

**MINUTES OF MEETING
SPRING LAKE IMPROVEMENT DISTRICT**

A workshop with FRWA on Wastewater Asset Management was held Wednesday, January 9, 2019 at the District Office, 115 Spring Lake Boulevard, Sebring, Florida, the regular board meeting directly followed.

Present were:

Gary Behrendt
Leon Van
Tim McKenna
Brian Acker
Bill Lawens

Chairman
Vice Chairman
Secretary
Asst. Secretary
Asst. Secretary

Also, present were:

Bill Nielander
Joe DeCerbo
Clay Shrum
Diane Angell

District Attorney
District Manager
Director of Operations
District Administrator

Residents & Guests

“See Sign in Sheet”

FIRST ORDER OF BUSINESS

Roll Call and Pledge

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

SECOND ORDER OF BUSINESS

Convene FRWA Workshop

Laureen Busacca and Alan Slater from FRWA were in attendance. Laureen gave a power point presentation to the Board explaining what an Asset Management and Fiscal Sustainability Plan is and presented a draft plan on the District’s Wastewater System. A final draft plan will be submitted to the Board at the February meeting for approval.

THIRD ORDER OF BUSINESS

Re-convene Board Meeting

ON MOTION by Brian Acker, seconded by Tim McKenna with all in favor the regular Board meeting was re-convened.
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FOURTH ORDER OF BUSINESS

Upcoming Meetings/Events/Correspondence

- A. January 18th, Legislative Delegation 12:30 HCBOCC
- B. January 21st, MLK Holiday, Office Closed
- C. January 24th – 25th, FASD Quarterly Meeting, Ft. Myers

The District received a note from Karen Palino thanking the District for helping make the Festival of Lights a great success.

Bill Lawens said his neighbor told him they went online and put in a request to Duke Energy for a street light repair and it was fixed within three days.

FIFTH ORDER OF BUSINESS

Approval of Minutes

The Board received copies of the minutes from December 12, 2018 for review. Brian Acker requested a change in the wording under Assessment Methodology removing the words report attached to these minutes.

ON MOTION by Leon Van, seconded by Bill Lawens with all in favor the minutes from December 12, 2018 Board Meeting were approved as corrected.

SIXTH ORDER OF BUSINESS

Approval of Financials

The Board received copies of the December 2018 Financials for review. There being no further questions.

ON MOTION by Brian Acker, seconded by Tim McKenna with all in favor the financials from December 2018 were approved

SEVENTH ORDER OF BUSINESS

Treasurer Report

- A. Update

FL Class interest is 2.61%. Assessment deposits totaling \$134,330 were received in December. Collections for the year are General Fund 57%, Lot Mowing 42%, and Village I Parks 65%.

EIGHTH ORDER OF BUSINESS

Attorney

Bill reviewed the draft easement and inter-local agreement for the County lot and land near Water Plant 2 and had no objections. Joe will contact the County and secure an official agreement for the February meeting. A Resolution will be part of the documents.

NINTH ORDER OF BUSINESS

Manager

A. RPAC County Inter Local

The RPAC inter-local agreement is being finalized by the County Attorney and we hope to have it for the February meeting and will be in Resolution form.

B. Airport MOU

Mike Willingham informed Joe the Airport Board will be reviewing a draft MOU at their January 17 meeting. When approved, he will send to us for our review.

C. Assessment Methodology

Steve McDonald received the questions Brian Acker had at the December Board meeting and will be working with Joe and Diane on them. This item will remain on the agenda.

D. Legislative Appropriation

All information has been submitted, including both the House and Senate questionnaires. Joe received word that Senator Albritton is supporting the request.

TENTH ORDER OF BUSINESS

Supervisor Requests

Brian Acker said the District was working on a memorial at the ECO park for fallen deputy William Gentry. He asked the Board to consider renaming the park to the William Gentry park.

Tim McKenna said they had a meeting with residents on the Bark Park. They were pleasantly surprised by the plans we had and were excited about the design.

Clay said we will continue to utilize FRWA when looking at utility rates and projects including Water Plant No. 2.

Clay informed the Board that the codes for Arbuckle Creek Park would be changing on January 22nd.

ELEVENTH ORDER OF BUSINESS

Public Comments

Ron Wesolowi asked what the MOU with the Airport was. Joe DeCerbo responded that we are working on a cooperative effort with the Airport on a combined stormwater management plan.

Karen Palino said next years Festival of Lights is scheduled for December 14th. She would love to see everyone attend and make this an even bigger and better event.

TWELVTH ORDER OF BUSINESS

Next Meeting

The next meeting will be held on Wednesday, February 13, 2019 @ 10:00 a.m.


SIXTEENTH ORDER OF BUSINESS

Motion to Adjourn

ON MOTION by Bill Lawens, seconded by Tim McKenna
with all in favor the meeting adjourned at 11:25 a.m.



Gary Behrendt, Chairman



Tim McKenna, Secretary

SpringLake

Board of Supervisors
Meeting Agenda
January 9, 2019
10:00 a.m. District Office

1. Call to order and pledge Chairman Behrendt
2. Convene FRWA Workshop Chairman Behrendt
3. Adjourn FRWA Workshop, re-convene Board Meeting Chairman Behrendt
4. Upcoming Meetings/Events/Correspondence Chairman Behrendt
 - A. January 18th, Legislative Delegation 12:30 HCBOCC
 - B. January 21st, MLK Holiday, Office Closed
 - C. January 24th – 25th, FASD Quarterly Meeting, Ft. Myers
5. Approval of December 12, 2018 Minutes Chairman Behrendt
6. Approval of December 2018 Financials Chairman Behrendt
7. Treasurer Report Diane Angell
 - A. Update
8. Attorney Bill Nielander
 - A. County Land Easement, Water Plant #2
 - B. Inter-Local Agreement
9. Manager Joe DeCerbo
 - A. RPAC County Inter-Local
 - B. Airport MOU
 - C. Assessment Methodology
10. Supervisor Requests
11. Public Comments
12. Next Meeting
 - Wednesday, February 13, 2019 @ 10:00 a.m.
13. Motion to Adjourn

BOARD MEETING
WEDNESDAY
January 9, 2019

PLEASE SIGN IN

NAME	ADDRESS
Melony Culpepper	HCBCC
Bob + Karen Palino	300 Glen Mar Cir.
GLEUDA + MICHAEL CUSTER	308 MAPLE LANE
Arlene Klingner	1117 Dogwood
Rita Wessling	768 Woodmont

**NOTICE OF PUBLIC WORKSHOP
SPRING LAKE
IMPROVEMENT DISTRICT**

The Board of Supervisors of the Spring Lake Improvement District will hold a Public Workshop on Wednesday, January 9, 2019, at 10:00 a.m. at the Spring Lake Improvement District Office, 115 Spring Lake Blvd., Sebring, Florida, for the purpose of hearing comments from the Board and public on the waste water rate study conducted by the Florida Rural Water Association. A copy of the study is available at the Spring Lake Improvement District Office, 115 Spring Lake Blvd., Sebring, Florida, as well as the District website at www.springlakefl.com. The Board will convene its regularly scheduled meeting at the conclusion of the workshop.

EACH PERSON WHO DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT MEETINGS IS ADVISED THAT PERSON MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, INCLUDING THE TESTIMONY AND EVIDENCE UPON WHICH SUCH APPEAL IS TO BE BASED.

Joseph DeCerbo
District Manager
December 29, 2018

Announce a Notice
Was Published

1-3-19

to Joe DeCarbo, Chairman Behrenat
and Supervisors

Thank you all for making
the Festival of Lights a
great success. It never
could have happened without
SHITD - Paying for the
tree and providing electricity
for the lights and the use
of the Community Center.

It was a great event and
will only get better every
year.

Happy New Year!

Karen Palms

FLORIDA RURAL WATER ASSOCIATION

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(850) 668-2746

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Tallahassee



EMAIL
frwa@frwa.net

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www.frwa.net

Clay Shrum
115 Spring Lake Blvd
Sebring, FL 33876
cshrum@springlakefl.com

Re: Draft Wastewater Asset Management & Fiscal Sustainability Plan– Spring Lake Improvement District, Highlands County, Permit # FLA014315

Mr. Shrum,

The Florida Rural Water Association is pleased to submit the following Wastewater System Asset Management and Fiscal Sustainability (AMFS) plan to the Spring Lake Improvement District (SLID). FRWA prepared this Plan for the SLID in partnership with the FDEP Clean Water State Revolving Fund (CWSRF) Program to identify your wastewater system's most urgent and critical needs.

Please review the proposed AMFS plan thoroughly. We look forward to receiving your comments and discussing your wastewater utility assets' sustainability. We wish to finalize the report and present findings to the District Board in a workshop setting at a regular meeting that results in adoption and implementation by the Board.

The District's water and wastewater systems represent critical infrastructure designed to protect the public health and the environment. This report assesses the current conditions of your wastewater fixed capital assets (wastewater treatment plant, transmission system, and disposal system) and more importantly provides recommendations, procedures, and tools to assist with long range asset protection and wastewater utility reinvestment. FRWA will be available to support AMFS plan recommendations and implementation. The following report is considered a living document with tools for your use which must be updated at least annually (recommended quarterly updates) by SLID utility management. We provide electronic copies for your use and future modification. FRWA will remain available to assist in updating and revising the District's AMFS plan.

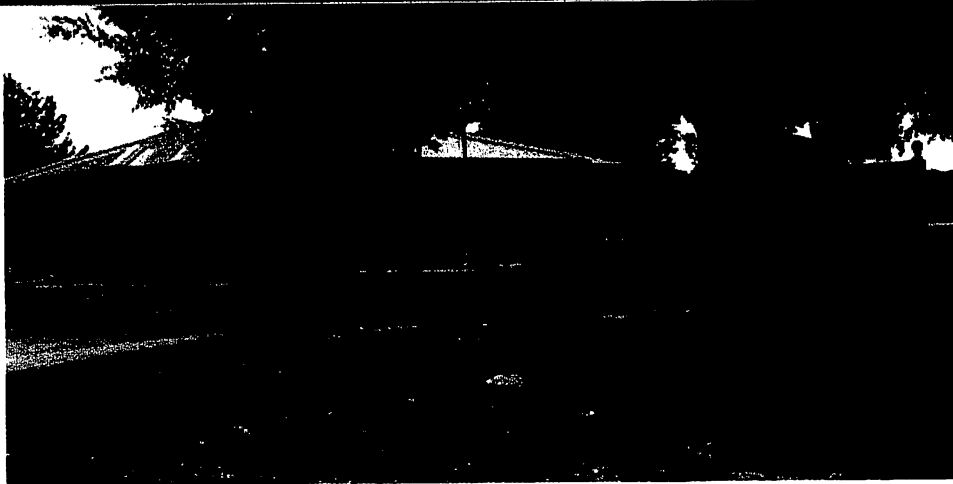
As a valued FRWA member, it is our goal to help make the most effective and efficient use of your limited resources. This tool is an unbiased, impartial, independent review and is solely intended for achievement of wastewater system fiscal sustainability and maintaining your valuable wastewater utility assets. Florida Rural Water Association has enjoyed serving you and wishes your wastewater system the best.

Sincerely,

Laureen Busacca
FRWA Utility Asset Management

Copy:
Joe DeCerbo, District Manager, jdecerbo@springlakefl.com
Tim Banks, FDEP, CW State Revolving Fund
Gary Williams, Florida Rural Water Association, Executive Director

**Spring Lake Improvement District (SLID) System Asset Management
and Fiscal Sustainability**



Prepared for:

**Spring Lake Improvement District
Sebring, Florida
FLA 014315**

Prepared by:

**FLORIDA RURAL WATER ASSOCIATION
Asset Management Program
In partnership with
Florida Department of Environmental Protection
&
Clean Water State Revolving Fund Program**

**Date:
October 23, 2018**

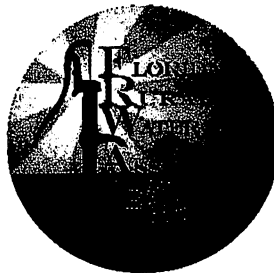


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Executive Summary

I. AMP Defined

An *Asset Management Plan* (AMP) is the systematic process of maintaining critical assets at the lowest life cycle cost within a predetermined desired level of service (as determined by Utility Staff, Customers, Supervisors, Regulators, etc.). Lowest life cycle cost refers to the best appropriate cost for rehabilitating, repairing, or replacing an asset. Asset management is implemented through an asset management program and includes a written asset management plan.

II. Benefits of an AMP

Implementing and maintaining an active Asset Management Plan will provide numerous benefits to the Utility and its Customers, such as:

- Prolonging asset life and aiding in rehabilitation/repair/replacement decisions
- Increased operational efficiencies
- Informed operational and management decisions
- Increased knowledge of which asset criticality
- Meeting consumer demands with a focus on system sustainability and improved communication
- Setting rates based on sound operational and financial planning
- Budgeting by focusing on activities critical to sustained performance
- Meeting system service expectations and regulatory requirements
- Improving responses to emergencies
- Improving security and safety of assets
- Capital improvement projects that meet the true needs of the system and community

FRWA is committed to providing the Spring Lake Improvement District with an AMFS plan that will make the process more efficient.

III. State Revolving Fund Requirement

An active Asset Management Plan (AMP) is a requirement for participation in the State Revolving Fund Program (SRF). Asset Management and Fiscal Sustainability (AMFS) program details are identified in the Florida Administrative Code (FAC) 62-503.700(7).

IV. AMP Development Stakeholders

The development of this AMFS plan involved the collective efforts the District Water Superintendent/Director of Operations, the District Administrator, Florida Department of Environmental Protection State Revolving Fund (FDEP-SRF), and Florida Rural Water

Association (FRWA). FRWA resources include: Engineers, Certified Operators and Rate Sufficiency Analysts.

V. Table of Critical Asset, Process, CAPEX, and OPEX Needs

The table below contains a listing of SLID's Critical Assets and Processes that were found to need Capital and/or Operational funding to operate as designed and within Regulatory Compliance. A five (5) year estimated cost for each activity is provided for consideration. Also provided is the associated rate sufficiency, per customer per year, for the proposed activity. The WWTF SRF loan repayment depicted below is one scenario, contact the SRF to discuss the best loan repayment for the District. In addition to the Capital Needs table below, the District should expect to use annual reserves to maintain and repair other system wide assets, such as lining old mainline pipes, sealing lateral connections at the mains, CCTV of mains and laterals, etc.

See Section 4 for a detailed description of the asset improvements listed below.

Asset Management and Fiscal Sustainability Plan

SLID Wastewater Critical Needs- Proposed Funding & Projected Rate Increase										
	Asset	Activity	Years Action Needed	Five Year CAPEX	Required Additional Funding by Year					
					2018/19	2019/20	2020/21	2021/22	2022/23	
Cap Ex										
1	WWTP Design	SRF loan for design of WWTP. \$216,000 over 30 years at 0% interest. Debt service repayment starting April 2019.	1 thru 5	\$49,569	5,505	11,016	11,016	11,016	11,016	
2	WWTP Construction	SRF loan for Construction of the WWTP. \$3,145,000 over 30 years at 0% interest. Debt service repayment starting April 2020.	2 thru 5	\$374,192	0	53,456	106,912	106,912	106,912	
3	Annual STEP Replacement Program	Replace 3 STEP systems per year.	1 thru 5	\$120,000	24,000	24,000	24,000	24,000	24,000	
4	Annual Valve Replacement Program	Replace up to 5 system and control valves annually.	1 thru 5	\$150,000	30,000	30,000	30,000	30,000	30,000	
5	Fencing at Oak Leaf Lift Station	Install security fence around Oak Leaf Lift Station	1	\$2,000	2,000					
Op Ex										
6	Lift Station Cleaning	Annual lift station cleaning	1 thru 5	\$2,000	1,000	1,000	1,000	1,000	1,000	
Annual Reserve Funding										
7	Wastewater Reserves	Annual wastewater reserve funding		\$97,415	\$19,483	\$19,483	\$19,483	\$19,483	\$19,483	
8			Total \$/Year	\$795,176	\$81,988	\$56,961	\$53,456	\$0	0	
9			Customers	315	315	315	315	315	315	
10	Rate Increase Required per Customer per Month					\$21.69	\$15.07	\$14.14	\$0.00	\$0.00
11	Cumulative Rate Increase Required per Customer per Month					\$21.69	\$36.76	\$50.90	\$50.90	\$50.90
12	% Rate Increase Over Previous Year					41%	20%	21%	0%	0%
13		Current Average Bill		\$53.50	\$ 75.19	\$90.26	\$104.40	\$104.40	\$104.40	

14
15
16
17

Major Capital Improvement Program Reserves
Contingency/Emergency Reserves

\$11,690 7.5% of Annual Expenses
\$7,793 5% of Annual Expenses
\$19,483

TOTAL

VI. Fiscal Strategy and AMP Process Recommendations.

Based on this asset management and fiscal sustainability study, **specific recommended action items** related to Capital Expenditures (CAPEX) and Operating Expenditures (OPEX) over the next five years are as follows:

1. Adopt this Asset Management and Fiscal Sustainability (AMFS) study in the form of a Resolution (see *Appendix A* for an example AMFS Resolution at the end of this document)
2. Engage a Florida Registered Engineer to support the Utility in review, funding, planning, design, permitting, and construction of critical CAPEX and OPEX as recommended in this AMFS study.
3. Make funding applications to the following programs/agencies in support of Utility System Upgrades/Improvements as recommended by this AMFS study (a synopsis of wastewater utility funding programs can be found at <http://www.frwa.net/funding.html> and <http://efcnetwork.org/wp-content/uploads/2017/05/FL-Water-Wastewater-Funds-2017.pdf>)*
 - a. FDEP-State Revolving Fund (SRF)
 - b. Regional Water Management District Community Budget Issues Request (CBIR)
 - c. Florida Department of Economic Opportunity Community Development Block Grant (CDBG)
 - d. USDA Rural Development Direct Loan/Grant (USDA RD)
4. Evaluate and Adopt a Utility rate structure that will ensure rate sufficiency as necessary to implement capital improvements.
5. Begin using Diamond Maps for Asset Management Planning (AMP) and Computerized Maintenance Management System (or another CMMS of your choice).
6. Continue to build your asset management program by:
 - a. Collecting critical field data and attributes on any new or remaining assets
 - b. Improving on processes which provide cost savings and improved service
 - c. Implementing a checklist of routine maintenance measures
 - d. Benchmarking critical processes, annually
 - e. Develop policies that will support funding improvements
 - f. Develop manuals, SOPs and guidelines for critical processes
 - g. Identify responsible persons or groups to implement processes to protect critical assets.
 - h. Attend asset management training; annually.

See Table 9.2 (2017 Funding Source Summary) in Conclusion

1 Introduction

In accordance with FDEP Rule 62-503.700(7), F.A.C., State Revolving Fund (SRF) recipients are encouraged to implement an asset management plan to promote utility system long-term sustainability. To be accepted for the **financing rate adjustment and to be eligible for reimbursement**, an asset management plan must: Be adopted by ordinance or resolution

- A. Have written procedures in place to implement the plan
- B. Be implemented in a timely manner

The plan must include each of the following:

1. Identification of all assets within the project sponsor's (utility) system
2. An evaluation of utility system assets' current:
 - a. Age
 - b. Condition
 - c. Anticipated useful life of each asset
3. Current value of utility system assets
4. Operation and maintenance cost of all utility system assets
5. A Capital Improvement Program Plan (CIPP) based on a survey of industry standards, life expectancy, life cycle analysis and remaining useful life
6. An analysis of funding needs
7. The establishment of an adequate funding rate structure
8. An asset preservation plan:
 - a. Renewal
 - b. Replacement
 - c. Repair
 - d. A risk-benefit analysis to determine optimum renewal or replacement timing
9. An analysis of population growth and wastewater treatment demand projections for the utility's planning area and an impact fee model, if applicable, for commercial, industrial and residential rate structures
10. A threshold rate set to ensure proper wastewater system operation and maintenance; if the potential exists for the project sponsor to transfer any of the system proceeds to other funds, rates must be set higher than the threshold rate to facilitate the transfer and maintain proper operation of the system.

Fiscal Sustainability represents the accounting and financial planning process needed for proper management of system assets. It assists in determining such things as:

- a. Asset maintenance, repair, or replacement cost
- b. Accurate and timely capital improvement project budgeting
- c. Forecasting near and long-term capital improvement needs
- d. Whether the system is equipped for projected growth
- e. Whether adequate reserves exist to address emergency operations.

Fiscal sustainability analysis requires a thorough understanding of the system's assets' current condition and needs. Therefore, fiscal sustainability follows asset management and is improved by sound asset management. Conversely, asset management requires a healthy fiscal outlook, since servicing and care of current assets is not free. Timely expenditures for proper servicing and care of current assets are relatively small when compared to repair and replacement expenditures that inevitably occur with component failure due to neglect.

Having a solid AMFS plan in place will benefit SLID in determining which assets are to be insured and for what amount, and to more effectively and efficiently identify its capital improvement needs and solutions. Additionally, the Clean Water State Revolving Fund (CWSRF) requires a system to adopt and implement an AMFS plan to qualify for loan interest rate reduction and/or principal forgiveness (grant).

This AMFS plan's intended approach is to assist SLID with conducting a basic inventory and condition assessment of its current assets. It is expected the District will periodically re-evaluate the condition of its assets (suggested at least annually) to determine asset remaining useful life. A reminder/tickler can be established for staff that a given component is nearing time for servicing, repair, or replacement. Furthermore, major capital improvement needs can be reassessed periodically as they are met or resolved. In short, **this plan is not designed to be set in stone, but is intended to be a living, dynamic, evolving document.** It is recommended that the District conduct at least an annual AMFS plan review and revise as necessary throughout the year, resulting in a practical and useful tool for SLID Staff.

2 Asset Management Plan

2.1 Components of Asset Management

Basic asset management includes:

- building an inventory of the utility's assets,
- developing and implementing a program that schedules and tracks all maintenance tasks, generally through work orders,
- developing a set of financial controls that will help manage budgeted and actual annual expenses and revenue.

Asset management provides documentation that helps the utility understand the assets they have, how long they will last, and how much it will cost to maintain or replace them. The AMFS plan provides financial projections which show the utility whether rates and other revenue mechanisms are sufficient to supply the utility's future needs, 5, 10, even 20 years ahead.

Asset Management is made up of five core questions:

1. What is the current status and condition of the utility's assets?
2. What is Level of Service (LOS) required?
3. What assets are considered critical to meeting the required LOS?
4. What are the utility's Capital Improvement Program Plan (CIPP), Operations and maintenance plan (O&M), and asset's Minimum Life Cycle Cost strategies?
5. What is the utility's long term financial strategy?

2.2 Implementation

In developing this plan, the FRWA has collected information on much of the District's wastewater system assets. The information has been entered into Diamond Maps, a cloud based geographical information system (GIS). The FRWA, in partnership with FDEP has contracted with Diamond Maps to develop Asset Management software specifically for small systems at an affordable cost. Continuing with Diamond Maps will cost \$19 per month for a single license, or as many licenses as desired at the rates listed in the following table. The software is easy to use, as it is set up for small communities and for water/wastewater systems.

Population	# of meters	Price per Month
<500	250	\$25
500-1000	500	\$30
1,001-2,000	1,000	\$35
2,001-3,000	1500	\$40
3,001-4,000	2,000	\$45

There is no obligation to continue this service if SLID desires to purchase alternative software. Diamond Maps can be explored at <http://diamondmaps.com>. If the District decides to use Diamond Maps as their asset management tool, it will be easy to move the data collected by FRWA to the District's account.

The link <https://www.capterra.com/cmms-software/> lists over 200 other asset management software options to choose from. SLID must choose which best suits its needs and budget. Once the decision is made, the important step of exporting the data collected by FRWA to the system must be completed as soon as possible.

Having an asset management tool to keep data current is essential for tracking the utility's assets into the future, to assist with planning and funding for asset rehabilitation or replacement, to schedule and track asset maintenance by issuing work orders, and assigning tasks to personnel who will perform the work and update in the system.

2.3 Level of Service (LOS)

As a provider of water and/or wastewater service, a utility must decide the Level of Service (LOS) required for its customers.

The four key elements of LOS are to:

- I. provide safe and reliable wastewater service while meeting regulatory requirements
- II. budget improvement projects focused on assets critical to sustained performance based on sound operational and financial planning
- III. maintain realistic rates and adjust as necessary to ensure adequate revenue reserves for targeted asset improvement
- IV. ensure long-term system resilience and sustainability

Targets must be set for individual parameters. Metrics should be created to help the utility direct efforts and resources toward predetermined goals. The established goals must include consideration of costs, budgets, rates, service levels, and level of risk. These goals are set in an agreement between the utility and its customers.

Guidelines for setting these goals include:

- Make the goals specific and well defined. Each goal should be clear to anyone with even a basic knowledge of the utility.
- Make the goals measurable. You must be able to tell how close you are to achieving the goal. You must also be able to determine when success is achieved.
- The goals must be attainable. Setting a goal to have zero water outages is great but unrealistic. A better choice would be to set a goal that no outage would exceed six hours, for example.

Asset Management and Fiscal Sustainability Plan

- The goals must be realistic. The staff and resources of the utility must be considered when setting goals. Available personnel, equipment, materials, funds, and time play a role in setting realistic targets.
- The goals must be time based. There must be a deadline for reaching the goal. Adequate time must be included to meet the target. However, too much time can lead to apathy and negatively affect the utility's performance.

The idea is to set goals and meet them. Reaching the goals should not be overly easy. Effort should be involved. The goals should target areas where a need exists. If the bar is set too low, the process is pointless. A few Level of Service examples are:

- Reduce water outage durations to no more than eight hours for any event.
- Respond to water quality complaints within two hours.

Most importantly, the utility must decide the level of service it will provide. The following table shows examples of what might be included. The LOS items for SLID must be specific to the SLID system and would be discussed and agreed upon by management and staff. Ideally, these goals would be conveyed to the utility's customers via a 'Level of Service Agreement'. This document demonstrates the utility's accountability in meeting the customer's needs and its commitment to do so.

SLID Level of Service Goals (DRAFT)			
Service Area	Goal	Target	Reporting
Customer Service	Improve Customer Service response and relations	<ul style="list-style-type: none"> Respond to customer service call within 1 hour during regular working hours and or 2 hours during after-hours/weekends Respond to customer complaint within 2 hours, resolve customer complaints within 24 hours 	Monthly report to Board
Asset Preventive Maintenance	Utilize CMMS to improve asset preventive maintenance	<ul style="list-style-type: none"> Follow and track manufacturer's recommended recommendations Institute a proactive preventive maintenance program for all assets Schedule work orders preventive and predictive maintenance on all assets 	Print Monthly Report-report to Board by-annually
Sewer collection system	Proactive sewer system programs	<ul style="list-style-type: none"> Track the STEP system maintenance program Institute a sewer valve replacement program 	Print Monthly Report-report to Board by-annually

2.4 Best Management Practices (BMP)

Utility owners, managers, and operators are expected to be responsible stewards of the system. Every decision must be based on sound judgment. Using Best Management Practices (BMPs) is an excellent tool and philosophy to implement. BMPs can be described as *utilizing methods or techniques found to be the most effective and practical means in achieving an objective while making optimum use of the utility's resources.*

The purpose of an Asset Management and Fiscal Sustainability plan is to help the utility operate and maintain their system in the most effective and financially sound manner. An AMFS plan is a living document and is not intended to sit on a shelf. It must be maintained, updated, and modified as conditions and situations change. Experience will help the utility fine tune the plan through the years.

3 System Description

3.1 Overview

The Spring Lake Improvement District (SLID), consisting of 3,359 acres, was created in 1971 by the State Legislature, Laws of Florida 71-669. Spring Lake is an independent special district and is a unit of local government, similar to a municipality, with the exception that the District does not have authority over land use, zoning, police and fire. Located in Highlands County, 10 miles southeast of the City of Sebring, the District is under the jurisdiction of the State of Florida Department of Economic Opportunity (DEO). The District maintains all canals and most water bodies, and provides sanitary sewer and potable water services.

3.2 System Components

The District is a residential golf course community that includes 36 miles of roadway, 16 miles of canals, 29 water control structures, 3 miles of levees, and a stormwater pump station, in addition to the wastewater and drinking water systems.

The existing 80,000 gallon per day Wastewater Treatment Plant (WWTP), and related infrastructure, including 2 wastewater lift stations, were purchased by the District in 2015, and serves approximately 20% of the District's residents. At that time, the plant was under an FDEP Administrative Order for failure to meet regulatory compliance. The District was aware that the plant had deteriorated to an extent that it would need to be replaced, and has since then secured a DEP State Revolving Fund (SRF) \$3,145,000 million loan at zero interest for 30 years to design and build a new WWTP and infrastructure. The remaining 80% of the residents of the District are served by individually owned and operated septic systems.

The SLID maintained wastewater service in the District begins at the customer "STEP System". The STEP System includes a septic tank and a pump. Sewage is conveyed by gravity to the tank through each building's plumbing line. Liquid waste is pumped under pressure to the district's sewer system. Solid waste remains in the STEP tank where it naturally degrades and is eventually pumped out. STEP system pumps typically turn on every one or two days with normal water use. SLID maintenance personnel inspect these tanks several times per year.

There are currently 73 step systems maintained by SLID staff.

Sixty one (61) of these are 2,200 gallon step systems containing two pumps each that serve multi-family units. Thirty six (36) of these systems are located in Country Club Villas, eleven (11) are located on Club House Lane, eight (8) on Club House Court, five (5) in Golf View Villas and one (1) at the triplex on Club House Lane.

There are twelve (12) 900 gallon step systems with one pump each serving single family residences in the Oak Leaf community.

Two (2) STEP systems are located at remote golf course rest rooms and connect to the forcemain at the old WWTP site. These 2 systems are not maintained by the SLID

To be useful, an asset management plan must be updated to include the most recent information as assets are installed, maintained and replaced. ***Including information and data on the new equipment at the wastewater treatment facility is very important and should be completed as soon as possible after installation.***

3.3 Mission Statement

The mission statement for SLID's Utility Department, below, defines the goals of SLID and is the guide for Level of Service agreements discussed in section 2.3.

The Spring Lake Improvement District plays a major and important role in providing community services in an effort to enhance the quality of life for residents of Spring Lake. The SLID board members, manager and staff comprehensively plan, develop, maintain and operate the District's utility systems in a customer service oriented, financially sound, and efficient manner. We strive to make the most cost-effective renewal and replacement investments and provide the highest-quality customer service possible."

3.4 District Management and Government

Spring Lake is governed and managed by an elected Board of Supervisors who hire a District Manager. There are 14 full time staff who oversee District activities.

The District Manager is responsible for the supervision and direction of all services of the District. The District Director of Operations and the District Administrator oversee and manage the personnel responsible for providing all services including daily operation of the water and sewer systems. The District Administrator and the Director of Operations will manage and administer this AMFS plan. The appointed team, under the direction of the District Manager, will be responsible for preparing, implementing, and updating this plan.

4 Current Asset Conditions

4.1 Assets Critical to Sustained Performance

The District's water and wastewater utility comprises *critical infrastructure*. The utility provides essential services for the community—safe drinking water and treated wastewater. Proper provision of these services protect the public health and the environment. The Florida Department of Environmental Protection has strict requirements for the proper operation and maintenance of the utility system, and the District is responsible for meeting these requirements.

Every water and wastewater system is made up of assets. Some you can see, some you can't. These are the physical components of the system, such as blowers, pumps, valves, pipes, tanks, motors, manholes, buildings, etc. Each is important in its own way and serves a function to make the system operate as it should. Often these assets include expensive and proprietary equipment.

One trait common to all assets is that they lose value over time. With age comes deterioration; with deterioration comes a decreased ability to provide the level and type of service the utility should give to its customers. Another trait common to assets is that they must be maintained. Maintenance costs increase as these assets age. Operation costs can rise with age as equipment becomes worn and less efficient. At some point, it is wiser to replace components rather than continue with increasingly frequent costly repairs. Failed or failing equipment can cause inadequate wastewater treatment, sanitary sewer overflows, customer complaints, costly damage to private property, negative environmental impacts, permit violations, and regulatory fines. Here in Florida we also have to consider that many of our communities depend on tourism, which relies on the protection of our natural resources.

Another unfortunate reality is that all assets will ultimately fail, and if not properly maintained, some will fail prematurely. How the utility manages the consequences of these failures is vital. Not every asset presents the same failure risk. Not every asset is equally critical to the performance of the utility. For example, a fence surrounding a well site or lift station, though important, is not as vital or 'critical' to the utility as a well pump or lift station pump.

Factors that contribute to asset failure are numerous and include age, environment (weather, corrosive environments), excessive use and improper maintenance

Replacement versus rehabilitation is always a consideration. What is best for the utility? What is best for the customer? The proper decision must be made based on information gleaned from all available resources.

Implementing a Computerized Maintenance Management System (CMMS) will ensure the District's assets last longer, perform better, and provide more reliable service moving forward. With a CMMS, maintenance will be automatically scheduled, work orders printed, and completed work recorded in the system. Tracking and recording maintenance tasks encourages accountability of staff assigned to maintain the equipment.

Importantly, maintenance schedules can be created following manufacturer's recommendations, as well as those of industry professionals, instead of fixing things as needed or when they break down. *FRWA staff can assist the District in creating these schedules as well as provide training in Diamond Maps to make the District's staff self-sufficient.*

4.2 Current Needs

4.2.1 Collection System

Seventy three STEP systems are connected to the District's force main sewer lines. Liquid waste is then moved through sewer mains and processed at the Wastewater Treatment Plant. In addition to the STEP systems there are System Valves and Control Valves associated with each STEP.

The District maintains the STEP systems and valves, and performs regular inspections throughout the year.

Based on the field data collection for this AMFSP and the information provided to the FRWA, there appear to be 44 STEPs, 17 System Valves and 5 Control Valves that have exceeded their projected useful design life. In that case, an annual replacement program for each is recommended.

We recommend that at a minimum the District replace 3 Step systems/annually.

Estimated cost to replace step systems: \$24,000/annually.

Annual valve replacement program:

4.2.2 Lift Stations

There are two wastewater pump stations in the system; one in the Club House Lane (the master lift station) area and one near Oak Leaf, assist in controlling and transferring wastewater to the WWTP. The master lift station will be replaced during construction of the new WWTP. During the field assessment it was noted that the Oak Leaf lift station did not have a security fence. We recommend the District install a security fence. We also recommend an annual cleaning program for the two lift stations.

Estimated Cost to install a security fence: \$2,000

Estimated Cost to clean the lift station: \$500/each, \$1,000 annually.

4.2.3 Wastewater Treatment Plant (WWTP)

The existing 80,000 GPD WWTP overall condition is very poor and will be replaced by a new WWTP in 2019/2020. The location of the new 80,000 GPD activated sludge WWTP will be built to the south east boarder of the SLID on a lot purchased by the District. The existing customers will be connected to the new WWTP via a new forcemain that will be installed from the new plant, west along US 98/CR 700 to Spring Lake Blvd, then into the District. The new WWTP will then be available to existing and future connections along 98/700, increasing future revenue.

Estimated costs to replace the wastewater treatment plant are included in the SRF funding line items in the Capital Needs table in the Executive Summary.

Once any future upgrades and construction is complete and all assets are in place, SLID staff must complete data collection at the WWTP and within the District (FRWA can assist). All asset information will then be available in Diamond Maps and can be used to develop a suitable O&M Program. FRWA can assist in preparing this plan.

Implementation of the AMFS plan and following through with scheduled and warranty maintenance of the assets will give your community years of reliable service from this site. Diamond Maps contains detailed condition and notes of each of the manholes, lift stations and other utility assets discussed within this document.

The Florida Rural Water Association provides many of the above mentioned services- and more- for your membership fee. We can assist with smoke testing, some limited CCTV, manhole inspections, energy assessments, as well as loaning needed equipment and emergency support. For complete lists of the water, wastewater, energy and related services that we provide to our members, please see the following links:'

<http://www.frwa.net/uploads/4/2/3/5/42359811/frwamembershipdrinkingwaterservicesword020718.pdf>

<http://www.frwa.net/uploads/4/2/3/5/42359811/wwwservicesword.pdf>

<http://www.frwa.net/uploads/4/2/3/5/42359811/frwagroundwatersourcewaterservices.pdf>

<http://www.frwa.net/engineering-services1.html>

<http://www.frwa.net/financial-and-management-services1.html>

5 Operations and Maintenance Strategies (O&M)

O&M consists of preventive and emergency / reactive maintenance. The strategy for O&M varies by the asset, criticality, condition, and operating history.

All assets have a certain risk associated with their failure. This risk must be used as the basis for establishing a maintenance program to make sure that the utility addresses the highest risk assets. In addition, the maintenance program should address the level of service performance objectives to ensure that the utility is running at a level acceptable to the customer. Unexpected incidents could require changing the maintenance schedule for some assets. This is because corrective action must be taken in response to unexpected incidents, including those found during routine inspections and O&M activities. Utility staff will record condition assessments when maintenance is performed, at established intervals, or during scheduled inspections. As an asset is repaired or replaced, its condition will improve and therefore it can reduce the overall risk of the asset failing. The maintenance strategy will be revisited annually.

Two important considerations in planning O&M strategies are:

- Unplanned repairs should be held at 30% or less of annual maintenance activities
- Unplanned maintenance in excess of 30% indicates need to evaluate causes and adjust strategies

5.1 Preventive Maintenance

Preventive maintenance is the day-to-day work necessary to keep assets operating properly, which includes the following:

1. Regular and ongoing annual tasks necessary to keep the assets at their required service level
2. Day-to-day and general upkeep designed to keep the assets operating at the required levels of service
3. Tasks that provide for the normal care and attention of the asset including repairs and minor replacements

4. The base level of preventative maintenance as defined in equipment owner's manuals

These preventative maintenance guidelines are supplemented by industry accepted best management practices.

Equipment must be maintained according to manufacturer's recommendations to achieve maximum return on investment. By simply following the manufacturer's suggested preventive maintenance the useful life of equipment can be increased 2 to 3 times when compared to "run till failure" mode of operation. Communities that have disregarded preventive maintenance practices can achieve positive returns from a relatively small additional investment. Deferred maintenance tasks that have not historically been performed due to inadequate funding or staffing must be programmed into future operating budgets. Proper funding provides staffing and supplies to achieve life expectancy projected by the manufacturer and engineer.

Table 5.A is a sample O&M Program for this system and is based on BMPs, manufacturers' recommended service intervals, staff experience, and other sources. *This schedule is only an example.* The true schedule must be created by SLID staff based on their historical knowledge and information gleaned from the new plant O&M Manuals received after the facility upgrade has been completed.

Diamond Maps should be used to schedule maintenance tasks, some of which can be set up in advance. This is especially helpful for recurring tasks (annual flow meter calibrations for instance). All maintenance activities should be coordinated in Diamond Maps using the work order feature. Performing the work is important. Tracking the work is also important. Being able to easily check on when specific maintenance tasks were performed or are due to be performed will make the utility run more efficiently, and prolong the life of critical equipment.

Table 5.B is a generic example of a spreadsheet created using information taken directly from Diamond Maps to create a maintenance schedule. Such a schedule could be used to create work orders for employees in Diamond Maps.

Table 5.A

Sample O&M Program	
O=operation staff; M= Maintenance staff; O/M= Operation and Maintenance staff	
Task	Frequency
Inspect each Step System O/M	Annually
Inspect all system and control valves O/M	Annually
Lift stations: Visually inspect site. Check for damage or tampering (fences, tanks, equipment) O/M	Once each visit
Check all on site equipment for proper operation. Note any issues (piping leaks, valves, equipment issues, lighting, etc.) and schedule repairs. O/M	Once each visit
Confirm submittal of monthly/annual reports within required timeframe. O	Monthly
Perform preventive maintenance. M	Annually or as needed
Prepare a demand forecast. Identify and evaluate energy conservation measures. O/M	Annually
Establish/update customer expectations/knowledge (FOG letters). O/M	Annually
Update AMFS Plan. O/M	Annually or as needed
Respond to Collection system issues. M	As they occur
Properly decommission unnecessary/unused/nonfunctioning equipment. O/M	As it occurs
Exercise valves throughout the system and at lift stations. M	At least annually and or per exercising plan
Perform preventive maintenance at the lift stations. M	Per manufacturer recommendation

Asset Management and Fiscal Sustainability Plan

Table 5.B

WO#	Asset Name	Task	Frequency	Description	Comments	Assignee
RECUR1001	Golf course restroom by wwtp	Planned	Yearly 10/1	Annual Step System Inspection		
RECUR1002	Golf course bathroom 3	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1003	oak leaf ls	Planned	Monthly 1	Monthly lift station visual inspection		
RECUR1004	6196 olc	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1005	6178 olc	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1006	6172 olc	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1007	6120 olc	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1008	6096 olc	Planned	Yearly 10/1	Annual Step System Inspection		
RECUR1009	6084 olc	Planned	Yearly 10/1	Annual Step System Inspection		
RECUR1010	6072 olc	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1011	6054 olc	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1012	6048 olc	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1013	6042 olc	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1014	6030 olc	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1015	6006 olc	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1016	forcemain valve 3 OLC	Planned	Yearly 10/1	Annual Valve exercise program		
RECUR1017	forcemain valve 4 OLC	Planned	Yearly 10/1	Annual valve exercise program		
RECUR1018	forcemain valve 2 OLC	Planned	Yearly 10/1	Annual valve exercise program		
RECUR1019	forcemain valve 1 OLC	Planned	Yearly 10/1	Annual valve exercise program		
RECUR1020	golf course fm isolation	Planned	Yearly 10/1	Annual valve exercise program		
RECUR1021	country club ls	Planned	Monthly 1	Monthly lift station inspection		
RECUR1022	94 chl	Planned	Yearly 10/1	Annual Step System Inspection		
RECUR1023	90 chl	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1024	82 chl	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1025	74 chl	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1027	66 chl	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1028	66 chl blowoff valve	Planned	Yearly 10/1	inspect/test/repair annually		
RECUR1029	52 chl	Planned	Yearly 10/1	Annual Step System inspection		
RECUR1030	46 chl air release	Planned	Yearly 10/1	inspect/test/repair annually		

5.2 Proactive vs Reactive Maintenance

Reactive maintenance is often carried out by customer requests or sudden asset failures. Required service and maintenance to fix the customer's issue(s) or asset failure is identified by staff inspection and corrective action is then taken. Reactive maintenance is sometimes performed under emergency conditions, such as an inoperable lift station causing a sanitary sewer overflow. As mentioned above, if your system is responding to and performing reactive/emergency maintenance more than 30% of the time, you will need to adjust your maintenance schedules (increase proactive maintenance schedules).

Proactive maintenance consists of preventive and predictive maintenance. Preventive maintenance includes scheduled tasks to keep equipment operable. Predictive maintenance tasks try to determine potential failure points. An example of predictive maintenance is infrared analysis of electrical connections. Using special equipment, a technician can "see" loose or corroded connections that would be invisible to the naked eye. This allows the utility to "predict" and correct a potential problem early. Assets are monitored frequently, and routine maintenance is performed to increase asset longevity and prevent failure.

Upon adoption of this AMFSP plan or any DEP-approved WW AMP, the FRWA Utility Asset Management (UAM) team intends to upload the Spring Lake Improvement District's asset data definition file into "Diamond Maps", described in Section 2.2, and will populate the field data. The appropriate District personnel will be trained on Diamond Maps functionality and can immediately begin using it for scheduling and tracking system asset routine and preventive maintenance.

5.3 Staff Training

Utility maintenance is quite unique. It can involve one or a combination of water and sewer main repairs, customer service issues, lift station troubleshooting and repair, blower and motor repairs, and even tank repairs and other technical work. This skill set is not common. Training staff, whether they are new or long-term employees, is very important. It is recommended that the District initiate a training program for its employees. In addition to technical training, safety training is also necessary. Treatment plants and distribution/collection systems can be dangerous places to work. Electrical safety, troubleshooting panel boxes, trenching and shoring, confined space entry, etc. are just a few of the topics that could benefit the District and its staff.

FRWA personnel can provide some of the training needed by SLID staff members. Training services that we offer to members are listed on our website <http://www.frwa.net/> under the Training Tab.

There is no such thing as too much training. The more your staff knows, the more capable, safe, and professional they become. This enhanced sense of professionalism will improve the quality of overall service and accountability to the community.

6 Capital Improvement Plan

Capital improvement projects generally create a new asset that previously did not exist or upgrades or improves an existing component's capacity. These projects are the consequence of growth, environmental needs, or regulatory requirements. Included in a CIP are typically:

1. Any expenditure that purchases or creates a new asset or in any way improves an asset beyond its original design capacity.

2. Any upgrades that increase asset capacity.
3. Any construction designed to produce an improvement in an asset's standard operation beyond its present ability.

Capital improvement projects, such as the WWTF upgrades/rehabilitation, lift station and collection system improvements, and others mentioned previously, will populate this list. Renewal expenditures do not increase the asset's design capacity, but restores an existing asset to its original capacity, such as:

1. Any activities that do not increase the capacity of the asset. (i.e., activities that do not upgrade and enhance the asset but merely restore them to their original size, condition and capacity, for example, rebuilding an existing pump).
2. Any rehabilitation involving improvements and realignment or anything that restores the assets to a new or fresh condition (for example, manhole rehabilitation and lining of sewer mains).

In making renewal decisions, the utility considers several categories other than the normally recognized physical failure or breakage. Such renewal decisions include the following:

1. Structural
2. Capacity
3. Level of service failures
4. Outdated functionality
5. Cost or economic impact

The utility staff and management typically know of potential assets that need to be repaired or rehabilitated. Reminders in the Diamond Maps task calendar let the staff members know when the condition of an asset begins to decline according to the manufacturer's life cycle recommendations. The utility staff members can take these reminders and recommendations into account.

Because the anticipated needs of the utility will change each year, the CIP is updated annually to reflect those changes.

7 Financial

7.1 Population

Spring Lake is an unincorporated community of approximately 3,370 in Highlands County, Florida, about 10 miles southeast of Sebring, and adjacent to the Sebring International Raceway.

7.2 Income Streams / Financial Planning

The FY 2017 Financial Audit indicates sewer utility revenue from charges being \$213,110, and sewer personnel and operating expenses of \$145,673. The 2018/19 budget shows projected revenue of \$200,000 and projected personnel and operating expenses of \$177,234 (including \$10,000 transfer out to water; \$25,000 line of credit; \$11,016 debt service to SRF; and \$7,370 in reserve funding. Total expenses is \$211,250).

An important funding line item for a wastewater utility is reserves, which should be funded annually as a percentage of the operating budget, more specifically as 7.5% of annual operating

expenses for Major Capital Improvement Program Reserves and 5% of annual operating expenses for Contingency/Emergency Reserves.

Using 2018 projected operating and personnel expenses (excluding debt service and current year's reserves) of \$155,864, the District should budget \$19,483 annually in reserve funding. The District's 2018 reserves are \$7,370. Increasing the reserve funding to at least meet the recommended amount would help to build adequate reserves moving forward. We have included a line item for the recommended annual reserve funding in the Capital Needs table.

7.3 Rates

A 'rule of thumb' we subscribe to regarding rates is that base charges pay for operational expenses and usage charges fund the Capital Improvement Plan/Renewal & Replacement/Preventive Maintenance/Operation & Maintenance reserves. Usage fluctuates and does not always provide a reliable funding source for operations. Unfortunately, the number of sewer accounts within the District is too low to support this industry standard. Therefore the District needs to implement a base rate combined with usage rates that are substantially higher than average fees in surrounding communities.

A threshold rate should be set to ensure proper wastewater system operation and maintenance. The rate we have calculated based on estimated new capital projects and debt service is a good start. We suggest a new rate study or evaluation. FRWA can assist with a rate study.

The District currently has 2 customer classifications: Residential and Commercial for wastewater rates, based on water usage. The initial base rate is calculated by water meter size, meaning that commercial accounts with meters larger than a common residential 5/8 meter are charged a higher base rate based on ERUs (Equivalent Residential Units). When calculating usage, there are differences between the two:

- Residential customers are charged a base rate that includes the first 2,500 gallons of water used, then per every **hundred** gallons after.
- Commercial accounts pay a base rate based on their water meter size and pay for all water used per every **hundred** gallons.

The District has planned a rate increase for FY 2019/2020. The projected rate and revenue compared to 2018/2019 is as follows:

Current Rate Structure			Proposed 2019/2020 rate schedule		
Volume	Rate	Increments	Volume	Rate	Increments
0 to 2,500 gal	\$46.60	Base Rate	0 to 2,500 gal	\$74.60	Base Rate
2,500 to 10,000 gal	\$1.41	Charge per 100gal	2,500 to 10,000 gal	\$1.41	Charge per 100gal
10,000 up	\$0.00	Charge per 100 gal	10,000 up	\$0.00	Charge per 100 gal
3,000 galls	\$53.65	avg bill	3,000 galls	\$81.65	avg bill
estimated income	\$202,797.00	avg useage	estimated income	\$308,637.00	avg useage

Based on the Capital Needs table in the Executive Summary, if the District were to include the recommended Op Ex and Cap Ex projects, the rates above would not be adequate to cover expenses. As you can see in the table, the rate for year one should be \$75.19, year two would

be approximately \$90.26 (almost \$10/month more than the 2019/20 proposed rates). Year three would see an additional increase to \$104.40. Rates level off after that.

We would recommend a rate study to better address usages by classification and the associated charges, especially if after the new WWTP comes online the District plans to offer commercial/industrial services outside the District proper. A Rate Study should assist in setting sufficient rates by classification. FRWA has rate analysts that can assist. If the District opts to perform a rate study to look more closely at commercial rates and possible expansion of services, the district could increase revenue and have a smaller increase in residential rates.

The District could consider breaking out charges in the monthly billing, showing a STEP system (tank, pumps, valves, etc.) maintenance/replacement fee in addition to the monthly base service and usage charges. That fee should cover the estimated cost of maintaining those systems and a reserve amount for parts and replacement. Homeowners with individual septic tanks are required to maintain those systems and to pay for upkeep and for costly replacement. STEP system users should see the costs involved in maintaining and replacing their systems, as well.

Another possible source of rate revenue would be to phase in required abandonment of individual septic systems to any residences/businesses within a certain distance of existing or new sewer mains, and/or as septic systems fail, and for all new construction. The water table within the District is very high; one of the many advantages of living within the District is the community's water canal system. Septic tanks are known to leach contaminants and pollutants such as human waste, nitrates and phosphates, which are known contributors to deadly algae blooms. Most communities require residents to hook up to existing sewer infrastructure in order to more fairly distribute the cost of operation and maintenance and to protect the environment. The District should look into various loan/grant funds that specifically consider environmental protection as the basis for project funding. See funding table #9.2 Funding Sources for Water and Wastewater Systems.

Additionally, the District could consider an automatic Consumer Price Index (CPI) rate increase moving forward. A small increase of 2% annually is manageable for customers and provides the utility with much needed financial resources. Keeping customers informed is always a worthwhile endeavor. Using bill inserts or mailings that advertise utility accomplishments and successes, such as noting LOS items and listing any system improvements that have been made to demonstrate the District's commitment to proper system stewardship. Remember, the water and wastewater systems are critical infrastructure to protect the public health and the environment.

8 Energy Management

8.1 Energy Conservation and Cost Savings

The District should ensure all assets, not just those connected to a power source, are evaluated for energy efficiency. It is highly recommended the staff (or your consultant) conduct an energy assessment or audit. The following are common energy management initiatives the District should implement going forward:

1. Load management
2. Replace weather-stripping and insulation on buildings.
3. Installation of insulated metal roofing over energy inefficient shingle roofing

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4. On-demand water heaters
5. Variable frequency driven pumps and electrical equipment
6. Energy efficient infrastructure
7. LED lighting
8. Meg electric motors
9. MCC electrical lug thermal investigation
10. Flag underperforming assets for rehabilitation or replacement

The above 10 energy saving initiatives are just a start and most can be accomplished in-house. A more comprehensive energy audit, conducted by an energy consultant/professional, is recommended to evaluate how much energy is consumed system wide and identify measures that can be taken to utilize energy more efficiently. The primary goal is reducing power consumption and cost through physical or operational changes. The FRWA has just recently begun offering Energy Assessments to our members and SRF recipients that are participating the AMFSP program. Please contact your local Circuit Rider or other FRWA team member to participate.

Each system will have unique opportunities to reduce energy use or cost depending on system specific changes and opportunities within the power provider's rate schedules. For example, an audit of an individual wastewater treatment plant (WWTP) will attempt to pinpoint wasted or unneeded facility energy consumption.

With the cost of electricity rising, the reduction of energy use should be a priority for municipalities. A key deliverable of an energy audit is a thorough analysis of the effect of overdesign on energy efficiency. Plants are designed to perform at maximum flow and loading conditions. Unfortunately, most plants are not efficient at average conditions. Aging infrastructure is another source of inefficient usage of energy in WWTPs across the country. The justification for addressing aging infrastructure related energy waste is also included in the energy audit process.

Performing an energy audit every 2-3 years to analyze return on investment is recommended.

8.2 Energy Conservation Measures

The following table provides typical water and wastewater high-use energy operations and associated potential energy saving measures.

High Energy Using Operations	Energy Saving Measures
Lift Station Pumping	<ul style="list-style-type: none"> • Reduce load • Manage load • Water to wire efficiency • Pump selection • Motor and drive selection • Automated control • Install variable frequency drives
Step Systems	<ul style="list-style-type: none"> • Replace/update systems beyond useful life • Premium motors • Install variable frequency drives
Lighting	<ul style="list-style-type: none"> • Motion sensors • T5 low and high bay fixtures • Pulse start metal halide • Indirect fluorescent • Super-efficient T8s•Comprehensive control for large buildings
Heating, Ventilation, Air Conditioning (HVAC)	<ul style="list-style-type: none"> • Water source heat pumps • Prescriptive incentives for remote telemetry units • Custom incentives for larger units • Low volume fume hood • Occupancy controls • Heat pump for generator oil sump

8.3 Energy Audit Approach Checklist

A wastewater system energy audit approach checklist similar to the one below can be a useful tool to identify areas of potential concern and to develop a plan of action to resolve them.

Water System Energy Audit Approach Checklist

Determine type of audit

Pumping, HVAC, lighting, and/or process

Determine audit team members, everyone will have different goals

Engineers - reduce energy cost

Plant staff - reduce disruption to system

Electric utility - reduce peak demand

Collect data

Power bills - get actual bills that show energy use, demand charges, cost adjustments, etc

Electric rate schedules - get current rate schedules

Alternative rate schedules - are alternate rates available that will benefit the water system?

Flow data - include booster stations, wells, high service pumps, anything with a flow meter

Meter data - sold vs produced, bulk purchases or sales, water loss data

Pump curves - collect pump curves to verify pumps are operating near their design point

Process flow diagrams, design summary - useful to help understand operation of the system

Water quality standards - any unique processes required?

Previous audit findings - have energy audits been performed in the past?

System pressure - operating pressures with distribution system

Pressure zones - how are different zones operated, how is water moved around the system?

PRVs - amount of head removed, number in the system, any way to limit wasting head?

Reservoirs - storage capacity, elevation, head range

Compressed air systems - horsepower, receiver tank size, devices consuming compressed air

HVAC - efficiency and performance of existing equipment

Gas bills - HVAC audit

Lighting - efficiency and performance of existing lights

Conduct Site Visit

Meet with staff and operators

Q&A session - discuss operations, gain understanding of how system is operated

Seek input from operators and those familiar with the system

Walk through - tour facilities, more Q&A

Obtain any missing info, check motor sizes, observe valve positions

Focus on big power consumers, they will offer best payback opportunity

Raw water pumping, wells, HSP, air compressors - typically largest power consumers

Seek energy efficiency ideas from plant staff

Develop Energy Conservation Measures

Estimate energy or cost savings

Determine capital cost

Consider operational impacts to the plant

Look for rebates or incentives

9 Conclusions

Our conclusions are based on our observations during the data collection procedure, discussions with SLID staff, reports from the District's engineer, regulatory inspection data, and our experience related to similar assets.

Areas needing attention (detailed in Section 4) include:

Wastewater Plant: Once the new WWTP is constructed and operational, the District will need to include all infrastructure and assets into the CMMS.

Collection System: Annual STEP system and valve replacement programs are recommended.

Lift Stations: The Country Club lift station is being replaced during the new wastewater treatment plant construction. The Oak Leaf Lift station was in good condition, pump #2 was replaced within the last 2 years. One recommendation at Oak Leaf would be to install a fence around the lift station. An annual lift station cleaning program is also recommended.

General:

- An AM and CMMS program must begin to maintain assets efficiently and effectively.
- Staff training on maintenance, safety, and use of the AM/CMMS tool must be completed.
- Rates must be monitored to ensure adequate funding for operations and system improvements.
- An automatic Consumer Price Index (CPI) rate increase is strongly recommended moving forward. A small increase of 2% annually is manageable for customers and provides the utility with much needed financial resources.
- Energy Management is recommended as well. Even small changes in energy use can result in large savings.
- ***The Asset Management Plan must be adopted by resolution or ordinance.*** This demonstrates the utility's commitment to the plan. After adoption, implementation of the AMP must occur.

9.1 Implementing the Asset Management Plan

Implementing an Asset Management Plan requires several items:

1. **Assign specific personnel** to oversee and perform the tasks of Asset Management.
2. **Develop and use a CMMS program (Computerized Maintenance Management System)**. The information provided in this AMFS plan will give the utility a good starting point to begin this. Properly maintaining assets will ensure their useful life is extended and will ultimately save money. Asset maintenance tasks are scheduled and tracked, new assets are captured, and assets removed from service are retired properly using CMMS. Transitioning from reactive to preventive and predictive maintenance philosophies will net potentially large savings for the utility. Diamond Maps is one example among many options that are available. FRWA can help with selection, set up, and implementation.
3. **Develop specific Level of Service items**. Create a LOS Agreement and inform customers of the Utility's commitment to providing the stated LOS. Successes can be shared with customers. This can dramatically improve customer relations. This also gives utility employees goals to strive for and can positively impact morale. We have included a DRAFT LOS list in Section 2.3.
4. **Develop specific Change Out/ Repair/ Replacement Programs**. The District does budget for R&R and should continue to evaluate the system to adjust the annual budgeted amount accordingly. An example includes budgeting for a certain number of step system refurbishments each year.

5. **Modify the existing rate structure.** The District should make changes to their rate structure to capture all possible revenue and share the burden of maintaining the systems among all classes of users. Continue to make sure adequate funds are available to properly operate and maintain the facilities. Rate increases, when required, can be accomplished in a stepped fashion rather than an 'all now' approach to lessen the resulting customer impact. Also, a rate study is recommended, especially if the District intends to offer wastewater services outside the District to commercial/industrial customers.
6. **Explore financial assistance options.** The District has already done this, so you understand the benefits of applying for available funding. Financial assistance is especially useful in the beginning stages of Asset Management since budget shortfalls likely exist and high cost items may be needed quickly. See Section 9.2, below.
7. **Revisit the AMFS plan annually.** An Asset Management Plan is a living document. It can be revised at any time but must be revisited and evaluated at least once each year. Updates may be needed such as changes to your asset management team, asset inventory, updating condition and criticality ranking charts, asset condition and criticality assessment procedures may need to be revisited, evolving O&M activities may warrant changes, financial strategies and long-term funding plan may need to change, etc. The annual review should begin by asking yourself:

“What changes have occurred since our last AMFS plan update?”

9.2 Funding Sources for Water and Wastewater Systems

Below is a table of common funding sources, including web links and contact information. All municipal systems should be making the effort to secure funding, which can be in the form of low or no interest loans or grants or a combination.

Agency/Program	Website	Contact
FDEP Drinking Water State Revolving Fund Program (DWSRF)	https://floridadep.gov/wra/srf/content/dwsrf-program	Shanin Speas-Frost shanin.speasfrost@dep.state.fl.us 850-245-2991
FDEP Clean Water State Revolving Fund Loan Program (CWSRF)	https://floridadep.gov/wra/srf/content/cwsrf-program	Tim Banks Timothy.Banks@dep.state.fl.us 850-245-2969
USDA Rural Development- Water and Wastewater Direct Loans and Grants	https://www.rd.usda.gov/programs-services/rural-economic-development-loan-grant-program https://www.rd.usda.gov/programs-services/water-waste-disposal-loan-grant-program	Michael Langston michael.langston@fl.usda.gov 352-338-3440
Economic Development Administration- Public Works and Economic Adjustment Assistance Programs	https://www.eda.gov/resources/economic-development-directory/states/fl.htm https://www.grants.gov/web/grants/view-opportunity.html?oppld=294771	Greg Vaday gvaday@eda.gov 404-730-3009

Asset Management and Fiscal Sustainability Plan

National Rural Water Association- Revolving Loan Fund	https://nrwa.org/initiatives/revolving-loan-fund/	Gary Williams Gary.Williams@frwa.net 850-668-2746
Florida Department of Economic Opportunity- Florida Small Cities Community Development Block Grant Program	http://www.floridajobs.org/community-planning-and-development/assistance-for-governments-and-organizations/florida-small-cities-community-development-block-grant-program	Roger Doherty roger.doherty@deo.myflorida.com 850-717-8417
South Florida Water Management District-Cooperative Funding Program	https://www.sfwmd.gov/doing-business-with-us/coop-funding	Stacey Adams sadams@sfwmd.gov 561-682-2577
Northwest Florida Water Management District- Cooperative Funding Initiative (CFI)	https://www.nfwwater.com/Water-Resources/Funding-Programs	Christina Coger Christina.Coger@nfwwater.com 850-539-5999
Southwest Florida Water Management District- Cooperative Funding Initiative (CFI)	https://www.swfwmd.state.fl.us/business/finance/cooperative-funding-initiative	Melissa Gulvin melissa.gulvin@watermatters.org 352-796-7211
St. Johns River Water Management District- District Cost Share	https://www.sjrwm.com/localgovernments/funding/	Dale Jenkins djenkins@sjrwm.com 386-312-2304 or Mark Brandenburg mbrandenburg@sjrwm.com 407-659-4806
Suwannee River Water Management District- Regional Initiative Valuing Environmental Resources (RIVER) Cooperative Funding Program	http://www.srwmd.state.fl.us/index.aspx?NID=373	Leslie Ames LAA@srwmd.org 386-362-1001
Water Infrastructure Finance and Innovation Fund (WIFIA)- Subsidized Financing for Large Dollar-Value Projects	https://www.epa.gov/wifia/learn-about-wifia-program	Karen Fligger WIFIA@epa.gov 202-564-2992

9.3 Closing

This Asset Management and Fiscal Sustainability plan is presented to the Spring Lake Improvement District for adoption. Its creation would not be possible without the cooperation of the Water Superintendent/Director of Operations, Clay Shrum, the District Administrator, Diane Angell, the Florida Department of Environmental Protection State Revolving Fund (FDEP-SRF).

APPENDIX A Example Resolution

EXAMPLE RESOLUTION NO. 2018-_____

A RESOLUTION OF THE SPRING LAKE IMPROVEMENT DISTRICT, FLORIDA, APPROVING THE SPRING LAKE IMPROVEMENT DISTRICT UTILITY ASSET MANAGEMENT AND FISCAL SUSTAINABILITY PLAN (“AMFS PLAN”); AUTHORIZING THE DISTRICT MANAGER TO TAKE ALL ACTIONS NECESSARY TO EFFECTUATE THE INTENT OF THIS RESOLUTION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes provide for financial assistance to local government agencies to finance construction of the municipal utility system improvements and

WHEREAS, the Florida Department of Environmental Protection State Revolving Fund (SRF) has designated the Spring Lake Improvement District Utility System Improvements, listed under Project Number 2018-_____, as eligible for available funding; and

WHEREAS, as a condition of obtaining funding from the SRF, the District is required to implement an AMFS Plan for the District’s Utility System Improvements; and

WHEREAS, the District Board of the Spring Lake Improvement District has determined that approval of the attached AMFS Plan for the proposed improvements, in order to obtain necessary funding in accordance with SRF guidelines, is in the best interest of the District.

NOW, THEREFORE, THE SPRING LAKE IMPROVEMENT DISTRICT BOARD HEREBY RESOLVES:

Section 1. That the Utility Asset Management & Fiscal Sustainability Plan (“AMFS Plan”), attached hereto as Exhibit A, is hereby approved and incorporated herein by this reference.

Section 2. That the District Manager is authorized to take all actions necessary to effectuate the intent of this resolution and to implement the AMFS Plan in accordance with applicable Florida law and Board direction in order to obtain funding from the SRF.

Section 3. That the Utility will implement an automatic annual rate increase equal to the Consumer Price Index or 2%, whichever is greater.

Section 4. That this resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED on this _____ day of _____, 2018.

**SPRING LAKE IMPROVEMENT
DISTRICT, FLORIDA**

REVIEWED AND APPROVED:

ATTEST:

APPENDIX B Preliminary Action List

PRELIMINARY ACTION LIST				
APPENDIX B				
PRELIMINARY ACTION LIST				
ACTION ITEM	RESPONSIBLE	Anticipated	Target Due	Actual Completion
	PARTIES	Cost	Date	Date
Pass Resolution supporting AMFS Plan	District Manager, Board of Supervisors	\$ -	12/12/2018	
Determine LOS goals, targets, and metrics and prepare LOS Agreement	District Manager, Board of Supervisors, District Administrator, Director of Operations	\$ -	1/31/2019	
Conduct Rate Sufficiency Study & Adjust as Needed	District Manager, Board of Supervisors, District Administrator, Director of Operations	\$ -	3/1/2019	
Decide on AMFS Tools (Diamond Maps or other) for AM & CMMS	District Manager, Board of Supervisors, District Administrator, Director of Operations	\$ -	11/13/2018	
Collect data on new sewer system components	Director of Operations and staff	\$ -	12/1/2018	
Transfer AM/CMMS collected data to Public Works for continued use & implementation	Director of Operations, staff, District Manager	\$ -	12/31/2018	
Train staff in AM/CMMS	FRWA (if Diamond Maps is used)	\$ -	12/31/2018	
Train staff in Safe Work Practices	FRWA	\$ -	9/30/2019	
Train staff on O&M of new equipment	Contractor and Mfg. Reps	\$ -	9/30/2019	
Complete improvements noted in Section 4.2 and Executive Summary CapEx table of this report	Director of Operations, Staff, District Manager, contractors (may require funding and contract approvals)	\$ 795,176	9/30/2023	
Develop O&M Program using selected AM/CMMS software	Director of Operations		9/30/2019	
Conduct Energy Audit	Director of Operations, FRWA	\$ -	8/1/2019	
Implement recommendations for energy and water conservation	Director of Operations, FRWA	\$ -	12/31/2019	

APPENDIX C Master Asset List

Spring Lake Improvement District- Asset Name	Asset Status	Install Year	Design Life	Age	Remaining Useful life	Dia.	Size/ Length	Replacement Cost	Condition	CAPACITY	Redundancy	COF
Step Systems												
6196 o/c	Active	2007	20	11	9		900	\$5,000	Average	Fullsized	None	Major
6178 o/c	Active	1995	20	23	(3)		900	\$5,000	Average	Fullsized	None	Major
6172 o/c	Active	1998	20	20	0		900	\$5,000	Average	Fullsized	None	Major
6120 o/c	Active	1998	20	20	0		900	\$5,000	Average	Fullsized	None	Major
6096 o/c	Active	1998	20	20	0		900	\$5,000	Average	Fullsized	None	Major
6084 o/c	Active	1995	20	23	(3)		900	\$5,000	Average	Fullsized	None	Major
6072 o/c	Active	2007	20	11	9		900	\$5,000	Average	Fullsized	None	Major
6054 o/c	Active	1991	20	27	(7)		900	\$5,000	Average	Fullsized	None	Major
6048 o/c	Active	1991	20	27	(7)		900	\$5,000	Average	Fullsized	None	Major
6042 o/c	Active	1995	20	23	(3)		900	\$5,000	Average	Fullsized	None	Major
6030 o/c	Active	1995	20	23	(3)		900	\$5,000	Average	Fullsized	None	Major
6006 o/c	Active	1993	20	25	(5)		900	\$5,000	Average	Fullsized	None	Major
100 ccv	Active	1991	20	27	(7)		2200	\$8,000	Average	Fullsized	None	Major
306 ccv	Active	1991	20	27	(7)		2200	\$8,000	Average	Fullsized	Double	Major
408 ccv	Active	1991	20	27	(7)		2200	\$8,000	Average	Fullsized	Double	Major
410 ccv	Active	1991	20	27	(7)		2200	\$8,000	Average	Fullsized	Double	Major
606 ccv	Active	1990	20	28	(8)		2200	\$8,000	Average	Fullsized	Double	Major
702 ccv	Active	1991	20	27	(7)		2200	\$8,000	Average	Fullsized	Double	Major
806 ccv	Active	1992	20	26	(6)		2200	\$8,000	Average	Fullsized	Double	Major
904 ccv	Active	1992	20	26	(6)		2200	\$8,000	Average	Fullsized	Double	Major
918 ccv	Active	1992	20	26	(6)		2200	\$8,000	Average	Fullsized	Double	Major
1002 ccv	Active	1994	20	24	(4)		2200	\$8,000	Average	Fullsized	Double	Major
1014 ccv	Active	1993	20	25	(5)		2200	\$8,000	Average	Fullsized	Double	Major
1102 ccv	Active	1992	20	26	(6)		2200	\$8,000	Average	Fullsized	Double	Major
1204 ccv	Active	1993	20	25	(5)		2200	\$8,000	Average	Fullsized	Double	Major
1304 ccv	Active	1992	20	26	(6)		2200	\$8,000	Average	Fullsized	Double	Major
1316 ccv	Active	1992	20	26	(6)		2200	\$8,000	Average	Fullsized	Double	Major
1418 ccv	Active	1994	20	24	(4)		2200	\$8,000	Average	Fullsized	Double	Major
1600 ccv	Active	1994	20	24	(4)		2200	\$8,000	Average	Fullsized	Double	Major
1902 ccv	Active	1995	20	23	(3)		2200	\$8,000	Average	Fullsized	Double	Major
1914 ccv	Active	1996	20	22	(2)		2200	\$8,000	Average	Fullsized	Double	Major
2004 ccv	Active	1995	20	23	(3)		2200	\$8,000	Average	Fullsized	Double	Major
2100 ccv	Active	1994	20	24	(4)		2200	\$8,000	Average	Fullsized	Double	Major
2204 ccv	Active	1994	20	24	(4)		2200	\$8,000	Average	Fullsized	Double	Major
2114 ccv	Active	1995	20	23	(3)		2200	\$8,000	Average	Fullsized	Double	Major
2116 ccv	Active	1994	20	24	(4)		2200	\$8,000	Average	Fullsized	Double	Major
2304 ccv	Active	1992	20	26	(6)		2200	\$8,000	Average	Fullsized	Double	Major
301 ccv	Active	1991	20	27	(7)		2200	\$8,000	Average	Fullsized	Double	Major
211 ccv	Active	1990	20	28	(8)		2200	\$8,000	Average	Fullsized	Double	Major
201 ccv	Active	1990	20	28	(8)		2200	\$8,000	Average	Fullsized	Double	Major
2209 ccv	Active	1994	20	24	(4)		2200	\$8,000	Average	Fullsized	Double	Major
2107 ccv	Active	1994	20	24	(4)		2200	\$8,000	Average	Fullsized	Double	Major
1605 ccv	Active	1994	20	24	(4)		2200	\$8,000	Average	Fullsized	Double	Major
1309 ccv	Active	1993	20	25	(5)		2200	\$8,000	Average	Fullsized	Double	Major
1501 ccv	Active	1994	20	24	(4)		2200	\$8,000	Average	Fullsized	Double	Major
1103 ccv	Active	1992	20	26	(6)		2200	\$8,000	Average	Fullsized	Double	Major
709 ccv	Active	1991	20	27	(7)		2200	\$8,000	Average	Fullsized	Double	Major
507 ccv	Active	1991	20	27	(7)		2200	\$8,000	Average	Fullsized	Double	Major
6741 g/v	Active	2007	20	11	9		2200	\$8,000	Average	Fullsized	Double	Major
1133 g/v	Active	2007	20	11	9		2200	\$8,000	Average	Fullsized	Double	Major

Asset Management and Fiscal Sustainability Plan

Spring Lake Improvement District- Asset Name	Asset Status	Install Year	Design Life	Age	Remaining Useful life	Dia.	Size/Length	Replacement Cost	Condition	CAPACITY	Redundancy	COF
6709 gvv	Active	2007	20	11	9		2200	\$8,000	Average	Fullsized	Double	Major
1117 gvv	Active	2007	20	11	9		2200	\$8,000	Average	Fullsized	Double	Major
626 gvv	Active	2007	20	11	9		2200	\$8,000	Average	Fullsized	Double	Major
202 chc	Active	2004	20	14	6		2200	\$8,000	Average	Fullsized	Double	Major
210 chc	Active	2004	20	14	6		2200	\$8,000	Average	Fullsized	Double	Major
220 chc	Active	2004	20	14	6		2200	\$8,000	Average	Fullsized	Double	Major
228 chc	Active	2004	20	14	6		2200	\$8,000	Average	Fullsized	Double	Major
223 chc	Active	2004	20	14	6		2200	\$8,000	Average	Fullsized	Double	Major
213 chc	Active	2004	20	14	6		2200	\$8,000	Average	Fullsized	Double	Major
203 chc	Active	2004	20	14	6		2200	\$8,000	Average	Fullsized	Double	Major
17 chl	Active	2003	20	15	5		2200	\$8,000	Average	Fullsized	Double	Major
14 chl	Active	2002	20	16	4		2200	\$8,000	Average	Fullsized	Double	Major
20 chl	Active	2002	20	16	4		2200	\$8,000	Average	Fullsized	Double	Major
30 chl	Active	2002	20	16	4		2200	\$8,000	Average	Fullsized	Double	Major
36 chl	Active	2002	20	16	4		2200	\$8,000	Average	Fullsized	Double	Major
46 chl	Active	2001	20	17	3		2200	\$8,000	Average	Fullsized	Double	Major
52 chl	Active	2000	20	18	2		2200	\$8,000	Average	Fullsized	Double	Major
66 chl	Active	2001	20	17	3		2200	\$8,000	Average	Fullsized	Double	Major
74 chl	Active	2000	20	18	2		2200	\$8,000	Average	Fullsized	Double	Major
82 chl	Active	2000	20	18	2		2200	\$8,000	Average	Fullsized	Double	Major
90 chl	Active	1999	20	19	1		2200	\$8,000	Average	Fullsized	Double	Major
94 chl	Active	1999	20	19	1		2200	\$8,000	Average	Fullsized	Double	Major
golf course bathro	Active	1998	20	20	0		900	\$5,000	Average	Fullsized	Double	Major
golf course bathro	Active	1990	20	28	(8)		0	\$4,000	Average	Fullsized	Double	Major
golf course bathro	Active	1998	20	20	0		900	\$5,000	Average	Fullsized	Double	Major
Lift Station Group												
country club ls	Active	1974	50	44	6			\$500,000	Vary Poor	Fullsized	None	Major
oak leaf ls	Active	1974	50	44	6			\$500,000	Poor	Fullsized	None	Major
System Valves												
forcemain valve 1	Active	1974	25	44	(19)	4		\$800	Average	Fullsized	None	Major
forcemain valve	Active	1974	25	44	(19)	4		\$800	Average	Fullsized	None	Major
forcemain valve 3	Active	1974	25	44	(19)	4		\$800	Average	Fullsized	None	Major
forcemain valve 4	Active	1974	25	44	(19)	4		\$800	Average	Fullsized	None	Major
isolation valve eas	Active	1990	25	28	(3)	4		\$800	Average	Fullsized	None	Major
isolation valve dur	Active	1990	25	28	(3)	2		\$400	Average	Fullsized	None	Major
isolation valve 306	Active	1991	25	27	(2)	2		\$400	Average	Fullsized	None	Major
fm north side pool	Active	1990	25	28	(3)	2		\$400	Average	Fullsized	None	Major
606 ccv isolation v	Active	1990	25	28	(3)	2		\$400	Average	Fullsized	None	Major
702 ccv isolation v	Active	1991	25	27	(2)	2		\$400	Average	Fullsized	None	Major
806 904 ccv isolati	Active	1992	25	26	(1)	2		\$400	Average	Fullsized	None	Major
1002 918 ccv isola	Active	1994	25	24	1	2		\$400	Average	Fullsized	None	Major
1014 ccv isolation	Active	1993	25	25	0	2		\$400	Average	Fullsized	None	Major
134 ccv isolation v	Active	1992	25	26	(1)	2		\$400	Average	Fullsized	None	Major
16 chl isolation val	Active	1992	25	26	(1)	2		\$400	Average	Fullsized	None	Major
2100 isolation valv	Active	1994	25	24	1	2		\$400	Average	Fullsized	None	Major
301 ccv isolation v	Active	1991	25	27	(2)	2		\$400	Average	Fullsized	None	Major
6741 A gvv isolatio	Active	2007	25	11	14	2		\$400	Average	Fullsized	None	Major
6741 B gvv isolatio	Active	2007	25	11	14	2		\$400	Average	Fullsized	None	Major
carissa and kenwo	Active	2007	25	11	14	2		\$400	Average	Fullsized	None	Major
carissa gvv east by	Active	2007	25	11	14	2		\$400	Average	Fullsized	None	Major
carissa gvv side by	Active	2007	25	11	14	2		\$400	Average	Fullsized	None	Major

Asset Management and Fiscal Sustainability Plan

Spring Lake Improvement District- Asset Name	Asset Status	Install Year	Design Life	Age	Remaining Useful life	Dia.	Size/ Length	Replacement Cost	Condition	CAPACITY	Redundancy	COF
carissa gvv side by	Active	2007	25	11	14	2		\$400	Average	Fullsized	None	Major
46 chl isolation val	Active	2001	25	17	8	2		\$400	Average	Fullsized	None	Major
74 chl isolation val	Active	2000	25	18	/	2		\$400	Average	Fullsized	None	Major
golf course fm isol	Active	1974	25	44	(19)	4		\$800	Average	Fullsized	None	Major
408 ccv isolation v	Active	1991	25	27	(2)	2		\$400	Average	Fullsized	None	Major
410 ccv isolation v	Active	1991	25	27	(2)	2		\$400	Average	Fullsized	None	Major
Valve Control												
46 chl blow off	Active	2001	25	17	8	2		\$1,000	Poor	Fullsized	None	Major
air release valve du	Active	1991	25	27	(2)	2		\$1,000	Average	Fullsized	None	Major
outside perimeter	Active	1992	25	26	(1)	2		\$1,000	Average	Fullsized	None	Major
1600 ccv blowoff	Active	1994	25	24	1	2		\$1,000	Average	Fullsized	None	Major
211 ccv air release	Active	1990	25	28	(3)	2		\$1,000	Average	Fullsized	None	Major
outside perimeter	Active	1995	25	23	2	2		\$1,000	Average	Fullsized	None	Major
6741 gvv blowoff	Active	2007	25	11	14	2		\$1,000	Average	Fullsized	None	Major
carissa gvv air rele	Active	2007	25	11	14	2		\$1,000	Average	Fullsized	None	Major
202 chc air release	Active	2004	25	14	11	2		\$1,000	Average	Fullsized	None	Major
210 chc	Active	2004	25	14	11	2		\$1,000	Average	Fullsized	None	Major
228 chc blow off v	Active	2004	25	14	11	2		\$1,000	Average	Fullsized	None	Major
223 chc blowoff va	Active	2004	25	14	11	2		\$1,000	Average	Fullsized	None	Major
213 chc blowoff va	Active	2004	25	14	11	2		\$1,000	Average	Fullsized	None	Major
203 chc blowoff	Active	2004	25	14	11	2		\$1,000	Average	Fullsized	None	Major
14 chl blow off	Active	2002	25	16	9	2		\$1,000	Average	Fullsized	None	Major
20 chl blow off	Active	2002	25	16	9	2		\$1,000	Average	Fullsized	None	Major
30 chl blow off	Active	2002	25	16	9	2		\$1,000	Average	Fullsized	None	Major
36 chl blowoff valv	Active	2002	25	16	9	2		\$1,000	Average	Fullsized	None	Major
46 chl air realease	Active	2001	25	17	8	2		\$1,000	Average	Fullsized	None	Major
fm blow off on gol	Active	1974	25	44	(19)	4		\$2,000	Average	Fullsized	None	Major
4" fm golf course r	Active	1974	25	44	(19)	4		\$2,000	Average	Fullsized	None	Major
66 chl blowoff valv	Active	2001	25	17	8	2		\$1,000	Average	Fullsized	None	Major
74 chl blow off val	Active	2000	25	18	7	2		\$1,000	Average	Fullsized	None	Major
92 chl air release	Active	2000	25	18	7	2		\$1,000	Average	Fullsized	None	Major
carissa gvv blow of	Active	2007	25	11	14	2		\$1,000	Average	Fullsized	None	Major
carissa gvv blow o	Active	2007	25	11	14	2		\$1,000	Average	Fullsized	None	Major
carissa gvv blow of	Active	2007	25	11	14	2		\$1,000	Average	Fullsized	None	Major
carissa gvv 4 air rel	Active	2007	25	11	14	2		\$1,000	Average	Fullsized	None	Major
Electrical Equipment												
old wwtp control p	Active	1994	25	24	1			\$10,000	Poor	Fullsized	None	Major
Storage Tanks												
old wwtp clarifier	Active	1994	50	24	26			\$350,000	Very Poor	Fullsized	None	Major
old wwtp aeration	Active	1994	50	24	26			\$415,000	Very Poor	Fullsized	None	Major
old wwtp contact c	Active	1994	50	24	26			\$100,000	Very Poor	Fullsized	None	Major
old wwtp aeration	Active	1994	50	24	26			\$415,000	Very Poor	Fullsized	None	Major
Old WWIP percola	Active	1994	50	24	26			\$100,000	Average	Fullsized	None	Major
Old WWIP percola	Active	1994	50	24	26			\$100,000	Average	Fullsized	None	Major
Total System Asset Value								\$3,087,600				

SPRING LAKE IMPROVEMENT DISTRICT

Un-audited Financial Statements

**As of
December 31, 2018**

**Board of Supervisors Meeting
January 9, 2019**

I. P & L Budget vs. Actual

II. Trial Balance

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

IV. Journal Entries

V. Assessment Collections

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 12/1/2018 Through 12/31/2018

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	499,156.94	
101200	State Board Fund A	2,616.92	
101300	State Board R & R Fund A	3,030.58	
101600	Emergency Fund	74,306.81	
101701	Capital Reserves - Drainage	63,772.12	
101800	Renewal & Replacement	64,444.70	
101802	Renewal & Replacement - Parks	3,080.12	
101804	Renewal & Replacement - Mosquito	3,166.30	
101901	Operating - General Fund Reserves	361,098.57	
101902	Operating - Parks Reserves	817.35	
101903	Operating - St Light Reserves	6,275.61	
101907	SRF-STA Debt Service	38,827.08	
115200	A/R-Billing	10,019.39	
117000	Allowance for Uncollectible A/R		2,331.70
133100	Due from Other Govt - PY Taxes	621,632.65	
133200	Allowance for doubtful - due from Other Govt.		621,632.65
203000	Accrued Wages		6,850.81
207103	Due To Water		38,100.00
217100	FICA Liability		973.70
217200	Federal Tax Liability		653.52
220347	Community Center Deposits		50.00
229100	Due to AFLAC		104.21
229105	Due to Washington Mutual		20.97
229107	Due to Lincoln		37.32
229200	Due to New York Life		118.08
229700	SEP/IRA Employee Contribution		362.50
229800	Roth IRA - Employee Contribution		373.75
271000	Unreserved Fund Balance		781,437.00
319100	Drainage Assessments		220,319.58
325200	General Govt. Assessments		199,336.76
331800	FEMA Grant - IRMA		20,722.81
343100	St Light Assessments		15,737.11
343900	Mosquito Assessment		5,245.68
347200	Parks Assessments		91,770.63
349200	Mosquito on Water Bill		6,691.53
349300	St Lights on Water Bill		16,086.71
349400	County Right of Ways		1,088.25
361100	Interest Income		2,443.28
511110	Supervisor Fees	600.00	
513120	Salaries	85,406.73	
513210	FICA	6,533.74	
513230	Health Insurance	16,703.05	
513240	Worker's Compensation	6,815.18	
513310	Assessment Methodology	1,094.39	
513318	Tax Collection Fees	15,972.29	
513325	Accounting	1,600.00	
513342	Computer Services	413.60	
513343	Refuse Removal	276.43	
513344	Pest Control	105.00	
513345	Janitorial	548.12	
513400	Travel	1,032.34	
513415	Telephone	886.23	
513430	Electric - Offices	653.04	
513450	Insurance	43,240.68	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 12/1/2018 Through 12/31/2018

Account Code	Account Title	Debit Balance	Credit Balance
513480	Legal Advertising	155.40	
513490	Planning & Development	776.00	
513510	Office Supplies	691.05	
513520	Postage	73.40	
513525	Fuel & Lubricants	7,552.15	
513527	Uniform Rental	487.58	
513542	Memberships	2,233.75	
513550	Training and Conferences	332.50	
513630	Renewal & Replacement	3,257.70	
514310	Attorney	1,200.00	
515310	Engineering	2,380.00	
517712	Debt-SRF STA Loan	32,870.00	
517715	Debt Principal-CSB 10 YR Loan	3,097.22	
517725	Debt Interest - CSB 10 Yr Loan	3,282.22	
517731	Debt Principal - PS Gen	8,740.69	
517732	Debt Interest - PS Gen	2,260.04	
538340	Grant Management	2,100.00	
538430	Electric - Pump Station	563.74	
538460	Maintenance-Pump Station	711.21	
538465	Maintenance- Canal	529.16	
538466	Maintenance - Vehicle	2,259.15	
538526	Shop Tools and Supplies	2,450.36	
538527	Operating Equipment	1,710.74	
541430	Electric - St Lights	15,265.00	
572430	Electric - Parks & Median Signs	435.93	
572460	Maintenance-Parks	2,947.60	
	Total 01 - General Fund	2,032,488.55	2,032,488.55

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 12/1/2018 Through 12/31/2018

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	103,743.57	
101200	State Board Fund A	12,143.34	
101300	State Board R & R Fund A	10,813.23	
101700	Capital Reserves - Water	171,958.16	
101800	Renewal & Replacement	691,457.48	
101900	Operating Reserve	6,435.58	
101906	Personnel Reserves	207.80	
102100	Petty Cash	100.00	
102101	Water Angel Fund	428.08	
115200	A/R-Billing	65,512.07	
117000	Allowance for Uncollectible A/R		12,828.38
131105	Due from General Fund	38,100.00	
131107	Due from Wastewater	195,000.00	
161900	Land-Water Fund	7,014.20	
162900	Buildings-Water	284,120.58	
163900	Accumulated Depreciation		2,806,660.37
164912	Water System	3,047,441.96	
166902	Equipment-Enterprise Funds	503,435.41	
203000	Accrued Wages		4,681.42
203903	Capital Lease Payable		33,741.24
207101	Street Lights on Water Bill		2.03
207102	Mosquito on Water Bill	2.16	
210100	Compensated Absences		14,530.00
217100	FICA Liability		665.36
217200	Federal Tax Liability		519.44
220100	Customer Deposits		52,015.25
220200	Refunds		240.04
229100	Due to AFLAC		105.89
229105	Due to Washington Mutual		12.29
229107	Due to Lincoln		15.71
229200	Due to New York Life		69.85
229300	Child Support Payable		67.96
229700	SEP/IRA Employee Contribution		154.65
229800	Roth IRA - Employee Contribution		1,137.50
271000	Unreserved Fund Balance		2,197,201.34
324210	Impact Fees		330.00
343300	Water Revenue		150,334.16
343302	Meter Fees		470.00
343303	Backflow Fees		75.00
361100	Interest Income		3,691.60
369903	Miscellaneous Income		999.78
511110	Supervisor Fees	450.00	
513120	Salaries	59,072.37	
513210	FICA	4,519.03	
513230	Health Insurance	10,738.81	
513240	Worker's Compensation	4,611.51	
513342	Computer Services	310.20	
513343	Refuse Removal	207.32	
513344	Pest Control	35.00	
513345	Janitorial	182.68	
513415	Telephone	1,157.92	
513430	Electric - Offices	489.78	
513450	Insurance	20,590.80	
513491	Recording Fees & Charges	48.00	
513510	Office Supplies	722.76	

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 12/1/2018 Through 12/31/2018

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
513520	Postage	55.05	
513525	Fuel & Lubricants	1,721.98	
513527	Uniform Rental	296.20	
513542	Memberships	1,558.75	
513550	Training and Conferences	382.60	
513620	Building Maintenance	350.00	
513630	Renewal & Replacement	2,775.42	
514310	Attorney	900.00	
515310	Engineering	7,360.00	
533072	Debt Interest - Backhoe	458.55	
533348	Potable Water Quality	385.00	
533430	Electric - Water Plant	2,828.96	
533441	Debt Principle - Backhoe	6,434.19	
533525	Maintenance-Water Distribution	2,271.77	
533630	Hydrant Testing	667.24	
537520	Chemicals	3,546.75	
538340	Grant Management	2,520.00	
538466	Maintenance - Vehicle	1,179.81	
538526	Shop Tools and Supplies	1,431.77	
538527	Operating Equipment	2,375.42	
	Total 41 - Water Fund	5,280,549.26	5,280,549.26

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
42 - Lot Mowing Fund
From 12/1/2018 Through 12/31/2018

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	48,297.63	
101200	State Board Fund A	1,904.38	
101800	Renewal & Replacement	94,440.39	
101900	Operating Reserve	146,124.40	
101906	Personnel Reserves	2,017.18	
115200	A/R-Billing	45,891.74	
117000	Allowance for Uncollectible A/R		45,891.74
133100	Due from Other Govt - PY Taxes	137,310.20	
133200	Allowance for doubtful - due from Other Govt.		137,310.20
163900	Accumulated Depreciation		146,645.62
166902	Equipment-Enterprise Funds	265,328.92	
203000	Accrued Wages		1,239.40
210100	Compensated Absences		4,670.00
217100	FICA Liability		176.18
217200	Federal Tax Liability		94.58
229100	Due to AFLAC		20.65
229105	Due to Washington Mutual		19.39
229107	Due to Lincoln		16.50
229200	Due to New York Life		3.51
229700	SEP/IRA Employee Contribution		180.27
229800	Roth IRA - Employee Contribution		32.50
271000	Unreserved Fund Balance		387,730.01
343901	Lot Mowing Assessments		60,031.92
361100	Interest Income		962.84
511110	Supervisor Fees	300.00	
513120	Salaries	15,492.03	
513210	FICA	1,185.28	
513230	Health Insurance	3,032.62	
513240	Worker's Compensation	1,326.81	
513318	Tax Collection Fees	1,800.96	
513342	Computer Services	206.80	
513343	Refuse Removal	138.21	
513344	Pest Control	26.25	
513345	Janitorial	182.68	
513415	Telephone	335.31	
513430	Electric - Offices	326.51	
513450	Insurance	3,431.80	
513510	Office Supplies	310.52	
513520	Postage	36.70	
513525	Fuel & Lubricants	5,184.11	
513527	Uniform Rental	315.34	
513542	Memberships	21.25	
513550	Training and Conferences	10.00	
513630	Renewal & Replacement	4,862.04	
514310	Attorney	600.00	
538466	Maintenance - Vehicle	35.42	
538526	Shop Tools and Supplies	925.92	
538527	Operating Equipment	606.02	
539460	Maintenance-Lot Mowing	3,017.89	
	Total 42 - Lot Mowing Fund	785,025.31	785,025.31

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
43 - Wastewater
From 12/1/2018 Through 12/31/2018

Account Code	Account Title	Debit Balance	Credit Balance
101100	Cash Operating	9,769.95	
101908	Operating - Wastewater	23.19	
115200	A/R-Billing	16,193.56	
161902	Land-Wastewater	93,115.93	
162902	Buildings-Wastewater	5,192.50	
163900	Accumulated Depreciation		10,871.60
164914	Wastewater System	20,971.00	
166902	Equipment-Enterprise Funds	1,399.99	
169903	Construction in Progress-Wastewater	359,368.81	
203000	Accrued Wages		722.17
203905	Due to Line of Credit		106,000.00
203908	SRF-Wastewater Loan		216,000.00
207103	Due To Water		195,000.00
210100	Compensated Absences		3,999.00
217100	FICA Liability		102.60
217200	Federal Tax Liability		66.37
229100	Due to AFLAC		4.05
229105	Due to Washington Mutual		0.90
229107	Due to Lincoln		6.58
229200	Due to New York Life	1.15	
229700	SEP/IRA Employee Contribution		11.08
229800	Roth IRA - Employee Contribution		81.25
271000	Unreserved Fund Balance		129,606.24
343500	Wastewater Revenue		51,657.84
361100	Interest Income		156.69
511110	Supervisor Fees	150.00	
513120	Salaries	8,982.31	
513210	FICA	686.92	
513230	Health Insurance	1,732.49	
513240	Worker's Compensation	757.99	
513342	Computer Services	103.39	
513343	Refuse Removal	69.08	
513344	Pest Control	8.75	
513415	Telephone	167.64	
513430	Electric - Offices	163.22	
513450	Insurance	1,372.72	
513510	Office Supplies	155.20	
513520	Postage	18.35	
513525	Fuel & Lubricants	327.54	
513527	Uniform Rental	107.43	
513542	Memberships	21.25	
514310	Attorney	300.00	
514315	Legal	2,000.00	
517726	Debt - Interest Line of Credit	441.66	
533340	Contractual Services	2,000.00	
535340	Wastewater Testing	250.00	
535430	Electric - Wastewater Plant	783.05	
535435	Sludge Removal	840.00	
535650	Debt-SRF Wastewater Plant	179,508.60	
537520	Chemicals	462.00	
538340	Grant Management	5,880.00	
538526	Shop Tools and Supplies	323.01	
538527	Operating Equipment	637.69	
	Total 43 - Wastewater	714,286.37	714,286.37

Spring Lake Improvement District
 Normal Trial Balance - Trial Balance by Fund
 43 - Wastewater
 From 12/1/2018 Through 12/31/2018

<u>Account Code</u>	<u>Account Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
Report Total		8,812,349.49	8,812,349.49
Report Difference			0.00

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
001 - General Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
TAX ASSESSMENTS						
Drainage Assessments	220,319.58	461,978.00	0.00	461,978.00	(241,658.42)	47.69%
General Govt. Assessments	199,336.76	416,160.00	0.00	416,160.00	(216,823.24)	47.90%
St Light Assessments	15,737.11	27,925.00	0.00	27,925.00	(12,187.89)	56.35%
Mosquito Assessment	5,245.68	11,586.00	0.00	11,586.00	(6,340.32)	45.28%
Parks Assessments	<u>91,770.63</u>	<u>171,798.00</u>	<u>0.00</u>	<u>171,798.00</u>	<u>(80,027.37)</u>	<u>53.42%</u>
Total TAX ASSESSMENTS	532,409.76	1,089,447.00	0.00	1,089,447.00	(557,037.24)	48.87%
BILLING						
Mosquito on Water Bill	6,691.53	27,151.00	0.00	27,151.00	(20,459.47)	24.65%
St Lights on Water Bill	16,086.71	65,275.00	0.00	65,275.00	(49,188.29)	24.64%
County Right of Ways	1,088.25	4,353.00	0.00	4,353.00	(3,264.75)	25.00%
Total BILLING	23,866.49	96,779.00	0.00	96,779.00	(72,912.51)	24.66%
OTHER REVENUE SOURCES						
FEMA Grant - IRMA	20,722.81	0.00	0.00	0.00	20,722.81	0.00%
Interest Income	2,443.28	6,200.00	0.00	6,200.00	(3,756.72)	39.41%
Building Lease	<u>0.00</u>	<u>6,190.00</u>	<u>0.00</u>	<u>6,190.00</u>	<u>(6,190.00)</u>	<u>0.00%</u>
Total OTHER REVENUE SOURCES	23,166.09	12,390.00	0.00	12,390.00	10,776.09	186.97%
Total Income	<u>579,442.34</u>	<u>1,198,616.00</u>	<u>0.00</u>	<u>1,198,616.00</u>	<u>(619,173.66)</u>	<u>48.34%</u>
Expenses						
PERSONNEL						
Salaries	91,770.69	345,091.00	0.00	345,091.00	253,320.31	26.59%
FICA	7,020.59	26,399.00	0.00	26,399.00	19,378.41	26.59%
Pension	0.00	18,912.00	0.00	18,912.00	18,912.00	0.00%
Health Insurance	16,703.05	78,107.00	0.00	78,107.00	61,403.95	21.38%
Worker's Compensation	6,815.18	13,781.00	0.00	13,781.00	6,965.82	49.45%
Unemployment	<u>0.00</u>	<u>2,522.00</u>	<u>0.00</u>	<u>2,522.00</u>	<u>2,522.00</u>	<u>0.00%</u>
Total PERSONNEL	122,309.51	484,812.00	0.00	484,812.00	362,502.49	25.23%
MANAGEMENT						
Supervisor Fees	600.00	2,400.00	0.00	2,400.00	1,800.00	25.00%
Audit	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00%
Accounting	1,600.00	10,000.00	0.00	10,000.00	8,400.00	16.00%
Travel	1,032.34	5,000.00	0.00	5,000.00	3,967.66	20.65%
Portal Hosting & Support	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00%
Legal Advertising	155.40	400.00	0.00	400.00	244.60	38.85%
Planning & Development	776.00	5,000.00	(37.00)	4,963.00	4,187.00	15.64%
Memberships	2,233.75	2,700.00	0.00	2,700.00	466.25	82.73%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
001 - General Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Training and Conferences	332.50	14,500.00	0.00	14,500.00	14,167.50	2.29%
Attorney	1,200.00	5,600.00	0.00	5,600.00	4,400.00	21.43%
Legal	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00%
Engineering	2,380.00	25,000.00	0.00	25,000.00	22,620.00	9.52%
SL Breeze	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00%
Grant Management	2,100.00	8,400.00	0.00	8,400.00	6,300.00	25.00%
Total MANAGEMENT	12,409.99	105,000.00	(37.00)	104,963.00	92,553.01	11.82%
FEES						
Assessment Methodology	1,094.39	0.00	0.00	0.00	(1,094.39)	0.00%
Tax Collection Fees	15,972.29	40,150.00	0.00	40,150.00	24,177.71	39.78%
Recording Fees & Charges	0.00	100.00	0.00	100.00	100.00	0.00%
Total FEES	17,066.68	40,250.00	0.00	40,250.00	23,183.32	42.40%
OPERATING						
Computer Services	413.60	3,000.00	0.00	3,000.00	2,586.40	13.79%
Refuse Removal	276.43	1,200.00	0.00	1,200.00	923.57	23.04%
Pest Control	105.00	480.00	0.00	480.00	375.00	21.88%
Telephone	886.23	3,765.00	0.00	3,765.00	2,878.77	23.54%
Electric - Offices	653.04	2,840.00	0.00	2,840.00	2,186.96	22.99%
Insurance	43,240.68	40,950.00	2,294.00	43,244.00	3.32	99.99%
Office Supplies	691.05	4,800.00	0.00	4,800.00	4,108.95	14.40%
Postage	73.40	1,100.00	0.00	1,100.00	1,026.60	6.67%
Fuel & Lubricants	7,552.15	20,000.00	0.00	20,000.00	12,447.85	37.76%
Uniform Rental	480.50	3,280.00	0.00	3,280.00	2,799.50	14.65%
Chemicals	9,000.00	35,000.00	0.00	35,000.00	26,000.00	25.71%
Electric - Pump Station	563.74	12,000.00	0.00	12,000.00	11,436.26	4.70%
Shop Tools and Supplies	2,450.36	7,200.00	0.00	7,200.00	4,749.64	34.03%
Operating Equipment	2,610.24	9,700.00	0.00	9,700.00	7,089.76	26.91%
Electric - St Lights	22,934.13	92,000.00	0.00	92,000.00	69,065.87	24.93%
Electric - Parks & Median Signs	443.60	2,500.00	0.00	2,500.00	2,056.40	17.74%
Total OPERATING	92,374.15	239,815.00	2,294.00	242,109.00	149,734.85	38.15%
MAINTENANCE						
Janitorial	548.12	2,400.00	0.00	2,400.00	1,851.88	22.84%
Building Maintenance	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00%
Maintenance-Pump Station	2,818.21	5,000.00	0.00	5,000.00	2,181.79	56.36%
Maintenance- Canal	529.16	5,000.00	0.00	5,000.00	4,470.84	10.58%
Maintenance - Vehicle	2,259.15	4,500.00	0.00	4,500.00	2,240.85	50.20%
Maintenance-Parks	4,047.60	20,000.00	0.00	20,000.00	15,952.40	20.24%
Total MAINTENANCE	10,202.24	39,400.00	0.00	39,400.00	29,197.76	25.89%
DEBT SERVICE						
Debt-SRF STA Loan	32,870.00	65,740.00	0.00	65,740.00	32,870.00	50.00%
Debt Principal-CSB 10 YR Loan	3,097.22	13,500.00	0.00	13,500.00	10,402.78	22.94%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
001 - General Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Debt Interest - CSB 10 Yr Loan	3,282.22	12,500.00	0.00	12,500.00	9,217.78	26.26%
Debt Principal - PS Gen	8,740.69	36,000.00	0.00	36,000.00	27,259.31	24.28%
Debt Interest - PS Gen	2,260.04	8,500.00	0.00	8,500.00	6,239.96	26.59%
Total DEBT SERVICE	50,250.17	136,240.00	0.00	136,240.00	85,989.83	36.88%
RENEWAL & REPLACEMENT						
Renewal & Replacement	3,257.70	90,000.00	(2,257.00)	87,743.00	84,485.30	3.71%
Total RENEWAL & REPLACEMENT	3,257.70	90,000.00	(2,257.00)	87,743.00	84,485.30	3.71%
OTHER						
Due To Water Fund	0.00	38,100.00	0.00	38,100.00	38,100.00	0.00%
Total OTHER	0.00	38,100.00	0.00	38,100.00	38,100.00	0.00%
RESERVE FUNDS						
Unreserved Funds	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00%
Total RESERVE FUNDS	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00%
Total Expenses	307,870.44	1,198,617.00	0.00	1,198,617.00	890,746.56	25.69%
Net Income	271,571.90	(1.00)	0.00	(1.00)	271,572.90	...0.63)%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
401 - Water Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
BILLING						
Impact Fees	330.00	0.00	0.00	0.00	330.00	0.00%
Water Revenue	150,334.16	588,000.00	0.00	588,000.00	(437,665.84)	25.57%
Meter Fees	470.00	0.00	0.00	0.00	470.00	0.00%
Backflow Fees	75.00	0.00	0.00	0.00	75.00	0.00%
Total BILLING	151,209.16	588,000.00	0.00	588,000.00	(436,790.84)	25.72%
OTHER REVENUE SOURCES						
Interest Income	3,691.60	10,000.00	0.00	10,000.00	(6,308.40)	36.92%
Miscellaneous Income	999.78	5,000.00	0.00	5,000.00	(4,000.22)	20.00%
Due from General Fund	0.00	38,100.00	0.00	38,100.00	(38,100.00)	0.00%
Due from Wastewater	0.00	10,000.00	0.00	10,000.00	(10,000.00)	0.00%
Total OTHER REVENUE SOURCES	4,691.38	63,100.00	0.00	63,100.00	(58,408.62)	7.43%
Total Income	155,900.54	651,100.00	0.00	651,100.00	(495,199.46)	23.94%
Expenses						
PERSONNEL						
Salaries	63,521.11	232,753.00	0.00	232,753.00	169,231.89	27.29%
FICA	4,859.35	17,806.00	0.00	17,806.00	12,946.65	27.29%
Pension	0.00	13,185.00	0.00	13,185.00	13,185.00	0.00%
Health Insurance	10,738.81	52,921.00	0.00	52,921.00	42,182.19	20.29%
Worker's Compensation	4,611.51	9,696.00	0.00	9,696.00	5,084.49	47.56%
Unemployment	0.00	1,707.00	0.00	1,707.00	1,707.00	0.00%
Total PERSONNEL	83,730.78	328,068.00	0.00	328,068.00	244,337.22	25.52%
MANAGEMENT						
Supervisor Fees	450.00	1,800.00	0.00	1,800.00	1,350.00	25.00%
Audit	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00%
Legal Advertising	0.00	300.00	0.00	300.00	300.00	0.00%
Memberships	1,558.75	2,500.00	0.00	2,500.00	941.25	62.35%
Training and Conferences	382.60	7,500.00	0.00	7,500.00	7,117.40	5.10%
Attorney	900.00	4,200.00	0.00	4,200.00	3,300.00	21.43%
Engineering	7,360.00	10,000.00	0.00	10,000.00	2,640.00	73.60%
Grant Management	2,520.00	10,080.00	0.00	10,080.00	7,560.00	25.00%
Total MANAGEMENT	13,171.35	40,380.00	0.00	40,380.00	27,208.65	32.62%
FEES						
Recording Fees & Charges	48.00	250.00	0.00	250.00	202.00	19.20%
Total FEES	48.00	250.00	0.00	250.00	202.00	19.20%
OPERATING						
Computer Services	310.20	12,000.00	0.00	12,000.00	11,689.80	2.59%
Refuse Removal	207.32	900.00	0.00	900.00	692.68	23.04%
Pest Control	35.00	160.00	0.00	160.00	125.00	21.88%
Telephone	1,362.45	4,705.00	0.00	4,705.00	3,342.55	28.96%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
401 - Water Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Electric - Offices	489.78	2,130.00	0.00	2,130.00	1,640.22	22.99%
Insurance	20,590.80	19,500.00	1,100.00	20,600.00	9.20	99.96%
Office Supplies	722.76	3,600.00	0.00	3,600.00	2,877.24	20.08%
Postage	55.05	4,000.00	0.00	4,000.00	3,944.95	1.38%
Fuel & Lubricants	1,721.98	7,000.00	0.00	7,000.00	5,278.02	24.60%
Uniform Rental	290.86	2,550.00	0.00	2,550.00	2,259.14	11.41%
Contractural Services	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00%
Potable Water Quality	385.00	7,000.00	0.00	7,000.00	6,615.00	5.50%
Electric - Water Plant	2,828.96	12,000.00	0.00	12,000.00	9,171.04	23.57%
Building Lease	0.00	6,190.00	0.00	6,190.00	6,190.00	0.00%
Hydrant Testing	2,266.24	10,000.00	0.00	10,000.00	7,733.76	22.66%
Meter Costs	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
Backflow Valves	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Chemicals	3,546.75	15,000.00	0.00	15,000.00	11,453.25	23.65%
Shop Tools and Supplies	1,431.77	4,800.00	0.00	4,800.00	3,368.23	29.83%
Operating Equipment	2,825.17	5,000.00	0.00	5,000.00	2,174.83	56.50%
Total OPERATING	39,070.09	129,035.00	1,100.00	130,135.00	91,064.91	30.02%
MAINTENANCE						
Janitorial	182.68	800.00	0.00	800.00	617.32	22.84%
Building Maintenance	350.00	1,000.00	0.00	1,000.00	650.00	35.00%
Maintenance-Water Plant	800.00	15,000.00	0.00	15,000.00	14,200.00	5.33%
Maintenance-Water Distribution	2,271.77	30,000.00	0.00	30,000.00	27,728.23	7.57%
Maintenance - Vehicle	1,179.81	4,000.00	0.00	4,000.00	2,820.19	29.50%
Total MAINTENANCE	4,784.26	50,800.00	0.00	50,800.00	46,015.74	9.42%
DEBT SERVICE						
Debt Interest - Backhoe	458.55	1,000.00	0.00	1,000.00	541.45	45.86%
Debt Principle - Backhoe	6,434.19	27,000.00	0.00	27,000.00	20,565.81	23.83%
Total DEBT SERVICE	6,892.74	28,000.00	0.00	28,000.00	21,107.26	24.62%
RENEWAL & REPLACEMENT						
Renewal & Replacement	2,775.42	74,567.00	(1,100.00)	73,467.00	70,691.58	3.78%
Total RENEWAL & REPLACEMENT	2,775.42	74,567.00	(1,100.00)	73,467.00	70,691.58	3.78%
Total Expenses	150,472.64	651,100.00	0.00	651,100.00	500,627.36	23.11%
Net Income	5,427.90	0.00	0.00	0.00	5,427.90	0.00%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
402 - Lot Mowing Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
BILLING						
Lot Mowing Assessments	60,031.92	202,685.00	0.00	202,685.00	(142,653.08)	29.62%
Total BILLING	60,031.92	202,685.00	0.00	202,685.00	(142,653.08)	29.62%
OTHER REVENUE SOURCES						
Interest Income	962.84	2,000.00	0.00	2,000.00	(1,037.16)	48.14%
Total OTHER REVENUE SOURCES	962.84	2,000.00	0.00	2,000.00	(1,037.16)	48.14%
Total Income	60,994.76	204,685.00	0.00	204,685.00	(143,690.24)	29.80%
Expenses						
PERSONNEL						
Salaries	16,643.34	62,937.00	0.00	62,937.00	46,293.66	26.44%
FICA	1,273.37	4,815.00	0.00	4,815.00	3,541.63	26.45%
Pension	0.00	2,668.00	0.00	2,668.00	2,668.00	0.00%
Health Insurance	3,032.62	19,451.00	0.00	19,451.00	16,418.38	15.59%
Worker's Compensation	1,326.81	3,610.00	0.00	3,610.00	2,283.19	36.75%
Unemployment	0.00	491.00	0.00	491.00	491.00	0.00%
Total PERSONNEL	22,276.14	93,972.00	0.00	93,972.00	71,695.86	23.71%
MANAGEMENT						
Supervisor Fees	300.00	1,200.00	0.00	1,200.00	900.00	25.00%
Audit	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00%
Legal Advertising	0.00	200.00	0.00	200.00	200.00	0.00%
Memberships	21.25	100.00	0.00	100.00	78.75	21.25%
Training and Conferences	10.00	500.00	0.00	500.00	490.00	2.00%
Attorney	600.00	2,800.00	0.00	2,800.00	2,200.00	21.43%
Total MANAGEMENT	931.25	8,300.00	0.00	8,300.00	7,368.75	11.22%
FEES						
Tax Collection Fees	1,800.96	6,500.00	0.00	6,500.00	4,699.04	27.71%
Recording Fees & Charges	0.00	1,100.00	0.00	1,100.00	1,100.00	0.00%
Total FEES	1,800.96	7,600.00	0.00	7,600.00	5,799.04	23.70%
OPERATING						
Computer Services	206.80	1,413.00	0.00	1,413.00	1,206.20	14.64%
Refuse Removal	138.21	600.00	0.00	600.00	461.79	23.04%
Pest Control	26.25	120.00	0.00	120.00	93.75	21.88%
Telephone	335.31	1,470.00	0.00	1,470.00	1,134.69	22.81%
Electric - Offices	326.51	1,420.00	0.00	1,420.00	1,093.49	22.99%
Insurance	3,431.80	3,250.00	190.00	3,440.00	8.20	99.76%
Office Supplies	310.52	2,400.00	0.00	2,400.00	2,089.48	12.94%
Postage	36.70	150.00	0.00	150.00	113.30	24.47%
Fuel & Lubricants	5,184.11	20,000.00	0.00	20,000.00	14,815.89	25.92%
Uniform Rental	311.52	2,050.00	0.00	2,050.00	1,738.48	15.20%
Shop Tools and Supplies	925.92	3,200.00	0.00	3,200.00	2,274.08	28.93%
Operating Equipment	1,055.77	3,000.00	0.00	3,000.00	1,944.23	35.19%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
402 - Lot Mowing Fund
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Total OPERATING MAINTENANCE	<u>12,289.42</u>	<u>39,073.00</u>	<u>190.00</u>	<u>39,263.00</u>	<u>26,973.58</u>	<u>31.30%</u>
Janitorial	182.68	800.00	0.00	800.00	617.32	22.84%
Maintenance - Vehicle	35.42	1,000.00	0.00	1,000.00	964.58	3.54%
Mainteance-Lot Mowing	3,017.89	20,000.00	0.00	20,000.00	16,982.11	15.09%
Total MAINTENANCE	<u>3,235.99</u>	<u>21,800.00</u>	<u>0.00</u>	<u>21,800.00</u>	<u>18,564.01</u>	<u>14.84%</u>
RENEWAL & REPLACEMENT						
Renewal & Replacement	4,862.04	33,940.00	(190.00)	33,750.00	28,887.96	14.41%
Total RENEWAL & REPLACEMENT	<u>4,862.04</u>	<u>33,940.00</u>	<u>(190.00)</u>	<u>33,750.00</u>	<u>28,887.96</u>	<u>14.41%</u>
Total Expenses	<u>45,395.80</u>	<u>204,685.00</u>	<u>0.00</u>	<u>204,685.00</u>	<u>159,289.20</u>	<u>22.18%</u>
Net Income	<u>15,598.96</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>15,598.96</u>	<u>0.00%</u>

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
403 - Wastewater
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Income						
BILLING						
Wastewater Revenue	51,657.84	200,000.00	0.00	200,000.00	(148,342.16)	25.83%
Total BILLING	51,657.84	200,000.00	0.00	200,000.00	(148,342.16)	25.83%
OTHER REVENUE SOURCES						
Interest Income	156.69	250.00	0.00	250.00	(93.31)	62.68%
Surplus Funds Forward	0.00	11,000.00	0.00	11,000.00	(11,000.00)	0.00%
Total OTHER REVENUE SOURCES	156.69	11,250.00	0.00	11,250.00	(11,093.31)	1.39%
Total Income	51,814.53	211,250.00	0.00	211,250.00	(159,435.47)	24.53%
Expenses						
PERSONNEL						
Salaries	9,653.18	36,928.00	0.00	36,928.00	27,274.82	26.14%
FICA	738.23	2,825.00	0.00	2,825.00	2,086.77	26.13%
Pension	0.00	2,178.00	0.00	2,178.00	2,178.00	0.00%
Health Insurance	1,732.49	9,670.00	0.00	9,670.00	7,937.51	17.92%
Worker's Compensation	757.99	1,795.00	0.00	1,795.00	1,037.01	42.23%
Unemployment	0.00	281.00	0.00	281.00	281.00	0.00%
Total PERSONNEL	12,881.89	53,677.00	0.00	53,677.00	40,795.11	24.00%
MANAGEMENT						
Supervisor Fees	150.00	600.00	0.00	600.00	450.00	25.00%
Audit	0.00	500.00	0.00	500.00	500.00	0.00%
Legal Advertising	0.00	100.00	0.00	100.00	100.00	0.00%
Memberships	21.25	100.00	0.00	100.00	78.75	21.25%
Attorney	300.00	1,400.00	0.00	1,400.00	1,100.00	21.43%
Legal	2,000.00	12,000.00	0.00	12,000.00	10,000.00	16.67%
Grant Management	5,880.00	23,520.00	0.00	23,520.00	17,640.00	25.00%
Total MANAGEMENT	8,351.25	38,220.00	0.00	38,220.00	29,868.75	21.85%
OPERATING						
Computer Services	103.39	500.00	0.00	500.00	396.61	20.68%
Refuse Removal	69.08	300.00	0.00	300.00	230.92	23.03%
Pest Control	8.75	40.00	0.00	40.00	31.25	21.88%
Telephone	167.64	735.00	0.00	735.00	567.36	22.81%
Electric - Offices	163.22	710.00	0.00	710.00	546.78	22.99%
Insurance	1,372.72	1,300.00	74.00	1,374.00	1.28	99.91%
Office Supplies	155.20	1,200.00	0.00	1,200.00	1,044.80	12.93%
Postage	18.35	0.00	0.00	0.00	(18.35)	0.00%
Fuel & Lubricants	327.54	1,062.00	0.00	1,062.00	734.46	30.84%
Uniform Rental	104.42	820.00	0.00	820.00	715.58	12.73%
Contractual Services	2,000.00	12,000.00	0.00	12,000.00	10,000.00	16.67%
Wastewater Testing	250.00	2,000.00	0.00	2,000.00	1,750.00	12.50%
Electric - Wastewater Plant	783.05	2,500.00	0.00	2,500.00	1,716.95	31.32%
Chemicals	462.00	5,000.00	0.00	5,000.00	4,538.00	9.24%
Shop Tools and Supplies	323.01	800.00	0.00	800.00	476.99	40.38%

Spring Lake Improvement District
Statement of Revenues and Expenditures - P&L Board Report
403 - Wastewater
From 10/1/2018 Through 9/30/2019

	Current Year - Actual	YTD Budget - Original	YTD Budget - Revised	Total Budget	Total Budget - Variance	%
Operating Equipment	637.69	4,000.00	(74.00)	3,926.00	3,288.31	16.24%
Total OPERATING	6,946.06	32,967.00	0.00	32,967.00	26,020.94	21.07%
MAINTENANCE						
Sludge Removal	840.00	3,000.00	0.00	3,000.00	2,160.00	28.00%
Maintenance - Wasterwater	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Total MAINTENANCE	840.00	13,000.00	0.00	13,000.00	12,160.00	6.46%
DEBT SERVICE						
Debt - Interest Line of Credit	441.66	0.00	0.00	0.00	(441.66)	0.00%
Total DEBT SERVICE	441.66	0.00	0.00	0.00	(441.66)	0.00%
RENEWAL & REPLACEMENT						
Renewal & Replacement	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00%
Total RENEWAL & REPLACEMENT	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00%
OTHER						
Due To Water Fund	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
Debt - Principle Line of Credit	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00%
Debt-SRF Wastewater Plant	179,508.60	11,016.00	0.00	11,016.00	(168,492.60)	...29.53%
Total OTHER	179,508.60	46,016.00	0.00	46,016.00	(133,492.60)	390.10%
RESERVE FUNDS						
Unreserved Funds	0.00	7,370.00	0.00	7,370.00	7,370.00	0.00%
Total RESERVE FUNDS	0.00	7,370.00	0.00	7,370.00	7,370.00	0.00%
Total Expenses	208,969.46	211,250.00	0.00	211,250.00	2,280.54	98.92%
Net Income	(157,154.93)	0.00	0.00	0.00	(157,154.93)	0.00%

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 12/1/2018 Through 12/31/2018

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/6/2018	1040205-2	POSTMASTER	183.50	POSTAGE	No
12/10/2018	1050-10000...	ABILA	303.00	ABILA FUND ACCOUNTING DECEMBER 2018	No
12/5/2018	14628	Deborah Cleveland	200.00	OFFICE CLEANING DECEMBER 2018	No
12/7/2018	14629	Artistic Frames and Graphics	776.00	DECALS AND LAMINATING OLD DOCUMENTS	No
12/10/2018	14630	MICHAEL GRIMALDO	25.51	DEPOSIT REFUND 7533 VALENCIA ROAD	No
12/10/2018	14631	ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	14.83	AF DIFFUSER	No
12/10/2018		ADVANCE PROFESSIONAL DRIVEN BY CARQUEST	8.01	BRASS	No
12/10/2018	14632	Bagwell Lumber	110.50	WOOD FOR PICNIC TABLE	No
12/10/2018	14633	Bill Lawens	100.00	DECEMBER 2018 MEETING	No
12/10/2018	14634	William Nielander	1,000.00	DECEMBER 2018 RETAINER	No
12/10/2018	14635	Brian Acker	100.00	DECEMBER 2018 MEETING	No
12/10/2018	14636	CENTRAL FLORIDA LAWNSCAPE LLC	1,470.00	PALM TREE TRIMMING	No
12/10/2018	14637	Clifton Larson Allen LLP	800.00	NOVEMBER 2018 ACCOUNTING	No
12/10/2018	14638	CWS FABRICATION & HYDRAULICS INC	314.32	HOSE AND FITTINGS	No
12/10/2018	14639	Data Flow Systems Inc.	2,775.42	DATA FLOW REPAIR	No
12/10/2018	14640	Fields Equipment Company, Inc.	288.26	ASY HUB AND SPINDLE	No
12/10/2018		Fields Equipment Company, Inc.	867.33	FRONT WING	No
12/10/2018		Fields Equipment Company, Inc.	85.52	LATECH	No
12/10/2018		Fields Equipment Company, Inc.	231.76	SEAL AND HOSE	No
12/10/2018	14641	GAI CONSULTANTS	1,094.39	ASSESSMENT METHODOLOGY REVIEW	No
12/10/2018	14642	Gary Behrendt	100.00	DECEMBER 2018 MEETING	No
12/10/2018	14643	Guardian Community Resource Mgmt, Inc	7,000.00	NOVEMBER & DECEMBER 2018 GRANT MGMT	No
12/10/2018	14644	HAWKINS INC	523.00	LIQUID BLEACH	No
12/10/2018	14645	HOWERTON SERVICES LLC	75.00	GRASS REPAIR 8108 HAMPSHIRE	No
12/10/2018	14646	JOE TROIA	200.00	MONITOR STEP SYSTEM NOVEMBER 2018	No
12/10/2018	14647	Laye's Tire Service	82.14	TIRE PRESSURE SENSOR	No
12/10/2018		Laye's Tire Service	569.20	TIRES FOR JR'S TRUCK	No
12/10/2018		Laye's Tire Service	583.36	TIRES FOR PARKS TRUCK	No
12/10/2018	14648	Leon A Van Jr.	100.00	DECEMBER 2018 MEETING	No
	14649		0.00		Yes
12/10/2018	14650	Napa Auto Parts	87.21	ADAPTER, COUPLER	No
12/10/2018		Napa Auto Parts	145.63	BATTERY	No
12/10/2018		Napa Auto Parts	16.90	BATTERY CABLE LUG	No
12/10/2018		Napa Auto Parts	40.66	BEARING KIT	No
12/10/2018		Napa Auto Parts	15.09	BLOWGUN, ADAPTOR, BRAKELINE	No
12/10/2018		Napa Auto Parts	112.15	BRAKE PADS	No

Spring Lake Improvement District
Check/Voucher Register - SLID-Check Register
101100 - Cash Operating
From 12/1/2018 Through 12/31/2018

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/10/2018		Napa Auto Parts	414.86	CARB CLEANER, OIL, INJECTOR	No
12/10/2018		Napa Auto Parts	12.74	ELEMENT	No
12/10/2018		Napa Auto Parts	14.84	FUEL FILTERS	No
12/10/2018		Napa Auto Parts	222.84	INJECTOR	No
12/10/2018		Napa Auto Parts	342.69	MOTOR TUNE UP, TRACTOR FLUID, BLASTER,	No
12/10/2018		Napa Auto Parts	17.98	NITRILE DISPO GLOVES	No
12/10/2018		Napa Auto Parts	14.12	PTEX HI TEMP RTV 3 OZ	No
12/10/2018		Napa Auto Parts	14.02	PUR PWR FOR PUMP STATION	No
12/10/2018		Napa Auto Parts	14.02	PUR PWR FOR SHOP	No
12/10/2018		Napa Auto Parts	4.42	SPARK PLUG	No
12/10/2018		Napa Auto Parts	45.81	TRACTOR FLUID	No
12/10/2018		Napa Auto Parts	10.33	TRAILER PLUG	No
12/10/2018		Napa Auto Parts	196.59	WIPER BLADES, 76 PC MECH TOOL SET	No
12/10/2018		Napa Auto Parts	20.10	WRENCH	No
12/10/2018	14651	OFFICE DEPOT BUSINESS CREDIT	130.34	MISC OFFICE SUPPLIES	No
12/10/2018	14652	PETTY CASH	134.68	REIMBURSE MISC SUPPLIES	No
12/10/2018	14653	Preferred Governmental Insurance Trust	2,218.58	WORKERS COMP INSURANCE	No
12/10/2018	14654	Pugh Utilities Services, Inc	1,640.00	WASTEWATER OPERATIONS AND SLUDGE HAUL	No
12/10/2018	14655	Ring Power Corporation	482.28	MOWTRIM REPAIR	No
12/10/2018	14656	Robbins Nursery	192.00	RIVER ROCK	No
12/10/2018	14657	Short Environmental Laboratories, Inc.	125.00	WASTEWATER SAMPLES	No
12/10/2018	14658	Somers Irrigation	100.38	COUPLINGS	No
12/10/2018	14659	Sunshine State One Call of Florida Inc.	21.45	NOVEMBER 2018 LOCATE TICKETS	No
12/10/2018	14660	Taylor Oil	193.66	800 C FILL RITE METER	No
12/10/2018		Taylor Oil	3,250.73	GAS AND DIESEL FUEL	No
12/10/2018	14661	Tim Mckenna	100.00	DECEMBER 2018 MEETING	No
12/10/2018	14662	Tractor Supply Credit Plan	47.98	ROUNDUP, SPRAYER	No
12/10/2018		Tractor Supply Credit Plan	26.25	THREADED ROD CATERPILLAR YELLOW SP	No
12/10/2018	14663	Triangle Hardware	25.96	BLACK SPRAY PAINT, GRAY SPRAY PAINT	No
12/10/2018		Triangle Hardware	60.72	BRASS HOSE BARB	No
12/10/2018		Triangle Hardware	114.81	GALV PIPE AND FITTINGS	No
12/10/2018		Triangle Hardware	59.70	NUTS AND BOLTS	No
12/10/2018		Triangle Hardware	1.20	OUTLET BOX	No
12/10/2018		Triangle Hardware	18.05	RECEPTACLE	No
12/10/2018		Triangle Hardware	2.60	SS BOLTS AND WASHERS	No
12/10/2018		Triangle Hardware	83.74	STOP RUST, PADLOCK, OUTLET COVERS	No
12/10/2018		Triangle Hardware	4.09	TAPCON	No
12/10/2018		Triangle Hardware	9.18	VENTIAL BLIND CORD	No
12/10/2018	14664	Two Boring Kin	315.00	DIRECTIONAL BORE 300 OAK KNOLL CIRCLE	No

Spring Lake Improvement District
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Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/10/2018	14665	Unifirst Corporation	175.09	UNIFORM AND JANITORIAL SERVICE	No
12/10/2018		Unifirst Corporation	174.29	UNIFORM AND JANITORIAL SERVICES	No
12/10/2018	14666	Waste Connections of Florida	235.00	DECEMBER 2018 SERVICE AT SHOP	No
12/10/2018		Waste Connections of Florida	255.99	NOVEMBER AND DECEMBER SERVICE AT CCENTER	No
12/10/2018	14667	Xerox Corporation	154.38	NOVEMBER 2018 SERVICE	No
12/1/2018	19397382	Caterpillar Financial Services Corporation	2,297.58	DECEMBER 2018 BACKHOE	No
12/4/2018	302906191	Employers Association of Florida, Inc.	64.09	LABOR POSTERS	No
12/17/2018	48864	Florida Rural Water Association	410.00	FRWA ANNUAL MEMBERSHIP DUES	No
12/10/2018	500601531148	United Health Care Insurance Company	7,716.35	HEALTH INSURANCE JANUARY 2019	No
12/7/2018	5024237	Amazon.Com	289.86	UBIQUITI UNIFI SWITCH SHOP COMPUTERS	No
12/10/2018	620364	Aflac	938.90	EMPLOYEE SUPPLEMENTAL INSURANCE	No
12/24/2018	CL31124360...	Century Link	71.87	DECEMBER 2018 C CENTER	No
12/24/2018	CL31145122...	Century Link	278.03	DECEMBER 2018 MAINT SHOP	No
12/24/2018	CL31170007...	Century Link	280.04	DECEMBER 2018 DISTRICT OFFICE	No
12/6/2018	CSBDEC62018	CENTER STATE BANK	2,126.48	10 YEAR CAP LOAN	No
12/25/2018	CSBPSEGEN...	CENTER STATE BANK	3,666.91	DECEMBER 2018 PS GENERATOR 5 YR LOAN	No
12/18/2018	DE06393280...	Duke Energy	14.18	NOVEMBER 2018 LAKEVIEW DRIVE	No
12/26/2018	DE15329913...	Duke Energy	294.30	DECEMBER 2018 MAINT SHOP	No
12/10/2018	DE21599614...	Duke Energy	296.63	DECEMBER 2018 SEWER PLANT	No
12/27/2018	DE26379375...	Duke Energy	20.17	DECEMBER 2018 OAK LEAFE LIFT STATION	No
12/18/2018	DE30895512...	Duke Energy	13.04	NOVEMBER 2018 MONTE REAL BLVD	No
12/18/2018	DE39774503...	Duke Energy	18.84	NOVEMBER 2018 SPRING LAKE PUMP SIGN	No
12/18/2018	DE55044046...	Duke Energy	11.97	NOVEMBER 2018 US HWY 98 ENTRANCE SIGN	No
12/18/2018	DE60412074...	Duke Energy	13.74	NOVEMBER 2018 LAKEVIEW DRIVE	No
12/18/2018	DE67991560...	Duke Energy	207.42	NOVEMBER 2018 DISTRICT OFFICE	No
12/18/2018	DE73469830...	Duke Energy	13.15	NOVEMBER 2018 FLORAL DRIVE	No
12/3/2018	DE74031656...	Duke Energy	7,632.50	NOVEMBER 2018 STREET LIGHTS	No
12/18/2018	DE74390240...	Duke Energy	11.97	NOVEMBER 2018 CANDLER TERRACE	No
12/18/2018	DE74393121...	Duke Energy	154.02	NOVEMBER 2018 PUMP STATION	No
12/3/2018	DE74398881...	Duke Energy	7.66	NOVEMBER 2018 LAKEVIEW DRIVE	No
12/18/2018	DE74439204...	Duke Energy	53.64	NOVEMBER 2018 OLD SHOP	No
12/26/2018	DE74440644...	Duke Energy	979.74	DECEMBER 2018 WATER PLANT	No
12/18/2018	DE74607696...	Duke Energy	11.97	NOVEMBER 2018 TENNIS COURTS	No
12/18/2018	DE74612016...	Duke Energy	82.41	NOVEMBER 2018 COMMUNITY CENTER	No
12/18/2018	DE87107875...	Duke Energy	29.14	NOVEMBER 2018 MAIN LIFT STATION	No
12/3/2018	EFTPS12072...	EFTPS (PAYROLL TAXES)	3,279.05	PAYROLL TAXES W/E 12-07-2018	No
12/10/2018	EFTPS12152...	EFTPS (PAYROLL TAXES)	3,251.73	PAYROLL TAXES W/E 12-15-2018	No
12/18/2018	EFTPS12212...	EFTPS (PAYROLL TAXES)	3,948.97	PAYROLL TAXES W/E 12-21-2018	No
12/3/2018	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 12-07-2018	No

Spring Lake Improvement District
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 From 12/1/2018 Through 12/31/2018

Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/10/2018	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 12-15-2018	No
12/18/2018	EXPERTPAY1...	Expert Pay	67.96	CHILD SUPPORT W/E 12-21-2018	No
12/13/2018	SIMPLIFILE1...	Simplifile E Recording	12.00	RELEASE OF LIEN LORETTA COWELL	No
12/3/2018	v8980	Catherine D. Angell	900.25	Employee: 01; Pay Date: 12/4/2018	No
12/3/2018	v8981	Cynthia D. Bacon	523.34	Employee: 28; Pay Date: 12/4/2018	No
12/3/2018	v8982	Wellington E. Clarke	608.85	Employee: 02; Pay Date: 12/4/2018	No
12/3/2018	v8983	Joseph T. DeCerbo	1,584.81	Employee: 03; Pay Date: 12/4/2018	No
12/3/2018	v8984	Robert E. Hill	550.38	Employee: 24; Pay Date: 12/4/2018	No
12/3/2018	v8985	John Laiosa	550.24	Employee: 10; Pay Date: 12/4/2018	No
12/3/2018	v8986	Kyle T. Murray	470.06	Employee: 29; Pay Date: 12/4/2018	No
12/3/2018	v8987	Randolph Nelson	923.22	Employee: 12; Pay Date: 12/4/2018	No
12/3/2018	v8988	Brian L. Patrick	580.99	Employee: 13; Pay Date: 12/4/2018	No
12/3/2018	v8989	Anthony L. Plyley	520.97	Employee: 26; Pay Date: 12/4/2018	No
12/3/2018	v8990	Jarrett Prescott	471.22	Employee: 32; Pay Date: 12/4/2018	No
12/3/2018	v8991	Torrey C. Riley	456.96	Employee: 31; Pay Date: 12/4/2018	No
12/3/2018	v8992	Clay R. Shrum Sr.	1,023.45	Employee: 15; Pay Date: 12/4/2018	No
12/3/2018	v8993	Matthew C. Thompson	595.85	Employee: 23; Pay Date: 12/4/2018	No
12/10/2018	V8994	Catherine D. Angell	900.25	Employee: 01; Pay Date: 12/11/2018	No
12/10/2018	V8995	Cynthia D. Bacon	523.34	Employee: 28; Pay Date: 12/11/2018	No
12/10/2018	V8996	Wellington E. Clarke	608.84	Employee: 02; Pay Date: 12/11/2018	No
12/10/2018	V8997	Joseph T. DeCerbo	1,584.81	Employee: 03; Pay Date: 12/11/2018	No
12/10/2018	V8998	Robert E. Hill	550.39	Employee: 24; Pay Date: 12/11/2018	No
12/10/2018	V8999	John Laiosa	550.24	Employee: 10; Pay Date: 12/11/2018	No
12/10/2018	V9000	Kyle T. Murray	470.06	Employee: 29; Pay Date: 12/11/2018	No
12/10/2018	V9001	Randolph Nelson	923.22	Employee: 12; Pay Date: 12/11/2018	No
12/10/2018	V9002	Brian L. Patrick	500.65	Employee: 13; Pay Date: 12/11/2018	No
12/10/2018	V9003	Anthony L. Plyley	520.96	Employee: 26; Pay Date: 12/11/2018	No
12/10/2018	V9004	Jarrett Prescott	471.22	Employee: 32; Pay Date: 12/11/2018	No
12/10/2018	V9005	Torrey C. Riley	456.96	Employee: 31; Pay Date: 12/11/2018	No
12/10/2018	V9006	Clay R. Shrum Sr.	1,023.45	Employee: 15; Pay Date: 12/11/2018	No
12/10/2018	V9007	Matthew C. Thompson	595.86	Employee: 23; Pay Date: 12/11/2018	No
12/17/2018	v9008	Catherine D. Angell	1,177.30	Employee: 01; Pay Date: 12/18/2018	No
12/17/2018	v9009	Cynthia D. Bacon	800.39	Employee: 28; Pay Date: 12/18/2018	No
12/17/2018	v9010	Wellington E. Clarke	885.89	Employee: 02; Pay Date: 12/18/2018	No
12/17/2018	v9011	Joseph T. DeCerbo	1,861.86	Employee: 03; Pay Date: 12/18/2018	No
12/17/2018	v9012	Robert E. Hill	827.44	Employee: 24; Pay Date: 12/18/2018	No
12/17/2018	v9013	John Laiosa	827.29	Employee: 10; Pay Date: 12/18/2018	No
12/17/2018	v9014	Kyle T. Murray	747.11	Employee: 29; Pay Date: 12/18/2018	No
12/17/2018	v9015	Randolph Nelson	1,280.62	Employee: 12; Pay Date: 12/18/2018	No

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Check Date	Check Number	Payee	Check Amount	Transaction Description	Spoiled
12/17/2018	v9016	Brian L. Patrick	777.69	Employee: 13; Pay Date: 12/18/2018	No
12/17/2018	v9017	Anthony L. Plyley	798.01	Employee: 26; Pay Date: 12/18/2018	No
12/17/2018	v9018	Jarrett Prescott	748.27	Employee: 32; Pay Date: 12/18/2018	No
12/17/2018	v9019	Torrey C. Riley	734.01	Employee: 31; Pay Date: 12/18/2018	No
12/17/2018	v9020	Clay R. Shrum Sr.	1,300.49	Employee: 15; Pay Date: 12/18/2018	No
12/17/2018	v9021	Matthew C. Thompson	953.26	Employee: 23; Pay Date: 12/18/2018	No
12/21/2018	v9022	Catherine D. Angell	900.25	Employee: 01; Pay Date: 12/25/2018	No
12/21/2018	v9023	Cynthia D. Bacon	523.34	Employee: 28; Pay Date: 12/25/2018	No
12/21/2018	v9024	Wellington E. Clarke	608.85	Employee: 02; Pay Date: 12/25/2018	No
12/21/2018	v9025	Joseph T. DeCerbo	1,584.81	Employee: 03; Pay Date: 12/25/2018	No
12/21/2018	v9026	Robert E. Hill	550.38	Employee: 24; Pay Date: 12/25/2018	No
12/21/2018	v9027	John Laiosa	550.24	Employee: 10; Pay Date: 12/25/2018	No
12/21/2018	v9028	Kyle T. Murray	470.06	Employee: 29; Pay Date: 12/25/2018	No
12/21/2018	v9029	Randolph Nelson	923.22	Employee: 12; Pay Date: 12/25/2018	No
12/21/2018	v9030	Brian L. Patrick	500.64	Employee: 13; Pay Date: 12/25/2018	No
12/21/2018	v9031	Anthony L. Plyley	520.97	Employee: 26; Pay Date: 12/25/2018	No
12/21/2018	v9032	Jarrett Prescott	471.22	Employee: 32; Pay Date: 12/25/2018	No
12/21/2018	v9033	Torrey C. Riley	456.96	Employee: 31; Pay Date: 12/25/2018	No
12/21/2018	v9034	Clay R. Shrum Sr.	1,023.45	Employee: 15; Pay Date: 12/25/2018	No
12/21/2018	v9035	Matthew C. Thompson	595.85	Employee: 23; Pay Date: 12/25/2018	No
12/1/2018	VERIZONDE...	Verizon Wireless	204.53	DECEMBER 2018 ON CALL PHONE	No
Report Total			113,844.65		

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CD2018-91	12/3/2018	101100	Cash Operating	Drainage		444.56	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Parks		212.74	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Mosquito		11.38	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		General Government		305.02	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Water		680.66	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Lot Mowing		176.18	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Wastewater		102.60	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Drainage		278.82	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Parks		122.85	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Mosquito		6.46	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		General Government		246.76	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Water		528.56	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Lot Mowing		96.02	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Wastewater		66.44	PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	101100		Water		67.96	CHILD SUPPORT W/E 12-07-2018
		Total 101100	Cash Operating		0.00	3,347.01	
CD2018-91	12/3/2018	217100	FICA Liability	Drainage	444.56		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217100		Parks	212.74		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217100		Mosquito	11.38		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217100		General Government	305.02		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217100		Water	680.66		PAYROLL TAXES W/E 12-07-2018

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CD2018-91	12/3/2018	217100		Lot Mowing	176.18		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217100		Wastewater	102.60		PAYROLL TAXES W/E 12-07-2018
		Total 217100	FICA Liability		1,933.14	0.00	
CD2018-91	12/3/2018	217200	Federal Tax Liability	Drainage	278.82		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217200		Parks	122.85		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217200		Mosquito	6.46		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217200		General Government	246.76		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217200		Water	528.56		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217200		Lot Mowing	96.02		PAYROLL TAXES W/E 12-07-2018
CD2018-91	12/3/2018	217200		Wastewater	66.44		PAYROLL TAXES W/E 12-07-2018
		Total 217200	Federal Tax Liability		1,345.91	0.00	
CD2018-91	12/3/2018	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 12-07-2018
		Total 229300	Child Support Payable		67.96	0.00	
CD2018-91	12/6/2018	517715	Debt Principal-CSB 10 YR Loan	General Government	1,048.20		10 YEAR CAP LOAN
		Total 517715	Debt Principal-CSB 10 YR Loan		1,048.20	0.00	
CD2018-91	12/6/2018	517725	Debt Interest - CSB 10 Yr Loan	General Government	1,078.28		10 YEAR CAP LOAN
		Total 517725	Debt Interest - CSB 10 Yr Loan		1,078.28	0.00	
CD2018-91	12/6/2018	101100	Cash Operating	General Government		1,048.20	10 YEAR CAP LOAN
CD2018-91	12/6/2018	101100				1,078.28	10 YEAR CAP LOAN

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CD2018-91	12/18/2018	101100		Parks		14.18	NOVEMBER 2018 LAKEVIEW DRIVE
CD2018-91	12/18/2018	101100				13.04	NOVEMBER 2018 MONTE REAL BLVD
CD2018-91	12/18/2018	101100				18.84	NOVEMBER 2018 SPRING LAKE PUMP SIGN
CD2018-91	12/18/2018	101100				11.97	NOVEMBER 2018 US HWY 98 ENTRANCE SIGN
CD2018-91	12/18/2018	101100				13.74	NOVEMBER 2018 LAKEVIEW DRIVE
CD2018-91	12/18/2018	101100		General Government		62.23	NOVEMBER 2018 DISTRICT OFFICE
CD2018-91	12/18/2018	101100		Water		62.23	NOVEMBER 2018 DISTRICT OFFICE
CD2018-91	12/18/2018	101100		Lot Mowing		41.48	NOVEMBER 2018 DISTRICT OFFICE
CD2018-91	12/18/2018	101100		Parks		20.74	NOVEMBER 2018 DISTRICT OFFICE
CD2018-91	12/18/2018	101100		Wastewater		20.74	NOVEMBER 2018 DISTRICT OFFICE
CD2018-91	12/18/2018	101100		Parks		13.15	NOVEMBER 2018 FLORAL DRIVE
CD2018-91	12/18/2018	101100				11.97	NOVEMBER 2018 CANDLER TERRACE
CD2018-91	12/18/2018	101100		Drainage		154.02	NOVEMBER 2018 PUMP STATION
CD2018-91	12/18/2018	101100		General Government		16.10	NOVEMBER 2018 OLD SHOP
CD2018-91	12/18/2018	101100		Water		16.09	NOVEMBER 2018 OLD SHOP
CD2018-91	12/18/2018	101100		Lot Mowing		10.73	NOVEMBER 2018 OLD SHOP
CD2018-91	12/18/2018	101100		Parks		5.36	NOVEMBER 2018 OLD SHOP
CD2018-91	12/18/2018	101100		Wastewater		5.36	NOVEMBER 2018 OLD SHOP
CD2018-91	12/18/2018	101100				29.14	NOVEMBER 2018 MAIN LIFT STATION
CD2018-91	12/18/2018	101100		Parks		11.97	NOVEMBER 2018 TENNIS COURTS
CD2018-91	12/18/2018	101100				82.41	NOVEMBER 2018 COMMUNITY CENTER
		Total 101100	Cash Operating		0.00	2,761.97	
CD2018-91	12/18/2018	513430	Electric - Offices	General Government	16.10		NOVEMBER 2018 OLD SHOP
CD2018-91	12/18/2018	513430		Water	16.09		NOVEMBER 2018 OLD SHOP

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CD2018-91	12/18/2018	513430		Lot Mowing	10.73		NOVEMBER 2018 OLD SHOP
CD2018-91	12/18/2018	513430		Parks	5.36		NOVEMBER 2018 OLD SHOP
CD2018-91	12/18/2018	513430		Wastewater	5.36		NOVEMBER 2018 OLD SHOP
CD2018-91	12/18/2018	513430		General Government	62.23		NOVEMBER 2018 DISTRICT OFFICE
CD2018-91	12/18/2018	513430		Water	62.23		NOVEMBER 2018 DISTRICT OFFICE
CD2018-91	12/18/2018	513430		Lot Mowing	41.48		NOVEMBER 2018 DISTRICT OFFICE
CD2018-91	12/18/2018	513430		Parks	20.74		NOVEMBER 2018 DISTRICT OFFICE
CD2018-91	12/18/2018	513430		Wastewater	20.74		NOVEMBER 2018 DISTRICT OFFICE
		Total 513430	Electric - Offices		261.06	0.00	
CD2018-91	12/18/2018	535430	Electric - Wastewater Plant	Wastewater	29.14		NOVEMBER 2018 MAIN LIFT STATION
		Total 535430	Electric - Wastewater Plant		29.14	0.00	
CD2018-91	12/18/2018	538430	Electric - Pump Station	Drainage	154.02		NOVEMBER 2018 PUMP STATION
		Total 538430	Electric - Pump Station		154.02	0.00	
CD2018-91	12/18/2018	572430	Electric - Parks & Median Signs	Parks	11.97		NOVEMBER 2018 CANDLER TERRACE
CD2018-91	12/18/2018	572430			13.15		NOVEMBER 2018 FLORAL DRIVE
CD2018-91	12/18/2018	572430			11.97		NOVEMBER 2018 TENNIS COURTS
CD2018-91	12/18/2018	572430			14.18		NOVEMBER 2018 LAKEVIEW DRIVE
CD2018-91	12/18/2018	572430			18.84		NOVEMBER 2018 SPRING LAKE PUMP SIGN
CD2018-91	12/18/2018	572430			13.04		NOVEMBER 2018 MONTE REAL BLVD
CD2018-91	12/18/2018	572430			13.74		NOVEMBER 2018 LAKEVIEW DRIVE
CD2018-91	12/18/2018	572430			11.97		NOVEMBER 2018 US HWY 98 ENTRANCE SIGN

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CD2018-91	12/18/2018	572430			82.41		NOVEMBER 2018 COMMUNITY CENTER
		Total 572430	Electric - Parks & Median Signs		191.27	0.00	
Total CD2018-91					6,108.98	6,108.98	
CD2018-92	12/4/2018	513510	Office Supplies	General Government	19.23		LABOR POSTERS
CD2018-92	12/4/2018	513510		Water	19.23		LABOR POSTERS
CD2018-92	12/4/2018	513510		Lot Mowing	12.82		LABOR POSTERS
CD2018-92	12/4/2018	513510		Parks	6.41		LABOR POSTERS
CD2018-92	12/4/2018	513510		Wastewater	6.40		LABOR POSTERS
		Total 513510	Office Supplies		64.09	0.00	
CD2018-92	12/4/2018	101100	Cash Operating	General Government		19.23	LABOR POSTERS
CD2018-92	12/4/2018	101100		Water		19.23	LABOR POSTERS
CD2018-92	12/4/2018	101100		Lot Mowing		12.82	LABOR POSTERS
CD2018-92	12/4/2018	101100		Parks		6.41	LABOR POSTERS
CD2018-92	12/4/2018	101100		Wastewater		6.40	LABOR POSTERS
CD2018-92	12/6/2018	101100		General Government		55.05	POSTAGE
CD2018-92	12/6/2018	101100		Water		55.05	POSTAGE
CD2018-92	12/6/2018	101100		Lot Mowing		36.70	POSTAGE
CD2018-92	12/6/2018	101100		Parks		18.35	POSTAGE
CD2018-92	12/6/2018	101100		Wastewater		18.35	POSTAGE
		Total 101100	Cash Operating		0.00	247.59	
CD2018-92	12/6/2018	513520	Postage	General Government	55.05		POSTAGE
CD2018-92	12/6/2018	513520		Water	55.05		POSTAGE
CD2018-92	12/6/2018	513520		Lot Mowing	36.70		POSTAGE
CD2018-92	12/6/2018	513520		Parks	18.35		POSTAGE
CD2018-92	12/6/2018	513520		Wastewater	18.35		POSTAGE
		Total 513520	Postage		183.50	0.00	
CD2018-92	12/7/2018	538526	Shop Tools and Supplies	Drainage	86.96		UBIQUITI UNIFI SWITCH SHOP COMPUTERS

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CD2018-92	12/7/2018	538526		Water	86.96		UBIQUITI UNIFI SWITCH SHOP COMPUTERS
CD2018-92	12/7/2018	538526		Lot Mowing	57.97		UBIQUITI UNIFI SWITCH SHOP COMPUTERS
CD2018-92	12/7/2018	538526		Parks	28.99		UBIQUITI UNIFI SWITCH SHOP COMPUTERS
CD2018-92	12/7/2018	538526		Mosquito	14.49		UBIQUITI UNIFI SWITCH SHOP COMPUTERS
CD2018-92	12/7/2018	538526		Wastewater	14.49		UBIQUITI UNIFI SWITCH SHOP COMPUTERS
		Total 538526	Shop Tools and Supplies		289.86	0.00	
CD2018-92	12/7/2018	101100	Cash Operating	Drainage		86.96	UBIQUITI UNIFI SWITCH SHOP COMPUTERS
CD2018-92	12/7/2018	101100		Water		86.96	UBIQUITI UNIFI SWITCH SHOP COMPUTERS
CD2018-92	12/7/2018	101100		Lot Mowing		57.97	UBIQUITI UNIFI SWITCH SHOP COMPUTERS
CD2018-92	12/7/2018	101100		Parks		28.99	UBIQUITI UNIFI SWITCH SHOP COMPUTERS
CD2018-92	12/7/2018	101100		Mosquito		14.49	UBIQUITI UNIFI SWITCH SHOP COMPUTERS
CD2018-92	12/7/2018	101100		Wastewater		14.49	UBIQUITI UNIFI SWITCH SHOP COMPUTERS
CD2018-92	12/10/2018	101100		Drainage		269.96	EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	101100		Parks		84.26	EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	101100		Mosquito		9.16	EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	101100		General Government		53.51	EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	101100		Water		394.59	EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	101100		Lot Mowing		109.78	EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	101100		Wastewater		17.64	EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	101100		Drainage		444.56	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Parks		212.74	PAYROLL TAXES W/E 12-15-2018

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CD2018-92	12/10/2018	101100		Mosquito		11.38	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		General Government		305.02	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Water		665.34	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Lot Mowing		176.18	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Wastewater		102.60	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Drainage		277.63	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Parks		122.67	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Mosquito		6.46	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		General Government		246.76	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Water		519.44	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Lot Mowing		94.58	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Wastewater		66.37	PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	101100		Water		67.96	CHILD SUPPORT W/E 12-15-2018
CD2018-92	12/10/2018	101100		Wastewater		296.63	DECEMBER 2018 SEWER PLANT
		Total 101100	Cash Operating		0.00	4,845.08	
CD2018-92	12/10/2018	217100	FICA Liability	Drainage	444.56		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217100		Parks	212.74		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217100		Mosquito	11.38		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217100		General Government	305.02		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217100		Water	665.34		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217100		Lot Mowing	176.18		PAYROLL TAXES W/E 12-15-2018

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CD2018-92	12/10/2018	217100		Wastewater	102.60		PAYROLL TAXES W/E 12-15-2018
		Total 217100	FICA Liability		1,917.82	0.00	
CD2018-92	12/10/2018	217200	Federal Tax Liability	Drainage	277.63		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217200		Parks	122.67		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217200		Mosquito	6.46		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217200		General Government	246.76		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217200		Water	519.44		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217200		Lot Mowing	94.58		PAYROLL TAXES W/E 12-15-2018
CD2018-92	12/10/2018	217200		Wastewater	66.37		PAYROLL TAXES W/E 12-15-2018
		Total 217200	Federal Tax Liability		1,333.91	0.00	
CD2018-92	12/10/2018	229100	Due to AFLAC	Drainage	269.96		EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	229100		Parks	84.26		EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	229100		Mosquito	9.16		EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	229100		General Government	53.51		EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	229100		Water	394.59		EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	229100		Lot Mowing	109.78		EMPLOYEE SUPPLEMENTAL INSURANCE
CD2018-92	12/10/2018	229100		Wastewater	17.64		EMPLOYEE SUPPLEMENTAL INSURANCE
		Total 229100	Due to AFLAC		938.90	0.00	
CD2018-92	12/10/2018	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 12-15-2018
		Total 229300	Child Support Payable		67.96	0.00	

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CD2018-92	12/10/2018	535430	Electric - Wastewater Plant	Wastewater	296.63		DECEMBER 2018 SEWER PLANT
		Total 535430	Electric - Wastewater Plant		296.63	0.00	
CD2018-92	12/26/2018	533430	Electric - Water Plant	Water	979.74		DECEMBER 2018 WATER PLANT
		Total 533430	Electric - Water Plant		979.74	0.00	
CD2018-92	12/26/2018	513430	Electric - Offices	General Government	88.29		DECEMBER 2018 MAINT SHOP
CD2018-92	12/26/2018	513430		Water	88.29		DECEMBER 2018 MAINT SHOP
CD2018-92	12/26/2018	513430		Lot Mowing	58.86		DECEMBER 2018 MAINT SHOP
CD2018-92	12/26/2018	513430		Parks	29.43		DECEMBER 2018 MAINT SHOP
CD2018-92	12/26/2018	513430		Wastewater	29.43		DECEMBER 2018 MAINT SHOP
		Total 513430	Electric - Offices		294.30	0.00	
CD2018-92	12/26/2018	101100	Cash Operating	Water		979.74	DECEMBER 2018 WATER PLANT
CD2018-92	12/26/2018	101100		General Government		88.29	DECEMBER 2018 MAINT SHOP
CD2018-92	12/26/2018	101100		Water		88.29	DECEMBER 2018 MAINT SHOP
CD2018-92	12/26/2018	101100		Lot Mowing		58.86	DECEMBER 2018 MAINT SHOP
CD2018-92	12/26/2018	101100		Parks		29.43	DECEMBER 2018 MAINT SHOP
CD2018-92	12/26/2018	101100		Wastewater		29.43	DECEMBER 2018 MAINT SHOP
CD2018-92	12/27/2018	101100				20.17	DECEMBER 2018 OAK LEAFE LIFT STATION
		Total 101100	Cash Operating		0.00	1,294.21	
CD2018-92	12/27/2018	535430	Electric - Wastewater Plant	Wastewater	20.17		DECEMBER 2018 OAK LEAFE LIFT STATION

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		Total 535430	Electric - Wastewater Plant		20.17	0.00	
Total CD2018-92					6,386.88	6,386.88	
CD2018-94	12/10/2018	513230	Health Insurance	Water	2,633.59		HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	513230		Drainage	1,811.03		HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	513230		General Government	1,093.41		HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	513230		Parks	885.07		HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	513230		Lot Mowing	757.75		HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	513230		Wastewater	432.89		HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	513230		Mosquito	102.61		HEALTH INSURANCE JANUARY 2019
		Total 513230	Health Insurance		7,716.35	0.00	
CD2018-94	12/10/2018	513342	Computer Services	General Government	90.90		ABILA FUND ACCOUNTING DECEMBER 2018
CD2018-94	12/10/2018	513342		Water	90.90		ABILA FUND ACCOUNTING DECEMBER 2018
CD2018-94	12/10/2018	513342		Lot Mowing	60.60		ABILA FUND ACCOUNTING DECEMBER 2018
CD2018-94	12/10/2018	513342		Parks	30.30		ABILA FUND ACCOUNTING DECEMBER 2018
CD2018-94	12/10/2018	513342		Wastewater	30.30		ABILA FUND ACCOUNTING DECEMBER 2018
		Total 513342	Computer Services		303.00	0.00	
CD2018-94	12/10/2018	101100	Cash Operating	Water		2,633.59	HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	101100		Drainage		1,811.03	HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	101100		General Government		1,093.41	HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	101100		Parks		885.07	HEALTH INSURANCE JANUARY 2019

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CD2018-94	12/10/2018	101100		Lot Mowing		757.75	HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	101100		Wastewater		432.89	HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	101100		Mosquito		102.61	HEALTH INSURANCE JANUARY 2019
CD2018-94	12/10/2018	101100		General Government		90.90	ABILA FUND ACCOUNTING DECEMBER 2018
CD2018-94	12/10/2018	101100		Water		90.90	ABILA FUND ACCOUNTING DECEMBER 2018
CD2018-94	12/10/2018	101100		Lot Mowing		60.60	ABILA FUND ACCOUNTING DECEMBER 2018
CD2018-94	12/10/2018	101100		Parks		30.30	ABILA FUND ACCOUNTING DECEMBER 2018
CD2018-94	12/10/2018	101100		Wastewater		30.30	ABILA FUND ACCOUNTING DECEMBER 2018
CD2018-94	12/13/2018	101100		Water		12.00	RELEASE OF LIEN LORETTA COWELL
		Total 101100	Cash Operating		0.00	8,031.35	
CD2018-94	12/13/2018	513491	Recording Fees & Charges	Water	12.00		RELEASE OF LIEN LORETTA COWELL
		Total 513491	Recording Fees & Charges		12.00	0.00	
CD2018-94	12/17/2018	513542	Memberships	Water	410.00		FRWA ANNUAL MEMBERSHIP DUES
		Total 513542	Memberships		410.00	0.00	
CD2018-94	12/17/2018	101100	Cash Operating	Water		410.00	FRWA ANNUAL MEMBERSHIP DUES
CD2018-94	12/18/2018	101100		Drainage		600.22	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Parks		301.82	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Mosquito		15.92	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		General Government		362.40	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Water		911.64	PAYROLL TAXES W/E 12-21-2018

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CD2018-94	12/18/2018	101100		Lot Mowing		256.50	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Wastewater		142.56	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Drainage		279.86	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Parks		123.25	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Mosquito		6.54	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		General Government		246.76	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Water		538.51	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Lot Mowing		94.69	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Wastewater		68.30	PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	101100		Water		67.96	CHILD SUPPORT W/E 12-21-2018
		Total 101100	Cash Operating		0.00	4,426.93	
CD2018-94	12/18/2018	217100	FICA Liability	Drainage	600.22		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217100		Parks	301.82		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217100		Mosquito	15.92		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217100		General Government	362.40		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217100		Water	911.64		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217100		Lot Mowing	256.50		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217100		Wastewater	142.56		PAYROLL TAXES W/E 12-21-2018
		Total 217100	FICA Liability		2,591.06	0.00	
CD2018-94	12/18/2018	217200	Federal Tax Liability	Drainage	279.86		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217200		Parks	123.25		PAYROLL TAXES W/E 12-21-2018

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CD2018-94	12/18/2018	217200		Mosquito	6.54		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217200		General Government	246.76		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217200		Water	538.51		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217200		Lot Mowing	94.69		PAYROLL TAXES W/E 12-21-2018
CD2018-94	12/18/2018	217200		Wastewater	68.30		PAYROLL TAXES W/E 12-21-2018
		Total 217200	Federal Tax Liability		1,357.91	0.00	
CD2018-94	12/18/2018	229300	Child Support Payable	Water	67.96		CHILD SUPPORT W/E 12-21-2018
		Total 229300	Child Support Payable		67.96	0.00	
CD2018-94	12/24/2018	513415	Telephone	General Government	83.41		DECEMBER 2018 MAINT SHOP
CD2018-94	12/24/2018	513415		Water	83.41		DECEMBER 2018 MAINT SHOP
CD2018-94	12/24/2018	513415		Lot Mowing	55.61		DECEMBER 2018 MAINT SHOP
CD2018-94	12/24/2018	513415		Parks	27.80		DECEMBER 2018 MAINT SHOP
CD2018-94	12/24/2018	513415		Wastewater	27.80		DECEMBER 2018 MAINT SHOP
CD2018-94	12/24/2018	513415		General Government	84.02		DECEMBER 2018 DISTRICT OFFICE
CD2018-94	12/24/2018	513415		Water	84.01		DECEMBER 2018 DISTRICT OFFICE
CD2018-94	12/24/2018	513415		Lot Mowing	56.01		DECEMBER 2018 DISTRICT OFFICE
CD2018-94	12/24/2018	513415		Parks	28.00		DECEMBER 2018 DISTRICT OFFICE
CD2018-94	12/24/2018	513415		Wastewater	28.00		DECEMBER 2018 DISTRICT OFFICE
CD2018-94	12/24/2018	513415		Parks	71.87		DECEMBER 2018 C CENTER
		Total 513415	Telephone		629.94	0.00	
CD2018-94	12/24/2018	101100	Cash Operating	General Government		83.41	DECEMBER 2018 MAINT SHOP

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CD2018-94	12/24/2018	101100		Water		83.41	DECEMBER 2018 MAINT SHOP
CD2018-94	12/24/2018	101100		Lot Mowing		55.61	DECEMBER 2018 MAINT SHOP
CD2018-94	12/24/2018	101100		Parks		27.80	DECEMBER 2018 MAINT SHOP
CD2018-94	12/24/2018	101100		Wastewater		27.80	DECEMBER 2018 MAINT SHOP
CD2018-94	12/24/2018	101100		Parks		71.87	DECEMBER 2018 C CENTER
CD2018-94	12/24/2018	101100		General Government		84.02	DECEMBER 2018 DISTRICT OFFICE
CD2018-94	12/24/2018	101100		Water		84.01	DECEMBER 2018 DISTRICT OFFICE
CD2018-94	12/24/2018	101100		Lot Mowing		56.01	DECEMBER 2018 DISTRICT OFFICE
CD2018-94	12/24/2018	101100		Parks		28.00	DECEMBER 2018 DISTRICT OFFICE
CD2018-94	12/24/2018	101100		Wastewater		28.00	DECEMBER 2018 DISTRICT OFFICE
CD2018-94	12/25/2018	101100		General Government		2,933.44	DECEMBER 2018 PS GENERATOR 5 YR LOAN
CD2018-94	12/25/2018	101100				733.47	DECEMBER 2018 PS GENERATOR 5 YR LOAN
		Total 101100	Cash Operating		0.00	4,296.85	
CD2018-94	12/25/2018	517731	Debt Principal - PS Gen	General Government	2,933.44		DECEMBER 2018 PS GENERATOR 5 YR LOAN
		Total 517731	Debt Principal - PS Gen		2,933.44	0.00	
CD2018-94	12/25/2018	517732	Debt Interest - PS Gen	General Government	733.47		DECEMBER 2018 PS GENERATOR 5 YR LOAN
		Total 517732	Debt Interest - PS Gen		733.47	0.00	
CD2018-94	1/1/2019	101100	Cash Operating	Water		204.53	JANUARY 2019 ON CALL PHONE
		Total 101100	Cash Operating		0.00	204.53	
CD2018-94	1/1/2019	513415	Telephone	Water	204.53		JANUARY 2019 ON CALL PHONE

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		Total 513415	Telephone		204.53	0.00	
CD2018-94	1/2/2019	541430	Electric - St Lights	Street Lights	7,669.13		DECEMBER 2018 STREET LIGHTS
		Total 541430	Electric - St Lights		7,669.13	0.00	
CD2018-94	1/2/2019	572430	Electric - Parks & Median Signs	Parks	7.67		DECEMBER 2018 LAKEVIEW DRIVE
		Total 572430	Electric - Parks & Median Signs		7.67	0.00	
CD2018-94	1/2/2019	101100	Cash Operating	Street Lights		7,669.13	DECEMBER 2018 STREET LIGHTS
CD2018-94	1/2/2019	101100		Parks		7.67	DECEMBER 2018 LAKEVIEW DRIVE
		Total 101100	Cash Operating		0.00	7,676.80	
Total CD2018-94					24,636.46	24,636.46	
Report Total					37,132.32	37,132.32	

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
CR2018-33	12/10/2018	101100	Cash Operating	General Government	20,722.81		FEMA REIMBURSEMENT HURRICANE IRMA
		Total 101100	Cash Operating		20,722.81	0.00	
CR2018-33	12/10/2018	331800	FEMA Grant - IRMA	General Government		20,722.81	FEMA REIMBURSEMENT HURRICANE IRMA
		Total 331800	FEMA Grant - IRMA		0.00	20,722.81	
CR2018-33	12/10/2018	101100	Cash Operating	Lot Mowing	21,188.35		TAX ASSESSMENTS
		Total 101100	Cash Operating		21,188.35	0.00	
CR2018-33	12/10/2018	343901	Lot Mowing Assessments	Lot Mowing		21,188.35	TAX ASSESSMENTS
		Total 343901	Lot Mowing Assessments		0.00	21,188.35	
CR2018-33	12/10/2018	513318	Tax Collection Fees	Lot Mowing	635.65		TAX ASSESSMENTS
		Total 513318	Tax Collection Fees		635.65	0.00	
CR2018-33	12/10/2018	101100	Cash Operating	Lot Mowing		635.65	TAX ASSESSMENTS
CR2018-33	12/10/2018	101100		Parks	3,764.64		TAX ASSESSMENTS
		Total 101100	Cash Operating		3,764.64	635.65	
CR2018-33	12/10/2018	347200	Parks Assessments	Parks		3,764.64	TAX ASSESSMENTS
		Total 347200	Parks Assessments		0.00	3,764.64	
CR2018-33	12/10/2018	513318	Tax Collection Fees	Parks	112.94		TAX ASSESSMENTS
		Total 513318	Tax Collection Fees		112.94	0.00	
CR2018-33	12/10/2018	101100	Cash Operating	Parks		112.94	TAX ASSESSMENTS
CR2018-33	12/10/2018	101100		Drainage	117,022.55		TAX ASSESSMENTS
CR2018-33	12/10/2018	101100		General Government	105,877.54		TAX ASSESSMENTS
CR2018-33	12/10/2018	101100		Parks	44,580.02		TAX ASSESSMENTS
CR2018-33	12/10/2018	101100		Street Lights	8,358.75		TAX ASSESSMENTS
CR2018-33	12/10/2018	101100		Mosquito	2,786.25		TAX ASSESSMENTS

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Receipts

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
		Total 101100	Cash Operating		278,625.11	112.94	
CR2018-33	12/10/2018	319100	Drainage Assessments	Drainage		117,022.55	TAX ASSESSMENTS
		Total 319100	Drainage Assessments		0.00	117,022.55	
CR2018-33	12/10/2018	325200	General Govt. Assessments	General Government		105,877.54	TAX ASSESSMENTS
		Total 325200	General Govt. Assessments		0.00	105,877.54	
CR2018-33	12/10/2018	347200	Parks Assessments	Parks		44,580.02	TAX ASSESSMENTS
		Total 347200	Parks Assessments		0.00	44,580.02	
CR2018-33	12/10/2018	343100	St Light Assessments	Street Lights		8,358.75	TAX ASSESSMENTS
		Total 343100	St Light Assessments		0.00	8,358.75	
CR2018-33	12/10/2018	343900	Mosquito Assessment	Mosquito		2,786.25	TAX ASSESSMENTS
		Total 343900	Mosquito Assessment		0.00	2,786.25	
CR2018-33	12/10/2018	513318	Tax Collection Fees	Drainage	3,510.68		TAX ASSESSMENTS
CR2018-33	12/10/2018	513318		General Government	3,176.33		TAX ASSESSMENTS
CR2018-33	12/10/2018	513318		Parks	1,337.40		TAX ASSESSMENTS
CR2018-33	12/10/2018	513318		Street Lights	250.76		TAX ASSESSMENTS
CR2018-33	12/10/2018	513318		Mosquito	83.58		TAX ASSESSMENTS
		Total 513318	Tax Collection Fees		8,358.75	0.00	
CR2018-33	12/10/2018	101100	Cash Operating	Drainage		3,510.68	TAX ASSESSMENTS
CR2018-33	12/10/2018	101100		General Government		3,176.33	TAX ASSESSMENTS
CR2018-33	12/10/2018	101100		Parks		1,337.40	TAX ASSESSMENTS
CR2018-33	12/10/2018	101100		Street Lights		250.76	TAX ASSESSMENTS
CR2018-33	12/10/2018	101100		Mosquito		83.58	TAX ASSESSMENTS

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Receipts

<u>Session ID</u>	<u>Effective Date</u>	<u>GL Code</u>	<u>GL Title</u>	<u>Department Title</u>	<u>Debit</u>	<u>Credit</u>	<u>Transaction Description</u>
		Total 101100	Cash Operating		0.00	8,358.75	
Total CR2018-33					333,408.25	333,408.25	
Report Total					333,408.25	333,408.25	

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

<u>Session ID</u>	<u>Effective Date</u>	<u>GL Code</u>	<u>GL Title</u>	<u>Department Title</u>	<u>Debit</u>	<u>Credit</u>	<u>Transaction Description</u>
JV2018-186	12/5/2018	101600	Emergency Fund	General Government	146.90		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	General Government		146.90	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101701	Capital Reserves - Drainage	Drainage	126.07		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Drainage		126.07	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101800	Renewal & Replacement	Drainage	127.37		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Drainage		127.37	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101802	Renewal & Replacement - Parks	Parks	6.10		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Parks		6.10	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101804	Renewal & Replacement - Mosquito	Mosquito	6.23		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Mosquito		6.23	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101901	Operating - General Fund Reserves	General Government	713.74		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	General Government		713.74	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101902	Operating - Parks Reserves	Parks	1.56		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Parks		1.56	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101903	Operating - St Light Reserves	Street Lights	12.38		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Street Lights		12.38	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101907	SRF-STA Debt Service	General Government	76.75		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	General Government		76.75	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101700	Capital Reserves - Water	Water	339.92		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Water		339.92	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101800	Renewal & Replacement	Water	1,366.75		FL CLASS NOVEMBER 2018

Spring Lake Improvement District
 Posted General Ledger Transactions - Journal Vouchers

Session ID	Effective Date	GL Code	GL Title	Department Title	Debit	Credit	Transaction Description
JV2018-186	12/5/2018	361100	Interest Income	Water		1,366.75	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101900	Operating Reserve	Water	98.12		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Water		98.12	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101906	Personnel Reserves	Water	0.35		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Water		0.35	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101800	Renewal & Replacement	Lot Mowing	186.69		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Lot Mowing		186.69	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101900	Operating Reserve	Lot Mowing	288.84		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Lot Mowing		288.84	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101906	Personnel Reserves	Lot Mowing	4.00		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Lot Mowing		4.00	FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	101908	Operating - Wastewater	Wastewater	23.19		FL CLASS NOVEMBER 2018
JV2018-186	12/5/2018	361100	Interest Income	Wastewater		23.19	FL CLASS NOVEMBER 2018
Total JV2018-186					3,524.96	3,524.96	
JV2018-187	12/10/2018	101200	State Board Fund A	General Government	5.24		STATE BOARD INTEREST NOVEMBER 2018
JV2018-187	12/10/2018	361100	Interest Income	General Government		5.24	STATE BOARD INTEREST NOVEMBER 2018
JV2018-187	12/10/2018	101300	State Board R & R Fund A	General Government	6.07		STATE BOARD INTEREST NOVEMBER 2018
JV2018-187	12/10/2018	361100	Interest Income	General Government		6.07	STATE BOARD INTEREST NOVEMBER 2018
JV2018-187	12/10/2018	101200	State Board Fund A	Water	24.26		STATE BOARD INTEREST NOVEMBER 2018
JV2018-187	12/10/2018	361100	Interest Income	Water		24.26	STATE BOARD INTEREST NOVEMBER 2018
JV2018-187	12/10/2018	101300	State Board R & R Fund A	Water	21.61		STATE BOARD INTEREST NOVEMBER 2018
JV2018-187	12/10/2018	361100	Interest Income	Water		21.61	STATE BOARD INTEREST NOVEMBER 2018
JV2018-187	12/10/2018	101200	State Board Fund A	Lot Mowing	3.81		STATE BOARD INTEREST NOVEMBER 2018
JV2018-187	12/10/2018	361100	Interest Income	Lot Mowing		3.81	STATE BOARD INTEREST NOVEMBER 2018

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

<u>Session ID</u>	<u>Effective Date</u>	<u>GL Code</u>	<u>GL Title</u>	<u>Department Title</u>	<u>Debit</u>	<u>Credit</u>	<u>Transaction Description</u>
Total JV2018-187					60.99	60.99	
JV2018-189	12/31/2018	101100	Cash Operating	Street Lights	5,424.80		DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	349300	St Lights on Water Bill	Street Lights		5,424.80	DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	207101	Street Lights on Water Bill	Water	5,424.80		DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	101100	Cash Operating	Water		5,424.80	DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	101100		Mosquito	2,258.17		DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	349200	Mosquito on Water Bill	Mosquito		2,258.17	DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	207102		Water	2,258.17		DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	101100	Cash Operating	Water		2,258.17	DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	101100		Wastewater	18,193.58		DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	343500	Wastewater Revenue	Wastewater		18,193.58	DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	207105	Wastewater on Water Bill	Water	18,193.58		DECEMBER 2018 ST LIGHTS, MOSQ, WWT
JV2018-189	12/31/2018	101100	Cash Operating	Water		18,193.58	DECEMBER 2018 ST LIGHTS, MOSQ, WWT
Total JV2018-189					51,753.10	51,753.10	
Report Total					55,339.05	55,339.05	

SPRING LAKE
IMPROVEMENT DISTRICT
 Non-Ad Valorem Tax Receipts
 Fiscal Year 2019-Lot Mowing

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
11/21/2018	\$10,564.28		\$316.93		\$10,247.35
11/27/2018	\$28,279.29		\$848.38		\$27,430.91
12/6/2018	\$21,188.35		\$635.65		\$20,552.70
TOTALS TO DATE	\$60,031.92	\$0.00	\$1,800.96	\$0.00	\$58,230.96

Assessments	Budget		Actual	Commissions	Postage	Net Asses
LOT MOWING	\$202,686.00	100%	\$60,031.92	\$1,800.96	\$0.00	\$58,230.96

Percent Collected	29%
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**SPRING LAKE
IMPROVEMENT DISTRICT**
Non-Ad Valorem Tax Receipts
Fiscal Year 2019-Village I Parks

DATE	GROSS	DISCOUNT	COMM	POSTAGE	NET
11/21/2018	\$1,013.35		\$30.40		\$982.95
11/27/2018	\$3,061.36		\$91.84		\$2,969.52
12/6/2018	\$3,764.64		\$112.94		\$3,651.70
TOTALS TO DATE	\$7,839.35	\$0.00	\$235.18	\$0.00	\$7,604.17

Assessments	Budget		Actual	Commissions	Postage	Net Asses
VILLAGE I PARKS	\$13,961.00	100%	\$7,839.35	\$235.18	\$0.00	\$7,604.17

Percent Collected 54%