker's Comp	2,204.33	

Spring Lake Improvement District

Normal Trial Balance - q

401 - Water Fund

From 12/1/2010 Through 12/31/2010

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
513342	Management Information Services	654.16	
513343	Refuse Removal	148.05	
513344	Pest Control	56.35	
513345	Janitorial	308.00	
513415	Telephone	912.49	
513430	Electric - Offices	545.00	
513450	Insurance	13,867.36	
513466	Vehicle Maintenance	951.47	
513480	Legal Advertising	138.69	
513491	Recording Fees & Charges	1,106.00	
513510	Office Supplies	934.64	
513525	Fuel & Lubricants	1,452.07	
513526	Shop Tools & Supplies	784.59	
513527	Uniform Rental	187.83	
513540	Staff Training	125.00	
513542	Memberships	365.00	
514310	Attorney	1,062.81	
533340	Contractual Services	555.00	
533348	Potable Water Quality	380.00	
533430	Electric - Water Plant	3,264.28	
533460	Water Plant Maintenance	4,018.97	
533495	Cross Connection Control	3,762.00	
533525	Distribution Repair & Maintenance	698.81	
537520	Chemicals	3,935.50	
	Total 401 - Water Fund	3,904,471.41	3,904,471.41

Spring Lake Improvement District
Normal Trial Balance - q
402 - Lot Mowing Fund
From 12/1/2010 Through 12/31/2010

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	81,734.28	
101200	State Board Fund A	1,148.70	
101400	State Board Fund B	622.58	
101900	Operating Reserve	61,510.00	
104006	Unrealized Loss Fund B		373.12
115200	A/R-Billing	53,383.99	
117000	Allowance for Uncollectible A/R		22,675.00
131104	Due from Water	0.00	
131105	Due from Drainage	0.00	
131106	Due from Personnel	0.00	
163900	Accumulated Depreciation		115,119.17
166900	Tractors	193,429.45	
166902	Equipment	36,775.22	
202100	Accounts Payable	15.40	
202102	A/P Audit	0.00	
202103	Accrued Expenses	0.00	
207100	Due to General Fund	154.86	
207101	Due to Street Lights	0.00	
207103	Due To Water		50,000.00
210100	Compensated Absences		1,929.45
217100	FICA Liability	0.00	
217200	Federal Tax Liability	0.00	
223100	Deferred Revenue		50,333.40
229100	Due to AFLAC	94.25	
229200	Employee Deduction Payable	5.71	
229300	Child Support Payable	0.00	
229400	Due to Pension	185.48	
229401	Unclaimed Property		44.00
229500	Due to Health Insurance	298.68	
229600	Employee IRS Tax Levy	0.00	
229700	SEP/IRA Employee Contribution	0.00	
271000	Unreserved Fund Balance		131,713.58
361100	Interest Income		62.47
363120	Lot Mowing Revenue		85,585.22
511110	Supervisor Fees	300.00	
513120	Salaries	10,085.32	
513210	FICA	771.33	
513220	Pension	116.35	
513230	Health Insurance	1,802.65	
513250	Worker's Comp	405.75	
513318	Tax Collection Fees	5,796.78	
513342	Management Information Services	293.83	
513343	Refuse Removal	84.60	
513344	Pest Control	32.20	
513345	Janitorial	308.00	
513415	Telephone	359.49	
513430	Electric - Offices	311.42	
513450	Insurance	1,680.89	
513480	Legal Advertising	79.25	
513510	Office Supplies	534.07	
513525	Fuel & Lubricants	3,528.47	
513526	Shop Tools & Supplies	448.34	
513527	Uniform Rental	108.75	
514310	Attorney	607.32	
539460	Lot Mowing Maintenance	822.00	

Spring Lake Improvement District
Normal Trial Balance - q
402 - Lot Mowing Fund
From 12/1/2010 Through 12/31/2010

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
	Total 402 - Lot Mowing Fund	457,835.41	457,835.41

Spring Lake Improvement District
 Normal Trial Balance - q
 900 - General Fixed Assets
 From 12/1/2010 Through 12/31/2010

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
161901	Land-General Fund	154,195.00	
162901	Buildings-General Fund	529,680.43	
163900	Accumulated Depreciation		1,541,993.35
164905	Arbuckle Creek Improvements	114,755.00	
164906	Canals	627,933.00	
164907	Culverts	151,440.00	
164908	Dikes	148,148.00	
164909	Pump Station	936,370.29	
164910	Roads	477,417.00	
164911	Water Control Structures	163,379.23	
166901	Equipment-General Fund	293,039.04	
166903	Parks & Recreation	54,014.65	
271000	Unreserved Fund Balance		<u>2,108,378.29</u>
	Total 900 - General Fixed Assets	<u>3,650,371.64</u>	<u>3,650,371.64</u>
Report Total		<u>9,209,213.09</u>	<u>9,209,213.09</u>
Report Difference		<u>0.00</u>	

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 12/1/2010 Through 12/31/2010

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/8/2010	589612		96.00	Recording Fees Lien Water for Non-Payment	No
12/21/2010	589613		101.60	Ribbon for Time Clock, File Folders, Binder Clips, Labels	No
12/17/2010	589614		139.95	Microsoft Software Clay's Computer	No
12/6/2010	7049	John Laiosa	492.40	Employee: 10; Pay Date: 12/8/2010	No
12/6/2010	7050	Randolph Nelson	707.50	Employee: 12; Pay Date: 12/8/2010	No
12/7/2010	7051	Accutell Answering Service	40.00	Answering Service December 2010	No
12/7/2010	7052	The Avantii Company	2,334.93	4 inch MLO4D 150 PSI Water Meter	No
12/7/2010	7053	Baker Septic Installations, Inc.	131.60	Rental November 2010	No
12/7/2010	7054	Bill Lawens	100.00	Board Meeting December 2010	No
12/7/2010	7055	William J Nielander	1,012.19	Retainer December 2010	No
12/7/2010	7056	Brian Acker	100.00	Board Meeting December 2010	No
12/7/2010	7057	Choice Environmental	141.00	December 2010 Service	No
12/7/2010	7058	Crystal Springs	10.00	December 2010 Rental	No
12/7/2010	7059	The Dumont Company, Inc.	395.60	274 gal. liquid bleach	No
12/7/2010	7060	Fields Equipment Company, Inc.	103.95	Hydraulic Hose	No
12/7/2010	7061	Ford Credit	380.54	December 2010 Lease payment	No
12/7/2010	7062	Jim Foote	100.00	Board Meeting December 2010	No
12/7/2010	7063	Leon A Van Jr.	100.00	Board Meeting December 2010	No
12/7/2010	7064	Mainstay Funds	620.00	November 2010 SEP/IRA Employee Contributions	No
12/7/2010	7065	Marsi Benson	100.00	Board Meeting December 2010	No
12/7/2010	7066	The News-Sun	27.50	Legal Notice Airport Briefing	No
12/7/2010	7067	PETTY CASH	85.03	Reimburse PC for Misc. Supplies	No
12/7/2010	7068	Short Environmental Laboratories, Inc.	30.00	Water Samples	No
12/7/2010	7069	Spring Lake Lawn & Garden Center	1.80	Bolt	No
12/7/2010		Spring Lake Lawn & Garden Center	6.48	Chain	No
12/7/2010		Spring Lake Lawn & Garden Center	22.39	Chain Saw Blade	No
12/7/2010		Spring Lake Lawn & Garden Center	6.08	Roof Cement, Putty Knife	No
12/7/2010		Spring Lake Lawn & Garden Center	11.67	Vacuum Bags	No
12/7/2010		Spring Lake Lawn & Garden Center	83.00	Timer	No
12/7/2010	7070	Somers Irrigation	19.00	Locate Tickets	No
12/7/2010	7071	Sunshine State One Call of Florida Inc.	39.98	Wire	No
12/7/2010	7072	Tractor Supply Credit Plan	85.31	Uniform Rental	No
12/7/2010	7073	Unifirst Corporation	123.26	Base Charge November 2010	No
12/7/2010	7074	Xerox Corporation	24.79	Deposit Refund 1310 Villaway	No
12/7/2010	7075	David Hamilton	492.40	Employee: 10; Pay Date: 12/15/2010	No
12/13/2010	7076	John Laiosa	707.50	Employee: 12; Pay Date: 12/15/2010	No
12/13/2010	7077	Randolph Nelson	50.00	Apply Deposit to 300 Oak Knolls	No
12/13/2010	7078	Spring Lake Improvement District	18.03	Refund Overpayment Acct#03028	No
12/13/2010	7079	David Hamilton	177.00	Bullhorn AMR Monthly Alarm 12 months service	No
12/13/2010	7080	The Avantii Company			No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 12/1/2010 Through 12/31/2010

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/13/2010	7081	Carquest Auto Parts Stores	461.10	Air Filters, Fuel Filters	No
12/13/2010		Carquest Auto Parts Stores	9.22	Cable wire	No
12/13/2010		Carquest Auto Parts Stores	69.62	Filters	No
12/13/2010		Carquest Auto Parts Stores	82.99	Fuel Pump	No
12/13/2010		Carquest Auto Parts Stores	52.48	Spool wire and oil	No
12/13/2010		Carquest Auto Parts Stores	494.75	Strobe Lights	No
12/13/2010	7082	Central Security & Electronics, Inc.	35.00	Security Alarm System Service	No
12/13/2010	7083	Century Link	50.30	Telephone C. Center Dec. 2010	No
12/13/2010		Century Link	329.23	Telephone Office Dec. 2010	No
12/13/2010		Century Link	218.21	Telephone Shop Dec. 2010	No
12/13/2010	7084	The Dumont Company, Inc.	387.20	268 gal. liquid Bleach	No
12/13/2010	7085	Hydro Designs	1,254.00	Cross Connection Program	No
12/13/2010	7086	Jimmy Wilkins	100.00	Deep Cleaning C Center/Shop	No
12/13/2010	7087	Lewis Longman & Walker PA	128.11	Services rendered through November 30, 2010	No
12/13/2010	7088	Progress Energy	403.26	Office Electric Dec. 2010	No
12/13/2010		Progress Energy	256.06	Parks Dec. 2010	No
12/13/2010		Progress Energy	135.22	Pump Station Dec. 2010	No
12/13/2010		Progress Energy	1,134.55	Water Plant Dec. 2010	No
12/13/2010	7089	Ring Power Corporation	160.67	Seal and O Ring	No
12/13/2010	7090	Short Environmental Laboratories, Inc.	112.00	Water Samples	No
12/13/2010	7091	The Tampa Tribune	132.60	Yearly subscription	No
12/13/2010	7092	Unifirst Corporation	88.91	Uniform Rental	No
12/14/2010	7093	FL Dept. of State	10.00	Commission Fee Brian Acker	No
12/20/2010	7094	John Laiosa	492.40	Employee: 10; Pay Date: 12/22/2010	No
12/20/2010	7095	Randolph Nelson	707.50	Employee: 12; Pay Date: 12/22/2010	No
12/21/2010	7096	Agnes Laiosa	45.00	Deposit Refund 6032 Pine Lane	No
12/21/2010	7097	The Avanti Company	1,800.00	Monitoring System for Pump Station	No
12/21/2010	7098	Blue Cross and Blue Shield of Florida	4,701.40	Health Insurance Jan 2011	No
12/21/2010	7099	Direct TV	10.00	Office Info Monthly	No
12/21/2010	7100	Gail Whiting	100.00	Contractual Services December 2010	No
12/21/2010	7101	Highland Mowers and Saws	42.62	Chainsaw Parts	No
12/21/2010	7102	Moody's Services Inc	119.00	January 2011 Rental	No
12/21/2010	7103	Newton Crouch Inc.	50.40	Hose	No
12/21/2010	7104	Preferred Governmental Insurance Trust	1,130.92	Worker's Comp Insurance	No
12/21/2010	7105	Precision Small Engine Co., Inc	85.70	Fan, Fuel Pump, Gasket	No
12/21/2010	7106	Progress Energy	7.63	Parks Electric December 2010	No
12/21/2010		Progress Energy	7,674.74	Street Light Electric December 2010	No
12/21/2010	7107	Taylor Oil	3,906.54	Diesel and Unleaded Fuel	No
12/21/2010		Taylor Oil	272.90	Diesel for Water Plant	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 12/1/2010 Through 12/31/2010

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/21/2010	7108	Unifirst Corporation	85.31	Uniform Rental	No
12/21/2010	7109	United Health Care Insurance Company	192.00	Life Insurance January 2011	No
12/21/2010	7110	Wal-Mart Community	164.82	Misc. Office and Cleaning Supplies	No
12/27/2010	7111	John Laiosa	492.40	Employee: 10; Pay Date: 12/29/2010	No
12/27/2010	7112	Randolph Nelson	707.50	Employee: 12; Pay Date: 12/29/2010	No
12/28/2010	7113	Aflac	637.46	January 2011 Insurance	No
12/28/2010	7114	ATCO International	446.38	Impact Wrench's	No
12/28/2010	7115	The Dumont Company, Inc.	376.00	260 gal. liquid bleach	No
12/28/2010	7116	Florida Rural Water Association	365.00	2011 Membership Dues	No
12/28/2010	7117	Hicks Oil Company Inc.	207.95	Oil and Lubricants	No
12/28/2010	7118	Home Depot Credit Services	8.01	Keys	No
12/28/2010	7119	Home Depot Credit Services	30.90	Lock	No
12/28/2010	7119	Jahna Concrete	812.00	Drain Field Rock	No
12/28/2010	7120	Joe DeCervo	350.61	November-December 2010 Travel Expenses	No
12/28/2010	7121	Mainstay Funds	5,270.36	4th Quarter Pension October to December 2010	No
12/28/2010	7122	Mainstay Funds	496.00	December 2010 SEP/IRA Employee Contributions	No
12/28/2010	7123	New York Life	72.79	Employee deducted Life Insurance	No
12/28/2010	7124	PETTY CASH	118.71	Misc. Purchases (padlock, computer repair)	No
12/28/2010	7125	The Print Shop	57.00	Business Cards	No
12/28/2010	7126	Sapp Electric Inc.	170.65	Installed 20 amp 120 volt at pump station	No
12/28/2010	7127	Unifirst Corporation	85.31	Uniform Rental	No
12/28/2010	7128	Verizon Wireless	41.10	December 2010 On Call Phone	No
12/30/2010	7129	Lloyd Mann	0.00	Deposit Refund 5624 Edgewater Terrace	No
12/30/2010	7130	Joyce Holley	25.85	Deposit Refund 5913 Thunder Road	No
12/30/2010	7131	Melanie Wagner	53.26	Deposit Refund 5624 Edgewater Terrace	No
12/7/2010	PRTX12092010	EFTPS (PAYROLL TAXES)	2,427.76	Payroll Taxes w/e 12-09-2010	No
12/13/2010	PRTX12172010	EFTPS (PAYROLL TAXES)	2,362.78	Payroll Taxes w/e 12-17-2010	No
12/20/2010	PRTX12242010	EFTPS (PAYROLL TAXES)	2,379.48	Payroll Taxes w/e 12-24-10	No
12/28/2010	PRTX12312010	EFTPS (PAYROLL TAXES)	2,378.09	P/R Taxes w/e 12-31-2010	No
12/6/2010	V872	Catherine D. Angell	798.47	Employee: 01; Pay Date: 12/8/2010	No
12/6/2010	V873	Wellington E. Clarke	624.45	Employee: 02; Pay Date: 12/8/2010	No
12/6/2010	V874	Joseph T. DeCervo	1,346.30	Employee: 03; Pay Date: 12/8/2010	No
12/6/2010	V875	Gladys Eaglen	594.86	Employee: 04; Pay Date: 12/8/2010	No
12/6/2010	V876	James R. Hicks	465.08	Employee: 07; Pay Date: 12/8/2010	No
12/6/2010	V877	William Maine III	316.88	Employee: 11; Pay Date: 12/8/2010	No
12/6/2010	V878	Joshua R. Nolen	421.23	Employee: 18; Pay Date: 12/8/2010	No
12/6/2010	V879	Brian L. Patrick	399.99	Employee: 13; Pay Date: 12/8/2010	No
12/6/2010	V880	Clay R. Shirum Sr.	943.43	Employee: 15; Pay Date: 12/8/2010	No
12/6/2010	V881	Travis J. Young	388.74	Employee: 17; Pay Date: 12/8/2010	No

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 12/1/2010 Through 12/31/2010

Effective Date	Check Number	Payee	Check Amount	Transaction Description	Spilled
12/13/2010	V882	Catherine D. Angell	798.47	Employee: 01; Pay Date: 12/15/2010	No
12/13/2010	V883	Wellington E. Clarke	543.73	Employee: 02; Pay Date: 12/15/2010	No
12/13/2010	V884	Joseph T. DeCervo	1,346.30	Employee: 03; Pay Date: 12/15/2010	No
12/13/2010	V885	Gladys Eaglen	594.86	Employee: 04; Pay Date: 12/15/2010	No
12/13/2010	V886	James R. Hicks	465.08	Employee: 07; Pay Date: 12/15/2010	No
12/13/2010	V887	William Maine III	316.88	Employee: 11; Pay Date: 12/15/2010	No
12/13/2010	V888	Joshua R. Nolen	421.23	Employee: 18; Pay Date: 12/15/2010	No
12/13/2010	V889	Brian L. Patrick	399.99	Employee: 13; Pay Date: 12/15/2010	No
12/13/2010	V890	Clay R. Shrum Sr.	943.43	Employee: 15; Pay Date: 12/15/2010	No
12/13/2010	V891	Travis J. Young	334.39	Employee: 17; Pay Date: 12/15/2010	No
12/20/2010	V892	Catherine D. Angell	798.47	Employee: 01; Pay Date: 12/22/2010	No
12/20/2010	V893	Wellington E. Clarke	543.73	Employee: 02; Pay Date: 12/22/2010	No
12/20/2010	V894	Joseph T. DeCervo	1,346.30	Employee: 03; Pay Date: 12/22/2010	No
12/20/2010	V895	Gladys Eaglen	594.86	Employee: 04; Pay Date: 12/22/2010	No
12/20/2010	V896	James R. Hicks	465.08	Employee: 07; Pay Date: 12/22/2010	No
12/20/2010	V897	William Maine III	316.88	Employee: 11; Pay Date: 12/22/2010	No
12/20/2010	V898	Joshua R. Nolen	421.23	Employee: 18; Pay Date: 12/22/2010	No
12/20/2010	V899	Brian L. Patrick	399.99	Employee: 13; Pay Date: 12/22/2010	No
12/20/2010	V900	Clay R. Shrum Sr.	943.43	Employee: 15; Pay Date: 12/22/2010	No
12/20/2010	V901	Travis J. Young	388.74	Employee: 17; Pay Date: 12/22/2010	No
12/27/2010	V902	Catherine D. Angell	798.47	Employee: 01; Pay Date: 12/29/2010	No
12/27/2010	V903	Wellington E. Clarke	543.73	Employee: 02; Pay Date: 12/29/2010	No
12/27/2010	V904	Joseph T. DeCervo	1,346.30	Employee: 03; Pay Date: 12/29/2010	No
12/27/2010	V905	Gladys Eaglen	594.86	Employee: 04; Pay Date: 12/29/2010	No
12/27/2010	V906	James R. Hicks	465.08	Employee: 07; Pay Date: 12/29/2010	No
12/27/2010	V907	William Maine III	316.88	Employee: 11; Pay Date: 12/29/2010	No
12/27/2010	V908	Joshua R. Nolen	421.23	Employee: 18; Pay Date: 12/29/2010	No
12/27/2010	V909	Brian L. Patrick	399.99	Employee: 13; Pay Date: 12/29/2010	No
12/27/2010	V910	Clay R. Shrum Sr.	943.43	Employee: 15; Pay Date: 12/29/2010	No
12/27/2010	V911	Travis J. Young	384.21	Employee: 17; Pay Date: 12/29/2010	No
Report Total				82,182.87	

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV1010	12/1/2010	101900	Operating Reserve	Drainage	100,000.00		Transfer Funds to Reserves
JV1010	12/1/2010	101100	Cash Operating	Drainage		100,000.00	Transfer Funds to Reserves
Total JV1010					100,000.00	100,000.00	
JV1016	12/1/2010	207101	Due to Street Lights	Water		2.19	STREET LIGHT Charge
JV1016	12/1/2010	115200	A/R-Billing	Water	2.19		STREET LIGHT Charge
JV1016	12/1/2010	343300	Water Revenue	Water		6.16	WATER Charge
JV1016	12/1/2010	115200	A/R-Billing	Water	6.16		WATER Charge
JV1016	12/1/2010	207101	Due to Street Lights	Water		0.14	STREET LIGHT Charge
JV1016	12/1/2010	115200	A/R-Billing	Water	0.14		STREET LIGHT Charge
JV1016	12/1/2010	343300	Water Revenue	Water		0.47	WATER Charge
JV1016	12/1/2010	115200	A/R-Billing	Water	0.47		WATER Charge
JV1016	12/1/2010	220100	Customer Deposits	Water	100.00		WATER Dep Charge
JV1016	12/1/2010	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1016	12/1/2010	101100	Cash Operating	Water		100.00	WATER Dep Payment
JV1016	12/1/2010	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1016	12/1/2010	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1016	12/1/2010	115500	A/R WA Deposits	Water	100.00		WATER Dep Payment
JV1016	12/1/2010	369903	Miscellaneous Income	Water	25.00		WATER Misc
JV1016	12/1/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/1/2010	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1016	12/1/2010	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1016	12/1/2010	101100	Cash Operating	Water	1.71		MOSQUITO Payment
JV1016	12/1/2010	115200	A/R-Billing	Water	1.71		MOSQUITO Payment
JV1016	12/1/2010	101100	Cash Operating	Water	105.67		STREET LIGHT Payment
JV1016	12/1/2010	115200	A/R-Billing	Water	105.67		STREET LIGHT Payment
JV1016	12/1/2010	101100	Cash Operating	Water	874.12		WATER Payment
JV1016	12/1/2010	115200	A/R-Billing	Water	874.12		WATER Payment
JV1016	12/1/2010	101100	Cash Operating	Water	24.61		WATER Miscellaneous Paymen
JV1016	12/1/2010	115200	A/R-Billing	Water	24.61		WATER Miscellaneous Paymen
JV1016	12/1/2010	101100	Cash Operating	Water	30.00		WATER Penalty Payment
JV1016	12/1/2010	115200	A/R-Billing	Water	30.00		WATER Penalty Payment
JV1016	12/2/2010	101100	Cash Operating	Water	4.08		STREET LIGHT Payment
JV1016	12/2/2010	115200	A/R-Billing	Water	4.08		STREET LIGHT Payment
JV1016	12/2/2010	101100	Cash Operating	Water	40.48		WATER Payment
JV1016	12/2/2010	115200	A/R-Billing	Water	40.48		WATER Payment

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV1016	12/2/2010	220100	Customer Deposits	Water		100.00	WATER Dep Charge
JV1016	12/2/2010	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1016	12/2/2010	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1016	12/2/2010	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1016	12/2/2010	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1016	12/2/2010	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment
JV1016	12/2/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/2/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/2/2010	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1016	12/2/2010	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1016	12/2/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/2/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/2/2010	343300	Water Revenue	Water	0.68		WATER Adjustment
JV1016	12/2/2010	115200	A/R-Billing	Water		0.68	WATER Adjustment
JV1016	12/3/2010	343300	Water Revenue	Water	2,439.87		WATER Adjustment
JV1016	12/3/2010	115200	A/R-Billing	Water		2,439.87	WATER Adjustment
JV1016	12/6/2010	207101	Due to Street Lights	Water		2.45	STREET LIGHT Charge
JV1016	12/6/2010	115200	A/R-Billing	Water	2.45		STREET LIGHT Charge
JV1016	12/6/2010	220100	Customer Deposits	Water		6.47	STREET LIGHT Dep Apply
JV1016	12/6/2010	115200	A/R-Billing	Water	6.47		STREET LIGHT Dep Apply
JV1016	12/6/2010	343300	Water Revenue	Water	58.60		WATER Charge
JV1016	12/6/2010	115200	A/R-Billing	Water		58.60	WATER Charge
JV1016	12/6/2010	220100	Customer Deposits	Water		93.53	WATER Dep Apply
JV1016	12/6/2010	115200	A/R-Billing	Water	93.53		WATER Dep Apply
JV1016	12/6/2010	343300	Water Revenue	Water	0.06		WATER Adjustment
JV1016	12/6/2010	115200	A/R-Billing	Water		0.06	WATER Adjustment
JV1016	12/6/2010	220100	Customer Deposits	Water		100.00	WATER Dep Charge
JV1016	12/6/2010	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1016	12/6/2010	101100	Cash Operating	Water		100.00	WATER Dep Payment
JV1016	12/6/2010	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1016	12/6/2010	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1016	12/6/2010	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment
JV1016	12/6/2010	369903	Miscellaneous Income	Water		25.00	WATER Dep Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/6/2010	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen

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JV1016	12/6/2010	115200	A/R-Billing	Water			WATER Miscellaneous Paymen
JV1016	12/6/2010	101100	Cash Operating	Water	0.27	25.00	MOSQUITO Payment
JV1016	12/6/2010	115200	A/R-Billing	Water			MOSQUITO Payment
JV1016	12/6/2010	101100	Cash Operating	Water	4.08	0.27	STREET LIGHT Payment
JV1016	12/6/2010	115200	A/R-Billing	Water			STREET LIGHT Payment
JV1016	12/6/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/6/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/6/2010	101100	Cash Operating	Water	21.74		WATER Payment
JV1016	12/6/2010	115200	A/R-Billing	Water		21.74	WATER Payment
JV1016	12/6/2010	101100	Cash Operating	Water		21.09	WATER Return Chck
JV1016	12/6/2010	115200	A/R-Billing	Water	21.09		WATER Return Chck
JV1016	12/6/2010	101100	Cash Operating	Water		5.00	WATER Penalty Return Chck
JV1016	12/6/2010	115200	A/R-Billing	Water	5.00		WATER Penalty Return Chck
JV1016	12/6/2010	101100	Cash Operating	Water		0.27	MOSQUITO Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	0.27		MOSQUITO Payment
JV1016	12/6/2010	101100	Cash Operating	Water	122.09		STREET LIGHT Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	122.09		STREET LIGHT Payment
JV1016	12/6/2010	101100	Cash Operating	Water		953.27	WATER Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	953.27		WATER Payment
JV1016	12/6/2010	101100	Cash Operating	Water		5.00	WATER Penalty Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	5.00		WATER Penalty Payment
JV1016	12/6/2010	101100	Cash Operating	Water		2.87	MOSQUITO Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	2.87		MOSQUITO Payment
JV1016	12/6/2010	101100	Cash Operating	Water		96.34	STREET LIGHT Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	96.34		STREET LIGHT Payment
JV1016	12/6/2010	101100	Cash Operating	Water		930.46	WATER Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	930.46		WATER Payment
JV1016	12/6/2010	101100	Cash Operating	Water		30.00	WATER Penalty Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	30.00		WATER Penalty Payment
JV1016	12/6/2010	101100	Cash Operating	Water		1.96	MOSQUITO Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	1.96		MOSQUITO Payment
JV1016	12/6/2010	101100	Cash Operating	Water		138.56	STREET LIGHT Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	138.56		STREET LIGHT Payment
JV1016	12/6/2010	101100	Cash Operating	Water		905.67	WATER Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	905.67		WATER Payment
JV1016	12/6/2010	101100	Cash Operating	Water		5.00	WATER Penalty Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	5.00		WATER Penalty Payment

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JV1016	12/6/2010	101100	Cash Operating	Water		0.81	MOSQUITO Payment
JV1016	12/6/2010	115200	A/R-Billing	Water		0.81	MOSQUITO Payment
JV1016	12/6/2010	101100	Cash Operating	Water	151.08		STREET LIGHT Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	151.08		STREET LIGHT Payment
JV1016	12/6/2010	101100	Cash Operating	Water	855.96		WATER Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	855.96		WATER Payment
JV1016	12/6/2010	101100	Cash Operating	Water	20.65		WATER Miscellaneous Paymen
JV1016	12/6/2010	115200	A/R-Billing	Water	20.65		WATER Miscellaneous Paymen
JV1016	12/6/2010	101100	Cash Operating	Water	32.64		WATER Penalty Payment
JV1016	12/6/2010	115200	A/R-Billing	Water	32.64		WATER Penalty Payment
JV1016	12/7/2010	101100	Cash Operating	Water	0.99		MOSQUITO Payment
JV1016	12/7/2010	115200	A/R-Billing	Water	0.99		MOSQUITO Payment
JV1016	12/7/2010	101100	Cash Operating	Water	125.31		STREET LIGHT Payment
JV1016	12/7/2010	115200	A/R-Billing	Water	125.31		STREET LIGHT Payment
JV1016	12/7/2010	101100	Cash Operating	Water	930.17		WATER Payment
JV1016	12/7/2010	115200	A/R-Billing	Water	930.17		WATER Payment
JV1016	12/7/2010	101100	Cash Operating	Water	10.00		WATER Penalty Payment
JV1016	12/7/2010	115200	A/R-Billing	Water	10.00		WATER Penalty Payment
JV1016	12/7/2010	207101	Due to Street Lights	Water	2.58		STREET LIGHT Charge
JV1016	12/7/2010	115200	A/R-Billing	Water	2.58		STREET LIGHT Charge
JV1016	12/7/2010	220100	Customer Deposits	Water	2.58		STREET LIGHT Dep Apply
JV1016	12/7/2010	115200	A/R-Billing	Water	2.58		STREET LIGHT Dep Apply
JV1016	12/7/2010	343300	Water Revenue	Water	22.63		WATER Charge
JV1016	12/7/2010	115200	A/R-Billing	Water	22.63		WATER Charge
JV1016	12/7/2010	220100	Customer Deposits	Water	22.63		WATER Dep Apply
JV1016	12/7/2010	115200	A/R-Billing	Water	22.63		WATER Dep Apply
JV1016	12/7/2010	220100	Customer Deposits	Water	24.79		WATER Dep Refund
JV1016	12/7/2010	220200	Refunds	Water	24.79		WATER Dep Refund
JV1016	12/7/2010	369903	Miscellaneous Income	Water	25.00		WATER Misc
JV1016	12/7/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/7/2010	220100	Customer Deposits	Water	50.00		WATER Dep Refund
JV1016	12/7/2010	220200	Refunds	Water	50.00		WATER Dep Refund
JV1016	12/7/2010	101100	Cash Operating	Water	4.63		MOSQUITO Payment
JV1016	12/7/2010	115200	A/R-Billing	Water	4.63		MOSQUITO Payment
JV1016	12/7/2010	101100	Cash Operating	Water	165.21		STREET LIGHT Payment
JV1016	12/7/2010	115200	A/R-Billing	Water	165.21		STREET LIGHT Payment
JV1016	12/7/2010	101100	Cash Operating	Water	856.68		WATER Payment

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JV1016	12/7/2010	115200	A/R-Billing	Water		856.68	WATER Payment
JV1016	12/7/2010	101100	Cash Operating	Water	20.00		WATER Penalty Payment
JV1016	12/7/2010	115200	A/R-Billing	Water		20.00	WATER Penalty Payment
JV1016	12/7/2010	101100	Cash Operating	Water	4.08		STREET LIGHT Return Chck
JV1016	12/7/2010	115200	A/R-Billing	Water		4.08	STREET LIGHT Return Chck
JV1016	12/7/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/7/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/7/2010	101100	Cash Operating	Water	11.18		WATER Payment
JV1016	12/7/2010	115200	A/R-Billing	Water		11.18	WATER Payment
JV1016	12/7/2010	101100	Cash Operating	Water	11.54		WATER Return Chck
JV1016	12/7/2010	115200	A/R-Billing	Water		11.54	WATER Return Chck
JV1016	12/7/2010	101100	Cash Operating	Water	9.44		WATER Miscellaneous Paymen
JV1016	12/7/2010	115200	A/R-Billing	Water		9.44	WATER Miscellaneous Paymen
JV1016	12/7/2010	101100	Cash Operating	Water	5.00		WATER Redist Return Chck
JV1016	12/7/2010	115200	A/R-Billing	Water		5.00	WATER Redist Return Chck
JV1016	12/8/2010	101100	Cash Operating	Water	0.27		WATER Redist Return Chck
JV1016	12/8/2010	115200	A/R-Billing	Water		0.27	MOSQUITO Payment
JV1016	12/8/2010	101100	Cash Operating	Water	65.30		MOSQUITO Payment
JV1016	12/8/2010	115200	A/R-Billing	Water		65.30	STREET LIGHT Payment
JV1016	12/8/2010	101100	Cash Operating	Water	983.12		STREET LIGHT Payment
JV1016	12/8/2010	115200	A/R-Billing	Water		983.12	WATER Payment
JV1016	12/8/2010	101100	Cash Operating	Water	3.85		WATER Payment
JV1016	12/8/2010	115200	A/R-Billing	Water		3.85	MOSQUITO Payment
JV1016	12/8/2010	101100	Cash Operating	Water	125.68		MOSQUITO Payment
JV1016	12/8/2010	115200	A/R-Billing	Water		125.68	STREET LIGHT Payment
JV1016	12/8/2010	101100	Cash Operating	Water	996.59		STREET LIGHT Payment
JV1016	12/8/2010	115200	A/R-Billing	Water		996.59	WATER Payment
JV1016	12/8/2010	101100	Cash Operating	Water	79.45		WATER Payment
JV1016	12/8/2010	115200	A/R-Billing	Water		79.45	WATER Miscellaneous Paymen
JV1016	12/8/2010	101100	Cash Operating	Water	40.00		WATER Miscellaneous Paymen
JV1016	12/8/2010	115200	A/R-Billing	Water		40.00	WATER Penalty Payment
JV1016	12/8/2010	101100	Cash Operating	Water		40.00	WATER Penalty Payment
JV1016	12/9/2010	369903	Miscellaneous Income	Water		210.00	WATER Misc
JV1016	12/9/2010	115200	A/R-Billing	Water	210.00		WATER Misc
JV1016	12/10/2010	101100	Cash Operating	Water	144.54		STREET LIGHT Payment
JV1016	12/10/2010	115200	A/R-Billing	Water		144.54	STREET LIGHT Payment
JV1016	12/10/2010	101100	Cash Operating	Water	925.35		WATER Payment

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JV1016	12/10/2010	115200	A/R-Billing Refunds	Water		925.35	WATER Payment
JV1016	12/10/2010	220200	Refunds	Water		18.03	WATER Refunds
JV1016	12/10/2010	115200	A/R-Billing	Water	18.03		WATER Refunds
JV1016	12/10/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/10/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/10/2010	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1016	12/10/2010	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1016	12/10/2010	101100	Cash Operating	Water		0.41	MOSQUITO Return Chck
JV1016	12/10/2010	115200	A/R-Billing	Water	0.41		MOSQUITO Return Chck
JV1016	12/10/2010	101100	Cash Operating	Water	7.64		STREET LIGHT Payment
JV1016	12/10/2010	115200	A/R-Billing	Water		7.64	STREET LIGHT Payment
JV1016	12/10/2010	101100	Cash Operating	Water		6.78	STREET LIGHT Return Chck
JV1016	12/10/2010	115200	A/R-Billing	Water	6.78		STREET LIGHT Return Chck
JV1016	12/10/2010	115200	Miscellaneous Income	Water		50.00	WATER Misc
JV1016	12/10/2010	369903	Income	Water		50.00	WATER Misc
JV1016	12/10/2010	115200	A/R-Billing	Water	50.00		WATER Misc
JV1016	12/10/2010	101100	Cash Operating	Water	88.08		WATER Payment
JV1016	12/10/2010	115200	A/R-Billing	Water		88.08	WATER Payment
JV1016	12/10/2010	101100	Cash Operating	Water		82.81	WATER Return Chck
JV1016	12/10/2010	115200	A/R-Billing	Water	82.81		WATER Return Chck
JV1016	12/10/2010	101100	Cash Operating	Water	4.28		WATER Penalty Payment
JV1016	12/10/2010	115200	A/R-Billing	Water		4.28	WATER Penalty Payment
JV1016	12/10/2010	101100	Cash Operating	Water		10.00	WATER Penalty Return Chck
JV1016	12/10/2010	115200	A/R-Billing	Water	10.00		WATER Penalty Return Chck
JV1016	12/13/2010	101100	Cash Operating	Water		0.36	MOSQUITO Payment
JV1016	12/13/2010	115200	A/R-Billing	Water	0.36		MOSQUITO Payment
JV1016	12/13/2010	101100	Cash Operating	Water		139.85	STREET LIGHT Payment
JV1016	12/13/2010	115200	A/R-Billing	Water	139.85		STREET LIGHT Payment
JV1016	12/13/2010	101100	Cash Operating	Water		889.44	WATER Payment
JV1016	12/13/2010	115200	A/R-Billing	Water	889.44		WATER Payment
JV1016	12/13/2010	101100	Cash Operating	Water		2.50	MOSQUITO Payment
JV1016	12/13/2010	115200	A/R-Billing	Water	2.50		MOSQUITO Payment
JV1016	12/13/2010	101100	Cash Operating	Water		140.53	STREET LIGHT Payment
JV1016	12/13/2010	115200	A/R-Billing	Water	140.53		STREET LIGHT Payment
JV1016	12/13/2010	101100	Cash Operating	Water		870.04	WATER Payment
JV1016	12/13/2010	115200	A/R-Billing	Water	870.04		WATER Payment
JV1016	12/13/2010	101100	Cash Operating	Water		25.00	WATER Miscellaneous Paymen

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JV1016	12/13/2010	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Payment
JV1016	12/13/2010	101100	Cash Operating	Water	15.00		WATER Penalty Payment
JV1016	12/13/2010	115200	A/R-Billing	Water		15.00	WATER Penalty Payment
JV1016	12/13/2010	101100	Cash Operating	Water	1.25		MOSQUITO Payment
JV1016	12/13/2010	115200	A/R-Billing	Water		1.25	MOSQUITO Payment
JV1016	12/13/2010	101100	Cash Operating	Water	124.28		STREET LIGHT Payment
JV1016	12/13/2010	115200	A/R-Billing	Water		124.28	STREET LIGHT Payment
JV1016	12/13/2010	101100	Cash Operating	Water	933.81		WATER Payment
JV1016	12/13/2010	115200	A/R-Billing	Water		933.81	WATER Payment
JV1016	12/13/2010	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1016	12/13/2010	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1016	12/13/2010	115200	A/R-Billing	Water		100.00	WATER Dep Charge
JV1016	12/13/2010	220100	Customer Deposits	Water	100.00		WATER Dep Charge
JV1016	12/13/2010	115500	A/R WA Deposits	Water		100.00	WATER Dep Charge
JV1016	12/13/2010	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1016	12/13/2010	220100	Customer Deposits	Water		100.00	WATER Dep Payment
JV1016	12/13/2010	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1016	12/13/2010	115500	A/R WA Deposits	Water		100.00	WATER Dep Payment
JV1016	12/13/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/13/2010	115200	A/R-Billing	Water		25.00	WATER Misc
JV1016	12/13/2010	101100	Cash Operating	Water	25.00		WATER Miscellaneous Payment
JV1016	12/13/2010	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Payment
Total JV1016					18,814.78	18,814.78	
JV1015	12/14/2010	101900	Operating Reserve	Drainage	250,000.00		Transfer Funds from Cash to Operating Reserves
JV1015	12/14/2010	101100	Cash Operating	Drainage		250,000.00	Transfer Funds from Cash to Operating Reserves
Total JV1015					250,000.00	250,000.00	
JV1016	12/14/2010	101100	Cash Operating	Water		0.27	MOSQUITO Payment
JV1016	12/14/2010	115200	A/R-Billing	Water	0.27		MOSQUITO Payment
JV1016	12/14/2010	101100	Cash Operating	Water	145.71		STREET LIGHT Payment
JV1016	12/14/2010	115200	A/R-Billing	Water		145.71	STREET LIGHT Payment
JV1016	12/14/2010	101100	Cash Operating	Water	912.29		WATER Payment
JV1016	12/14/2010	115200	A/R-Billing	Water		912.29	WATER Payment

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JV1016	12/14/2010	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1016	12/14/2010	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1016	12/14/2010	343300	Water Revenue	Water	2.96		WATER Adjustment
JV1016	12/14/2010	115200	A/R-Billing	Water		2.96	WATER Adjustment
JV1016	12/14/2010	101100	Cash Operating	Water	0.27		MOSQUITO Payment
JV1016	12/14/2010	115200	A/R-Billing	Water		0.27	MOSQUITO Payment
JV1016	12/14/2010	101100	Cash Operating	Water	80.43		STREET LIGHT Payment
JV1016	12/14/2010	115200	A/R-Billing	Water		80.43	STREET LIGHT Payment
JV1016	12/14/2010	101100	Cash Operating	Water	974.13		STREET LIGHT Payment
JV1016	12/14/2010	115200	A/R-Billing	Water		974.13	STREET LIGHT Payment
JV1016	12/14/2010	115200	A/R-Billing	Water		974.13	WATER Payment
JV1016	12/14/2010	369903	Miscellaneous Income	Water		50.00	WATER Misc
JV1016	12/14/2010	115200	A/R-Billing	Water	50.00		WATER Misc
JV1016	12/14/2010	101100	Cash Operating	Water		11.18	WATER Return Chck
JV1016	12/14/2010	115200	A/R-Billing	Water		11.18	WATER Return Chck
JV1016	12/14/2010	101100	Cash Operating	Water		9.44	WATER Miscellaneous Return
JV1016	12/14/2010	115200	A/R-Billing	Water		9.44	WATER Miscellaneous Return
JV1016	12/15/2010	101100	Cash Operating	Water	0.27		MOSQUITO Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		0.27	MOSQUITO Payment
JV1016	12/15/2010	101100	Cash Operating	Water	2,194.27		STREET LIGHT Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		2,194.27	STREET LIGHT Payment
JV1016	12/15/2010	101100	Cash Operating	Water	13,044.64		WATER Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		13,044.64	WATER Payment
JV1016	12/15/2010	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1016	12/15/2010	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1016	12/15/2010	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1016	12/15/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/15/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/15/2010	101100	Cash Operating	Water		1.45	MOSQUITO Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		1.45	MOSQUITO Payment
JV1016	12/15/2010	101100	Cash Operating	Water		116.80	STREET LIGHT Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		116.80	STREET LIGHT Payment
JV1016	12/15/2010	101100	Cash Operating	Water	882.30		WATER Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		882.30	WATER Payment
JV1016	12/15/2010	101100	Cash Operating	Water		1.96	WATER Miscellaneous Paymen
JV1016	12/15/2010	115200	A/R-Billing	Water		1.96	WATER Miscellaneous Paymen

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JV1016	12/15/2010	101100	Cash Operating	Water	10.00		WATER Penalty Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		10.00	WATER Penalty Payment
JV1016	12/15/2010	220100	Customer Deposits	Water	45.00		WATER Dep Refund
JV1016	12/15/2010	220200	Refunds	Water		45.00	WATER Dep Refund
JV1016	12/15/2010	101100	Cash Operating	Water	0.27		MOSQUITO Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		0.27	MOSQUITO Payment
JV1016	12/15/2010	101100	Cash Operating	Water	121.78		STREET LIGHT Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		121.78	STREET LIGHT Payment
JV1016	12/15/2010	101100	Cash Operating	Water	917.86		WATER Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		917.86	WATER Payment
JV1016	12/15/2010	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1016	12/15/2010	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1016	12/16/2010	101100	Cash Operating	Water	1.21		MOSQUITO Payment
JV1016	12/16/2010	115200	A/R-Billing	Water		1.21	MOSQUITO Payment
JV1016	12/16/2010	101100	Cash Operating	Water	124.14		STREET LIGHT Payment
JV1016	12/16/2010	115200	A/R-Billing	Water		124.14	STREET LIGHT Payment
JV1016	12/16/2010	101100	Cash Operating	Water	926.83		WATER Payment
JV1016	12/16/2010	115200	A/R-Billing	Water		926.83	WATER Payment
JV1016	12/16/2010	343300	Water Revenue	Water	52.40		WATER Adjustment
JV1016	12/16/2010	115200	A/R-Billing	Water		52.40	WATER Adjustment
JV1016	12/16/2010	343300	Water Revenue	Water	910.00		WATER Penalty
JV1016	12/16/2010	115200	A/R-Billing	Water		910.00	WATER Penalty
JV1016	12/17/2010	101100	Cash Operating	Water	33.75		STREET LIGHT Payment
JV1016	12/17/2010	115200	A/R-Billing	Water		33.75	STREET LIGHT Payment
JV1016	12/17/2010	101100	Cash Operating	Water	298.25		WATER Payment
JV1016	12/17/2010	115200	A/R-Billing	Water		298.25	WATER Payment
JV1016	12/17/2010	101100	Cash Operating	Water	4.08		STREET LIGHT Return Chk
JV1016	12/17/2010	115200	A/R-Billing	Water		4.08	STREET LIGHT Return Chk
JV1016	12/17/2010	369903	Miscellaneous Income	Water	50.00		WATER Misc
JV1016	12/17/2010	115200	A/R-Billing	Water		50.00	WATER Misc
JV1016	12/17/2010	101100	Cash Operating	Water	45.92		WATER Return Chk
JV1016	12/17/2010	115200	A/R-Billing	Water		45.92	WATER Return Chk
JV1016	12/17/2010	101100	Cash Operating	Water	4.08		STREET LIGHT Return Chk
JV1016	12/17/2010	115200	A/R-Billing	Water		4.08	STREET LIGHT Return Chk
JV1016	12/17/2010	369903	Miscellaneous Income	Water	25.00		WATER Misc
JV1016	12/17/2010	115200	A/R-Billing	Water		25.00	WATER Misc

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JV1016	12/17/2010	101100	Cash Operating	Water		31.40	WATER Return Chck
JV1016	12/17/2010	115200	A/R-Billing	Water	31.40		WATER Return Chck
JV1016	12/17/2010	101100	Cash Operating	Water		0.36	MOSQUITO Payment
JV1016	12/17/2010	115200	A/R-Billing	Water	0.36		MOSQUITO Payment
JV1016	12/17/2010	101100	Cash Operating	Water		98.63	STREET LIGHT Payment
JV1016	12/17/2010	115200	A/R-Billing	Water	98.63		STREET LIGHT Payment
JV1016	12/17/2010	101100	Cash Operating	Water		811.71	WATER Payment
JV1016	12/17/2010	115200	A/R-Billing	Water	811.71		WATER Payment
JV1016	12/17/2010	101100	Cash Operating	Water		62.51	WATER Penalty Payment
JV1016	12/17/2010	115200	A/R-Billing	Water	62.51		WATER Penalty Payment
JV1016	12/17/2010	115200	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1016	12/17/2010	343300	A/R-Billing	Water	5.00		WATER Penalty Adjustment
JV1016	12/17/2010	115200	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1016	12/17/2010	343300	A/R-Billing	Water	5.00		WATER Penalty Adjustment
JV1016	12/17/2010	115200	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1016	12/17/2010	343300	A/R-Billing	Water	5.00		WATER Penalty Adjustment
JV1016	12/17/2010	115200	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1016	12/17/2010	343300	A/R-Billing	Water	5.00		WATER Penalty Adjustment
JV1016	12/17/2010	207101	Due to Street Lights	Water		6,324.56	STREET LIGHT Charge
JV1016	12/17/2010	115200	A/R-Billing	Water	6,324.56		STREET LIGHT Charge
JV1016	12/17/2010	101100	Cash Operating	Water		241.49	STREET LIGHT Payment
JV1016	12/17/2010	115200	A/R-Billing	Water	241.49		STREET LIGHT Payment
JV1016	12/17/2010	343300	Water Revenue	Water		39,913.38	WATER Charge
JV1016	12/17/2010	115200	A/R-Billing	Water	39,913.38		WATER Charge
JV1016	12/17/2010	101100	Cash Operating	Water		2,256.31	WATER Payment
JV1016	12/17/2010	115200	A/R-Billing	Water	2,256.31		WATER Payment
JV1016	12/17/2010	101100	Cash Operating	Water		2,497.80	WATER Redist Payment
JV1016	12/17/2010	115200	A/R-Billing	Water	2,497.80		WATER Redist Payment
JV1016	12/20/2010	101100	Cash Operating	Water		10.55	MOSQUITO Payment
JV1016	12/20/2010	115200	A/R-Billing	Water	10.55		MOSQUITO Payment
JV1016	12/20/2010	101100	Cash Operating	Water		64.87	STREET LIGHT Payment
JV1016	12/20/2010	115200	A/R-Billing	Water	64.87		STREET LIGHT Payment
JV1016	12/20/2010	101100	Cash Operating	Water		554.56	WATER Payment
JV1016	12/20/2010	115200	A/R-Billing	Water	554.56		WATER Payment
JV1016	12/20/2010	101100	Cash Operating	Water		82.00	WATER Penalty Payment
JV1016	12/20/2010	115200	A/R-Billing	Water	82.00		WATER Penalty Payment
JV1016	12/20/2010	101100	Cash Operating	Water		1.25	MOSQUITO Payment
JV1016	12/20/2010	115200	A/R-Billing	Water	1.25		MOSQUITO Payment
JV1016	12/20/2010	101100	Cash Operating	Water		27.77	STREET LIGHT Payment
JV1016	12/20/2010	115200	A/R-Billing	Water	27.77		STREET LIGHT Payment
JV1016	12/20/2010	101100	Cash Operating	Water		218.15	WATER Payment
JV1016	12/20/2010	115200	A/R-Billing	Water	218.15		WATER Payment

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JV1016	12/20/2010	101100	Cash Operating	Water	19.94		WATER Miscellaneous Paymen
JV1016	12/20/2010	115200	A/R-Billing	Water		19.94	WATER Miscellaneous Paymen
JV1016	12/20/2010	101100	Cash Operating	Water	30.00		WATER Penalty Payment
JV1016	12/20/2010	115200	A/R-Billing	Water		30.00	WATER Penalty Payment
JV1016	12/20/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/20/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/20/2010	101100	Cash Operating	Water	25.00		WATER Miscellaneous Paymen
JV1016	12/20/2010	115200	A/R-Billing	Water		25.00	WATER Miscellaneous Paymen
JV1016	12/20/2010	343300	Water Revenue	Water	1.86		WATER Adjustment
JV1016	12/20/2010	115200	A/R-Billing	Water		1.86	WATER Adjustment
JV1016	12/21/2010	101100	Cash Operating	Water	5.05		STREET LIGHT Payment
JV1016	12/21/2010	115200	A/R-Billing	Water		5.05	STREET LIGHT Payment
JV1016	12/21/2010	101100	Cash Operating	Water	22.35		WATER Payment
JV1016	12/21/2010	115200	A/R-Billing	Water		22.35	WATER Payment
JV1016	12/21/2010	101100	Cash Operating	Water	4.08		STREET LIGHT Payment
JV1016	12/21/2010	115200	A/R-Billing	Water		4.08	STREET LIGHT Payment
JV1016	12/21/2010	101100	Cash Operating	Water	44.93		WATER Payment
JV1016	12/21/2010	115200	A/R-Billing	Water		44.93	WATER Payment
JV1016	12/21/2010	343300	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1016	12/21/2010	115200	A/R-Billing	Water		5.00	WATER Penalty Adjustment
JV1016	12/21/2010	101100	Cash Operating	Water	0.27		MOSQUITO Payment
JV1016	12/21/2010	115200	A/R-Billing	Water		0.27	MOSQUITO Payment
JV1016	12/21/2010	101100	Cash Operating	Water	62.88		STREET LIGHT Payment
JV1016	12/21/2010	115200	A/R-Billing	Water		62.88	STREET LIGHT Payment
JV1016	12/21/2010	101100	Cash Operating	Water	892.31		WATER Payment
JV1016	12/21/2010	115200	A/R-Billing	Water		892.31	WATER Payment
JV1016	12/21/2010	101100	Cash Operating	Water	45.00		WATER Penalty Payment
JV1016	12/21/2010	115200	A/R-Billing	Water		45.00	WATER Penalty Payment
JV1016	12/22/2010	207101	Due to Street Lights	Water	5.05		STREET LIGHT Charge
JV1016	12/22/2010	115200	A/R-Billing	Water		5.05	STREET LIGHT Charge
JV1016	12/22/2010	220100	Customer Deposits	Water	8.02		STREET LIGHT Dep Apply
JV1016	12/22/2010	115200	A/R-Billing	Water		8.02	STREET LIGHT Dep Apply
JV1016	12/22/2010	343300	Water Revenue	Water	3.38		WATER Charge
JV1016	12/22/2010	115200	A/R-Billing	Water		3.38	WATER Charge
JV1016	12/22/2010	220100	Customer Deposits	Water	90.17		WATER Dep Apply
JV1016	12/22/2010	115200	A/R-Billing	Water		90.17	WATER Dep Apply
JV1016	12/22/2010	220100	Customer Deposits	Water	1.81		WATER Miscellaneous Dep Ap
JV1016	12/22/2010	115200	A/R-Billing	Water		1.81	WATER Miscellaneous Dep Ap

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JV1016	12/22/2010	115200	A/R-Billing	Water		1.81	WATER Miscellaneous Dep Ap
JV1016	12/22/2010	369903	Miscellaneous Income	Water		30.00	WATER Misc
JV1016	12/22/2010	115200	A/R-Billing	Water	30.00		WATER Misc
JV1016	12/22/2010	369903	Miscellaneous Income	Water	30.00		WATER Miscellaneous Adjust
JV1016	12/22/2010	115200	A/R-Billing	Water		30.00	WATER Miscellaneous Adjust
JV1016	12/22/2010	343300	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1016	12/22/2010	115200	A/R-Billing	Water		5.00	WATER Penalty Adjustment
JV1016	12/22/2010	101100	Cash Operating	Water		4.08	STREET LIGHT Return Chck
JV1016	12/22/2010	115200	A/R-Billing	Water		4.08	STREET LIGHT Return Chck
JV1016	12/22/2010	101100	Cash Operating	Water		13.95	WATER Return Chck
JV1016	12/22/2010	115200	A/R-Billing	Water		13.95	WATER Return Chck
JV1016	12/22/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/22/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/22/2010	101100	Cash Operating	Water		4.02	STREET LIGHT Payment
JV1016	12/22/2010	115200	A/R-Billing	Water		4.02	STREET LIGHT Payment
JV1016	12/22/2010	101100	Cash Operating	Water		14.01	WATER Payment
JV1016	12/22/2010	115200	A/R-Billing	Water		14.01	WATER Payment
JV1016	12/22/2010	101100	Cash Operating	Water		0.27	MOSQUITO Payment
JV1016	12/22/2010	115200	A/R-Billing	Water		0.27	MOSQUITO Payment
JV1016	12/22/2010	101100	Cash Operating	Water		127.76	STREET LIGHT Payment
JV1016	12/22/2010	115200	A/R-Billing	Water		127.76	STREET LIGHT Payment
JV1016	12/22/2010	101100	Cash Operating	Water		869.18	WATER Payment
JV1016	12/22/2010	115200	A/R-Billing	Water		869.18	WATER Payment
JV1016	12/22/2010	101100	Cash Operating	Water		30.00	WATER Penalty Payment
JV1016	12/22/2010	115200	A/R-Billing	Water		30.00	WATER Penalty Payment
JV1016	12/23/2010	101100	Cash Operating	Water		103.43	STREET LIGHT Payment
JV1016	12/23/2010	115200	A/R-Billing	Water		103.43	STREET LIGHT Payment
JV1016	12/23/2010	101100	Cash Operating	Water		615.91	WATER Payment
JV1016	12/23/2010	115200	A/R-Billing	Water		615.91	WATER Payment
JV1016	12/23/2010	101100	Cash Operating	Water		20.00	WATER Penalty Payment
JV1016	12/23/2010	115200	A/R-Billing	Water		20.00	WATER Penalty Payment
JV1016	12/23/2010	101100	Cash Operating	Water		121.23	STREET LIGHT Payment
JV1016	12/23/2010	115200	A/R-Billing	Water		121.23	STREET LIGHT Payment
JV1016	12/23/2010	101100	Cash Operating	Water		880.37	WATER Payment
JV1016	12/23/2010	115200	A/R-Billing	Water		880.37	WATER Payment

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JV1016	12/23/2010	101100	Cash Operating	Water	10.00		WATER Penalty Payment
JV1016	12/23/2010	115200	A/R-Billing	Water		10.00	WATER Penalty Payment
JV1016	12/27/2010	343300	Water Revenue	Water	5.00		WATER Penalty Adjustment
JV1016	12/27/2010	115200	A/R-Billing	Water		5.00	WATER Penalty Adjustment
JV1016	12/27/2010	343300	Water Revenue	Water	10.00		WATER Penalty Adjustment
JV1016	12/27/2010	115200	A/R-Billing	Water		10.00	WATER Penalty Adjustment
JV1016	12/27/2010	343300	Water Revenue	Water	10.00		WATER Penalty Adjustment
JV1016	12/27/2010	115200	A/R-Billing	Water		10.00	WATER Penalty Adjustment
JV1016	12/28/2010	101100	Cash Operating	Water	1.34		MOSQUITO Payment
JV1016	12/28/2010	115200	A/R-Billing	Water		1.34	MOSQUITO Payment
JV1016	12/28/2010	101100	Cash Operating	Water	138.14		STREET LIGHT Payment
JV1016	12/28/2010	115200	A/R-Billing	Water		138.14	STREET LIGHT Payment
JV1016	12/28/2010	115200	Cash Operating	Water	756.70		WATER Payment
JV1016	12/28/2010	101100	A/R-Billing	Water		756.70	WATER Payment
JV1016	12/28/2010	115200	Cash Operating	Water	100.00		WATER Miscellaneous Paymen
JV1016	12/28/2010	101100	A/R-Billing	Water		100.00	WATER Miscellaneous Paymen
JV1016	12/28/2010	101100	Cash Operating	Water	27.36		WATER Penalty Payment
JV1016	12/28/2010	115200	A/R-Billing	Water		27.36	WATER Penalty Payment
JV1016	12/28/2010	101100	Cash Operating	Water	0.27		MOSQUITO Payment
JV1016	12/28/2010	115200	A/R-Billing	Water		0.27	MOSQUITO Payment
JV1016	12/28/2010	101100	Cash Operating	Water	122.79		STREET LIGHT Payment
JV1016	12/28/2010	115200	A/R-Billing	Water		122.79	STREET LIGHT Payment
JV1016	12/28/2010	101100	Cash Operating	Water	922.65		WATER Payment
JV1016	12/28/2010	115200	A/R-Billing	Water		922.65	WATER Payment
JV1016	12/28/2010	101100	Cash Operating	Water	20.00		WATER Penalty Payment
JV1016	12/28/2010	115200	A/R-Billing	Water		20.00	WATER Penalty Payment
JV1016	12/28/2010	101100	Cash Operating	Water	4.02		STREET LIGHT Return Chck
JV1016	12/28/2010	115200	A/R-Billing	Water		4.02	STREET LIGHT Return Chck
JV1016	12/28/2010	369903	Miscellaneous Income	Water	4.02		WATER Misc
JV1016	12/28/2010	115200	A/R-Billing	Water		25.00	WATER Misc
JV1016	12/28/2010	101100	Cash Operating	Water	14.01		WATER Return Chck
JV1016	12/28/2010	115200	A/R-Billing	Water		14.01	WATER Return Chck
JV1016	12/28/2010	220100	Customer Deposits	Water	5.05		STREET LIGHT Dep Apply
JV1016	12/28/2010	115200	A/R-Billing	Water		5.05	STREET LIGHT Dep Apply
JV1016	12/28/2010	220100	Customer Deposits	Water	39.95		WATER Dep Apply
JV1016	12/28/2010	115200	A/R-Billing	Water		39.95	WATER Dep Apply
JV1016	12/29/2010	101100	Cash Operating	Water	139.69		STREET LIGHT Payment

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JV1016	12/29/2010	115200	A/R-Billing	Water		139.69	STREET LIGHT Payment
JV1016	12/29/2010	101100	Cash Operating	Water	863.68		WATER Payment
JV1016	12/29/2010	115200	A/R-Billing	Water		863.68	WATER Payment
JV1016	12/29/2010	101100	Cash Operating	Water	5.00		WATER Penalty Payment
JV1016	12/29/2010	115200	A/R-Billing	Water		5.00	WATER Penalty Payment
JV1016	12/29/2010	101100	Cash Operating	Water	0.54		MOSQUITO Payment
JV1016	12/29/2010	115200	A/R-Billing	Water		0.54	MOSQUITO Payment
JV1016	12/29/2010	101100	Cash Operating	Water	68.57		STREET LIGHT Payment
JV1016	12/29/2010	115200	A/R-Billing	Water		68.57	STREET LIGHT Payment
JV1016	12/29/2010	101100	Cash Operating	Water	690.72		WATER Payment
JV1016	12/29/2010	115200	A/R-Billing	Water		690.72	WATER Payment
JV1016	12/29/2010	101100	Cash Operating	Water	40.00		WATER Penalty Payment
JV1016	12/29/2010	115200	A/R-Billing	Water		40.00	WATER Penalty Payment
JV1016	12/29/2010	101100	Cash Operating	Water	117.29		STREET LIGHT Payment
JV1016	12/29/2010	115200	A/R-Billing	Water		117.29	STREET LIGHT Payment
JV1016	12/30/2010	101100	Cash Operating	Water	756.73		WATER Payment
JV1016	12/30/2010	115200	A/R-Billing	Water		756.73	WATER Payment
JV1016	12/30/2010	101100	Cash Operating	Water	10.00		WATER Penalty Payment
JV1016	12/30/2010	115200	A/R-Billing	Water		10.00	WATER Penalty Payment
JV1016	12/30/2010	207101	Due to Street Lights	Water	5.58		STREET LIGHT Charge
JV1016	12/30/2010	115200	A/R-Billing	Water		5.58	STREET LIGHT Charge
JV1016	12/30/2010	220100	Customer Deposits	Water	5.58		STREET LIGHT Dep Apply
JV1016	12/30/2010	115200	A/R-Billing	Water		5.58	STREET LIGHT Dep Apply
JV1016	12/30/2010	343300	Water Revenue	Water	8.58		WATER Charge
JV1016	12/30/2010	115200	A/R-Billing	Water		8.58	WATER Charge
JV1016	12/30/2010	220100	Customer Deposits	Water	56.92		WATER Dep Apply
JV1016	12/30/2010	115200	A/R-Billing	Water		56.92	WATER Dep Apply
JV1016	12/30/2010	101100	Cash Operating	Water	4.91		WATER Payment
JV1016	12/30/2010	115200	A/R-Billing	Water		4.91	WATER Payment
JV1016	12/30/2010	101100	Cash Operating	Water	4.91		WATER Redist Payment
JV1016	12/30/2010	115200	A/R-Billing	Water		4.91	WATER Redist Payment
JV1016	12/30/2010	220100	Customer Deposits	Water	100.00		WATER Dep Charge
JV1016	12/30/2010	115500	A/R WA Deposits	Water	100.00		WATER Dep Charge
JV1016	12/30/2010	101100	Cash Operating	Water	100.00		WATER Dep Payment
JV1016	12/30/2010	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1016	12/30/2010	220100	Customer Deposits	Water	100.00		WATER Dep Payment
JV1016	12/30/2010	115500	A/R WA Deposits	Water	100.00		WATER Dep Payment

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JV1016	12/30/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/30/2010	115200	A/R-Billing	Water	25.00		WATER Misc
JV1016	12/30/2010	369903	Miscellaneous Income	Water		25.00	WATER Misc
JV1016	12/30/2010	115200	A/R-Billing	Water	25.00		WATER Misc
Total JV1016					84,798.53	84,798.53	
Report Total					453,613.31	453,613.31	