

**MINUTES OF MEETING
SPRING LAKE IMPROVEMENT DISTRICT**

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

Present were:

Brian Acker
Gary Behrendt
Tim McKenna
Bill Lawens
Arlene Klingbiel

Chairman
Vice Chairman
Secretary
Asst. Secretary
Asst. Secretary

Also present were:

William Nielander
Joe DeCerbo
Clay Shrum
Diane Angell

District Attorney
District Manager
Assistant District Manager
Administrator

Residents & Guests

"See Sign In Sheet"

FIRST ORDER OF BUSINESS

Roll Call and Pledge

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

Joe DeCerbo acknowledged Steve Heine in the audience. Steve is with Wauchula Bank and is overseeing the transition of the Spring Lake Golf Course.

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| <p>ON MOTION by Bill Lawens, seconded by Tim McKenna with all in favor the regular meeting was adjourned to conduct the Audit Committee meeting.</p> |
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SECOND ORDER OF BUSINESS

Audit Committee

ON MOTION by Arlene Klingbiel, seconded by Gary Behrendt with all in favor to nominate Bill Lawens as the Audit Committee Chairperson.

The auditor selection process and selection criteria process were reviewed. Brian Acker stated that the purpose of an RFP is to execute a contractual agreement with a firm or individual who will be able to provide an annual external independent financial audit of the Districts accounts that meet the requirements of Section 218.39 F.S. Discussion was held on what should be included in the RFP. Staff will prepare the form using several samples as guidelines and will send to the Board. Packets will be mailed to our current auditor, all FASD vendors and the firm that does the audit for Sun N Lake Improvement District. An RFP Legal notice will be published in the local newspaper and proposals will be due in the District office by October 6th. The Audit committee will receive and review proposals at the October 8th Board Meeting. Contract negotiations with the recommended firm will continue through November and the approval of the contract will take place at the December 10, 2014 Board Meeting.

ON MOTION by Gary Behrendt, seconded by Tim McKenna with all in favor the Audit Committee meeting adjourned at 10:20 a.m. and the regular meeting was reconvened.

THIRD ORDER OF BUSINESS

Upcoming Meetings/Events/Correspondence

- A. Today @ Shop – Lunch/Learn Insurance Workshop (PRIA)
- B. September 15th – Assessments due @ Tax Collector's Office
- C. September 16th – CAS/SFWMD Wetlands Inspection (All Day)
- D. September 17th – BMAP Meeting, Okeechobee, 10:00 a.m.

Brian Acker reported that we have had two communications regarding service provided to residents by our staff.

1. Charlie Riley, golf course professional, called and wanted to pass along a compliment to the person who was spraying the canals along the area; they were looking great. Keep up the good work. It was Josh Nolen that has been spraying them.
2. Resident James Lavinge, Edgewater Terrace, had a low pressure water issue. Matt Thompson went by and made time to address the issue with customer. He was very pleased with the service and attention that Matt gave.

Brian Acker reported that an email had been sent to Spring Lake Golf Resort members from South Highlands Investment Corporation regarding their acquisition of the golf course. It noted that SLID and the golf course have come to an agreement to work together on drainage issues. The Board thanked Steve Heine for his cooperation and support.

FOURTH ORDER OF BUSINESS

Minutes

The Board received copies of the minutes from the August 13, 2014 Board meetings for review. There being no further questions.

ON MOTION by Arlene Klingbiel, seconded by Tim McKenna with all in favor the minutes from the August 13, 2014 Board Meeting were approved.

FIFTH ORDER OF BUSINESS

Financials

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

ON MOTION by Bill Lawens, seconded by Tim McKenna with all in favor the financials from August 2014 were approved.

SIXTH ORDER OF BUSINESS

Robin Riley (Agent of Record)

Robin Riley, our agent of record with Public Risk Insurance Agency introduced herself to the Board and gave an update on Health Insurance. She set up a lunch and learn session with District Staff to review the current Health Insurance policies and to answer any of their questions.

SEVENTH ORDER OF BUSINESS

FY 2015 Proposed Budget

After discussion at the August Board Meeting suggested budget changes were prepared and the Board received two budget options. Option A sets the assessment at \$291.86 per unit and does not include the capital outlay purchase for a new truck. Option B sets the assessment at \$296.00 per unit and includes the capital outlay purchase for a new truck. Staff recommendation was to go with Option A and the Board agreed. Brian Acker reviewed an article in the Highlands Today regarding the Counties Equipment and the state of the county fleet. It was recommended that staff reevaluate the manner in which vehicles are evaluated, contact the county for input, and that money be put into renewal and replacement to help fund future purchases.

EIGHTH ORDER OF BUSINESS

Treasurer's Report

Diane reported that we had not received a deposit from the tax collector this month; however, the District should be receiving another deposit for our share of year-end surplus funds.

Several resolutions were presented to the Board to amend the current FY 2014 budget and adopt the Fiscal Year 2015 budget.

Resolution 2014-10 amending the FY 2014 Budget by moving \$58,000 from Renewal and Replacement Reserves to Lot Mowing Capital outlay for the purchase of a new tractor.

ON MOTION by Gary Behrendt, seconded by Arlene Klingbiel with all in favor to accept Resolution 2014-10 Fiscal Year 2014 Budget Amendment.

Resolution 2014-11 adopting the final budgets for Fiscal Year 2015.

ON MOTION by Arlene Klingbiel, seconded by Gary Behrendt with all in favor to accept Resolution 2014-11 adopting the Budgets of the Spring Lake Improvement District for Fiscal Year 2015.

Resolution 2014-12 levying a Maintenance Assessment within Spring Lake Improvement District in the amount of \$291.86 per unit.

ON MOTION by Bill Lawens, seconded by Gary Behrendt with all in favor to accept Resolution 2014-12 levying a Maintenance Assessment for the period of October 1, 2014 through September 30, 2015.

Resolution 2014-13 levying a Lot Mowing Maintenance Assessment within Spring Lake Improvement District in the amount of \$170.00 per lot or \$200.00 per commercial acre.

ON MOTION by Gary Behrendt, seconded by Arlene Klingbiel with all in favor to accept Resolution 2014-13 levying a Lot Mowing Assessment for the period of October 1, 2014 through September 30, 2015.

Resolution 2014-14 levying a Parks and Right-of-Way Maintenance Assessment within Spring Lake Village I in the amount of \$38.98 per unit.

ON MOTION by Bill Lawens, seconded by Tim McKenna with all in favor to accept Resolution 2014-14 levying a Parks and Right-of-Way Assessment for the period of October 1, 2014 through September 30, 2015.

NINTH ORDER OF BUSINESS

Attorney

A. USDA Request for Legal Opinion

USDA requested a legal opinion from the Districts Bond Council. Bill Nielander as the District's Attorney sent them a letter with his opinion regarding the bonding authority of the District.

B. Blue Heron Pumping Station

An encroachment agreement from 1991 was found in the District records. This agreement was between Spring Lake Improvement District and Spring Lake Club. No further action is being taken at this time. A copy of this agreement will be sent to the current owner of the golf course.

TENTH ORDER OF BUSINESS

Manager

Joe and Gene will be meeting with DOT District 1 Director, Billy Hataway, in Bartow; meeting dates are being developed.

Wauchula bank has agreed to the second phase of the County projects regarding flooding issues on South Duane Palmer. They have agreed to drainage easements for lands involved with the District providing all future maintenance. The County has re-confirmed its willingness to work with us on the projects.

ON MOTION by Bill Lawens, seconded by Gary Behrendt with all in favor to authorize Board Chairman Brian Acker to sign agreement with attorneys accessing authorization.

Joe will be meeting with Senator Grimsley and Representative Pigman to gauge their interest and willingness for our District to approach the Legislative Delegation for additional funding for the pump station. It makes no sense to submit a proposal without their backing. They are confirmed to be part of the 319 groundbreaking on October 31st.

We have received notification from FDEP that they want to offer us surplus funds from both their FY 2011 and FY 2012 budgets. It will take our engineers several months to compile the information necessary to complete the project. There is no financial commitment by the Board until the formal agreement arrives. While the engineers do their work with FDEP, we will attempt to attract funding for the 40% match.

ON MOTION by Bill Lawens, seconded by Arlene Klingbiel with all in favor to pursue surplus funds from FDEP's FY 2011 and FY 2012 Budgets.

ELEVENTH ORDER OF BUSINESS

Working Groups

The working groups had nothing to report.

TWELFTH ORDER OF BUSINESS

Supervisor Requests

Tim McKenna asked Clay to report on the water line hookup. Clay reported that the crew began work on Sunday at midnight, and while there were some issues, Clay was pleased with the way the crew handled the job. Once the ground stabilizes they will be cleaning up the area. The precautionary boil water notice will be rescinded when the water samples come back clean.

Bill Lawens asked about the easements on the ponds between 17 and 18 on Panther, and Joe will be addressing that area with Mr. Heine.

THIRTEENTH ORDER OF BUSINESS

Public Comments

Resident Don Brewer reported that there still is not an informational sign on the entrance to Village VI. Clay Shrum told him to contact Sharon at the Property Association, she has the sign and it has just not been installed.

Steve Heine stated that they are in the process of selecting a new name for Michaels Restaurant at the Clubhouse. He would like to put an article in our next issue of the Breeze to get the word out to the residents that the restaurant is open to the public. He was informed that he could pay for an insert to be included in the next issue.

NEXT MEETING


- Wednesday October 8, 2014 @ 10:00 a.m.
 - Audit Committee meeting will follow the regular Board Meeting

ADJOURNMENT

ON MOTION by Gary Behrendt, seconded by Arlene Klingbiel
with all in favor the meeting adjourned at 11:50



Brian Acker, Chairman



Tim McKenna Secretary

SpringLake

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

1. Call to order and pledge Chairman Acker

2. Audit Committee (Legal Notice published 8/31) Chairman Acker
 - A. Elect Chairperson
 - B. Review F.S. 218.391
 - C. Establish timetable

3. Upcoming Meetings/Events/Correspondence Chairman Acker
 - A. Today @ shop – Lunch/Learn Insurance Workshop (PRIA)
 - B. September 15th – Assessments due @ Tax Collector's Office
 - C. September 16th – CAS/SFWMD Wetlands Inspection (All Day)
 - D. September 17th – BMAP Meeting, Okeechobee, 10:00 a.m.

4. Minutes Chairman Acker
 - A. Approval of August 13, 2014 Minutes

5. Financials Chairman Acker
 - A. Approval of August 2014 Financials

6. Robin Riley (Agent of Record) Robin Riley
 - A. Health Insurance Update

7. FY 2015 Proposed Budget Chairman Acker

8. Treasurer's Report Diane Angell
 - A. Update
 - B. Resolution 2014-10 FY 2014 Budget Amendment
 - C. Resolution 2014-11 Adopt FY 2015 Budgets
 - D. Resolution 2014-12 Levy GF Maintenance Assessment
 - E. Resolution 2014-13 Levy Lot Mowing Assessment
 - F. Resolution 2014-14 Levy Village I Parks Assessment

9. Attorney Bill Nielander

10. Manager Joe DeCerbo

11. Working Groups

12. Supervisor Requests

13. Public Comments

14. Next Meeting
 - Wednesday October 8, 2014 @ 10:00 a.m.

15. Motion to Adjourn

09/10/2014 BOARD MEETING

| Name | Address |
|-------------|---------------------------------------|
| Robin Riley | PRIA |
| Don BREWER | 5825 CARDINAL CT Sebring, FL 33876 |
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RESOLUTION 2014-10
Fiscal Year 2014 Budget Amendment
Wednesday, September 10, 2014

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

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

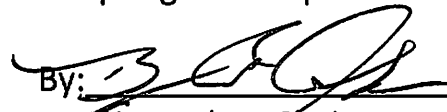
WHEREAS, Section 10.02.06 of the District Financial Policies directs the Administrator to prepare budget amendments.

WHEREAS, the Board desires to move Lot Mowing Renewal & Replacement Reserves to fund Lot Mowing Capital Outlay for the purchase of a Tractor.

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


1. The Fiscal Year 2014 Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 10th day of September 2014 and be reflected in the monthly and fiscal year end 9-30-2014 Financial Statements and Audit Report of the District.

Spring Lake Improvement District

By: 

Brian Acker, Chairman

Attest:

By: 

Bill Lawens, Asst. Secretary

Exhibit "A"

Move

\$58,000 from Lot Mowing Renewal & Replacement 101800 to

Lo Mowing Capital Outlay 513600

For:

The Purchase of a John Deere Tractor

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

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

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

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

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

E. Tractor

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

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

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

EIGHTH ORDER OF BUSINESS

Attorney

A. Blue Heron Pump Station

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

RESOLUTION 2014-11

A RESOLUTION ADOPTING THE FINAL BUDGETS
OF THE SPRING LAKE IMPROVEMENT DISTRICT
FOR FISCAL YEAR 2015

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

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed General Fund, Water Fund, and Lot Mowing Fund Budgets for the ensuing fiscal year; and

WHEREAS, a public hearing had been held on August 13, 2014, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final budget;

NOW, THEREFORE, BE IT RESOLVED BY THE
BOARD OF SUPERVISORS OF THE SPRING LAKE
IMPROVEMENT DISTRICT;

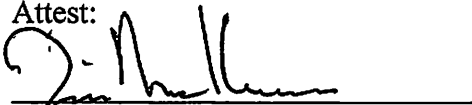
1. The Budgets heretofore submitted to and approved by the Board are hereby adopted as the final General Fund, Water Fund, and Lot Mowing Fund Budgets of the District for Fiscal Year 2015.
2. A verified copy of said final Budgets shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings".

Adopted September 10, 2014



Brian Acker
Chairman

Attest:



Tim McKenna
Secretary

RESOLUTION 2014-12

LEVYING A MAINTENANCE ASSESSMENT WITHIN
THE SPRING LAKE IMPROVEMENT DISTRICT FOR
THE PERIOD OCTOBER 1, 2014 THROUGH
SEPTEMBER 30, 2015

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

WHEREAS, construction of the improvements within the Spring Lake Improvement District, have been completed in substantial accordance with the Plan of Reclamation of the District and said improvements will be operating and costs of operation, repairs, and maintenance will be incurred; and

WHEREAS, The Board of Supervisors of the Spring Lake Improvement District finds the costs for operation, repairs, and maintenance of the District during 2015 will amount to \$1,093,319.00; and

WHEREAS, the Board of Supervisors of the Spring Lake Improvement District finds there are 3746 taxable units within the District of which 3746 units are responsible for the aforesaid costs of operation, repairs, and maintenance.

NOW, THEREFORE, BE IT RESOLVED BY THE
BOARD OF SUPERVISORS OF THE SPRING LAKE
IMPROVEMENT DISTRICT, HIGHLANDS COUNTY,
FLORIDA:

Section 1. That a maintenance assessment in the sum of \$291.86 per acre be levied, and the same is hereby levied upon each tract or parcel of land within the Spring Lake Improvement District, excepting those lands identified on Exhibit "A" and the 30 acre County Regional Park which pays no maintenance assessment.

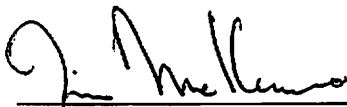
Section 2. That each tract or parcel of land less than one acre shall be assessed as a full acre and each tract or parcel of land more than an acre in area, which contains a fraction of an acre, shall be assessed at the nearest whole number of acres; a fraction of one-half or more to be assessed as a full acre, and taxes shall be collected accordingly.

Section 3. That the collection and enforcement of the aforesaid assessments shall be at the same time and in like manner as Highlands County taxes. All assessments shall be subject to the same discounts as Highlands County taxes.

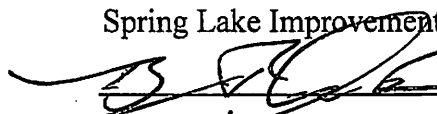
Section 4. That the said maintenance assessment levy and the list of lands included in the District shall be extended by the Spring Lake Improvement District on the County Tax Roll and shall be collected by the Highlands County Tax Collector. The proceeds therefrom shall be paid to the Spring Lake Improvement District.

BE IT FURTHER RESOLVED, that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

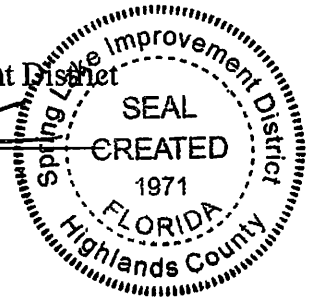
PASSED AND ADOPTED September 10, 2014, by the Board of Supervisors of the Spring Lake Improvement District, Highlands County, Florida.



Tim McKenna
Secretary



Spring Lake Improvement District
Brian Acker
Board Chairman

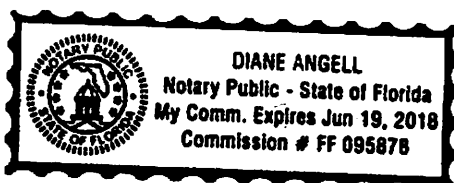


STATE OF FLORIDA

HIGHLANDS COUNTY

BEFORE ME, personally appeared Brian Acker and Tim McKenna, to me known and known to me to be the individuals described in and who executed the foregoing Resolution as Chairman and Secretary, respectively, of the Spring Lake Improvement District and acknowledged to and before me that they executed such instrument and that the seal affixed is the corporate seal of said Spring Lake Improvement District and that it was affixed to said instrument by due and regulatory corporate authority.

WITNESS, my hand and official seal in the County and State last aforesaid, this September 10, 2014.



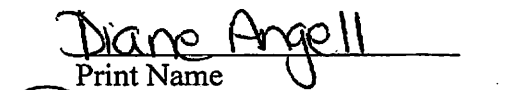
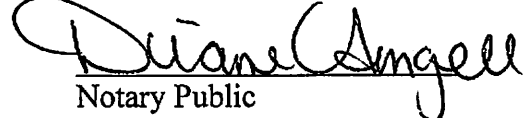

Print Name

Notary Public

Exhibit "A"

Strap**Notes**

C-15-35-30-070-POC0-001.0

ALL PARCEL C E OF CREEK AND N OF US 98 LESS 459 FT 100 ACRES.

C-15-35-30-070-POC0-002.0

PORT OF PARCEL C W OF NEW CREEK BED AND E OF DRAINAGE AND MAINT AREA NE OF DIKE + NW OF OLD CREEK BED 30 ACRES.

C-15-35-30-070-POC0-004.0

PORT PARCEL C W OF CREEK S OF OLD CREEK BED E OF DIKE +N OF US HWY 98. 38 ACRES.

C-15-35-30-070-POC0-006.0

N 948.67 FT OF E 459.1 FT PARCEL C N OF US HWY 98. 10 ACRES.

C-15-35-30-070-POC0-006.1

E 459.1 FT OF PARCEL C N OF US HWY 98 LESS N 948.67 FT. 10 ACRES.

C-15-35-30-090-0010-000.0

PARCEL D PER OR BOOK 1340 PAGE 973 + GEE AND JENSON MAP. 3.9 ACRES.

C-15-35-30-090-0010-001.0

PARCEL B-E-H + LOTS 27 TO 37 BLOCK K AND LOTS 4 TO 13+ 17-18-19 BLOCK M + BLOCKS N-P-Q-R-S + CONTIG CLOSED ROAD DESC PER OR BOOK 1340 PG 973 + GEE AND JENSON MAP. 205.29 ACRES.

C-15-35-30-090-0020-000.0

PLAT VACATED PER OR 968 PAGE 182 LOTS 15 TO 21 BLK A + LOTS 1 TO 9 + 12 TO 22 BLK C + 1 TO 20 + PORT LOT 21 BLK D + LOTS 1-2-3 THEREOF + CLOSED CONTIG ROADS PER OR 1340 PG 973 + GEE AND JENSON MAP. 19.45 ACRES.

C-15-35-30-090-0020-001.0

PLAT VACATED PER OR 968 PG 182 PARCEL A + LTS 8 AND 9 BLK G + LTS 1-7 BLK J + LTS 1-15 BLK K + CONTIG CLOSED RDS DESC PER OR 1340 PG 973 + GEE AND JENSON MAP.

C-15-35-30-090-0020-002.0

PLAT VACATED PER OR 968 PG 182 WLY PORT DRAINAGE AREA BETWEEN BLKS A-B + D-E + LOTS 1-14 BLK A + LOTS 10-11 BLK C + PORT LOT 21 BLK D + LOTS 1-2-3 BLK E + LOTS 3 TO 21 BLK F + LOTS 1-7 BLK G + PORT LOTS 1-2-3 BLK H + LOT 8 TO 13 BLK J + LOTS 21-22 BLK L +

| Strap | Notes |
|---------------------------|--|
| C-15-35-30-090-00A0-022.0 | Lots 22 to 28 Block A, Lot 1 Block B. |
| C-15-35-30-090-00F0-001.0 | Lots 1 and 2 |
| C-15-35-30-090-00G1-000.0 | A 2.20 Acre Tract in Parcel G, Village IX + Contig Portion of Parcel A Village X all lying W. of Arbuckle Creek. |
| C-15-35-30-090-00K0-016.0 | Lots 16 to 26 Block K + Lots 1-20 Block L, Lots 1-2-3-14-15-16 Block M. |
| C-15-35-30-090-P0F0-000.0 | Parcels F & G + That portion of Longbow Drive within BDRY Thereof Less A 2.2. Acre Tract in NE Corner. 22.44 Acres. |
| C-15-35-30-100-0010-000.0 | SPRING LAKE VILLAGE X PLAT VACATED PER OR 971 PG 343 ALL VACATED LOTS ROAD AND DRAINAGE/MAINT. AREAS LESS LOTS 1-4 PORT 5 AND 6 BLK D + E 1/2 PARCEL A + PARCELS B-C + PORT PARCEL D ADJ BLKS D-E-F + G LESS SPRING LK + COUNTY PARKS PER OR 1340 PG 973. + GE |
| C-15-35-30-100-0020-001.0 | SPRING LAKE VILLAGE X PLAT VACATED PER OR 971 PG 343 NELY PORTION OF VILL X REPLATED IN LOTS PER OR 1157 PG 343. 11.29 ACRES. |
| C-15-35-30-100-0020-002.0 | SPRING LAKE VILLAGE X PLAT VACATED PER OR 971 PG 343 NELY PORTION OF VILL X REPLATED IN LOTS PER OR 1157 PG 343. LOT 2. 10 ACRES. |
| C-15-35-30-100-0020-003.0 | SPRING LAKE VILLAGE X PLAT VACATED PER OR 971 PG 343 NELY PORTION OF VILL X REPLATED IN LOTS PER OR 1157 PG 343. LOT 3 LESS 2 ACRES IN CEN PORTION PER GERMAINE SVY 9.48 ACRES.UNITS CHANGED IN 1999 TO 11.48 |
| C-15-35-30-100-0020-003.1 | SPRING LAKE VILLAGE X PLAT VACATED PER OR 971 PG 343 NELY PORT VILL X REPLATED INTO LTS PER OR 1157 PG 343 NLY 5 ACRES OF LOT 4 + 2 ACRES IN CENTRAL PORT LT 3 ALA LTS 1-3-5-7-9-10 +12 PER GERMAINE SVY. 7 ACRES.UNITS CHANGE IN 1999 TO 5 ACRES |
| C-15-35-30-100-0020-004.0 | SPRING LAKE VILLAGE X PLAT VACATED PER OR 971 PG 343 NELY PORTION OF VILL X REPLATED IN LOTS PER OR 1157 PG 343. LOT 4 LESS NLY 5 ACRES PER GERMAINE SVY 5.43 ACRES. |

Strap**Notes**

C-15-35-30-100-0030-000.0

SPRING LAKE VILLAGE X PLAT VACATED PER OR 971
PG 343 A 29.9 ACRE PORT OF VILL X IN SW COR OF
SEC 12-35-30 + TRI TR IN NW COR SEC 13 . COUNTY
PARK 29.95 ACRES.

C-15-35-30-100-0040-000.0

SPRING LAKE VILLAGE X PLAT VACATED PER OR 971
PG 343 W 1/2 PARCEL A LESS PORT W. OF CREEK TO
FISH CAMP + LOTS 1 TO 4 + PORT LOTS 5-6 BLK D DESC
PER OR 1340 PG 973 + GEE AND JENSON MAP 53
ACRES. ONEAL LEASE.

RESOLUTION 2014-13

LEVYING A LOT MOWING MAINTENANCE
ASSESSMENT WITHIN SPRING LAKE FOR THE
PERIOD OCTOBER 1, 2014 THROUGH SEPTEMBER
30, 2015

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

WHEREAS, since 1990 the District accepted the responsibility to maintain certain lots within the community; and

WHEREAS, The Board of Supervisors of the Spring Lake Improvement District finds the costs for operation costs and mowing of the lots in the District during 2015 will amount to 223,276.00; and

WHEREAS, the Board of Supervisors of the Spring Lake Improvement District finds there are 1221 mow able lots and 78.53 mow able commercial acres within Spring Lake which are responsible for the aforesaid costs of Lot Mowing Maintenance.

NOW, THEREFORE, BE IT RESOLVED BY THE
BOARD OF SUPERVISORS OF THE SPRING LAKE
IMPROVEMENT DISTRICT, HIGHLANDS COUNTY,
FLORIDA:

Section 1. That a Lot Mowing assessment in the sum of \$170.00 per lot or \$200.00 per commercial acre be levied.

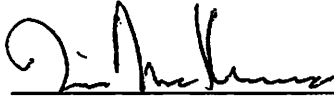
Section 2. That the collection and enforcement of the aforesaid assessments shall be at the same time and in like manner as Highlands County taxes. All assessments shall be subject to the same discounts as Highlands County taxes.

Section 3. That the said Lot Mowing assessment levy and the list of lands included in the District shall be extended by the Spring Lake Improvement District on the County Tax Roll and shall be collected by the Highlands County Tax Collector. The proceeds therefrom shall be paid to the Spring Lake Improvement District.

BE IT FURTHER RESOLVED, that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED September 10, 2014, by the Board of Supervisors of the Spring Lake Improvement District, Highlands County, Florida.

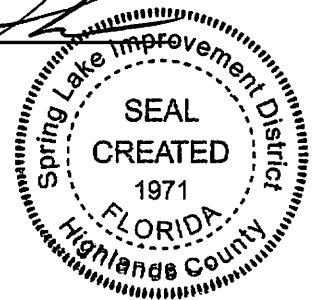
Spring Lake Improvement District



Tim McKenna
Secretary



Brian Acker
Chairman



STATE OF FLORIDA

HIGHLANDS COUNTY

BEFORE ME, personally appeared Brian Acker and Tim McKenna, to me known and known to me to be the individuals described in and who executed the foregoing Resolution as Chairman and Secretary, respectively, of the Spring Lake Improvement District and acknowledged to and before me that they executed such instrument and that the seal affixed is the corporate seal of said Spring Lake Improvement District and that it was affixed to said instrument by due and regulatory corporate authority.

WITNESS, my hand and official seal in the County and State last aforesaid, this September 10, 2014.



Diane Angell
Printed Name
Diane Angell
Notary Public

RESOLUTION 2014-14

LEVYING A PARKS AND RIGHT-OF-WAY
MAINTENANCE ASSESSMENT WITHIN SPRING
LAKE VILLAGE I FOR THE PERIOD OCTOBER 1,
2014 THROUGH SEPTEMBER 30, 2015

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

WHEREAS, for property within the Village I area the Coral Highlands Association has assigned to the District their rights to collect the Parks and Right-of-Way Maintenance Assessment; and

WHEREAS, The Board of Supervisors of the Spring Lake Improvement District finds the costs for operation, repairs, and maintenance of the District during 2015 will amount to 158,745.00, of which Village I portion amounts to \$12,709.00; and

WHEREAS, the Board of Supervisors of the Spring Lake Improvement District finds there are 326 taxable units within Village I of which 326 units are responsible for the aforesaid costs of Parks and Right-of-Way Maintenance.

NOW, THEREFORE, BE IT RESOLVED BY THE
BOARD OF SUPERVISORS OF THE SPRING LAKE
IMPROVEMENT DISTRICT, HIGHLANDS COUNTY,
FLORIDA:

Section 1. That a Parks and Right-of-Way assessment in the sum of \$38.98 per acre be levied, and the same is hereby levied upon each tract or parcel of land within Village I.

Section 2. That each tract or parcel of land less than one acre shall be assessed as a full acre and each tract or parcel of land more than an acre in area, which contains a fraction of an acre, shall be assessed at the nearest whole number of acres; a fraction of one-half or more to be assessed as a full acre, and taxes shall be collected accordingly.

Section 3. That the collection and enforcement of the aforesaid assessments shall be at the same time and in like manner as Highlands County taxes. All assessments shall be subject to the same discounts as Highlands County taxes.

Section 4. That the said Village I Parks and Right-of-Way assessment levy and the list of lands included in the District shall be extended by the Spring Lake Improvement District on the County Tax Roll and shall be collected by the Highlands County Tax Collector. The proceeds therefrom shall be paid to the Spring Lake Improvement District.

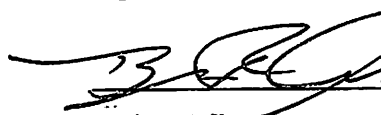
BE IT FURTHER RESOLVED, that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED September 10, 2014, by the Board of Supervisors of the Spring Lake Improvement District, Highlands County, Florida.

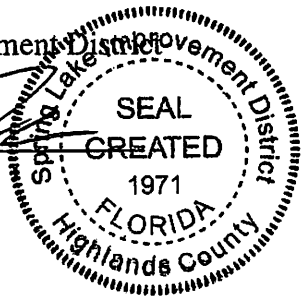


Tim McKenna
Secretary

Spring Lake Improvement District



Brian Acker
Chairman

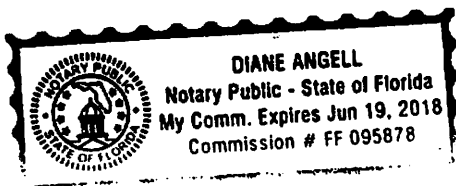


STATE OF FLORIDA

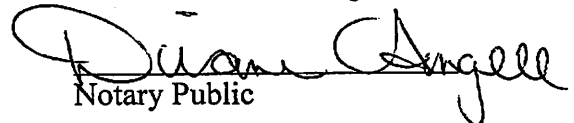
HIGHLANDS COUNTY

BEFORE ME, personally appeared Brian Acker and Tim McKenna, to me known and known to me to be the individuals described in and who executed the foregoing Resolution as Chairman and Secretary, respectively, of the Spring Lake Improvement District and acknowledged to and before me that they executed such instrument and that the seal affixed is the corporate seal of said Spring Lake Improvement District and that it was affixed to said instrument by due and regulatory corporate authority.

WITNESS, my hand and official seal in the County and State last aforesaid, this September 10, 2014.



Diane Angell
Print Name



Notary Public

NIELANDER LAW FIRM, P.A.

ATTORNEY AT LAW

Certified Circuit Civil Mediator

Email: wjn@nielander.com
www.nielander.com



172 E. Interlake Blvd.
Lake Placid, FL 33852
863-465-8181
Fax: 863-465-7774

September 10, 2014

Dear Ms. Rivera
Area Specialist
Rural Development
U.S. Department of Agriculture
420 South State Road 7, Suite 166
Royal Palm Beach, FL 33414

RE: Spring Lake Improvement District- Request for Legal Opinion

Dear Ms. Rivera:

I am District Counsel for Spring Lake Improvement District. I was requested to respond to your recent letter to Joe Decerbo for an opinion regarding bonding authority of the District.

The District has specific authorizing legislation, separate and distinct from Chapter 298, Florida Statutes. The authorizing legislation is 2005-342, Laws of Florida, as amended. It is clear in Section 24 that the date of maturity of any issued bonds shall not exceed 40 years from their respective dates of issuance. It is also clear in the amendment to the legislation in 2012, 2012-264, that the principal amount of outstanding bonds issued by the District cannot exceed 15% of the assessed value of the taxable property within the District, unless approved by a majority of the landowners. 2012-264, sec. 10 (23). The Highlands County Property Appraiser has said lands assessed for 2013 at \$132,996,569.00 just value and a taxable value of \$89,591,901.00.

With respect to your request for a certified copy of the District Legislation, I know of no formal method of obtaining a certified copy of Florida legislation. You should be able to obtain the legislation from the official Florida state legislation website. I trust this letter meets with your approval. Please call me if you have further questions.

Yours sincerely,


William J. Nielander

Brian Acker

From: Jim Foote [jimbo1940@embarqmail.com]
Sent: Saturday, August 30, 2014 7:33 AM
To: Bob Pollard; Bob Rogers; Brad & Dee Holland; Brian & Marge Acker; Cal & Teri Swisher; Carol Comings; Carole Frederick; Carolyn Irvine; Charlie & Ann McWilliams; Chips & Dee Dee Ryan; Chris Murchie; Dale & Barb Stevens; Dave & Debby Docherty; Dave Kamish; Dean Richardson
Subject: Fw: Spring Lake Golf Resort - Progress and Plans - Sept 2014

Resort news direct from South Highlands Investment Corporation:

August 29th, 2014

Dear Members of Spring Lake Golf Resort:

In May, South Highlands Investment Corporation acquired Spring Lake Golf Resort and we are pleased to be here. We are here to serve you and want your experience at the Golf Resort to exceed your expectations.

We have undertaken a huge project to get the golf course in ideal playing conditions. We have worked diligently over the summer on the condition of the golf course. We are continuing to address other conditions on the golf course as well, and we will need your cooperation and understanding as we continue to make more improvements. Please be patient and you will see that we are doing everything we can to please you and provide you a superior experience at your Spring Lake Golf Resort "Home".

I also want to announce that we have come to an agreement with the Spring Lake Improvement District to beautify the golf course and work together to manage the drainage issues on the golf course and in our community. In doing so, you will see the grown up ponds start to be cleaned out and continuously maintained by SLID. The work is being scheduled to start with the back 9 of the Cougar course. This will begin in the next month or two. You will see a few minor changes to the layout of the golf course but nothing we feel will significantly affect your play. We believe this is a great step in the right direction, and again, hope to show you how committed we are to the ongoing success of the golf course.

You may have heard that it is our intention to seek a buyer who will continue to make the necessary improvements to the entire resort. That is true. However, in the interim, we are here to make your experience at the Golf Resort a pleasant one.

As all of you are aware, it is that time of the year again to renew your golf memberships at Spring Lake Golf Resort. We will be sending out the applications for membership within the next two weeks.

I want to personally assure you that your memberships are very important to us and are vital to the continued success of the golf course. Although we will be seeking a long term owner-operator of the Resort, I want to assure you that your memberships for the upcoming year will not be affected in any future sale.

I look forward to meeting you and working with you to make your time at Spring Lake Golf Resort a pleasant one.

Jim Fole (jim.fole@membership.com)
 Saturday, August 30, 2014, 7:03 AM
 Bob Pollard, Bob Rogers, Brad & Don Holland, Brian & Marie Acker, Cal & Teri Swanson,
 Carol & George, Gary & Fredrick, Gary & Ann, Jim Williams, John & Lisa,
 Lee Ryan, Mike & Beth, Steve & Cindy, Dick & Jane, Dave & Karen,
 Dean Richardson
 FW: Spring Lake Golf Resort - Progress and Plans - Sept 2014

Resort moves direct from South Highlands Investment Corporation

Friday, Sept. 2014

Dear Members of Spring Lake Golf Resort

In May, South Highlands Investment Corporation acquired Spring Lake Golf Resort and we are pleased to be here. We are here to serve you and want your experience at the Golf Resort to exceed your expectations.

We have undertaken a huge project to get the golf course in best playing conditions. We have worked diligently over the summer on the condition of the golf course. We are continuing to address other conditions on the golf course as well, and we will need your cooperation and understanding as we continue to make more improvements. Please be patient and you will see that we are doing everything we can to please you and provide you a superior experience at your Spring Lake Golf Resort "home".

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I look forward to meeting with you to make your time at Spring Lake Golf Resort a pleasant one.

We welcome any and all feedback. Please send it to Charley and Dixie at the pro shop at proshop@springlakegolf.com and they would be glad to get it to me. I hope to see you all in the upcoming months and maybe playing some golf with you too!

Thank you

Stephen Heine

South Highlands Investment Corporation

No virus found in this message.

Checked by AVG - www.avg.com

Version: 2014.0.4745 / Virus Database: 4015/8116 - Release Date: 08/28/14

**WE HAVE HAD TWO COMMUNICATIONS REGARDING
SERVICE PROVIDED TO RESIDENTS BY OUR STAFF:**

- 1) Charlie Riley, golf course professional, called and wanted to pass along a compliment to the person who was spraying the canals along the area; they were looking great. Keep up the good work. It was **Josh Nolen** that has been spraying them.

- 2) Resident James Lavinge, Edgewood Terrace, had a low pressure water issue. **Matt Thompson** went by and made time to address the issue with the customer. He was very pleased with the service and attention that Matt gave.

As an FYI.....these types of communications are put in the employees personnel files.

SPRING LAKE IMPROVEMENT DISTRICT

Un-audited Financial Statements

**As of
August 31, 2014**

**Board of Supervisors Meeting
September 10, 2014**

I. P & L Budget vs. Actual

II. Trial Balance

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

IV. Journal Entries

V. Assessment Collections

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

| | Current Year Actual | Current Period Budget - Original | YTD Budget Variance - Original | Percent of Budget |
|------------------------------------|---------------------|-------------------------------------|-----------------------------------|-------------------|
| Income | | | | |
| TAX ASSESSMENTS | | | | |
| Drainage Assessments | 467,591.26 | 507,589.00 | (39,997.74) | 92.12% |
| General Govt. Assessments | 445,842.79 | 482,066.00 | (36,223.21) | 92.48% |
| St Light Assessments | 32,622.66 | 29,600.00 | 3,022.66 | 110.21% |
| Mosquito Assessment | 10,874.22 | 9,333.00 | 1,541.22 | 116.51% |
| Parks Assessments | 142,977.39 | 156,869.00 | (13,891.61) | 91.14% |
| Total TAX ASSESSMENTS | 1,099,908.32 | 1,185,457.00 | (85,548.68) | 92.78% |
| BILLING | | | | |
| Village I Parks Billing | 209.78 | 0.00 | 209.78 | 0.00% |
| Mosquito on Water Bill | 16,925.68 | 19,866.00 | (2,940.32) | 85.19% |
| St Lights on Water Bill | 56,464.75 | 67,900.00 | (11,435.25) | 83.15% |
| County Right of Ways | 4,353.00 | 4,353.00 | 0.00 | 100.00% |
| Total BILLING | 77,953.21 | 92,119.00 | (14,165.79) | 84.62% |
| OTHER REVENUE SOURCES | | | | |
| Interest Income | 1,444.29 | 2,000.00 | (555.71) | 72.21% |
| Building Lease | 6,190.00 | 6,190.00 | 0.00 | 100.00% |
| Disposition of Fixed Assets | 2,468.27 | 0.00 | 2,468.27 | 0.00% |
| Surplus Funds Forward | 0.00 | 94,000.00 | (94,000.00) | 0.00% |
| Total OTHER REVENUE SOURCES | 10,102.56 | 102,190.00 | (92,087.44) | 9.89% |
| Total Income | 1,187,964.09 | 1,379,766.00 | (191,801.91) | 86.10% |
| Expenses | | | | |
| PERSONNEL | | | | |
| Salaries | 273,159.99 | 321,048.00 | 47,888.01 | 85.08% |
| FICA | 20,897.26 | 24,561.00 | 3,663.74 | 85.08% |
| Pension | 12,262.36 | 16,792.00 | 4,529.64 | 73.02% |
| Health Insurance | 45,318.76 | 57,014.00 | 11,695.24 | 79.48% |
| Worker's Compensation | 8,773.92 | 11,386.00 | 2,612.08 | 77.05% |
| Unemployment | 0.00 | 2,733.00 | 2,733.00 | 0.00% |
| Total PERSONNEL | 360,412.29 | 433,534.00 | 73,121.71 | 83.13% |
| MANAGEMENT | | | | |
| Supervisor Fees | 2,475.00 | 2,700.00 | 225.00 | 91.66% |
| Audit | 8,750.00 | 10,000.00 | 1,250.00 | 87.50% |
| Travel | 418.00 | 3,000.00 | 2,582.00 | 13.93% |
| Portal Hosting & Support | 1,768.26 | 1,800.00 | 31.74 | 98.23% |
| Lease Vehicle | 2,047.08 | 4,700.00 | 2,652.92 | 43.55% |
| Legal Advertising | 297.50 | 450.00 | 152.50 | 66.11% |
| Planning & Development | 814.66 | 2,500.00 | 1,685.34 | 32.58% |
| Memberships | 2,660.75 | 3,000.00 | 339.25 | 88.69% |
| Training and Conferences | 7,437.69 | 10,000.00 | 2,562.31 | 74.37% |
| Attorney | 4,950.00 | 6,300.00 | 1,350.00 | 78.57% |
| Legal | 14,320.00 | 19,500.00 | 5,180.00 | 73.43% |
| Engineering | 126,656.00 | 113,000.00 | (13,656.00) | 112.08% |
| SL Breeze | 1,690.00 | 7,500.00 | 5,810.00 | 22.53% |
| Surveys & Appraisals | 1,500.00 | 2,500.00 | 1,000.00 | 60.00% |
| Total MANAGEMENT | 175,784.94 | 186,950.00 | 11,165.06 | 94.03% |
| FEEES | | | | |
| Tax Collection Fees | 32,951.46 | 62,000.00 | 29,048.54 | 53.14% |
| Recording Fees & Charges | 524.00 | 1,000.00 | 476.00 | 52.40% |

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

| | Current Year Actual | Current Period Budget - Original | YTD Budget Variance - Original | Percent of Budget |
|--|---------------------|-------------------------------------|-----------------------------------|------------------------|
| Total FEES | <u>33,475.46</u> | <u>63,000.00</u> | <u>29,524.54</u> | <u>53.14%</u> |
| OPERATING | | | | |
| Computer Services | 2,281.21 | 4,500.00 | 2,218.79 | 50.69% |
| Refuse Removal | 697.95 | 810.00 | 112.05 | 86.16% |
| Pest Control | 485.80 | 600.00 | 114.20 | 80.96% |
| Telephone | 3,169.91 | 3,850.00 | 680.09 | 82.33% |
| Electric - Offices | 2,769.13 | 2,925.00 | 155.87 | 94.67% |
| Equipment Lease | 68,574.88 | 75,000.00 | 6,425.12 | 91.43% |
| Insurance | 38,119.89 | 35,750.00 | (2,369.89) | 106.62% |
| Office Supplies | 4,161.40 | 7,200.00 | 3,038.60 | 57.79% |
| Postage | 789.43 | 1,250.00 | 460.57 | 63.15% |
| Fuel & Lubricants | 28,928.96 | 29,500.00 | 571.04 | 98.06% |
| Uniform Rental | 3,059.48 | 3,600.00 | 540.52 | 84.98% |
| Chemicals | 19,369.40 | 25,000.00 | 5,630.60 | 77.47% |
| Electric - Pump Station | 7,444.79 | 8,000.00 | 555.21 | 93.05% |
| Shop Tools and Supplies | 6,257.63 | 7,000.00 | 742.37 | 89.39% |
| Operating Equipment | 2,569.68 | 7,000.00 | 4,430.32 | 36.70% |
| Electric - St Lights | 85,105.41 | 95,000.00 | 9,894.59 | 89.58% |
| Electric - Parks & Median Signs | 2,497.79 | 3,000.00 | 502.21 | 83.25% |
| Total OPERATING | <u>276,282.74</u> | <u>309,985.00</u> | <u>33,702.26</u> | <u>89.13%</u> |
| MAINTENANCE | | | | |
| Janitorial | 763.63 | 1,800.00 | 1,036.37 | 42.42% |
| Building Maintenance | 4,451.69 | 6,000.00 | 1,548.31 | 74.19% |
| Maintenance-Pump Station | 1,035.14 | 2,500.00 | 1,464.86 | 41.40% |
| Canal Restoration | 6,609.25 | 7,000.00 | 390.75 | 94.41% |
| Maintenance - Vehicle | 3,289.03 | 8,000.00 | 4,710.97 | 41.11% |
| Maintenance-Parks | 13,148.16 | 20,000.00 | 6,851.84 | 65.74% |
| Total MAINTENANCE | <u>29,296.90</u> | <u>45,300.00</u> | <u>16,003.10</u> | <u>64.67%</u> |
| CAPITAL OUTLAY | | | | |
| Capital Outlay | 40,111.24 | 38,608.33 | (1,502.91) | 103.89% |
| Land Acquisition | 42,631.28 | 65,000.00 | 22,368.72 | 65.58% |
| Total CAPITAL OUTLAY | <u>82,742.52</u> | <u>103,608.33</u> | <u>20,865.81</u> | <u>79.86%</u> |
| DEBT SERVICE | | | | |
| Debt Principle - Waldron | 79,429.52 | 75,000.00 | (4,429.52) | 105.90% |
| Debt Principle - HIB | 0.00 | 68,000.00 | 68,000.00 | 0.00% |
| Debt Interest - Waldron | 11,364.06 | 17,000.00 | 5,635.94 | 66.84% |
| Debt Interest - HIB | 0.00 | 30,000.00 | 30,000.00 | 0.00% |
| Total DEBT SERVICE | <u>90,793.58</u> | <u>190,000.00</u> | <u>99,206.42</u> | <u>47.79%</u> |
| RENEWAL & REPLACEMENT | | | | |
| Renewal & Replacement | 0.00 | 7,391.67 | 7,391.67 | 0.00% |
| Total RENEWAL & REPLACEMENT | <u>0.00</u> | <u>7,391.67</u> | <u>7,391.67</u> | <u>0.00%</u> |
| CONTRACTURAL SERVICES | | | | |
| Grant Management | 5,120.00 | 7,800.00 | 2,680.00 | 65.64% |
| Total CONTRACTURAL SERVICES | <u>5,120.00</u> | <u>7,800.00</u> | <u>2,680.00</u> | <u>65.64%</u> |
| RESERVE FUNDS | | | | |
| Unreserved Funds | 0.00 | 32,200.00 | 32,200.00 | 0.00% |
| Total RESERVE FUNDS | <u>0.00</u> | <u>32,200.00</u> | <u>32,200.00</u> | <u>0.00%</u> |
| Total Expenses | <u>1,053,908.43</u> | <u>1,379,769.00</u> | <u>325,860.57</u> | <u>76.38%</u> |
| Net Income | <u>134,055.66</u> | <u>(3.00)</u> | <u>134,058.66</u> | <u>(4,468,521.88)%</u> |

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

| <u>Current Year Actual</u> | <u>Current Period Budget - Original</u> | <u>YTD Budget Variance - Original</u> | <u>Percent of Budget</u> |
|----------------------------|---|---|--------------------------|
|----------------------------|---|---|--------------------------|

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

| | <u>Current Year Actual</u> | <u>Current Period Budget - Original</u> | <u>YTD Budget Variance - Original</u> | <u>Percent of Budget</u> |
|------------------------------------|----------------------------|---|---|--------------------------|
| Income | | | | |
| BILLING | | | | |
| Impact Fees | 1,980.00 | 0.00 | 1,980.00 | 0.00% |
| Water Revenue | 519,870.74 | 572,000.00 | (52,129.26) | 90.88% |
| Meter Fees | 3,030.00 | 0.00 | 3,030.00 | 0.00% |
| Backflow Fees | <u>11,120.00</u> | <u>0.00</u> | <u>11,120.00</u> | <u>0.00%</u> |
| Total BILLING | 536,000.74 | 572,000.00 | (35,999.26) | 93.71% |
| OTHER REVENUE SOURCES | | | | |
| Interest Income | 2,109.90 | 2,000.00 | 109.90 | 105.49% |
| Disposition of Fixed Assets | 1,234.13 | 0.00 | 1,234.13 | 0.00% |
| Miscellaneous Income | <u>9,869.92</u> | <u>7,000.00</u> | <u>2,869.92</u> | <u>140.99%</u> |
| Total OTHER REVENUE SOURCES | 13,213.95 | 9,000.00 | 4,213.95 | 146.82% |
| Total Income | 549,214.69 | 581,000.00 | (31,785.31) | 94.53% |
| Expenses | | | | |
| PERSONNEL | | | | |
| Salaries | 170,910.92 | 182,702.00 | 11,791.08 | 93.54% |
| FICA | 13,073.93 | 13,977.00 | 903.07 | 93.53% |
| Pension | 9,656.98 | 10,509.00 | 852.02 | 91.89% |
| Health Insurance | 27,790.61 | 27,738.00 | (52.61) | 100.18% |
| Worker's Compensation | 5,036.88 | 5,891.00 | 854.12 | 85.50% |
| Unemployment | <u>0.00</u> | <u>1,528.00</u> | <u>1,528.00</u> | <u>0.00%</u> |
| Total PERSONNEL | 226,469.32 | 242,345.00 | 15,875.68 | 93.45% |
| MANAGEMENT | | | | |
| Supervisor Fees | 1,925.00 | 2,100.00 | 175.00 | 91.66% |
| Audit | 4,375.00 | 5,000.00 | 625.00 | 87.50% |
| Legal Advertising | 25.76 | 350.00 | 324.24 | 7.36% |
| Memberships | 1,279.75 | 1,500.00 | 220.25 | 85.31% |
| Training and Conferences | 3,142.10 | 5,000.00 | 1,857.90 | 62.84% |
| Attorney | 3,850.00 | 4,900.00 | 1,050.00 | 78.57% |
| Engineering | <u>0.00</u> | <u>5,000.00</u> | <u>5,000.00</u> | <u>0.00%</u> |
| Total MANAGEMENT | 14,597.61 | 23,850.00 | 9,252.39 | 61.21% |
| FEES | | | | |
| Recording Fees & Charges | 1,039.40 | 1,000.00 | (39.40) | 103.94% |
| Credit Card Fees | <u>3,417.65</u> | <u>3,500.00</u> | <u>82.35</u> | <u>97.64%</u> |
| Total FEES | 4,457.05 | 4,500.00 | 42.95 | 99.05% |
| OPERATING | | | | |
| Computer Services | 7,223.55 | 7,500.00 | 276.45 | 96.31% |
| Refuse Removal | 542.85 | 630.00 | 87.15 | 86.16% |
| Pest Control | 133.60 | 200.00 | 66.40 | 66.80% |
| Telephone | 4,310.57 | 4,950.00 | 639.43 | 87.08% |
| Electric - Offices | 2,153.81 | 2,275.00 | 121.19 | 94.67% |
| Insurance | 17,449.88 | 16,500.00 | (949.88) | 105.75% |
| Office Supplies | 4,941.88 | 5,600.00 | 658.12 | 88.24% |
| Postage | 4,222.38 | 3,500.00 | (722.38) | 120.63% |
| Fuel & Lubricants | 6,285.26 | 7,500.00 | 1,214.74 | 83.80% |
| Uniform Rental | 1,181.64 | 1,200.00 | 18.36 | 98.47% |
| Potable Water Quality | 3,382.50 | 3,000.00 | (382.50) | 112.75% |
| Electric - Water Plant | 11,366.40 | 13,000.00 | 1,633.60 | 87.43% |
| Building Lease | <u>6,190.00</u> | <u>6,190.00</u> | <u>0.00</u> | <u>100.00%</u> |

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

| | <u>Current Year Actual</u> | <u>Current Period Budget - Original</u> | <u>YTD Budget Variance - Original</u> | <u>Percent of Budget</u> |
|--|----------------------------|---|---|--------------------------|
| Maintenance-Water Distribution | 13,927.56 | 18,000.00 | 4,072.44 | 77.37% |
| Hydrant Testing | 1,635.09 | 10,000.00 | 8,364.91 | 16.35% |
| Meter Costs | 0.00 | 1,000.00 | 1,000.00 | 0.00% |
| Backflow Valves | 6,950.62 | 7,000.00 | 49.38 | 99.29% |
| Chemicals | 13,290.71 | 20,000.00 | 6,709.29 | 66.45% |
| Shop Tools and Supplies | 3,651.66 | 4,200.00 | 548.34 | 86.94% |
| Operating Equipment | 1,479.37 | 3,000.00 | 1,520.63 | 49.31% |
| Total OPERATING | 110,319.33 | 135,245.00 | 24,925.67 | 81.57% |
| MAINTENANCE | | | | |
| Janitorial | 254.54 | 600.00 | 345.46 | 42.42% |
| Building Maintenance | 2,951.50 | 4,000.00 | 1,048.50 | 73.78% |
| Maintenance-Water Plant | 7,670.16 | 20,000.00 | 12,329.84 | 38.35% |
| Maintenance - Vehicle | 1,863.66 | 3,000.00 | 1,136.34 | 62.12% |
| Total MAINTENANCE | 12,739.86 | 27,600.00 | 14,860.14 | 46.16% |
| CAPITAL OUTLAY | | | | |
| Capital Outlay | 28,165.80 | 28,361.00 | 195.20 | 99.31% |
| Total CAPITAL OUTLAY | 28,165.80 | 28,361.00 | 195.20 | 99.31% |
| RENEWAL & REPLACEMENT | | | | |
| Renewal & Replacement | 65,849.00 | 100,000.00 | 34,151.00 | 65.84% |
| Total RENEWAL & REPLACEMENT | 65,849.00 | 100,000.00 | 34,151.00 | 65.85% |
| CONTRACTURAL SERVICES | | | | |
| Contractural Services | 3,700.00 | 4,000.00 | 300.00 | 92.50% |
| Total CONTRACTURAL SERVICES | 3,700.00 | 4,000.00 | 300.00 | 92.50% |
| OTHER | | | | |
| Cross Connection Control | 13,794.00 | 15,100.00 | 1,306.00 | 91.35% |
| Total OTHER | 13,794.00 | 15,100.00 | 1,306.00 | 91.35% |
| Total Expenses | 480,091.97 | 581,001.00 | 100,909.03 | 82.63% |
| Net Income | 69,122.72 | (1.00) | 69,123.72 | (6,912,271.88)% |

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

| | Current Year Actual | Current Period Budget - Original | YTD Budget Variance - Original | Percent of Budget |
|------------------------------------|---------------------|-------------------------------------|-----------------------------------|-------------------|
| Income | | | | |
| BILLING | | | | |
| Lot Mowing Assessments | 181,779.47 | 196,685.00 | (14,905.53) | 92.42% |
| Lot Mow Billing | 2,613.00 | 0.00 | 2,613.00 | 0.00% |
| Total BILLING | 184,392.47 | 196,685.00 | (12,292.53) | 93.75% |
| OTHER REVENUE SOURCES | | | | |
| Interest Income | 306.29 | 250.00 | 56.29 | 122.51% |
| Surplus Funds Forward | 0.00 | 15,000.00 | (15,000.00) | 0.00% |
| Total OTHER REVENUE SOURCES | 306.29 | 15,250.00 | (14,943.71) | 2.01% |
| Total Income | 184,698.76 | 211,935.00 | (27,236.24) | 87.15% |
| Expenses | | | | |
| PERSONNEL | | | | |
| Salaries | 71,318.21 | 82,955.00 | 11,636.79 | 85.97% |
| FICA | 5,455.80 | 6,346.00 | 890.20 | 85.97% |
| Pension | 2,172.43 | 3,933.00 | 1,760.57 | 55.23% |
| Health Insurance | 12,789.04 | 19,168.00 | 6,378.96 | 66.72% |
| Worker's Compensation | 2,437.20 | 4,175.00 | 1,737.80 | 58.37% |
| Unemployment | 0.00 | 740.00 | 740.00 | 0.00% |
| Total PERSONNEL | 94,172.68 | 117,317.00 | 23,144.32 | 80.27% |
| MANAGEMENT | | | | |
| Supervisor Fees | 1,100.00 | 1,200.00 | 100.00 | 91.66% |
| Audit | 4,375.00 | 5,000.00 | 625.00 | 87.50% |
| Legal Advertising | 14.72 | 200.00 | 185.28 | 7.36% |
| Training and Conferences | 226.56 | 1,000.00 | 773.44 | 22.65% |
| Attorney | 2,200.00 | 2,800.00 | 600.00 | 78.57% |
| Total MANAGEMENT | 7,916.28 | 10,200.00 | 2,283.72 | 77.61% |
| FEES | | | | |
| Tax Collection Fees | 5,453.26 | 10,000.00 | 4,546.74 | 54.53% |
| Recording Fees & Charges | 1,200.00 | 2,000.00 | 800.00 | 60.00% |
| Total FEES | 6,653.26 | 12,000.00 | 5,346.74 | 55.44% |
| OPERATING | | | | |
| Computer Services | 1,013.87 | 1,000.00 | (13.87) | 101.38% |
| Refuse Removal | 310.20 | 360.00 | 49.80 | 86.16% |
| Pest Control | 133.60 | 200.00 | 66.40 | 66.80% |
| Telephone | 1,111.57 | 1,400.00 | 288.43 | 79.39% |
| Electric - Offices | 1,230.75 | 1,300.00 | 69.25 | 94.67% |
| Insurance | 3,049.66 | 2,750.00 | (299.66) | 110.89% |
| Office Supplies | 1,738.24 | 3,200.00 | 1,461.76 | 54.32% |
| Postage | 126.42 | 500.00 | 373.58 | 25.28% |
| Fuel & Lubricants | 15,612.91 | 20,000.00 | 4,387.09 | 78.06% |
| Uniform Rental | 1,136.22 | 1,200.00 | 63.78 | 94.68% |
| Shop Tools and Supplies | 2,148.11 | 2,800.00 | 651.89 | 76.71% |
| Operating Equipment | 318.46 | 3,000.00 | 2,681.54 | 10.61% |
| Total OPERATING | 27,930.01 | 37,710.00 | 9,779.99 | 74.07% |
| MAINTENANCE | | | | |
| Janitorial | 254.53 | 600.00 | 345.47 | 42.42% |
| Maintenance - Vehicle | 553.48 | 1,500.00 | 946.52 | 36.89% |
| Maintenance-Lot Mowing | 7,152.55 | 10,000.00 | 2,847.45 | 71.52% |
| Total MAINTENANCE | 7,960.56 | 12,100.00 | 4,139.44 | 65.79% |

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

| | <u>Current Year Actual</u> | <u>Current Period Budget - Original</u> | <u>YTD Budget Variance - Original</u> | <u>Percent of Budget</u> |
|--|----------------------------|---|---|--------------------------|
| CAPITAL OUTLAY | | | | |
| Capital Outlay | 14,950.00 | 15,000.00 | 50.00 | 99.66% |
| Total CAPITAL OUTLAY | 14,950.00 | 15,000.00 | 50.00 | 99.67% |
| RENEWAL & REPLACEMENT | | | | |
| Renewal & Replacement | 0.00 | 7,609.00 | 7,609.00 | 0.00% |
| Total RENEWAL & REPLACEMENT | 0.00 | 7,609.00 | 7,609.00 | 0.00% |
| Total Expenses | 159,582.79 | 211,936.00 | 52,353.21 | 75.30% |
| Net Income | 25,115.97 | (1.00) | 25,116.97 | (2,511,597.07)% |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 8/1/2014 Through 8/31/2014

| Account Code | Account Title | Debit Balance | Credit Balance |
|--------------|---|---------------|----------------|
| 101100 | Cash Operating | 104,360.11 | |
| 101200 | State Board Fund A | 2,301.73 | |
| 101300 | State Board R & R Fund A | 2,645.40 | |
| 101400 | State Board Fund B | 99.70 | |
| 101500 | State Board R & R Fund B | 125.12 | |
| 101600 | Emergency Fund | 63,749.74 | |
| 101700 | Capital Projects | 14,599.38 | |
| 101701 | Capital - Pump Station | 5,590.50 | |
| 101702 | Capital - Canal Restoration | 15,000.00 | |
| 101703 | Capital - Control Structures | 5,591.03 | |
| 101704 | Capital - Water Body Construction | 133.00 | |
| 101705 | Capital - Parks and Recreation | 5,143.43 | |
| 101800 | Renewal & Replacement | 78,513.49 | |
| 101901 | Operating - General Fund Reserves | 587,430.57 | |
| 101902 | Operating - Parks Reserves | 27,753.00 | |
| 101903 | Operating - St Light Reserves | 8,015.31 | |
| 104006 | Unrealized Loss Fund B | 63.36 | |
| 104009 | Unrealized Loss RR Fund B | 79.50 | |
| 115005 | A/R - Drainage | | 419.00 |
| 115200 | A/R-Billing | 1,116.74 | |
| 117000 | Allowance for Uncollectible A/R | | 1,116.74 |
| 133100 | Due from Other Govt - PY Taxes | 235,243.54 | |
| 133200 | Allowance for doubtful - due from Other Govt. | | 235,243.54 |
| 202100 | Accounts Payable | 5.09 | |
| 217100 | FICA Liability | | 936.40 |
| 217200 | Federal Tax Liability | | 694.10 |
| 220347 | Community Center Deposits | | 150.00 |
| 229100 | Due to AFLAC | | 474.21 |
| 229200 | Due to New York Life | | 2.21 |
| 229301 | Health Insurance Payable | | 18.47 |
| 229400 | Due to Pension | | 1,654.95 |
| 229500 | Due to Health Insurance | 5,068.74 | |
| 229700 | SEP/IRA Employee Contribution | | 901.61 |
| 229800 | Roth IRA - Employee Contribution | | 199.17 |
| 271000 | Unreserved Fund Balance | | 779,107.09 |
| 319100 | Drainage Assessments | | 467,591.26 |
| 325200 | General Govt. Assessments | | 445,842.79 |
| 343100 | St Light Assessments | | 32,622.66 |
| 343900 | Mosquito Assessment | | 10,874.22 |
| 347100 | Village I Parks Billing | | 209.78 |
| 347200 | Parks Assessments | | 142,977.39 |
| 349200 | Mosquito on Water Bill | | 16,925.68 |
| 349300 | St Lights on Water Bill | | 56,464.75 |
| 349400 | County Right of Ways | | 4,353.00 |
| 361100 | Interest Income | | 1,444.29 |
| 362100 | Building Lease | | 6,190.00 |
| 364100 | Disposition of Fixed Assets | | 2,468.27 |
| 511110 | Supervisor Fees | 2,475.00 | |
| 513120 | Salaries | 273,159.99 | |
| 513210 | FICA | 20,897.26 | |
| 513220 | Pension | 12,262.36 | |
| 513230 | Health Insurance | 45,318.76 | |
| 513240 | Worker's Compensation | 8,773.92 | |
| 513318 | Tax Collection Fees | 32,951.46 | |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
01 - General Fund
From 8/1/2014 Through 8/31/2014

| Account Code | Account Title | Debit Balance | Credit Balance |
|--------------|---------------------------------|---------------------|---------------------|
| 513320 | Audit | 8,750.00 | |
| 513342 | Computer Services | 2,281.21 | |
| 513343 | Refuse Removal | 697.95 | |
| 513344 | Pest Control | 485.80 | |
| 513345 | Janitorial | 763.63 | |
| 513400 | Travel | 418.00 | |
| 513410 | Portal Hosting & Support | 1,768.26 | |
| 513415 | Telephone | 3,169.91 | |
| 513430 | Electric - Offices | 2,769.13 | |
| 513440 | Lease Vehicle | 2,047.08 | |
| 513445 | Equipment Lease | 68,574.88 | |
| 513450 | Insurance | 38,119.89 | |
| 513480 | Legal Advertising | 297.50 | |
| 513490 | Planning & Development | 814.66 | |
| 513491 | Recording Fees & Charges | 524.00 | |
| 513510 | Office Supplies | 4,161.40 | |
| 513520 | Postage | 789.43 | |
| 513525 | Fuel & Lubricants | 28,928.96 | |
| 513527 | Uniform Rental | 3,059.48 | |
| 513542 | Memberships | 2,660.75 | |
| 513550 | Training and Conferences | 7,437.69 | |
| 513600 | Capital Outlay | 40,111.24 | |
| 513620 | Building Maintenance | 4,451.69 | |
| 514310 | Attorney | 4,950.00 | |
| 514315 | Legal | 14,320.00 | |
| 515310 | Engineering | 126,656.00 | |
| 517710 | Debt Principle - Waldron | 79,429.52 | |
| 517720 | Debt Interest - Waldron | 11,364.06 | |
| 519410 | SL Breeze | 1,690.00 | |
| 537520 | Chemicals | 19,369.40 | |
| 538340 | Grant Management | 5,120.00 | |
| 538430 | Electric - Pump Station | 7,444.79 | |
| 538460 | Maintenance-Pump Station | 1,035.14 | |
| 538465 | Canal Restoration | 6,609.25 | |
| 538466 | Maintenance - Vehicle | 3,289.03 | |
| 538526 | Shop Tools and Supplies | 6,257.63 | |
| 538527 | Operating Equipment | 2,569.68 | |
| 538610 | Land Acquisition | 42,631.28 | |
| 538650 | Surveys & Appraisals | 1,500.00 | |
| 541430 | Electric - St Lights | 77,457.67 | |
| 572430 | Electric - Parks & Median Signs | 2,490.20 | |
| 572460 | Maintenance-Parks | 13,148.16 | |
| | Total 01 - General Fund | 2,208,881.58 | 2,208,881.58 |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 8/1/2014 Through 8/31/2014

| Account Code | Account Title | Debit Balance | Credit Balance |
|--------------|----------------------------------|---------------|----------------|
| 101100 | Cash Operating | 102,318.39 | |
| 101200 | State Board Fund A | 10,592.44 | |
| 101300 | State Board R & R Fund A | 9,473.94 | |
| 101400 | State Board Fund B | 505.77 | |
| 101500 | State Board R & R Fund B | 430.35 | |
| 101700 | Capital Projects | 168,388.15 | |
| 101800 | Renewal & Replacement | 422,495.12 | |
| 101900 | Operating Reserve | 107,126.46 | |
| 101905 | Certificate of Deposit | 325,676.58 | |
| 102100 | Petty Cash | 100.00 | |
| 104006 | Unrealized Loss Fund B | 321.42 | |
| 104009 | Unrealized Loss RR Fund B | 273.52 | |
| 115200 | A/R-Billing | 75,189.10 | |
| 117000 | Allowance for Uncollectible A/R | | 24,326.93 |
| 161900 | Land-Water Fund | 7,014.20 | |
| 162900 | Buildings-Water | 281,261.58 | |
| 163900 | Accumulated Depreciation | | 2,114,417.67 |
| 164912 | Water System | 2,646,973.09 | |
| 166902 | Equipment-Enterprise Funds | 187,817.38 | |
| 169901 | Construction In Progress-Water | 4,463.00 | |
| 202100 | Accounts Payable | 3.05 | |
| 207101 | Street Lights on Water Bill | | 5,686.86 |
| 207102 | Mosquito on Water Bill | | 1,702.12 |
| 210100 | Compensated Absences | | 11,146.78 |
| 217100 | FICA Liability | | 554.38 |
| 217200 | Federal Tax Liability | | 508.77 |
| 220100 | Customer Deposits | | 52,489.25 |
| 220200 | Refunds | | 323.06 |
| 229100 | Due to AFLAC | | 328.88 |
| 229200 | Due to New York Life | | 3.02 |
| 229300 | Child Support Payable | | 66.46 |
| 229301 | Health Insurance Payable | | 60.10 |
| 229400 | Due to Pension | | 3,567.55 |
| 229500 | Due to Health Insurance | | 585.80 |
| 229700 | SEP/IRA Employee Contribution | | 357.14 |
| 229800 | Roth IRA - Employee Contribution | | 649.35 |
| 271000 | Unreserved Fund Balance | | 2,064,323.43 |
| 324210 | Impact Fees | | 1,980.00 |
| 343300 | Water Revenue | | 519,870.74 |
| 343302 | Meter Fees | | 3,030.00 |
| 343303 | Backflow Fees | | 11,120.00 |
| 361100 | Interest Income | | 2,109.90 |
| 364100 | Disposition of Fixed Assets | | 1,234.13 |
| 369903 | Miscellaneous Income | | 9,869.92 |
| 511110 | Supervisor Fees | 1,925.00 | |
| 513120 | Salaries | 170,910.92 | |
| 513210 | FICA | 13,073.93 | |
| 513220 | Pension | 9,656.98 | |
| 513230 | Health Insurance | 27,790.61 | |
| 513240 | Worker's Compensation | 5,036.88 | |
| 513320 | Audit | 4,375.00 | |
| 513342 | Computer Services | 7,223.55 | |
| 513343 | Refuse Removal | 542.85 | |
| 513344 | Pest Control | 133.60 | |
| 513345 | Janitorial | 254.54 | |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
41 - Water Fund
From 8/1/2014 Through 8/31/2014

| <u>Account Code</u> | <u>Account Title</u> | <u>Debit Balance</u> | <u>Credit Balance</u> |
|---------------------|--------------------------------|----------------------|-----------------------|
| 513415 | Telephone | 4,107.30 | |
| 513430 | Electric - Offices | 2,153.81 | |
| 513450 | Insurance | 17,449.88 | |
| 513480 | Legal Advertising | 25.76 | |
| 513491 | Recording Fees & Charges | 1,039.40 | |
| 513492 | Credit Card Fees | 3,417.65 | |
| 513510 | Office Supplies | 4,941.88 | |
| 513520 | Postage | 4,222.38 | |
| 513525 | Fuel & Lubricants | 6,285.26 | |
| 513527 | Uniform Rental | 1,181.64 | |
| 513542 | Memberships | 1,279.75 | |
| 513550 | Training and Conferences | 3,142.10 | |
| 513600 | Capital Outlay | 28,165.80 | |
| 513620 | Building Maintenance | 2,951.50 | |
| 513630 | Renewal & Replacement | 65,849.00 | |
| 514310 | Attorney | 3,850.00 | |
| 533340 | Contractual Services | 3,700.00 | |
| 533348 | Potable Water Quality | 3,382.50 | |
| 533430 | Electric - Water Plant | 11,366.40 | |
| 533440 | Building Lease | 6,190.00 | |
| 533460 | Maintenance-Water Plant | 7,670.16 | |
| 533495 | Cross Connection Control | 13,794.00 | |
| 533525 | Maintenance-Water Distribution | 13,927.56 | |
| 533630 | Hydrant Testing | 1,635.09 | |
| 533636 | Backflow Valves | 6,950.62 | |
| 537520 | Chemicals | 13,290.71 | |
| 538466 | Maintenance - Vehicle | 1,863.66 | |
| 538526 | Shop Tools and Supplies | 3,651.66 | |
| 538527 | Operating Equipment | 1,479.37 | |
| | Total 41 - Water Fund | 4,830,312.24 | 4,830,312.24 |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
42 - Lot Mowing Fund
From 8/1/2014 Through 8/31/2014

| Account Code | Account Title | Debit Balance | Credit Balance |
|--------------|---|---------------|----------------|
| 101100 | Cash Operating | 23,188.78 | |
| 101200 | State Board Fund A | 1,743.36 | |
| 101400 | State Board Fund B | 40.00 | |
| 101800 | Renewal & Replacement | 80,000.00 | |
| 101900 | Operating Reserve | 115,370.60 | |
| 104006 | Unrealized Loss Fund B | 25.41 | |
| 115200 | A/R-Billing | 51,973.74 | |
| 117000 | Allowance for Uncollectible A/R | | 51,973.74 |
| 133100 | Due from Other Govt - PY Taxes | 34,050.00 | |
| 133200 | Allowance for doubtful - due from Other Govt. | | 34,050.00 |
| 163900 | Accumulated Depreciation | | 163,591.34 |
| 166902 | Equipment-Enterprise Funds | 179,798.89 | |
| 202100 | Accounts Payable | 2.03 | |
| 210100 | Compensated Absences | | 4,180.04 |
| 217100 | FICA Liability | | 261.28 |
| 217200 | Federal Tax Liability | | 192.02 |
| 229100 | Due to AFLAC | | 125.94 |
| 229200 | Due to New York Life | | 0.48 |
| 229301 | Health Insurance Payable | | 1.70 |
| 229400 | Due to Pension | 774.07 | |
| 229500 | Due to Health Insurance | 146.04 | |
| 229700 | SEP/IRA Employee Contribution | | 266.75 |
| 229800 | Roth IRA - Employee Contribution | | 17.28 |
| 271000 | Unreserved Fund Balance | | 207,336.38 |
| 343901 | Lot Mowing Assessments | | 181,779.47 |
| 343902 | Lot Mow Billing | | 2,613.00 |
| 361100 | Interest Income | | 306.29 |
| 511110 | Supervisor Fees | 1,100.00 | |
| 513120 | Salaries | 71,318.21 | |
| 513210 | FICA | 5,455.80 | |
| 513220 | Pension | 2,172.43 | |
| 513230 | Health Insurance | 12,789.04 | |
| 513240 | Worker's Compensation | 2,437.20 | |
| 513318 | Tax Collection Fees | 5,453.26 | |
| 513320 | Audit | 4,375.00 | |
| 513342 | Computer Services | 1,013.87 | |
| 513343 | Refuse Removal | 310.20 | |
| 513344 | Pest Control | 133.60 | |
| 513345 | Janitorial | 254.53 | |
| 513415 | Telephone | 1,111.57 | |
| 513430 | Electric - Offices | 1,230.75 | |
| 513450 | Insurance | 3,049.66 | |
| 513480 | Legal Advertising | 14.72 | |
| 513491 | Recording Fees & Charges | 1,200.00 | |
| 513510 | Office Supplies | 1,738.24 | |
| 513520 | Postage | 126.42 | |
| 513525 | Fuel & Lubricants | 15,612.91 | |
| 513527 | Uniform Rental | 1,136.22 | |
| 513550 | Training and Conferences | 226.56 | |
| 513600 | Capital Outlay | 14,950.00 | |
| 514310 | Attorney | 2,200.00 | |
| 538466 | Maintenance - Vehicle | 553.48 | |
| 538526 | Shop Tools and Supplies | 2,148.11 | |
| 538527 | Operating Equipment | 318.46 | |

Spring Lake Improvement District
Normal Trial Balance - Trial Balance by Fund
42 - Lot Mowing Fund
From 8/1/2014 Through 8/31/2014

| <u>Account Code</u> | <u>Account Title</u> | <u>Debit Balance</u> | <u>Credit Balance</u> |
|---------------------|----------------------------|----------------------|-----------------------|
| 539460 | Mainteance-Lot Mowing | <u>7,152.55</u> | |
| | Total 42 - Lot Mowing Fund | 646,695.71 | 646,695.71 |
| Report Total | | <u>7,685,889.53</u> | <u>7,685,889.53</u> |
| Report Difference | | <u>0.00</u> | |

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 8/1/2014 Through 8/31/2014

| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spoiled |
|----------------|--------------|---------------------------------------|--------------|---|---------|
| 8/13/2014 | 10651 | Arlene Klingbiel | 100.00 | 8/2014 BOARD MEETING | No |
| 8/13/2014 | 10652 | Bill Lawrens | 100.00 | 8/2014 BOARD MEETING | No |
| 8/13/2014 | 10653 | Blue Tarp Financial, Inc | 148.99 | BENCH GRINDER | No |
| 8/13/2014 | 10654 | Brian Acker | 100.00 | 8/2014 BOARD MEETING | No |
| 8/13/2014 | 10655 | Byrd Information Technology Services | 75.00 | CLEANED UP COMPUTER AND REPAIRED HARD DRIVE | No |
| 8/13/2014 | | Byrd Information Technology Services | 300.00 | NETWORK ISSUES, SECURITY CAMERA ISSUES | No |
| 8/13/2014 | | Byrd Information Technology Services | 206.25 | TOUBLESHOOT SOFTWARE ISSUE | No |
| 8/13/2014 | 10656 | Carquest Auto Parts Stores | 13.29 | BRUSH | No |
| 8/13/2014 | | Carquest Auto Parts Stores | 62.28 | COUPLER BODY, WIPES, WIPERS | No |
| 8/13/2014 | | Carquest Auto Parts Stores | 8.56 | ELEMENT | No |
| 8/13/2014 | | Carquest Auto Parts Stores | 4.35 | FUEL FILTER | No |
| 8/13/2014 | | Carquest Auto Parts Stores | 13.96 | FUSE | No |
| 8/13/2014 | | Carquest Auto Parts Stores | 27.76 | GREASE GUN, RED GREASE | No |
| 8/13/2014 | | Carquest Auto Parts Stores | 25.24 | OIL FILTER, AIR FILTER | No |
| 8/13/2014 | | Carquest Auto Parts Stores | 139.87 | OIL, BLASTER, CARB CLENAER, OIL | No |
| 8/13/2014 | | Carquest Auto Parts Stores | 64.08 | OIL, GREASE GUN, COUPLER | No |
| 8/13/2014 | | Carquest Auto Parts Stores | 4.50 | SLIDE ON TERMINAL | No |
| 8/13/2014 | 10657 | Carquest Auto Parts Stores | 69.53 | TOOLS | No |
| 8/13/2014 | | Century Link | 345.97 | 8/2014 TELEPHONE SERVICE | No |
| 8/13/2014 | | Century Link | 229.14 | 8/2014 TELEPHONE SERVICES | No |
| 8/13/2014 | 10658 | Clay Shrum | 108.00 | FRWA CONFERENCE PER DIEM | No |
| 8/13/2014 | 10659 | Couture's Garden Center | 75.95 | BELT | No |
| 8/13/2014 | | Couture's Garden Center | 18.34 | MOWER PARTS | No |
| 8/13/2014 | 10660 | Craig A. Smith & Associates | 16,996.00 | PROFESSIONAL SERVICES | No |
| 8/13/2014 | 10661 | Creative Printing | 41.00 | BUSINESS CARDS - SHRUM | No |
| 8/13/2014 | 10662 | Crystal Springs | 23.10 | MONTHLY SERVICES | No |
| 8/13/2014 | 10663 | Deborah Cleveland | 200.00 | JANITORIAL SERVICES | No |
| 8/13/2014 | 10664 | Fields Equipment Company, Inc. | 41.69 | FUEL FILTER, HOSE FITTING | No |
| 8/13/2014 | | Fields Equipment Company, Inc. | 111.36 | FUEL PUMP | No |
| 8/13/2014 | | Fields Equipment Company, Inc. | 90.39 | INJECTION, KIT | No |
| 8/13/2014 | | Fields Equipment Company, Inc. | 506.52 | TRACTOR REPAIR SERVICE CALL | No |
| 8/13/2014 | 10665 | Gary Behrendt | 100.00 | 8/2014 BOARD MEETING | No |
| 8/13/2014 | 10666 | Guardian Community Resource Mgmt, Inc | 1,280.00 | GRANT MANAGEMENT SERVICES | No |
| 8/13/2014 | 10667 | HD Supply Waterworks, LTD | 895.00 | CHECK VALVE | No |
| 8/13/2014 | | HD Supply Waterworks, LTD | 135.00 | FLARING TOOL | No |
| 8/13/2014 | 10668 | Hydro Designs | 1,254.00 | CROSS CONNECTION PROGRAM | No |
| 8/13/2014 | 10669 | Joe DeCerbo | 393.44 | INSURANCE REIMBURSEMENT | No |
| 8/13/2014 | 10670 | New York Life | 72.79 | EMPLOYEE DEDUCTIONS | No |

Spring Lake Improvement District
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| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spoiled |
|----------------|--------------|---|--------------|--|---------|
| 8/13/2014 | 10671 | Newton Crouch Inc. | 1,271.15 | DIAPHRAGM PUMP, SHAFT KIT, CONTROLLER, SHEAVE, BUSHING | No |
| 8/13/2014 | 10672 | Precon Corporation | 18,825.00 | MODIFY 400,000 GALLON TANK | No |
| 8/13/2014 | 10673 | Progressive Waste Solutions | 141.00 | 8/2014 REFUSE REMOVAL | No |
| 8/13/2014 | 10674 | Ring Power Corporation | 183.45 | CAT REPAIR PARTS | No |
| 8/13/2014 | 10675 | Somers Irrigation | 54.13 | DSITRIBUTION REPAIR PARTS | No |
| 8/13/2014 | 10676 | Spring Lake Lawn & Garden Center | 15.08 | BELT, HILLMAN HARDWARE | No |
| 8/13/2014 | | Spring Lake Lawn & Garden Center | 5.93 | HILLMAN HARDWARE, NAILS | No |
| 8/13/2014 | | Spring Lake Lawn & Garden Center | 7.60 | HILLMAN HARDWARE | No |
| 8/13/2014 | | Spring Lake Lawn & Garden Center | 21.90 | KEYS (10) | No |
| 8/13/2014 | | Spring Lake Lawn & Garden Center | 4.59 | MED DUTY FELT | No |
| 8/13/2014 | 10677 | Sunshine State One Call of Florida Inc. | 24.09 | 7/2014 LOCATE TICKETS | No |
| 8/13/2014 | 10678 | Taylor Oil | 4,017.55 | DIESEL FUEL & UNLEADED GAS | No |
| 8/13/2014 | 10679 | That's Great News | 229.90 | DISTRICT OF THE YEAR PLAQUE | No |
| 8/13/2014 | 10680 | The Dumont Company, Inc. | 397.00 | 275 GALLONS LIQUID BLEACH | No |
| 8/13/2014 | 10681 | Tim Mckenna | 100.00 | 8/2014 BOARD MEETING | No |
| 8/13/2014 | 10682 | Tractor Supply Credit Plan | 1,289.97 | AIR COMPRESSOR & SERVICE COANTRACT | No |
| 8/13/2014 | 10683 | Triangle Hardware | 13.48 | ALLEN WRENCHES | No |
| 8/13/2014 | | Triangle Hardware | 25.89 | CLAMPS, TUBING, PVC PARTS | No |
| 8/13/2014 | 10684 | Unifirst Corporation | 117.37 | UNIFORM RENTAL & JANITORIAL SUPPLETS WE 08/01/2014 | No |
| 8/13/2014 | | Unifirst Corporation | 135.37 | UNIFORM RENTAL & JANITORIAL SUPPLIES WE 08/08/2014 | No |
| 8/13/2014 | | Unifirst Corporation | 135.37 | UNIFORM RENTAL& JANITORIAL SUPPLIES WE 07/25/2014 | No |
| 8/13/2014 | 10685 | Wendi Allison | 36.00 | SOCIAL MEDIA PER DIEM | No |
| 8/13/2014 | 10686 | William J Nielander | 1,000.00 | 8/2014 ATTORNEY FEES | No |
| 8/13/2014 | 10687 | Xerox Corporation | 84.12 | 7/2014 COPIER LEASE | No |
| 8/13/2014 | 10688 | Zee Medical Service Co. | 176.00 | MISC SHOP SUPPLIES | No |
| 8/13/2014 | 10689 | Spring Lake Improvement District | 100.00 | DEPOSIT REFUND - 400 SPRING LAKE BLVD - ACH ENROLLMENT | No |
| 8/13/2014 | 10690 | Dorothy Forelli | 22.89 | OVERPAYMENT OF ACCOUNT - 8309 PINE GLEN RD | No |
| 8/12/2014 | 10691 | Manual LaPuerta | 68.94 | DEPOSIT REFUND - 400 MEADOWLAND RD | No |
| 8/13/2014 | 10692 | Elmer Smith | 3.32 | DEPOSIT REFUND - 7808 GRANADA RD | No |
| 8/19/2014 | 10693 | Couture's Garden Center | 75.95 | BELT | No |
| 8/19/2014 | | Couture's Garden Center | 10,636.01 | HUSTLER MOWER MODEL #932160 | No |
| 8/26/2014 | 10694 | Blue Tarp Financial, Inc | 106.47 | LED STOBE LIGHTS | No |
| 8/26/2014 | 10695 | Couture's Garden Center | 27.70 | MISC SUPPLIES | No |
| 8/26/2014 | 10696 | Craig A. Smith & Associates | 12,474.60 | ENGINEERING SERVICES | No |
| 8/26/2014 | 10697 | Creative Printing | 385.00 | ENVELOPES | No |
| 8/26/2014 | | Creative Printing | 1,305.00 | NEWSLETTERS | No |
| 8/26/2014 | 10698 | Data Flow Systems Inc. | 880.00 | DATA FLOW PARTS | No |

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 8/1/2014 Through 8/31/2014

| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spoiled |
|----------------|--------------|--|--------------|--|---------|
| 8/26/2014 | 10699 | Ferguson Enterprises, Inc. | 2,974.40 | WATER LINE PARTS | No |
| 8/26/2014 | 10700 | Fields Equipment Company, Inc. | 641.67 | BLADES, SEALS | No |
| 8/26/2014 | 10701 | Glissons Animal Supply Inc. | 7.95 | PUSH BUTTON GATE OPENER | No |
| 8/26/2014 | 10702 | HD Supply Waterworks, LTD | 950.00 | CONCRETE BOX WITH TRAFFIC GATE | No |
| 8/26/2014 | | HD Supply Waterworks, LTD | 4,807.80 | STRT DUJAL CHECK VALVE | No |
| 8/26/2014 | 10703 | Home Depot Credit Services | 193.48 | MHOSE BIBBS, CLEANING SUPPLIES, BRUSHES | No |
| 8/26/2014 | | Home Depot Credit Services | 5.67 | MISC PARTS | No |
| 8/26/2014 | | Home Depot Credit Services | 107.95 | PUMP, PARTS | No |
| 8/26/2014 | | Home Depot Credit Services | 86.30 | SHELVING FOR OFFICE | No |
| 8/26/2014 | | Home Depot Credit Services | 476.88 | P225/70R15 TIRES, MOUNT, BALANCE | No |
| 8/26/2014 | 10704 | Laye's Tire Service | 814.10 | DIAPHRAGM PUMP & GEAR | No |
| 8/26/2014 | 10705 | Newton Crouch Inc. | 120.38 | REPAIR KIT | No |
| 8/26/2014 | | Newton Crouch Inc. | 65.00 | REPAIRED OUTLETS - COMMUNITY CENTER | No |
| 8/26/2014 | 10706 | Sapp Electric Inc. | 1,392.06 | SEQUEST ALL WATER TREATMENT | No |
| 8/26/2014 | 10707 | SPER Chemical Corporation | 3,983.50 | DIESEL FUEL & UNLEADED GAS | No |
| 8/26/2014 | 10708 | Taylor Oil | 41.44 | GUAGE | No |
| 8/26/2014 | | Taylor Oil | 390.00 | 270 GALLONS LIQUID BLEACH | No |
| 8/26/2014 | 10709 | The Dumont Company, Inc. | 81.40 | AD #3068366 BUDGET HEARING AD | No |
| 8/26/2014 | 10710 | The News-Sun | 150.07 | UNIFORM RENTAL & JANITORIAL SUPPLIES WE 08/15/2014 | No |
| 8/26/2014 | 10711 | Unifirst Corporation | 149.07 | UNIFORM RENTAL & JANITORIAL SUPPLIES WE 08/22/2014 | No |
| 8/26/2014 | | Unifirst Corporation | 145.12 | PHONE & AIR CARD SERVICES ACCT #221693722-00001 | No |
| 8/26/2014 | 10712 | Verizon Wireless | 44.95 | SHOP SUPPLIES | No |
| 8/26/2014 | 10713 | Zee Medical Service Co. | 572.50 | POTABLE WATER TESTING | No |
| 8/26/2014 | 10714 | Flowers Chemical Laboratories | 54.78 | OVER PAYMENT & DEPOSIT REFUND - 5804 THUNDER RD | No |
| 8/26/2014 | 10715 | Betty Booth | 26.23 | OVERPAYMENT REFUND - 7808 GRANADA RD | No |
| 8/26/2014 | 10716 | Elmer Smith | 50.00 | DEPOSIT REFUND - ACH ENROLLMENT 8308 PINE GLEN RD | No |
| 8/26/2014 | 10717 | George Carlisle | 6.45 | DEPOSIT REFUND - 7129 CORAL RIDGE RD | No |
| 8/26/2014 | 10718 | Sean Miller | 59.94 | DEPOSIT REFUND - 8508 HAMPSHIRE DRIVE | No |
| 8/26/2014 | 10719 | Melford Munger | 96.51 | DEPOSIT REFUND - 417 FABBER COURT | No |
| 8/26/2014 | 10720 | Lorraine Grifo | 12.07 | DEPOSIT REFUND - 233 MONTE REAL BLVD | No |
| 8/26/2014 | 10721 | James Brown | 45.00 | DEPOSIT APPLIED TO AOUTSTANDING ACCOUNT - 601 LIMETREE DRIVE | No |
| 8/26/2014 | 10722 | Spring Lake Improvement District | | | No |
| 8/26/2014 | 10723 | Estate of Alan Dewey | 100.00 | DEPOSIT REFUND - 7116 CORAL RIDGE RD | No |
| 8/4/2014 | 15865026 | Caterpillar Financial Services Corporation | 3,242.71 | Trackhoe Lease August 2014 | No |
| 8/4/2014 | 15867581 | Caterpillar Financial Services Corporation | 2,991.37 | Boom Mower August 2014 | No |
| 8/12/2014 | 4528473 | ABILA | 557.98 | Checks, Envelopes, Tax Forms | No |
| 8/6/2014 | 664765 | | 52.89 | SEMINAR BOOKS | No |
| 8/6/2014 | 664766 | | 297.00 | HOTEL - FRWA CONFERENCE SHRUM - WYNDHAM | No |
| 8/6/2014 | 664767 | | 139.00 | SOCIAL MEDIA SEMINAR ALLISON - CROWNE POINT | No |

Spring Lake Improvement District
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 From 8/1/2014 Through 8/31/2014

| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spoiled |
|----------------|---------------|---|--------------|------------------------------------|---------|
| 8/1/2014 | 664769 | | 173.02 | 7/2014 CREDIT CARD FEES | No |
| 8/14/2014 | 664770 | | 36.00 | RECORDING FEES | No |
| 8/19/2014 | 664771 | Office Max | 46.98 | FILES BOXES | No |
| 8/1/2014 | 664772 | | 33.44 | 7/2014 CREDIT CARD FEES | No |
| 8/19/2014 | 664773 | POSTMASTER | 181.50 | POSTAGE | No |
| 8/13/2014 | AFLAC08132... | Aflac | 785.32 | EMPLOYEE DEDUCTIONS | No |
| 8/14/2014 | DE06393 28... | Duke Energy | 13.70 | 7/2014 ELECTRIC SERVICE | No |
| 8/8/2014 | DE15329 91... | Duke Energy | 413.48 | 8/2014 ELECTRIC SERVICE | No |
| 8/14/2014 | DE30895 51... | Duke Energy | 13.20 | 7/2014 ELECTRIC SERVICE | No |
| 8/14/2014 | DE39774 50... | Duke Energy | 24.07 | 7/2014 ELECTRIC SERVICE | No |
| 8/14/2014 | DE55044 04... | Duke Energy | 23.71 | 7/2014 EELCTRIC SERVICE | No |
| 8/14/2014 | DE60412 07... | Duke Energy | 13.20 | 7/2014 ELECTRIC SERVICE | No |
| 8/28/2014 | DE67991 56... | Duke Energy | 379.91 | 8/2014 ELECTRICAL SERVICE | No |
| 8/14/2014 | DE73469 83... | Duke Energy | 13.20 | 7/2014 ELECTRIC SERVICE | No |
| 8/4/2014 | DE74031 65... | Duke Energy | 7,647.74 | 7/2014 ELECTRICAL SERVICE | No |
| 8/14/2014 | DE74390 24... | Duke Energy | 18.57 | 7/2014 ELECTRIC SERVICE | No |
| 8/27/2014 | DE74393 12... | Duke Energy | 2,086.15 | 8/2014 ELECTRICAL SERVICE | No |
| 8/4/2014 | DE74398 88... | Duke Energy | 7.59 | 7/2014 ELECTRICAL SERVICE | No |
| 8/14/2014 | DE74439 20... | Duke Energy | 65.77 | 7/2014 ELECTRIC SERVICE | No |
| 8/26/2014 | DE74440 64... | Duke Energy | 1,051.26 | 8/2014 ELECTRIC SERVICE | No |
| 8/14/2014 | DE74607 69... | Duke Energy | 13.09 | 7/2014 ELECTRIC SERVICE | No |
| 8/14/2014 | DE74612 01... | Duke Energy | 138.54 | 7/2014 ELECTRIC SERVICE | No |
| 8/6/2014 | EFTPS08042... | EFTPS (PAYROLL TAXES) | 3,277.15 | PAYROLL TAXES WE 08/08/2014 | No |
| 8/13/2014 | EFTPS08112... | EFTPS (PAYROLL TAXES) | 3,105.85 | PAYROLL TAXES WE 08/15/2014 | No |
| 8/20/2014 | EFTPS08182... | EFTPS (PAYROLL TAXES) | 3,193.66 | PAYROLL TAXES WE 08/22/2014 | No |
| 8/27/2014 | EFTPS0829204 | EFTPS (PAYROLL TAXES) | 3,089.25 | PAYROLL TAXES WE 08/25/2014 | No |
| 8/6/2014 | EP08042014 | Expert Pay | 66.46 | CHILD SUPPORT CASE #05000066FC28 | No |
| 8/13/2014 | EP08112014 | Expert Pay | 66.46 | CHILD SUPPORT CASE #05000066FC28 | No |
| 8/20/2014 | EP08202014 | Expert Pay | 66.46 | CHILD SUPPORT CASE #05000066FC28 | No |
| 8/27/2014 | EP08252014 | Expert Pay | 66.46 | CHILD SUPPORT CASE #05000066FC28 | No |
| 8/28/2014 | GFOA2015D... | Government Finance Officers Association, Inc. | 35.00 | FGFOA membership dues Diane Angell | No |
| 8/25/2014 | UHC092014 | United Health Care Insurance Company | 6,888.29 | CASH DISBURSEMENTS WE 08/22/2014 | No |
| 8/4/2014 | V3018 | Wendi R. Allison | 625.25 | Employee: 21; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3019 | Catherine D. Angell | 863.73 | Employee: 01; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3020 | Wellington E. Clarke | 523.70 | Employee: 02; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3021 | Joseph T. DeCarbo | 1,371.89 | Employee: 03; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3022 | Robert E. Hill | 562.43 | Employee: 24; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3023 | John Laiosa | 438.04 | Employee: 10; Pay Date: 8/6/2014 | No |

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
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 From 8/1/2014 Through 8/31/2014

| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spoiled |
|----------------|--------------|----------------------|--------------|-----------------------------------|---------|
| 8/4/2014 | V3024 | Randolph Nelson | 828.66 | Employee: 12; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3025 | Joshua R. Nolen | 610.50 | Employee: 18; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3026 | Brian L. Patrick | 544.66 | Employee: 13; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3027 | Anthony L. Plyley | 516.92 | Employee: 26; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3028 | Tyler A. Sapp | 554.99 | Employee: 25; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3029 | Clay R. Shrum Sr. | 846.16 | Employee: 15; Pay Date: 8/6/2014 | No |
| 8/4/2014 | V3030 | Matthew C. Thompson | 499.67 | Employee: 23; Pay Date: 8/6/2014 | No |
| 8/11/2014 | V3031 | Wendi R. Allison | 625.25 | Employee: 21; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3032 | Catherine D. Angell | 868.47 | Employee: 01; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3033 | Wellington E. Clarke | 523.69 | Employee: 02; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3034 | Joseph T. DeCervo | 1,371.88 | Employee: 03; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3035 | Robert E. Hill | 491.06 | Employee: 24; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3036 | John Laiosa | 128.17 | Employee: 10; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3037 | Randolph Nelson | 832.84 | Employee: 12; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3038 | Joshua R. Nolen | 548.17 | Employee: 18; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3039 | Brian L. Patrick | 491.43 | Employee: 13; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3040 | Anthony L. Plyley | 516.92 | Employee: 26; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3041 | Tyler A. Sapp | 425.80 | Employee: 25; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3042 | Clay R. Shrum Sr. | 846.16 | Employee: 15; Pay Date: 8/13/2014 | No |
| 8/11/2014 | V3043 | Matthew C. Thompson | 650.49 | Employee: 23; Pay Date: 8/13/2014 | No |
| 8/18/2014 | V3044 | Wendi R. Allison | 625.25 | Employee: 21; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3045 | Catherine D. Angell | 863.73 | Employee: 01; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3046 | Wellington E. Clarke | 523.70 | Employee: 02; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3047 | Joseph T. DeCervo | 1,371.89 | Employee: 03; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3048 | Robert E. Hill | 562.44 | Employee: 24; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3049 | John Laiosa | 529.56 | Employee: 10; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3050 | Randolph Nelson | 828.66 | Employee: 12; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3051 | Joshua R. Nolen | 528.96 | Employee: 18; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3052 | Brian L. Patrick | 589.01 | Employee: 13; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3053 | Anthony L. Plyley | 454.45 | Employee: 26; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3054 | Tyler A. Sapp | 360.84 | Employee: 25; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3055 | Clay R. Shrum Sr. | 846.16 | Employee: 15; Pay Date: 8/20/2014 | No |
| 8/18/2014 | V3056 | Matthew C. Thompson | 499.68 | Employee: 23; Pay Date: 8/20/2014 | No |
| 8/25/2014 | V3057 | Wendi R. Allison | 625.25 | Employee: 21; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3058 | Catherine D. Angell | 863.74 | Employee: 01; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3059 | Wellington E. Clarke | 523.69 | Employee: 02; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3060 | Joseph T. DeCervo | 1,371.88 | Employee: 03; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3061 | Robert E. Hill | 491.05 | Employee: 24; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3062 | John Laiosa | 520.14 | Employee: 10; Pay Date: 8/27/2014 | No |

Spring Lake Improvement District
 Check/Voucher Register - SLID-Check Register
 101100 - Cash Operating
 From 8/1/2014 Through 8/31/2014

| Effective Date | Check Number | Payee | Check Amount | Transaction Description | Spoiled |
|----------------|--------------|----------------------|--------------|-----------------------------------|---------|
| 8/25/2014 | V3063 | Randolph Nelson | 828.66 | Employee: 12; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3064 | Joshua R. Nolen | 413.62 | Employee: 18; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3065 | Brian L. Patrick | 455.93 | Employee: 13; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3066 | Anthony L. Plyley | 516.92 | Employee: 26; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3067 | Tyler A. Sapp | 360.84 | Employee: 25; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3068 | Clay R. Shrum Sr. | 846.16 | Employee: 15; Pay Date: 8/27/2014 | No |
| 8/25/2014 | V3069 | Matthew C. Thompson | 499.67 | Employee: 23; Pay Date: 8/27/2014 | No |
| 8/29/2014 | V3070 | Wendi R. Allison | 625.24 | Employee: 21; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3071 | Catherine D. Angell | 863.73 | Employee: 01; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3072 | Wellington E. Clarke | 523.69 | Employee: 02; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3073 | Joseph T. DeCerber | 1,371.89 | Employee: 03; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3074 | Robert E. Hill | 562.44 | Employee: 24; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3075 | John Laiosa | 520.14 | Employee: 10; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3076 | Randolph Nelson | 828.65 | Employee: 12; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3077 | Joshua R. Nolen | 552.03 | Employee: 18; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3078 | Brian L. Patrick | 455.93 | Employee: 13; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3079 | Anthony L. Plyley | 454.45 | Employee: 26; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3080 | Tyler A. Sapp | 360.84 | Employee: 25; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3081 | Clay R. Shrum Sr. | 846.16 | Employee: 15; Pay Date: 9/3/2014 | No |
| 8/29/2014 | V3082 | Matthew C. Thompson | 499.67 | Employee: 23; Pay Date: 9/3/2014 | No |

Report Total

180,220.94

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------------|----------------|--------------|-----------------------|--------------------|-----------------|-----------------|-----------------------------|
| CD2014-84 | 8/4/2014 | 101100 | Cash Operating | General Government | | 2,991.37 | Boom Mower August 2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 2,991.37 | |
| CD2014-84 | 8/4/2014 | 513445 | Equipment Lease | General Government | 2,991.37 | | Boom Mower August 2014 |
| | | Total 513445 | Equipment Lease | | 2,991.37 | 0.00 | |
| CD2014-84 | 8/4/2014 | 101100 | Cash Operating | General Government | | 3,242.71 | Trackhoe Lease August 2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 3,242.71 | |
| CD2014-84 | 8/4/2014 | 513445 | Equipment Lease | General Government | 3,242.71 | | Trackhoe Lease August 2014 |
| | | Total 513445 | Equipment Lease | | 3,242.71 | 0.00 | |
| Total CD2014-84 | | | | | 6,234.08 | 6,234.08 | |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Lot Mowing | | 328.54 | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Water | | 553.48 | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | General Government | | 190.64 | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Mosquito | | 46.28 | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Parks | | 185.80 | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Drainage | | 511.52 | PAYROLL TAXES WE 08/08/2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 1,816.26 | |
| CD2014-85 | 8/6/2014 | 217200 | Federal Tax Liability | Lot Mowing | 253.25 | | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 217200 | Federal Tax Liability | Water | 509.03 | | PAYROLL TAXES WE 08/08/2014 |
| | | Total 217200 | Federal Tax Liability | | 762.28 | 0.00 | |

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|--------------------------|-----------------------|--------|----------|-------------------------------------|
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Mosquito | | 34.68 | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | General Government | | 164.89 | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Water | | 509.03 | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Lot Mowing | | 253.25 | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Parks | | 132.87 | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Drainage | | 366.17 | PAYROLL TAXES WE 08/08/2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 1,460.89 | |
| CD2014-85 | 8/6/2014 | 217200 | Federal Tax Liability | General Government | 164.89 | | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 217200 | Federal Tax Liability | Mosquito | 34.68 | | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 217200 | Federal Tax Liability | Parks | 132.87 | | PAYROLL TAXES WE 08/08/2014 |
| | | Total 217200 | Federal Tax Liability | | 332.44 | 0.00 | |
| CD2014-85 | 8/6/2014 | 229300 | Child Support Payable | Water | 66.46 | | CHILD SUPPORT CASE #05000066FC28 |
| | | Total 229300 | Child Support Payable | | 66.46 | 0.00 | |
| CD2014-85 | 8/6/2014 | 101100 | Cash Operating | Water | | 66.46 | CHILD SUPPORT CASE #05000066FC28 |
| | | Total 101100 | Cash Operating | | 0.00 | 66.46 | |
| CD2014-85 | 8/6/2014 | 217200 | Federal Tax Liability | Drainage | 366.17 | | PAYROLL TAXES WE 08/08/2014 |
| | | Total 217200 | Federal Tax Liability | | 366.17 | 0.00 | |
| CD2014-85 | 8/6/2014 | 217100 | FICA Liability | Lot Mowing | 328.54 | | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 217100 | FICA Liability | Water | 553.48 | | PAYROLL TAXES WE 08/08/2014 |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------------|----------------|--------------|--------------------------|--------------------|-----------------|-----------------|-----------------------------------|
| CD2014-85 | 8/6/2014 | 217100 | FICA Liability | General Government | 190.64 | | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 217100 | FICA Liability | Mosquito | 46.28 | | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 217100 | FICA Liability | Parks | 185.80 | | PAYROLL TAXES WE 08/08/2014 |
| CD2014-85 | 8/6/2014 | 217100 | FICA Liability | Drainage | 511.52 | | PAYROLL TAXES WE 08/08/2014 |
| | | Total 217100 | FICA Liability | | 1,816.26 | 0.00 | |
| Total CD2014-85 | | | | | 3,343.61 | 3,343.61 | |
| CD2014-86 | 7/25/2014 | 513550 | Training and Conferences | General Government | 69.65 | | SKILL PATH SEMINAR - SOCIAL MEDIA |
| CD2014-86 | 7/25/2014 | 513550 | Training and Conferences | Water | 69.65 | | SKILL PATH SEMINAR - SOCIAL MEDIA |
| CD2014-86 | 7/25/2014 | 513550 | Training and Conferences | Lot Mowing | 39.80 | | SKILL PATH SEMINAR - SOCIAL MEDIA |
| CD2014-86 | 7/25/2014 | 513550 | Training and Conferences | Parks | 19.90 | | SKILL PATH SEMINAR - SOCIAL MEDIA |
| | | Total 513550 | Training and Conferences | | 199.00 | 0.00 | |
| CD2014-86 | 7/25/2014 | 101100 | Cash Operating | General Government | | 69.65 | SKILL PATH SEMINAR - SOCIAL MEDIA |
| CD2014-86 | 7/25/2014 | 101100 | Cash Operating | Water | | 69.65 | SKILL PATH SEMINAR - SOCIAL MEDIA |
| CD2014-86 | 7/25/2014 | 101100 | Cash Operating | Lot Mowing | | 39.80 | SKILL PATH SEMINAR - SOCIAL MEDIA |
| CD2014-86 | 7/25/2014 | 101100 | Cash Operating | Parks | | 19.90 | SKILL PATH SEMINAR - SOCIAL MEDIA |
| | | Total 101100 | Cash Operating | | 0.00 | 199.00 | |
| CD2014-86 | 8/6/2014 | 513550 | Training and Conferences | General Government | 18.51 | | SEMINAR BOOKS |
| CD2014-86 | 8/6/2014 | 513550 | Training and Conferences | Water | 18.51 | | SEMINAR BOOKS |
| CD2014-86 | 8/6/2014 | 513550 | Training and Conferences | Lot Mowing | 10.58 | | SEMINAR BOOKS |
| CD2014-86 | 8/6/2014 | 513550 | Training and Conferences | Parks | 5.29 | | SEMINAR BOOKS |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|--------------------------|--------------------|--------|--------|---|
| | | Total 513550 | Training and Conferences | | 52.89 | 0.00 | |
| CD2014-86 | 8/6/2014 | 101100 | Cash Operating | General Government | | 18.51 | SEMINAR BOOKS |
| CD2014-86 | 8/6/2014 | 101100 | Cash Operating | Water | | 18.51 | SEMINAR BOOKS |
| CD2014-86 | 8/6/2014 | 101100 | Cash Operating | Lot Mowing | | 10.58 | SEMINAR BOOKS |
| CD2014-86 | 8/6/2014 | 101100 | Cash Operating | Parks | | 5.29 | SEMINAR BOOKS |
| | | Total 101100 | Cash Operating | | 0.00 | 52.89 | |
| CD2014-86 | 8/6/2014 | 513550 | Training and Conferences | Water | 297.00 | | HOTEL - FRWA CONFERENCE SHRUM - WYNDHAM |
| | | Total 513550 | Training and Conferences | | 297.00 | 0.00 | |
| CD2014-86 | 8/6/2014 | 101100 | Cash Operating | Water | | 297.00 | HOTEL - FRWA CONFERENCE SHRUM - WYNDHAM |
| | | Total 101100 | Cash Operating | | 0.00 | 297.00 | |
| CD2014-86 | 8/6/2014 | 513550 | Training and Conferences | General Government | 48.65 | | SOCIAL MEDIA SEMINAR ALLISON - CROWNE POINT |
| CD2014-86 | 8/6/2014 | 513550 | Training and Conferences | Water | 48.65 | | SOCIAL MEDIA SEMINAR ALLISON - CROWNE POINT |
| CD2014-86 | 8/6/2014 | 513550 | Training and Conferences | Lot Mowing | 27.80 | | SOCIAL MEDIA SEMINAR ALLISON - CROWNE POINT |
| CD2014-86 | 8/6/2014 | 513550 | Training and Conferences | Parks | 13.90 | | SOCIAL MEDIA SEMINAR ALLISON - CROWNE POINT |
| | | Total 513550 | Training and Conferences | | 139.00 | 0.00 | |
| CD2014-86 | 8/6/2014 | 101100 | Cash Operating | General Government | | 48.65 | SOCIAL MEDIA SEMINAR ALLISON - CROWNE POINT |
| CD2014-86 | 8/6/2014 | 101100 | Cash Operating | Water | | 48.65 | SOCIAL MEDIA SEMINAR ALLISON - CROWNE POINT |
| CD2014-86 | 8/6/2014 | 101100 | Cash Operating | Lot Mowing | | 27.80 | SOCIAL MEDIA SEMINAR ALLISON - CROWNE POINT |
| CD2014-86 | 8/6/2014 | 101100 | Cash Operating | Parks | | 13.90 | SOCIAL MEDIA SEMINAR ALLISON - CROWNE POINT |
| | | Total 101100 | Cash Operating | | 0.00 | 139.00 | |
| CD2014-86 | 8/13/2014 | 229100 | Due to AFLAC | Drainage | 276.92 | | EMPLOYEE DEDUCTIONS |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|---------------------------------|------------------|--------|--------|-------------------------|
| CD2014-86 | 8/13/2014 | 229100 | Due to AFLAC | Parks | 24.00 | | EMPLOYEE DEDUCTIONS |
| CD2014-86 | 8/13/2014 | 229100 | Due to AFLAC | Mosquito | 5.19 | | EMPLOYEE DEDUCTIONS |
| CD2014-86 | 8/13/2014 | 229100 | Due to AFLAC | General | 82.00 | | EMPLOYEE DEDUCTIONS |
| CD2014-86 | 8/13/2014 | 229100 | Due to AFLAC | Government | | | |
| CD2014-86 | 8/13/2014 | 229100 | Due to AFLAC | Water | 315.31 | | EMPLOYEE DEDUCTIONS |
| CD2014-86 | 8/13/2014 | 229100 | Due to AFLAC | Lot Mowing | 81.90 | | EMPLOYEE DEDUCTIONS |
| | | Total 229100 | Due to AFLAC | | 785.32 | 0.00 | |
| CD2014-86 | 8/13/2014 | 101100 | Cash Operating | Drainage | | 276.92 | EMPLOYEE DEDUCTIONS |
| CD2014-86 | 8/13/2014 | 101100 | Cash Operating | Parks | | 24.00 | EMPLOYEE DEDUCTIONS |
| CD2014-86 | 8/13/2014 | 101100 | Cash Operating | Mosquito | | 5.19 | EMPLOYEE DEDUCTIONS |
| CD2014-86 | 8/13/2014 | 101100 | Cash Operating | General | | 82.00 | EMPLOYEE DEDUCTIONS |
| CD2014-86 | 8/13/2014 | 101100 | Cash Operating | Government | | | |
| CD2014-86 | 8/13/2014 | 101100 | Cash Operating | Water | | 315.31 | EMPLOYEE DEDUCTIONS |
| CD2014-86 | 8/13/2014 | 101100 | Cash Operating | Lot Mowing | | 81.90 | EMPLOYEE DEDUCTIONS |
| | | Total 101100 | Cash Operating | | 0.00 | 785.32 | |
| CD2014-86 | 8/14/2014 | 572430 | Electric - Parks & Median Signs | Parks | 13.70 | | 7/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.70 | 0.00 | |
| CD2014-86 | 8/14/2014 | 572430 | Electric - Parks & Median Signs | Parks | 13.20 | | 7/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.20 | 0.00 | |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | Parks | | 13.20 | 7/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.20 | |
| CD2014-86 | 8/14/2014 | 572430 | Electric - Parks & Median Signs | Parks | 24.07 | | 7/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 24.07 | 0.00 | |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | Parks | | 24.07 | 7/2014 ELECTRIC SERVICE |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|---------------------------------|--------------------|-------|--------|-------------------------|
| CD2014-86 | 8/14/2014 | 572430 | Electric - Parks & Median Signs | Parks | 23.71 | | 7/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 23.71 | 0.00 | |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | Parks | | 23.71 | 7/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 23.71 | |
| CD2014-86 | 8/14/2014 | 572430 | Electric - Parks & Median Signs | Parks | 13.20 | | 7/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.20 | 0.00 | |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | Parks | | 13.20 | 7/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.20 | |
| CD2014-86 | 8/14/2014 | 572430 | Electric - Parks & Median Signs | Parks | 18.57 | | 7/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 18.57 | 0.00 | |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | Parks | | 18.57 | 7/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 18.57 | |
| CD2014-86 | 8/14/2014 | 513430 | Electric - Offices | General Government | 23.02 | | 7/2014 ELECTRIC SERVICE |
| CD2014-86 | 8/14/2014 | 513430 | Electric - Offices | Water | 23.02 | | 7/2014 ELECTRIC SERVICE |
| | | | Electric - Offices | Lot Mowing | 13.15 | | 7/2014 ELECTRIC SERVICE |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|--------------|---------------------------------|--------------------|----------|----------|-------------------------|
| CD2014-86 | 8/14/2014 | 513430 | Electric - Offices | Parks | 6.58 | | 7/2014 ELECTRIC SERVICE |
| | | Total 513430 | Electric - Offices | | 65.77 | 0.00 | |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | General Government | | 23.02 | 7/2014 ELECTRIC SERVICE |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | Water | | 23.02 | 7/2014 ELECTRIC SERVICE |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | Lot Mowing | | 13.15 | 7/2014 ELECTRIC SERVICE |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | Parks | | 6.58 | 7/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 65.77 | |
| CD2014-86 | 8/14/2014 | 572430 | Electric - Parks & Median Signs | Parks | 13.09 | | 7/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 13.09 | 0.00 | |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | Parks | | 13.09 | 7/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 13.09 | |
| CD2014-86 | 8/14/2014 | 572430 | Electric - Parks & Median Signs | Parks | 138.54 | | 7/2014 ELECTRIC SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 138.54 | 0.00 | |
| CD2014-86 | 8/14/2014 | 101100 | Cash Operating | Parks | | 138.54 | 7/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 138.54 | |
| Total CD2014-86 | | | | | 1,810.26 | 1,810.26 | |
| CD2014-87 | 8/8/2014 | 513430 | Electric - Offices | General Government | 144.72 | | 8/2014 ELECTRIC SERVICE |
| CD2014-87 | 8/8/2014 | 513430 | Electric - Offices | Water | 144.72 | | 8/2014 ELECTRIC SERVICE |
| CD2014-87 | 8/8/2014 | 513430 | Electric - Offices | Lot Mowing | 82.70 | | 8/2014 ELECTRIC SERVICE |
| CD2014-87 | 8/8/2014 | 513430 | Electric - Offices | Parks | 41.34 | | 8/2014 ELECTRIC SERVICE |
| | | Total 513430 | Electric - Offices | | 413.48 | 0.00 | |
| CD2014-87 | 8/8/2014 | 101100 | Cash Operating | General Government | | 144.72 | 8/2014 ELECTRIC SERVICE |
| CD2014-87 | 8/8/2014 | 101100 | Cash Operating | Water | | 144.72 | 8/2014 ELECTRIC SERVICE |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|--------------|------------------------|--------------------|----------|----------|--------------------------------|
| CD2014-87 | 8/8/2014 | 101100 | Cash Operating | Lot Mowing | | 82.70 | 8/2014 ELECTRIC SERVICE |
| CD2014-87 | 8/8/2014 | 101100 | Cash Operating | Parks | | 41.34 | 8/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 413.48 | |
| CD2014-87 | 8/26/2014 | 533430 | Electric - Water Plant | Water | 1,051.26 | | 8/2014 ELECTRIC SERVICE |
| | | Total 533430 | Electric - Water Plant | | 1,051.26 | 0.00 | |
| CD2014-87 | 8/26/2014 | 101100 | Cash Operating | Water | | 1,051.26 | 8/2014 ELECTRIC SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 1,051.26 | |
| Total CD2014-87 | | | | | 1,464.74 | 1,464.74 | |
| CD2014-88 | 8/13/2014 | 217100 | FICA Liability | Drainage | 462.28 | | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 217100 | FICA Liability | Parks | 182.90 | | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 217100 | FICA Liability | Mosquito | 30.58 | | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 217100 | FICA Liability | General Government | 190.64 | | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 217100 | FICA Liability | Water | 550.60 | | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 217100 | FICA Liability | Lot Mowing | 303.58 | | PAYROLL TAXES WE 08/15/2014 |
| | | Total 217100 | FICA Liability | | 1,720.58 | 0.00 | |
| CD2014-88 | 8/13/2014 | 217200 | Federal Tax Liability | Drainage | 332.05 | | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 217200 | Federal Tax Liability | Parks | 130.26 | | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 217200 | Federal Tax Liability | Mosquito | 20.57 | | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 217200 | Federal Tax Liability | General Government | 165.67 | | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 217200 | Federal Tax Liability | Water | 508.01 | | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 217200 | Federal Tax Liability | Lot Mowing | 228.71 | | PAYROLL TAXES WE 08/15/2014 |

Spring Lake Improvement District
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| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|--------------|-----------------------|--------------------|----------|----------|--------------------------------------|
| | | Total 217200 | Federal Tax Liability | | 1,385.27 | 0.00 | |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Drainage | | 462.28 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Parks | | 182.90 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Mosquito | | 30.58 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | General Government | | 190.64 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Water | | 550.60 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Lot Mowing | | 303.58 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Drainage | | 332.05 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Parks | | 130.26 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Mosquito | | 20.57 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | General Government | | 165.67 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Water | | 508.01 | PAYROLL TAXES WE 08/15/2014 |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Lot Mowing | | 228.71 | PAYROLL TAXES WE 08/15/2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 3,105.85 | |
| CD2014-88 | 8/13/2014 | 229300 | Child Support Payable | Water | 66.46 | | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 229300 | Child Support Payable | | 66.46 | 0.00 | |
| CD2014-88 | 8/13/2014 | 101100 | Cash Operating | Water | | 66.46 | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 101100 | Cash Operating | | 0.00 | 66.46 | |
| Total CD2014-88 | | | | | 3,172.31 | 3,172.31 | |
| CD2014-89 | 8/1/2014 | 513492 | Credit Card Fees | Water | 173.02 | | 7/2014 CREDIT CARD FEES |

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| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|--------------|-------------------------|--------------------|----------|----------|-----------------------------|
| | | Total 513492 | Credit Card Fees | | 173.02 | 0.00 | |
| CD2014-89 | 8/1/2014 | 101100 | Cash Operating | Water | | 173.02 | 7/2014 CREDIT CARD FEES |
| | | Total 101100 | Cash Operating | | 0.00 | 173.02 | |
| CD2014-89 | 8/27/2014 | 538430 | Electric - Pump Station | Drainage | 2,086.15 | | 8/2014 ELECTRICAL SERVICE |
| | | Total 538430 | Electric - Pump Station | | 2,086.15 | 0.00 | |
| CD2014-89 | 8/27/2014 | 101100 | Cash Operating | Drainage | | 2,086.15 | 8/2014 ELECTRICAL SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 2,086.15 | |
| CD2014-89 | 8/28/2014 | 513430 | Electric - Offices | General Government | 132.97 | | 8/2014 ELECTRICAL SERVICE |
| CD2014-89 | 8/28/2014 | 513430 | Electric - Offices | Water | 132.97 | | 8/2014 ELECTRICAL SERVICE |
| CD2014-89 | 8/28/2014 | 513430 | Electric - Offices | Lot Mowing | 75.98 | | 8/2014 ELECTRICAL SERVICE |
| | | Total 513430 | Electric - Offices | | 379.91 | 0.00 | |
| CD2014-89 | 8/28/2014 | 101100 | Cash Operating | General Government | | 132.97 | 8/2014 ELECTRICAL SERVICE |
| CD2014-89 | 8/28/2014 | 101100 | Cash Operating | Water | | 132.97 | 8/2014 ELECTRICAL SERVICE |
| CD2014-89 | 8/28/2014 | 101100 | Cash Operating | Lot Mowing | | 75.98 | 8/2014 ELECTRICAL SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 379.91 | |
| Total CD2014-89 | | | | | 2,639.08 | 2,639.08 | |
| CD2014-90 | 8/20/2014 | 217100 | FICA Liability | Drainage | 526.82 | | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 217100 | FICA Liability | Parks | 186.68 | | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 217100 | FICA Liability | Mosquito | 33.92 | | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 217100 | FICA Liability | General Government | 190.64 | | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 217100 | FICA Liability | Water | 554.42 | | PAYROLL TAXES WE 08/22/2014 |

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| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|-----------------------|--------------------|----------|--------|--------------------------------|
| CD2014-90 | 8/20/2014 | 217100 | FICA Liability | Lot Mowing | 283.12 | | PAYROLL TAXES WE 08/22/2014 |
| | | Total 217100 | FICA Liability | | 1,775.60 | 0.00 | |
| CD2014-90 | 8/20/2014 | 217200 | Federal Tax Liability | Drainage | 379.23 | | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 217200 | Federal Tax Liability | Parks | 126.04 | | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 217200 | Federal Tax Liability | Mosquito | 26.81 | | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 217200 | Federal Tax Liability | General Government | 164.89 | | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 217200 | Federal Tax Liability | Water | 509.57 | | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 217200 | Federal Tax Liability | Lot Mowing | 211.52 | | PAYROLL TAXES WE 08/22/2014 |
| | | Total 217200 | Federal Tax Liability | | 1,418.06 | 0.00 | |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Drainage | | 526.82 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Parks | | 186.68 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Mosquito | | 33.92 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | General Government | | 190.64 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Water | | 554.42 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Lot Mowing | | 283.12 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Drainage | | 379.23 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Parks | | 126.04 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Mosquito | | 26.81 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | General Government | | 164.89 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Water | | 509.57 | PAYROLL TAXES WE 08/22/2014 |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Lot Mowing | | 211.52 | PAYROLL TAXES WE 08/22/2014 |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|--------------|-----------------------|--------------------|----------|----------|----------------------------------|
| CD2014-90 | 8/20/2014 | Total 101100 | Cash Operating | | 0.00 | 3,193.66 | |
| CD2014-90 | 8/20/2014 | 229300 | Child Support Payable | Water | 66.46 | | CHILD SUPPORT CASE #05000066FC28 |
| | | Total 229300 | Child Support Payable | | 66.46 | 0.00 | |
| CD2014-90 | 8/20/2014 | 101100 | Cash Operating | Water | | 66.46 | CHILD SUPPORT CASE #05000066FC28 |
| | | Total 101100 | Cash Operating | | 0.00 | 66.46 | |
| Total CD2014-90 | | | | | 3,260.12 | 3,260.12 | |
| CD2014-91 | 8/1/2014 | 513492 | Credit Card Fees | Water | 33.44 | | 7/2014 CREDIT CARD FEES |
| | | Total 513492 | Credit Card Fees | | 33.44 | 0.00 | |
| CD2014-91 | 8/1/2014 | 101100 | Cash Operating | Water | | 33.44 | 7/2014 CREDIT CARD FEES |
| | | Total 101100 | Cash Operating | | 0.00 | 33.44 | |
| CD2014-91 | 8/14/2014 | 513415 | Telephone | Water | 36.00 | | RECORDING FEES |
| | | Total 513415 | Telephone | | 36.00 | 0.00 | |
| CD2014-91 | 8/14/2014 | 101100 | Cash Operating | Water | | 36.00 | RECORDING FEES |
| | | Total 101100 | Cash Operating | | 0.00 | 36.00 | |
| CD2014-91 | 8/19/2014 | 513510 | Office Supplies | General Government | 16.44 | | FILES BOXES |
| CD2014-91 | 8/19/2014 | 513510 | Office Supplies | Water | 16.44 | | FILES BOXES |
| CD2014-91 | 8/19/2014 | 513510 | Office Supplies | Lot Mowing | 9.40 | | FILES BOXES |
| CD2014-91 | 8/19/2014 | 513510 | Office Supplies | Parks | 4.70 | | FILES BOXES |
| | | Total 513510 | Office Supplies | | 46.98 | 0.00 | |
| CD2014-91 | 8/19/2014 | 101100 | Cash Operating | General Government | | 16.44 | FILES BOXES |
| CD2014-91 | 8/19/2014 | 101100 | Cash Operating | Water | | 16.44 | FILES BOXES |
| CD2014-91 | 8/19/2014 | 101100 | Cash Operating | Lot Mowing | | 9.40 | FILES BOXES |
| CD2014-91 | 8/19/2014 | 101100 | Cash Operating | Parks | | 4.70 | FILES BOXES |
| | | Total 101100 | Cash Operating | | 0.00 | 46.98 | |

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| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|--------------------------|--------------------|----------|--------|-------------------------------------|
| CD2014-91 | 8/19/2014 | 513510 | Office Supplies | Water | 181.50 | | POSTAGE |
| | | Total 513510 | Office Supplies | | 181.50 | 0.00 | |
| CD2014-91 | 8/19/2014 | 101100 | Cash Operating | Water | | 181.50 | POSTAGE |
| | | Total 101100 | Cash Operating | | 0.00 | 181.50 | |
| CD2014-91 | 8/25/2014 | 229301 | Health Insurance Payable | Water | 436.87 | | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 229301 | Health Insurance Payable | Drainage | 87.37 | | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 229301 | Health Insurance Payable | General Government | 29.12 | | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 229301 | Health Insurance Payable | Parks | 17.47 | | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 229301 | Health Insurance Payable | Lot Mowing | 11.65 | | CASH DISBURSEMENTS WE 08/22/2014 |
| | | Total 229301 | Health Insurance Payable | | 582.48 | 0.00 | |
| CD2014-91 | 8/25/2014 | 229500 | Due to Health Insurance | Drainage | 1,954.80 | | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 229500 | Due to Health Insurance | Water | 1,954.80 | | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 229500 | Due to Health Insurance | Lot Mowing | 945.87 | | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 229500 | Due to Health Insurance | General Government | 693.64 | | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 229500 | Due to Health Insurance | Parks | 693.64 | | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 229500 | Due to Health Insurance | Mosquito | 63.06 | | CASH DISBURSEMENTS WE 08/22/2014 |
| | | Total 229500 | Due to Health Insurance | | 6,305.81 | 0.00 | |
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | Water | | 436.87 | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | Drainage | | 87.37 | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | General Government | | 29.12 | CASH DISBURSEMENTS WE 08/22/2014 |

Spring Lake Improvement District
Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|--------------|---------------------------------|--------------------|-----------|-----------|-------------------------------------|
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | Parks | | 17.47 | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | Lot Mowing | | 11.65 | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | Drainage | | 1,954.80 | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | Water | | 1,954.80 | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | Lot Mowing | | 945.87 | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | General Government | | 693.64 | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | Parks | | 693.64 | CASH DISBURSEMENTS WE 08/22/2014 |
| CD2014-91 | 8/25/2014 | 101100 | Cash Operating | Mosquito | | 63.06 | CASH DISBURSEMENTS WE 08/22/2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 6,888.29 | |
| CD2014-91 | 9/3/2014 | 541430 | Electric - St Lights | Street Lights | 7,647.74 | | 8/2014 ELECTRICAL SERVICE |
| | | Total 541430 | Electric - St Lights | | 7,647.74 | 0.00 | |
| CD2014-91 | 9/3/2014 | 101100 | Cash Operating | Street Lights | | 7,647.74 | 8/2014 ELECTRICAL SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 7,647.74 | |
| CD2014-91 | 9/3/2014 | 572430 | Electric - Parks & Median Signs | Parks | 7.59 | | 8/2014 ELECTRICAL SERVICE |
| | | Total 572430 | Electric - Parks & Median Signs | | 7.59 | 0.00 | |
| CD2014-91 | 9/3/2014 | 101100 | Cash Operating | Parks | | 7.59 | 8/2014 ELECTRICAL SERVICE |
| | | Total 101100 | Cash Operating | | 0.00 | 7.59 | |
| Total CD2014-91 | | | | | 14,841.54 | 14,841.54 | |
| CD2014-92 | 8/27/2014 | 217100 | FICA Liability | Drainage | 525.30 | | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 217100 | FICA Liability | Parks | 186.60 | | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 217100 | FICA Liability | Mosquito | 19.98 | | PAYROLL TAXES WE 08/25/2014 |

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| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|--------------|-----------------------|--------------------|----------|--------|--------------------------------|
| CD2014-92 | 8/27/2014 | 217100 | FICA Liability | General Government | 190.64 | | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 217100 | FICA Liability | Water | 554.34 | | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 217100 | FICA Liability | Lot Mowing | 246.06 | | PAYROLL TAXES WE 08/25/2014 |
| | | Total 217100 | FICA Liability | | 1,722.92 | 0.00 | |
| CD2014-92 | 8/27/2014 | 217200 | Federal Tax Liability | Drainage | 374.11 | | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 217200 | Federal Tax Liability | Parks | 129.51 | | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 217200 | Federal Tax Liability | Mosquito | 12.16 | | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 217200 | Federal Tax Liability | General Government | 164.89 | | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 217200 | Federal Tax Liability | Water | 508.46 | | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 217200 | Federal Tax Liability | Lot Mowing | 177.20 | | PAYROLL TAXES WE 08/25/2014 |
| | | Total 217200 | Federal Tax Liability | | 1,366.33 | 0.00 | |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Drainage | | 525.30 | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Parks | | 186.60 | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Mosquito | | 19.98 | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | General Government | | 190.64 | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Water | | 554.34 | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Lot Mowing | | 246.06 | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Drainage | | 374.11 | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Parks | | 129.51 | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Mosquito | | 12.16 | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | General Government | | 164.89 | PAYROLL TAXES WE 08/25/2014 |

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| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
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| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Water | | 508.46 | PAYROLL TAXES WE 08/25/2014 |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Lot Mowing | | 177.20 | PAYROLL TAXES WE 08/25/2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 3,089.25 | |
| CD2014-92 | 8/27/2014 | 229300 | Child Support Payable | Water | 66.46 | | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 229300 | Child Support Payable | | 66.46 | 0.00 | |
| CD2014-92 | 8/27/2014 | 101100 | Cash Operating | Water | | 66.46 | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 101100 | Cash Operating | | 0.00 | 66.46 | |
| Total CD2014-92 | | | | | 3,155.71 | 3,155.71 | |
| CD2014-93 | 9/18/2014 | 513415 | Telephone | Water | 203.27 | | CELL PHONES CASES |
| | | Total 513415 | Telephone | | 203.27 | 0.00 | |
| CD2014-93 | 9/18/2014 | 101100 | Cash Operating | Water | | 203.27 | CELL PHONES CASES |
| | | Total 101100 | Cash Operating | | 0.00 | 203.27 | |
| Total CD2014-93 | | | | | 203.27 | 203.27 | |
| CD2014-94 | 8/12/2014 | 513510 | Office Supplies | General Government | 195.29 | | Checks and Forms |
| CD2014-94 | 8/12/2014 | 513510 | Office Supplies | Water | 195.29 | | Checks and Forms |
| CD2014-94 | 8/12/2014 | 513510 | Office Supplies | Lot Mowing | 111.60 | | Checks and Forms |
| CD2014-94 | 8/12/2014 | 513510 | Office Supplies | Parks | 55.80 | | Checks and Forms |
| | | Total 513510 | Office Supplies | | 557.98 | 0.00 | |
| CD2014-94 | 8/12/2014 | 101100 | Cash Operating | General Government | | 195.29 | Checks, Envelopes, Tax Forms |
| CD2014-94 | 8/12/2014 | 101100 | Cash Operating | Water | | 195.29 | Checks, Envelopes, Tax Forms |
| CD2014-94 | 8/12/2014 | 101100 | Cash Operating | Lot Mowing | | 111.60 | Checks, Envelopes, Tax Forms |
| CD2014-94 | 8/12/2014 | 101100 | Cash Operating | Parks | | 55.80 | Checks, Envelopes, Tax Forms |

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|-----------------|----------------|--------------|-----------------------|--------------------|----------|--------|---------------------------------------|
| | | Total 101100 | Cash Operating | | 0.00 | 557.98 | |
| CD2014-94 | 8/28/2014 | 513542 | Memberships | General Government | 35.00 | | FGFOA membership dues Diane Angell |
| | | Total 513542 | Memberships | | 35.00 | 0.00 | |
| CD2014-94 | 8/28/2014 | 101100 | Cash Operating | General Government | | 35.00 | FGFOA membership dues Diane Angell |
| | | Total 101100 | Cash Operating | | 0.00 | 35.00 | |
| Total CD2014-94 | | | | | 592.98 | 592.98 | |
| CD2014-95 | 9/3/2014 | 217100 | FICA Liability | Drainage | 525.28 | | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 217100 | FICA Liability | Parks | 186.58 | | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 217100 | FICA Liability | Mosquito | 33.90 | | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 217100 | FICA Liability | General Government | 190.64 | | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 217100 | FICA Liability | Water | 554.38 | | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 217100 | FICA Liability | Lot Mowing | 261.28 | | PAYROLL TAXES WE 09/05/2014 |
| | | Total 217100 | FICA Liability | | 1,752.06 | 0.00 | |
| CD2014-95 | 9/3/2014 | 217200 | Federal Tax Liability | Drainage | 376.62 | | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 217200 | Federal Tax Liability | Parks | 125.70 | | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 217200 | Federal Tax Liability | Mosquito | 26.89 | | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 217200 | Federal Tax Liability | General Government | 164.89 | | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 217200 | Federal Tax Liability | Water | 508.77 | | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 217200 | Federal Tax Liability | Lot Mowing | 192.02 | | PAYROLL TAXES WE 09/05/2014 |
| | | Total 217200 | Federal Tax Liability | | 1,394.89 | 0.00 | |

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Disbursements

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|--------------|-----------------------|--------------------|-----------|-----------|--------------------------------------|
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Drainage | | 525.28 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Parks | | 186.58 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Mosquito | | 33.90 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | General Government | | 190.64 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Water | | 554.38 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Lot Mowing | | 261.28 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Drainage | | 376.62 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Parks | | 125.70 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Mosquito | | 26.89 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | General Government | | 164.89 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Water | | 508.77 | PAYROLL TAXES WE 09/05/2014 |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Lot Mowing | | 192.02 | PAYROLL TAXES WE 09/05/2014 |
| | | Total 101100 | Cash Operating | | 0.00 | 3,146.95 | |
| CD2014-95 | 9/3/2014 | 229300 | Child Support Payable | Water | 66.46 | | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 229300 | Child Support Payable | | 66.46 | 0.00 | |
| CD2014-95 | 9/3/2014 | 101100 | Cash Operating | Water | | 66.46 | CHILD SUPPORT CASE #050000066FC28 |
| | | Total 101100 | Cash Operating | | 0.00 | 66.46 | |
| Total CD2014-95 | | | | | | 3,213.41 | |
| Report Total | | | | | 43,931.11 | 43,931.11 | |

Spring Lake Improvement District
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|------------|----------------|--------------|---------------------------|--------------------|-----------|----------|-------------------------|
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | Lot Mowing | 4,165.36 | | Tax Assessment Deposit |
| | | Total 101100 | Cash Operating | | 4,165.36 | 0.00 | |
| CR2014-18 | 8/5/2014 | 343901 | Lot Mowing Assessments | Lot Mowing | | 4,165.36 | Tax Assessment Deposit |
| | | Total 343901 | Lot Mowing Assessments | | 0.00 | 4,165.36 | |
| CR2014-18 | 8/5/2014 | 513318 | Tax Collection Fees | Lot Mowing | 124.97 | | Tax Assessment Deposit |
| | | Total 513318 | Tax Collection Fees | | 124.97 | 0.00 | |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | Lot Mowing | | 124.97 | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | Drainage | 5,607.55 | | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | General Government | 5,346.73 | | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | Parks | 1,564.90 | | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | Street Lights | 391.22 | | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | Mosquito | 130.41 | | Tax Assessment Deposit |
| | | Total 101100 | Cash Operating | | 13,040.81 | 124.97 | |
| CR2014-18 | 8/5/2014 | 319100 | Drainage Assessments | Drainage | | 5,607.55 | Tax Assessment Deposit |
| | | Total 319100 | Drainage Assessments | | 0.00 | 5,607.55 | |
| CR2014-18 | 8/5/2014 | 325200 | General Govt. Assessments | General Government | | 5,346.73 | Tax Assessment Deposit |
| | | Total 325200 | General Govt. Assessments | | 0.00 | 5,346.73 | |
| CR2014-18 | 8/5/2014 | 347200 | Parks Assessments | Parks | | 1,564.90 | Tax Assessment Deposit |
| | | Total 347200 | Parks Assessments | | 0.00 | 1,564.90 | |
| CR2014-18 | 8/5/2014 | 343100 | St Light Assessments | Street Lights | | 391.22 | Tax Assessment Deposit |
| | | Total 343100 | St Light Assessments | | 0.00 | 391.22 | |

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| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|--------------|---------------------------------|-----------------------------|-----------|-----------|---------------------------|
| CR2014-18 | 8/5/2014 | 343900 | Mosquito Assessment | Mosquito | | 130.41 | Tax Assessment Deposit |
| | | Total 343900 | Mosquito Assessment | | 0.00 | 130.41 | |
| CR2014-18 | 8/5/2014 | 513318 | Tax Collection Fees | Drainage General Government | 168.22 | | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 513318 | Tax Collection Fees | Parks Street Lights | 160.40 | | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 513318 | Tax Collection Fees | Mosquito | 46.95 | | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 513318 | Tax Collection Fees | | 11.74 | | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 513318 | Tax Collection Fees | | 3.90 | | Tax Assessment Deposit |
| | | Total 513318 | Tax Collection Fees | | 391.21 | 0.00 | |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | Drainage General Government | | 168.22 | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | Parks Street Lights | | 160.40 | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | Mosquito | | 46.95 | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | | | 11.74 | Tax Assessment Deposit |
| CR2014-18 | 8/5/2014 | 101100 | Cash Operating | | | 3.90 | Tax Assessment Deposit |
| | | Total 101100 | Cash Operating | | 0.00 | 391.21 | |
| Total CR2014-18 | | | | | 17,722.35 | 17,722.35 | |
| CR2014-19 | 8/7/2014 | 101100 | Cash Operating | Lot Mowing | 826.00 | | LOT MOWING LIEN - CLINTON |
| | | Total 101100 | Cash Operating | | 826.00 | 0.00 | |
| CR2014-19 | 8/7/2014 | 343902 | Lot Mow Billing | Lot Mowing | | 826.00 | LOT MOWING LIEN - CLINTON |
| | | Total 343902 | Lot Mow Billing | | 0.00 | 826.00 | |
| CR2014-19 | 8/7/2014 | 117000 | Allowance for Uncollectible A/R | Lot Mowing | 826.00 | | LOT MOWING LIEN - CLINTON |
| | | Total 117000 | Allowance for Uncollectible A/R | | 826.00 | 0.00 | |
| CR2014-19 | 8/7/2014 | 115200 | A/R-Billing | Lot Mowing | | 826.00 | LOT MOWING LIEN - CLINTON |
| | | Total 115200 | A/R-Billing | | 0.00 | 826.00 | |

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|-----------------|----------------|--------------|-----------------------------|------------------|----------|----------|------------------------------------|
| Total CR2014-19 | | | | | 1,652.00 | 1,652.00 | |
| CR2014-20 | 8/8/2014 | 101100 | Cash Operating | Drainage | 1,234.14 | | INSURANCE - LIGHTNING/STORM DAMAGE |
| | | Total 101100 | Cash Operating | | 1,234.14 | 0.00 | |
| CR2014-20 | 8/8/2014 | 364100 | Disposition of Fixed Assets | Drainage | | 1,234.14 | INSURANCE - LIGHTNING/STORM DAMAGE |
| | | Total 364100 | Disposition of Fixed Assets | | 0.00 | 1,234.14 | |
| CR2014-20 | 8/8/2014 | 101100 | Cash Operating | Parks | 1,234.13 | | INSURANCE - LIGHTNING/STORM DAMAGE |
| | | Total 101100 | Cash Operating | | 1,234.13 | 0.00 | |
| CR2014-20 | 8/8/2014 | 364100 | Disposition of Fixed Assets | Parks | | 1,234.13 | INSURANCE - LIGHTNING/STORM DAMAGE |
| | | Total 364100 | Disposition of Fixed Assets | | 0.00 | 1,234.13 | |
| CR2014-20 | 8/8/2014 | 101100 | Cash Operating | Water | 1,234.13 | | INSURANCE - LIGHTNING/STORM DAMAGE |
| | | Total 101100 | Cash Operating | | 1,234.13 | 0.00 | |
| CR2014-20 | 8/8/2014 | 364100 | Disposition of Fixed Assets | Water | | 1,234.13 | INSURANCE - LIGHTNING/STORM DAMAGE |
| | | Total 364100 | Disposition of Fixed Assets | | 0.00 | 1,234.13 | |
| CR2014-20 | 8/8/2014 | 101100 | Cash Operating | Parks | 1,088.25 | | RIGHT OF WAY MOWING - COUNTY |
| | | Total 101100 | Cash Operating | | 1,088.25 | 0.00 | |
| CR2014-20 | 8/8/2014 | 349400 | County Right of Ways | Parks | | 1,088.25 | RIGHT OF WAY MOWING - COUNTY |
| | | Total 349400 | County Right of Ways | | 0.00 | 1,088.25 | |

Spring Lake Improvement District
 Posted General Ledger Transactions - Cash Receipts

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|--------------|-----------------|------------------|-----------|-----------|------------------------------------|
| Total CR2014-20 | | | | | 4,790.65 | 4,790.65 | |
| CR2014-21 | 8/12/2014 | 101100 | Cash Operating | Lot Mowing | 400.00 | | LOT MOWING - HEARTLAND INVESTMENTS |
| | | Total 101100 | Cash Operating | | 400.00 | 0.00 | |
| CR2014-21 | 8/12/2014 | 343902 | Lot Mow Billing | Lot Mowing | | 400.00 | LOT MOWING - HEARTLAND INVESTMENTS |
| | | Total 343902 | Lot Mow Billing | | 0.00 | 400.00 | |
| Total CR2014-21 | | | | | 400.00 | 400.00 | |
| Report Total | | | | | 24,565.00 | 24,565.00 | |

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------|----------------|---------|-----------------------------------|------------------|--------|--------|---------------------------------|
| JV2014-74 | 8/5/2014 | 101900 | Operating Reserve | Lot Mowing | 37.43 | | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 361100 | Interest Income | Lot Mowing | | 37.43 | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 101600 | Emergency Fund | Drainage | 8.12 | | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 361100 | Interest Income | Drainage | | 8.12 | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 101700 | Capital Projects | Drainage | 7.26 | | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 361100 | Interest Income | Drainage | | 7.26 | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 101800 | Renewal & Replacement | Drainage | 10.00 | | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 361100 | Interest Income | Drainage | | 10.00 | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 101901 | Operating - General Fund Reserves | Drainage | 131.33 | | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 361100 | Interest Income | Drainage | | 131.33 | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 101700 | Capital Projects | Water | 28.60 | | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 361100 | Interest Income | Water | | 28.60 | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 101800 | Renewal & Replacement | Water | 71.76 | | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 361100 | Interest Income | Water | | 71.76 | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 101900 | Operating Reserve | Water | 18.20 | | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 361100 | Interest Income | Water | | 18.20 | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 101905 | Certificate of Deposit | Water | 202.86 | | Money Market Interest July 2014 |
| JV2014-74 | 8/5/2014 | 361100 | Interest Income | Water | | 202.86 | Money Market Interest July 2014 |

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|---------|--------------------------|--------------------|--------|--------|-------------------------------|
| Total JV2014-74 | | | | | 515.56 | 515.56 | |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | General Government | 2.74 | | Checking Interest July 2014 |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | Water | 2.74 | | Checking Interest July 2014 |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | Lot Mowing | 1.57 | | Checking Interest July 2014 |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | Parks | 0.78 | | Checking Interest July 2014 |
| JV2014-75 | 8/5/2014 | 361100 | Interest Income | General Government | | 2.74 | Checking Interest July 2014 |
| JV2014-75 | 8/5/2014 | 361100 | Interest Income | Water | | 2.74 | Checking Interest July 2014 |
| JV2014-75 | 8/5/2014 | 361100 | Interest Income | Lot Mowing | | 1.57 | Checking Interest July 2014 |
| JV2014-75 | 8/5/2014 | 361100 | Interest Income | Parks | | 0.78 | Checking Interest July 2014 |
| JV2014-75 | 8/5/2014 | 513492 | Credit Card Fees | Water | 5.85 | | Gateway Billing July 2014 |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | Water | | 5.85 | Gateway Billing July 2014 |
| JV2014-75 | 8/5/2014 | 513491 | Recording Fees & Charges | General Government | 500.00 | | Loan Renewal Fee |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | General Government | | 500.00 | Loan Renewal Fee |
| JV2014-75 | 8/5/2014 | 513430 | Electric - Offices | General Government | 119.70 | | Office Electric Posting Error |
| JV2014-75 | 8/5/2014 | 513430 | Electric - Offices | Water | 119.70 | | Office Electric Posting Error |
| JV2014-75 | 8/5/2014 | 513430 | Electric - Offices | Lot Mowing | 68.40 | | Office Electric Posting Error |
| JV2014-75 | 8/5/2014 | 513430 | Electric - Offices | Parks | 34.20 | | Office Electric Posting Error |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | General Government | | 119.70 | Office Electric Posting Error |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | Water | | 119.70 | Office Electric Posting Error |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | Lot Mowing | | 68.40 | Office Electric Posting Error |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | Parks | | 34.20 | Office Electric Posting Error |
| JV2014-75 | 8/5/2014 | 513491 | Recording Fees & Charges | Water | 21.00 | | Insf Funds Fees |
| JV2014-75 | 8/5/2014 | 101100 | Cash Operating | Water | | 21.00 | Insf Funds Fees |
| Total JV2014-75 | | | | | 876.68 | 876.68 | |
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | General Government | | 2.74 | Checking Interest July 2014 |
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | Water | | 2.74 | Checking Interest July 2014 |
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | Lot Mowing | | 1.57 | Checking Interest July 2014 |

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|---------|-----------------------------|--------------------|----------|----------|------------------------------------|
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | Parks | | 0.78 | Checking Interest July 2014 |
| JV2014-76 | 8/5/2014 | 361100 | Interest Income | General Government | 2.74 | | Checking Interest July 2014 |
| JV2014-76 | 8/5/2014 | 361100 | Interest Income | Water | 2.74 | | Checking Interest July 2014 |
| JV2014-76 | 8/5/2014 | 361100 | Interest Income | Lot Mowing | 1.57 | | Checking Interest July 2014 |
| JV2014-76 | 8/5/2014 | 361100 | Interest Income | Parks | 0.78 | | Checking Interest July 2014 |
| JV2014-76 | 8/5/2014 | 513492 | Credit Card Fees | Water | | 5.85 | Gateway Billing July 2014 |
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | Water | 5.85 | | Gateway Billing July 2014 |
| JV2014-76 | 8/5/2014 | 513491 | Recording Fees & Charges | General Government | | 500.00 | Loan Renewal Fee |
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | General Government | 500.00 | | Loan Renewal Fee |
| JV2014-76 | 8/5/2014 | 513430 | Electric - Offices | General Government | | 119.70 | Office Electric Posting Error |
| JV2014-76 | 8/5/2014 | 513430 | Electric - Offices | Water | | 119.70 | Office Electric Posting Error |
| JV2014-76 | 8/5/2014 | 513430 | Electric - Offices | Lot Mowing | | 68.40 | Office Electric Posting Error |
| JV2014-76 | 8/5/2014 | 513430 | Electric - Offices | Parks | | 34.20 | Office Electric Posting Error |
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | General Government | 119.70 | | Office Electric Posting Error |
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | Water | 119.70 | | Office Electric Posting Error |
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | Lot Mowing | 68.40 | | Office Electric Posting Error |
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | Parks | 34.20 | | Office Electric Posting Error |
| JV2014-76 | 8/5/2014 | 513491 | Recording Fees & Charges | Water | | 21.00 | Inst Funds Fees |
| JV2014-76 | 8/5/2014 | 101100 | Cash Operating | Water | 21.00 | | Inst Funds Fees |
| Total JV2014-76 | | | | | 876.68 | 876.68 | |
| JV2014-78 | 8/7/2014 | 101100 | Cash Operating | Street Lights | 5,676.69 | | Street Lights & Mosquito July 2014 |
| JV2014-78 | 8/7/2014 | 349300 | St. Lights on Water Bill | Street Lights | | 5,676.69 | Street Lights & Mosquito July 2014 |
| JV2014-78 | 8/7/2014 | 101100 | Cash Operating | Mosquito | 1,699.10 | | Street Lights & Mosquito July 2014 |
| JV2014-78 | 8/7/2014 | 349200 | Mosquito on Water Bill | Mosquito | | 1,699.10 | Street Lights & Mosquito July 2014 |
| JV2014-78 | 8/7/2014 | 207101 | Street Lights on Water Bill | Water | 5,676.69 | | Street Lights & Mosquito July 2014 |

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|------------------------|----------------|---------|--------------------------|------------------|------------------|------------------|------------------------------------|
| JV2014-78 | 8/7/2014 | 101100 | Cash Operating | Water | | 5,676.69 | Street Lights & Mosquito July 2014 |
| JV2014-78 | 8/7/2014 | 207102 | Mosquito on Water Bill | Water | 1,699.10 | | Street Lights & Mosquito July 2014 |
| JV2014-78 | 8/7/2014 | 101100 | Cash Operating | Water | | 1,699.10 | Street Lights & Mosquito July 2014 |
| Total JV2014-78 | | | | | 14,751.58 | 14,751.58 | |
| JV2014-79 | 8/7/2014 | 101200 | State Board Fund A | Drainage | 22.47 | | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101400 | State Board Fund B | Drainage | | 22.47 | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101200 | State Board Fund A | Drainage | 0.32 | | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 361100 | Interest Income | Drainage | | 0.32 | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101300 | State Board R & R Fund A | Drainage | 28.19 | | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101500 | State Board R & R Fund B | Drainage | | 28.19 | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101300 | State Board R & R Fund A | Drainage | 0.37 | | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 361100 | Interest Income | Drainage | | 0.37 | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101200 | State Board Fund A | Water | 113.96 | | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101400 | State Board Fund B | Water | | 113.96 | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101200 | State Board Fund A | Water | 1.42 | | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 361100 | Interest Income | Water | | 1.42 | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101300 | State Board R & R Fund A | Water | 96.98 | | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101500 | State Board R & R Fund B | Water | | 96.98 | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101300 | State Board R & R Fund A | Water | 1.28 | | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 361100 | Interest Income | Water | | 1.28 | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101200 | State Board Fund A | Lot Mowing | 9.01 | | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101400 | State Board Fund B | Lot Mowing | | 9.01 | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 101200 | State Board Fund A | Lot Mowing | 0.25 | | State Board July 2014 |
| JV2014-79 | 8/7/2014 | 361100 | Interest Income | Lot Mowing | | 0.25 | State Board July 2014 |
| Total JV2014-79 | | | | | 274.25 | 274.25 | |

Spring Lake Improvement District
Posted General Ledger Transactions - Journal Vouchers

| Session ID | Effective Date | GL Code | GL Title | Department Title | Debit | Credit | Transaction Description |
|-----------------|----------------|---------|---|-----------------------|------------|------------|-------------------------------|
| JV2014-80 | 8/28/2014 | 101100 | Cash Operating | Drainage | 150,000.00 | | Transfer to cash operating |
| JV2014-80 | 8/28/2014 | 101901 | Operating - General Fund Reserves | Drainage | | 150,000.00 | Transfer to cash operating |
| JV2014-80 | 8/28/2014 | 101100 | Cash Operating | Lot Mowing | 25,000.00 | | Transfer to cash operating |
| JV2014-80 | 8/28/2014 | 101900 | Operating Reserve | Lot Mowing | | 25,000.00 | Transfer to cash operating |
| Total JV2014-80 | | | | | 175,000.00 | 175,000.00 | |
| JV2014-81 | 8/28/2014 | 101100 | Cash Operating | Parks | 11,000.00 | | transfer capital outlay funds |
| JV2014-81 | 8/28/2014 | 101705 | Capital - Parks and Recreation | Parks | | 11,000.00 | transfer capital outlay funds |
| Total JV2014-81 | | | | | 11,000.00 | 11,000.00 | |
| JV2014-82 | 8/29/2014 | 361100 | Interest Income | Drainage | 1,395.16 | | Posting Corrections |
| JV2014-82 | 8/29/2014 | 361100 | Interest Income | Parks | 10.89 | | Posting Corrections |
| JV2014-82 | 8/29/2014 | 361100 | Interest Income | General Government | | 1,406.05 | Posting Corrections |
| JV2014-82 | 8/29/2014 | 514315 | Legal | General Government | 275.00 | | Posting Corrections |
| JV2014-82 | 8/29/2014 | 514315 | Legal | Drainage | | 275.00 | Posting Corrections |
| JV2014-82 | 8/29/2014 | 513510 | Office Supplies | General Government | 13.20 | | Posting Corrections |
| JV2014-82 | 8/29/2014 | 513510 | Office Supplies | Drainage | | 11.55 | Posting Corrections |
| JV2014-82 | 8/29/2014 | 538526 | Shop Tools and Supplies | Mosquito Drainage | 71.35 | | Posting Corrections |
| JV2014-82 | 8/29/2014 | 538526 | Shop Tools and Supplies | General Government | | 71.35 | Posting Corrections |
| JV2014-82 | 8/29/2014 | 539460 | Maintenance-Lot Mowing | Lot Mowing | 13.96 | | Posting Corrections |
| JV2014-82 | 8/29/2014 | 101100 | Cash Operating | Lot Mowing | | 13.96 | Posting Corrections |
| JV2014-82 | 8/29/2014 | 101100 | Cash Operating | Water | 13.96 | | Posting Corrections |
| JV2014-82 | 8/29/2014 | 539460 | Maintenance-Lot Mowing | Lot Mowing | | 13.96 | Posting Corrections |
| JV2014-82 | 8/29/2014 | 538527 | Operating Equipment | Drainage | 455.69 | | Posting Corrections |

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> |
|-------------------|-----------------------|----------------|-------------------|-------------------------|--------------|---------------|--------------------------------|
| JV2014-82 | 8/29/2014 | 538465 | Canal Restoration | Drainage | 2,249.21 | 455.69 | Posting Corrections |
| Total JV2014-82 | | | | | 2,249.21 | 2,249.21 | |
| Report Total | | | | | 205,543.96 | 205,543.96 | |

**SPRING LAKE
IMPROVEMENT DISTRICT
Non-Ad Valorem Tax Receipts
Fiscal Year 2014-General Fund**

| DATE | GROSS | DISCOUNT | COMM | POSTAGE | NET |
|-----------------------|-----------------------|---------------|--------------------|-----------------|-----------------------|
| 11/1/2013 | \$18,148.17 | | \$544.44 | | \$17,603.73 |
| 11/1/2013 | \$59,656.20 | | \$1,789.69 | | \$57,866.51 |
| 11/25/2013 | \$1,498.89 | | \$0.00 | | \$1,498.89 |
| 11/26/2013 | \$194,557.13 | | \$5,836.71 | | \$188,720.42 |
| 11/30/2013 | \$174,496.96 | | \$5,234.91 | | \$169,262.05 |
| 12/18/2013 | \$114,724.94 | | \$3,441.72 | | \$111,283.22 |
| 1/9/2014 | \$46,399.29 | | \$1,391.71 | \$374.56 | \$44,633.02 |
| 2/3/2014 | \$49,087.62 | | \$1,472.64 | | \$47,614.98 |
| 3/5/2014 | \$40,520.69 | | \$1,215.60 | | \$39,305.09 |
| 4/1/2014 | \$109,312.69 | | \$3,279.22 | | \$106,033.47 |
| 5/2/2014 | \$41,494.62 | | \$1,244.84 | | \$40,249.78 |
| 6/6/2014 | \$176,470.91 | | \$5,294.14 | | \$171,176.77 |
| 7/3/2014 | \$11,778.25 | | \$353.00 | | \$11,425.25 |
| 8/1/2014 | \$13,040.81 | | \$391.21 | | \$12,649.60 |
| TOTALS TO DATE | \$1,051,187.17 | \$0.00 | \$31,489.83 | \$374.56 | \$1,019,322.78 |

| | | | | | |
|-------------|--------------|-----------|-------------|---------|-----------|
| Assessments | Assess Rec'y | Discounts | Commissions | Postage | Net Asses |
|-------------|--------------|-----------|-------------|---------|-----------|

| | | | | | | |
|--------------|----------------|------|--------|-------------|----------|----------------|
| DRAINAGE | \$507,589.00 | 43% | \$0.00 | \$13,540.63 | \$161.06 | \$438,308.80 |
| GENERAL GOVT | \$482,066.00 | 41% | \$0.00 | \$12,910.83 | \$153.57 | \$417,922.34 |
| PARKS | \$143,990.00 | 12% | \$0.00 | \$3,778.78 | \$44.95 | \$122,318.73 |
| ST LIGHTS | \$29,600.00 | 3% | \$0.00 | \$944.69 | \$11.24 | \$30,579.68 |
| MOSQUITO | \$9,333.00 | 1% | \$0.00 | \$314.90 | \$3.75 | \$10,193.23 |
| | \$1,172,578.00 | 100% | \$0.00 | \$31,489.83 | \$374.56 | \$1,019,322.78 |

Percent Collected 87%

**SPRING LAKE
IMPROVEMENT DISTRICT
Non-Ad Valorem Tax Receipts
Fiscal Year 2014-Lot Mowing**

| DATE | GROSS | DISCOUNT | COMM | POSTAGE | NET |
|-----------------------|---------------------|---------------|-------------------|---------------|---------------------|
| 11/1/2013 | \$3,352.07 | | \$100.57 | | \$3,251.50 |
| 11/1/2013 | \$7,039.86 | | \$211.20 | | \$6,828.66 |
| 11/26/2013 | \$25,797.31 | | \$773.92 | | \$25,023.39 |
| 11/30/2013 | \$21,594.24 | | \$647.82 | | \$20,946.42 |
| 12/18/2013 | \$26,950.98 | | \$808.53 | | \$26,142.45 |
| 1/9/2014 | \$11,772.55 | | \$353.13 | | \$11,419.42 |
| 2/3/2014 | \$14,832.36 | | \$444.87 | | \$14,387.49 |
| 3/5/2014 | \$10,344.37 | | \$310.34 | | \$10,034.03 |
| 4/1/2014 | \$22,697.80 | | \$680.88 | | \$22,016.92 |
| 5/2/2014 | \$13,672.96 | | \$410.19 | | \$13,262.77 |
| 6/6/2014 | \$3,987.03 | | \$119.61 | | \$3,867.42 |
| 7/3/2014 | \$4,259.54 | | \$127.74 | | \$4,131.80 |
| 8/1/2014 | \$4,165.36 | | \$124.97 | | \$4,040.39 |
| TOTALS TO DATE | \$170,466.43 | \$0.00 | \$5,113.77 | \$0.00 | \$165,352.66 |

| Assessments | Assess Rec'v | Discounts | Commissions | Postage | Net Asses |
|-------------|--------------|-----------|-------------|------------|--------------|
| LOT MOWING | \$196,685.00 | 100% | \$0.00 | \$5,113.77 | \$0.00 |
| | | | | | \$165,352.66 |

Percent Collected **84%**

SPRING LAKE

IMPROVEMENT DISTRICT

Non-Ad Valorem Tax Receipts
Fiscal Year 2014-Village I Parks

| DATE | GROSS | DISCOUNT | COMM | POSTAGE | NET |
|-----------------------|--------------------|---------------|-----------------|---------------|--------------------|
| 11/1/2013 | \$224.22 | | \$6.73 | | \$217.49 |
| 11/1/2013 | \$1,517.20 | | \$45.51 | | \$1,471.69 |
| 11/26/2013 | \$2,693.03 | | \$80.79 | | \$2,612.24 |
| 11/30/2013 | \$2,730.96 | | \$81.93 | | \$2,649.03 |
| 12/18/2013 | \$1,104.31 | | \$33.13 | | \$1,071.18 |
| 1/9/2014 | \$494.87 | | \$14.84 | | \$480.03 |
| 2/3/2014 | \$617.56 | | \$18.53 | | \$599.03 |
| 3/5/2014 | \$694.84 | | \$20.85 | | \$673.99 |
| 4/1/2014 | \$942.63 | | \$28.28 | | \$914.35 |
| 5/2/2014 | \$644.91 | | \$19.34 | | \$625.57 |
| 6/6/2014 | \$244.18 | | \$7.33 | | \$236.85 |
| 7/3/2014 | \$0.05 | | \$0.00 | | \$0.05 |
| TOTALS TO DATE | \$11,908.76 | \$0.00 | \$357.26 | \$0.00 | \$11,551.50 |

| | | | | | |
|-------------|--------------|-----------|-------------|---------|-----------|
| Assessments | Assess Rec'v | Discounts | Commissions | Postage | Net Asses |
|-------------|--------------|-----------|-------------|---------|-----------|

| | | | | | | |
|-----------------|-------------|------|--------|----------|--------|-------------|
| VILLAGE I PARKS | \$12,880.00 | 100% | \$0.00 | \$357.26 | \$0.00 | \$11,551.50 |
|-----------------|-------------|------|--------|----------|--------|-------------|

Percent Collected 90%